



PUBLIC MEETING
7:00 PM Regular Session
October 18, 2023
MAYOR NICHOLAS BODKIN PRESIDING
Agenda

Public Forum

1. Grant Projects Update

- a. Carbon Filtration update**
- b. GIGP**
 - i. Anticipated Mobilization late March / early April
 - ii. Disbursement #3 - \$6,595.00 Delaware Engineering
- c. WIIA Financing Agreement updated schedule**
 - i. Total Project Costs = \$4,284,279.26
 - ii. Total Project Costs Financed By SRF = \$1,466,106
 - iii. SRF LONG-TERM LEVERAGED FINANCING = \$1,493,206

2. Transfers

| 10/18/2023 | 2023-2024 | | |
|------------|------------|------------|-------------------------------|
| A 1990.400 | A 1430.405 | \$920.00 | LABOR ATTORNEY NON UNION |
| A 1990.400 | A 1910.400 | \$1,049.50 | INSURANCE CONTRACTUAL |
| A 5142.101 | A 5989.101 | \$746.84 | STREET CONSTRUCTION OVER TIME |

3. Motion to Approve the Bills and Payroll as Audited

- a. General - \$128,793.61**
- b. Water - \$6,528.80**
- c. Sewer - \$1,704.81**
- d. Payroll**
 - i. 10/11/23 - \$23,753.00
 - ii. 10/18/23 - \$23,856.33

4. Minutes

- a. 8/16/2023, 9/06/2023 Regular and Special, 9/20/2023, and 10/4/2023**

5. Audit Proposal

6. 21-22 AUD



7. **Holiday Parade**
 - a. Budget \$250.00 from A7550.400 Celebrations
8. **PD Garage Man Door Repairs**
9. **Recognize New Member of the Fire Company, Scott VanDerwerken**
10. **Motion to approve sending Glen Smith to water operator training**
11. **Review and Discussion of 120 Water**
12. **Records Room and Break Room Discussion**
13. **USGS Monitoring Station Discussion**
14. **Water Tower Door Replacement**
15. **Proposed Local Laws:**
 - a. Local Law #2 2023 Food Truck local law
 - b. Local Law #3 2023 Engine Brake Law
 - c. Local Law #4 2023 Parking Ticket Fee Law
16. **Old Business**
 - a. Bridge Lights
 - b. PD policy and procedures
 - c. Scheduling interviews with interested law firms
 - d. Prior resolutions regarding communications
17. **New Business**
 - a. Waiver of Pool Charge, 17 Clerk Street
18. **Trustee Reports**
19. **Mayor's Report**



01/4/2023

To whom it may concern,

The USGS is interested in installing a stream gage to monitor water flows and level in South Glens Falls, NY. On the following pages are some details about the USGS stream gaging network and the project objectives surrounding the placement of a USGS stream gage near the South Glens Falls Water Dept. Office on the Hudson River. Also included are site location maps as well as annotated pictures of existing sites similar to the site being proposed in S. Glens Falls.

Please let me know if you have any questions, and I look forward to hearing back from you about this proposed gage.

Sincerely,

Chany Huddleston A.
USGS, New York Water Science Center
425 Jordan Road
Troy, NY 12180

Cell: 518-912-4465
Fax: 518-285-5601
chuddlestonadrianza@usgs.gov

The U. S. Geological Survey (USGS) New York Water Science Center operates more than 300 stream gage and water-level stations throughout New York State in cooperation with several state and Federal agencies, as well as local municipalities. Data from these gages are used for the purpose of water management, flood forecasting, water quality monitoring, design of highways and bridges, floodplain mapping, and recreational use.

In cooperation with Brookfield Power, the USGS would like to install a stream gage on the Hudson River in S. Glens Falls, NY. This gage will be used to collect mean water level (ft.), water velocity (ft./s) and compute discharge data (ft³/s).

The proposed gage includes a steel shelter box that will house electronic sensors and recording equipment, including a data logger, a satellite transmitter, and other accessories. The gage shelter will be installed near the riverbank on shore. Easy access to the river is necessary for site inspections and calibration measurements using a manned boat and acoustic equipment.

A water level sensor will require a 1.5" pipe to run down the bank to the stream bed to collect water level data (orifice line or pressure sensor). Data from the in-stream water level sensors will be relayed to the data logger via cable routed in conduit. The conduit will be attached to a 1.5-2" pipe. The pipe will be schedule 80 steel and will be firmly secured to the ground by using steel brackets and ½" concrete wedge anchors. Some of the pipe may be buried to secure its position for data reliability and to avoid ice damage. The pipe will be submerged near the bank at an adequate depth for data acquisition.

A SonTek Argonaut XR will be deployed in the river about 100ft stream ward. The instrument will rest on the bottom of the river on a mount that will be weighed down to secure its position. This instrument will collect water velocity data and redundant water level. A rating equation to compute discharge will be created using acoustic Doppler current profiler (ADCP) cross sectional measurements via boat.

Additionally, a crest-stage gage (CSG), which provides physical confirmation of water level peaks that are recorded by the data logger, will be mounted near the bank. A CSG consists of a 2-inch steel pipe (usually 4-6ft in length) mounted vertically to a steel pipe pounded into the ground. A staff plate will be attached to the CSG, surveyed in for accuracy and used as a reference gage to verify the recorded height of the water. A survey benchmark and system of reference marks (typically ½"bolts in sturdy objects) will be installed to ensure survey accuracy.

USGS personnel will install the structures and gaging equipment and will be responsible for all operation and maintenance. Operation and maintenance of a USGS gage typically consists of checking and calibrating instrumentation as well as periodic surveying to maintain vertical datum. Initially, USGS personnel will service the station frequently to ensure that all equipment is operating properly. When proper operation is confirmed, the USGS personnel will visit the gage site to inspect and calibrate all equipment on an 8-week routine interval. USGS personnel will also visit this gage on an 'as needed' basis to confirm operation, as well as to repair faulty equipment.

Data collected at this station will be transmitted via satellite, and will be available to the public in near real-time on the USGS National Water Information System (NWIS) website at:

<https://ny.water.usgs.gov/>

https://waterdata.usgs.gov/ny/nwis/current/?type=sw&group_key=NONE

In addition to this gage providing real-time data to water managers and other entities, users will have access to the USGS Water Alert program. With the Water Alert program, if there is a parameter (for example, water elevation) that is of particular interest, a user can customize the system with a specific water elevation threshold. When this threshold is exceeded, the USGS NWIS system will automatically send a text or email to the user based on the user-entered threshold criteria. This information is widely used during floods and other important meteorological events.

The USGS would like to install the gage during January/February 2023. This gage will be part of the USGS long-term monitoring network, and as such, there is no projected end date.

Proposed gage location: 43.288731, -73.649045



Equipment and Installation

The gage shelter will be stationed near the right bank (south side) of the Hudson River (data acquisition and telemetry equipment as well as battery and charging system will be stored here). U-bolts will be used to fasten the shelter box to a wooden stand built specifically for the site location. The shelter box will be positioned to withstand peak water elevations, attached to a PVC or metal mount with backing plate (example images below).

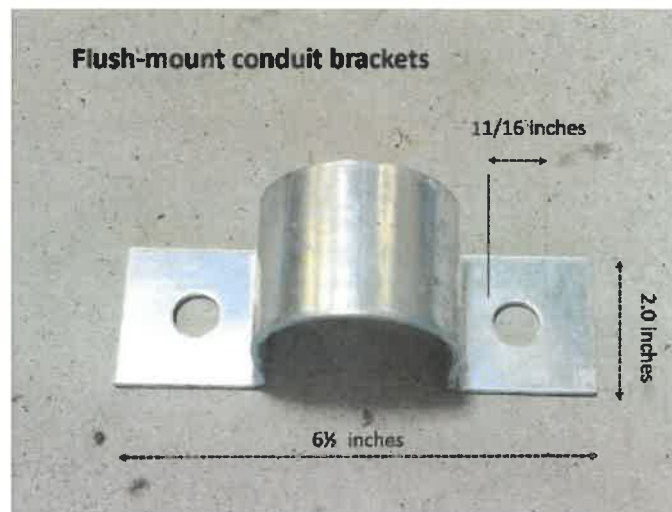


Shelter model: Grainger shelter box (10 in H x 8 in W x 6 in D) enclosure example (size used dependent on equipment and ease of access) shown above. These 2 gages above are typical modern stations.

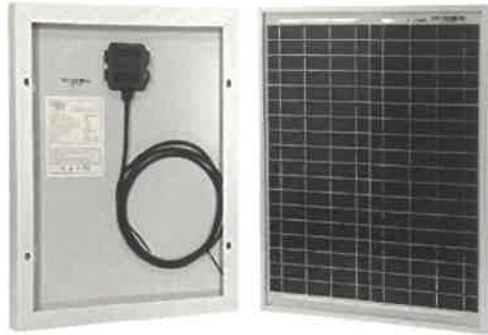
Example Equipment:



Flexible electrical conduit will run down from the shelter box to the ground (1 ½" to 2" diameter). Steel pipe will be connected to the flexible conduit and will run down to the water to a point where water depth is sufficient to collect accurate water level readings despite conditions (drought, flooding, etc.). Steel pipe may be buried to avoid ice damage.



Flush-mount conduit brackets secure pipe in place.



Solar panel 20W 12V power and 13" x 16" x 0.9" (installed above shelter to maintain battery life).



Rechargeable battery provides continuous power to electronics (housed inside shelter box).

**Pressure sensor and cable to be
installed in 2-inch steel conduit**



Sensor operates using a 12-volt power source, and
analog signal is returned to the data logger.

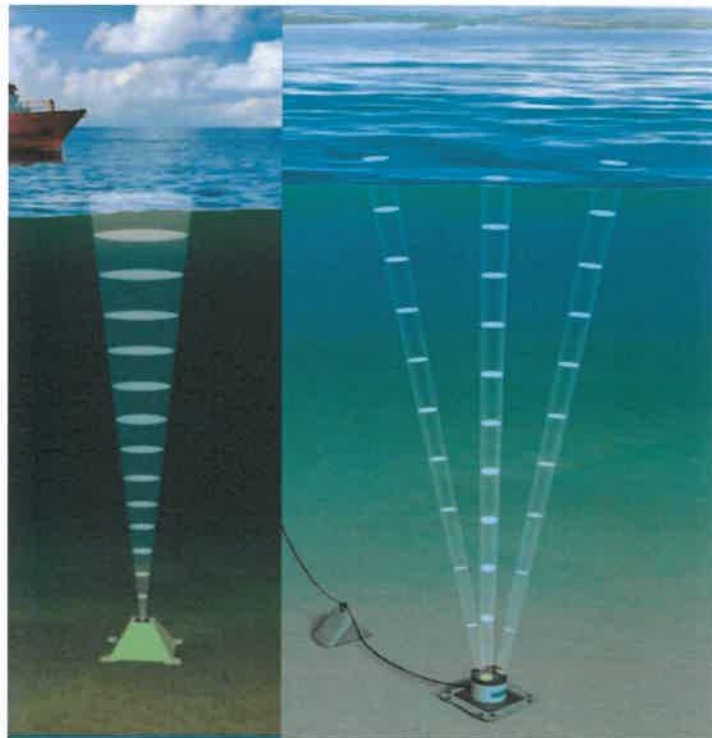
Submersible pressure transducer for water level data collection.



Typical orifice line and non-submersible pressure transducer setups.

Left: Orifice line housed in steel pipe, ran from gage down streambank, terminating underwater.

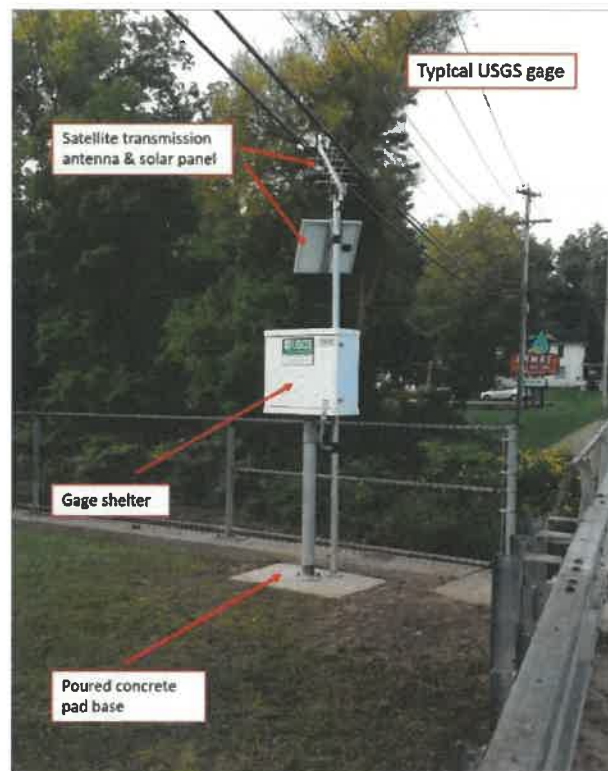
Right: Gage enclosure with orifice line running from non-submersible pressure transducer to water.



Examples of SonTek XR underwater mounting plate and deployment methods for a bottom mount system.



Photo of underwater mount for SonTek XR.



Typical USGS gage installation. Water level sensor ran from vertical pipe underground into the water.



Typical USGS Crest Stage Gage (CSG, pipe on left) mounted with staff plate (right, on wood).



Left: Traditional USGS vertical survey benchmark, various types present nationwide.

Right: Portion of a typical network of survey reference marks – bolts in concrete, rocks, and a bridge.



United States Department of the Interior

U.S. GEOLOGICAL SURVEY
New York Water Science Center
425 Jordan Road
Troy, New York 12180
(518) 285-5626

USGS Tort Claim Clause:

Please be advised that the U.S. Government is self insured, and the USGS agrees to cooperate, to the extent allowed by law, "in the submittal of all claims for alleged loss, injuries, or damages to persons or property arising from the acts of Licensee's employees, acting within the scope of their employment, in the installation, use, maintenance, removal, or relocation of said structure, appurtenances, equipment, and tools pursuant to the Federal Torts Claims Act (28 U.S.C. sec 2671 et seq.)".

Federal Employees Compensation Act:

USGS employees are compensated for injuries sustained in the performance of duty or due to employment-related disease by the Federal Employees Compensation Act, codified at 5 USC 8101 et seq. The Act also provides for benefits to dependents if the injury or disease causes the employee's death.


If you have any questions please do not hesitate to call Tracy Bristol at (518) 285-5626.

Thank you

Tracy Bristol
Administrative Officer

5 72" shelves

Chrome Wire Shelving Unit - 72 x 18 x 63"



4 SHELF STARTER UNIT

Maximize storage in large office closets.

- Shelves adjust in 1" increments.
- Assemble in minutes. No tools required.
- Reduce dust and dirt accumulation.
- NSF certified.
- Optional 5" polyurethane swivel stem casters add 6" to height.
- Add-On Units and Wire Shelving Accessories available.

[More Images & Video](#)


SPECIFY SIZE:

64" Height63" Height72" Height66" Height96" Height

| MODEL NO. | DIMENSIONS W x D x H | SHELF CAP. (LBS.) | PRICE EACH | | WT. (LBS.) | UNIT HEIGHT | IN STOCK SHIPS TODAY |
|-----------|----------------------|-------------------|------------|-------|------------|--------------|---------------------------------------|
| | | | 1 | 3+ | | | |
| H-2943-63 | 72 x 18 x 63" | 650 | \$267 | \$255 | 94 | 63" Height ▾ | <div><div>1</div><div>ADD</div></div> |

SHIPS UNASSEMBLED VIA UPS

Its



Regal Altair 18" Deep x 72" Wide x 64" High 4 Tier Chrome Wire Shelving Kit | NSF Commercial Storage Rack Unit

Brand: Regal Altair

4.5 ★★★★★ ▾ 115 ratings

List Price: ~~\$424.95~~

Business Price ▾ **\$424.53**

Pay invoices how you want. Make payments through wire, check, or ACH online.

Delivery & Support

Select to learn more

Ships from Always Glassy

Eligible for Return, Refund or Replacement

Customer Support



[Regal Altair](#)

**18" Deep x 72" Wide x 54" High 4 Tier
Chrome Wire Shelving Kit | NSF
Commercial Storage Rack Unit**

\$414.95

\$27/mo with [affirm](#) [Learn how](#)

Price when purchased online ⓘ

Out of stock

[Shop similar](#)

 **Currently out of stock**

 [Add to list](#)

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Abestorm V2 Air Scrubber 4 Stage with UV-C Light, HEPA/Activated Carbon Filter, MERV-10 Filter, Industrial Commercial Air Scrubbers Negative Air Machine Cleaner, 550CFM Airflow, 10 Years Warranty

Visit the Abestorm Store

4.2 46 ratings

Deal

Typical price: ~~\$559.28~~ Details

Deal Price: **\$503.28**

FREE Returns

You Save: **\$55.92 (10%)**

Pay invoices how you want. Make payments through wire, check, or ACH online.

Style: 550 CFM with UV-C Light



\$412.00



\$503.28



\$639.20

Color: Grey

Brand: Abestorm

Floor Area: 900 Square Feet

Specification Met: ETL Certified

Noise Level: 65 dB



Abestorm Filteair HEPA V2 Air Scrubber

\$699.00 USD

No reviews

SKU: Filteair HEPA V2-Grey

IMPORTANT NOTICE:

Keep the item's packaging in case warranty service is required

Quantity:

- 1 +

ADD TO CART

Buy with **PayPal**

More payment options



AlorAir PureAiro HEPA Max 870 Air Scrubber, UV-C Light, up to 550 CFM

Air Flow: up to 550 CFM

Brand: **AlorAir** Part #: PureAiro HEPA Max 870 Model #: PureAiro

Condition: **New** Brand New **EXPORT NOT FOR EXPORT**

Price: **\$699.00** / Each

FREE SHIPPING

This item qualifies for Free Ground... ⓘ

Options and Related Products:

Air Flow:

up to 550 CFM

The PureAiro HEPA Max 870 is a convenient filtration system that cleans the air.

The PureAiro HEPA Max 870 features a highly effective 3 Stage Filtration System, Pre Filter, HEPA/Activated Carbon Filter. The PureAiro HEPA Max 870 features UV-C light technology that works with filters.

Ideal for: During water/flood restoration, construction, crawlspaces and attics, home repairs, remodels, painting, sewage, mold remediation, fire damage restoration, water damage restoration. This separately sold filter is perfect for a salon or print shop.

ORDER FORM

Customer Information

Customer Name: South Glens Falls, NY
Contract Term: 24 Months
Contract Start Date: Date of Signature
Order Form Valid Until: 10/31/2023

Billing Information

Billing Contact:
Street Address:
City: **State:** **Zip Code:**
Email Address:

| SKU | Products & Services | Qty |
|--------------------------------------|--------------------------------|-----------------|
| S-PWS-P01 | 120Water Platform: Pro Edition | 1 |
| SVC-RS-PE-01 | Program Consulting Assist | 2 Blocks |
| Annual Recurring Subscription | | \$10,940 |

| SKU | Products & Services | Qty |
|----------------------|---------------------|----------------|
| SVC-OS-IMP | Implementation | 1 |
| One Time Cost | | \$1,500 |

Billing and Payment Terms:

Fees are billed annually on the Contract Start Date above and are due Net 30 days from the invoice date.



This Order Form, together with the Master Services Agreement available at <https://120water.com/master-services-agreement/> (the “MSA”), shall become a legally binding contract upon the earlier of (a) the date both parties execute the Order Form or (b) the date Customer initially began using the Services. Any capitalized word not otherwise defined in this Order Form shall have the same meaning as set forth in the MSA.

120Water may reject this Order Form if: (1) the signatory below does not have the authority to bind Customer to this Order Form, (2) changes have been made to this Order Form (other than completion of the purchase order information and signature block), or (3) the requested purchase order information or signature is incomplete or does not match our records or the rest of this Order Form. Subscriptions are non-cancelable before their end of the Term.

IN WITNESS WHEREOF, the parties have caused this Order Form to be executed by their duly authorized representatives.

| | | | |
|-----------|--|-----------|--|
| Customer: | | 120Water | |
| Signature | | Signature | |
| Name: | | Name: | |
| Title: | | Title: | |
| Date: | | Date: | |



120Water
250 S. Elm Street
Zionsville, IN 46077
September 21st, 2023

To Whom It May Concern:

This letter is submitted by request from South Glens Falls, NY, as confirmation that 120Water is the sole provider of an end-to-end Lead and Copper Compliance program solution.

The regulatory revisions to the Lead and Copper Rule, finalized in January 2021, have more than doubled the efforts required for the State of New York to comply with the updated Lead and Copper Rule, including increasing sampling requirements, requiring a digitized inventory, and automated public reporting.

120Water is a technical services company that helps state agencies, schools, and public water utilities plan, manage, and effectively communicate the results of water sampling programs. 120Water is the only company with a cloud-based technology platform and complementary services to manage the full life cycle of water testing programs at the point of use. 120Water is used to run the full lifecycle of drinking water voluntary and compliance programs, including Lead and Copper Rule, Lead Service Line Inventory, Lead Service Line Replacement, Facilities Sampling, Pitcher/Filter Distribution, and Wastewater Monitoring across 30 states.

120Water is the only organization that manages full outsourcing of lead & copper sampling programs today, including out of the box, ready to implement technology solutions to support adherence to all of the updated Lead and Copper Rule revision requirements.

Sincerely,

Matt Boes
Vice President of Sales
mboes@120water.com



QUOTES RECEIVED

Purchasing (Total Project)

Date: 08/31/2023

State Contract No.

Quotes received for: PD Garage Man Door

| Vendor | Price |
|------------------------------------|---------------|
| <u>JWM Construction</u> | <u>\$3385</u> |
| <u>Northern Enterprises</u> | <u>\$2500</u> |
| <u>House Improvement Galleries</u> | <u>\$4925</u> |
| <u> </u> | <u> </u> |

Notes: Northern Ent. did not provide a detailed material or labor list as requested. I recommend hiring JWM as they are the next lowest bidder.
A-3120-0412

For all items between \$500 and \$2999, please provide 3 verbal quotes. For all items between \$3000 and \$9999, please provide 3 written/faxed quotes. Anything over \$10,000 will need to go to bid.



David Gifford <david.gifford@sgfny.com>

Commercial Entry Door

2 messages

Paul and Tony Girard <homeimprovementgallery@gmail.com>
To: david.gifford@sgfny.com

Mon, Jul 3, 2023 at 1:37 PM

David sorry about the delay. I was waiting on the manufacturer to get me the quote back.

Here is the quote for the following. Furnish and Installed.

Garage Commercial Entry Door.

36"x84" Single Metal Door

Masonry Frame, Left Hand Outswing.

Ball Bearing Bommer Hinges Stainlees Steel. Including Panic Hardware.

5" Saddle Treshold.

Total \$4925.00

Thank you,
Paul

David Gifford <david.gifford@sgfny.com>
To: Paul and Tony Girard <homeimprovementgallery@gmail.com>

Mon, Jul 3, 2023 at 1:50 PM

No worries. Thank you.

[Quoted text hidden]

--

Chief David J Gifford
South Glens Falls Police
5 W Marion Avenue
South Glens Falls, NY 12803
(518) 792-6336
Fax: (518) 792-6481



**Northern
Enterprises**

GENERAL CONTRACTING LLC

Office: 518.798.7499 Cell: 518.260.1978
Fax: 518.798.7229
northernenterprises@gmail.com
38 Saratoga Ave So. Glens Falls NY 12803

June 23,2023

Location

South Glens Falls Village Police Department
5 W. Marion Avenue
South Glens Falls, NY 12803
david.gifford@safn.com

General Instructions

All work to be performed in a professional manner, using only quality equipment, methods and materials, all of which must be maintained and operated with the highest standards.

Scope of Work:

Remove and replace man door located at the above location.
We will reuse existing hardware.

TOTAL COST:

\$2,500.00

We Build Outside The Box
www.NorthernEnterprises.com

Proposal



**JW Millard
Construction
Services, LLC**

2 Catherine St. South Glens Falls, NY 12803

Office: (518) 636-5300

Web: www.jwmillardconstruction.com

Email: info@jwmillardconstruction.com

Client: South Glens Falls Police Department

Address: 5 W Marion Ave

Suth Glens Falls, NY 12803

Phone #: 518-792-6336

Email: david.gifford@sgfny.com

David Gifford

Project: Replacing garage metal man door

Date: 6/6/2023

We hereby propose to furnish the materials and labor necessary for the completion of:

Replace existing metal garage man door with new 3' x 7' panel, new metal frame, new closer, reuse exiting lockset and panic bar device

| CSI Section | Description | Qty | Unit of Measure | Unit Cost | Total Cost | Division Cost |
|------------------------------|---|-----|-----------------|-----------|------------|----------------|
| LABOR | | | | | | \$1,170 |
| | Removal of existing door and installation of new frame and door | 18 | MHR | \$65 | \$1,170 | |
| | | | | | \$0 | |
| | | | | | \$0 | |
| MATERIALS | | | | | | \$1,513 |
| | mortor mix, caulk, fastners, etc | 1 | LS | \$75 | \$75 | |
| | SR16-16ga-A40 galv 3070-5 3/4" HM frame (1) | | | | \$0 | |
| | PA18-PS-18ga-A40 galv-3070 Flush HM door (1) | | | | \$0 | |
| | 4.5" x 4.5" US32D-NRP SS hinges (3) | | | | \$0 | |
| | 5200-16-5907-ALM PA Closer with stops (1) | | | | \$0 | |
| | Threshold/ brush sweep/ weatherstrip (1 set) | | | | \$0 | |
| | Total door package complete set up | 1 | | \$1,438 | \$1,438 | |
| | | | | | \$0 | |
| OTHER | | | | | | \$25 |
| | Dump Fee | 1 | LS | \$25 | \$25 | |
| | Permit Fee | | | | \$0 | |
| | | | | | \$0 | |
| | | | | | \$0 | |
| | | | | | \$0 | |
| | | | | | \$0 | |
| | | | | | \$0 | |
| | | | | | \$0 | |
| SUBTOTAL | | | | | | \$2,708 |
| PROFIT/OVERHEAD (25%) | | | | | | \$677 |
| TOTAL | | | | | | \$3,385 |

EXCLUSIONS (Items NOT Included in Proposal)

All material is guaranteed to be as specified, and the above work to be performed and completed in a workmanlike manner.

Proposal

Any alteration or deviation from above specifications involving extra costs will be executed by a signed change order,
and will become an extra charge over and above the estimate

PAYMENT STRUCTURE

Deposit Before Start : \$1,685
25% Completion :
50% Completion :
75% Completion
Balance at Completion : \$1,700

The above prices, specifications and conditions are satisfactory and accepted. You are authorized to do the work.
Payments will be made as outlined above.

Client Signature

Date

Contractor Signature

Date

GRANT DISBURSEMENT REQUEST FORM

Village of South Glens Falls

PROJECT NO.: C5-7505-02-00

GIGP APPLICATION NO.: 1872

REQUEST NO.: 3

Dated as of the 16 day of October, 2023

I, the undersigned and Authorized Person of the Village of South Glens Falls (the "Recipient"), hereby certify and agree as follows:

1. All representations and warranties of the Recipient as set forth in Article II of the Grant Agreement (the "Grant Agreement") dated as of December 29, 2022 between the New York State Environmental Facilities Corporation (the "Corporation") and the Recipient are still valid and effective as of today's date.

2. This request is being delivered pursuant to the Grant Agreement. All capitalized terms used but not defined herein shall have the respective meanings set forth in the Grant Agreement.

3. The Corporation is hereby requested to make a disbursement under the Grant Agreement in the amount of \$ 6,595.00 for Project Costs.

4. The above Project Costs have not been paid with the proceeds of any Third-Party Funding, except as specifically described here: _____

5. The Recipient has determined that such Project Costs are reasonable, necessary, and allocable to the Project under generally accepted governmental accounting standards. Monies requested for disbursement herein reflect actual costs for materials and services that are to be used for the sole purpose of completing the approved Project stated above and none of these monies are to be expended, in part or in full, for any other purpose.

6. This disbursement, if made, together with all prior disbursements, will not exceed the Grant Award. Payments aggregating \$ 1,000,000.00 that have been incurred by the Recipient for Project Costs which, based upon information provided me by the Recipient's engineer for this project, constitute an "eligible project" under the NYSEFC Act as shown on the Cost Summary attached hereto.

7. The Recipient hereby represents and warrants that it is not in default under the Grant Agreement, that no event has occurred which, with the passage of time or the giving of notice or both, would become a default thereunder, that it has performed all of the covenants and agreements that it is required to perform under the Grant Agreement, that the making of the payment requested has been duly authorized by the Recipient, and that no change in circumstances has occurred, or will occur upon the making of the payment hereby requested, which would constitute a breach or a default under the Grant Agreement.

8. Based upon information provided by the Recipient's engineer for the Project, as applicable, all amounts requested hereunder are for eligible Project Costs which have not been included in any previous disbursement of Grant proceeds..

9. (If applicable): A description of any and all In-Kind Services to be used in connection with the Project is attached hereto.

10. (If requesting payment for costs of construction):

(a) As of the date hereof, the Recipient holds, and will retain, a legal and valid fee simple title or other estate or interest in the site(s) of the Project, including all necessary easements and/or rights-of-way, as are or will be necessary for the Recipient's continued undisturbed use and possession of the site(s) of the Project during the construction, operation and maintenance of the Project.

(b) The Recipient has obtained all licenses, permits or other approvals required as of the date hereof to undertake the Project.

(c) The payment requested does not include any costs of construction (other than costs of planning and design) associated with plans and specifications which have not been accepted by the Agency or the Corporation.

(d) The Recipient has complied with all applicable public bidding requirements in connection with the Project including, but not limited to, the requirements of General Municipal Law Section 101.

11. **(If requesting payment for costs associated with professional services agreement):** The payment requested does not include any costs incurred pursuant to any professional services agreements which have not been furnished to the Corporation.

12. **(If requesting payment for costs for engineering services associated with inspection and services during construction):** The payment requested does not include any costs incurred pursuant to any professional services agreement pertaining to inspection and engineering services during construction of the Project which has not been reviewed and so accepted by the Corporation.

13. **(If requesting payment for costs associated with technical force account work):** The payment requested does not include any costs of construction (other than costs of planning and design) associated with the technical force account proposal which has not been approved by the Corporation.

14. **(If requesting payment for costs for equipment):** The payment requested does not include any costs for equipment which have not been accepted and approved by the Agency or the Corporation.

15. The Recipient is in compliance with all minority- and women-owned business enterprise ("MWBE") and equal employment opportunity ("EEO") requirements applicable to the amount requested; specifically, the Recipient has provided the Corporation with a Utilization Plan or documentation of good faith efforts for MWBE participation for the amount requested, an EEO policy statement, and an EEO staffing plan, as applicable, which has been approved by the Corporation.

Date: _____

VILLAGE OF SOUTH GLENS FALLS

By: _____

Name (Please Print): _____

Title: _____

Green Innovation Grant Program Cost Summary Form

Applicant Name: Village of South Glens Falls

GIGP No. 1872

Project Name: Water Meter Upgrade

SRF Project No. 7505-02-00

(Not to be received before 8/16/2023)

Request No. 3

| Description of Costs | Costs as of 08/03/2023 | | | Costs Requested |
|---|--------------------------|----------------------|--------------------|-----------------|
| | Approved Contract Amount | Net Requested Amount | Contract Available | |
| Engineering | | | | |
| Delaware Engineering. D.P.C. | \$123,400.00 | \$32,540.00 | \$90,860.00 | \$6,595.00 |
| Administrative Force Account | | | | |
| Village Of South Glens Falls | \$1,739.65 | \$142.70 | \$1,596.95 | |
| Technical Force Account | | | | |
| Village Of South Glens Falls | \$88,002.00 | | \$88,002.00 | |
| Total Requested: | | | | \$6,595.00 |
| Summary of Cost (For EFC Use Only) | | | | |
| | Prev. Request # 2 | | Cumulative | |
| Total Costs Requested: | \$7,950.20 | | | |
| Total Deductions: | \$0.00 | | | |
| Net Costs Requested: | \$7,950.20 | | \$32,682.70 | |
| Less Local Match: | \$1,987.55 | | \$8,170.67 | |
| Net Eligible (75% of Costs) | \$5,962.65 | | \$24,512.03 | |
| Less 5% Retainage: | \$298.15 | | \$1,225.63 | |
| Plus Retainage Released: | \$0.00 | | \$0.00 | |
| Disbursement Amount: | \$5,664.50 | | \$23,286.40 | |
| GIGP Award Amount: | | | \$1,000,000.00 | |
| GIGP Award Available: | | | \$975,487.97 | |
| Comments: | | | | |



Delaware Engineering, D.P.C.
28 Madison Ave. Ext.
Albany, NY 12203
(518) 452-1290

Village of South Glens Falls
Mayor Nick Bodkin
46 Saratoga Ave.
South Glens Falls, NY 12803

Invoice number 21-2300-18
Date 06/26/2023

Project 21-2300 Village of South Glens Falls Water
Meter Project

For Services Rendered Through June 04, 2023

TASK 100 PROFESSIONAL SERVICES

| | Hours | Rate | Billed Amount |
|----------------|-------|--------|------------------|
| Anthony Mantas | 8.00 | 145.00 | 1,160.00 |
| Karla Nunamann | 2.00 | 90.00 | 180.00 |
| Phase subtotal | 10.00 | | 1,340.00 |
| subtotal | 10.00 | | 1,340.00 |
| Invoice total | | | 1,340.00 |

Invoice Summary

| Description | Contract Amount | Remaining | Percent Complete | Prior Billed | Current Billed |
|---------------------------------------|--------------------|-----------|---------------------|-----------------|-------------------|
| TASK 100 PROFESSIONAL SERVICES | 123,400.00 | 87,560.00 | 29.04 | 34,500.00 | 1,340.00 |
| Total | 123,400.00 | 87,560.00 | 29.04 | 34,500.00 | 1,340.00 |

Approved by:

Robert Flores

Please remit payment to:
Delaware Engineering, D.P.C.
28 Madison Ave. Ext.
Albany, NY 12203



Delaware Engineering, D.P.C.
28 Madison Ave. Ext.
Albany, NY 12203
(518) 452-1290

Village of South Glens Falls
Project 21-2300 Village of South Glens Falls Water Meter Project

Invoice number 21-2300-18
Date 06/26/2023

Anthony Mantas

Timesheet Date: 06/04/2023

| Project | Phase | Activity | Employee Type | Mon-29 | Tue-30 | Wed-31 | Thu-01 | Fri-02 | Sat-03 | Sun-04 | Total |
|--|-----------------------------------|--------------|---------------|--------|--------|--------|--------|--------|--------|--------|-------|
| Village of South Glens Falls Water Meter Project | GIGP Project Engineering Services | Project Time | Engineer I | | | | | 8.00 | | | 8.00 |
| Regular total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 8.00 | 0.00 | 0.00 | 8.00 |
| Timesheet total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 8.00 | 0.00 | 0.00 | 8.00 |

Karla Nunamann

Timesheet Date: 05/07/2023

| Project | Phase | Activity | Employee Type | Mon-01 | Tue-02 | Wed-03 | Thu-04 | Fri-05 | Sat-06 | Sun-07 | Total |
|--|-----------------------------------|--------------|------------------|--------|--------|--------|--------|--------|--------|--------|-------|
| Village of South Glens Falls Water Meter Project | GIGP Project Engineering Services | Project Time | Technical Typist | | | | 2.00 | | | | 2.00 |
| Regular total | | | | 0.00 | 0.00 | 0.00 | 2.00 | 0.00 | 0.00 | 0.00 | 2.00 |
| Timesheet total | | | | 0.00 | 0.00 | 0.00 | 2.00 | 0.00 | 0.00 | 0.00 | 2.00 |



Delaware Engineering, D.P.C.
28 Madison Ave. Ext.
Albany, NY 12203
(518) 452-1290

Village of South Glens Falls
Mayor Nick Bodkin
46 Saratoga Ave.
South Glens Falls, NY 12803

Invoice number 21-2300-19
Date 07/19/2023

Project 21-2300 Village of South Glens Falls Water
Meter Project

For Services Rendered Through July 02, 2023

TASK 100 PROFESSIONAL SERVICES

| | Hours | Rate | Billed Amount |
|----------------|-------|--------|------------------|
| Anthony Mantas | 14.00 | 145.00 | 2,030.00 |
| Karla Nunamann | 1.00 | 90.00 | 90.00 |
| Phase subtotal | 15.00 | | 2,120.00 |
| subtotal | 15.00 | | 2,120.00 |
| Invoice total | | | 2,120.00 |

Invoice Summary

| Description | Contract Amount | Remaining | Percent Complete | Prior Billed | Current Billed |
|---------------------------------------|--------------------|-----------|---------------------|-----------------|-------------------|
| TASK 100 PROFESSIONAL SERVICES | 123,400.00 | 85,440.00 | 30.76 | 35,840.00 | 2,120.00 |
| Total | 123,400.00 | 85,440.00 | 30.76 | 35,840.00 | 2,120.00 |

Approved by:

Robert Flores

Please remit payment to:
Delaware Engineering, D.P.C.
28 Madison Ave. Ext.
Albany, NY 12203



Delaware Engineering, D.P.C.
28 Madison Ave. Ext.
Albany, NY 12203
(518) 452-1290

Village of South Glens Falls
Project 21-2300 Village of South Glens Falls Water Meter Project

Invoice number 21-2300-19
Date 07/19/2023

Anthony Mantas

Timesheet Date: 06/25/2023

| Project | Phase | Activity | Employee Type | Mon-19 | Tue-20 | Wed-21 | Thu-22 | Fri-23 | Sat-24 | Sun-25 | Total |
|--|-----------------------------------|--------------|---------------|--------|--------|--------|--------|--------|--------|--------|-------|
| Village of South Glens Falls Water Meter Project | GIGP Project Engineering Services | Project Time | Engineer II | 6.00 | | | | | | | 6.00 |
| Regular total | | | | 6.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6.00 |
| Timesheet total | | | | 6.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6.00 |

Timesheet Date: 06/11/2023

| Project | Phase | Activity | Employee Type | Mon-05 | Tue-06 | Wed-07 | Thu-08 | Fri-09 | Sat-10 | Sun-11 | Total |
|--|-----------------------------------|--------------|---------------|--------|--------|--------|--------|--------|--------|--------|-------|
| Village of South Glens Falls Water Meter Project | GIGP Project Engineering Services | Project Time | Engineer I | 8.00 | | | | | | | 8.00 |
| Regular total | | | | 8.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8.00 |
| Timesheet total | | | | 8.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8.00 |

Karla Nunamann

Timesheet Date: 06/25/2023

| Project | Phase | Activity | Employee Type | Mon-19 | Tue-20 | Wed-21 | Thu-22 | Fri-23 | Sat-24 | Sun-25 | Total |
|--|-----------------------------------|--------------|------------------|--------|--------|--------|--------|--------|--------|--------|-------|
| Village of South Glens Falls Water Meter Project | GIGP Project Engineering Services | Project Time | Technical Typist | | 1.00 | | | | | | 1.00 |
| Regular total | | | | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 |
| Timesheet total | | | | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 |



Delaware Engineering, D.P.C.
28 Madison Ave. Ext.
Albany, NY 12203
(518) 452-1290

Village of South Glens Falls
Mayor Nick Bodkin
46 Saratoga Ave.
South Glens Falls, NY 12803

Invoice number 21-2300-20
Date 08/25/2023

Project 21-2300 Village of South Glens Falls Water
Meter Project

For Services Rendered Through July 30, 2023

TASK 100 PROFESSIONAL SERVICES

| | Hours | Rate | Billed Amount |
|----------------|-------|--------|------------------|
| Anthony Mantas | 4.00 | 145.00 | 580.00 |
| Karla Nunamann | 1.00 | 90.00 | 90.00 |
| Phase subtotal | 5.00 | | 670.00 |
| subtotal | 5.00 | | 670.00 |
| Invoice total | | | 670.00 |

Invoice Summary

| Description | Contract Amount | Remaining | Percent Complete | Prior Billed | Current Billed |
|---------------------------------------|--------------------|-----------|---------------------|-----------------|-------------------|
| TASK 100 PROFESSIONAL SERVICES | 123,400.00 | 84,770.00 | 31.30 | 37,960.00 | 670.00 |
| Total | 123,400.00 | 84,770.00 | 31.30 | 37,960.00 | 670.00 |

Approved by:

Robert Flores

Please remit payment to:
Delaware Engineering, D.P.C.
28 Madison Ave. Ext.
Albany, NY 12203



Delaware Engineering, D.P.C.
28 Madison Ave. Ext.
Albany, NY 12203
(518) 452-1290

Village of South Glens Falls
Project 21-2300 Village of South Glens Falls Water Meter Project

Invoice number 21-2300-20
Date 08/25/2023

Anthony Mantas

Timesheet Date: 07/30/2023

| Project | Phase | Activity | Employee Type | Mon-24 | Tue-25 | Wed-26 | Thu-27 | Fri-28 | Sat-29 | Sun-30 | Total |
|--|-----------------------------------|--------------|---------------|--------|--------|--------|--------|--------|--------|--------|-------|
| Village of South Glens Falls Water Meter Project | GIGP Project Engineering Services | Project Time | Engineer II | | | 2.00 | | | | | 2.00 |
| Regular total | | | | 0.00 | 0.00 | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 |
| Timesheet total | | | | 0.00 | 0.00 | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 |

Timesheet Date: 07/16/2023

| Project | Phase | Activity | Employee Type | Mon-10 | Tue-11 | Wed-12 | Thu-13 | Fri-14 | Sat-15 | Sun-16 | Total |
|--|-----------------------------------|--------------|---------------|--------|--------|--------|--------|--------|--------|--------|-------|
| Village of South Glens Falls Water Meter Project | GIGP Project Engineering Services | Project Time | Engineer II | | | 2.00 | | | | | 2.00 |
| Regular total | | | | 0.00 | 0.00 | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 |
| Timesheet total | | | | 0.00 | 0.00 | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 |

Karla Nunemann

Timesheet Date: 07/23/2023

| Project | Phase | Activity | Employee Type | Mon-17 | Tue-18 | Wed-19 | Thu-20 | Fri-21 | Sat-22 | Sun-23 | Total |
|--|-----------------------------------|--------------|------------------|--------|--------|--------|--------|--------|--------|--------|-------|
| Village of South Glens Falls Water Meter Project | GIGP Project Engineering Services | Project Time | Technical Typist | 1.00 | | | | | | | 1.00 |
| Regular total | | | | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 |
| Timesheet total | | | | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 |



Delaware Engineering, D.P.C.
28 Madison Ave. Ext.
Albany, NY 12203
(518) 452-1290

Village of South Glens Falls
Mayor Nick Bodkin
46 Saratoga Ave.
South Glens Falls, NY 12803

Invoice number 21-2300-21
Date 09/29/2023

Project 21-2300 Village of South Glens Falls Water
Meter Project

For Services Rendered Through September 03, 2023

TASK 100 PROFESSIONAL SERVICES

| | Hours | Rate | Billed Amount |
|----------------|-------|--------|------------------|
| Anthony Mantas | 17.00 | 145.00 | 2,465.00 |
| Phase subtotal | 17.00 | | 2,465.00 |
| subtotal | 17.00 | | 2,465.00 |
| Invoice total | | | 2,465.00 |

Invoice Summary

| Description | Contract Amount | Remaining | Percent Complete | Prior Billed | Current Billed |
|---------------------------------------|--------------------|-----------|---------------------|-----------------|-------------------|
| TASK 100 PROFESSIONAL SERVICES | 123,400.00 | 82,305.00 | 33.30 | 38,630.00 | 2,465.00 |
| Total | 123,400.00 | 82,305.00 | 33.30 | 38,630.00 | 2,465.00 |

Approved by:

Robert Flores

Please remit payment to:
Delaware Engineering, D.P.C.
28 Madison Ave. Ext.
Albany, NY 12203



Delaware Engineering, D.P.C.
28 Madison Ave. Ext.
Albany, NY 12203
(518) 452-1290

Village of South Glens Falls
Project 21-2300 Village of South Glens Falls Water Meter Project

Invoice number 21-2300-21
Date 09/29/2023

Anthony Mantas

Timesheet Date: 09/03/2023

| Project | Phase | Activity | Employee Type | Mon-28 | Tue-29 | Wed-30 | Thu-31 | Fri-01 | Sat-02 | Sun-03 | Total |
|--|-----------------------------------|--------------|---------------|--------|--------|--------|--------|--------|--------|--------|-------|
| Village of South Glens Falls Water Meter Project | GIGP Project Engineering Services | Project Time | Engineer II | | 4.00 | 4.00 | | | | | 8.00 |
| Regular total | | | | 0.00 | 4.00 | 4.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8.00 |
| Timesheet total | | | | 0.00 | 4.00 | 4.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8.00 |

Timesheet Date: 08/20/2023

| Project | Phase | Activity | Employee Type | Mon-14 | Tue-15 | Wed-16 | Thu-17 | Fri-18 | Sat-19 | Sun-20 | Total |
|--|-----------------------------------|--------------|---------------|--------|--------|--------|--------|--------|--------|--------|-------|
| Village of South Glens Falls Water Meter Project | GIGP Project Engineering Services | Project Time | Engineer II | | 1.00 | | | | | | 1.00 |
| Regular total | | | | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 |
| Timesheet total | | | | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 |

Timesheet Date: 08/06/2023

| Project | Phase | Activity | Employee Type | Mon-31 | Tue-01 | Wed-02 | Thu-03 | Fri-04 | Sat-05 | Sun-06 | Total |
|--|-----------------------------------|--------------|---------------|--------|--------|--------|--------|--------|--------|--------|-------|
| Village of South Glens Falls Water Meter Project | GIGP Project Engineering Services | Project Time | Engineer II | | | | 8.00 | | | | 8.00 |
| Regular total | | | | 0.00 | 0.00 | 0.00 | 8.00 | 0.00 | 0.00 | 0.00 | 8.00 |
| Timesheet total | | | | 0.00 | 0.00 | 0.00 | 8.00 | 0.00 | 0.00 | 0.00 | 8.00 |



QUOTES RECEIVED

Purchasing (Total Project)

Date: 10/17/2023

State Contract No. Unable to Find

Quotes received for: FD Garage Man-Door - Frame replace only

Vendor

Price

JWM - So. Glens Falls

\$3097.00

Northern Enterprises - SGF

Unable to just replace frame

Home Improvement - SGF

No quote (revised) received

Notes:

A-3120-0412 Building repairs

For all items between \$500 and \$2999, please provide 3 verbal quotes. For all items between \$3000 and \$9999, please provide 3 written/faxed quotes. Anything over \$10,000 will need to go to bid.



David Gifford <david.gifford@sgfny.com>

Estimate

George Ludwig <northernenterprises@gmail.com>
To: David Gifford <david.gifford@sgfny.com>

Wed, Sep 20, 2023 at 2:30 PM

Good Afternoon~

Unfortunately, you could save a few bucks on the hardware. But getting a frame and trying to match the door with the hinges and making everything line up is slim to none and we are not interested in doing that as it will cost you more in the end.

Thanks,
Maryanne

Northern Enterprises General Contracting, LLC

38 Saratoga Ave.
South Glens Falls, NY 12803
Bus: 518-798-7499
northern-enterprises.com
LIKE US ON FACEBOOK!!

38 Saratoga Ave.
South Glens Falls, NY 12803
Bus: 518-798-7499
northern-enterprises.com
LIKE US ON FACEBOOK!!

On Tue, Sep 19, 2023 at 11:49 AM David Gifford <david.gifford@sgfny.com> wrote:
[Quoted text hidden]

Proposal



**JW Millard
Construction
Services, LLC**

2 Catherine St. South Glens Falls, NY 12803

Office: (518) 636-5300

Web: www.jwmillardconstruction.com

Email: info@jwmillardconstruction.com

Client: South Glens Falls Police Department

Address: 5 W Marion Ave

Suth Glens Falls, NY 12803

Phone #: 518-792-6336

Email: david.gifford@sgfny.com

David Gifford

Project: Replacing garage metal man door

Date: 10/5/2023

We hereby propose to furnish the materials and labor necessary for the completion of:

Replace existing metal garage man door with new metal frame, new closer, reuse exiting lockset and panic bar device

| CSI Section | Description | Qty | Unit of Measure | Unit Cost | Total Cost | Division Cost |
|------------------------------|---|-----|-----------------|-----------|---|----------------|
| LABOR | | | | | | \$1,170 |
| | Removal of existing door and installation of new frame and door | 18 | MHR | \$65 | \$1,170 \$0 \$0 | |
| MATERIALS | | | | | | \$1,225 |
| | mortor mix, caulk,fastners, etc | 1 | LS | \$75 | \$75 | |
| | SR16-16ga-A40 galv 3070-5 3/4" HM frame (1) | | | | \$0 | |
| | Manufacture frame to existing door slab (shop time) | 1 | LS | | \$150 | |
| | 4.5" x 4.5" US32D-NRP SS hinges (3) | | | | \$0 | |
| | 5200-16-5907-ALM PA Closer with stops (1) | | | | \$0 | |
| | Threshold/ brush sweep/ weatherstrip (1 set) | | | | \$0 | |
| | Total door package complete set up | 1 | | \$1,000 | \$1,000 | |
| | | | | | \$0 | |
| OTHER | | | | | | \$25 |
| | Dump Fee | 1 | LS | \$25 | \$25 | |
| | Permit Fee | | | | \$0 \$0 \$0 \$0 \$0 \$0 \$0 | |
| SUBTOTAL | | | | | | \$2,420 |
| PROFIT/OVERHEAD (25%) | | | | | | \$677 |
| TOTAL | | | | | | \$3,097 |

EXCLUSIONS (Items NOT Included in Proposal)

All material is guaranteed to be as specified, and the above work to be performed and completed in a workmanlike manner.

Proposal

Any alteration or deviation from above specifications involving extra costs will be executed by a signed change order,
and will become an extra charge over and above the estimate

PAYMENT STRUCTURE

Deposit Before Start : \$1,685
25% Completion :
50% Completion :
75% Completion
Balance at Completion : \$1,412

The above prices, specifications and conditions are satisfactory and accepted. You are authorized to do the work.
Payments will be made as outlined above.

Client Signature

Date

Contractor Signature

Date

DATE: 10/18/2023
RE: Account Transfers

Please make the following account transfers:

| | | | |
|-------|------------|--------------------------|-----------|
| FUND: | A 1430.405 | 23-24 | |
| | | | |
| | ACCOUNT # | ACCOUNT NAME | AMOUNT |
| FROM: | A 1990.400 | CONTINGENCY | \$ 920.00 |
| TO: | A 1430.405 | LABOR ATTORNEY NON UNION | \$ 920.00 |
| | | | |

| | | | |
|-------|------------|-----------------------|-------------|
| FUND: | A 1910.400 | 23-24 | |
| | | | |
| | ACCOUNT # | ACCOUNT NAME | AMOUNT |
| FROM: | A 1990.400 | CONTINGENCY | \$ 1,049.50 |
| TO: | A 1910.400 | INSURANCE CONTRACTUAL | \$ 1,049.50 |
| | | ADDED NEW DPW TRUCK | |

| | | | |
|-------|------------|-------------------------------|-----------|
| FUND: | A 5989.101 | 23-24 | |
| | | | |
| | ACCOUNT # | ACCOUNT NAME | AMOUNT |
| FROM: | A 5142.101 | SNOW REMOVAL OVER TIME | \$ 746.84 |
| TO: | A 5989.101 | STREET CONSTRUCTION OVER TIME | \$ 746.84 |
| | | | |

| | | | |
|-------|-----------|--------------|--------|
| FUND: | | | |
| | | | |
| | ACCOUNT # | ACCOUNT NAME | AMOUNT |
| FROM: | | | |
| TO: | | | |
| | | | |

TOTAL \$ 2,716.34

PROPOSAL PREPARED ESPECIALLY FOR:



Village of South Glens Falls

Proposal for Independent Audit Services

October 11, 2023

Submitted by:
Donna L. Crowley, CPA
Shannon M. Mannese, CPA, CFE



LIMITED LIABILITY PARTNERSHIP
CERTIFIED PUBLIC ACCOUNTANTS BUSINESS DEVELOPMENT CONSULTANTS



LIMITED LIABILITY PARTNERSHIP
CERTIFIED PUBLIC ACCOUNTANTS BUSINESS DEVELOPMENT CONSULTANTS

October 11, 2023

Samantha Berg, Village Clerk Treasurer
Village of South Glens Falls
46 Saratoga Avenue
South Glens Falls, NY 12803

Dear Samantha Berg:

RBT CPAs, LLP ("RBT CPAs") is pleased to submit the following proposal to provide auditing services for the Village of South Glens Falls, New York for fiscal years ending 2021, 2022, and 2023, along with the option to extend the agreement for two additional one-year periods.

One way we like to distinguish our firm is by getting to know clients and prospects, so we are positioned to maximize value. As we understand it, your Village is governed by a Mayor and a Board of Trustees. It is home to about 3,500 residents located in 1.5 square miles, and has a total fiscal year budget of about \$4 million.

The Village has a long and varied history, showing its continual ability to reinvent itself and stay relevant. Your closeknit community comes together to celebrate throughout the year, whether it's via the summer Theater Festival; fall Balloon Festival; South High Marathon Dance; the annual holiday parade and more – this village has a lot of heart and offers something for everyone.

While you and your team continue to create a Village and environment residents want to be part of and proud of, RBT CPAs is well-positioned to fulfill your audit requirements. We are a top accounting firm in the Hudson Valley, as well as a best place to work and a responsible corporate citizen. For over 50 years, our team of dedicated professionals have repeatedly earned clients' trust – including municipalities like yours – by delivering exceptional services and value, along with a client experience that exceeds expectations.

rbtcpas.com

11 Racquet Road
Newburgh, NY 12550

2678 South Road
Suite 101
Poughkeepsie, NY 12601

P.O. Box 757
2215 Rt. 9W
Lake Katrine, NY 12449

P.O. Box 209
51 Sullivan Street
Wurtsboro, NY 12790

4071 Route 9, Stop 1
Hudson, NY 12534

590 Madison Avenue
21st Floor
New York, NY 10022

In addition, you can be 100% confident that local RBT CPAs staff is doing the work and handling your organization's financial information from start to finish. We never send work outside of the U.S.A. We know and trust every single one of our team members. We conduct our due diligence and can attest to our associates' qualifications and backgrounds. We support the local causes our team members care about. Plus, we believe hiring local people and keeping jobs in the communities where we operate is simply the right thing to do.

We hope you agree RBT CPAs is the right organization for this important engagement. Please let us know if you need any additional information or have any questions. We would consider it a privilege to work with the SA team.

Very truly yours,



Donna L. Crowley, CPA
Partner
845-567-9000 Ext. 615
dcrowley@rbtcpas.com



Shannon M. Mannese, CPA, CFE
Partner
845-485-5510 Ext. 619
smannese@rbtcpas.com



PROPOSAL 2023

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Section 1: Firm Qualifications

About Our Firm

At RBT CPAs we believe listening, combined with expertise, creates understanding. This approach is evident in the diversity and depth of services offered to our clients, and in our commitment to meeting their unique challenges and goals. As a Certified Public Accounting firm, we celebrate more than 50 years of experience providing accounting, auditing, tax, and advisory services to our clients.

With roots stretching back to 1969, RBT has grown significantly from its early beginnings thanks to our collective dedication and unwavering team values. Ranked among the top 250 largest US CPA Firms out of 42,000 US firms, **RBT CPAs is the 3rd Fastest Growing Firm ranked by Inside Public Accounting**. Our team of nearly 150 professionals includes 26 partners and more than 50 Certified Public Accountants. There are over 25 professionals dedicated to our audit department including a compliance and quality control partner. Our entire team remains actively involved through a distinctly hands-on approach to leading and managing clients. What does this mean? Our process is not one-size-fits-all. Because the variety of our client base is so diverse, we understand that each client requires unique, personalized service from our team.

As a mid-sized public accounting firm in the New York Metro Area, we serve governmental entities, commercial privately held entities, not-for-profit organizations, and the individuals that lead them primarily located in the Hudson Valley and New York Metropolitan Area. We have a strong regional presence, with offices located in Orange, Columbia, Dutchess, Sullivan and Ulster Counties as well as New York City. However, it's not just the physical convenience of our office spaces, but the omnipresence of our team members engrained within their communities, that truly sets us apart. Each member of our firm is connected to the communities we serve, and we each recognize our personal and professional commitment to enhance the vibrancy and development of the places we call home. We are uniquely positioned to serve organizations with rich local history as well as innovative rising startups. We are capable of servicing clients on a national scale and maintain a proven record of achievement in providing high quality service and building lasting client relationships. Our highly qualified team allows us to provide our clients with the personal attention they deserve to help them succeed and grow.



PROPOSAL 2023

RSM US Alliance

RBT CPAs, LLP, is proud to have been qualified by the national accounting firm of RSM US LLP, to be their RSM US Alliance member firm in the Hudson Valley. RSM US LLP is the leading provider of audit, tax, and consulting services focused on the middle market, with more than 8,000 professionals in 80 offices nationwide. As a member of RSM US Alliance we have access to the full range of resources and services of RSM US LLP, including their experience and industry expertise with governments, school districts, non-profit organizations, contractors, and other commercial organizations. We became a member of RSM US Alliance because it is a natural fit with our commitment to our clients and our determination to stay at the forefront of developments affecting accounting and consulting firms today. We maintain our name and autonomy as a locally responsive public accounting firm as well as our independent management and client relationships.

Authorized Representative RSM US Alliance



RSM US Alliance is a premier affiliation of independent accounting and consulting firms. RSM US Alliance provides its members with access to resources of RSM US LLP (formerly known as McGladrey LLP). RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Visit rsmus.com/about us for more information regarding RSM US LLP and RSM International. McGladrey®, the McGladrey Alliance logo and the McGladrey Alliance signatures are proprietary to RSM US LLP, while RSM™ is used under license by RSM US LLP.

Peer Review

RBT CPAs underwent an AICPA Quality Control Review for the year ended March 31, 2020, covering audits, reviews, and compilations conducted by all our offices, which specifically include audits of government entities/agencies. A copy of the report issued as a result of this quality control review dated June 15, 2021, is included in Appendix A. The firm has not received any federal or state desk reviews during the past three (3) years. In addition, the firm has not received any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.



Section 2: Engagement Team Qualifications and Experience

The advantage of a regional firm such as ours is that we are not structured in layers and our clients have direct access to our partners. We have organized our Firm in this manner so that we may be personally involved and knowledgeable of each client's activities.

Hands on Partner Involvement

The partners at RBT CPAs focus on delivery of client service and take a hands-on approach to all client engagements. We know that our clients can be served best by applying the experience of the senior members of the firm. With this approach, engagements are planned to address important and critical issues. Partners are directly involved with the delivery of services and not simply part of the "selling" team. As partners, we have dedicated our professional careers to serving our clients and helping them achieve their goals.

Continuity of Staff

The Firm has built strong relationships with its clients by being proactive, thorough, and efficient. Partners take a hands-on role in the day-to-day management of engagements, ensuring a high degree of client service and cost effectiveness. The Firm's seasoned professional staff members apply a team approach to all engagements to provide its clients with the highest quality and most timely services available. The continuity of staffing and attention to client engagements makes the Firm stand out among its competitors.

Continuing Professional Education ("CPE")

RBT CPAs has established a continuing education program which is designed to exceed the requirements of both the GAO and New York State. Each of our professionals receives a minimum of 120 hours of continuing professional education over a three-year period, with a minimum of 24 hours each year. Our continuing education program encompasses the use of seminars provided by various professional organizations. Our continuing professional education program in the government sector consists of attendance at the GFOA annual conference and attendance at the AICPA National Government Training Program. We supplement these seminars with in-house programs in which we retain experts in a specific industry or area, as well as utilizing the talents of our own professionals. The firm provides a



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variety of specialized courses in the area of governmental accounting. Topics include key statements issued by the GASB including but not limited to Statement Nos. 87-95, single audit (Uniform Guidance), auditing for compliance, workpaper techniques and statistical sampling, the review of new GASB pronouncements and reporting requirements, and discussions of pronouncements issued by the State Comptroller. **We can also affirm that all individuals assigned to the Village of South Glens Falls have satisfied the continuing professional education requirement of both New York State and the GAO.**

Proposed Audit Team

The Village of South Glens Falls's engagement team would be adequately staffed with New York State licensed CPAs. In addition to being assigned to the audit of the Village of South Glens Falls, all of the following individuals are available to the Village of South Glens Falls for consultation throughout the year. We recognize the importance of continuity of staff assigned to audits to ensure a seamless year-to-year transition and to utilize staff with a deep understanding of clients' issues and operations.

The biography for each of the proposed members of the audit team follows.



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Shannon M. Mannese, CPA, CFE

smannese@rbtcpas.com

Government Audit Partner

845.485.5510 Ext. 619



Shannon Mannese, CPA, CFE, graduated from Marist College in Poughkeepsie, New York with a Bachelor of Science in Accounting. Shannon the Partner in charge of Public Sector Industries for the Firm and has more than 17 years of experience in public accounting. She is known industry-wide as an expert in all aspects of accounting, auditing and consulting, and has specialized knowledge of government entities, not-for-profit organizations, higher education institutions and other public sector industries. Shannon regularly receives recognition for her skill in conducting Uniform Guidance (formerly OMB Circular A-133) and program-specific audits.

Shannon is also a Certified Fraud Examiner (CFE) and provides forensic accounting services to the legal and business communities. Shannon regularly attends courses on utilizing IDEA data mining software, including seminars on Fighting Fraud with Data-Mining Techniques, and has implemented its use on numerous engagements. Shannon is our Firm's data mining expert and is widely recognized as a knowledgeable resource.

Professional Affiliations

- New York State Society of Certified Public Accountants (NYSSCPA) – Member
 - Government Accounting and Auditing Committee – Member
 - Mid-Hudson Chapter – Board of Directors Member
- American Institute of Certified Public Accountants (AICPA) – Member
- Association of Certified Fraud Examiners – Member
- NYS Government Finance Officers' Association (NYGFOA) – Member
- Patterns for Progress – Board Member

Education

- Marist College, Bachelor of Science in Accounting

Licenses/Certifications

- Certified Public Accountant, New York
- Certified Fraud Examiner



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Donna L. Crowley, CPA

Audit Partner

dcrowley@rbtcpas.com

845.567.9000 Ext. 615



Donna Crowley is an Audit Partner in the Accounting and Auditing Department of RBT CPAs, LLP. Donna received her Bachelor of Science in Accounting from the State University of New York at Binghamton. Donna manages the Governmental Services unit within the audit department and her skills include: pre-audit review, engagement planning, internal control testing, financial statement preparation and QC review, supervising audit teams, internal auditing and reviewing workpapers. She provides assistance to municipalities along with performing financial statement and single audits of School Districts, Fire Districts, and Municipalities. Prior to joining the Firm in September 2005, Donna's experience included six years of accounting experience in corporate accounting and over 12 years of experience in public accounting. Donna regularly attends meetings of the Orange County Association of Towns, Villages, and Cities, as well as seminars and conferences focusing on topics related to Uniform Guidance on Federal Awards, Yellow Book, and School District Audits. Donna has also attended the AICPA's National Governmental and Not-for-Profit Training Programs along with the Public-School Conference, and the Government Accounting and Auditing Conference, both presented by the Foundation for Accounting Education.

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA) – Member
- New York State Society of Certified Public Accountants (NYSSCPA) – Member
- Wallkill Central School District – Board Member and Audit Committee Chair
- NYS School Boards Association – Member
- NYS Government Finance Officers' Association (NYGFOA) – Member

Education

- State University of New York at Binghamton, Bachelor of Science in Accounting

Licenses/Certifications

- Certified Public Accountant, New York



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Section 3: Proposed Fee

We estimate our fees* for the services requested to be as follows:

| Professional Service | Fee |
|---|----------|
| Audited financial statements for Village of South Glens Falls for the fiscal year ending 2021 | \$24,000 |
| Audited financial statements for Village of South Glens Falls for the fiscal year ending 2022 | \$24,500 |
| Audited financial statements for Village of South Glens Falls for the fiscal year ending 2023 | \$25,000 |



We are proud to say our services are never outsourced or offshored and are solely prepared in the USA

*Estimated out-of-pocket expenses are included in the quoted rates and, therefore the fee is an all-inclusive price.

We believe in "earning our way" and will continuously look for ways to increase the efficiency of our services each year, thereby keeping our fees at a fair level year after year. If our estimate does not meet your expectation, please provide us an opportunity to review our fees and determine if our understanding is not correct. We would never want fees to preclude us from an opportunity to work with Village of South Glens Falls, and its talented staff.

Our fee estimate is based on receiving closed trial balances by an agreed upon date. Records and schedules should be in audit ready condition. For example, providing supporting schedules which agree to amounts reported on your trial balances. We also anticipate full support from your staff during your audit, in preparing schedules and analyses, gathering necessary documentation and data, and responding to inquiries in a timely manner.

Our fees contemplate routine consultation regarding accounting, tax, and other business matters. Village of South Glens Falls should not be concerned about receiving a separate bill for each phone call. In fact, we strongly encourage regular communication and the opportunity to resolve issues as they first appear.



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In general, we believe the key to fees for services is clear communication of what you will receive, when you will receive it, and how much it will cost. Whether it is through the financial and operational focus of our audit, our year-round service philosophy, or a special consulting assignment, you can always be assured we are committed to quality service that provides demonstrable value.

From time to time, however, you may request that we perform services that are above and beyond the scope of the audit process, which may require the use of specialized staff and consultants. Such special services would be billed separately. We will, of course, discuss the objectives of all such projects and provide you with an estimate of the related fees before beginning any work. Further, we will provide updated estimates of time and fees should the scope of the project change before its completion.

| Our standard rates by level of staff are as follows: | 2023 |
|--|-------|
| Partner | \$415 |
| Quality Control | \$415 |
| Manager | \$375 |
| Supervisor | \$340 |
| Senior Accountant | \$285 |
| In-Charge Accountant | \$220 |
| Associate Accountant | \$180 |
| Administrative Assistant | \$170 |



Section 4: References

RBT CPAs specializes in providing auditing, accounting, and consulting for government managers and executives through our Government Division. The firm's professional members have extensive experience in the government sector. Within this area of expertise, our clients include governments and agencies at the local level. In addition, we serve a number of entities that receive federal, state, and local contracts and grants, or that participate in cooperative agreements. The entities we service include counties, cities, school districts, towns, villages, justice courts, fire districts, hospitals, educational institutions, and public authorities. RBT CPAs has more than 50 years of experience serving governmental entities. We believe that our operational acumen and experience working with governmental entities provide us with an unparalleled ability to render services to our clients.

| | |
|--|--|
| | Village of Chester, New York Angela O'Neill Treasurer treasurer@villageofchesterny.com (845) 469-2388 Auditing Services |
| | Town of Highlands, New York Kelly Pecoraro Town Supervisor kpecoraro@highlands-ny.gov (845) 446-4280 Auditing Services |
| | City of Middletown, New York Leonora Liz City Treasurer liz@middletown-ny.com (845) 346-4150 Auditing Services |



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Section 5: Current & Former Relevant Clients

| Auditing* | Consulting* |
|--|---|
| Blodgett Memorial Library | City of Poughkeepsie - Special Projects |
| City of Middletown | County of Dutchess |
| City of Middletown Industrial Development Agency | County of Orange |
| City of Poughkeepsie | Dutchess County Hotel Tax |
| City of Poughkeepsie IDA | Pawling Joint Sewer Commission |
| City of Poughkeepsie Section 8 Program | Town of Arden |
| County of Sullivan Industrial Development Agency | Town of Callicoon |
| Dutchess County Industrial Development Agency | Town of Dover |
| Dutchess County Local Development Corporation | Town of Fremont |
| Dutchess County Resource Recovery Agency | Town of Monroe |
| Dutchess County Water/Wastewater Authority | Town of Montgomery |
| Greater Wawarsing Local Development Corporation | Town of Pawling |
| Joint Regional Sewerage Board | Town of Plattekill |
| Mahopac Public Library | Town of Pleasant Valley |
| Middletown Community Development Agency | Town of Woodbury |
| Mid-Hudson Library System | Tri-Municipal Sewer Commission |
| Mount Vernon Industrial Development Agency | Ulster County Legislature |
| Sullivan County Funding Corp. | Village of Bloomingburg |
| Sullivan County Infrastructure Local Development Corporation | Village of Millerton |
| Town of Highlands | Village of Pawling |
| Town of Marlborough | Village of Pawling - Parking Fund |
| Town of Newburgh | Village of Rhinebeck |
| Town of Newburgh Justice Court | Village of Wappingers Falls |
| Town of Poughkeepsie | |
| Town of Wallkill Industrial Development Agency | |
| Town of Wappinger | |
| Town of Warwick | |
| Town of Warwick Justice Court | |
| Town of Wawayanda Local Development Corporation | |
| Village of Chester | |
| Village of Fishkill | |
| Village of Monroe | |
| Village of Nyack | |
| Village of Walden | |
| Village of Walden Justice | |

*Note: Audit hours range from 50 to 300 and consulting hours range from 30-100 annually. Contact information is available upon request.



Section 6: Audit Approach

Audit Purpose

Our audit will be made in accordance with generally accepted auditing standards and government auditing standards as prescribed by the U.S. General Accountability Office. The audit of the financial statements will be designed to express unmodified opinions on the basic financial statements. We will also determine the Village of South Glens Falls' compliance with Federal Program requirements pursuant to the Uniform Guidance.

Transition from Current Auditor

Changing auditors for the Village of South Glens Falls should not be a difficult task. Fortunately, your proposed engagement team has had many opportunities over the years to step in as the new auditor. This experience helps ensure that the transition goes as smoothly as possible. From communicating with the predecessor auditor, reviewing their working papers, documenting, and understanding your business processes, to building a set of audit permanent files, we will focus on minimizing the challenges that sometimes come with an auditor change. We will obtain as much information as possible from your predecessor auditor and then assemble a list of any items needed from Village of South Glens Falls management along with mutually agreed-upon response dates.

Our objective as your professional service provider will be to front load as much work as possible, including our transition as your external auditor. Because of your engagement team's experience with similar cities, RBT CPAs will hit the ground running, resulting in minimal disruption to management's day-to-day schedules. During the Pre-Audit stage, we will work with management of the Village of South Glens Falls to establish a preliminary timetable to ensure a smooth audit process. During this phase, we will also obtain significant contracts and agreements and establish understandings as to documentation and schedules required for both the planning and fieldwork dates of the audit.

Phase I – Audit Planning

The planning phase will lay the foundation for the direction that the audit will take. It will encompass the following steps:

- Reviewing the Operating Environment



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Our first step will be to review our understanding of the Village of South Glens Falls in order to be certain we are aware of its needs, desires, activities, and plans. This will be accomplished through meetings and discussions with management. Also, an "Audit Planning Letter" will be thoroughly reviewed with management prior to the audit commencement date.

- Assessing Risk

The first step in developing our audit approach is assessing the risk of a material misstatement of the financial statements.

The risk of material misstatement is the product of three risk components:

- Inherent Risk - risks inherent in the Village of South Glens Falls without regard to controls
- Control Risk - internal control must fail to detect and correct the error; and
- Audit Risk - the auditor's tests fail to detect the error

The risk-assessment auditing standards that we follow on all audit engagements include substantial procedural and documentation requirements. Our objective is to provide reasonable assurance that the financial statements are free of *material misstatements*. We will need to explicitly assess and document the risk of material misstatement both 1) from the perspective of the financial statements as a whole and 2) from the perspective of each of the assertions applicable to various financial statement items.

Once risk has been assessed, the auditor then determines the nature and timing of audit procedures required to limit that risk to an acceptable level. To minimize the level of audit effort, we will concentrate our audit effort on those areas where the risk of material misstatement is greatest. In low-risk areas, we will utilize limited audit procedures which may include extensive analytical techniques to support our opinion on the financial statements.

- Define Major Audit Objectives

We will define the audit objectives, concentrating on the identified areas of audit concern. Examples of audit objectives are:

- Proper recording of revenues;
- Expenditures and liabilities are recorded and charged to the proper account



- System Review - Review of Internal Controls and Procedures

We will identify and document the applicable internal controls and systems. We then "walk" selected transactions through the system to confirm that it is functioning as described. At this point, we document the system through the use of flow charts and narrative descriptions. Our next step is to make a tentative evaluation of the effectiveness of the system of internal control to determine the degree of reliance which may be placed upon the system. The final phase is to test the system for the purpose of confirming, modifying or rejecting our initial evaluation. Our samples are selected both judgmentally and statistically and encompass all major operations and funds. Our experience in the municipal field enables us to focus on specific areas so that we can perform a cost-effective audit. This will enable us to determine the appropriate amount of testing required. We will then design and tailor our audit procedures for the audit of the Village of South Glens Falls.

- Develop a Tailored Audit Program

Based upon our understanding of the internal controls and the accounting systems, we will tailor our audit programs for the Village of South Glens Falls. Specific procedures will be designed both from a compliance and substantive test point of view.

Phase II - Field Work

The field work phase will lay the foundation for the basis of our opinion on the financial statements. Our approach will encompass the following steps:

- Critical Audit Areas

Critical audit areas may relate to either financial statement items or financial statement disclosures. Factors that are used in determining critical audit areas include:

- areas that involve a high degree of judgment;
- areas requiring specialized skills; and
- complex accounting applications

- Significant Audit Areas

Significant audit areas typically include those characterized by a large number of transactions, dollar large balance, or risk of material misstatement. RBT CPAs may consider tax revenue, retirement expenditures, capital projects, payroll, and Federal and State aid/expenditures as significant audit areas.



Phase III - Communication/Reporting

At the completion of the audit, we will review the financial statements, while in draft form, with the management of the Village of South Glens Falls. As noted above, the financial statements are for the Village of South Glens Falls and while we render our opinions with respect to those statements, management must make the final decisions. Of course, we must be satisfied with the classification of amounts and the fairness of the overall presentation.

During this phase the financial statements will be thoroughly reviewed by the engagement partner, manager, and in-charge accountants. In addition, the quality review partner, Jennifer George, will offer her recommendations to achieve the high standards of reporting that the Village of South Glens Falls deserves.

The management letter is a document that evolves from the audit process. It includes comments and suggestions for improvements in the systems of internal control. It also identifies areas of non-compliance that were identified as a result of the tests performed as well as significant transactions that would be of interest to management and the Village of South Glens Falls Council. Since the management letter is a written communication to management and the Village of South Glens Falls Council, we generally expand its contents to include new issues in the governmental finance environment which would be of interest to these parties. We review the contents of the letter with management only to ensure that there are no misstatements of facts or observations. Upon completion of the review, the management letter is submitted to the Village of South Glens Falls.

Phase IV - Communication/Meetings

Upon completion of the audit, we will render the following reports

- a) A report on the fairness of presentation of the financial statements in conformity with generally accepted accounting principles.
- b) A report on the internal controls of the Village of South Glens Falls together with recommendations for improvements.
- c) A report on the internal control used in administering federal financial assistance programs and a report on compliance with laws and regulations related to major and non-major federal financial assistance programs, if necessary.



- d) A letter on control deficiencies, if any, or any other matters the auditor deems beneficial to present to the Village of South Glens Falls.

It has been our experience that, in order for the Village of South Glens Falls Council and Village of South Glens Falls management to comprehend all the relevant financial data included in the report and to understand the significant management comments, the auditors should meet directly with these groups. For this reason, we will present the audit report and management letter to the Village of South Glens Falls Council and Village of South Glens Falls management. In summary, we will attend the following meetings:

1. Entrance Conference with the Village of South Glens Falls Controller
2. Pre-Audit Conference with the Village of South Glens Falls' Finance Committee and management, as requested
3. Informal Exit Conference with the Village of South Glens Falls Controller
4. Formal Exit Conference with the Village of South Glens Falls' Finance Committee and management
5. Final Public Village of South Glens Falls Council Presentation

We will notify the Village of South Glens Falls in the event that situations or concerns should arise during the audit. Specifically, expect to discuss matters as follows:

- Auditor's responsibilities under GAGAS
- Significant accounting policies
- Management judgments and accounting estimates
- Significant audit adjustments
- Disagreements with management
- Consultations with other accountants
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit
- A written list and explanation of all adjustments made to the financial reports and
- Management letter between drafts and final issuance

We will retain all material relevant to each audit for a minimum of seven years in compliance with our Firm policy.



Sampling Overview

Our audit methodology includes procedures to ensure that we comply with the requirements of SAS 39 "Audit Sampling" and SAS No. 107 "Audit Risk and Materiality in Conducting an Audit". In addition, since our audit will be conducted pursuant to Government Auditing Standards, our methodology also includes procedures to ensure compliance with the Uniform Guidance and the President's Council on Integrity and Efficiency and the Executive Council on Integrity and Efficiency's (PCIE) "Report on National Single Audit Sampling Project". Audit sampling is the application of an audit procedure to less than 100 percent of the items within an account balance or class of transactions for the purpose of evaluating some characteristic of the balance or class. Prior to evaluating the extent of audit sampling to employ in an audit, we perform an extensive risk assessment over the account balance or class of transactions to determine if audit sampling is an effective or efficient means to test a significant account balance or class of transactions (refer to Phase I for information regarding our risk assessment process).

Generally, the following three conditions must be met to constitute audit sampling:

- Less than 100% of the population must be examined
- The sample results must be projected as population characteristics
- The projected sample results must either be:
 - Compared to an existing client-determined account balance to determine whether to accept or reject the client's balance or
 - Be used to assess control risk

Our methodology to determine if audit sampling is necessary follows:

1. Identify individually significant items to be examined.
2. Determine whether the audit evidence gathered in step 1 is sufficient, in which case sampling might not be necessary (generally, audit sampling would not be necessary if individually significant items equals or exceeds two-thirds of the entire population).
3. If the extent of audit evidence gathered in step 1 is not sufficient combined with other audit evidence gathered during our audit, we would apply audit sampling.



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Appendix A: Fee Specification Sheet

APPENDIX A

FEE SPECIFICATION SHEET FOR VILLAGE OF SOUTH GLENS FALLS:

Fee should be a flat annual rate and include all necessary expenses, including but not limited to: travel, clerical, administrative and overhead, report filing, and attendance on site, follow up work, advice and counsel to staff throughout the term of contract.

2021 Single Audit Fee and Audited Financials \$ 24,000.00
2021 Rate for Additional Services: \$ Billed at hourly rate**
Describe:
2022 Single Audit Fee and Audited Financials \$ 24,500.00
2022 Rate for Additional Services: \$ Billed at hourly rate**
Describe:
2023 Single Audit Fee and Audited Financials \$ 25,000.00
2023 Rate for Additional Services: \$ Billed at hourly rate**
Describe:
OPTIONAL YEARS:
2024 Single Audit Fee & Audited Financials \$ 25,500.00
2024 Rate for Additional Services: \$ Billed at hourly rate**
Describe:
2025 Single Audit Fee and Audited Financials \$ 26,000.00
2025 Rate for Additional Services: \$ Billed at hourly rate**
Describe:

| Personnel: | Hours | Hourly Rate * | Total |
|-------------|-------|---------------|------------|
| Partners | 26.50 | \$311.00 | \$8,241.50 |
| Managers | 19.50 | \$281.00 | \$5,479.50 |
| Supervisors | 20.50 | \$214.00 | \$4,387.00 |
| Staff | 25.00 | \$135.00 | \$3,375.00 |
| Other | 20.50 | \$128.00 | \$2,624.00 |

* Discounted Hourly Rate given for Single Audit Fee & Audited Financials.

** Additional Services billed at our standard rates by level of staff for that year.



Appendix B: Required Disclosure of Relationships to Village

APPENDIX B: REQUIRED DISCLOSURE OF RELATIONSHIPS TO VILLAGE

Prior to execution of a contract by the Village, a potential Village contractor must complete, sign and return this form to the Village

Contract Name and/or ID No.: Accounting and Audit Services

Name of Contractor: RBT CPAs, LLP
(To be filled in by Contractor)

A.) Related Employees:

Are any of the employees that you will use to carry out this contract with Village of South Glens Falls also an official, officer, employee, or member of any board or commission of the Village, or the spouse, domestic partner, parent, mother-in-law, father-in-law, child, spouse of child, grandchild, brother, sister, or spouse or child of a brother or sister of such Village official, officer, employee, board or commission member?

Yes _____ No X

If yes, please provide details.

B.) Related Owners, Officers and Directors:

Are any owners, officers, or directors of your firm also an official, officer, employee, or member of any board or commission of the Village of South Glens Falls, or the spouse, domestic partner, parent, mother-in-law, father-in-law, child, spouse of child, grandchild, brother, sister, or spouse or child of a brother or sister of such Village official, officer, employee, board or commission member?

Yes _____ No X

If yes, please provide details.

C.) Interest in Contract

To answer the following question, the definition of the word "interest" shall mean a direct or indirect pecuniary or material benefit accruing to a Village of South Glens Falls official, officer, employee, or member of any board or commission of the Village, or the spouse, domestic partner, parent, mother-in-law, father-in-law, child, spouse of child, grandchild, brother, sister, or spouse or child of a brother or sister of such Village official, officer, employee, board or commission member, whether as the result of a contract with the Village or otherwise.

For purposes of this question, a Village of South Glens Falls official, officer, employee, or member of any board or commission shall be deemed to have an "interest" in a firm or a subcontractor of a firm when the Village official, officer, employee, board or commission member, or the spouse, domestic partner, parent, mother-in-law, father-in-law, child, spouse of child, grandchild, brother, sister, or spouse or child of a brother or sister of such Village official, officer, employee, board or commission member:

- has a contract with the firm or a subcontractor of the firm; and/or,
- is an officer, director, member, or employee of the firm; and/or,
- is an officer, director, member, or employee of a subcontractor of the firm; and/or,



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- owns more than five (5%) percent of the outstanding capital stock of the firm or a subcontractor of the firm.

Does any Village official, officer, employee, board or commission member, or the spouse, domestic partner, parent, mother-in-law, father-in-law, child, spouse of child, grandchild, brother, sister, or spouse or child of a brother or sister of any Village official, officer, employee, board or commission member have an interest in the firm or in any subcontractor that will be used by the firm for this contract?

Yes _____ No X

If yes, please provide details .


Proposer Signature

Donna L. Crowley, Partner
Printed Proposer Name and Title



Appendix C: Required Disclosure of Criminal, Civil, or Disciplinary Actions

APPENDIX C: REQUIRED DISCLOSURE OF CRIMINAL, CIVIL, OR DISCIPLINARY ACTIONS

Prior to execution of a contract by the Village, a potential Village contractor must complete, sign and return this form to the Village

Contract Name and/or ID No.: Accounting and Audit Services

Name of Contractor: RBT CPAs, LLP

(To be filled in by Contractor)

Has your firm or any owner, officer, or director of your firm ever been found guilty or pleaded guilty, no contest or nolo contendere to a felony or misdemeanor crime in any court?

Yes _____ No ☒ X

If yes, please provide details.

Has your firm or any owner, officer, or director of your firm ever been found guilty or pleaded guilty, no contest or nolo contendere to any civil action in any court?

Yes _____ No ☒ X

If yes, please provide details.

Has any licensing or disciplinary authority ever refused to issue a license or ever revoked, annulled, canceled, accepted surrender of, suspended, placed on probation, refused to renew a professional license or certificate, or ever fined, censured, reprimanded or otherwise disciplined your firm or any owner, officer, or director of your firm?

Yes _____ No ☒ X

If yes, please provide details.

Are any criminal or civil charges or disciplinary actions pending against your firm, or any owner, officer or director of your firm at this time?

Yes _____ No ☒ X

If yes, please provide details.

Proposer Signature

Donna L. Crowley, Partner

Printed Proposer Name and Title

10/11/23

Date



Appendix D: Non Collusion Statement

APPENDIX D - NON COLLUSION STATEMENT GENERAL MUNICIPAL LAW SECTION 103-d

By submission of this proposal, each Vendor and each person signing on behalf of any Vendor, certifies, and in the case of a joint proposal, each party thereto certifies as to its own organization, under penalty of perjury, that to the best of his knowledge and belief:

- 1) The prices in this proposal have been arrived at independently without collusion, consultation, communications oral agreement, for the purpose of restricting competition, as to any matter relating to such prices with any other Vendor or with any competitor;
- 2) Unless otherwise required by law, the prices which have been quoted in this proposal have not been knowingly disclosed by the Vendor and will not knowingly be disclosed by the Vendor prior to opening, directly or indirectly, to any other Vendor or to any competitor; and
- 3) No attempt has been made or will be made by the Vendor to induce any other person, partnership or corporation to submit or not to submit a proposal for the purpose of restricting competition.

RBT CPAs, LLP
FIRM


BY

Donna L. Crowley
PRINTED NAME

10/11/23
DATE



Appendix E: Peer Review Report



grossman st. amour
CERTIFIED PUBLIC ACCOUNTANTS PLLC

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

June 15, 2021

To the Partners of RBT CPAs, LLP
and the Peer Review Committee of the Pennsylvania Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of RBT CPAs, LLP (the firm) in effect for the year ended March 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, and audits of employee benefit plans. As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of RBT CPAs, LLP, in effect for the year ended March 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. RBT CPAs, LLP has received a peer review rating of *pass*.

Very truly yours,

Grossman St. Amour CPA

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Sampling Methodology

Once a decision is made that audit sampling is necessary, our audit methodology provides for a choice between statistical or nonstatistical sampling. Both approaches are acceptable under GAAS and GAGAS. Statistical sampling is the use of mathematical measurement techniques to calculate formal statistical results and is based on probability concepts. Our audit methodology includes many types of sampling techniques, commonly referred to as "Probability-proportionate to size sampling" which includes "Dollar Unit Sampling", Monetary Unit Sampling, Cumulative Monetary Amount Sampling, and Combined Attribute-Variables Sampling. We use a combination of electronic templates and software applications to determine sample size and assist in forming conclusions about the sample results.

Our audit methodology provides for the use of the following five broad steps in applying audit sampling to both substantive tests and to tests of controls:

1. Plan the sample to make sure that the audit tests are performed in a manner to ensure the desired sampling risk ensures a high confidence level that sampling error risk is kept low (i.e., generally 5% sampling risk is considered acceptable).
2. Determine the sample size which is dependent upon among other things, the amount of errors that we expect in the population and the application of "Assurance Factors" which are dependent upon the assessed level of inherent risk, control risk, and the risk that other substantive audit procedures will fail to detect a material misstatement.
3. Select the sample. This step involves deciding how best to select the sample from the population such that each item in the population has a chance of selection.
4. Perform the tests.
5. Evaluate the sample results. This step primarily involves drawing conclusions about the likely effect on the total population based on the audit tests of the sample.

Mathematically, the formula to determine sample size for a substantive test of balances is as follows:

$$\text{Sample Size} = \frac{\text{Population Value} - \text{Individually Significant Items}}{\text{Tolerable Misstatement}} \times \text{Assurance Factor}$$



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Once we determine our sample size and complete our tests, our audit methodology includes steps to ensure that we determine the potential misstatement in the population. Mathematically, this formula is as follows:

$$\frac{\text{Population Value Less Individually Significant Items}}{\text{Sample Dollars}} \times \text{Amount of Misstatement in the Sample} = \text{Projected Misstatement}$$

SAS 107 and our audit methodology requires us to consider the possibility of undetected errors when the projected misstatement is material in relation to the account balance or transaction class. The higher the projected misstatement in relationship to our determination of materiality, would result in us performing any combination of the following procedures:

1. Expand our tests.
2. Ask management to perform additional review over this area (for example, if significant errors were found over accounts payable cut-off, we might ask management to expand their review of cut-off).
3. Test management's additional procedures performed in 2 above.
4. All of the above.

With respect to tests of controls, our audit methodology generally provides for sample sizes to be determined according to the following matrix, when testing daily or continuous controls:

| Significant Risk | Number of Expected or Actual Deviations | | | | |
|------------------|---|----|----|----|----|
| | 0 | 1 | 2 | 3 | 4 |
| No | 20 | 38 | 52 | 65 | 78 |
| Yes | 30 | 46 | 61 | 76 | 89 |



Single Audit (Uniform Guidance)

The Village of South Glens Falls will be required by the Single Audit Act and OMB Circular A-133 (now known as Uniform Guidance) to have an audit of its compliance with Federal program guidelines since the Village of South Glens Falls expends \$750,000 or more in Federal aid. Prior to commencement of this phase of the engagement, it would be necessary for the Village of South Glens Falls to identify (Prepare a Schedule of Expenditures of Federal Awards "SEFA") all Federal financial assistance programs and the amounts received. Subsequent to this identification, we must identify those programs which must be audited ("Major Programs"). Once this information has been delineated, meetings are scheduled with the Village of South Glens Falls personnel responsible for administering these programs. We review the systems established to operate the programs and obtain documentation to determine compliance. The Office of Management and Budget has issued a compliance supplement which represents a compilation of requirements for each of the major grant programs. We utilize this document for addressing the required tests.

Our compliance testing utilizes an "integrated audit approach". We will obtain an understanding of how the Village of South Glens Falls controls are applied. In administering Federal Awards, for each major program, we will obtain an understanding of the Village of South Glens Falls' system to monitor compliance ("12 compliance requirements") in the following areas, as applicable:

1. Activities allowed or unallowed
2. Allowable costs/cost principals
3. Cash management
4. Eligibility
5. Equipment and real property management
6. Matching, level of effort or earmarking
7. Period of performance
8. Procurement, suspension, and debarment
9. Program income
10. Reporting
11. Subrecipient monitoring
12. Special tests and provisions



Software Use In Our Audit

Our Firm has made significant investments in software and information technologies. All of our audit staff have state of the art laptop computers and work collaboratively using a paperless audit software application, CaseWare, which warehouses all of our audit work papers and includes numerous sophisticated software applications. CaseWare enables our auditors to share documents and applications and perform audit tests more efficiently and effectively. We use IDEA (sophisticated computer assisted audit technique software applications) to extract/analyze electronic data downloaded from our client's systems. These applications are also used to plan and evaluate audit sampling. In addition, all of our audit staff have access to web-based research tools (i.e., Thomson Reuters Checkpoint) to research unique accounting and audit related issues that may arise during the course of an audit. We are excited to announce our newest client service technology: Suralink. Suralink is a secure portal with integrated PBC request lists and workflow. We believe it is the best way to exchange information and documents efficiently, but more importantly, securely with our clients.

Timing and Completion

The audit schedule will be performed within the following guidelines. All specific dates will be scheduled on days agreeable to and mutually determined by RBT CPAs and Village of South Glens Falls management.

This of course, is predicated on the books and records being maintained in audit-ready condition.

We would appreciate assistance by personnel in the finance department during the course of the audit to minimize our time. This would include preparation of various schedules and analysis. The specific information would be determined in advance of our needs to minimize the disruption to their work requirements.