

Table of Contents - NFWB March 21, 2022 Work Session Agenda Packet

1) March 21, 2022 NFWB Work Session Agenda	3
2) Draft February 28, 2022 Meeting Minutes	8
3) CPL Project Budget Tracker - March 14, 2022	15
4) CPL Construction Schedule Tracker - March 14, 2022	18
5) CPL Financial Award Summary - March 14, 2022	19
6) WWTP Emergency Breaker Update	23
7) March 28, 2022 Personnel Actions Report	29
8) Organizational Chart as of Jan. 20, 2022	30
9) Budget thru 2.28.22-Revenue Only	31
10) Budget thru 2.28.22-Expense-Sewer	37
11) Budget thru 2.28.22-Expense-Water	43
12) Budget thru 2.28.22-Expense-Board	49
13) Bank Balances - Key and Bank on Buffalo	50
14) Wilmington Trust Balances	51
15) Treasury Investment Bank Balances	52
16) Budget Amendments Report	53
17) Capital Payments	54
18) February 2022 Operations and Maintenance Report	55
19) RESOLUTION 2022-03-001 - Annual Election of Officers	72
20) RESOLUTION 2022-03-002 - Finance and Audit Committee	73
21) RESOLUTION 2022-03-003 - Governance Committee	75
22) RESOLUTION 2022-03-004 - Executive Staff Review Committee Chairperson	77
23) RESOLUTION 2022-03-005 - Approve and Accept 2021 Audit and Investment Reports	78
.....	78
24) Niagara Falls Water Board 2021 Financial Statement Draft	79
25) NFWB Investment Compliance Report Draft	131
26) NFWB Management Letter Draft	132
27) NFWB Required Communications Letter Draft	140
28) RESOLUTION 2022-03-006 - Extension of Electrical IDIQ Contract	144
29) Ferguson Contract Extension Letter	146
30) RESOLUTION 2022-03-007 - Extension of In-Plant Mechanical Service Contract	147
31) Mollenberg-Betz Contract Extension Letter	149
32) RESOLUTION 2022-03-008 - Emergency 12 Inch Combined Sewer Repair Bid - 2214 Whitney Avenue	150
33) Award Recommendation and Bid Tabulation for Emergency Sewer Repair at 2214 Whitney Ave	152
.....	152
34) RESOLUTION 2022-03-009 - Authorizing Interlocal Contract for Cooperative Purchasing - HGACBuy	154
35) HGAC Buy Sample Contract	156

36) RESOLUTION 2022-03-010 - Authorizing Procurement of Godwin Pumps for Sewer Bypass Pumping	159
37) Godwin Pumps Quotation	161
38) Xylem Godwin Pumps Sole Source Letter	162
39) RESOLUTION 2022-03-011 - Authorizing Disposal of WWTP Operations Control Panel Cabinets	163
40) Email Regarding Disposal of Operations Control Cabinets	165
41) Advanced Metering Infrastructure Update	166



AGENDA

**Working Session of the
Niagara Falls Water Board
March 21, 2022 at 5:00 p.m.
5815 Buffalo Avenue
Niagara Falls, NY 14304**

*****Meeting may be attended in person or via conference call --
visit NFWB.org for call-in details.*****

1. Preliminary Matters

a. Attendance:

Asklar (Board Member/Chairman of Finance/Member Exec. Staff Review Cmte.) _____

Forster (Chairman) _____

Kimble (Board Member) _____

**Larkin (Board Member/Vice Chairwoman/Governance Chairwoman/
Chairwoman Exec. Staff Review Cmte.) _____**

Leffler (Board Member/Member Exec. Staff Review Cmte.) _____

b. Comments from Chairman Forster

c. Presentations

i. Bonadio & Co., 2021 Draft Audit

d. Letters and Communications

- e. **Prior Meeting Minutes**
 - i. **Draft February 28, 2022 Meeting Minutes**

- 2. **Executive Director – Dr. Abderrahman Zehraoui**
 - a. **WWTP Project Budget Tracker (CPL)**
 - b. **WWTP Construction Schedule Tracker (CPL)**
 - c. **Financial Award Summary (CPL)**
 - d. **WWTP Emergency Breaker Failure Update**

- 3. **Outside Infrastructure Updates – Michael Eagler**

- 4. **Engineering – Douglas Williamson**

- 5. **Personnel Items – Dr. Abderrahman Zehraoui**
 - a. **March 28, 2022 Personnel Actions Report**
 - b. **Organizational Chart as of January 20, 2022**

- 6. **Information Technology (IT) – Dr. Abderrahman Zehraoui**

- 7. **Finance – Brian Majchrowicz**
 - a. **Revenue Budget Performance Report through February 28**
 - b. **Sewer Fund Expense Budget Performance Report through February 28**
 - c. **Water Fund Expense Budget Performance Report through February 28**
 - d. **Board Fund Expense Budget Performance Report through February 28**
 - f. **Key Bank and Bank on Buffalo Balance Report**
 - g. **Wilmington Trust Balance Report**
 - h. **Treasury Account Balance Report**
 - i. **Budget Amendments Report**
 - j. **February 2022 Capital Payments**

- 8. **Questions Regarding February 2022 Operations and Maintenance Report**

- 9. **Safety – Dr. Abderrahman Zehraoui**

10. General Counsel and Secretary – Sean Costello

a. Upcoming Insurance Renewals

11. From the Chairman

12. Resolutions

2022-03-001 – ELECTION OF OFFICERS

2022-03-002 – FINANCE AND AUDIT COMMITTEE MEMBERSHIP AND MEETINGS

2022-03-003 – GOVERNANCE COMMITTEE MEMBERSHIP AND MEETINGS

2022-03-004 – EXECUTIVE STAFF REVIEW COMMITTEE CHAIRPERSON

2022-03-005 – APPROVING AND ACCEPTING INDEPENDENT AUDIT AND INVESTMENT REPORTS

- a. Niagara Falls Water Board 2021 Financial Statement (Draft)**
- b. NFWB Investment Compliance Report (Draft)**
- c. NFWB Management Letter (Draft)**
- d. NFWB Required Communications Letter (Draft)**

2022-03-006 – EXTENSION OF THE HIGH VOLTAGE, SWITCHGEAR INSPECTION, AND EMERGENCY WORK CONTRACT

- a. Ferguson Electric Extension Letter**

2022-03-007 – EXTENSION OF THE IN-PLANT MECHANICAL SERVICE CONTRACT

- a. Mollenberg-Betz Extension Letter**

2022-03-008 – EMERGENCY 12-INCH COMBINED SEWER REPAIR BID – 2214 WHITNEY AVENUE

- a. Award Recommendation Letter and Bid Tabulation**

2022-03-009 – AUTHORIZING INTERLOCAL CONTRACT WITH HOUSTON-GALVESTON AREA COUNCIL FOR COOPERATIVE PURCHASING

a. Sample Contract

2022-03-010 – AUTHORIZING PROCUREMENT OF GODWIN PUMPS FOR SEWER BYPASS PUMPING

- a. Xylem Dewatering Quotation No. 104018956 dated February 24, 2022**
- b. Xylem Sole-Source Letter**

2022-03-011 – AUTHORIZING DISPOSAL OF OBSOLETE WWTP OPERATIONS CONTROL PANEL CABINETS

- a. Email Regarding Disposal of Operations Control Panel Cabinets**

13. Unfinished/Old Business

1) Board Room WTP:

- 3/11/22: Both contracts were executed for Electric (CIR) and Piping (Danforth). A meeting will be scheduled for 3/17 with contractors.

2) WWTP Rug Replacement

- 3/11/22: Carpet to be installed on 03/23, 03/24, and 03/25.

3) WTP Caulking Project

- 3/11/22: Project completed 3/4 (only cleaning of the area is remaining)

4) WWTP Sodium Hypochlorite Tank Replacement

- 3/11/22: We need to put out an RFP for the tank replacement work due to the costs. Cost estimate from Belding Tank Technologies of \$73,300 plus \$5,000 freight for a 14,000-gallon tank. We will likely need to put drawings and specifications together to get a complete bid price. Doug is working on the bid.

5) Basin 5 - Completion Date

- 3/11/22: Basin 5 completion date is still dependent on when the gear box is delivered.

6) WWTP Ceiling Project

- 3/11/22: Painting (by NFWB) and Ceiling Tile Replacement (by Union Carpenters) is underway.

7) WWTP Brick Repair Work & Enclosure of Balcony

- 3/11/22: Scope of work being developed and quotes will be obtained.

8) Whitney Ave. Water Main Replacement

- 3/11/22: Previously, CPL put this project on hold to focus on the 18th Street Watermain project. However, they plan to survey Whitney Avenue and start working on the design again.

9) 18th St. Water Main Replacement from Whitney Ave. to Ontario Ave.

- 3/11/22: The 18th Street Watermain project was submitted to the NYSDOH for review on 2/8/22.

10) WTP Perimeter Fence Replacement Update

- 3/11/22: Contractor quotes previously obtained, but waiting on results of grant application submitted at end of November 2021.

11) Paychex Payroll System Update

- 3/17/22: All information requested has been sent to Paychex. Waiting on Paychex to finish setting our system up. Per Paychex status meeting on 3/17 - 'Status of Project – 29% complete, first payroll tentatively slated to process 3/22 with a check date of 3/25'

12) Advanced Metering Infrastructure Update

- 3/10/22: Dave Johnson (Neptune) email update in 3/21 work session packet.

14. New Business & Additional Items for Discussion

15. Executive Session: Anticipated motion to enter into executive session for the purpose of considering matters leading to the appointment or employment of a particular person for the position of Director of Administrative Services (Public Officers Law § 105(f)).

16. Adjournment of Meeting



MINUTES

Meeting of the Niagara Falls Water Board

February 28, 2022 at 5:00 p.m.

5815 Buffalo Avenue

Niagara Falls, NY 14304

Note: This meeting was held via conference call pursuant to Chapter 417 of the Laws of 2021 as amended by Chapter 1 of the Laws of 2022.

1. Preliminary Matters

Chairman Forster called the meeting to order at 5:00 p.m.

a. Attendance:

Asklar (Board Member/Chairman of Finance/Member Exec. Staff Review Cmte.) *Present*

Forster (Chairman) *Present*

Kimble (Board Member) *Present*

Larkin (Board Member/Vice Chairwoman/Governance Chairwoman/
Chairwoman Exec. Staff Review Cmte.) *Present*

Leffler (Board Member/Member Exec. Staff Review Cmte.) *Present*

b. Comments from Chairman Forster

Chairman Forster toured the WWTP on Thursday, February 24, 2022 with Dr. Zehraoui, Sean Costello, Dennis Kirkland (Acting Chief Operator of the WWTP), Doug Williamson (Director of Technical & Regulatory Services), Michael Eagler (Chief of Outside Infrastructure) and Joseph Argona (Supervisor of Maintenance) and states the plant continues to improve and work environments remain clean and safe. Chairman Forster thanks the staff noted above as well as Eric Smith (WWTP Planning Resource Coordinator) for their continued efforts and dedication with the on-going projects taking place at the WWTP.

c. Presentations

None.

d. Letters and Communications

- i. 2022-02-07 – Drinking Water Fluoridation Grant Award Letter**
- ii. 2022-02-16 – Correspondence from S&P Global Ratings Assigning “A” Rating to Authority Debt with Stable Outlook**

Chairman Forster commended Mr. Costello for his tremendous work on the NFPWA Revenue Refunding Bonds. The NFWB received an “A” rating from S&P and the Board was very pleased with Mr. Costello’s work. Chairman Forster asked the Board to consider (in the future) a stipend for Mr. Costello for all the supplementary work he performs related to the NFPWA.

e. Public Comments

Luke Cortese (1112 Ferry Ave. Niagara Falls NY, 14304) spoke regarding two recent water bills he has received from his tri-plex rental property. The first bill that was billed on October 1, 2021 (July-August-September consumption) totaled \$2,171.63. The second bill that was billed on January 1, 2022 (October-November-December consumption) totaled \$2,241.02. Combined, \$4,476.06. Mr. Cortese states he was unaware of any potential issue at his rental property until the first bill was received. Mr. Cortese hired a plumber to evaluate the property – a leak in one of the three toilets was identified. Mr. Cortese states he later realized another toilet was leaking that had gone unnoticed by the plumber, so his high bill extended over two billing cycles. Mr. Cortese is seeking board approval for a further adjustment to his water bill and would like the Board to implement technology to read meters at least every month and automatically to notify property owners of leaks.

Mr. Majchrowicz states Mr. Cortese has received a \$1,014.41 adjustment (\$3,700 balance remains) and he will work with Mr. Cortese on a payment plan.

Chairman Forster states the board is considering monthly billing verses the current quarterly billing system for rate payers to be able to identify any possible leaks/issues prior to receiving a large water bill.

f. Approval of Minutes

- i. Draft January 31, 2022 Meeting Minutes**

Motion by Board Member Larkin and seconded by Board Member Leffler to approve the January 31, 2022 Meeting Minutes.

Asklar __Y__ Forster __Y__ Kimble __Y__ Larkin __Y__ Leffler __Y__

Motion carries, 5-0

2. Executive Director – Dr. Abderrahman Zehraoui

- a. WWTP Project Budget Tracker (CPL)**
- b. WWTP Construction Schedule Tracker (CPL)**
- c. Financial Award Summary (CPL)**

Dr. Zehraoui thanked Michael Eagler, Eric Smith and Joe Argona for their efforts with snow removal and the recent rain events.

Dr. Zehraoui also spoke on the lime silos at the WWTP that have gone unused for several years. Chairman Forster noted that the Iron Workers were going to be hired to drain and dismantle the silos. The NFWB instead has been able to keep that work “in-house.” Eric Smith and his maintenance crew have been working on this project – even if some of the work is being performed on overtime, there remains a cost savings to not contract the work out.

CPL provided the Board with an update regarding the project budget tracker, construction schedule tracker, and the financial award summary.

3. Outside Infrastructure Updates – Michael Eagler

Mr. Eagler spoke on the 18th St. water main replacement project. The NFWB is currently waiting on approval from the DOH. Hopeful to bid the work sometime in April 2022, to begin the work July 2022, with full restoration by Spring 2023.

Mr. Eagler mentions he would like to merge the 18th St. water main replacement project with the Whitney Ave. water main replacement project – cost savings with inspections and mobilization.

Mr. Eagler states the NFWB will be hosting a “D license” training course at the WWTP on April 6th, 7th & 8th. The NFWB will save money by hosting this course. Mr. Eagler is hopeful that the NFWB will be able to host additional courses in the future – such as WTP and WWTP operations training.

Mr. Eagler informs the Board members that 5 main breaks occurred throughout the City yesterday; 4 have since been repaired, the 5th will be repaired in the morning.

4. Engineering – Douglas Williamson

- a. 2022-2026 Capital Improvement Plan**

5. Personnel Items – Dr. Abderrahman Zehraoui

- a. February 28, 2022 Personnel Actions Sheet**
- b. COVID Screening and Mask Policy**

Board action was not needed on the February 28, 2022 personnel actions sheet.

6. Information Technology (IT) – Dr. Abderrahman Zehraoui

Dr. Zehraoui informs the board of the recent “phishing” email that was received by the supervisors at the NFWB, with the sender posing as the Executive Director.

Board Member Larkin questions if the staff has received a memo outlining the necessary protocols that need to be taken when an employee receives any form of spam mail.

Dr. Zehraoui states that the staff receives emails from Joe Morock (Systems Engineer) outlining how to block/report suspicious emails that will then notify the IT department as well as our email hosting provider in order to blacklist the email address.

7. Finance – Brian Majchrowicz

- a. Audit Update**
- b. Revenue Budget Performance Report through January 31**
- b. Sewer Fund Expense Budget Performance Report through January 31**
- c. Water Fund Expense Budget Performance Report through January 31**
- d. Board Fund Expense Budget Performance Report through January 31**
- f. Key Bank and Bank on Buffalo Balance Report**
- g. Wilmington Trust Balance Report**
- h. Treasury Account Balance Report**

Mr. Majchrowicz states that Bonadio & Co. were at the NFWB last week working the audit. No major issues to report. The completed report is expected to be presented to the Board at the March 2022 work session meeting.

Mr. Majchrowicz states the NFWB has been working with Paychex regarding the implementation of the new payroll software – the pay period beginning on March 27th is the projected date to “go live.”

Chairman Forster thanks Mr. Majchrowicz for his efforts regarding the NFPWA bond re-financing and states that all of his additional hours worked did not go unnoticed.

8. Questions Regarding January 2022 Operations and Maintenance Report

None.

9. Safety – Dr. Abderrahman Zehraoui

Dr. Zehraoui states he would like our safety contractor to be more involved. Whether that means giving him additional hours or potentially hiring a full-time in-house safety specialist.

Chairman Forster asks Dr. Zehraoui to draft his recommendations and submit to the board for their consideration.

10. General Counsel and Secretary – Sean Costello

11. From the Chairman

12. Resolutions

2022-02-001 – ADOPTING FIVE YEAR CAPITAL PLAN

a. Draft 2022-2026 Capital Improvement Plan

Motion by Board Member Larkin and seconded by Board Member Asklar to approve.

Asklar __Y__ Forster __Y__ Kimble __Y__ Larkin __Y__ Leffler __Y__

Motion carries, 5-0

2022-02-002 – AUTHORIZING DISPOSAL OF SURPLUS FIRE BRICK

Motion by Board Member Larkin and seconded by Board Member Leffler to approve.

Asklar __Y__ Forster __Y__ Kimble __Y__ Larkin __Y__ Leffler __Y__

Motion carries, 5-0

2022-02-003 – AUTHORIZING PROCUREMENT OF WHEEL LOADER

a. Five Star Equipment, Inc., quote dated February 3, 2022

Motion by Board Member Kimble and seconded by Board Member Larkin to approve.

Asklar __Y__ Forster __Y__ Kimble __Y__ Larkin __Y__ Leffler __Y__

Motion carries, 5-0

2022-02-004 – AUTHORIZING RETENTION OF COUNSEL FOR LABOR AND EMPLOYMENT MATTERS

a. Hodgson Russ LLP Fee Proposal

Motion by Board Member Larkin and seconded by Board Member Leffler to approve.

Asklar __Y__ Forster __Y__ Kimble __Y__ Larkin __Y__ Leffler __Y__

Motion carries, 5-0

WALK-ON RESOLUTION 2022-02-005 – AUTHORIZING PROCUREMENT OF COMPACT TRACK LOADER

Motion by Board Member Kimble and seconded by Board Member Asklar to waive the agenda deadline.

Asklar __Y__ Forster __Y__ Kimble __Y__ Larkin __Y__ Leffler __Y__

Motion carries, 5-0

Motion by Board Member Kimble and seconded by Board Member Larkin to approve.

Asklar __Y__ Forster __Y__ Kimble __Y__ Larkin __Y__ Leffler __Y__

Motion carries, 5-0

13. Additional Comments from Chairman Forster

None.

14. Unfinished/Old Business

None.

15. New Business & Additional Items for Discussion

None.

16. Executive Session: Anticipated motion to enter into executive session for the purpose of considering matters leading to the appointment or employment of a particular person for the position of Director of Administrative Services (Public Officers Law § 105(f)).

Motion by Board Member Larkin and seconded by Board Member Leffler to enter executive session for the purpose of discussing matters related to the hiring of an individual for Director of Administrative Services at 5:57 p.m.

Asklar __Y__ Forster __Y__ Kimble __Y__ Larkin __Y__ Leffler __Y__

Motion carries, 5-0

Motion by Board Member Asklar and seconded by Board Member Larkin to enter the open meeting at 6:35 p.m.

Asklar __Y__ Forster __Y__ Kimble __Y__ Larkin __Y__ Leffler __Y__

Motion carries, 5-0

17. Adjournment of Meeting

Motion by Board Member Asklar and seconded by Board Member Kimble to adjourn the meeting at 6:37 p.m.

Asklar __Y__ Forster __Y__ Kimble __Y__ Larkin __Y__ Leffler __Y__

Motion carries, 5-0



Niagara Falls Water Board (NFWB) Overall Capital Project Budget Summary (Phase 1 Overall Budget = \$27M)

Last Updated: 3/14/2022

Project	Scope of Work	Original Budget	Scope/Vendor	Estimated Task	Key	
					Proposal currently under review, but not approved	Recent Work Update
Sedimentation Basin Upgrades	\$10,390,000		Design and Bidding (AECOM - Approved)	\$409,000	98%	Drives are being delivered this week. Construction continues towards equipment startup.
			CA (CPL - Approved)	\$97,500	69%	
			CI (CPL & Subcontractor - Approved)	\$357,500	17%	
			GEN Construction (Hohl - Per Bid - Approved)	\$7,422,010	40%	
			ELEC Construction (CIR - Per Bid - Approved)	\$894,100	47%	
			Project Total	\$9,180,110	42%	
			Remaining Budget	\$1,209,890		
GPS	\$4,100,000		Design and Bidding (GHD - Approved)	\$218,800	100%	Finalizing HVAC startup and training. STC waiting for pump delivery scheduled for mid April).
			CA (GHD - Approved)	\$158,430	78%	
			CI (GHD Subcontractor - Approved)	\$156,800	59%	
			GEN Construction (STC - Per Bid - Approved)	\$2,653,000	68%	
			ELEC Construction (CIR - Per Bid - Approved)	\$418,300	82%	
			HVAC Construction (Danforth - Per Bid - Approved)	\$864,400	85%	
			Project Total	\$4,469,730	75%	
Remaining Budget	(\$369,730)					
Screens and Grit Transportation Equipment Improvements	\$1,920,000		Design and Bidding (Arcadis - Approved)	\$166,786	100%	Construction continues on polymer equipment improvements. Majority of equipment is now onsite and phasing in of improvements is underway.
			CA (Arcadis - Approved)	\$88,529	88%	
			CI (Arcadis Subcontractor - Approved)	\$59,000	27%	
			GEN Construction (Hohl - Per Bid - Approved)	\$1,527,000	70%	
			ELEC Construction (CIR - Per Bid - Approved)	\$140,800	61%	
			Project Total	\$1,982,115	71%	
			Remaining Budget	(\$62,115)		
Granular Activated Carbon and Filter Support Gravel Replacement	\$2,000,000		Design, Bidding, and CA/CI (AECOM - Approved)	\$90,793	100%	Construction Complete.
			GEN Construction (Carbon Activated - Per Bid - Approved)	\$1,626,875	100%	
			Final Project Total	\$1,717,668	100%	
			Final Remaining Budget	\$282,332		

Electrical System Improvements	\$2,610,000	Design/E.I. Team - Approved	Design/E.I. Team - Approved	\$102,120	100%	El team is currently bidding the project.
			Phase 2 Design - Approved	\$198,941	93%	
			CA/CI/TBD - Approved	\$65,374	0%	
			Const. - Per original project Budget (El Team Estimates \$6M)	\$2,064,555	0%	
			Task 1 Construction - Ferguson - Approved	\$179,010	100%	
			Project Total	\$2,610,000	18%	
			Remaining Budget	\$0		
			Design, Bid, and CI (AECOM - Approved)	\$190,233	100%	
			GEN Construction (M&B - Per Bid - Approved)	\$1,366,000	100%	
			ELEC Construction (Ferguson - Per Bid - Approved)	\$108,000	100%	
Effluent Disinfection	\$3,650,000	Design, Bid, and CI (AECOM - Approved)	ELEC Construction (Ferguson - Approved Proposal - Network Improvements)	\$400,000	100%	Construction Complete.
			CA/In-House - CPL (Included in current CPL term contract)	~ 5% or \$185,000 if by capital project engineer		
			Project Total	\$2,064,233	100%	
			Remaining Budget	\$1,585,767		
			Design, Bidding, and CA/CI (E.I. Team - Approved)	\$111,800	100%	
			CA/CI (El Team - Approved)	\$28,520	11%	
			ELEC Construction (CIR - Per Bid - Approved)	\$177,363	0%	
			HVAC Construction (Danforth - Per Bid - Approved)	\$782,000	0%	
			Running Total	\$1,099,683	10%	
			Remaining Budget	\$60,317		
Replacement of Critical Heating and Ventilation Equipment	\$1,160,000	Design/In-House AECOM/ CPL (Included in current CPL term contract)	Design, Bidding, and CA/CI (E.I. Team - Approved)	N/A	N/A	Project in construction phase. El team reviewing and approving shop drawings. Experiencing significant equipment delivery delays.
			Const./Various Contractors - Per IDIQ Contract	\$90,118	100%	
			CA/CI/In-House - CPL (Included in current CPL term contract)	N/A	N/A	
			Final Total	\$90,118	100%	
			Final Remaining Budget	\$209,882		
			Piping Assessment Report (Ramboll - Approved)	\$59,770	100%	
			Design, Bidding, and CA/CI (JMD - Approved)	\$114,560	55%	
			Construction - (MLP - Per Bid - Approved)	\$428,300	71%	
			Running Total	\$602,630	20%	
			Remaining Budget	(\$37,370)		
Replacement of Blower Equipment	\$300,000	Design/In-House AECOM/ CPL (Included in current CPL term contract)	Phase 1 Design/ Construction/Kaman - Approved	\$352,450	61%	Kaman continues SCADA upgrade work and coordination with Capital Project Engineers.
			Phase 2 Design/ Construction - Approved (For Project #6)	\$146,200		
			Running Total	\$498,650	61%	
			Remaining Budget	(\$43,650)		
			Anticipated Total Cost (Percentage of Total Budget)	\$24,314,937	Remaining Phase 1 Budget	
			Remaining Phase 1 Budget	\$2,685,063		
			Phase 1 Budget Total =	\$27,000,000		

Niagara Falls Water Board (NFWB) Overall Capital Project Budget Summary (Phase 2 Overall Budget = \$13M)

Key	
Proposal currently under review, but not approved	
Preliminary Construction Cost per Engineers Estimate	

Project	Scope of Work	Budget	Scope/Vendor	Estimated Task	% Billed	Recent Work Update
11B	Outfall	\$1,700,000	Design, Bidding, and CA/CI (GHD - Approved)	\$37,400	100%	(See Project #2 Update)
			GEN Construction (STC - Per Bid - Approved)	\$562,000	90%	
			Running Total	\$599,400	91%	
			Remaining Budget	\$1,100,600		
11A	18" Plant Drain Upgrade	\$225,000	11A Design, Bidding, and CA/CI (JMD - Approved)	\$15,890	57%	New sodium hypo tubing has been pulled through casing pipe. New fan and duct work installed. Waterline connection in pump gallery complete.
			Const. (Danforth - Per Bid - Approved)	\$169,000	0%	
			Running Total	\$184,890	5%	
			Remaining Budget	\$40,110		
11B	Hypo and Sludge Improvements	\$975,000	11B Design, Bidding, and CA/CI (JMD - Approved)	\$52,965	53%	Contracts have been executed. GHD to conduct kickoff meeting.
			Const. (Danforth - Per Bid - Approved)	\$457,800	0%	
			Running Total	\$510,765	6%	
			Remaining Budget	\$464,235		
112	Intermediate Pumps Upgrades	\$3,075,000	Intermediate Pump Assessment (GHD - Approved)	\$21,716	0%	Contracts have been executed. GHD to conduct kickoff meeting.
			Running Total	\$21,716	0%	
			Remaining Budget	\$3,053,284		
			Phase 2 Running Total	\$4,370,055		
			Phase 2 Remaining Budget	\$8,629,945		
Phase 2 Budget = \$13,000,000						
Updated to reflect full available Phase 2 Budget, grant not yet approved						



NFWB Financial Award Summary

Last Updated: 3/14/22

Note: Changes from last summary are in red text

Description	Amount	Source	Status
AWARDED			
Bollier Avenue Watermain Improvements 2017	\$400,000 total \$240,000 grant	NYS EFC DWSRF 18435	Funding Agreement Signed. Construction completed October 2020. NFWB with assistance from City to submit for reimbursement with EFC.
Various Watermain Improvements 2018 GRANT Portion	\$5,495,000 total \$3,000,000 grant \$2,495,000 loan	NYS EFC DWSRF 18588	City Engineer and Urban Engineers started design on two streets. CPL started design on 77th Street & Whitney Ave. EFC requestion more detail on City fee estimates. CPL sent NFWB email concerning this 1/31/22.
Various Watermain Improvements 2018 LOAN Portion	\$5,495,000 total \$3,000,000 grant \$2,495,000 loan	NYS EFC DWSRF 18588	City Engineer and Urban Engineers started design on two streets. CPL started design on 77th Street & Whitney Ave. CPL assisting with loan reimbursement only. EFC requestion more detail on City fee estimates. CPL sent NFWB email concerning this 1/31/22.
Sewer Plant Phase 1 Improvements	\$13,500,000 grant	NYS DASNY ID #15688	Awarded. Six reimbursements received that total \$4.81 million.
Sewer Plant Phase 1 Improvements	\$13,500,000 loan long term \$27,000,000 loan short term	NYS EFC #C9-6603-12-00	Financial agreement has been processed April 2021. Disbursement request #1 for \$1.6 million has been received by NFWB. EFC reviewing construction documents so future request can be made.
Sewer Plant Phase 2 Improvements	\$13,000,000 total \$6,500,000 grant	NYS DASNY	Projects 2B, 11A, 11B and 12 are allowed to access this funding. Work is underway and progressing.
LaSalle Sewer Area Phase 2 system report update & flow monitoring	\$250,000 total \$100,000 grant \$150,000 NFWB Match	NYSDEC Engineering Planning Grant	Application submitted 7/30/21. Grant awarded December 2021. EFC requires certain paperwork by June 30, 2022 . NFWB team discussed study work scope with DEC and further discussions needed. NFWB to obtain proposals.
LaSalle Sewer Area Phase 2 Construction	\$1,000,000 total \$800,000 grant \$200,000 NFWB match	NYSDEC WQIP	Application submitted 7/30/21. Grant awarded December 2021. NFWB team discussed work scope with DEC to ensure DEC okay with proposed improvements. Further discussions needed. Possible work occurs after Phase 2 study.
Drinking Water Fluoridation Component 1 (Planning Study for water plant upgrades)	\$25,000 grant	NYS Division of Family Health #T37250GG	Application submitted 10/1/21. Planning grant awarded 2/7/22. Requested paperwork provided to DOH 3/7/22. NFWB to request proposals for study.

NFWB Financial Award Summary



Last Updated: 3/14/22

Note: Changes from last summary are in red text

Description	Amount	Source	Status
FUTURE			
2021 Various Watermain & System Improvements	\$10,025,000 total \$3,000,000 grant \$7,025,000 loan	NYS EFC	Board approved resolution 10/25/21. Application to EFC made 11/19/21. Anticipate award announcement in spring 2022.
2021 Various Sewer & System Improvements	\$4,500,000 total \$1,125,000 grant \$3,375,000 loan	NYS EFC	Board approved resolution 10/25/21. Application to EFC made 11/19/21. Anticipate award announcement in spring 2022.
Local Government Records Management Improvement	Grant, varies. Up to \$150,000 if submit with City	NYS Archives	Recommend NFWB partner with City to maximize grant award. If City not interested, NFWB should make application by themselves. Application period anticipated to be early 2021. NFWB met with City Feb 2021 to discuss. City hiring Grant firm. CPL awaiting direction.
Local Government Efficiency Program	Grant, varies. Up to \$150,000 if submit with City	NYS DOS	For projects that will achieve improvements between NFWB and other entities such as County, City, Public Safety, etc. NFWB met with City Feb 2021 to discuss. CPL awaiting direction.
Zero-Emission Vehicle Infrastructure Grant (electric charging stations)	max \$250,000 per location and max \$500,000 to NFWB, up to 20% NFWB match	NYS OCC	Stations must be accessible by public. Part of CFA process. Next application deadline anticipated July 2022.
Large Funding Request Sewer Plant Biological Conversion	\$250,000,000	NYS & Federal	Effort underway with officials for request. Several meetings with officials and WNY funding delegation. CPL submitted financial application to EFC IUP list 1/11/21.
Large Funding Request Lead Removal	\$70,000,000	NYS & Federal	Effort underway with officials for request. Several meetings with officials and WNY funding delegation. CPL to prepare with NFWB staff, list and cost of mains to be replaced.
Drinking Water Fluoridation Component 2 (construction funds for water plant upgrades)	up to \$1,000,000 grant	NYS Division of Family Health	To be submitted for one study prepared and approved by NYS. Anticipate Round 2 funding application October 2022.
Water Efficiency Green Grant Innovation Program	grant up to 75% of work \$625,000 estimated project cost	NYS CFA	Grant program to pay for meter installation, replacements or upgrades. Anticipated submission deadline July 2022. Neptune involved to help confirm cost and scope. Desire to upgrade meters from AMR to AMI type.

NFWB Financial Award Summary

Last Updated: 3/14/22

Note: Changes from last summary are in red text



Description	Amount	Source	Status
2022 Various Watermain & System Improvements	Recommend \$5,000,000 total to get maximum \$3,000,000 grant. Rest to be \$2,000,000 loan	NYS EFC	Anticipate application submission September 2022. NFWB staff & CPL met 3/7/22 to discuss. NFWB staff to determine work scope and inform CPL by mid April.
2022 Various Sewer & System Improvements	Recommend \$5,000,000 total to get maximum \$1,250,000 grant. Rest to be \$3,750,000 loan	NYS EFC	Anticipate application submission September 2022. NFWB staff & CPL met 3/7/22 to discuss. NFWB staff to determine work scope and inform CPL by mid April.
Water System Pipe Condition Assessment & Real Time Analysis			NFWB staff & CPL discussed 3/7/22 desire to perform assessments within water system. NFWB previously received proposals, however they were cost prohibitive. CPL to see if any funding programs available.

NFWB Financial Award Summary

Last Updated: 3/14/22

Note: Changes from last summary are in red text



Description	Amount	Source	Status
COMPLETED / NOT ACTIVE			
LaSalle Sewer Area Phase 1 system report update & flow monitoring	\$100,000 grant	NYSDEC Engineering Planning Grant EPG #93794	Total payment of \$100,000 has been received by NFWB.
Sewer Plant Consent Order Items 11 & 14	\$500,000 grant	NYS DEC & EFC R9-20170906-129	Paperwork submitted and EFC/DEC reviewed. Payment has been issued.

There is an “Emergency Generator” that feeds 2 “Switch Gears”. Each “Switch Gear “is feeding a “Breaker”. Please check attached pictures. Hopefully what happened yesterday wasn’t a feeding power issue, as the plant has 2 “Power Feeds”, otherwise it would be catastrophic. The issue is an internal power control as is described in the report below from Electrician Steve Schul:

On 3/7/22 approximately 6:30 pm we lost main pumps. **We found the Main breaker for the emergency panel tripped.** we reset the breaker and it tripped 5 min later. This is an adjustable type of molded case breaker. We adjusted the trip time to a longer setting and reset the breaker for a second time. It has held now with no issue ever since (~ 10 pm). We also applied our data logger equipment on the main breaker to monitor amperage. Amps were stable threw the night at 60 amps. The breaker is a 600-amp breaker. **We feel the trip mechanism is getting week from corrosion.** We should replace this breaker. I have sent Eric Smith a picture of the breaker. We should install a new breaker and keep the old one on hand for emergency use.

As you can see from the pictures:

- 1/- The Breaker is sealed, so no corrosion could be the cause of the trip, but getting week but the time would be most probably the case;
- 2/- The Breaker is feeding SCADA as well as other controls. I am urgently requesting ordering new Breaker as well as installing “Surge Protection” that the system is lacking.

**** The Chairman is requesting that the WWTP Emergency Breaker Update be placed under Dr. Z’s portion of the agenda in order for him to provide the board with any additional updates along with showing gratitude to the employees who came in on overtime to rectify the issue****

WARNING
 Hazardous voltage -
 Can cause severe injury or death.
 Use Terminal Cover over terminals when
 Cat. No. TAG2YL, T63YL, TAG32L, T632L,
 or TAG30LS terminals are installed.

CAUTION
 FACTORY SEALED
 BREAKER
 NOT SUITABLE FOR
 FIELD INSTALLATION
 OF ACCESSORIES.



MAIN

EATON
 Industrial Circuit Breaker
 Frame

L630E

600 A max. (4) IEC
 600 A max. (4) UL/CSA
 600 Amp and not UL/CSA listed.
 Cat. No. L630E1000 3 Pole
 Style 60420000

Suitable For Use On
 Single Phase AC Circuits.
 Use 21 Outside Poles in Series
 For DC.

Terminal Cat. No.	Wire Size AWG/CSA	Terminal Area mm ²	Terminal Size (mm)
240V	2/0-1/0	54-100	30 (1.2)
480V	1/0-2/1	24-100 (2)	30 (1.2)
500V	1/0-2/1	24-100	30 (1.2)
250V	1/0-2/1	24-100	30 (1.2)



L630E Interrupting Capacity
 RMS Sym. Ampere

IEC 60947-2

U _e	I _{cu} kA	I _{cs} kA
240 ~	65	65
415 ~	35	35
990 ~	12	6
250 * ~	22	22

U_{imp} 8 kV Category A

Volt	kA
240 ~	65
480 ~	35
500 ~	18
250 * ~	22

* Thermal Magnetic Trip Unit Only
 ~ = 50/60 Hz

88C 4630 H35

Modification Code

Made in U.S.A.

600 4630 H35

TEST / ALARM

STATUS

Settings:

- A = 200A
- B = 300A
- C = 400A
- D = 500A
- E = 600A
- F = 800A
- G = 1000A
- H = 1200A
- I = 1500A
- J = 2000A

TEST / ALARM

STATUS

100V SHORT 120

100V SHORT 120

100V SHORT 120

↑ ↑
TO SG



EMERGENCY GENERATOR DISCONNECT

EAT-N

Circuit Breaker Enclosure
Boîtier de disjoncteur
Gabinete del Interruptor

To reset, move handle to extreme
OFF position.

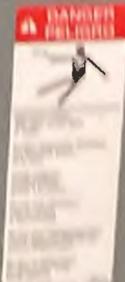
Pour réinitialiser, déplacez le manivelle à
la position OFF extrême.

Para resetear, mueva la manija
hasta el extremo marcado como
OFF (0) (Fase).

ON ↑

*Tripped
*Déclenché
*Desarmado

OFF ↓





WEST
SLUICE
GATE



PET-1
X-FORMER



EAST
SLUICE
GATE



25 26

27 28

29 30

31 32

33 34

35 36

37 38

39 40

41 42

32C1121HD1 R3

43 44

45 46

47 48

CET-3



KEP-1



WEST
RECYCLE
GATE



Niagara Falls Water Board
 Personnel Actions and Report
 Monday, March 28, 2022

Personnel Actions Sheet & Requested of the Board.
 All appointments are subject to the appointee meeting the minimum qualifications and all applicable civil service conditions.

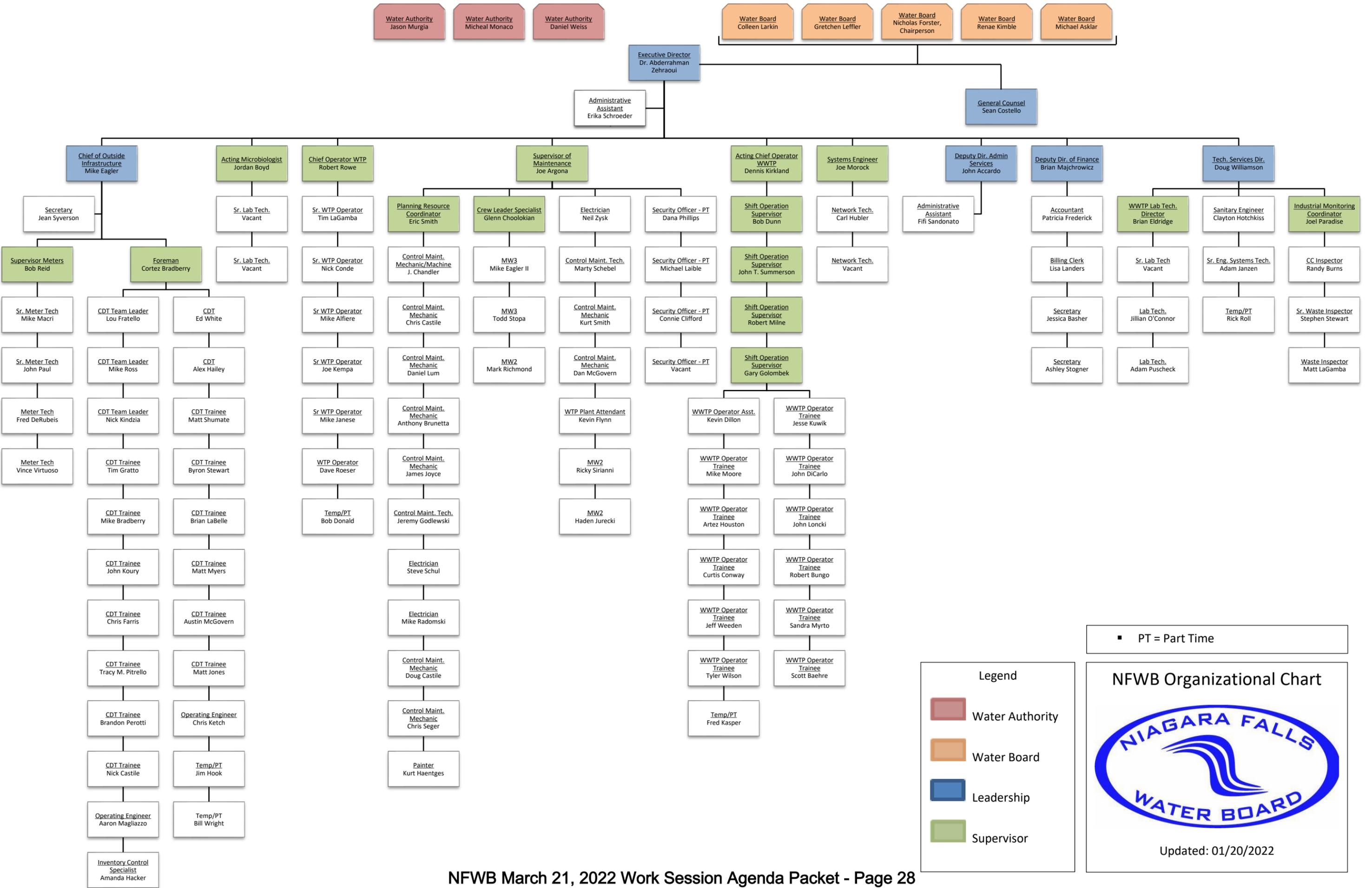
A. PERSONNEL ACTIONS RECOMMEND TO HIRE				
Line Item Number	Position	Department/Location	Pay Rate or Grade	ADDITIONAL INFORMATION

B. RECOMMENDED PROMOTION / MOVE / APPOINTMENT				
Line Item Number	Name and Position	Type of labor move	Change in pay rate or grade	ADDITIONAL INFORMATION

C. PREVIOUSLY TABLED PERSONNEL ACTIONS (From 2021)				
Line Item Number	Action and Position	Department/Location	Pay Rate or Grade	ADDITIONAL INFORMATION

D. OTHER PERSONNEL ACTIVITY FOR BOARD NOTIFICATION				
Name	Position	Department/Location	Pay Rate	ADDITIONAL INFORMATION

E. PERSONNEL ON LONG TERM LEAVE OF ABSENCE				
Name	Last Day Worked	Dept.	Return Status	Comments
Burns, Randall	11/16/2021	Enforcement	3/7/2022	Returned to Work 3/7/22
Syverson, Jean	1/13/2022	WWTP Admin	3/14/2022	Returned to Work 3/14/22
Accardo, John	1/21/2022	WTP Admin Svcs	Unknown	FMLA
Rowe, Rob	3/16/2022	WTP Operations	Unknown	Worker's Comp





Revenue Budget Performance Report

Fiscal Year to Date 02/28/22

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	FA - Water Board - Water									
	REVENUE									
	<i>Departmental Income</i>									
2122.001	Visual Inspections	50,000.00	.00	50,000.00	2,520.00	.00	6,240.00	43,760.00	12	7,500.00
2140.001	District 1	1,893,780.00	.00	1,893,780.00	(857.73)	.00	(139,769.64)	2,033,549.64	-7	(132,050.89)
2140.002	District 2	2,338,000.00	.00	2,338,000.00	495,721.22	.00	1,407.05	2,336,592.95	0	1,440.95
2140.003	District 3	1,753,500.00	.00	1,753,500.00	(220.50)	.00	(258,121.79)	2,011,621.79	-15	(245,449.01)
2140.004	Non-Resident	35,070.00	.00	35,070.00	6,617.39	.00	7,483.11	27,586.89	21	4,158.22
2140.005	Industrial	3,099,019.00	.00	3,099,019.00	113.60	.00	(217,672.37)	3,316,691.37	-7	(197,436.98)
2140.006	Industrial SIU	2,630,250.00	.00	2,630,250.00	.00	.00	.00	2,630,250.00	0	.00
2140.008	Hydrant Usage	6,000.00	.00	6,000.00	.00	.00	158.37	5,841.63	3	4,761.29
2140.599	Miscellaneous Departmental Incom	5,000.00	.00	5,000.00	500.00	.00	500.00	4,500.00	10	332.39
2141.000	Allowance for Unpaid Trfd	(125,000.00)	.00	(125,000.00)	.00	.00	19,762.63	(144,762.63)	-16	22,280.46
2144.003	Fire Service	91,000.00	.00	91,000.00	.00	.00	.00	91,000.00	0	.00
2144.005	Service Charge	455,000.00	.00	455,000.00	32,479.30	.00	87,773.00	367,227.00	19	87,614.20
2144.006	Lab Analysis	39,220.00	.00	39,220.00	2,075.50	.00	2,466.00	36,754.00	6	2,471.00
2144.008	Missing Meter Charge	25,000.00	.00	25,000.00	1,918.50	.00	3,479.00	21,521.00	14	5,243.50
2144.009	Mtr Install/Reinstall/Reactivate	5,000.00	.00	5,000.00	300.00	.00	300.00	4,700.00	6	500.00
2144.010	Final Meter Read/Inspect	17,000.00	.00	17,000.00	1,150.00	.00	2,675.00	14,325.00	16	2,900.00
2144.011	Hydrant Testing	300.00	.00	300.00	.00	.00	.00	300.00	0	.00
2144.012	Backflow Certification	7,500.00	.00	7,500.00	.00	.00	85.00	7,415.00	1	1,670.00
2148.001	District 1	72,478.00	.00	72,478.00	(149.68)	.00	12,444.56	60,033.44	17	9,198.03
2148.002	District 2	40,915.00	.00	40,915.00	(32.97)	.00	(32.97)	40,947.97	0	7,475.99
2148.003	District 3	60,204.00	.00	60,204.00	(54.53)	.00	10,771.69	49,432.31	18	8,740.57
2148.004	Non-Resident	2,338.00	.00	2,338.00	.00	.00	.00	2,338.00	0	197.09
2148.005	Industrial	15,197.00	.00	15,197.00	.00	.00	4,382.35	10,814.65	29	2,182.90
2148.006	Industrial SIU	7,014.00	.00	7,014.00	.00	.00	.00	7,014.00	0	8,369.30
2148.599	Penalty - Miscellaneous	4,096.00	.00	4,096.00	.02	.00	.04	4,095.96	0	1.00
	<i>Departmental Income Totals</i>	\$12,527,881.00	\$0.00	\$12,527,881.00	\$542,080.12	\$0.00	(\$455,668.97)	\$12,983,549.97	-4%	(\$397,899.99)
	<i>Intergovernmental Charges</i>									
2230.A	City of Niag Falls-Generl	230,102.00	.00	230,102.00	.00	.00	.00	230,102.00	0	.00
	<i>Intergovernmental Charges Totals</i>	\$230,102.00	\$0.00	\$230,102.00	\$0.00	\$0.00	\$0.00	\$230,102.00	0%	\$0.00
	<i>Use Of Money & Property</i>									
2401.000	Interest Earnings	25,000.00	.00	25,000.00	.00	.00	(298.13)	25,298.13	-1	(477.87)
	<i>Use Of Money & Property Totals</i>	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$0.00	(\$298.13)	\$25,298.13	-1%	(\$477.87)
	<i>Licenses And Permits</i>									
2550.006	Cellular Towers	230,000.00	.00	230,000.00	17,474.23	.00	35,939.84	194,060.16	16	33,566.80
2590.004	Hydrant Permits & Rentals	12,000.00	.00	12,000.00	.00	.00	235.43	11,764.57	2	7,925.28
	<i>Licenses And Permits Totals</i>	\$242,000.00	\$0.00	\$242,000.00	\$17,474.23	\$0.00	\$36,175.27	\$205,824.73	15%	\$41,492.08
	<i>Sale Of Prop/Cmp For Loss</i>									
2650.000	Sale Of Scrap	10,000.00	.00	10,000.00	.00	.00	.00	10,000.00	0	.00



Revenue Budget Performance Report

Fiscal Year to Date 02/28/22

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund FA - Water Board - Water										
REVENUE										
<i>Sale Of Prop/Cmp For Loss</i>										
2665.000	Sale-Equipment	2,723.00	.00	2,723.00	.00	.00	.00	2,723.00	0	.00
<i>Sale Of Prop/Cmp For Loss Totals</i>		\$12,723.00	\$0.00	\$12,723.00	\$0.00	\$0.00	\$0.00	\$12,723.00	0%	\$0.00
<i>Misc Local Sources</i>										
2770.001	NSF Check Charge	8,000.00	.00	8,000.00	385.00	.00	1,260.00	6,740.00	16	1,190.00
2770.599	Undesignated	5,000.00	.00	5,000.00	2,332.22	.00	2,332.22	2,667.78	47	.00
<i>Misc Local Sources Totals</i>		\$13,000.00	\$0.00	\$13,000.00	\$2,717.22	\$0.00	\$3,592.22	\$9,407.78	28%	\$1,190.00
<i>Operating Transfers In</i>										
5031.GA	Transfer Fr Sewer Divisn.	(1,873,945.00)	.00	(1,873,945.00)	.00	.00	.00	(1,873,945.00)	0	.00
<i>Operating Transfers In Totals</i>		(\$1,873,945.00)	\$0.00	(\$1,873,945.00)	\$0.00	\$0.00	\$0.00	(\$1,873,945.00)	0%	\$0.00
REVENUE TOTALS		\$11,176,761.00	\$0.00	\$11,176,761.00	\$562,271.57	\$0.00	(\$416,199.61)	\$11,592,960.61	-4%	(\$355,695.78)
Fund FA - Water Board - Water Totals		\$11,176,761.00	\$0.00	\$11,176,761.00	\$562,271.57	\$0.00	(\$416,199.61)	\$11,592,960.61		(\$355,695.78)



Revenue Budget Performance Report

Fiscal Year to Date 02/28/22

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	FGA - Water Authority									
	REVENUE									
	<i>Operating Transfers In</i>									
5031.FA	Transfer Fr Water Divisn.	25,000.00	.00	25,000.00	.00	.00	.00	25,000.00	0	25,000.00
5031.GA	Transfer Fr Sewer Divisn.	25,000.00	.00	25,000.00	.00	.00	.00	25,000.00	0	25,000.00
	<i>Operating Transfers In Totals</i>	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	0%	\$50,000.00
	REVENUE TOTALS	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	0%	\$50,000.00
Fund	FGA - Water Authority Totals	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00		\$50,000.00



Revenue Budget Performance Report

Fiscal Year to Date 02/28/22

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	FGB - Water Board									
	REVENUE									
	<i>Operating Transfers In</i>									
5031.FA	Transfer Fr Water Divisn.	80,000.00	.00	80,000.00	.00	.00	.00	80,000.00	0	68,920.00
5031.GA	Transfer Fr Sewer Divisn.	80,000.00	.00	80,000.00	.00	.00	.00	80,000.00	0	103,380.00
	<i>Operating Transfers In Totals</i>	\$160,000.00	\$0.00	\$160,000.00	\$0.00	\$0.00	\$0.00	\$160,000.00	0%	\$172,300.00
	REVENUE TOTALS	\$160,000.00	\$0.00	\$160,000.00	\$0.00	\$0.00	\$0.00	\$160,000.00	0%	\$172,300.00
Fund	FGB - Water Board Totals	\$160,000.00	\$0.00	\$160,000.00	\$0.00	\$0.00	\$0.00	\$160,000.00		\$172,300.00



Revenue Budget Performance Report

Fiscal Year to Date 02/28/22

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	GA - Water Board - Sewer									
	REVENUE									
	<i>Departmental Income</i>									
2120.001	District 1	2,509,153.00	.00	2,509,153.00	(1,467.67)	.00	(185,748.98)	2,694,901.98	-7	(174,907.53)
2120.002	District 2	3,056,935.00	.00	3,056,935.00	657,733.85	.00	1,790.12	3,055,144.88	0	1,967.41
2120.003	District 3	2,279,550.00	.00	2,279,550.00	(370.14)	.00	(345,421.85)	2,624,971.85	-15	(325,254.39)
2120.005	Industrial CSIRU	4,664,310.00	.00	4,664,310.00	150.25	.00	(310,597.10)	4,974,907.10	-7	(267,003.25)
2120.006	Industrial SIU	9,585,800.00	.00	9,585,800.00	1,037,765.03	.00	(1,094,005.12)	10,679,805.12	-11	(1,334,619.87)
2120.007	Waste Hauler Fees	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	3,225.00
2120.008	Hydrant Usage	10,000.00	.00	10,000.00	.00	.00	209.67	9,790.33	2	6,831.06
2120.102	Town Of Niagara	631,276.00	.00	631,276.00	.00	.00	134,819.44	496,456.56	21	203,615.65
2122.002	Dye Tests	50,000.00	.00	50,000.00	2,520.00	.00	6,240.00	43,760.00	12	7,500.00
2128.001	District 1	90,013.00	.00	90,013.00	(134.06)	.00	16,722.20	73,290.80	19	11,963.79
2128.002	District 2	64,295.00	.00	64,295.00	(51.57)	.00	(51.57)	64,346.57	0	9,942.51
2128.003	District 3	79,843.00	.00	79,843.00	(96.08)	.00	14,061.20	65,781.80	18	11,217.61
2128.005	Industrial	17,535.00	.00	17,535.00	.00	.00	6,097.06	11,437.94	35	2,559.32
2128.006	Industrial SIU	18,704.00	.00	18,704.00	.00	.00	8,589.62	10,114.38	46	554.06
2141.000	Allowance for Unpaid Trfd	(125,000.00)	.00	(125,000.00)	.00	.00	26,851.73	(151,851.73)	-21	29,248.05
	<i>Departmental Income Totals</i>	\$22,935,414.00	\$0.00	\$22,935,414.00	\$1,696,049.61	\$0.00	(\$1,720,443.58)	\$24,655,857.58	-8%	(\$1,813,160.58)
	<i>Use Of Money & Property</i>									
2401.000	Interest Earnings	25,000.00	.00	25,000.00	.00	.00	(298.14)	25,298.14	-1	(353.63)
	<i>Use Of Money & Property Totals</i>	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$0.00	(\$298.14)	\$25,298.14	-1%	(\$353.63)
	<i>Licenses And Permits</i>									
2590.006	SIU 5-Yr Permits	5,000.00	.00	5,000.00	500.00	.00	500.00	4,500.00	10	250.00
	<i>Licenses And Permits Totals</i>	\$5,000.00	\$0.00	\$5,000.00	\$500.00	\$0.00	\$500.00	\$4,500.00	10%	\$250.00
	<i>Fines And Forfeits</i>									
2620.000	Forfeitures Of Deposits	800.00	.00	800.00	.00	.00	.00	800.00	0	.00
	<i>Fines And Forfeits Totals</i>	\$800.00	\$0.00	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00	0%	\$0.00
	<i>Sale Of Prop/Cmp For Loss</i>									
2650.000	Sale Of Scrap	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	.00
2690.001	Damages to WB Property	84,525.00	.00	84,525.00	.00	.00	.00	84,525.00	0	.00
	<i>Sale Of Prop/Cmp For Loss Totals</i>	\$89,525.00	\$0.00	\$89,525.00	\$0.00	\$0.00	\$0.00	\$89,525.00	0%	\$0.00
	<i>Misc Local Sources</i>									
2701.000	Refund Appro Exp Prior Yr	.00	.00	.00	80.30	.00	2,467.98	(2,467.98)	+++	.00
2770.599	Undesignated	25,000.00	.00	25,000.00	.00	.00	17,398.28	7,601.72	70	1,397.40
	<i>Misc Local Sources Totals</i>	\$25,000.00	\$0.00	\$25,000.00	\$80.30	\$0.00	\$19,866.26	\$5,133.74	79%	\$1,397.40
	<i>Operating Transfers In</i>									
5031.FA	Transfer Fr Water Divisn.	1,873,945.00	.00	1,873,945.00	.00	.00	.00	1,873,945.00	0	.00
	<i>Operating Transfers In Totals</i>	\$1,873,945.00	\$0.00	\$1,873,945.00	\$0.00	\$0.00	\$0.00	\$1,873,945.00	0%	\$0.00
	REVENUE TOTALS	\$24,954,684.00	\$0.00	\$24,954,684.00	\$1,696,629.91	\$0.00	(\$1,700,375.46)	\$26,655,059.46	-7%	(\$1,811,866.81)
Fund	GA - Water Board - Sewer Totals	\$24,954,684.00	\$0.00	\$24,954,684.00	\$1,696,629.91	\$0.00	(\$1,700,375.46)	\$26,655,059.46		(\$1,811,866.81)



Revenue Budget Performance Report

Fiscal Year to Date 02/28/22

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	VFG - Plant Fund									
	REVENUE									
	<i>Use Of Money & Property</i>									
2401.000	Interest Earnings	700,000.00	.00	700,000.00	.00	.00	.00	700,000.00	0	64,485.13
	<i>Use Of Money & Property Totals</i>	\$700,000.00	\$0.00	\$700,000.00	\$0.00	\$0.00	\$0.00	\$700,000.00	0%	\$64,485.13
	<i>Operating Transfers In</i>									
5031.FA	Transfer Fr Water Divisn.	1,965,192.00	.00	1,965,192.00	.00	.00	8,255.70	1,956,936.30	0	21,718.72
5031.GA	Transfer Fr Sewer Divisn.	3,930,383.00	.00	3,930,383.00	.00	.00	12,383.54	3,917,999.46	0	32,578.08
	<i>Operating Transfers In Totals</i>	\$5,895,575.00	\$0.00	\$5,895,575.00	\$0.00	\$0.00	\$20,639.24	\$5,874,935.76	0%	\$54,296.80
	REVENUE TOTALS	\$6,595,575.00	\$0.00	\$6,595,575.00	\$0.00	\$0.00	\$20,639.24	\$6,574,935.76	0%	\$118,781.93
Fund	VFG - Plant Fund Totals	\$6,595,575.00	\$0.00	\$6,595,575.00	\$0.00	\$0.00	\$20,639.24	\$6,574,935.76		\$118,781.93
	Grand Totals	\$42,937,020.00	\$0.00	\$42,937,020.00	\$2,258,901.48	\$0.00	(\$2,095,935.83)	\$45,032,955.83		(\$1,826,480.66)



Expense Budget Performance Report

Fiscal Year to Date 02/28/22

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	GA - Water Board - Sewer									
	EXPENSE									
	<i>Personnel - Position Control</i>									
0110	Biweekly Payroll									
0110.000	Biweekly Payroll	3,009,321.00	.00	3,009,321.00	204,254.00	.00	343,472.84	2,665,848.16	11	339,417.24
	0110 - Biweekly Payroll Totals	\$3,009,321.00	\$0.00	\$3,009,321.00	\$204,254.00	\$0.00	\$343,472.84	\$2,665,848.16	11%	\$339,417.24
0153	Stipend									
0153.000	Stipend	6,000.00	.00	6,000.00	.00	.00	57.69	5,942.31	1	.00
	0153 - Stipend Totals	\$6,000.00	\$0.00	\$6,000.00	\$0.00	\$0.00	\$57.69	\$5,942.31	1%	\$0.00
	<i>Personnel - Position Control Totals</i>	\$3,015,321.00	\$0.00	\$3,015,321.00	\$204,254.00	\$0.00	\$343,530.53	\$2,671,790.47	11%	\$339,417.24
	<i>Personnel Services</i>									
0111	Biwkly Comp Differential									
0111.000	Biwkly Comp Differential	.00	.00	.00	263.55	.00	911.12	(911.12)	+++	1,268.60
	0111 - Biwkly Comp Differential Totals	\$0.00	\$0.00	\$0.00	\$263.55	\$0.00	\$911.12	(\$911.12)	+++	\$1,268.60
0125	Insurance OPT Out									
0125.000	Insurance OPT Out	104,598.00	.00	104,598.00	8,424.50	.00	14,742.87	89,855.13	14	16,189.29
	0125 - Insurance OPT Out Totals	\$104,598.00	\$0.00	\$104,598.00	\$8,424.50	\$0.00	\$14,742.87	\$89,855.13	14%	\$16,189.29
0130	Temporary Payroll									
0130.000	Temporary Payroll	151,000.00	.00	151,000.00	10,917.56	.00	20,349.08	130,650.92	13	19,968.00
	0130 - Temporary Payroll Totals	\$151,000.00	\$0.00	\$151,000.00	\$10,917.56	\$0.00	\$20,349.08	\$130,650.92	13%	\$19,968.00
0140	Overtime									
0140.000	Overtime	185,500.00	.00	185,500.00	28,055.11	.00	46,273.58	139,226.42	25	21,317.92
	0140 - Overtime Totals	\$185,500.00	\$0.00	\$185,500.00	\$28,055.11	\$0.00	\$46,273.58	\$139,226.42	25%	\$21,317.92
0150	Acting Next-In-Rank Pay									
0150.000	Acting Next-In-Rank Pay	12,480.00	.00	12,480.00	64.68	.00	238.78	12,241.22	2	2,760.08
	0150 - Acting Next-In-Rank Pay Totals	\$12,480.00	\$0.00	\$12,480.00	\$64.68	\$0.00	\$238.78	\$12,241.22	2%	\$2,760.08
0151	Sunday Contractual Pay									
0151.A	Sunday Contractual Pay	36,000.00	.00	36,000.00	3,651.34	.00	6,461.50	29,538.50	18	6,417.91
	0151 - Sunday Contractual Pay Totals	\$36,000.00	\$0.00	\$36,000.00	\$3,651.34	\$0.00	\$6,461.50	\$29,538.50	18%	\$6,417.91
0152	Shift Premium Pay									
0152.000	Shift Premium Pay	.00	.00	.00	56.33	.00	85.16	(85.16)	+++	59.74
	0152 - Shift Premium Pay Totals	\$0.00	\$0.00	\$0.00	\$56.33	\$0.00	\$85.16	(\$85.16)	+++	\$59.74
0155	Holiday Contractual Pay									
0155.A	Holiday Contractual Pay	18,500.00	.00	18,500.00	.00	.00	6,014.17	12,485.83	33	5,394.94
0155.000	Holiday Pay	.00	.00	.00	2,094.89	.00	14,903.16	(14,903.16)	+++	15,203.76
	0155 - Holiday Contractual Pay Totals	\$18,500.00	\$0.00	\$18,500.00	\$2,094.89	\$0.00	\$20,917.33	(\$2,417.33)	113%	\$20,598.70
0165	Military Leave									
0165.000	Military Leave	.00	.00	.00	727.85	.00	892.95	(892.95)	+++	996.06
	0165 - Military Leave Totals	\$0.00	\$0.00	\$0.00	\$727.85	\$0.00	\$892.95	(\$892.95)	+++	\$996.06
0170	Overtime Meals									
0170.000	Overtime Meals	6,225.00	.00	6,225.00	850.00	.00	1,360.50	4,864.50	22	650.20



Expense Budget Performance Report

Fiscal Year to Date 02/28/22

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	GA - Water Board - Sewer									
	EXPENSE									
	<i>Personnel Services</i>									
	0170 - Overtime Meals Totals	\$6,225.00	\$0.00	\$6,225.00	\$850.00	\$0.00	\$1,360.50	\$4,864.50	22%	\$650.20
0181	Vacation Pay									
0181.000	Vacation Pay	.00	.00	.00	11,177.09	.00	30,534.37	(30,534.37)	+++	24,036.63
	0181 - Vacation Pay Totals	\$0.00	\$0.00	\$0.00	\$11,177.09	\$0.00	\$30,534.37	(\$30,534.37)	+++	\$24,036.63
0182	Personal Time									
0182.000	Personal Time	.00	.00	.00	129.16	.00	183.74	(183.74)	+++	990.78
	0182 - Personal Time Totals	\$0.00	\$0.00	\$0.00	\$129.16	\$0.00	\$183.74	(\$183.74)	+++	\$990.78
0183	Compensatory Time Off									
0183.000	Compensatory Time Off	.00	.00	.00	1,025.82	.00	1,547.59	(1,547.59)	+++	933.92
	0183 - Compensatory Time Off Totals	\$0.00	\$0.00	\$0.00	\$1,025.82	\$0.00	\$1,547.59	(\$1,547.59)	+++	\$933.92
0184	Funeral Leave									
0184.000	Funeral Leave	.00	.00	.00	.00	.00	165.10	(165.10)	+++	.00
	0184 - Funeral Leave Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$165.10	(\$165.10)	+++	\$0.00
0185	Jury Duty									
0185.000	Jury Duty	.00	.00	.00	.00	.00	.00	.00	+++	1,294.88
	0185 - Jury Duty Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,294.88
0186	Call-In Time									
0186.000	Call-In Time	16,125.00	.00	16,125.00	3,085.59	.00	4,433.11	11,691.89	27	3,218.65
	0186 - Call-In Time Totals	\$16,125.00	\$0.00	\$16,125.00	\$3,085.59	\$0.00	\$4,433.11	\$11,691.89	27%	\$3,218.65
0189	Sick Leave									
0189.000	Sick Leave	.00	.00	.00	3,561.26	.00	8,164.51	(8,164.51)	+++	9,242.25
	0189 - Sick Leave Totals	\$0.00	\$0.00	\$0.00	\$3,561.26	\$0.00	\$8,164.51	(\$8,164.51)	+++	\$9,242.25
	<i>Personnel Services Totals</i>	\$530,428.00	\$0.00	\$530,428.00	\$74,084.73	\$0.00	\$157,261.29	\$373,166.71	30%	\$129,943.61
	<i>Capital Outlays</i>									
0220	Office Equipment									
0220.000	Office Equipment	500.00	.00	500.00	.00	.00	.00	500.00	0	.00
	0220 - Office Equipment Totals	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
0250	Safety Equipment									
0250.500	Safety Equipment	15,000.00	.00	15,000.00	385.02	1,785.00	385.02	12,829.98	14	101.34
	0250 - Safety Equipment Totals	\$15,000.00	\$0.00	\$15,000.00	\$385.02	\$1,785.00	\$385.02	\$12,829.98	14%	\$101.34
	<i>Capital Outlays Totals</i>	\$15,500.00	\$0.00	\$15,500.00	\$385.02	\$1,785.00	\$385.02	\$13,329.98	14%	\$101.34
	<i>Contractual Expenses</i>									
0411	Office Supplies									
0411.000	Office Supplies	2,950.00	.00	2,950.00	.00	.00	.00	2,950.00	0	193.48
	0411 - Office Supplies Totals	\$2,950.00	\$0.00	\$2,950.00	\$0.00	\$0.00	\$0.00	\$2,950.00	0%	\$193.48
0412	Uniforms									
0412.000	Uniforms	1,740.00	.00	1,740.00	.00	.00	.00	1,740.00	0	.00
	0412 - Uniforms Totals	\$1,740.00	\$0.00	\$1,740.00	\$0.00	\$0.00	\$0.00	\$1,740.00	0%	\$0.00



Expense Budget Performance Report

Fiscal Year to Date 02/28/22

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	GA - Water Board - Sewer									
	EXPENSE									
	<i>Contractual Expenses</i>									
0413	Safety Shoes									
0413.000	Safety Shoes	11,000.00	.00	11,000.00	2,029.80	.00	2,191.79	8,808.21	20	777.92
	0413 - Safety Shoes Totals	\$11,000.00	\$0.00	\$11,000.00	\$2,029.80	\$0.00	\$2,191.79	\$8,808.21	20%	\$777.92
0414	Automotive-Gas,Oil,Grease									
0414.000	Automotive-Gas,Oil,Grease	33,000.00	.00	33,000.00	2,243.93	843.32	2,384.36	29,772.32	10	.00
	0414 - Automotive-Gas,Oil,Grease Totals	\$33,000.00	\$0.00	\$33,000.00	\$2,243.93	\$843.32	\$2,384.36	\$29,772.32	10%	\$0.00
0416	Consumable Printed Forms									
0416.000	Consumable Printed Forms	700.00	.00	700.00	.00	.00	.00	700.00	0	.00
	0416 - Consumable Printed Forms Totals	\$700.00	\$0.00	\$700.00	\$0.00	\$0.00	\$0.00	\$700.00	0%	\$0.00
0417	Tool Allowance									
0417.000	Tool Allowance	300.00	.00	300.00	.00	.00	.00	300.00	0	.00
	0417 - Tool Allowance Totals	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0%	\$0.00
0419	Automotive Parts									
0419.001	Automotive Parts	30,000.00	.00	30,000.00	3,535.67	.00	4,727.78	25,272.22	16	2,401.00
0419.003	Cleaning/Sanitary	10,000.00	.00	10,000.00	1,462.48	23.09	2,578.43	7,398.48	26	254.40
0419.004	Agricultural/Botanical	40,000.00	.00	40,000.00	.00	.00	.00	40,000.00	0	.00
0419.005	Tools & Machine Parts	207,000.00	(5,000.00)	202,000.00	11,099.27	27,266.69	11,946.17	162,787.14	19	13,261.61
0419.006	Construction/Repair	135,000.00	.00	135,000.00	4,498.50	9,000.00	4,498.50	121,501.50	10	9,055.45
0419.008	Signals/Communication	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	.00
0419.009	Misc Chemicals	21,500.00	.00	21,500.00	320.70	2,451.20	320.70	18,728.10	13	.00
0419.010	Laboratory	26,000.00	.00	26,000.00	.00	6,463.77	.00	19,536.23	25	836.09
0419.014	Ferric Chloride	445,000.00	.00	445,000.00	54,899.75	76,658.77	68,341.23	300,000.00	33	53,349.58
0419.016	Primary Polymer	80,000.00	.00	80,000.00	19,008.00	20,992.00	19,008.00	40,000.00	50	.00
0419.017	Sludge Polymer	100,000.00	.00	100,000.00	.00	40,000.00	.00	60,000.00	40	24,960.00
0419.018	Pebble Lime	150,000.00	.00	150,000.00	19,279.87	25,740.29	24,259.71	100,000.00	33	20,963.24
0419.024	Hypochlorite Solution	7,500,000.00	.00	7,500,000.00	296,465.68	1,203,534.32	296,465.68	6,000,000.00	20	296,406.45
0419.599	Undesignated Supplies	49,350.00	.00	49,350.00	1,013.27	747.51	1,013.27	47,589.22	4	4,206.24
	0419 - Automotive Parts Totals	\$8,798,850.00	(\$5,000.00)	\$8,793,850.00	\$411,583.19	\$1,412,877.64	\$433,159.47	\$6,947,812.89	21%	\$425,694.06
0421	Phone Extension Chgs									
0421.001	Phone Extension Chgs	29,500.00	.00	29,500.00	2,948.01	.00	4,498.16	25,001.84	15	5,527.68
0421.002	Wireless Services	10,000.00	.00	10,000.00	.00	.00	.00	10,000.00	0	514.46
	0421 - Phone Extension Chgs Totals	\$39,500.00	\$0.00	\$39,500.00	\$2,948.01	\$0.00	\$4,498.16	\$35,001.84	11%	\$6,042.14
0422	Light & Power									
0422.000	Light & Power	628,000.00	.00	628,000.00	17,916.78	.00	39,687.25	588,312.75	6	60,502.55
	0422 - Light & Power Totals	\$628,000.00	\$0.00	\$628,000.00	\$17,916.78	\$0.00	\$39,687.25	\$588,312.75	6%	\$60,502.55
0423	Water/Sewer									
0423.000	Water/Sewer	486,000.00	.00	486,000.00	.00	.00	.00	486,000.00	0	.00
	0423 - Water/Sewer Totals	\$486,000.00	\$0.00	\$486,000.00	\$0.00	\$0.00	\$0.00	\$486,000.00	0%	\$0.00



Expense Budget Performance Report

Fiscal Year to Date 02/28/22

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	GA - Water Board - Sewer									
	EXPENSE									
	<i>Contractual Expenses</i>									
0424	Gas									
0424.000	Gas	25,000.00	.00	25,000.00	3,011.37	.00	3,011.37	21,988.63	12	4,920.41
	0424 - Gas Totals	\$25,000.00	\$0.00	\$25,000.00	\$3,011.37	\$0.00	\$3,011.37	\$21,988.63	12%	\$4,920.41
0432	Property Insurance									
0432.000	Property Insurance	180,000.00	.00	180,000.00	.00	.00	.00	180,000.00	0	.00
	0432 - Property Insurance Totals	\$180,000.00	\$0.00	\$180,000.00	\$0.00	\$0.00	\$0.00	\$180,000.00	0%	\$0.00
0433	Liability Insurance									
0433.000	Liability Insurance	135,000.00	.00	135,000.00	121,003.20	.00	121,003.20	13,996.80	90	109,067.60
	0433 - Liability Insurance Totals	\$135,000.00	\$0.00	\$135,000.00	\$121,003.20	\$0.00	\$121,003.20	\$13,996.80	90%	\$109,067.60
0440	Motor Vehicle Equipment									
0440.003	Motor Vehicle Equipment	80,000.00	.00	80,000.00	5,820.75	.00	11,322.42	68,677.58	14	12,605.60
0440.599	Undesignated Leases	1,050.00	.00	1,050.00	63.50	.00	63.50	986.50	6	153.39
	0440 - Motor Vehicle Equipment Totals	\$81,050.00	\$0.00	\$81,050.00	\$5,884.25	\$0.00	\$11,385.92	\$69,664.08	14%	\$12,758.99
0441	Rental Of Real Property									
0441.000	Rental Of Real Property	75.00	.00	75.00	.00	.00	.00	75.00	0	.00
	0441 - Rental Of Real Property Totals	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00	\$0.00	\$75.00	0%	\$0.00
0442	Rental Of Equipment									
0442.000	Rental Of Equipment	15,500.00	.00	15,500.00	359.70	.00	359.70	15,140.30	2	727.52
0442.003	Motor Vehicle Equip Rentl	.00	.00	.00	494.50	.00	494.50	(494.50)	+++	446.50
0442.599	Undesignated Rentals	3,800.00	.00	3,800.00	.00	2,500.00	.00	1,300.00	66	168.77
	0442 - Rental Of Equipment Totals	\$19,300.00	\$0.00	\$19,300.00	\$854.20	\$2,500.00	\$854.20	\$15,945.80	17%	\$1,342.79
0443	Repair Of Real Property									
0443.000	Repair Of Real Property	35,000.00	5,000.00	40,000.00	.00	7,966.52	250.00	31,783.48	21	2,320.20
	0443 - Repair Of Real Property Totals	\$35,000.00	\$5,000.00	\$40,000.00	\$0.00	\$7,966.52	\$250.00	\$31,783.48	21%	\$2,320.20
0444	Repair Of Equipment									
0444.000	Repair Of Equipment	150,000.00	.00	150,000.00	4,063.30	5,720.48	6,653.30	137,626.22	8	4,210.63
	0444 - Repair Of Equipment Totals	\$150,000.00	\$0.00	\$150,000.00	\$4,063.30	\$5,720.48	\$6,653.30	\$137,626.22	8%	\$4,210.63
0446	Computer Services									
0446.000	Computer Services	3,500.00	.00	3,500.00	349.98	.00	699.96	2,800.04	20	699.95
	0446 - Computer Services Totals	\$3,500.00	\$0.00	\$3,500.00	\$349.98	\$0.00	\$699.96	\$2,800.04	20%	\$699.95
0449	Billing & Collection									
0449.000	Billing & Collection	45,000.00	.00	45,000.00	3,771.28	.00	7,542.56	37,457.44	17	6,859.44
0449.002	Sludge Disposal	2,500,000.00	.00	2,500,000.00	223,065.90	526,934.10	223,065.90	1,750,000.00	30	139,083.23
0449.004	Special Security	.00	.00	.00	195.00	.00	195.00	(195.00)	+++	.00
0449.008	Hazardous Waste Displ.	200.00	.00	200.00	.00	.00	.00	200.00	0	.00
0449.500	Safety-Contractual	3,200.00	.00	3,200.00	.00	.00	.00	3,200.00	0	.00
0449.599	Undesignated Services	186,843.00	.00	186,843.00	1,081.52	59,133.12	5,671.86	122,038.02	35	(3,232.15)
	0449 - Billing & Collection Totals	\$2,735,243.00	\$0.00	\$2,735,243.00	\$228,113.70	\$586,067.22	\$236,475.32	\$1,912,700.46	30%	\$142,710.52



Expense Budget Performance Report

Fiscal Year to Date 02/28/22

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	GA - Water Board - Sewer									
	EXPENSE									
	<i>Contractual Expenses</i>									
0451	Consultants									
0451.000	Consultants	73,762.00	.00	73,762.00	9,893.49	16,709.00	9,893.49	47,159.51	36	7,980.00
	0451 - Consultants Totals	\$73,762.00	\$0.00	\$73,762.00	\$9,893.49	\$16,709.00	\$9,893.49	\$47,159.51	36%	\$7,980.00
0454	Attorney Services									
0454.000	Attorney Services	55,000.00	.00	55,000.00	.00	.00	.00	55,000.00	0	191.25
	0454 - Attorney Services Totals	\$55,000.00	\$0.00	\$55,000.00	\$0.00	\$0.00	\$0.00	\$55,000.00	0%	\$191.25
0461	Postage									
0461.000	Postage	30,000.00	.00	30,000.00	951.69	.00	951.69	29,048.31	3	6,388.19
	0461 - Postage Totals	\$30,000.00	\$0.00	\$30,000.00	\$951.69	\$0.00	\$951.69	\$29,048.31	3%	\$6,388.19
0463	Travel & Training Expense									
0463.000	Travel & Training Expense	21,100.00	.00	21,100.00	40.00	.00	544.99	20,555.01	3	.00
0463.500	Safety Training	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	.00
	0463 - Travel & Training Expense Totals	\$22,100.00	\$0.00	\$22,100.00	\$40.00	\$0.00	\$544.99	\$21,555.01	2%	\$0.00
0465	Laundry & Cleaning									
0465.000	Laundry & Cleaning	7,500.00	.00	7,500.00	.00	1,692.75	494.25	5,313.00	29	174.58
	0465 - Laundry & Cleaning Totals	\$7,500.00	\$0.00	\$7,500.00	\$0.00	\$1,692.75	\$494.25	\$5,313.00	29%	\$174.58
0466	Books,Mags. & Memberships									
0466.000	Books,Mags. & Memberships	500.00	.00	500.00	1,890.00	.00	1,890.00	(1,390.00)	378	2,010.00
	0466 - Books,Mags. & Memberships Totals	\$500.00	\$0.00	\$500.00	\$1,890.00	\$0.00	\$1,890.00	(\$1,390.00)	378%	\$2,010.00
0467	Advertising									
0467.000	Advertising	500.00	.00	500.00	62.71	.00	62.71	437.29	13	89.48
	0467 - Advertising Totals	\$500.00	\$0.00	\$500.00	\$62.71	\$0.00	\$62.71	\$437.29	13%	\$89.48
0471	Recruitment Expenditures									
0471.000	Recruitment Expenditures	400.00	.00	400.00	.00	.00	.00	400.00	0	.00
	0471 - Recruitment Expenditures Totals	\$400.00	\$0.00	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0%	\$0.00
	<i>Contractual Expenses Totals</i>	\$13,555,970.00	\$0.00	\$13,555,970.00	\$812,839.60	\$2,034,376.93	\$876,091.43	\$10,645,501.64	21%	\$788,074.74
	<i>Employee Benefits</i>									
0801	NYS E.R.S. Retirement									
0801.000	NYS E.R.S. Retirement	412,820.00	.00	412,820.00	.00	.00	120,942.00	291,878.00	29	106,755.83
	0801 - NYS E.R.S. Retirement Totals	\$412,820.00	\$0.00	\$412,820.00	\$0.00	\$0.00	\$120,942.00	\$291,878.00	29%	\$106,755.83
0820	Worker's Compensation									
0820.000	Worker's Compensation	240,000.00	.00	240,000.00	.00	.00	.00	240,000.00	0	1,249.10
	0820 - Worker's Compensation Totals	\$240,000.00	\$0.00	\$240,000.00	\$0.00	\$0.00	\$0.00	\$240,000.00	0%	\$1,249.10
0830	Life Insurance									
0830.000	Life Insurance	12,837.00	.00	12,837.00	1,064.62	.00	2,170.73	10,666.27	17	2,192.13
	0830 - Life Insurance Totals	\$12,837.00	\$0.00	\$12,837.00	\$1,064.62	\$0.00	\$2,170.73	\$10,666.27	17%	\$2,192.13
0840	Unemployment Ins. NYS									
0840.000	Unemployment Ins. NYS	17,253.00	.00	17,253.00	.00	.00	.00	17,253.00	0	.00



Expense Budget Performance Report

Fiscal Year to Date 02/28/22

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	GA - Water Board - Sewer									
	EXPENSE									
	<i>Employee Benefits</i>									
	0840 - Unemployment Ins. NYS Totals	\$17,253.00	\$0.00	\$17,253.00	\$0.00	\$0.00	\$0.00	\$17,253.00	0%	\$0.00
0860	Medical Insurance									
0860.000	Medical Insurance	2,245,937.00	.00	2,245,937.00	183,123.86	.00	439,260.53	1,806,676.47	20	438,044.17
	0860 - Medical Insurance Totals	\$2,245,937.00	\$0.00	\$2,245,937.00	\$183,123.86	\$0.00	\$439,260.53	\$1,806,676.47	20%	\$438,044.17
0861	Dental Insurance									
0861.000	Dental Insurance	64,800.00	.00	64,800.00	.00	.00	.00	64,800.00	0	.00
	0861 - Dental Insurance Totals	\$64,800.00	\$0.00	\$64,800.00	\$0.00	\$0.00	\$0.00	\$64,800.00	0%	\$0.00
0863	Vision Care Insurance									
0863.000	Vision Care Insurance	5,713.00	.00	5,713.00	463.34	.00	926.56	4,786.44	16	964.59
	0863 - Vision Care Insurance Totals	\$5,713.00	\$0.00	\$5,713.00	\$463.34	\$0.00	\$926.56	\$4,786.44	16%	\$964.59
0865	Chiropractic Insurance									
0865.000	Chiropractic Insurance	930.00	.00	930.00	.00	.00	.00	930.00	0	40.00
	0865 - Chiropractic Insurance Totals	\$930.00	\$0.00	\$930.00	\$0.00	\$0.00	\$0.00	\$930.00	0%	\$40.00
	<i>Employee Benefits Totals</i>	\$3,000,290.00	\$0.00	\$3,000,290.00	\$184,651.82	\$0.00	\$563,299.82	\$2,436,990.18	19%	\$549,245.82
	<i>Employee Benefit - FICA</i>									
0810	Social Security									
0810.000	Social Security	270,792.00	.00	270,792.00	20,812.75	.00	37,460.53	233,331.47	14	35,042.81
	0810 - Social Security Totals	\$270,792.00	\$0.00	\$270,792.00	\$20,812.75	\$0.00	\$37,460.53	\$233,331.47	14%	\$35,042.81
	<i>Employee Benefit - FICA Totals</i>	\$270,792.00	\$0.00	\$270,792.00	\$20,812.75	\$0.00	\$37,460.53	\$233,331.47	14%	\$35,042.81
	<i>Interfund Transfers</i>									
0900	Transfer To Authority Bd									
0900.FGA	Transfer To Authority Bd	25,000.00	.00	25,000.00	.00	.00	.00	25,000.00	0	25,000.00
0900.FGB	Transfer To Water Board	80,000.00	.00	80,000.00	.00	.00	.00	80,000.00	0	103,380.00
0900.O&M	Transfer to Capital - Coverage	531,000.00	.00	531,000.00	.00	.00	.00	531,000.00	0	.00
0900.VFG	Transfer To Debt Service	3,930,383.00	.00	3,930,383.00	.00	.00	12,383.54	3,917,999.46	0	32,578.08
	0900 - Transfer To Authority Bd Totals	\$4,566,383.00	\$0.00	\$4,566,383.00	\$0.00	\$0.00	\$12,383.54	\$4,553,999.46	0%	\$160,958.08
	<i>Interfund Transfers Totals</i>	\$4,566,383.00	\$0.00	\$4,566,383.00	\$0.00	\$0.00	\$12,383.54	\$4,553,999.46	0%	\$160,958.08
	EXPENSE TOTALS	\$24,954,684.00	\$0.00	\$24,954,684.00	\$1,297,027.92	\$2,036,161.93	\$1,990,412.16	\$20,928,109.91	16%	\$2,002,783.64
Fund	GA - Water Board - Sewer Totals	\$24,954,684.00	\$0.00	\$24,954,684.00	\$1,297,027.92	\$2,036,161.93	\$1,990,412.16	\$20,928,109.91		\$2,002,783.64
	Grand Totals	\$24,954,684.00	\$0.00	\$24,954,684.00	\$1,297,027.92	\$2,036,161.93	\$1,990,412.16	\$20,928,109.91		\$2,002,783.64



Expense Budget Performance Report

Fiscal Year to Date 02/28/22

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	FA - Water Board - Water									
	EXPENSE									
	<i>Personnel - Position Control</i>									
0110	Biweekly Payroll									
0110.000	Biweekly Payroll	2,437,924.00	.00	2,437,924.00	154,446.09	.00	265,278.79	2,172,645.21	11	290,596.29
	0110 - Biweekly Payroll Totals	\$2,437,924.00	\$0.00	\$2,437,924.00	\$154,446.09	\$0.00	\$265,278.79	\$2,172,645.21	11%	\$290,596.29
0153	Stipend									
0153.000	Stipend	10,925.00	.00	10,925.00	461.42	.00	865.17	10,059.83	8	830.56
	0153 - Stipend Totals	\$10,925.00	\$0.00	\$10,925.00	\$461.42	\$0.00	\$865.17	\$10,059.83	8%	\$830.56
	<i>Personnel - Position Control Totals</i>	\$2,448,849.00	\$0.00	\$2,448,849.00	\$154,907.51	\$0.00	\$266,143.96	\$2,182,705.04	11%	\$291,426.85
	<i>Personnel Services</i>									
0111	Biwkly Comp Differential									
0111.000	Biwkly Comp Differential	.00	.00	.00	263.55	.00	828.30	(828.30)	+++	.00
	0111 - Biwkly Comp Differential Totals	\$0.00	\$0.00	\$0.00	\$263.55	\$0.00	\$828.30	(\$828.30)	+++	\$0.00
0125	Insurance OPT Out									
0125.000	Insurance OPT Out	54,884.00	.00	54,884.00	4,245.26	.00	7,429.20	47,454.80	14	8,541.89
	0125 - Insurance OPT Out Totals	\$54,884.00	\$0.00	\$54,884.00	\$4,245.26	\$0.00	\$7,429.20	\$47,454.80	14%	\$8,541.89
0130	Temporary Payroll									
0130.000	Temporary Payroll	20,500.00	.00	20,500.00	3,203.75	.00	4,997.50	15,502.50	24	171.08
	0130 - Temporary Payroll Totals	\$20,500.00	\$0.00	\$20,500.00	\$3,203.75	\$0.00	\$4,997.50	\$15,502.50	24%	\$171.08
0140	Overtime									
0140.000	Overtime	90,150.00	.00	90,150.00	8,559.25	.00	14,465.08	75,684.92	16	8,586.88
	0140 - Overtime Totals	\$90,150.00	\$0.00	\$90,150.00	\$8,559.25	\$0.00	\$14,465.08	\$75,684.92	16%	\$8,586.88
0150	Acting Next-In-Rank Pay									
0150.000	Acting Next-In-Rank Pay	.00	.00	.00	1,067.29	.00	1,993.42	(1,993.42)	+++	.00
	0150 - Acting Next-In-Rank Pay Totals	\$0.00	\$0.00	\$0.00	\$1,067.29	\$0.00	\$1,993.42	(\$1,993.42)	+++	\$0.00
0151	Sunday Contractual Pay									
0151.A	Sunday Contractual Pay	15,500.00	.00	15,500.00	1,237.65	.00	2,168.54	13,331.46	14	2,087.16
	0151 - Sunday Contractual Pay Totals	\$15,500.00	\$0.00	\$15,500.00	\$1,237.65	\$0.00	\$2,168.54	\$13,331.46	14%	\$2,087.16
0152	Shift Premium Pay									
0152.000	Shift Premium Pay	.00	.00	.00	53.10	.00	82.17	(82.17)	+++	41.31
	0152 - Shift Premium Pay Totals	\$0.00	\$0.00	\$0.00	\$53.10	\$0.00	\$82.17	(\$82.17)	+++	\$41.31
0155	Holiday Contractual Pay									
0155.A	Holiday Contractual Pay	8,000.00	.00	8,000.00	.00	.00	1,384.42	6,615.58	17	1,423.99
0155.000	Holiday Pay	.00	.00	.00	2,031.67	.00	14,400.26	(14,400.26)	+++	16,658.71
	0155 - Holiday Contractual Pay Totals	\$8,000.00	\$0.00	\$8,000.00	\$2,031.67	\$0.00	\$15,784.68	(\$7,784.68)	197%	\$18,082.70
0170	Overtime Meals									
0170.000	Overtime Meals	2,415.00	.00	2,415.00	247.50	.00	376.50	2,038.50	16	245.30
	0170 - Overtime Meals Totals	\$2,415.00	\$0.00	\$2,415.00	\$247.50	\$0.00	\$376.50	\$2,038.50	16%	\$245.30
0181	Vacation Pay									
0181.000	Vacation Pay	.00	.00	.00	12,383.63	.00	28,914.50	(28,914.50)	+++	29,238.43



Expense Budget Performance Report

Fiscal Year to Date 02/28/22

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	FA - Water Board - Water									
	EXPENSE									
	<i>Personnel Services</i>									
	0181 - Vacation Pay Totals	\$0.00	\$0.00	\$0.00	\$12,383.63	\$0.00	\$28,914.50	(\$28,914.50)	+++	\$29,238.43
0182	Personal Time									
0182.000	Personal Time	.00	.00	.00	119.27	.00	644.44	(644.44)	+++	1,535.20
	0182 - Personal Time Totals	\$0.00	\$0.00	\$0.00	\$119.27	\$0.00	\$644.44	(\$644.44)	+++	\$1,535.20
0183	Compensatory Time Off									
0183.000	Compensatory Time Off	.00	.00	.00	.00	.00	58.39	(58.39)	+++	469.89
	0183 - Compensatory Time Off Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58.39	(\$58.39)	+++	\$469.89
0184	Funeral Leave									
0184.000	Funeral Leave	.00	.00	.00	.00	.00	285.54	(285.54)	+++	461.59
	0184 - Funeral Leave Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$285.54	(\$285.54)	+++	\$461.59
0186	Call-In Time									
0186.000	Call-In Time	8,275.00	.00	8,275.00	951.74	.00	1,352.14	6,922.86	16%	1,498.58
	0186 - Call-In Time Totals	\$8,275.00	\$0.00	\$8,275.00	\$951.74	\$0.00	\$1,352.14	\$6,922.86	16%	\$1,498.58
0189	Sick Leave									
0189.000	Sick Leave	.00	.00	.00	4,356.07	.00	7,699.04	(7,699.04)	+++	20,039.12
	0189 - Sick Leave Totals	\$0.00	\$0.00	\$0.00	\$4,356.07	\$0.00	\$7,699.04	(\$7,699.04)	+++	\$20,039.12
0190	Vacation Cash Conversion									
0190.000	Vacation Cash Conversion	12,337.00	.00	12,337.00	.00	.00	.00	12,337.00	0	.00
	0190 - Vacation Cash Conversion Totals	\$12,337.00	\$0.00	\$12,337.00	\$0.00	\$0.00	\$0.00	\$12,337.00	0%	\$0.00
	<i>Personnel Services Totals</i>	\$212,061.00	\$0.00	\$212,061.00	\$38,719.73	\$0.00	\$87,079.44	\$124,981.56	41%	\$90,999.13
	<i>Capital Outlays</i>									
0210	Furniture & Furnishings									
0210.000	Furniture & Furnishings	4,500.00	.00	4,500.00	.00	.00	.00	4,500.00	0	.00
	0210 - Furniture & Furnishings Totals	\$4,500.00	\$0.00	\$4,500.00	\$0.00	\$0.00	\$0.00	\$4,500.00	0%	\$0.00
0230	Motor Vehicle Equipment									
0230.000	Motor Vehicle Equipment	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	.00
	0230 - Motor Vehicle Equipment Totals	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0%	\$0.00
0250	Other Equipment									
0250.000	Other Equipment	20,000.00	.00	20,000.00	.00	.00	.00	20,000.00	0	.00
0250.007	Computer Equipment	25,000.00	.00	25,000.00	.00	974.38	66.95	23,958.67	4	59.95
0250.500	Safety Equipment	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	1,084.04
	0250 - Other Equipment Totals	\$48,000.00	\$0.00	\$48,000.00	\$0.00	\$974.38	\$66.95	\$46,958.67	2%	\$1,143.99
	<i>Capital Outlays Totals</i>	\$57,500.00	\$0.00	\$57,500.00	\$0.00	\$974.38	\$66.95	\$56,458.67	2%	\$1,143.99
	<i>Contractual Expenses</i>									
0411	Office Supplies									
0411.000	Office Supplies	10,200.00	.00	10,200.00	7.99	715.21	675.53	8,809.26	14	1,560.62
	0411 - Office Supplies Totals	\$10,200.00	\$0.00	\$10,200.00	\$7.99	\$715.21	\$675.53	\$8,809.26	14%	\$1,560.62



Expense Budget Performance Report

Fiscal Year to Date 02/28/22

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	FA - Water Board - Water									
	EXPENSE									
	<i>Contractual Expenses</i>									
0412	Uniforms									
0412.000	Uniforms	2,550.00	.00	2,550.00	.00	.00	.00	2,550.00	0	.00
	0412 - Uniforms Totals	\$2,550.00	\$0.00	\$2,550.00	\$0.00	\$0.00	\$0.00	\$2,550.00	0%	\$0.00
0413	Safety Shoes									
0413.000	Safety Shoes	7,800.00	.00	7,800.00	764.89	.00	764.89	7,035.11	10	1,008.27
	0413 - Safety Shoes Totals	\$7,800.00	\$0.00	\$7,800.00	\$764.89	\$0.00	\$764.89	\$7,035.11	10%	\$1,008.27
0414	Automotive-Gas,Oil,Grease									
0414.000	Automotive-Gas,Oil,Grease	45,000.00	.00	45,000.00	5,075.48	.00	5,075.48	39,924.52	11	.00
	0414 - Automotive-Gas,Oil,Grease Totals	\$45,000.00	\$0.00	\$45,000.00	\$5,075.48	\$0.00	\$5,075.48	\$39,924.52	11%	\$0.00
0415	Fuel Oil									
0415.000	Fuel Oil	30,000.00	.00	30,000.00	.00	.00	.00	30,000.00	0	.00
	0415 - Fuel Oil Totals	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	0%	\$0.00
0416	Consumable Printed Forms									
0416.000	Consumable Printed Forms	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	.00
	0416 - Consumable Printed Forms Totals	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
0417	Tool Allowance									
0417.000	Tool Allowance	150.00	.00	150.00	.00	.00	.00	150.00	0	.00
	0417 - Tool Allowance Totals	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0%	\$0.00
0419	Automotive Parts									
0419.001	Automotive Parts	20,000.00	.00	20,000.00	2,001.57	800.00	3,261.18	15,938.82	20	2,077.73
0419.003	Cleaning/Sanitary	5,000.00	.00	5,000.00	640.95	.00	774.70	4,225.30	15	.00
0419.005	Tools & Machine Parts	87,500.00	.00	87,500.00	12,995.63	9,578.66	13,491.64	64,429.70	26	10,826.97
0419.006	Construction/Repair	174,000.00	.00	174,000.00	2,811.38	8,322.11	2,811.38	162,866.51	6	18,812.45
0419.009	Misc Chemicals	491,000.00	.00	491,000.00	7,408.03	134,282.47	23,004.39	333,713.14	32	47,744.23
0419.010	Laboratory	31,000.00	.00	31,000.00	1,968.96	4,101.94	3,862.46	23,035.60	26	443.29
0419.599	Undesignated Supplies	9,150.00	.00	9,150.00	.00	1,500.00	.00	7,650.00	16	22.96
	0419 - Automotive Parts Totals	\$817,650.00	\$0.00	\$817,650.00	\$27,826.52	\$158,585.18	\$47,205.75	\$611,859.07	25%	\$79,927.63
0421	Phone Extension Chgs									
0421.001	Phone Extension Chgs	25,000.00	.00	25,000.00	1,848.79	.00	1,848.79	23,151.21	7	1,858.76
0421.002	Wireless Services	14,000.00	.00	14,000.00	4.06	.00	360.38	13,639.62	3	1,236.12
	0421 - Phone Extension Chgs Totals	\$39,000.00	\$0.00	\$39,000.00	\$1,852.85	\$0.00	\$2,209.17	\$36,790.83	6%	\$3,094.88
0422	Light & Power									
0422.000	Light & Power	550,000.00	.00	550,000.00	13,415.94	.00	27,943.13	522,056.87	5	57,911.88
	0422 - Light & Power Totals	\$550,000.00	\$0.00	\$550,000.00	\$13,415.94	\$0.00	\$27,943.13	\$522,056.87	5%	\$57,911.88
0423	Water/Sewer									
0423.000	Water/Sewer	698,000.00	.00	698,000.00	.00	.00	.00	698,000.00	0	.00
	0423 - Water/Sewer Totals	\$698,000.00	\$0.00	\$698,000.00	\$0.00	\$0.00	\$0.00	\$698,000.00	0%	\$0.00



Expense Budget Performance Report

Fiscal Year to Date 02/28/22

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	FA - Water Board - Water									
	EXPENSE									
	<i>Contractual Expenses</i>									
0424	Gas									
0424.000	Gas	18,000.00	.00	18,000.00	4,124.01	.00	4,124.01	13,875.99	23	2,620.54
	0424 - Gas Totals	\$18,000.00	\$0.00	\$18,000.00	\$4,124.01	\$0.00	\$4,124.01	\$13,875.99	23%	\$2,620.54
0432	Property Insurance									
0432.000	Property Insurance	120,000.00	.00	120,000.00	.00	.00	.00	120,000.00	0	.00
	0432 - Property Insurance Totals	\$120,000.00	\$0.00	\$120,000.00	\$0.00	\$0.00	\$0.00	\$120,000.00	0%	\$0.00
0433	Liability Insurance									
0433.000	Liability Insurance	90,000.00	.00	90,000.00	90,833.80	.00	90,833.80	(833.80)	101	88,676.40
	0433 - Liability Insurance Totals	\$90,000.00	\$0.00	\$90,000.00	\$90,833.80	\$0.00	\$90,833.80	(\$833.80)	101%	\$88,676.40
0440	Motor Vehicle Equipment									
0440.003	Motor Vehicle Equipment	84,000.00	.00	84,000.00	5,820.75	.00	11,322.42	72,677.58	13	12,928.87
0440.599	Undesignated Leases	1,250.00	.00	1,250.00	94.54	.00	94.54	1,155.46	8	172.74
	0440 - Motor Vehicle Equipment Totals	\$85,250.00	\$0.00	\$85,250.00	\$5,915.29	\$0.00	\$11,416.96	\$73,833.04	13%	\$13,101.61
0442	Rental Of Equipment									
0442.000	Rental Of Equipment	4,000.00	.00	4,000.00	359.70	.00	359.70	3,640.30	9	337.53
0442.003	Motor Vehicle Equip Rentl	5,000.00	.00	5,000.00	494.50	.00	494.50	4,505.50	10	446.50
0442.599	Undesignated Rentals	4,000.00	.00	4,000.00	135.59	733.20	266.80	3,000.00	25	400.62
	0442 - Rental Of Equipment Totals	\$13,000.00	\$0.00	\$13,000.00	\$989.79	\$733.20	\$1,121.00	\$11,145.80	14%	\$1,184.65
0444	Repair Of Equipment									
0444.000	Repair Of Equipment	23,700.00	.00	23,700.00	.00	.00	.00	23,700.00	0	2,938.82
	0444 - Repair Of Equipment Totals	\$23,700.00	\$0.00	\$23,700.00	\$0.00	\$0.00	\$0.00	\$23,700.00	0%	\$2,938.82
0446	Computer Services									
0446.000	Computer Services	4,000.00	.00	4,000.00	349.97	.00	699.94	3,300.06	17	699.95
0446.008	Software Maint/Licenses	335,000.00	.00	335,000.00	38,824.21	22,534.30	44,648.39	267,817.31	20	46,037.13
	0446 - Computer Services Totals	\$339,000.00	\$0.00	\$339,000.00	\$39,174.18	\$22,534.30	\$45,348.33	\$271,117.37	20%	\$46,737.08
0449	Billing & Collection									
0449.000	Billing & Collection	45,000.00	.00	45,000.00	3,771.28	.00	7,542.56	37,457.44	17	6,859.42
0449.001	Sludge Removal	60,000.00	.00	60,000.00	.00	.00	.00	60,000.00	0	.00
0449.500	Safety-Contractual	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0	.00
0449.599	Undesignated Services	830,000.00	.00	830,000.00	3,070.29	35.00	703,451.13	126,513.87	85	707,075.09
	0449 - Billing & Collection Totals	\$936,500.00	\$0.00	\$936,500.00	\$6,841.57	\$35.00	\$710,993.69	\$225,471.31	76%	\$713,934.51
0451	Consultants									
0451.000	Consultants	53,000.00	.00	53,000.00	9,893.50	150.00	9,893.50	42,956.50	19	2,193.00
	0451 - Consultants Totals	\$53,000.00	\$0.00	\$53,000.00	\$9,893.50	\$150.00	\$9,893.50	\$42,956.50	19%	\$2,193.00
0454	Attorney Services									
0454.000	Attorney Services	50,000.00	.00	50,000.00	.00	.00	.00	50,000.00	0	191.25
	0454 - Attorney Services Totals	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	0%	\$191.25



Expense Budget Performance Report

Fiscal Year to Date 02/28/22

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	FA - Water Board - Water									
	EXPENSE									
	<i>Contractual Expenses</i>									
0461	Postage									
0461.000	Postage	30,000.00	.00	30,000.00	951.67	.00	951.67	29,048.33	3	6,388.20
	0461 - Postage Totals	\$30,000.00	\$0.00	\$30,000.00	\$951.67	\$0.00	\$951.67	\$29,048.33	3%	\$6,388.20
0463	Travel & Training Expense									
0463.000	Travel & Training Expense	23,300.00	.00	23,300.00	470.00	.00	974.99	22,325.01	4	.00
	0463 - Travel & Training Expense Totals	\$23,300.00	\$0.00	\$23,300.00	\$470.00	\$0.00	\$974.99	\$22,325.01	4%	\$0.00
0465	Laundry & Cleaning									
0465.000	Laundry & Cleaning	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0	221.41
	0465 - Laundry & Cleaning Totals	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0%	\$221.41
0466	Books,Mags. & Memberships									
0466.000	Books,Mags. & Memberships	300.00	.00	300.00	.00	.00	.00	300.00	0	.00
	0466 - Books,Mags. & Memberships Totals	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0%	\$0.00
0467	Advertising									
0467.000	Advertising	500.00	.00	500.00	62.70	.00	62.70	437.30	13	46.56
	0467 - Advertising Totals	\$500.00	\$0.00	\$500.00	\$62.70	\$0.00	\$62.70	\$437.30	13%	\$46.56
0471	Recruitment Expenditures									
0471.000	Recruitment Expenditures	800.00	.00	800.00	.00	.00	.00	800.00	0	.00
	0471 - Recruitment Expenditures Totals	\$800.00	\$0.00	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00	0%	\$0.00
	<i>Contractual Expenses Totals</i>	\$3,986,200.00	\$0.00	\$3,986,200.00	\$208,200.18	\$182,752.89	\$959,594.60	\$2,843,852.51	29%	\$1,021,737.31
	<i>Employee Benefits</i>									
0801	NYS E.R.S. Retirement									
0801.000	NYS E.R.S. Retirement	206,410.00	.00	206,410.00	.00	.00	60,471.00	145,939.00	29	53,377.92
	0801 - NYS E.R.S. Retirement Totals	\$206,410.00	\$0.00	\$206,410.00	\$0.00	\$0.00	\$60,471.00	\$145,939.00	29%	\$53,377.92
0820	Worker's Compensation									
0820.000	Worker's Compensation	225,000.00	.00	225,000.00	.00	.00	.00	225,000.00	0	832.74
	0820 - Worker's Compensation Totals	\$225,000.00	\$0.00	\$225,000.00	\$0.00	\$0.00	\$0.00	\$225,000.00	0%	\$832.74
0830	Life Insurance									
0830.000	Life Insurance	10,465.00	.00	10,465.00	814.68	.00	1,658.92	8,806.08	16	1,853.52
	0830 - Life Insurance Totals	\$10,465.00	\$0.00	\$10,465.00	\$814.68	\$0.00	\$1,658.92	\$8,806.08	16%	\$1,853.52
0840	Unemployment Ins. NYS									
0840.000	Unemployment Ins. NYS	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	.00
	0840 - Unemployment Ins. NYS Totals	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0%	\$0.00
0860	Medical Insurance									
0860.000	Medical Insurance	1,336,959.00	.00	1,336,959.00	118,757.02	.00	287,827.46	1,049,131.54	22	279,236.97
	0860 - Medical Insurance Totals	\$1,336,959.00	\$0.00	\$1,336,959.00	\$118,757.02	\$0.00	\$287,827.46	\$1,049,131.54	22%	\$279,236.97
0861	Dental Insurance									
0861.000	Dental Insurance	50,100.00	.00	50,100.00	.00	.00	.00	50,100.00	0	.00
	0861 - Dental Insurance Totals	\$50,100.00	\$0.00	\$50,100.00	\$0.00	\$0.00	\$0.00	\$50,100.00	0%	\$0.00



Expense Budget Performance Report

Fiscal Year to Date 02/28/22

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	FA - Water Board - Water									
	EXPENSE									
	<i>Employee Benefits</i>									
0863	Vision Care Insurance									
0863.000	Vision Care Insurance	4,115.00	.00	4,115.00	310.27	.00	620.66	3,494.34	15	644.22
	0863 - Vision Care Insurance Totals	\$4,115.00	\$0.00	\$4,115.00	\$310.27	\$0.00	\$620.66	\$3,494.34	15%	\$644.22
0865	Chiropractic Insurance									
0865.000	Chiropractic Insurance	1,680.00	.00	1,680.00	105.00	.00	105.00	1,575.00	6	200.00
	0865 - Chiropractic Insurance Totals	\$1,680.00	\$0.00	\$1,680.00	\$105.00	\$0.00	\$105.00	\$1,575.00	6%	\$200.00
	<i>Employee Benefits Totals</i>	\$1,839,729.00	\$0.00	\$1,839,729.00	\$119,986.97	\$0.00	\$350,683.04	\$1,489,045.96	19%	\$336,145.37
	<i>Employee Benefit - FICA</i>									
0810	Social Security									
0810.000	Social Security	208,230.00	.00	208,230.00	14,459.29	.00	22,624.44	185,605.56	11	28,539.60
	0810 - Social Security Totals	\$208,230.00	\$0.00	\$208,230.00	\$14,459.29	\$0.00	\$22,624.44	\$185,605.56	11%	\$28,539.60
	<i>Employee Benefit - FICA Totals</i>	\$208,230.00	\$0.00	\$208,230.00	\$14,459.29	\$0.00	\$22,624.44	\$185,605.56	11%	\$28,539.60
	<i>Interfund Transfers</i>									
0900	Transfer To Authority Bd									
0900.FGA	Transfer To Authority Bd	25,000.00	.00	25,000.00	.00	.00	.00	25,000.00	0	25,000.00
0900.FGB	Transfer To Water Board	80,000.00	.00	80,000.00	.00	.00	.00	80,000.00	0	68,920.00
0900.O&M	Transfer to Capital - Coverage	354,000.00	.00	354,000.00	.00	.00	.00	354,000.00	0	.00
0900.VFG	Transfer To Debt Service	1,965,192.00	.00	1,965,192.00	.00	.00	8,255.70	1,956,936.30	0	21,718.72
	0900 - Transfer To Authority Bd Totals	\$2,424,192.00	\$0.00	\$2,424,192.00	\$0.00	\$0.00	\$8,255.70	\$2,415,936.30	0%	\$115,638.72
	<i>Interfund Transfers Totals</i>	\$2,424,192.00	\$0.00	\$2,424,192.00	\$0.00	\$0.00	\$8,255.70	\$2,415,936.30	0%	\$115,638.72
	EXPENSE TOTALS	\$11,176,761.00	\$0.00	\$11,176,761.00	\$536,273.68	\$183,727.27	\$1,694,448.13	\$9,298,585.60	17%	\$1,885,630.97
	Fund FA - Water Board - Water Totals	\$11,176,761.00	\$0.00	\$11,176,761.00	\$536,273.68	\$183,727.27	\$1,694,448.13	\$9,298,585.60		\$1,885,630.97
	Grand Totals	\$11,176,761.00	\$0.00	\$11,176,761.00	\$536,273.68	\$183,727.27	\$1,694,448.13	\$9,298,585.60		\$1,885,630.97



Expense Budget Performance Report

Fiscal Year to Date 02/28/22

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	FGB - Water Board									
	EXPENSE									
	<i>Contractual Expenses</i>									
0419	Undesignated Supplies									
0419.599	Undesignated Supplies	3,000.00	.00	3,000.00	208.16	.00	227.16	2,772.84	8	321.62
	0419 - Undesignated Supplies Totals	\$3,000.00	\$0.00	\$3,000.00	\$208.16	\$0.00	\$227.16	\$2,772.84	8%	\$321.62
0451	Consultants									
0451.000	Consultants	61,700.00	.00	61,700.00	4,916.25	.00	4,916.25	56,783.75	8	10,937.50
	0451 - Consultants Totals	\$61,700.00	\$0.00	\$61,700.00	\$4,916.25	\$0.00	\$4,916.25	\$56,783.75	8%	\$10,937.50
0454	Attorney Services									
0454.000	Attorney Services	60,000.00	.00	60,000.00	.00	.00	.00	60,000.00	0	.00
	0454 - Attorney Services Totals	\$60,000.00	\$0.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$60,000.00	0%	\$0.00
0459	Auditors									
0459.000	Auditors	28,000.00	.00	28,000.00	.00	.00	.00	28,000.00	0	7,000.00
	0459 - Auditors Totals	\$28,000.00	\$0.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	0%	\$7,000.00
0461	Postage									
0461.000	Postage	250.00	.00	250.00	.00	.00	.00	250.00	0	.00
	0461 - Postage Totals	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0%	\$0.00
0466	Books,Mags. & Memberships									
0466.000	Books,Mags. & Memberships	7,050.00	.00	7,050.00	.00	.00	.00	7,050.00	0	375.00
	0466 - Books,Mags. & Memberships Totals	\$7,050.00	\$0.00	\$7,050.00	\$0.00	\$0.00	\$0.00	\$7,050.00	0%	\$375.00
	<i>Contractual Expenses Totals</i>	\$160,000.00	\$0.00	\$160,000.00	\$5,124.41	\$0.00	\$5,143.41	\$154,856.59	3%	\$18,634.12
	EXPENSE TOTALS	\$160,000.00	\$0.00	\$160,000.00	\$5,124.41	\$0.00	\$5,143.41	\$154,856.59	3%	\$18,634.12
Fund	FGB - Water Board Totals	\$160,000.00	\$0.00	\$160,000.00	\$5,124.41	\$0.00	\$5,143.41	\$154,856.59		\$18,634.12
	Grand Totals	\$160,000.00	\$0.00	\$160,000.00	\$5,124.41	\$0.00	\$5,143.41	\$154,856.59		\$18,634.12

BANK ON BUFFALO & KEYBANK

BANK BALANCES-FY 2022

MONTH	ACCT #	Account Name	STARTING VALUE	DEPOSITS	WITHDRAWALS	TRANSFERS	NET CHANGE IN VALUE	MONTH ENDING VALUE	PY MONTH ENDING VALUE
JANUARY	X4873	Board Expense Account	91,624.82	-	-	-	-	91,624.82	91,624.82
	X4881	O&M Reserve	5,198,449.50	-	-	-	-	5,198,449.50	5,026,155.08
	X4899	Depository-BOB	6,316,534.35	5,942,530.51	-	(3,941,036.15)	2,001,494.36	8,318,028.71	2,973,320.83
	X9220	Depository-Keybank	494,125.30	132,410.39	-	-	132,410.39	626,535.69	297,702.76
	X4906	Payroll	115,653.46	-	(551,674.47)	545,442.20	(6,232.27)	109,421.19	109,324.31
	X4914	Benefits	14,488.75	-	(8,534.00)	-	(8,534.00)	5,954.75	12,880.50
	X0643	Operating	867,401.81	-	(3,425,532.83)	3,395,593.95	(29,938.88)	837,462.93	872,159.27
	X4445	Grants	298,917.78	-	-	-	-	298,917.78	56,308.39
	Totals	13,397,195.77	6,074,940.90	(3,985,741.30)	-	2,089,199.60	15,486,395.37	9,439,475.96	

MONTH	ACCT #	Account Name	STARTING VALUE	DEPOSITS	WITHDRAWALS	TRANSFERS	NET CHANGE IN VALUE	MONTH ENDING VALUE	PY MONTH ENDING VALUE
FEBRUARY	X4873	Board Expense Account	91,624.82	-	-	-	-	91,624.82	91,624.82
	X4881	O&M Reserve	5,198,449.50	-	-	-	-	5,198,449.50	5,023,518.08
	X4899	Depository	8,318,028.71	2,164,261.20	-	(5,741,075.03)	(3,576,813.83)	4,741,214.88	1,931,772.99
	X9220	Depository-Keybank	626,535.69	99,983.31	-	-	99,983.31	726,519.00	165,426.71
	X4906	Payroll	109,421.19	-	(503,705.92)	507,238.01	3,532.09	112,953.28	107,398.56
	X4914	Benefits	5,954.75	-	(5,582.50)	13,238.50	7,656.00	13,610.75	13,131.50
	X0643	Operating	837,462.93	-	(5,226,976.18)	5,220,598.52	(6,377.66)	831,085.27	1,006,001.80
	X4445	Grants	298,917.78	289,894.44	-	-	289,894.44	588,812.22	1.00
	Totals	15,486,395.37	2,554,138.95	(5,736,264.60)	-	(3,182,125.65)	12,304,269.72	8,338,875.46	

Wilmington Trust

BANK BALANCES-FY 2022

MONTH	ACCT #	Account Name	STARTING VALUE	DEPOSITS	Payments	Transfer to Operating	Change in Market Value	NET CHANGE IN VALUE	MONTH ENDING VALUE
JANUARY	X3250	Debt Service	7,257,814.15	662,494.43	(1,243,237.02)		10,262.00	(570,480.59)	6,687,333.56
	X3251	Construction	866.50	-	-		-	0.01	866.51
	X3252	Debt Service Reserve	6,832,824.47	-	-		-	23,854.14	6,856,678.61
	X9279	Expense Account	16,079.32	-	-		-	-	16,079.32
	X2722	Capital Fund Construction	1,637,334.07	-	-		-	13.91	1,637,347.98
		Totals	15,744,918.51	662,494.43	(1,243,237.02)	-	10,262.00	(546,612.53)	15,198,305.98

MONTH	ACCT #	Account Name	STARTING VALUE	DEPOSITS	Payments	Transfer to Operating	Change in Market Value	NET CHANGE IN VALUE	MONTH ENDING VALUE
FEBRUARY	X3250	Debt Service	6,687,333.56	662,494.43	-		10,143.05	672,637.48	7,359,971.04
	X3251	Construction	866.51	-	-		0.01	0.01	866.52
	X3252	Debt Service Reserve	6,856,678.61	-	-		21,709.90	21,709.90	6,878,388.51
	X9279	Expense Account	16,079.32	-	-		-	-	16,079.32
	X2722	Capital Fund Construction	1,637,347.98	3,000,000.00	(2,730,773.12)		18.44	269,245.32	1,906,593.30
		Totals	15,198,305.98	3,662,494.43	(2,730,773.12)	-	31,871.40	963,592.71	16,161,898.69

BANK ON BUFFALO- 2643

Treasury Reconciliation FY 2022

<u>MONTH</u>	<u>STARTING VALUE</u>	<u>DEPOSITS/WITHDRAWALS</u>	<u>TRANSFERS</u>	<u>NET CHANGE IN VALUE</u>	<u>MONTH ENDING VALUE</u>	<u>PY MONTH ENDING VALUE</u>
JAN	15,446,992.31	(9,571.87)	-	(596.27)	15,436,824.17	17,497,998.15
FEB	15,436,824.17	(2,623.55)	-	(848.44)	15,433,352.18	17,497,884.90
MAR	15,433,352.18	-	-	-	15,433,352.18	17,496,366.58
APR	15,433,352.18	-	-	-	15,433,352.18	17,488,479.16
MAY	15,433,352.18	-	-	-	15,433,352.18	17,470,018.06
JUN	15,433,352.18	-	-	-	15,433,352.18	15,471,993.88
JUL	15,433,352.18	-	-	-	15,433,352.18	15,457,966.34
AUG	15,433,352.18	-	-	-	15,433,352.18	15,461,635.16
SEP	15,433,352.18	-	-	-	15,433,352.18	15,449,981.80
OCT	15,433,352.18	-	-	-	15,433,352.18	15,444,969.98
NOV	15,433,352.18	-	-	-	15,433,352.18	15,449,882.33
DEC	15,433,352.18	-	-	-	15,433,352.18	15,446,992.31
FY TOTAL		(12,195.42)	-	(1,444.71)		

Budget Amendments Report

From Date: 1/1/2022 - To Date: 2/28/2022

Account	G/L Date	Journal	Description	Increases	Decreases	Amended Balance
Fund: GA Water Board - Sewer						
Department: 8130 Sewage Trtmt/Disposal						
Sub Department: 0200 Maintenance						
0419.005 - Tools & Machine Parts				Amended Balance as of: 1/1/2022		\$200,000.00
	01/13/2022	2022-00000086	SCREEN DOOR INSTALLATION	\$0.00	\$5,000.00	\$195,000.00
				\$0.00	\$5,000.00	\$195,000.00
0443.000 - Repair Of Real Property				Amended Balance as of: 1/1/2022		\$5,000.00
	01/13/2022	2022-00000086	SCREEN DOOR INSTALLATION	\$5,000.00	\$0.00	\$10,000.00
				\$5,000.00	\$0.00	\$10,000.00
Sub Department: 0200 Maintenance Totals:				\$5,000.00	\$5,000.00	
Department: 8130 Sewage Trtmt/Disposal Totals:				\$5,000.00	\$5,000.00	
Fund Totals: Water Board - Sewer				\$5,000.00	\$5,000.00	
Grand Totals:				\$5,000.00	\$5,000.00	

BANK PAID DATE	Req #	Invoice Date	PP # of #	VENDOR	Project Name	DESCRIPTION	INVOICE	AMOUNT	CIP FUNDING ACCOUNT
2/2/2022	2022-001	12/31/2021	6	Hohl Industrial	Gen/Mech-Screenings & Grit transport	Construction	179421-06	\$ 356,993.85	WWTP-3
2/2/2022	2022-002	12/28/2021	1	John W. Danforth	Exterior Piping Improvements	Construction	PB109037	\$ 240,561.66	WWTP-11G
2/2/2022	2022-003	12/31/2021	8	CIR Electric	Screenings & Grit Transport	Electrical	43884	\$ 14,977.13	WWTP-3
2/2/2022	2022-004	12/31/2021	2	MLP Plumbing & Mechanical	Interior Piping Improvements	Construction	215030/2	\$ 244,991.74	WWTP-9
2/2/2022	2022-005	12/8/2021	Retention	Pinto Construction Services	Valve Replacement	Weston & Hyde Park	Retention	\$ 2,165.15	W-3
2/2/2022	2022-006	11/8/2021	1	TI Sales	Meter replacement & Upgrade	E-Coders	137363	\$ 776.20	C-2
2/2/2022	2022-007	10/5/2021	N/A	Henrietta Building Supplies	Miscellaneous sewer project	Roofing materials for 81st & Frontier	2215303	\$ 3,799.04	S-8
2/8/2022	2022-008	9/30/2021	4	Hohl Industrial	Basin Modifications	Basin Construction	179324-04	\$ 320,860.60	WWTP-1
2/8/2022	2022-009	11/30/2021	6	Hohl Industrial	Basin Modifications	Basin Construction	179354-06	\$ 1,087,666.40	WWTP-1
2/8/2022	2022-010	12/31/2021	7	Hohl Industrial	Basin Modifications	Basin Construction	179354-07	\$ 457,981.35	WWTP-1
								\$ 2,730,773.12	



Monthly O&M Report
For the Month of February
2022

1. Treatment & Plant Maintenance

1.1. Water – Robert Rowe, updated 03/11/2022.

OPERATIONS AND MAINTENANCE

Total water production for the month of February was 612 million gallons. The average daily water production was 21.9 million gallons. The plant data summary table is included below for your reference.

2022 TOTALS AND AVERAGES

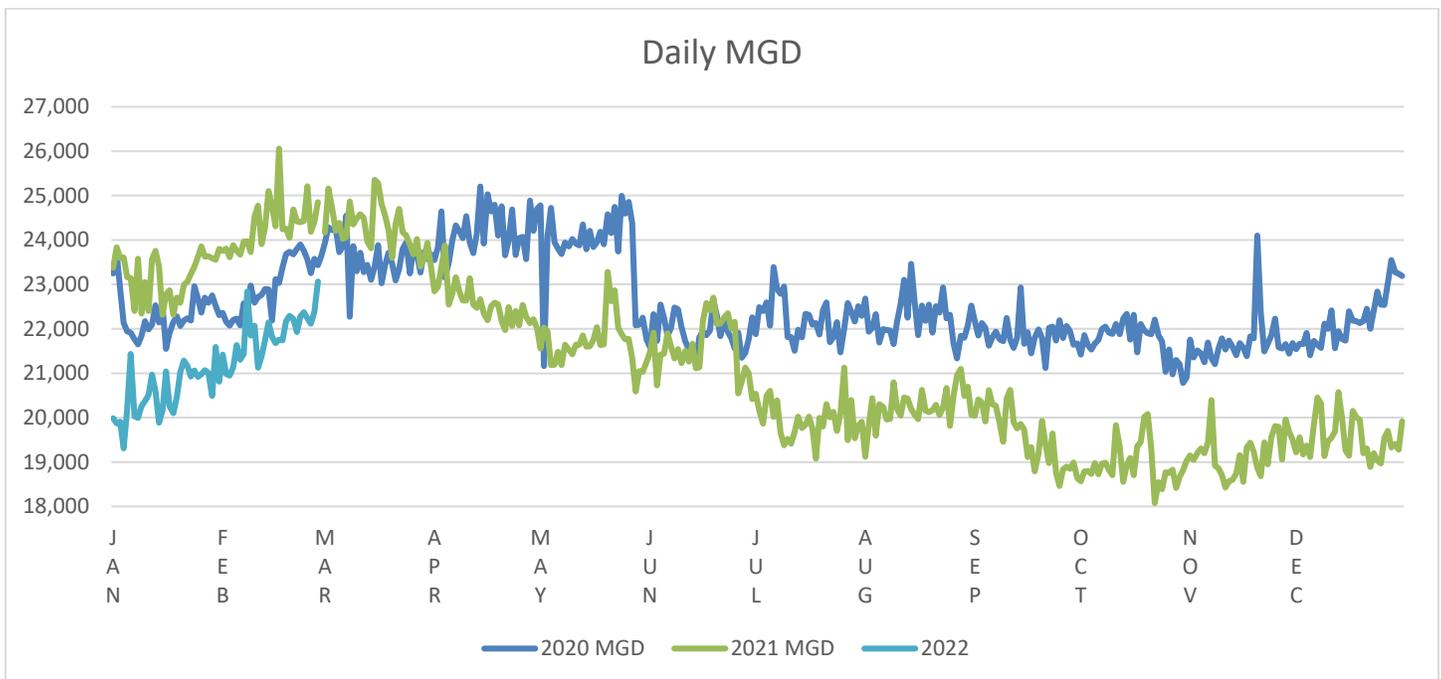
	R/W	PRE CL2	PACL	H2SiF6	PO4	POST CL2	F/W 1000 GAL/ DAY
	PUMPAGE	LBS	LBS	LBS	LBS	LBS	
JAN	637659	6204	121300	15499	1680	4054	20570
FEB	612048	6616	111900	15155	1682	3718	21859
MAR							
APR							
MAY							
JUN							
JUL							
AUG							
SEP							
OCT							
NOV							
DEC							
TOTAL	1249707	12820	233200	30654	3362	7772	42429



FOR COMPARISON: 2021 TOTALS AND AVERAGES

	R/W	PRE CL2	PACL	H2SiF6	PO4	POST CL2	F/W 1000 GAL/ DAY
	PUMPAGE	LBS	LBS	LBS	LBS	LBS	
JAN	719125	6987	157000	18691	1968	3939	23198
FEB	681002	6389	150200	18097	1847	3998	24322
MAR	752361	7210	177400	19096	1994	4684	24270
APR	677021	6706	129000	15693	1746	4322	22567
MAY	672042	7449	120700	15869	1819	4293	21679
JUN	647984	7631	96900	14000	1772	4054	21599
JUL	618489	8800	93200	13164	1695	4055	19951
AUG	627495	9628	101200	13459	1696	3997	20242
SEP	587289	8881	105200	12509	1704	3361	19576
OCT	586999	8063	109800	12925	1700	3349	18935
NOV	575,545	6763	112700	13599	1692	3294	19185
DEC	605715	6680	136400	14584	1665	3620	19539
TOTAL	7751067	91187	1489700	181686	21298	46966	255063

Chart Comparing Daily Finished Water Flows, 2022 Versus Past Years





2022 ANALYTICAL RESULTS

	RAW TURB NTU	RAW pH	PRE Cl2 RES.mg/l	POST Cl2 RES.mg/l	EFF TURB NTU	EFF pH	F. RES mg/l
JAN	10.3	8.1	0.57	1.23	0.062	7.5	0.72
FEB	6.8	8.0	0.59	1.25	0.050	7.5	0.69
MAR							
APR							
MAY							
JUN							
JUL							
AUG							
SEP							
OCT							
NOV							
DEC							
AVG	8.5	8.1	0.58	1.24	0.056	7.5	0.70

Operations and Maintenance Highlights

The need for a booster pump system to aid and back-up our Chlorine dosing into the raw water has been discussed and has become more evident. We have started the process of sourcing equipment and drawing up plans.

We have received approval to move forward from DOH

Interior Caulking project is nearing completion.

NY State has granted approvals for the state drinking water fluoride program.

Data is currently being compiled for the upcoming Annual Drinking Water Quality Report and Annual Water Withdraw Reports. I will be pooling data with the lab and requesting some information from other related departments for 2021 totals and accomplishments.

**Water Withdraw Report is complete, and Annual Quality Report is in progress.

Operations is experiencing shortened filter runs and high system demand, which is creating difficulties in maintaining storage and reserves. Kudos to our Operations staff for handling the extra stress and keeping us running during the worst parts of our year so far.



Wastewater – Dennis Kirkland, Acting Chief Operator- updated 3/14/2022

Sampling notes: None

February 2022

Project #1 (Sedimentation Basins and Screening) Waiting on the third drive motor to come in to be installed everything around the drive motor is finished (platform for doghouse and detour around drive motors). Final touches on chain and flights are being done. Some electrical is being checked over as well. Seals for the troughs were installed and troughs painted and installed.

Project #2 (GPS Rehab) Danforth's work is ongoing with the HVAC system. Setting a time beginning of March to go down and go over the replacement of the bad flanges and hardware. Danforth working on HV controls and start up, so we can plan training.

Project #3 (Poly, Grit Conveyor and BFP Controls) Mollenburg & Betz piping work ongoing. New drain piping and Poly flushing lines will be installed as soon as possible. We were able to go over and approve the Dry Poly System screen template and its capabilities.

Project #5 (Electrical) Project is out for Bid.

Project #7 (HVAC) Project in the early stages of construction.

Project #9 & #11 (Inside/Outside piping) Good progress being made with plant water piping in Project #9. Work being done on hypochlorite piping to primary effluent for Project #11. We will be getting a leak detection sensor coming in that will be placed in the hypo casing line and incorporated into SCADA.

Project #10 Kaman (Overall controls) Kaman is still waiting on components for the controls that will be added to the BFP and adding them as they come in. Also adding capabilities to the HMI screens that gives the BFP capability to choose what TSP to run for any of the presses.

In conclusion, the WWTP conditions are very good and that's due to the great work done by each department and the willingness from everyone to go above and beyond.



WASTEWATER TREATMENT PLANT OPERATING DATA														
2022	FLOWS			Chlorine	Rainfall	SLUDGE		Polymer		FeCl3	LIME	H2O2	NaOCl	Grit
	INF/EFF	CBE	GPS	Residual		NET	LANDFILL	BFP	PRIM					
MONTH	MGD	MGD	MGD	PPM	inches	(Tons)		(Lbs)		(gals.)	(Tons)	(gals.)	(gals.)	(Tons)
January	21.28	32.04	12.47	2.0		1341.0	372.0	1336.0	3117.0	21140	63.6	0	202700	19.6
February	28.61	41.96	13.22	1.7		1455.0	338.0	1383.0	3462.0	24200	67.6	0	188370	22.3
March												0		
April												0		
May												0		
June												0		
July												0		
August												0		
September												0		
October												0		
November												0		
December												0		
Totals	24.95	37.00	12.85	1.9	0.0	2796.0	710.0	2719.0	6579.0	45340	131.2	0	391070	41.9

Explanation of data abbreviations:

- INF: Influent
- EFF: Effluent
- CBE Carbon Bed Effluent
- GPS: Gorge Pump Station
- MGD: Millions of Gallons per Day
- PPM: Parts Per Million
- BFP: Belt Filter Press
- PRIM: Primary
- FeCl3: Ferric Chloride
- H2O2: Peroxide
- NaOCl: Sodium Hypochlorite

2021 Data for Comparison Purposes

WASTEWATER TREATMENT PLANT OPERATING DATA														
2021	FLOWS			Chlorine	Rainfall	SLUDGE		Polymer		FeCl3	LIME	H2O2	NaOCl	Grit
	INF/EFF	CBE	GPS	Residual		NET	LANDFILL	BFP	PRIM					
MONTH	MGD	MGD	MGD	PPM	inches	(Tons)		(Lbs)		(gals.)	(Tons)	(gals.)	(gals.)	(Tons)
January	32.12	41.31	13.50	2.2	0.3	2421.0	643.0	3664.0	4398.0	27380	121.8	0	367350	18.8
February	23.60	43.20	12.12	1.8	0.6	1721.0	518.0	2391.0	3107.0	19700	45.7	0	424560	12.0
March	24.32	45.57	12.00	2.0	0.7	2805.0	816.0	3397.0	3430.0	21380	79.0	0	301700	41.2
April	24.18	45.25	12.28	1.8	0.7	2150.0	582.0	2800.0	3335.0	22160	86.1	0	478895	26.0
May	20.59	42.66	11.12	1.6	0.8	1674.0	463.0	2334.0	3345.0	22500	69.8	0	697120	46.4
June	20.69	41.20	11.28	1.6	0.7	1735.0	524.0	2641.0	3363.0	21800	67.8	810	763300	65.3
July	26.76	48.23	12.75	1.4	6.1	1516.0	455.0	2544.0	3629.0	24780	55.7	6140	711170	15.9
August	19.49	36.87	11.21	1.3	0.4	1544.0	440.0	2846.0	3368.0	21420	91.6	0	739870	15.6
September	24.36	43.10	12.14	1.9	0.7	1775.0	533.0	2943.0	3931.0	24840	100.1	0	817405	23.5
October	25.66	44.13	12.74	1.9	2.2	1281.0	394.0	1753.0	3854.0	25100	82.4	0	744630	15.8
November	24.03	35.73	12.71	2.0	1.0	1624.0	470.0	1899.0	3573.0	23360	77.6	0	431430	11.0
December	25.02	35.86	13.47	1.7	0.5	1418.0	409.0	1351.0	3470.0	23660	42.9	0	288885	14.4
Totals	24.24	41.93	12.28	1.8	14.7	21664.0	6247.0	30563.0	42803.0	278080	920.5	6950	6766315	305.9



2.1. Sewer Collection & Water Distribution Michael Eagler, updated 3/14/2022

Sewer Collections System										
2022	Service Calls	Flushing (Feet)	UFPO Responses	Receivers Cleaned	Bypass Pumping (Hours)	Catch Basins	Man Holes	Main	Connections	Lateral
January	88	17650	329	249	0.00	3	6	0	3	2
February	106	17390	348	121	388.60	1	1	1	1	1
March										
April										
May										
June										
July										
August										
September										
October										
November										
December										
Totals	194	35040	677	370	388.6	4	7	1	4	3

Water Distribution															
2022	Main Breaks	Service Leaks	Curb Box Reset	Valve Repaired	Valve Replaced	Hydrant Replaced	Hydrant Repaired	Hydrant Flow	Hydrant Flush-Winterized	Hydrant Leaks	Hydrants out of Service	Misc. Service Calls	Concrete	Landscape	UFPO
January	5	8	7	3	0	8	3	0	76	0	0	88	0	0	329
February	10	7	11	2	2	2	1	0	88	0	0	106	0	0	348
March															
April															
May															
June															
July															
August															
September															
October															
November															
December															
Totals	15	15	18	5	2	10	4	0	164	0	0	194	0	0	677



3. Analytical Services

3.1 Water Laboratory – Jordan Boyd, updated 3/14/2022

1. New York State Sanitary Code Part V Monitoring/Reporting

- February samples have been collected & analyzed in-house for TOC, DOC & UV254 on both finished and source water, all samples were in compliance.
- Monthly collection and reporting for the Distribution System were conducted (60 Samples for Free Chlorine, Turbidity, Phosphate, Fluoride, Standard Plate Count & Mf Coliform. Those results were satisfactory and were within reporting limits).

2. In-house/DEC Monitoring

- All in-house monitoring for bacteriology and chemistry have been within normal limits.
- The monthly SPDES sample collected from the freeze thaw bed was within normal limits.
- The annual Nitrate sample was collected and was within normal limits.
- No water main breaks or community complaints were sampled in February 2022.
- Samples analyzed for 2022: 1,879.

3. Laboratory Concerns

- The Laboratory Analyzed 29 Trihalomethanes and 29 Haloacetic Acids samples for 17 Municipalities of Niagara County. The Laboratory analyzed 9 samples for Total Organic Carbon and 9 Wet Chemistry Samples for City of Lockport and Town of Tonawanda, 3 Wet Chemistry samples from the Village of Lewiston, and 1 Total Suspended Solids sample from Niagara County Water District.
- The Microbiology lab analyzed 16 samples from the Aquarium of Niagara's indoor and outdoor pools, 3 samples from the Village of Lewiston. All results were reported to the representative contacts.
- Revenue created in 2022 is \$7,308.50.

3.2 Wastewater Laboratory - Brian Eldridge 3/17/2022

1. The data for February's State Pollutant Discharge Elimination System (SPDES) report is currently being compiled with no anticipated violations.
2. First Quarter BHC samples will be collected in March.
3. Two new projects studying COVID in wastewater samples is being conducted by the CDC and NYS. Sampling for these projects began at the beginning of March.



4.1. Meter Shop – Bob Reid Updated 3/15/22

Shop read 5243 residential meters for the month.

4. Customers & Compliance

MONTH:	WORK ORDERS	STOPPED METERS	Registers Replaced	SCRAPPED METERS	INDUSTRIAL METERS READ	RESIDENTIAL METERS READ
JANUARY	96	0	7	0	0	7191
FEBRUARY	89	0	9	0	0	5243
MARCH						
APRIL						
MAY						
JUNE						
JULY						
AUGUST						
SEPTEMBER						
OCTOBER						
NOVEMBER						
DECEMBER						
TOTAL	185	0	16	0	0	12434

METER READINGS:

DISTRICT 3	B.REID	M.MACRI	V.Virtuoso	J.PAUL	F.DERUBEIS	TOTAL
2/1/22	1362			1604		2966
2/2/22	960			527		1487
2/3/22	417			339		756
2/4/22				34		34
TOTAL	2739			2504		5243



4.2. Industrial Pretreatment Monitoring / Enforcement – Joel Paradise updated 3/14/2022

Hauled Waste Program – The Hauled waste moratorium imposed on August 16th, 2017 is still in effect. All indications are that this program will not be reinstated.

Investigations/Enforcement – All inspections have been conducted and Notices of Violation have been issued as required.

SIU Updates:

1. All SIU (Significant Industrial User) whose discharge permits nearing expiration in the next several months have been sent their renewal applications for our review and eventual reissuance of their NFWB wastewater discharge permit. This is an ongoing and continuing process.
The Cross Connection Inspectors work of conducting his inspections as a function of building sales, monitoring the annual tests results of all back flow prevention devices, along with updating our database and filing/archiving the hard copies has been progressing on schedule.
2. SIU discharge permits are being continually updated using the most recent data generated by Steve Stewart to verify / adjust discharge limits.
3. The RFP for the Local Limits re-evaluation will be released in early 2021. Work on the RFP document commenced in 2019 but its release was delayed due to the need for technical assistance in preparing the RFP itself and the workload of several of the consultants believed to be likely proposers, and subsequently has been further delayed by disruptions resulting from the COVID-19 pandemic. The RFP will be released in early 2021 and barring the cost of the study exceeding available funds, a local limits evaluation will be completed in 2021.
4. The annual mercury sampling in the collection system was completed as required on July 12, 2021.
5. The twice yearly PCB sampling in the collection system was completed as required on Wednesday 10/6/2021.
6. The quarterly BHC collection system sampling was completed on February 8th , 2022
7. The SIU 1st quarter 2022 Quarterly Reports due no later than February 28th, 2022 have all been received and are being logged and compliance to their respective NFWB discharge permits is being verified.



8. Began the process of combining the SIU discharge permits issued to Cascades and Greenpac as recommended by the USEPA.

9. Discussed scope and set schedule for the "Industrial survey" being conducted at 10 SIUs by John Goeddertz.

All 10 industrial surveys have been completed and the reports received. We have discussed any deficiencies found

with the corresponding SIUs and continued compliance will be verified onsite. We conducted an additional inspection at Durez Corporation on Thursday, March 10th, 2022.

10. Negotiations to get Cascades back into compliance with their discharge permit are ongoing. There are many moving parts to this situation and meetings with Cascades, the DEC and the NFWB continue as the NFWB and the DEC closely monitors Cascades has made significant progress getting their ETP back working as designed and appears to have turned the corner with their discharge permit compliance. The weekly report submitted on Friday, March 11, 2022, indicated no violations of their discharge permit in the last three weeks. The daily TSS and SOC discharge parameters have been well under the discharge limits. We continue to monitor the situation through site visits and their required weekly progress reports. We are in the process of writing an Order on Consent and assessing violations and associated fines.

11. The 2021 Annual IPP Report to the USEPA, copied to NYSDEC has been completed, mailed out, and was received in a timely fashion. We await their comments.

12. The discharge permit for SIU #67 set to expire March 4th, 2022, has been renewed through March 3, 2027.

13. The discharge permit for SIU #59 set to expire March 14th, 2022, has been renewed through March 13, 2027.

13. Negotiations with the DEC, NFWB and Occidental Chemical to accept 2.8 million gallons of process brine wastewater from SIU #32 are complete and Oxy has begun daily discharging the brine to us with no issues reported at the WWTP.

5. Support Services

5.1. Safety – AFI Environmental (Pat Ackerman) 3/17/2022

- Attended weekly O&M meetings
- Reviewed key areas of WWTP for compliance with 1910.151(c) Requirements for eyewash and shower facilities
- Performed routine walkthroughs at WWTP & WTP
- Performed Slips, Trips, Falls/Walking, Working Surfaces training at the WTP and WWTP



6. Technical Services – Doug Williamson, updated 3/15/2022

1. **Hazard Mitigation Grant Program HMGP Project No.4204-0003:**
We are still waiting for approval of the executed contract agreement between the NYS DHSES and the NFWB in order to receive reimbursement for costs incurred during the Phase II WWTP Protective Measures contract 68. The HMGP 4204-0003 Niagara Falls Water Board- FY2021 Q4 Report was submitted on October 13th along with a reimbursement request.
2. **LaSalle SSO Abatement Program and Consent Order (R9-20080528-32):**
We are planning on revising the current LaSalle consent order for years 12 - 18 and eliminate the remaining work items within the schedule that have a negligible impact on I & I. In December, we received a second NYSDEC Engineering Planning grant of \$100,000 that was submitted on 7/30/21 for new Sanitary Sewer Evaluation Surveys in LaSalle and the engineering report. We were currently planning on beginning this work starting in 2022. In December, we also received the NYSDEC WQIP grant of \$800,000 that was submitted on 7/30/21 for the construction improvements recommended by this engineering report. We have a follow-up meeting with the NYSDEC regarding the consent order on February 24th.
3. **NYSDEC Consent Order (R9-20170906-129) WWTP Phase I and II Projects:**
In February, we continued to support CPL and the design consultants on the WWTP Phase I and II projects. Monthly construction progress meetings were held for ongoing projects.

Project 1 Sedimentation Basins and Scum Collection System Modification – A progress meeting was not held in March. Construction at sedimentation basin no.5 is ongoing.

Project 2 GPS Rehabilitation - A progress meeting was not held in March. Construction is ongoing.

Project 3 Screenings and Grit Transport Equipment Improvements – progress meeting was held on March 1st. SCADA controls meetings were held on March 3rd and 10th. Construction is ongoing.

Project 5 Electrical System Improvements – substation grounding and stoning and 480 V breaker retrofit projects are moving forward. Phase II was advertised for bids on February 18th with the bid opening scheduled for April 1st.

Project 7 Replacement of Critical Heating & Ventilation Equipment – HVAC and Electrical construction will not commence until next year due to equipment delivery lead times.

Project 9 Interior Piping Improvements – progress meeting was not held in March. Construction is completed.

Project 10 SCADA Improvements – progress meeting was held on January 20th. Construction is ongoing.

Project 11 Exterior Piping Improvements – progress meeting was held on February 9th. Construction is ongoing.

Project 12 WWTP Intermediate Pumps Assessment – waiting on engineering agreement to be executed.



4. **NYSDEC WWTP SPDES Permit NY0026336 and Consent Order (R9-20170906-129)**

Items:

In February, we continued to address the WWTP SPDES Permit NY0026336 and Consent Order (R9-20170906-129) items.

The Pollutant Minimization Plan (PMP) and Mercury Minimization Plan (MMP) Annual reports for 2021 were submitted to the NYSDEC on February 28th. The CSO Annual Report Checklist (for 2021) needed to be revised on a new form and resubmitted to the DEC on February 14th. The WWTP SPDES Annual Flow Certification was submitted to the NYSDEC on February 10th. Provided Non-Generator of hazardous waste certification to NYSDOH on February 15. Submitted Asset Management Program application to NYSDEC of February 22nd.

The WWTP NetDMR was approved on February 28th.

5. **WWTP and Chemical Bulk Storage Tanks:**

In February, we continued addressing corrective actions due to the Notice of Violation from the NYSDEC for the WWTP Chemical Bulk Storage (CBS). The Sulfuric Acid tank #213 has been drained. The Hydrogen Peroxide tank #211-A five-year inspection report was received on February 14th. National Grid Impact Evaluation began on January 14th at the WWTP.

6. **RFP 2020-04 Design Report for Improvements in WWTP Processing, Handling and Disposal of Sludge**

In February, there was no progress with GHD on the design report.

7. **Town of Niagara Sewer Flow Monitoring**

The 2022 sanitary sewer service charges and flow monitoring data were provided to the Town of Niagara on November 24th. The Spring of 2022 flow meters will be installed in March for the 4-week period of 3/14 to 4/11/22. We are looking into renegotiating the Agreement in early 2024.

8. **Stormwater Management**

The WNYSC met on February 9th.

9. **Engineering Support**

In February, the engineering department continued to provide engineering and GIS support to NFWB departments, engineering consultants and developers as needed. In February, conference calls were held and updated the Niagara Falls PWA 2021A refunding bond feasibility report with CIP Plan on February 18th.



10. **Capital Improvement Projects:**

In February, the **5 Year Capital Improvement Plan** project statuses and progress continued to be tracked. The draft CIP plan was provided for approval at the February Board meeting.

Water Projects

In February, CPL halted design work on the **Whitney Avenue and 77th Street** watermain replacement projects and focused on the design work for the **18th Street watermain - Ontario Avenue to Whitney Avenue** project. Bid review documents were provided to the Niagara County Health Department, the NFWB and the City of Niagara Falls on February 7th.

On February 17th, we provided the remaining Engineering Hold items to close out EFC Project No.18435 **Bollier Avenue**.

The **WIIA Water Grant application** and engineering report were submitted on November 19, 2021. We are currently waiting on a potential water grant award.

Sewer Projects

The **WIIA Sewer Grant application** and engineering report were submitted on November 19, 2021. We are currently waiting on a potential sewer grant award.

WTP Projects

Bids were received for the **Water Treatment Plant HVAC & Plumbing and the Electrical Relocations work** on January 14th at 2 pm and awarded at the January Board meeting.

WWTP Projects

Completed EFC Engineer's Certifications for projects no.1, 2 & 3 on February 8th.

In February, the RFP for the **WWTP Biological Conversion projects** continued to be developed.

In February, NFWB staff completed the demolition of the old lime feed pumps in the basement of the **WWTP old lime feed system** and will begin work on the demolition of the lime storage bins, slaker and blending tank on the ground level floor.



6. Continued

2022 OXIDIZER BUDGET

BUDGET = \$7,500,000.00 for year

COST = \$455,444.60 to date

% USED = 6.07% to date

BUDGET = \$20,547.95 per day avg. \$625,000.00 per month avg.

COST = \$7,719.40 per day avg. \$37,953.72 per month avg.

26.2 Flow (MGD) 59 total days



WWTP DATA		OXIDIZER USEAGE				SLUDGE REMOVAL			
MONTH	FLOW (MG)	H2O2 (GAL)	NaOCl (GAL)	GAL PER MG FLOW	TOTAL ESTIMATED COST	LANDFILL SLUDGE (TONS)	SOLIDS THROUGH PUT (%)	FERRIC CHLORIDE (TONS)	LIME (TONS)
Jan-2022	659.8	0	197,600	302	\$233,168.00	386.3	152.1	39.4	73.2
Feb-2022	886.9	0	188,370	240	\$222,276.60	338.3	116.1	45.4	67.6
Mar-2022									
Apr-2022									
May-2022									
Jun-2022									
Jul-2022									
Aug-2022									
Sep-2022									
Oct-2022									
Nov-2022									
Dec-2022									
TOTALS	1,546.7	0	385,970	271	\$455,444.60	724.6	132.8	84.8	140.8

Low value for year

High value for year



2021 Oxidizer Figures for Comparison:

2021 OXIDIZER BUDGET

BUDGET = \$2,050,000.00 for year
 COST = \$3,341,237.44 to date
 % USED = 162.99% to date
 BUDGET = \$5,616.44 per day avg. \$170,833.33 per month avg.
 COST = \$9,154.08 per day avg. \$278,436.45 per month avg.
 23.4 Flow (MGD) 365 total days

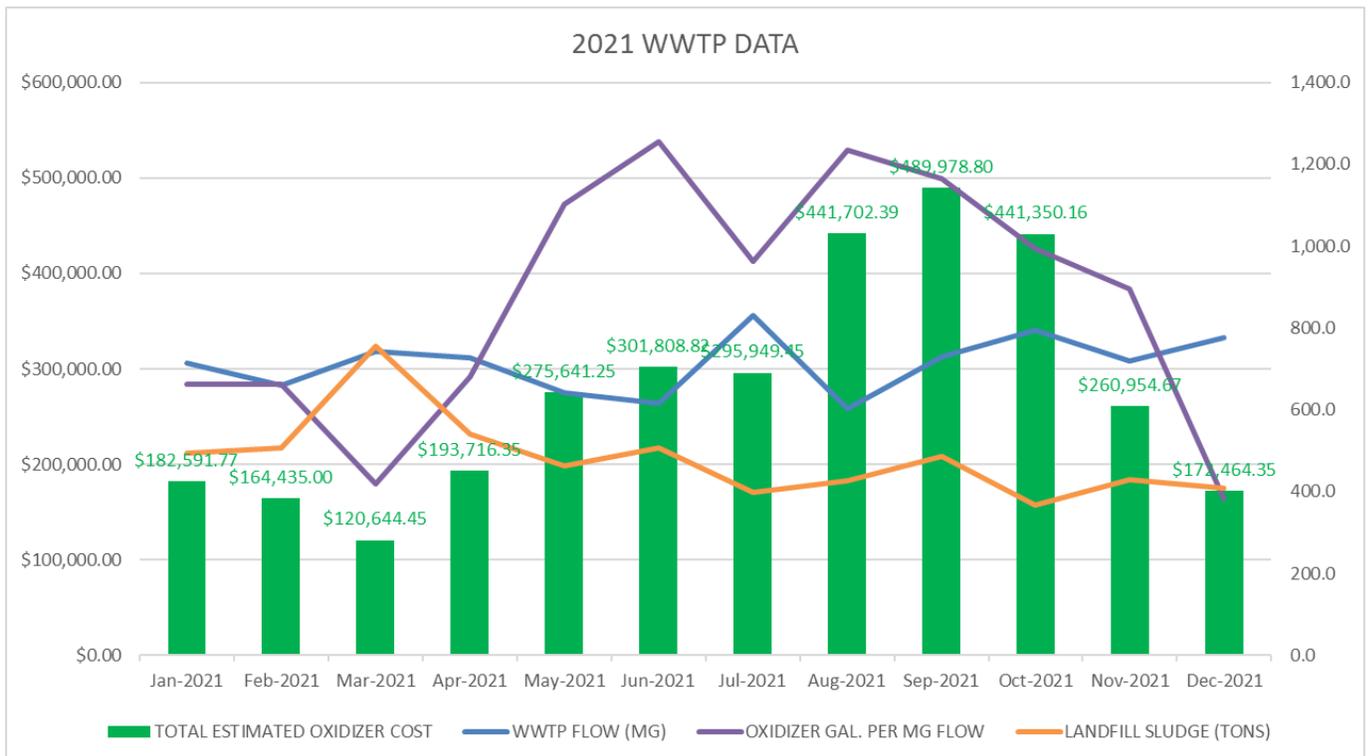
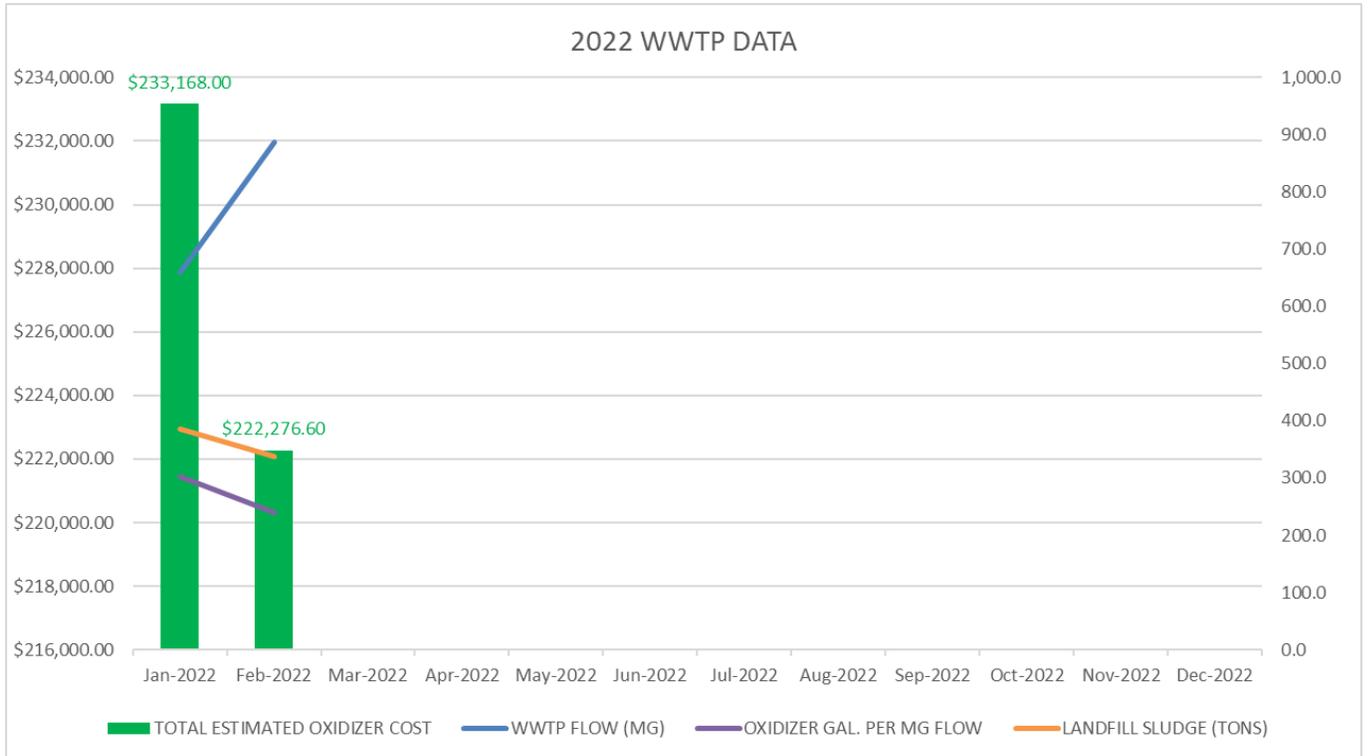


MONTH	WWTP DATA		OXIDIZER USEAGE			SLUDGE REMOVAL			
	FLOW (MG)	H2O2 (GAL)	NaOCl (GAL)	GAL PER MG FLOW	TOTAL ESTIMATED COST	LANDFILL SLUDGE (TONS)	SOLIDS THROUGH PUT (%)	FERRIC CHLORIDE (TONS)	LIME (TONS)
Jan-2021	714.9	0	461,790	663	\$182,591.77	494.8	88.2	40.7	66.8
Feb-2021	660.8	0	415,870	664	\$164,435.00	507.8	62.0	37.0	42.7
Mar-2021	742.1	0	305,120	419	\$120,644.45	756.2	102.7	40.1	81.9
Apr-2021	726.4	0	489,925	682	\$193,716.35	540.3	94.4	41.8	78.9
May-2021	640.6	0	697,120	1102	\$275,641.25	463.4	125.2	42.2	69.8
Jun-2021	616.1	0	763,300	1256	\$301,808.82	508.3	134.8	39.4	65.4
Jul-2021	831.1	6,020	707,480	964	\$295,949.45	399.2	114.6	46.6	51.7
Aug-2021	604.1	0	739,870	1236	\$441,702.39	426.6	110.1	40.2	90.6
Sep-2021	729.8	0	820,735	1164	\$489,978.80	487.0	100.0	45.4	97.6
Oct-2021	795.4	0	739,280	993	\$441,350.16	366.3	119.1	47.0	80.4
Nov-2021	720.6	0	437,110	895	\$260,954.67	429.8	162.8	43.7	67.2
Dec-2021	775.6	0	288,885	383	\$172,464.35	408.8	180.0	44.4	42.9
TOTALS	8,557.5	6,020	6,866,485	868	\$3,341,237.44	5,788.5	106.1	508.3	836.0

Low value for year
 High value for year



6. Continued





7. SECURITY REPORT— Joe Argona 3/14/2022

No WWTP security incidents were reported in February; the guards continue to screen contractors and visitors regarding COVID-19 and to restrict plant access.

8. INFORMATION TECHNOLOGY (I.T.) 3/16/2022

VMware Environment – Joe - No issues to report.

New World Cloud – Joe - No issues to report.

Exchange Office 365 – Joe - No issues to report.

Network WTP – Joe - All systems up. 2nd Phase of Network project mtg beginning.

- Project to replace Barracuda backup with industry leading Veeam to save on costs with identical services. Yearly cost savings approximately \$10,616.54 year
- Exploring options to replace Symantec antivirus w/ new modern zero-day security response system utilizing new Sophos firewalls.

Network WWTP – Carl - All systems up.

Network Gorge – Carl - All systems up.

Network Security – Joe – All systems secured, no incidents to report.

GPS – Carl – No issues to report.

Security Camera's – Clayton - Please refer to Clayton for additional information as cameras are located at WWTP.

NIAGARA FALLS WATER BOARD RESOLUTION # 2022-03-001

ELECTION OF OFFICERS

WHEREAS, Article VI, Section 1 of the Niagara Falls Water Board By-Laws states: “The Officers of the Board shall consist of a Chair, Vice-Chair, and a Treasurer, who shall be Members of the Board and a Secretary, who need not be a Member of the Board.”; and

WHEREAS, the By-Laws further provide for the Board’s annual meeting to be held in March; and

WHEREAS, the following individuals have been nominated to the following offices:

- Chairperson:
- Vice-Chairperson:
- Treasurer:
- Secretary:

WHEREAS, nominations having been duly made and closed;

NOW THEREFORE BE IT

RESOLVED, that the following individuals are hereby elected and appointed as officers:

- Chairperson:
- Vice-Chairperson:
- Treasurer:
- Secretary:

On March 28, 2022, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Board Member Asklar	[]	[]	[]	[]
Board Member Kimble	[]	[]	[]	[]
Board Member Larkin	[]	[]	[]	[]
Board Member Leffler	[]	[]	[]	[]
Chairman Forster	[]	[]	[]	[]

Signed By:

Vote Witnessed By:

Nicholas J. Forster, Chairman

Sean W. Costello, Secretary to Board

NIAGARA FALLS WATER BOARD RESOLUTION # 2022-03-002

FINANCE AND AUDIT COMMITTEE MEMBERSHIP AND MEETINGS

WHEREAS, the Niagara Falls Water Board has a Finance and Audit Committee; and

WHEREAS, the Chairperson opened the floor for nominations, and _____ was nominated as Chairperson of the Finance and Audit Committee; and

WHEREAS, the Chairperson of the Water Board recommends that the Finance and Audit Committee be a committee of the whole, comprised of each member of the Niagara Falls Water Board, with the Executive Director and Director of Financial Services serving as ex-officio members of the Committee;

NOW THEREFORE BE IT

RESOLVED, that

- (1) _____ hereby is appointed Chairperson of the Finance and Audit Committee;
- (2) Until the Water Board's next annual meeting, the Finance and Audit Committee shall be a committee of the whole, whose membership will be each member of the Niagara Falls Water Board, with the Executive Director and Director of Financial Services serving as ex-officio members of the Committee;
- (3) Meetings of the Finance and Audit Committee will be called by that Committee's Chairperson, with said meetings:
 - a. Held in compliance with the Open Meetings Law, including proper public notice;
 - b. Conducted pursuant to agendas, and recorded with minutes, both of which shall be posted to the Water Board's website; and
 - c. When possible, conducted before or after work sessions or other meetings of the Water Board, to avoid a multiplicity of meetings for Board members.

* CONTINUED ON NEXT PAGE *

(4) The Chairperson of the Finance and Audit Committee also shall be tasked with scheduling regular meetings with Water Board staff for the coordination of information and execution of Finance and Audit Committee objectives, to be referred to as Finance Team Meetings. The Chairperson will be responsible to report to the Finance and Audit Committee appropriate information from Finance Team Meetings.

On March 28, 2022, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Board Member Asklar	[]	[]	[]	[]
Board Member Kimble	[]	[]	[]	[]
Board Member Larkin	[]	[]	[]	[]
Board Member Leffler	[]	[]	[]	[]
Chairman Forster	[]	[]	[]	[]

Signed By:

Vote Witnessed By:

Nicholas J. Forster, Chairman

Sean W. Costello, Secretary to Board

GOVERNANCE COMMITTEE MEMBERSHIP AND MEETINGS

WHEREAS, the Niagara Falls Water Board has a Governance Committee; and

WHEREAS, the Chairperson opened the floor for nominations, and _____ was nominated as Chairperson of the Governance Committee; and

WHEREAS, the Chairperson of the Water Board recommends that the Governance Committee be a committee of the whole, comprised of each member of the Niagara Falls Water Board, with the Executive Director and General Counsel and Secretary serving as ex-officio members of the Committee;

NOW THEREFORE BE IT

RESOLVED, that

- (1) _____ hereby is appointed Chairperson of the Governance Committee;
- (2) Until the Water Board's next annual meeting, the Governance Committee shall be a committee of the whole, whose membership will be each member of the Niagara Falls Water Board, with the Executive Director and General Counsel and Secretary serving as ex-officio members of the Committee;
- (3) Meetings of the Governance Committee will be called by that Committee's Chairperson, with said meetings:
 - a. Held in compliance with the Open Meetings Law, including proper public notice;
 - b. Conducted pursuant to agendas, and recorded with minutes, both of which shall be posted to the Water Board's website; and
 - c. When possible, conducted before or after work sessions or other meetings of the Water Board, to avoid a multiplicity of meetings for Board members.

* CONTINUED ON NEXT PAGE *

(4) The Chairperson of the Governance Committee also shall be tasked with scheduling regular meetings with Water Board staff for the coordination of information and execution of Governance Committee objectives, to be referred to as Governance Team Meetings. The Chairperson will be responsible to report to the Governance Committee meeting appropriate information from Governance Team Meetings.

On March 28, 2022, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Board Member Asklar	[]	[]	[]	[]
Board Member Kimble	[]	[]	[]	[]
Board Member Larkin	[]	[]	[]	[]
Board Member Leffler	[]	[]	[]	[]
Chairman Forster	[]	[]	[]	[]

Signed By:

Vote Witnessed By:

Nicholas J. Forster, Chairman

Sean W. Costello, Secretary to Board

NIAGARA FALLS WATER BOARD RESOLUTION # 2022-03-004

EXECUTIVE STAFF REVIEW COMMITTEE CHAIRPERSON

WHEREAS, the Niagara Falls Water Board established an executive staff review committee in 2021, consisting of a chairperson to be appointed by the Board of Directors and two Board members appointed by the Committee’s chairperson; and

WHEREAS, the Chairperson opened the floor for nominations, and _____ was nominated as Chairperson of the Executive Staff Review Committee;

NOW THEREFORE BE IT

RESOLVED, that the Niagara Falls Water Board hereby appoints _____ Chairperson of the Executive Staff Review Committee, to serve until the 2023 Annual Meeting or until replaced by a majority vote of the Board.

Water Board Personnel Responsible for Implementation of this Resolution:

Not applicable.

Water Board Budget Line or Capital Plan Item with Funds for this Resolution:

Not applicable.

On March 28, 2022, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Board Member Asklar	[]	[]	[]	[]
Board Member Kimble	[]	[]	[]	[]
Board Member Larkin	[]	[]	[]	[]
Board Member Leffler	[]	[]	[]	[]
Chairman Forster	[]	[]	[]	[]

Signed By:

Vote Witnessed By:

Nicholas J. Forster, Chairman

Sean W. Costello, Secretary to Board

**APPROVING AND ACCEPTING INDEPENDENT
AUDIT AND INVESTMENT REPORTS**

WHEREAS, the Niagara Falls Water Board engaged Bonadio & Co., LLP (“Bonadio”), Certified Public Accountants, to perform an independent audit of its financial statements as of and for the year ending December 31, 2021; and

WHEREAS, the Water Board also engaged Bonadio to prepare its annual investment compliance report as required by Section 2925 of the Public Authorities Law; and

WHEREAS, the Water Board is in receipt of the independent auditors’ draft audit and investment reports dated _____, and Water Board management has advised that it has reviewed and responded to the auditors’ findings;

NOW THEREFORE BE IT

RESOLVED, that the Niagara Falls Water Board approves and accepts the _____ independent auditors’ report and investment compliance report prepared by Bonadio & Co., LLP, Certified Public Accountants, as of and for the year ending December 31, 2021.

Water Board Personnel Responsible for Implementation of this Resolution:

- Executive Director
- Deputy Director of Financial Services

Water Board Budget Line or Capital Plan Item with Funds for this Resolution:

Not Applicable

On March 28, 2022, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Board Member Asklar	[]	[]	[]	[]
Board Member Kimble	[]	[]	[]	[]
Board Member Larkin	[]	[]	[]	[]
Board Member Leffler	[]	[]	[]	[]
Chairman Forster	[]	[]	[]	[]

Signed By:

Vote Witnessed By:

Nicholas J. Forster, Chairman

Sean W. Costello, Secretary to Board

NIAGARA FALLS WATER BOARD

**Financial Statements As of
December 31, 2021
Together With Independent
Auditor's Report**

Draft - Subject to Change

Bonadio & Co., LLP
Certified Public Accountants

NIAGARA FALLS WATER BOARD

Table of Contents December 31, 2021

	<u>Page</u>
Independent Auditor's Report	1
Management's Discussion and Analysis (Unaudited)	4
Basic Financial Statements:	
Statement of Net Position	11
Statement of Revenue, Expenses, and Change in Net Position	12
Statement of Cash Flows	13
Notes to Basic Financial Statements	15
Required Supplementary Information (Unaudited):	
Schedule of Changes in Total OPEB Liability and Related Ratios (Unaudited)	43
Schedule of Proportionate Share of Net Pension Liability (Asset) - (Unaudited)	44
Schedule of Contributions - Pension Plans (Unaudited)	45
Other Supplementary Information:	
Schedule 1 - Niagara Falls Public Water Authority (a Blended Component Unit of the Niagara Falls Water Board) - Statement of Net Position	47
Schedule 2 - Niagara Falls Public Water Authority (a Blended Component Unit of the Niagara Falls Water Board) - Statement of Revenue, Expenses and Changes in Net Position	48
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	49

INDEPENDENT AUDITOR'S REPORT

March 21, 2022

To the Board of Directors of
Niagara Falls Water Board

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Niagara Falls Water Board (the Board) as of and for the year ended December 31, 2021, and the related notes to financial statements, which collectively comprise the Board's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Board, as of December 31, 2021, and the respective change in financial position, and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis For Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Board and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management For the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Board's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor’s Responsibilities For the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Board’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Summarized Comparative Totals

We have previously audited the Board’s 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated August 9, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in total other postemployment benefit liability and related ratios, schedule of proportionate share of net pension liability (asset), and schedule of contributions - pension plans, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Board's basic financial statements. The accompanying other information as listed in the table of contents of the Niagara Falls Water Authority (a blended component unit of the Board) is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 21, 2022, on our consideration of the Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Board's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Board's internal control over financial reporting and compliance.

NIAGARA FALLS WATER BOARD

Management's Discussion and Analysis (Unaudited) December 31, 2021

As management of the Niagara Falls Water Board (the Board), we offer readers of the Board's financial statements this narrative and analysis of the financial activities of the Board for the year ended December 31, 2020.

Following this Management's Discussion and Analysis (MD&A) are the financial statements of the Board together with the notes thereto. Please read the MD&A in conjunction with the Board's financial statements and the accompanying notes in order to obtain a full understanding of the Board's financial position and results of operations.

The Board was created by an Act of the State of New York, as more fully described in note 1 to the financial statements, and commenced operations on September 25, 2003. In accordance with an agreement with the City of Niagara Falls, New York (the City) the Board received all assets, liabilities and operating activities (including all personnel) of the City's former Water and Sewer Funds. In return, the Board issued debt, which was used to defease outstanding City bonded debt relating to its Water and Sewer Funds.

Financial Highlights

- The liabilities and deferred inflows of resources of the Board were exceeded by its assets and deferred outflows of resources by \$111,787 (net position) at December 31, 2021; whereas the liabilities and deferred inflows of resources exceeded its assets and deferred outflows of resources by (\$5,009,060) (net position) at December 31, 2020. At December 31, 2021 and 2020, (\$60,615,264) and (\$64,043,761) (unrestricted net position), respectively, may be used to meet the Board's ongoing obligations.
- The Board's operating income for the years ended December 31, 2021 and 2020 was \$7,104,452 and \$1,302,070, respectively.
- The Board's total bond indebtedness decreased by \$4,615,080 during the current fiscal year as a result of principal payments made of \$4,485,326 and premium amortization of \$129,754.
- The Board reflected a liability for postemployment benefits of \$95,228,340 and \$94,980,144 at December 31, 2021 and 2020, respectively.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Board's basic financial statements which include the financial activities of the Board, the Niagara Falls Public Water Authority (the Authority) (a blended component unit), and the notes to financial statements. The reasons for blending the financial activities are explained in note 1 to the financial statements. An overview of the responsibilities of the Board and the Authority is presented as follows.

<u>Board</u>	<u>Authority</u>
* Owns the System	* Issues debt
* Operates and maintains the System	* Provides proceeds of debt for construction and improvements
* Responsible for System improvements	* Provides oversight regarding adequacy of revenues and System conditions
* Sets rates and collects revenues	
* Pays debt service on bonds	

NIAGARA FALLS WATER BOARD

Management's Discussion and Analysis (Unaudited) December 31, 2021

The financial statements are designed to provide readers with a broad overview of the Board's finances in a manner similar to a private-sector business, and are organized as follows:

- The statement of net position presents information on all of the Board's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between the four reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Board is improving or deteriorating.
- The statement of revenue, expenses and changes in net position presents information on how the Board's net position changed during each reporting period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenue and expenses are reported in this statement for some items that will result in cash flows for future fiscal periods (e.g., uncollected water and sewer rents, earned but unused vacation and postemployment benefits).
- The statement of cash flows presents information depicting the Board's cash flow activities for each reporting period and the effect that these activities had on the Board's cash and equivalent balances.
- The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes to the financial statements can be found on pages 15 through 39 of this report.

Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of the Board's financial position. Assets and deferred outflows exceeded liabilities and deferred inflows by \$111,787 at December 31, 2021, as compared to liabilities and deferred inflows exceeding assets and deferred outflows by \$(5,009,060) at December 31, 2020, as presented as follows:

	Niagara Falls Water Board's Net Position			
	December 31,		Increase/(Decrease)	
	<u>2021</u>	<u>2020</u>	<u>Dollars</u>	<u>Percent</u>
Current assets	\$ 38,862,047	\$ 32,833,618	\$ 6,028,429	18.4%
Noncurrent assets	145,257,414	146,582,024	(1,324,610)	-0.9%
Total assets	<u>184,119,461</u>	<u>179,415,642</u>	<u>4,703,819</u>	2.6%
Deferred outflows	<u>8,668,717</u>	<u>8,282,199</u>	<u>386,518</u>	4.7%
Current liabilities	14,805,848	11,441,663	3,364,185	29.4%
Noncurrent liabilities	170,788,563	180,187,819	(9,399,256)	-5.2%
Total liabilities	<u>185,594,411</u>	<u>191,629,482</u>	<u>(6,035,071)</u>	-3.1%
Deferred inflows	<u>7,081,980</u>	<u>1,077,419</u>	<u>6,004,561</u>	557.3%
Net investment in capital assets	40,651,382	35,767,001	4,884,381	13.7%
Restricted	20,075,669	23,192,936	(3,117,267)	-13.4%
Unrestricted	(60,615,264)	(63,968,997)	3,353,733	-5.2%
Total net position	<u>\$ 111,787</u>	<u>\$ (5,009,060)</u>	<u>\$ 5,120,847</u>	-102.2%

NIAGARA FALLS WATER BOARD

**Management’s Discussion and Analysis (Unaudited)
December 31, 2021**

The Board’s net investment in capital assets, is a surplus net position of \$40,651,382 and \$35,841,765 at December 31, 2021 and 2020, respectively. This results from the timing of the amortization of the Board’s capital debt, as outstanding principal for most of the Board’s serial bonds is not paid until late into the life of the debt, while depreciation occurs annually.

The Board’s unrestricted net position (deficit) was \$(60,615,264) and \$(63,968,997) at December 31, 2021 and 2020, respectively. The restricted debt service portion of the Board’s net position, \$7,257,814 and \$6,636,484 at December 31, 2021 and 2020, respectively, represents funds that are set aside to be used towards debt service. The restricted capital projects portion of the Board’s net position, \$786,581 and \$2,786,581 at December 31, 2021 and 2020, respectively, represents funds that are set aside for the reconstruction of the Falls Street Tunnel and capital projects. The restricted debt service reserve fund portion of the Board’s net position, \$6,832,824 and \$8,741,079 at December 31, 2021 and 2020, respectively, represents funds for future debt service payments. The restricted operating and maintenance reserve fund portion of the Board’s net position, \$5,198,450 and \$5,028,792 at December 31, 2021 and 2020, respectively, represents funds to pay the cost of extraordinary repairs to and maintenance of the system.

The Board’s unrestricted net position is the remainder of total net position after taking net investment in capital assets, restricted for capital projects, restricted for operations and maintenance and restricted for debt related reserves into account. Unrestricted net position (deficit) decreased in 2021 by \$5,120,847 because of an increase in net investment in capital assets of \$4,884,381, a decrease of \$3,117,267 in restricted net position and net income of \$5,120,847.

A comparison of current assets to current liabilities of the Board at December 31, 2021 and 2020 follows:

	<u>2021</u>	<u>2020</u>
Current assets	\$ 38,862,047	\$ 32,833,618
Current liabilities	<u>\$ 14,805,848</u>	<u>\$ 11,441,663</u>
Ratio of current assets to current liabilities	2.62	2.87

The Board’s total net position increased by \$5,120,847 during the year ended December 31, 2021, as compared to a decrease of \$680,736 for the year ended December 31, 2020. Key elements of the current year’s decrease in net position (deficit) are as follows:

Niagara Falls Water Board’s Changes in Net Position

	<u>2021</u>	<u>2020</u>	Increase/ (Decrease)
Total operating revenue	\$ 38,433,425	\$ 32,492,767	\$ 5,940,658
Total operating expenses	<u>(31,328,973)</u>	<u>(31,190,697)</u>	<u>(138,276)</u>
Operating income	7,104,452	1,302,070	5,802,382
Total non-operating revenue (expenses)	<u>(1,983,605)</u>	<u>(1,982,806)</u>	<u>(799)</u>
Change in net position, before restatement	<u>\$ 5,120,847</u>	<u>\$ (680,736)</u>	<u>\$ 5,801,583</u>

NIAGARA FALLS WATER BOARD

Management's Discussion and Analysis (Unaudited) December 31, 2021

The Board's major sources of operating revenue are charges for water and sewer services which comprise approximately 90% of total operating revenue. These revenues combined increased \$3,632,287 from 2020. These revenues are dependent upon rates charged for these services, with such rates being determined by the Board. Please see the section entitled "Economic Factors and Next Year's Rates" within this MD&A for a listing of the rates charged during 2021 and approved rates for 2022.

The Board's largest operating expense area relates to its employees. Together, personnel costs (salaries) and employee benefits approximate 40% of total operating expenses. In 2021, these costs totaled approximately \$12.7 million as compared to \$14.2 million in 2020, representing an approximate \$1.5 million decrease in this area. This decrease is due to a decrease in the NYS Local Employees retirement system expense of \$1,159,958. This decrease is the result of the Board's proportionate share of the New York State Net Pension Liability decreasing (see further information in footnote #8). In addition, the OPEB expense (as shown in footnote #7) decreased mainly due to a change in actuarial assumptions.

Within the non-operating revenue (expenses) category, interest expense is by far the largest expense item and represents the cost of carrying serial bonds, which totaled \$80,482,163 and \$84,967,489, at December 31, 2021 and 2020, respectively.

The following is a summary of the Board's cash flow activities for the years ended December 31, 2021 and 2020:

Cash flows provided by (used in):	<u>2021</u>	<u>2020</u>
Operating activities	\$ 10,371,671	\$ 7,989,258
Capital and related financing activities	(11,168,031)	(13,931,424)
Investing activities	<u>3,562,512</u>	<u>3,611,399</u>
Change in cash and equivalents	2,766,152	(2,330,767)
Cash and equivalents at beginning of year	<u>21,859,723</u>	<u>24,190,490</u>
Cash and equivalents at end of year	<u>\$ 24,625,875</u>	<u>\$ 21,859,723</u>

The Board's available cash and equivalents increased by \$2,766,152 during the year ended December 31, 2021, as compared to an decrease of \$2,330,767 during the year ended December 31, 2020. Cash provided by operating activities reflected a positive balance of \$10,371,671 and \$7,989,258, respectively, for the years ended December 31, 2021 and 2020.

Capital Assets and Debt Administration

Capital Assets - The Board's investment in capital assets (net of accumulated depreciation) as of December 31, 2021, amounted to \$125,181,745, as compared to \$123,389,088 at December 31, 2020. This includes land, plant and transmission (infrastructure type assets), machinery and equipment, and construction in progress. The Board's greatest investment in capital assets comes in the form of infrastructure. Significant factors affecting capital assets during the reporting period include:

- The Board recorded total additions to capital assets of \$8,428,111.
- Additions to construction in progress totaled \$8,260,137. Completed capital projects transferred to depreciable asset categories totaled \$4,855,632.

NIAGARA FALLS WATER BOARD

Management's Discussion and Analysis (Unaudited) December 31, 2021

- The Board recorded total depreciation of \$6,635,454 and \$6,451,766 for the years ended December 31, 2021 and 2020, respectively.

A summary of capital assets, net of depreciation where applicable, is as follows:

	<u>2021</u>	<u>2020</u>
Nondepreciable assets:		
Land	\$ 463,713	\$ 463,713
Construction in progress	9,903,918	6,499,413
Depreciable assets:		
Plant and transmission assets (water system)	40,202,634	42,535,883
Plant and transmission assets (wastewater system)	68,869,250	67,887,109
Machinery and equipment	5,742,230	6,002,970
Total	<u>\$ 125,181,745</u>	<u>\$ 123,389,088</u>

Construction in progress represents ongoing capital construction which will be transferred to the appropriate asset category (and begin to be depreciated) upon completion.

More detailed information about the Board's capital assets is presented in the notes to financial statements.

Long-Term Debt - At December 31, 2021, the Board had outstanding bonds totaling \$80,482,163 as compared to \$84,967,489 at December 31, 2020. During the year ended December 31, 2021, the Board made principal payments of \$4,485,326 on these bonds.

The Board used bond debt to finance the original purchase of the assets (net of liabilities and including the water, sewer and storm water systems) from the City. The Board has and may do so in the future utilized bond debt issuances as a primary source of funds for construction, renovations and system improvements.

Postemployment Benefits - Upon retirement, the Board's employees are entitled to continuous health insurance coverage. At December 31, 2021 and 2020, the liability recorded for these benefits amounted to \$95,228,340 and \$94,980,144, respectively.

Compensated Absences - Upon separation, Board employees are entitled to payment of unused sick and vacation time. The total liability relating to these payments at December 31, 2021 is \$694,217, compared to December 31, 2020 is \$733,059. The timing of the payments relating to compensated absences is dependent upon many factors, including the retirement or separation from service, and is therefore difficult to predict; however, the Board estimates that \$34,711 of such liability is current at December 31, 2021.

NIAGARA FALLS WATER BOARD

**Management’s Discussion and Analysis (Unaudited)
December 31, 2021**

Economic Factors and Next Year’s Rates

As noted earlier, the Board’s largest sources of operating revenues are water and sewer rents from customers. These revenues result from rates charged based on water usage by the individual customer. Rates can be adjusted accordingly in order to help meet the expenses of the Board. When considering rate changes, the Board utilizes the services of a rate consultant to help forecast the magnitude and effects of potential changes. As required by law, the general public’s opinions are also taken into consideration, through public hearings, when contemplating a change in rates charged for services.

Water rates charged for 2021 and approved rates to be charged for 2022 are as follows:

<u>Amount Consumed</u>	<u>2022</u>		<u>2021</u>	
	Amount to be charged		Amount to be charged	
	(per 100 cubic feet)		(per 100 cubic feet)	
	Inside city	Outside city	Inside city	Outside city
First 20,000 cubic feet per quarter	\$ 4.11	\$ 10.99	\$ 3.52	\$ 9.40
Next 60,000 cubic feet per quarter	\$ 3.56	\$ 9.60	\$ 3.05	\$ 8.21
Next 120,000 cubic feet per quarter	\$ 3.02	\$ 7.99	\$ 2.59	\$ 6.84
Over 200,000 cubic feet per quarter	\$ 2.50	\$ 6.73	\$ 2.14	\$ 5.76
Minimum charge for water consumption per quarter	\$ 53.45	\$ 138.73	\$ 45.73	\$ 122.23

In addition to the above schedule of rates for water consumed, a demand charge is assessed for each user’s meter, as set forth below:

<u>Size and Type</u>	<u>2022 Rate</u> <u>(per quarter)</u>	<u>2021 Rate</u> <u>(per quarter)</u>
Under 1” Disc	\$ 3.70	\$ 3.70
1” Disc	\$ 25.00	\$ 25.00
2” Disc	\$ 40.00	\$ 40.00
2” Compound	\$ 40.00	\$ 40.00
3” Compound	\$ 50.00	\$ 50.00
4” Compound	\$ 100.00	\$ 100.00
6” Compound	\$ 220.00	\$ 220.00
8” Compound	\$ 250.00	\$ 250.00
10” Compound	\$ 275.00	\$ 275.00
12” Compound	\$ 400.00	\$ 400.00

In addition to charging for water consumption and services, the Board also charges users with respect to sewer and wastewater services provided. All users have been divided into two “user classes” - Commercial/Small Industrial/Residential Users (CSIRU) and Significant Industrial Users (SIU).

NIAGARA FALLS WATER BOARD

Management's Discussion and Analysis (Unaudited) December 31, 2021

Sewer rates for the CSIRU class are determined by the total metered water consumption in each quarter. Rates charged for 2021 and rates to be charged during 2022 are as follows:

<u>Amount Consumed</u>	<u>2022</u>	<u>2021</u>
Minimum charge per quarter (up to 1,300 cubic feet)	\$ 70.78	\$ 60.55
Additional usage in excess of 1,300 cubic feet (\$/cubic feet)	\$ 5.44	\$ 4.66

Sewer rates for the SIU class are determined each quarter based on the actual measured quantities and composition of wastewater flow. Such rates are determined by the Board and are based upon five representative 24-hour composite samples taken quarterly. Rates for the SIU class for the year ended December 31, 2021 were \$3,274.99 per million gallons for wastewater flow; \$1.05 per pound for all suspended solids discharged; and \$1.76 per pound for all soluble organic carbon compounds discharged. Rates approved for the SIU class for 2022 are \$3,828.46 per million gallons for wastewater flow; \$1.23 per pound for all suspended solids discharged; and \$2.12 per pound for all soluble organic carbon compounds discharged. In addition, SIU's are charged fees, as needed, for certain other "substances of concern" which are discharged in their wastewater.

The United States is presently in the midst of a national health emergency related to the COVID-19 virus. The overall consequences of the COVID-19 virus on a national, regional and local level are unknown, but has the potential to result in a significant economic impact. The impact of this situation on the Board and its future results and financial position is not presently determinable.

Contacting the Board's Financial Management

This financial report is designed to provide taxpayers, customers, and creditors with a general overview of the Board's finances and to show the Board's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mr. Brian Majchrowicz, Michael O'Laughlin Municipal Water Plan, 5815 Buffalo Avenue, Niagara Falls, New York 14304.

NIAGARA FALLS WATER BOARD

Statement of Net Position

December 31, 2021

(With Comparative Totals for 2020)

	<u>2021</u>	<u>2020</u>
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 24,625,875	\$ 21,859,723
Accounts receivable, net of allowance for uncollectible accounts	10,839,550	8,387,002
Due from City of Niagara Falls, net of allowance for uncollectible accounts	1,772,690	1,647,914
Grants receivable	1,132,283	686,677
Prepaid expenses	491,649	252,302
Total current assets	<u>38,862,047</u>	<u>32,833,618</u>
NONCURRENT ASSETS:		
Restricted cash and investments	20,075,669	23,192,936
Capital assets, net	125,181,745	123,389,088
Total noncurrent assets	<u>145,257,414</u>	<u>146,582,024</u>
Total assets	<u>184,119,461</u>	<u>179,415,642</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension related	4,593,921	3,492,526
Other postemployment benefits related	4,074,796	4,789,673
Total deferred outflows of resources	<u>8,668,717</u>	<u>8,282,199</u>
LIABILITIES		
CURRENT LIABILITIES:		
Accounts payable	4,039,158	2,440,543
Accrued liabilities and other	1,870,873	1,968,141
EFC short-term financing	1,584,352	-
Current portion, compensated absences	34,711	36,653
Current portion, total other postemployment benefits obligation	2,637,999	2,530,010
Current portion, bonds payable	4,638,755	4,466,316
Total current liabilities	<u>14,805,848</u>	<u>11,441,663</u>
NONCURRENT LIABILITIES:		
Compensated absences	659,506	696,406
Total other postemployment benefits obligation	92,590,341	92,450,134
Bonds payable	77,519,395	82,306,914
Net pension liability	19,321	4,734,365
Total noncurrent liabilities	<u>170,788,563</u>	<u>180,187,819</u>
Total liabilities	<u>185,594,411</u>	<u>191,629,482</u>
DEFERRED INFLOWS OF RESOURCES		
Pension related	5,841,605	228,562
Other postemployment benefits related	452,514	-
Gain on refunding	787,861	848,857
Total deferred inflows of resources	<u>7,081,980</u>	<u>1,077,419</u>
NET POSITION		
Net investment in capital assets	40,651,382	35,767,001
Restricted	20,075,669	23,192,936
Unrestricted	(60,615,264)	(63,968,997)
Total net position	<u>\$ 111,787</u>	<u>\$ (5,009,060)</u>

The accompanying notes are an integral part of these statements.

NIAGARA FALLS WATER BOARD

**Statement of Revenue, Expenses, and Change in Net Position
For the Year Ended December 31, 2021
(With Comparative Totals for 2020)**

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES:		
Water rents and charges	\$ 11,067,757	\$ 9,984,043
Sewer rents and charges	23,554,075	21,005,502
Licenses and permits	237,719	237,179
Grants	3,560,973	1,242,976
Other services	12,901	23,067
	<u>38,433,425</u>	<u>32,492,767</u>
OPERATING EXPENSES:		
Personnel costs	6,122,608	6,398,779
Contractual expenses	12,012,172	10,551,050
Employee benefits	6,558,739	7,789,102
Depreciation expense	6,635,454	6,451,766
	<u>31,328,973</u>	<u>31,190,697</u>
Total operating revenues	<u>38,433,425</u>	<u>32,492,767</u>
Total operating expenses	<u>31,328,973</u>	<u>31,190,697</u>
Total operating income	<u>7,104,452</u>	<u>1,302,070</u>
NON-OPERATING REVENUES (EXPENSES):		
Amortization of deferred gain and premium	190,750	190,750
Debt issuance costs	(37,499)	-
Use of money and property	445,245	453,947
Gain on sale of property and compensation for loss	122,743	308,397
Interest expense	(2,704,844)	(2,935,900)
	<u>(1,983,605)</u>	<u>(1,982,806)</u>
Total non-operating expenses, net	<u>(1,983,605)</u>	<u>(1,982,806)</u>
CHANGE IN NET POSITION	5,120,847	(680,736)
NET POSITION - beginning of year	<u>(5,009,060)</u>	<u>(4,328,324)</u>
NET POSITION - end of year	<u>\$ 111,787</u>	<u>\$ (5,009,060)</u>

The accompanying notes are an integral part of these statements.

NIAGARA FALLS WATER BOARD

Statement of Cash Flows

For the Year Ended December 31, 2021

(With Comparative Totals for 2020)

	<u>2021</u>	<u>2020</u>
CASH FLOW FROM OPERATING ACTIVITIES:		
Receipts from customers and users	\$ 32,295,128	\$ 31,202,782
Receipts from grants	3,115,367	1,323,236
Payments to suppliers	(13,625,496)	(12,620,781)
Payments to employees	<u>(11,413,328)</u>	<u>(11,915,979)</u>
Net cash flow from operating activities	<u>10,371,671</u>	<u>7,989,258</u>
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchases of capital assets	(5,455,519)	(6,681,798)
Proceeds from insurance recoveries	122,743	308,397
Repayments of capital debt	(4,485,326)	(4,332,897)
Issuance of capital debt	1,737,603	-
Interest paid on capital debt	<u>(3,087,532)</u>	<u>(3,225,126)</u>
Net cash flow from capital and related financing activities	<u>(11,168,031)</u>	<u>(13,931,424)</u>
CASH FLOW FROM INVESTING ACTIVITIES:		
Interest received	445,245	644,697
Gains (losses) on restricted cash and investments -		
Capital projects	2,000,000	4,000,000
Debt service fund	(621,330)	(881,957)
Debt service reserve fund	1,908,255	(351,341)
Operating and maintenance reserve	<u>(169,658)</u>	<u>200,000</u>
Net cash flow from investing activities	<u>3,562,512</u>	<u>3,611,399</u>
CHANGE IN CASH AND CASH EQUIVALENTS	2,766,152	(2,330,767)
CASH AND CASH EQUIVALENTS - beginning of year	<u>21,859,723</u>	<u>24,190,490</u>
CASH AND CASH EQUIVALENTS - end of year	<u>\$ 24,625,875</u>	<u>\$ 21,859,723</u>

The accompanying notes are an integral part of these statements.

NIAGARA FALLS WATER BOARD

**Statement of Cash Flows
For the Year Ended December 31, 2021
(With Comparative Totals for 2020)**

	<u>2021</u>	<u>2020</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES:		
Operating income	\$ 7,104,452	\$ 1,302,070
Adjustments to reconcile operating income to net cash flow from operating activities:		
Depreciation	6,635,454	6,451,766
Change in allowance for doubtful accounts	17,148	(2,827)
Changes in:		
Accounts receivable	(2,469,696)	57,631
Due from City of Niagara Falls	(124,776)	(104,113)
Grants receivable	(445,606)	80,260
Prepaid expenses	(239,347)	32,318
Accounts payable	(1,373,977)	(2,102,049)
Accrued liabilities	94,670	(87,174)
Compensated absences	(38,842)	(3,138)
Total other postemployment benefits liability	248,196	6,116,086
Net pension liability	(4,715,044)	3,594,435
Deferred outflows of resources - pension related	(1,101,395)	(2,356,543)
Deferred outflows of resources - total other postemployment benefits related	714,877	(4,789,673)
Deferred inflows of resources - total other postemployment benefits related	452,514	-
Deferred inflows of resources - pension related	5,613,043	(199,791)
Net cash flow from operating activities	<u>\$ 10,371,671</u>	<u>\$ 7,989,258</u>
SUPPLEMENTAL SCHEDULE OF CASH FLOW INFORMATION:		
Adjustment for capital assets financed by accounts payable	<u>\$ 2,972,592</u>	<u>\$ 1,959,839</u>

The accompanying notes are an integral part of these statements.

NIAGARA FALLS WATER BOARD

**Notes to Basic Financial Statements
December 31, 2021
(With Comparative Totals for 2020)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Niagara Falls Water Board (the Board) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. Included in the Board’s reporting entity is a blended component unit, the Niagara Falls Public Water Authority (the Authority).

Reporting Entity

The Board was created by Chapter 325 of the Laws of 2002 of the State of New York (the State), codified as Sections 1231-a of Title 10-C of Article 5 of the Public Authorities Law of the State, as amended (the Board Act). The Authority was created by Chapter 275 of the Laws of 2002 of the State, constituting the Niagara Falls Public Water Authority Act, codified as Sections 1230-a through 1230-aa of Title 10-B of Article 5 of the Public Authorities Law of the State, as amended (the Authority Act).

The Board is a corporate municipal instrument of the State consisting of five members primarily responsible for the jurisdiction, control, possession, supervision and use of water, wastewater and storm water systems within the City of Niagara Falls, New York (the City).

The Authority is a public benefit corporation consisting of three members and is primarily responsible for obtaining financing for water, wastewater and storm water systems within the City.

Board members for both the Board and Authority are appointed pursuant to the enabling legislation.

Pursuant to the Board Act and the Authority Act, the Board, the Authority and the City executed an acquisition agreement effective September 25, 2003 whereby the Authority issued bonds enabling the Board to purchase all of the assets, net of liabilities, of the City’s public water, wastewater and storm water systems. The Board began operations of these systems on that date.

Currently there are approximately 17,880 residential, 331 commercial and 23 large industrial type customers. Total population served by the water system is 46,844. The average daily demand is 21.24 million gallons per day. The Board’s wastewater system generally covers the same service area and customer base as the water system. The wastewater treatment plant processes approximately 24.24 million gallons of wastewater per day.

Blended Presentation of Component Unit - Although they are legally separate entities, blended component units are, in substance, part of the government’s operations. The following is a brief description of the blended component unit included in the primary government:

Niagara Falls Public Water Authority - Among the powers given to the Authority is the ability to borrow money and issue negotiable or non-negotiable notes, bonds or other obligations for the acquisition, renovation and improvement to the regional water system.

NIAGARA FALLS WATER BOARD

Notes to Basic Financial Statements

December 31, 2021

(With Comparative Totals for 2020)

The Authority may also apply for licenses, permits and approval of plans associated with the acquisition, renovation and improvement of the regional water system. In the process of borrowing funds to improve facilities, professional consultants may be retained to offer technical services and advice for the purpose and benefit of acquiring or improving the systems.

The Authority has entered into an agreement with the Board which requires the Board to make payments for the debt service required by these bonds. The Board is also required to make payments for Authority expenses. The obligation to make debt service payments is a general obligation to which its full faith and credit are pledged.

The Authority is considered a component unit since the Board is obligated to pay debt service and fund other accounts of the Authority. Thus, the Authority is "fiscally dependent" upon the Board to establish rates and collect fees necessary to pay these debts. Further, the Authority is "blended" with the Board in the financial statements because the Authority exists solely to provide services that predominantly benefit the Board. The Authority has no employees of its own.

Measurement Focus and Basis of Accounting

The financial statements of the Board have been prepared in accordance with GAAP as applied to governmental units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing government accounting and financial reporting principles.

The activities of the Board are accounted for similar to those often found in the private sector using the flow of economic resources measurement focus and the accrual basis of accounting. All assets, liabilities, deferred outflows of resources, deferred inflows of resources, net position, revenues, and expenses are accounted for through a single enterprise fund with revenues recorded when earned and expenses recorded at the time liabilities are incurred.

Revenues from providing water and sanitary sewer services are reported as operating revenues and are recognized at the time of service delivery based on actual or estimated meter readings. Transactions which are capital, financing or investing related are reported as non-operating revenues. All expenses related to operating systems are reported as operating expenses. Interest expense and financing costs are reported as non-operating expenses.

Budgets

The annual budget is the financial plan for the effective operation of the Board and the Authority. The Board uses the budget as a management tool for internal control purposes and to assist in setting of appropriate user charges.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position

- Cash and Equivalents - The Board's cash and equivalents represent cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

NIAGARA FALLS WATER BOARD

Notes to Basic Financial Statements

December 31, 2021

(With Comparative Totals for 2020)

- Restricted Cash and Investments - Capital Projects - In 2007, the Board received \$19,000,000 from the New York State Power Authority (the Power Authority) which is restricted for capital improvement projects including, but not limited to, the Falls Street Tunnel. At December 31, 2021 and 2020, the total amount restricted for capital projects amounted to \$786,581 and \$2,786,581, respectively.
- Restricted Cash and Investments - Debt Service Fund - As a result of the purchase of the water and sewer systems from the City, certain bond covenants, as disclosed in note 5, were established requiring resources (consisting of cash and investments) to be maintained for specific purposes necessary to operate the water and sewer systems. At December 31, 2021 and 2020, the total amount restricted for debt service fund amounted to \$7,257,814 and \$6,636,484, respectively.
- Restricted Cash and Investments - Debt Service Reserve Fund - This fund was established to fulfill the debt service reserve requirements on the outstanding bonds as, and when, they become due. At December 31, 2021 and 2020, the total amount restricted for debt service reserve fund amounted to \$6,832,824 and \$8,741,079, respectively.
- Restricted Cash and Investments - Operating and Maintenance - This fund is restricted to pay the cost of extraordinary repairs to, and maintenance of, the system. At December 31, 2021 and 2020, the total amount restricted for operating and maintenance amounted to \$5,198,450 and \$5,028,792, respectively.

Cash has been deposited into various trust funds with a fiscal agent to satisfy certain covenants. Further, the amounts have been invested into various short-term investments in compliance with the Board's investment policy. Certain funds were used for their intended purposes and are no longer available for investment.

- Fair Value Measurements and Disclosures

A framework has been established for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

- Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Board has the ability to access.
- Level 2 - Inputs to the valuation methodology include:
 - Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the assets or liabilities; and
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

NIAGARA FALLS WATER BOARD

Notes to Basic Financial Statements

December 31, 2021

(With Comparative Totals for 2020)

- Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

An asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. There have been no changes in the methodologies used at December 31, 2021.

The following is a description of the valuation methodologies used for assets measured at fair value:

Mutual funds and equities - Valued at the closing price reported on the active market in which the individual securities are traded.

Corporate and government bonds - Valued at the closing price reported on the active markets in which the individual securities are traded.

The Board assesses the levels of the investments at each measurement date, and transfers between levels are recognized on the actual date of the event or change in circumstances that caused the transfer in accordance with its accounting policy regarding the recognition of transfers between levels of the fair value hierarchy.

- Accounts Receivable - All receivables, including accrued unbilled revenues, are reported at their gross values and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. The Board has adopted a policy of recognizing water and sewer revenues in the period in which the services are provided. Billings to customers generally consist of revenues earned from the prior three months for quarterly billed customers, and revenues earned from the prior month for monthly billed customers.

The collection of current water and sewer charges is performed by the Board. The City, acting as collecting agent for the Board, collects delinquent water and sewer charges, which become a lien upon the premises collected with City taxes.

- Prepaid Expenses - Prepaid expenses reflect costs applicable to future accounting periods and are recorded as prepaid items in the financial statements.
- Capital Assets - Capital assets acquired by the Board as part of the September 25, 2003 acquisition agreement with the City were reported at fair value on the acquisition date. Capital assets acquired by the Board subsequent to the initial acquisition are stated at cost. Costs include material, direct labor and other items such as supervision, payroll taxes, employee benefits, transportation, and certain preliminary legal, engineering and survey costs. The costs of repairs and maintenance are expensed as incurred. Contributed fixed assets are recorded at fair market value at the date received.

NIAGARA FALLS WATER BOARD

**Notes to Basic Financial Statements
December 31, 2021
(With Comparative Totals for 2020)**

Construction projects are conducted on a continuing basis in order to maintain or enhance the systems. Preliminary legal, engineering and survey costs include studies conducted prior to the actual construction period that directly result in specific construction projects. While capital projects are in process, all associated costs are recorded as construction in progress. Once completed, all costs, including legal, engineering, survey and construction costs, are reclassified to their respective asset categories and depreciated according to their useful lives.

Depreciation has been recorded using the straight-line method of depreciation. The estimated useful lives of the Board's major classes of depreciable assets are based on the utility of the respective assets. The estimated useful lives of depreciable fixed assets are as follows:

	<u>Years</u>
Land	N/A
Plant and transmission assets	25 - 50
Machinery and equipment	5 - 20

- **Compensated Absences** - Board employees are granted vacation and sick leave and earn compensatory absences in varying amounts. In the event of termination or upon retirement, all union employees are entitled to payment for accumulated vacation and compensatory time limited to amounts defined under their respective collectively bargained agreements. All non-union employees are entitled to similar benefits.

Payments of vacation and sick leave and compensatory time are dependent upon many factors; therefore, the timing of future payments is not readily determinable. However, management believes that sufficient resources will be available for the payments of vacation leave and compensatory time when such payments become due.

In addition to providing pension benefits, the Board provides postemployment health insurance coverage and survivor benefits to retired employees and their survivors in accordance with the provisions of various employment contracts in effect at the time of retirement. Substantially all of the Board's employees may become eligible for these benefits if they reach normal retirement age while working for the Board. Health care benefits are provided through the Board's self-insurance plan. The Board pays 100% of the cost for current retiree's health care insurance, excluding co-pays which are the sole responsibility of the retirees. Survivors of retirees hired prior to December 31, 2007 continue to receive healthcare coverage. Future retirees hired after December 31, 2007 will pay 20% of the premiums for their insurance coverage. They will be enrolled in a "Medicare Advantage Plan" at age 65. The Board recognizes the cost of providing health insurance by recording its share of insurance premiums as an expenditure.

- **Bond and Note Discounts/Premiums** - Discounts and premiums are presented as components of bonds or notes payable. The discounts/premiums are amortized over the life of the bonds and notes on a straight-line interest method.

NIAGARA FALLS WATER BOARD

Notes to Basic Financial Statements

December 31, 2021

(With Comparative Totals for 2020)

- Long-term Obligations - Long-term debt obligations are reported as liabilities in the accompanying statements of net position.
- Pension Plan - The Board provides retirement benefits for substantially all of its regular, full-time employees through contributions to the New York State Employees' and Local Employees' Retirement System (ERS). The ERS provides various plans and options, some of which require employee contributions, as described in note 8.
- Deferred Outflows of Resources and Deferred Inflows of Resources - Deferred outflows of resources represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.
- Net Position - The Board's financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted for debt service, restricted for capital projects, restricted for operations and maintenance and unrestricted.

Net Investment in Capital Assets - This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

Restricted Net Position - This category represents external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. Restricted Net Position totaled \$20,075,669 and \$23,192,936 as of December 31, 2021 and 2020, respectively.

Restricted for Capital Projects:

Amounts restricted for capital projects is \$786,581 and \$2,786,581 at December 31, 2021 and 2020, respectively. In 2007, the Board received \$19,000,000 from the Power Authority under a "Relicensing Settlement Agreement." The Agreement provided for the creation of a "Niagara Falls Water Board Capital Improvement Fund." These funds are restricted for future use related to capital improvements of the Board including but not limited to any specific project including the Falls Street Tunnel project.

Restricted for Debt Service Fund:

Board restrictions at December 31, 2021 and 2020 of \$7,257,814 and \$6,636,484, respectively, are for debt service.

NIAGARA FALLS WATER BOARD

Notes to Basic Financial Statements December 31, 2021 (With Comparative Totals for 2020)

Restricted for Debt Service Reserve Fund:

Amounts restricted for the debt service reserve fund were \$6,832,824 and \$8,741,079 at December 31, 2021 and 2020, respectively. These funds are controlled by bond trustee. The required minimum balance is the lesser of the maximum future annual debt service requirement or 125% of the average future annual debt service requirements for all outstanding bonds. The required minimum balance was \$6,626,101 and \$6,786,698 at December 31, 2021 and 2020, respectively. This resulted in excess reserves of \$206,723 and \$1,954,381 at December 31, 2021 and 2020, respectively.

Restricted for Operations and Maintenance:

Amounts restricted for operations and maintenance were \$5,198,450 and \$5,028,792 at December 31, 2021 and 2020, respectively. These reserves may be used to pay the cost of extraordinary repairs to and replacements of the system. Surplus amounts on deposit at the end of the fiscal year may be used for any purpose determined by the Board to be beneficial for the system unless the Authority notifies the Board that it does not concur with such application of surplus and expenditures. The required minimum balance is 1/6th of prior year operating expenses which equates to \$5,198,450 and \$4,992,938 at December 2021 and 2020, respectively. At December 31, 2020, there was excess reserves of \$35,854. There was no excess reserve as of December 31, 2021.

Unrestricted Net Position - This category of net position consists of net position that does not meet the definition of "restricted" or "net investment in capital assets".

When both restricted and unrestricted resources are available for use, it is the Board's policy to use restricted resources first, and then unrestricted resources as they are needed.

Use of Estimates

The preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Income Taxes

The Board is a public benefit corporation of the State of New York. As such, income earned in the exercise of its essential government functions is exempt from State and Federal income taxes.

Reclassification

Certain amounts in 2020 have been reclassified to conform with the 2021 presentation.

NIAGARA FALLS WATER BOARD

Notes to Basic Financial Statements December 31, 2021 (With Comparative Totals for 2020)

2. CASH AND EQUIVALENTS AND INVESTMENTS

The Board's investment policies are governed by State statute. Board monies must be deposited in Federal Deposit Insurance Corporation (FDIC) insured commercial banks or trust companies located within the State. The Board is authorized to use demand accounts and certificates of deposit. Permissible investments include obligations of the U.S. Treasury and U.S. agencies, repurchase agreements, and obligations of the State or its localities.

Collateral is required for demand deposits and certificates of deposit in an amount equal to or greater than the amount of all deposits not covered by FDIC insurance coverage. Obligations that may be pledged as collateral are outlined in Chapter 623 of the laws of the State.

The Board's cash and equivalents at December 31, 2021 and 2020 include the following captions on the statements of net position:

	<u>2021</u>	<u>2020</u>
Cash and equivalents	\$24,625,875	\$21,859,723
Restricted cash and investments:		
Capital projects	786,581	2,786,581
Debt service fund	7,257,814	6,636,484
Debt service reserve fund	6,832,824	8,741,079
Operating and maintenance	<u>5,198,450</u>	<u>5,028,792</u>
Total restricted cash and investments	<u>20,075,669</u>	<u>23,192,936</u>
Total	<u>\$44,701,544</u>	<u>\$45,052,659</u>

Restricted cash and investments and cash and equivalents are comprised of the following:

	<u>2021</u>	<u>2020</u>
Petty cash (uncollateralized)	\$ 100	\$ 100
Deposits	38,550,383	30,243,839
Investments	<u>6,151,061</u>	<u>14,808,720</u>
Total	<u>\$44,701,544</u>	<u>\$45,052,659</u>

Custodial Credit Risk - Deposits - In the case of deposits, this is the risk that, in the event of a bank failure, the Board's deposits may not be returned to it. As noted above, by State statute, all deposits in excess of FDIC insurance coverage must be collateralized. As of December 31, 2021 and 2020, all uninsured bank deposits were fully collateralized with securities held by the pledging financial institution's trust department or agent in the Board's name.

NIAGARA FALLS WATER BOARD

**Notes to Basic Financial Statements
December 31, 2021
(With Comparative Totals for 2020)**

Custodial Credit Risk - Investments - For investments, this is the risk that, in the event of the failure of the counterparty, the Board will not be able to recover the value of its investments that are in the possession of an outside party. At December 31, 2021 and 2020, all of the Board's restricted cash in the form of investments was registered in the Board's name and was invested in U.S. Government backed securities.

The Board's investments at December 31, 2021, consist of the following:

<u>Investments</u>	<u>Maturity</u>	<u>Fair Value</u>
U.S. Treasuries	5/15/2034 - 11/1/2041	\$ 899,672
Federal Home Mortgage Corp.	1/14/2022	5,251,389
Total investments		<u>\$6,151,061</u>

These investments are classified as Level 1.

<u>Maturity Schedule</u>		
Less than one year		\$5,251,389
More than one year		899,672
		<u>\$6,151,061</u>

The Board's investments at December 31, 2020, consist of the following:

<u>Investments</u>	<u>Maturity</u>	<u>Fair Value</u>
U.S. Treasuries Notes	2/15/2021 - 11/1/2041	\$ 5,795,683
Federal Home Mortgage Corp.	1/14/2021	6,632,444
Certificates of Deposit	1/14/2021 - 6/7/2021	<u>2,380,593</u>
Total investments		<u>\$14,808,720</u>

These investments are classified as Level 1.

<u>Maturity Schedule</u>		
Less than one year		\$13,909,048
More than one year		899,672
		<u>\$14,808,720</u>

Concentration Credit Risk - For investments, this is the risk of loss attributable to the quantity of the government's investment in a single issuer. Investments in single issuers that equal or exceed 5% of total investments have a reportable concentration of credit risk. At December 31, 2021, the Board held 85% and 15% of its investment balance in Federal Home Mortgage Corp. and U.S. Treasuries, respectively. At December 31, 2020, the Board held 45%, 39% and 16% of its investment balance in Federal Home Mortgage Corp., U.S. Treasuries, and Certificates of Deposit, respectively.

NIAGARA FALLS WATER BOARD

Notes to Basic Financial Statements December 31, 2021 (With Comparative Totals for 2020)

3. RECEIVABLES

Major revenues accrued by the Board at December 31, 2021 and 2020 include the following:

Accounts Receivable

Accounts receivable primarily represents amounts due from customers for current and delinquent water and wastewater services provided, including penalties, unpaid bill charges, collection fees and shut-off charges.

Customers are billed either on a monthly or quarterly basis depending on the type of user (industrial or residential), and the level of water and sewer usage. Customers may make payments without penalty on current charges up until 20 days after receiving their bill. Any unpaid balances remaining after these 20 days are subject to a penalty of 6%, and those customers receive an unpaid bill notice. If balances still remain unpaid after 30 additional days, final unpaid notices are mailed. The customers are then given 10 days to remit payment, after which the property is tagged, and shut-off procedures begin.

During the first week of December of every year, unpaid balances are transferred to the City tax roll for collections through the subsequent year's tax levy or in-rem property sales. Any amounts relating to unpaid water and wastewater balances collected by the City through these means are delivered to the Board.

As of December 31, 2021, \$1,279,604 was included in allowance for uncollectible accounts to account for receivable balances that may not be collected. As of December 31, 2020, \$1,262,456 was included in allowance for uncollectible accounts to account for receivable balances that may not be collected.

Due from City of Niagara Falls

Due from City of Niagara Falls represents amounts due from the City for the tax transfer. Amounts accrued at December 31, 2021 and 2020, net of an allowance for uncollectible amounts consisted of \$1,772,690 and \$1,647,914, respectively.

The tax transfer represents uncollected water and sewer charges that have been turned over to the City for collection in conjunction with the City's property tax levy. The City remits amounts to the Board each January and July for collections it receives for the previous six-month period. The due from City of Niagara Falls amount includes any collected but not yet remitted collections at year-end. Charges from all previous years' water and sewer operations transferred to the City that are not collected totaled \$7,478,143 and \$6,807,362 at December 31, 2021 and 2020, respectively. Management has recorded an allowance for uncollectible accounts with respect to these balances of \$5,705,453 and \$5,159,448 at December 31, 2021 and 2020, respectively.

NIAGARA FALLS WATER BOARD

**Notes to Basic Financial Statements
December 31, 2021
(With Comparative Totals for 2020)**

4. CAPITAL ASSETS

The Board's capital asset activity for the years ended December 31, 2021 and 2020 is summarized as follows:

	Balance 1/1/2021	Increases	Decreases	Balance 12/31/2021
Capital assets, not being depreciated:				
Land	\$ 463,713	\$ -	\$ -	\$ 463,713
Construction in progress	6,499,413	8,260,137	(4,855,632)	9,903,918
Total capital assets not being depreciated	<u>6,963,126</u>	<u>8,260,137</u>	<u>(4,855,632)</u>	<u>10,367,631</u>
Capital assets, being depreciated:				
Plant and transmission costs:				
Water system	91,362,861	678,327	-	92,041,188
Wastewater system	98,757,879	3,735,820	-	102,493,699
Machinery and equipment	12,484,143	609,459	(217,072)	12,876,530
Total capital assets being depreciated	<u>202,604,883</u>	<u>5,023,606</u>	<u>(217,072)</u>	<u>207,411,417</u>
Less accumulated depreciation:				
Plant and transmission costs:				
Water system	(48,826,978)	(3,011,576)	-	(51,838,554)
Wastewater system	(30,870,770)	(2,753,679)	-	(33,624,449)
Machinery and equipment	(6,481,173)	(870,199)	217,072	(7,134,300)
Total accumulated depreciation	<u>(86,178,921)</u>	<u>(6,635,454)</u>	<u>217,072</u>	<u>(92,597,303)</u>
Total being depreciated, net	<u>116,425,962</u>	<u>(1,611,848)</u>	<u>-</u>	<u>114,814,114</u>
Capital assets, net	<u>\$123,389,088</u>	<u>\$ 6,648,289</u>	<u>\$ (4,855,632)</u>	<u>\$125,181,745</u>

NIAGARA FALLS WATER BOARD

**Notes to Basic Financial Statements
December 31, 2021
(With Comparative Totals for 2020)**

	Balance 1/1/2020	Increases	Decreases	Balance 12/31/2020
Capital assets, not being depreciated:				
Land	\$ 463,713	\$ -	\$ -	\$ 463,713
Construction in progress	3,995,120	8,641,637	(6,137,344)	6,499,413
Total capital assets not being depreciated	<u>4,458,833</u>	<u>8,641,637</u>	<u>(6,137,344)</u>	<u>6,963,126</u>
Capital assets, being depreciated:				
Plant and transmission costs:				
Water system	90,692,331	670,530	-	91,362,861
Wastewater system	94,066,814	4,691,065	-	98,757,879
Machinery and equipment	11,708,394	775,749	-	12,484,143
Total capital assets being depreciated	<u>196,467,539</u>	<u>6,137,344</u>	<u>-</u>	<u>202,604,883</u>
Less accumulated depreciation:				
Plant and transmission costs:				
Water system	(45,828,396)	(2,998,582)	-	(48,826,978)
Wastewater system	(28,160,759)	(2,710,011)	-	(30,870,770)
Machinery and equipment	(5,738,000)	(743,173)	-	(6,481,173)
Total accumulated depreciation	<u>(79,727,155)</u>	<u>(6,451,766)</u>	<u>-</u>	<u>(86,178,921)</u>
Total being depreciated, net	<u>116,740,384</u>	<u>(314,422)</u>	<u>-</u>	<u>116,425,962</u>
Capital assets, net	<u>\$121,199,217</u>	<u>\$ 8,327,215</u>	<u>\$ (6,137,344)</u>	<u>\$123,389,088</u>

5. INDEBTEDNESS

The Authority issues debt to provide for the acquisition of the water and sewer systems and for the initial funding of operating and maintenance and debt reserves.

In 2012, the proceeds (\$6,607,122) of the Series 2012B Clean Water Bonds issuance were used to payoff the EFC Note used to fund North Gorge Interceptor Capacity Restoration Project. These bonds are due in 2041 and bear interest at rates between 0.26-4.27%.

NIAGARA FALLS WATER BOARD

Notes to Basic Financial Statements

December 31, 2021

(With Comparative Totals for 2020)

In 2013, the Authority issued \$74,240,000 in general obligation bonds with an average interest rate of 4.72% and received an additional premium of \$142,002. The bonds were used for an advanced refunding of \$63,535,000 of the 2003 Bonds with an average interest rate of 3.79%. The net proceeds of approximately \$64 million were deposited in a trust to provide for future debt service payments on the bonds. As a result, the bonds are considered defeased and the liability for those bonds has been removed from the Board's financial statements. The economic gain on the transaction (the difference between the present values of the debt service payments on the old and new debt) was approximately \$1.7 million.

During 2014 net proceeds of the Series B bonds were used to entirely refund the Series 2004 Serial Bonds of \$4,095,000, specifically reducing the interest to be paid by approximately \$610,000.

During 2015, net proceeds of the Series D bonds were used to entirely advance refund the Series 2005 A&B Serial Bonds of \$4,380,000 specifically reducing the interest to be paid by approximately \$550,000. As a result, the bonds are considered defeased and the liability for these bonds has been removed from the Board's financial statements. The economic gain on the transaction (the difference between the present values of the debt service payments on the old and new debt) was approximately \$450,000.

During 2016, net proceeds of the Series A bonds were used to entirely advance refund the Series 2005 bonds of \$23,115,000 specifically reducing the interest to be paid by approximately \$4,100,000. As a result, the bonds are considered defeased and the liability for these bonds has been removed from the Board's financial statements. The economic gain on the transaction (the difference between the present values of the debt service payments on the old and new debt) was approximately \$4.1 million. The accounting gain on this refunding was originally \$1,097,923 which is being amortized through 2034. The unamortized gain on refunding amounted to \$787,861 and \$848,857 at December 31, 2021 and 2020, respectively.

During 2019, the Authority received proceeds of \$2,189,993 from the New York State Power Authority Mortgage Loan for the Energy Efficiency Program at an interest rate of 2.79%.

NIAGARA FALLS WATER BOARD

**Notes to Basic Financial Statements
December 31, 2021
(With Comparative Totals for 2020)**

Indebtedness activity for the year ended December 31, 2021 is as follows:

	Principal			Principal	
	Outstanding	Issued	Paid	Outstanding	Due Within
	1/1/2021			12/31/2021	One Year
New York State Environmental Facilities Corporation Water Revolving Funds Revenue Bonds - Direct Borrowings:					
Series 2012B - Clean Water bond issued in 2012 for \$6,607,122 and maturing in 2041 bearing interest paid semi-annually at 0.26% to 4.27%	\$ 5,020,000	\$ -	\$ (180,000)	\$ 4,840,000	\$ 180,000
Series 2013B - Clean Water bond issued in 2013 for \$14,030,000 and maturing in 2033 bearing interest paid semi-annually at 3.88% to 5.05%	10,085,000	-	(630,000)	9,455,000	650,000
Series 2013B - Drinking Water bond issued in 2013 for \$5,580,000 and maturing in 2023 bearing interest paid semi-annually at 4.75% to 4.91%	5,580,000	-	(920,000)	4,660,000	2,290,000
Series 2014B - Drinking Water bond issued in 2014 for \$4,095,000 and maturing in 2021 bearing interest paid semi-annually at 5.40%	1,345,000	-	(1,345,000)	-	-
Series 2015D - Drinking Water bond issued in 2015 for \$4,380,000 and maturing in 2034 bearing interest paid semi-annually at 3.81% to 4.57%	3,535,000	-	(180,000)	3,355,000	185,000
Total NYS EFC Water Revolving Funds Revenue Bonds - Direct Borrowings	<u>25,565,000</u>	<u>-</u>	<u>(3,255,000)</u>	<u>22,310,000</u>	<u>3,305,000</u>
Niagara Falls Public Water Authority Bonds:					
Series 2013A bonds issued in 2013 for \$36,060,000 and maturing in 2034 bearing interest paid semi-annually at 3.0% to 5.0%	34,375,000	-	(255,000)	34,120,000	250,000
Series 2013B bonds issued in 2013 for \$8,415,000 and maturing in 2024 bearing interest paid semi-annually at 4.309%	3,120,000	-	(770,000)	2,350,000	875,000
Series 2016A bonds issued in 2016 for \$20,130,000 and maturing in 2034 bearing interest paid annually at 3.13% to 5.0%	20,130,000	-	-	20,130,000	-
Unamortized premium on bonds issued in 2016 for \$2,335,569 and maturing in 2034	1,805,741	-	(129,754)	1,675,987	-
Total Niagara Falls Public Authority Bonds	<u>59,430,741</u>	<u>-</u>	<u>(1,154,754)</u>	<u>58,275,987</u>	<u>1,125,000</u>

NIAGARA FALLS WATER BOARD

**Notes to Basic Financial Statements
December 31, 2021
(With Comparative Totals for 2020)**

	Principal Outstanding 1/1/2021	Issued	Paid	Principal Outstanding 12/31/2021	Due Within One Year
New York State Power Authority - Direct Borrowing:					
Series 2019 Mortgage Loan issued in 2019 for \$2,189,993 and maturing in 2028 bearing interest paid semi-annually at 2.79%	\$ 1,777,489	\$ -	\$ (205,326)	\$ 1,572,163	\$ 208,755
Total NYS Power Authority - Direct Borrowing	<u>1,777,489</u>	<u>-</u>	<u>(205,326)</u>	<u>1,572,163</u>	<u>208,755</u>
Total	<u>\$86,773,230</u>	<u>\$ -</u>	<u>\$ (4,615,080)</u>	<u>\$82,158,150</u>	<u>\$ 4,638,755</u>

Indebtedness activity for the year ended December 31, 2020 is as follows:

	Principal Outstanding 1/1/2020	Issued	Paid	Principal Outstanding 12/31/2020	Due Within One Year
New York State Environmental Facilities Corporation Water Revolving Funds Revenue Bonds - Direct Borrowings:					
Series 2012B - Clean Water bond issued in 2012 for \$6,607,122 and maturing in 2041 bearing interest paid semi-annually at 0.26% to 4.27%	\$ 5,200,000	\$ -	\$ (180,000)	\$ 5,020,000	\$ 180,000
Series 2013B - Clean Water bond issued in 2013 for \$14,030,000 and maturing in 2033 bearing interest paid semi-annually at 3.88% to 5.05%	10,695,000	-	(610,000)	10,085,000	630,000
Series 2013B - Drinking Water bond issued in 2013 for \$5,580,000 and maturing in 2023 bearing interest paid semi-annually at 4.75% to 4.91%	5,580,000	-	-	5,580,000	920,000
Series 2014B - Drinking Water bond issued in 2014 for \$4,095,000 and maturing in 2021 bearing interest paid semi-annually at 5.40%	3,520,000	-	(2,175,000)	1,345,000	1,345,000
Series 2015D - Drinking Water bond issued in 2015 for \$4,380,000 and maturing in 2034 bearing interest paid semi-annually at 3.81% to 4.57%	<u>3,710,000</u>	<u>-</u>	<u>(175,000)</u>	<u>3,535,000</u>	<u>180,000</u>
Total NYS EFC Water Revolving Funds Revenue Bonds - Direct Borrowings	<u>28,705,000</u>	<u>-</u>	<u>(3,140,000)</u>	<u>25,565,000</u>	<u>3,255,000</u>

NIAGARA FALLS WATER BOARD

Notes to Basic Financial Statements

December 31, 2021

(With Comparative Totals for 2020)

	Principal Outstanding 1/1/2020	Issued	Paid	Principal Outstanding 12/31/2020	Due Within One Year
Niagara Falls Public Water Authority Bonds:					
Series 2013A bonds issued in 2013 for \$36,060,000 and maturing in 2034 bearing interest paid semi-annually at 3.0% to 5.0%	\$ 34,575,000	\$ -	\$ (200,000)	\$ 34,375,000	\$ 255,000
Series 2013B bonds issued in 2013 for \$8,415,000 and maturing in 2024 bearing interest paid semi-annually at 4.309%	3,915,000	-	(795,000)	3,120,000	770,000
Series 2016A bonds issued in 2016 for \$20,130,000 and maturing in 2034 bearing interest paid annually at 3.13% to 5.0%	20,130,000	-	-	20,130,000	-
Unamortized premium on bonds issued in 2016 for \$2,335,569 and maturing in 2034	1,935,495	-	(129,754)	1,805,741	-
Total Niagara Falls Public Authority Bonds	<u>60,555,495</u>	<u>-</u>	<u>(1,124,754)</u>	<u>59,430,741</u>	<u>1,025,000</u>
New York State Power Authority - Direct Borrowing:					
Series 2019 Mortgage Loan issued in 2019 for \$2,189,993 and maturing in 2028 bearing interest paid semi-annually at 2.79%	1,975,386	-	(197,897)	1,777,489	186,316
Total NYS Power Authority - Direct Borrowing	<u>1,975,386</u>	<u>-</u>	<u>(197,897)</u>	<u>1,777,489</u>	<u>186,316</u>
Totals	<u>\$ 91,235,881</u>	<u>\$ -</u>	<u>\$ (4,462,651)</u>	<u>\$ 86,773,230</u>	<u>\$ 4,466,316</u>

The annual maturities of long-term debt as of December 31, 2021 are as follows:

Niagara Falls Public Water Authority Serial Bonds

Year	Premium on Bonds	Principal	Interest	Total
2022	\$ 129,754	\$ 1,125,000	\$ 2,486,474	\$ 3,741,228
2023	129,754	1,160,000	2,441,270	3,731,024
2024	129,754	3,900,000	2,394,068	6,423,822
2025	129,754	4,090,000	2,202,869	6,422,623
2026	129,754	4,285,000	1,998,369	6,413,123
2027-2031	648,769	24,445,000	6,873,357	31,967,126
2032-2034	<u>378,448</u>	<u>17,595,000</u>	<u>1,557,337</u>	<u>19,530,785</u>
	<u>\$ 1,675,987</u>	<u>\$ 56,600,000</u>	<u>\$ 19,953,744</u>	<u>\$ 78,229,731</u>

NIAGARA FALLS WATER BOARD

Notes to Basic Financial Statements

December 31, 2021

(With Comparative Totals for 2020)

NYS EFC State Revolving Fund Revenue Bonds - Direct Borrowings

Year	Principal	Interest	Total
2022	\$ 3,305,000	\$ 1,029,482	\$ 4,334,482
2023	3,415,000	874,774	4,289,774
2024	1,080,000	712,085	1,792,085
2025	1,110,000	663,618	1,773,618
2026	1,145,000	613,235	1,758,235
2027-2031	6,295,000	2,233,448	8,528,448
2032-2036	4,220,000	762,559	4,982,559
2037-2041	1,740,000	264,678	2,004,678
Total	<u>\$22,310,000</u>	<u>\$ 7,153,879</u>	<u>\$29,463,879</u>

The Board's direct borrowings with NYS EFC contain a provision that in the event of default, NYS EFC may take whatever action at law or in equity may appear necessary or desirable to remedy such default. These remedies include, but are not limited to, mandatory redemption, acceleration, requiring the Board to immediately redeem the bonds in whole together with all other sums due to NYS EFC. The Board may also owe to NYS EFC interest accrued on the overdue balance.

New York State Power Authority - Direct Borrowing

Year	Principal	Interest	Total
2022	\$ 210,920	\$ 36,751	\$ 247,671
2023	216,233	31,438	247,671
2024	221,679	25,992	247,671
2025	227,262	20,409	247,671
2026	232,986	14,685	247,671
2027-2030	<u>463,083</u>	<u>11,618</u>	<u>474,701</u>
Total	<u>\$ 1,572,163</u>	<u>\$ 140,893</u>	<u>\$ 1,713,056</u>

Interest on long-term debt for the year was composed of:

	<u>2021</u>	<u>2020</u>
Interest paid	\$ 3,087,532	\$ 3,225,126
Plus: Interest accrued in the current year	1,163,849	1,355,787
Less: Interest accrued in the prior year	(1,355,787)	(1,454,263)
Less: Amortization of gain on refunding	(60,996)	(60,996)
Less: Amortization of bond premium	(129,754)	(129,754)
Total interest expense	<u>\$ 2,704,844</u>	<u>\$ 2,935,900</u>

NIAGARA FALLS WATER BOARD

Notes to Basic Financial Statements

December 31, 2021

(With Comparative Totals for 2020)

Financing Agreement Covenants

The financing agreement between the Authority and the Board relating to all current and future bonding contain various covenants pertaining to the use and maintenance of the trust funds established from the proceeds of each bond. At December 31, 2021, the Board was in compliance with the following loan covenants:

The Board is required to establish and collect rates, fees and charges sufficient in each fiscal year at least equal to the sum of:

- (1) 115% of the estimated aggregate debt service and projected debt service payable in such fiscal year;
- (2) 100% of Board operating expenses and Authority expenses payable in such fiscal year; and
- (3) 100% of the amount necessary to pay the required deposits for such fiscal year.

The Board shall review the adequacy of fees, rates and charges at least semi-annually.

The Board shall enforce the payment of any and all amounts owed for the use of the systems.

The Board shall (unless required by law) not furnish or supply, or cause to be furnished or supplied, any product, use or service of the systems, free of charge.

The debt service fund balance, beginning with the first day of each calendar month, shall receive all revenues until the balance in the debt service fund equals the minimum monthly balance. The minimum monthly balance is defined as an amount equal to the sum of the aggregate amounts of debt service that have accrued with respect to all series of bonds, calculating the debt service that has accrued as an amount equal to the sum of:

- (1) The interest on the bonds that has accrued and is unpaid and that will have accrued by the end of the then calendar month; and
- (2) The portion of the next due principal installment for the bonds that would have accrued (as deemed to accrue in the manner interest accrues) by the end of the then calendar month.

Remedies for Default

In the event that the Board shall default in the payment of principal of, or interest on, any issue of bonds after the same shall become due, whether at maturity or upon call for redemption, and such default shall continue for a period of thirty days, or in the event that the Board shall fail or refuse to comply with the provisions of this title or shall default in any agreement made with the holders of any issue of bonds, the holders of twenty-five percent in aggregate principal amount of the bonds of such issue then outstanding, by instrument or instruments filed in the offices of the clerk of the City, secretary of the Board and the Authority and proved or acknowledged in the same manner as a deed to be recorded, may appoint a trustee to represent the holders of such bonds for the purpose herein provided.

NIAGARA FALLS WATER BOARD

**Notes to Basic Financial Statements
December 31, 2021
(With Comparative Totals for 2020)**

Short-term debt provides financing for current activities. In July 2021, the Authority entered into a direct borrowing financing agreement with NYS Environmental Facilities Corporation in the amount of \$1,584,352 for current project costs.

Short-term debt activity for the year ended December 31, 2021, was as follows:

Beginning balance	\$	-
Additions		1,584,352
Reductions		-
Ending balance		<u>\$1,584,352</u>

6. COMPENSATED ABSENCES

The Board reports the value of compensated absences as a liability. The annual budgets of the operating funds provide funding for these benefits as they become payable. The payment of compensated absences is dependent on many factors; therefore, the timing of future payments is not readily determinable. The current portion payable is estimated at 5% of the total compensated absences liability. The current portion of the liability amounted to \$34,711 and \$36,653 at December 31, 2021 and 2020, respectively. The long-term portion of the liability amounted to \$659,506 and \$696,406 at December 31, 2021 and 2020, respectively.

	Balance <u>12/31/2020</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>12/31/2021</u>	<u>Current</u>	<u>Long-Term</u>
Compensated Absences	\$ 733,059	\$ -	\$ (38,842)	\$ 694,217	\$ 34,711	\$ 659,506

7. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description and Benefits

The Board provides continuation of medical, prescription drug, dental, vision and chiropractic coverage for employees who retire and are at least age 50 and have an age, plus years of service, of at least 70. All retirees and future retirees hired prior to December 31, 2007 have no contribution requirements for both individual and family coverage. All future retirees hired after December 31, 2007 are required to pay 20% of the individual and family premiums. The Board currently pays for postemployment health care benefits on a pay-as-you-go basis. These financial statements assume that pay-as-you-go funding will continue.

The Board provides certain health care benefits for retired employees. Substantially all of the employees may become eligible for these benefits if they reach the normal retirement age and have the required minimum age plus years of service working for the Board. At December 31, 2021 and 2020, the current portion of the postemployment benefits liability was \$2,637,999 and \$2,530,010, respectively. The noncurrent portion of the postemployment benefits liability amounted to \$92,590,341 and \$92,450,134 at December 31, 2021 and 2020, respectively.

NIAGARA FALLS WATER BOARD

**Notes to Basic Financial Statements
December 31, 2021
(With Comparative Totals for 2020)**

Employees covered by benefit terms

At December 31, 2021, the following employees were covered by the benefit terms:

Retirees	99
Actives	<u>87</u>
Total participants	<u><u>186</u></u>

Total OPEB Liability

The Board's total OPEB liability of \$95,228,340 and \$94,980,144 was measured as of December 31, 2021 and 2020, respectively, and was determined by an actuarial valuation as of January 1, 2020.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the January 1, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	1.3 percent per year
Salary increases	3.00%
Discount rate	2.05%
Healthcare cost trend rates	7.0% for 2021, decreasing to an ultimate rate of 4.5% for 2032

Mortality rates were based on the Society of Actuaries Mortality Improvement Scale MP-2019.

Changes in the Total OPEB Liability

	<u>2021</u>	<u>2020</u>
Total OPEB liability as of beginning of year	\$ 94,980,144	\$ 88,864,058
Changes for the year:		
Service cost	1,377,099	1,349,028
Interest	1,921,160	1,769,731
Changes in assumptions	(520,053)	5,504,550
Benefit payments	<u>(2,530,010)</u>	<u>(2,507,223)</u>
Total changes	<u>248,196</u>	<u>6,116,086</u>
Total OPEB liability as of end of year	<u>\$ 95,228,340</u>	<u>\$ 94,980,144</u>

NIAGARA FALLS WATER BOARD

**Notes to Basic Financial Statements
December 31, 2021
(With Comparative Totals for 2020)**

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Board, as well as what the Board's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (1.05%) or 1-percentage point higher (3.05%) than the current discount rate at December 31:

	2021		
	Current Discount		
	1% Decrease (1.05%)	Rate (2.05%)	1% Increase (3.05%)
Total OPEB liability	<u>\$114,593,454</u>	<u>\$ 95,228,340</u>	<u>\$ 80,553,363</u>

	2020		
	Current Discount		
	1% Decrease (1.02%)	Rate (2.02%)	1% Increase (3.02%)
Total OPEB liability	<u>\$114,758,444</u>	<u>\$ 94,980,144</u>	<u>\$ 80,055,565</u>

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the Board, as well as what the Board's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.0%) or 1-percentage point higher (8.0%) than the current discount rate at December 31:

	2021		
	Healthcare		
	1% Decrease (6.0%)	Current Trend Rate (7.0%)	1% Increase (8.0%)
Total OPEB liability	<u>\$ 78,917,554</u>	<u>\$ 95,228,340</u>	<u>\$116,875,031</u>

	2020		
	Healthcare		
	1% Decrease (6.0%)	Current Trend Rate (7.0%)	1% Increase (8.0%)
Total OPEB liability	<u>\$ 79,249,333</u>	<u>\$ 94,980,144</u>	<u>\$115,799,147</u>

NIAGARA FALLS WATER BOARD

Notes to Basic Financial Statements

December 31, 2021

(With Comparative Totals for 2020)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the years ended December 31, 2021 and 2020, the Board recognized OPEB expense of \$3,945,597 and \$3,833,636, respectively. At December 31, the Board reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

2021	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	<u>4,074,796</u>	<u>452,514</u>
Total	<u>\$ 4,074,796</u>	<u>\$ 452,514</u>
2020	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	4,789,673	-
Benefit payments subsequent to measurement date	<u>-</u>	<u>-</u>
Total	<u>\$ 4,789,673</u>	<u>\$ -</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year Ending December</u>	<u>Amount</u>
2022	\$ 647,338
2023	647,338
2024	647,338
2025	647,338
2026	647,338
Thereafter	<u>385,592</u>
	<u>\$ 3,622,282</u>

NIAGARA FALLS WATER BOARD

**Notes to Basic Financial Statements
December 31, 2021
(With Comparative Totals for 2020)**

8. PENSION PLANS

New York State and Local Employees' Retirement System Plan Description

The Board participates in the New York State Employees' Retirement System (NYSERS) also referred to as New York State and Local Retirement System (the System). This is a cost-sharing, multiple employer public employee retirement system, providing retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (the Fund), established to hold all net position and record changes in plan net position allocated to the System. System benefits are established under the provisions of the New York State Retirement and Social Security Law (NYS RSSL). Once an employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The Board also participates in the Public Employees' Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance. The System is included in the State's financial report as a pension trust fund. That report, including information with regard to benefits provided, may be found at www.osc.state.ny.us/retire/publications/index.php or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, New York 12244.

The System is noncontributory for the employees who joined prior to July 27, 1976. For employees who joined the System after July 27, 1976, and prior to January 1, 2010, employees contribute 3% of their salary. Employees in the System more than ten years are no longer required to contribute. For employees who joined after January 1, 2010 and prior to April 1, 2012, employees in NYSERS contribute 3% of their salary throughout their active membership. For employees who joined after April 1, 2012, employees contribute 3% of their salary until April 1, 2013 and then contribute 3% to 6% of their salary throughout their active membership. The Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the System's fiscal year ending March 31. Contributions for the current year and two preceding years were equal to 100 percent of contributions required, and were as follows:

	<u>NYSERS</u>
2021	\$ 640,535
2020	\$ 566,475
2019	\$ 583,405

Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2021 and 2020, the Board reported the following liability for its proportionate share of the net pension liability for ERS. The net pension liability was measured as of March 31, 2021 and 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation. The Board's proportionate share of the net pension liability was based on a projection of the Board's long-term share of contributions to the System relative to the projected contributions of all participating members, actuarially determined. This information was provided by ERS in reports provided to the Board. At December 31, 2021, the Board's proportion was 0.0194039%, which was an increase of 0.0015253% from its proportion measured as of March 31, 2020.

NIAGARA FALLS WATER BOARD

**Notes to Basic Financial Statements
December 31, 2021
(With Comparative Totals for 2020)**

	<u>2021</u>	<u>2020</u>
Measurement date	3/31/2021	3/31/2020
Board's proportionate share of the net pension liability	\$ 19,321	\$ 4,734,365
Board's proportion of the Plan's net pension liability	0.0194039%	0.0178786%

For the year ended December 31, 2021 and 2020, the Board recognized pension expense of \$500,981 and \$1,660,939 for ERS, respectively. At December 31, 2021 and 2020 the Board's reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>2021</u>		<u>2020</u>	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 235,965	\$ -	\$ 278,636	\$ -
Changes of assumptions	3,552,552	67,002	95,328	82,314
Net difference between projected and actual earnings on pension plan investments	-	5,550,197	2,427,065	-
Changes in proportion and differences between the Board's contributions and proportionate share of contributions	261,165	224,406	211,096	146,248
Contributions subsequent to the measurement date	<u>544,239</u>	<u>-</u>	<u>480,401</u>	<u>-</u>
Total	<u>\$4,593,921</u>	<u>\$5,841,605</u>	<u>\$3,492,526</u>	<u>\$ 228,562</u>

Board contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Plan's Year Ended March 31:	
2022	\$ (302,486)
2023	(118,907)
2024	(304,233)
2025	<u>(1,066,297)</u>
	<u><u>\$ (1,791,923)</u></u>

Actuarial Assumptions

The total pension liability at March 31, 2021 was determined by using an actuarial valuation as of April 1, 2020, with update procedures used to roll forward the total pension liability to March 31, 2021. The total pension liability for the March 31, 2020 measurement date was determined by using an actuarial valuation as of April 1, 2019, with update procedures to roll forward the total pension liability to March 31, 2020.

NIAGARA FALLS WATER BOARD

Notes to Basic Financial Statements

December 31, 2021

(With Comparative Totals for 2020)

The actuarial valuation used the following actuarial assumptions for both years:

Inflation	2.70%
Salary scale	4.4% indexed by service
Projected COLAs	1.4% compounded annually
Decrements	Developed from the Plan's 2015 experience study of the period April 1, 2010 through March 31, 2015
Mortality improvement	Society of Actuaries Scale MP-2018
Investment Rate of Return	5.9% compounded annually, net of investment expenses

The long-term rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized below:

Asset Type	Allocations	Long-Term Expected Real
	In %	Rate of Return in %
Domestic equity	32	4.05
International equity	15	6.30
Private equity	10	6.75
Real estate	9	4.95
Opportunistic portfolio/ARS portfolio	3	4.50
Credit	4	3.63
Real assets	3	5.95
Fixed income	23	0.00
Cash	1	0.50
	<u>100%</u>	

Discount Rate

The discount rate used to calculate the total pension liability in 2021 and 2020 was 5.9% and 6.8%, respectively. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NIAGARA FALLS WATER BOARD

**Notes to Basic Financial Statements
December 31, 2021
(With Comparative Totals for 2020)**

Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate

The following presents the Board’s proportionate share of the net pension liability calculated using the discount rate, as well as what the Board’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	2021		
	1% Decrease (4.9%)	Current Assumption (5.9%)	1% Increase (6.9%)
Proportionate Share of Net Pension liability (asset)	\$ 5,362,828	\$ 19,321	\$ (4,908,642)

	2020		
	1% Decrease (5.8%)	Current Assumption (6.8%)	1% Increase (7.8%)
Proportionate Share of Net Pension liability (asset)	\$ 8,688,896	\$ 4,734,365	\$ 1,092,225

Pension Plan Fiduciary Net Position

The components of the current year net pension liability of all participating employers as of the respective measurement dates, were as follows:

Measurement date	(Dollars in Millions)	
	3/31/2021	3/31/2020
Employers’ total pension liability	\$ 220,680	\$ 194,596
Plan fiduciary net position	220,581	168,115
Employers’ net pension liability	\$ 99	\$ 26,481
Ratio of plan fiduciary net position to the employers’ total pension liability	99.95%	86.39%

9. LABOR RELATIONS

The majority of the Board’s employees are represented by various unions under four collective bargaining unit agreements, with the balance governed by Board policies. Contracts for all of the bargaining units are covered with a seven-year term which expires on May 31, 2024.

NIAGARA FALLS WATER BOARD

Notes to Basic Financial Statements December 31, 2021 (With Comparative Totals for 2020)

10. RISK MANAGEMENT AND CONTINGENT LIABILITIES

Risk management and contingent liabilities at December 31, 2021 and 2020 are detailed as follows:

Insurance

The Board is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; injuries to employees; and natural disasters, for which the Board carries commercial insurance. There were no settlements that significantly exceeded insurance coverage for the years ended December 31, 2021 and 2020.

Litigation

The Board is a defendant in a number of lawsuits that have arisen in the normal course of business. While substantial damages are alleged in some of these actions, their outcome cannot be predicted with certainty. In the opinion of the Board, these actions when finally adjudicated will not have a material adverse effect on the financial position of the Board.

11. SIGNIFICANT EVENTS

As a result of alleged discharges from the waste water treatment plant during the summer of 2017, the New York State Department of Environmental Conservation (NYSDEC) and the Board entered into a Consent Order on December 19, 2017 (R9-20170906-129). This Consent Order required the Board to pay a civil penalty in the amount of \$50,000 and to implement a schedule of enumerated actions over the following fifteen (15) months and then construct various capital improvements in the following years. The Board is now in the process of implementing these actions under the supervision of the NYSDEC.

12. COVID-19

The United States is presently in the midst of a national health emergency related to a virus, commonly known as Novel Coronavirus (COVID-19). The overall consequences of COVID – 19 on a national, regional and local level are unknown, but it has the potential to result in a significant economic impact. The impact of this situation on the Board and its future results and financial position is not presently determinable.

13. SUBSEQUENT EVENT

In March 2022, the Authority issued Water and Sewer System Revenue Refunding Bonds, Series 2022A totaling \$35,930,000 for the sole purpose of refunding the Authority's Series 2013A Bonds.

**REQUIRED SUPPLEMENTARY INFORMATION
(UNAUDITED)**

Draft - Subject to Change

NIAGARA FALLS WATER BOARD

**Schedule of Changes in Total OPEB Liability and Related Ratios (Unaudited)
For the year ended December 31, 2021**

	Last 10 Fiscal Years (Dollar amounts displayed in thousands)									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Total OPEB Liability										
Service cost	\$ 1,377,099	\$ 1,349,028	\$ 556,876	\$ 540,656						
Interest	1,921,160	1,769,731	3,280,087	3,234,085						
Changes of benefit terms	-	-	-	-						
Differences between expected and actual experience	-	-	-	-						
Changes in assumptions	(520,053)	5,504,550	-	-						
Benefit payments	(2,530,010)	(2,507,223)	(2,581,965)	(2,546,361)						
Total change in total OPEB liability	248,196	6,116,086	1,254,998	1,228,380						
Total OPEB liability - beginning	94,980,144	88,864,058	87,609,060	86,380,680						
Total OPEB liability - ending	<u>\$ 95,228,340</u>	<u>\$ 94,980,144</u>	<u>\$ 88,864,058</u>	<u>\$ 87,609,060</u>						
Covered-employee payroll	\$ 4,310,662	\$ 4,310,662	\$ 3,900,691	\$ 3,900,691						
Total OPEB liability as a percentage of covered-employee payroll	2209.1%	2203.4%	2278.2%	2246.0%						

Information for the periods prior to implementation of GASB 75 is unavailable and will be completed for each year going forward as they become available.

Notes to schedule:

Changes of assumptions. Changes in assumptions and other inputs reflect the effects of changes in the discount rate each period. The following reflects the discount rate used each period:

Discount rate	2.05%	2.02%	3.80%	3.80%
---------------	-------	-------	-------	-------

Information for the periods prior to implementation of GASB 75 is unavailable and will be completed for each year going forward as they become available.

Plan Assets. No assets are accumulated in a trust that meets the criteria in GASB 75, paragraph 4, to pay related benefits:

- Contributions from the employer and any nonemployer contributing entities, and earnings thereon, must be irrevocable.
- Plan assets must be dedicated to providing OPEB to Plan members in accordance with the benefit terms.
- Plan assets must be legally protected from the creditors of the employer, nonemployer contributing entities, the Plan administrator, and Plan members.

NIAGARA FALLS WATER BOARD

**Schedule of Proportionate Share of Net Pension Liability (Asset) - (Unaudited)
For the Year Ended December 31, 2021**

NEW YORK STATE EMPLOYEES' RETIREMENT	Last 10 Fiscal Years (Dollar amounts displayed in thousands)									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Proportion of the net pension liability (asset)	0.0194039%	0.0178786%	0.0160886%	0.0147209%	0.0137476%	0.0134405%	0.0141606%			
Proportionate share of the net pension liability (asset)	\$ 19,321	\$ 4,734,365	\$ 1,139,930	\$ 475,108	\$ 1,291,751	\$ 2,157,242	\$ 478,381			
Covered-employee payroll	\$ 5,609,604	\$ 5,463,366	\$ 4,917,159	\$ 4,374,241	\$ 4,719,361	\$ 4,397,005	\$ 4,082,614			
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	0.34%	86.66%	23.18%	10.86%	27.37%	49.06%	11.72%			
Plan fiduciary net position as a percentage of the total pension liability (asset)	99.95%	86.39%	96.27%	98.29%	94.70%	90.70%	97.95%			

Information for the periods prior to implementation of GASB 68 is unavailable and will be completed for each year going forward as they become available.

NIAGARA FALLS WATER BOARD

**Schedule of Contributions - Pension Plans (Unaudited)
For the Year Ended December 31, 2021**

NEW YORK STATE EMPLOYEES' RETIREMENT SYSTEM PLAN	Last 10 Fiscal Years (Dollar amounts displayed in thousands)									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Contractually required contribution	\$ 725,652	\$ 640,535	\$ 566,475	\$ 583,405	\$ 659,383	\$ 646,238	\$ 725,071	\$ 864,054	\$ 900,289	
Contributions in relation to the contractually required contribution	<u>725,652</u>	<u>640,535</u>	<u>566,475</u>	<u>583,405</u>	<u>659,383</u>	<u>646,238</u>	<u>725,071</u>	<u>864,054</u>	<u>900,289</u>	
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Covered-employee payroll	<u>\$ 5,609,604</u>	<u>\$ 5,463,366</u>	<u>\$ 4,917,159</u>	<u>\$ 4,374,241</u>	<u>\$ 4,719,361</u>	<u>\$ 4,397,005</u>	<u>\$ 4,082,614</u>	<u>\$ 4,483,962</u>	<u>\$ 4,442,277</u>	
Contributions as a percentage of covered-employee payroll	12.94%	11.72%	11.52%	13.34%	13.97%	14.70%	17.76%	19.27%	20.27%	

Information for the period prior to implementation of GASB 68 is unavailable and will be completed for each year going forward as they become available.

Draft - Subject to Change

**OTHER SUPPLEMENTARY INFORMATION
(UNAUDITED)**

Draft - Subject to Change

Other Supplementary Information

Niagara Falls Public Water Authority (a Blended Component Unit of the Niagara Falls Water Board)

Statement of Net Position

December 31, 2021

(With Comparative Totals for 2020)

	<u>2021</u>	<u>2020</u>
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 146,329	\$ 133,829
Total current assets	<u>146,329</u>	<u>133,829</u>
NONCURRENT ASSETS:		
Due from Water Board	<u>82,277,104</u>	<u>87,882,921</u>
Total noncurrent assets	<u>82,277,104</u>	<u>87,882,921</u>
Total assets	<u>82,423,433</u>	<u>88,016,750</u>
LIABILITIES		
CURRENT LIABILITIES:		
EFC Short-term financing	1,584,352	-
Current portion, bonds payable	<u>4,638,755</u>	<u>4,466,316</u>
Total current liabilities	<u>6,223,107</u>	<u>4,466,316</u>
NONCURRENT LIABILITIES:		
Bonds payable	<u>77,519,395</u>	<u>82,306,914</u>
Total noncurrent liabilities	<u>77,519,395</u>	<u>82,306,914</u>
Total liabilities	<u>83,742,502</u>	<u>86,773,230</u>
DEFERRED INFLOWS OF RESOURCES		
Gain on refunding	<u>787,861</u>	<u>848,857</u>
Total deferred inflows of resources	<u>787,861</u>	<u>848,857</u>
NET POSITION		
Unrestricted	<u>(2,106,930)</u>	<u>394,663</u>
Total net position	<u>\$ (2,106,930)</u>	<u>\$ 394,663</u>

The accompanying notes are an integral part of these statements.

Other Supplementary Information

Niagara Falls Public Water Authority (a Blended Component Unit of the Niagara Falls Water Board)

Statement of Revenue, Expenses, and Change in Net Position

For the Year Ended December 31, 2021

(With Comparative Totals for 2020)

	<u>2021</u>	<u>2020</u>
OPERATING REVENUE:		
Operating transfers in	\$ 50,000	\$ 2,935,900
Total operating revenue	<u>50,000</u>	<u>2,935,900</u>
Total operating income	<u>50,000</u>	<u>2,935,900</u>
NON-OPERATING REVENUE (EXPENSES):		
Amortization of deferred gain and premium	190,750	-
Debt issuance costs	(37,499)	-
Interest expense	<u>(2,704,844)</u>	<u>(2,935,900)</u>
Total non-operating expenses, net	<u>(2,551,593)</u>	<u>(2,935,900)</u>
CHANGE IN NET POSITION	(2,501,593)	-
NET POSITION - beginning of year	<u>394,663</u>	<u>394,663</u>
NET POSITION - end of year	<u>\$ (2,106,930)</u>	<u>\$ 394,663</u>

The accompanying notes are an integral part of these statements.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

March 21, 2022

To the Board of Directors of
Niagara Falls Water Board

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Niagara Falls Water Board (the Board), as of and for the year ended December 31, 2021, and the related notes to financial statements, which collectively comprise the Board's basic financial statements, and have issued our report thereon dated March 21, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Board's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Board's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

INDEPENDENT ACCOUNTANT'S REPORT

March 21, 2022

To the Board of Directors of
Niagara Falls Water Board:

We have examined the Niagara Falls Water Board's (the Board) compliance with its own investment policies and applicable laws and regulations related to investments for the year ended December 31, 2021. Management of the Board is responsible for the Board's compliance with the specified requirements. Our responsibility is to express an opinion on the Board's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Board complied, in all respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Board complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of noncompliance, whether due to fraud or error. We believe that our examination provides a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Board's compliance with specified requirements.

In our opinion, the Board complied, in all respects, with the aforementioned requirements for the year ended December 31, 2021.

This report is intended solely for the information and use of the Board of Directors and management of the Board and is not intended to be and should not be used by anyone other than these specified parties.

NIAGARA FALLS WATER BOARD

**Communication of Matters Related to Internal Control
Over Financial Reporting and Other Matters
December 31, 2021**

Draft - Subject to Change

March 21, 2022

To the Board of Directors of
Niagara Falls Water Board:

In planning and performing our audit of the financial statements of the Niagara Falls Water Board (the Water Board) as of and for the year ended December 31, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the Water Board's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Water Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Water Board's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

During our audit, we became aware of the following deficiencies in internal control other than significant deficiencies or material weaknesses, and other matters that are opportunities for strengthening internal controls and operating efficiency.

This communication is intended solely for the information and use of management, the Board of Directors, and others within the Water Board, and is not intended to be and should not be used by anyone other than these specified parties.

NIAGARA FALLS WATER BOARD

Communication of Matters Related to Internal Control Over Financial Reporting and Other Matters December 31, 2021

The following matters are considered deficiencies in internal control:

1. PAYROLL

Observation

During the audit, we noted that the Water Board currently uses a timeclock system for its employees. However, this time clock system is not integrated directly with the payroll system; and therefore, is only used as a check, if necessary, to determine whether an employee was working. Instead of using the timeclock to track time, Department Supervisors provide spreadsheets to payroll noting the hours worked for each employee during that pay period. These spreadsheets are used to manually record the payroll in the general ledger. Payroll is the single largest expense for the Water Board.

Recommendation

We continue to recommend that the Water Board consider integrating the timeclock system into the payroll process to reduce not only the amount of effort needed by the payroll staff, but also the risk of inaccurate reporting of employee time. With a manual process (such as the Water Board's current process which requires payroll personnel to manually enter all information provided into the system), there is room for error. Integrating these two systems would reduce the likelihood of an error occurring and reduce the time needed by payroll staff to manually enter the data. Subsequent to year-end, we noted that the Water Board has approved the use of Paychex in the payroll process and the conversion to their system has begun.

2. APPROVAL OF BUDGET TRANSFERS

Observation

During our planning procedures, it was noted that the Board does not have a formal policy in place regarding the review and approval of budget amendments and transfers.

Recommendation

As it is the responsibility of the Board to approve the budget, it is also their responsibility to approve any modifications to the budget. Therefore, we continue to recommend that the Board implement a formal process in which any budget amendments or transfers be reviewed and approved by the Board. This policy could include various thresholds under which certain levels of management can initiate and approve transfers before Board action is required.

3. MANUAL SPREADSHEETS

Observation

We noted that several significant financial areas are tracked manually using excel spreadsheets prior to being recorded in the general ledger. For example, accounts payable for the Plant fund, capital project activity and capital assets are all currently tracked outside of the software. Such a system creates a potential for error due to the manual nature of the process.

Recommendation

We continue to recommend that the Water Board consider utilizing capital asset software to help manage and maintain the capital asset activity, including all work-in-process. Additionally, we recommend that any capital project activity be tracked and recorded in the general ledger as it occurs.

4. UNCOLLECTIBLE BILLINGS

Observation

The Water Board currently has a significant balance of uncollectible water and sewer billings that is being carried, and this amount increases annually. Based on our audit procedures and inquiries of management, 100% of the amounts transferred to the City of Niagara Falls from one-year prior to December 31, 2021, are reserved as uncollectible. Of that, a small percentage of the amounts transferred are ultimately collected through the City of Niagara Falls tax re-levy process. In addition, 100% of the amounts more than 120 days old from the non-transferred receivables are reserved as uncollectible. The financial impact of these allowances is that over \$7.0 million has been deemed uncollectible as of December 31, 2021. The Water Board, in various bond issuances has covenanted that it will enforce the payment of any and all charges owed to the Water Board for use of the System. The Act (Public Authorities Law Section 1230-j(6)) provides that any rates, fees, and charges that remain unpaid shall constitute a lien on the premises that received the service and that such lien may be enforced in the same manner as a lien for taxes. The Board is currently not receiving any supporting documentation or verifying if amounts collected through the tax process are getting remitted to the Water Board from the City.

Recommendation

We continue to recommend that the organization review all outstanding accounts receivable and determine whether those amounts are in fact uncollectible and those amounts should be written off the books. Additionally, for those customers that are deemed uncollectible, an assessment should be made to ensure that no additional services are being provided to those customers. The organization should consider working with the City of Niagara Falls or the County of Niagara to use American Recovery Plan funds available to assist with getting customers in Qualified Census Tracts current on their utility bills. This is a specific allowable distribution of these funds. Additionally, it's critical that the Water Board develop a process to reconcile the list of transferred billings to the actual collections, and to further verify that collections from the City are being returned to Water Board.

5. INTERFUND ACTIVITY

Observation

We noted that interfund balances between the Water Board, Plant, Water, and Sewer trial balances have been accumulating for several years. As of December 31, 2021, the accumulated amounts owed between funds was approximately \$82.7 million; however, a significant portion of that balance does not represent an amount that will be repaid between the funds.

Recommendation

We continue to recommend that management review the interfund activity and only record amounts due to or from that have an expectation of repayment. If amounts are not to be repaid, then any funds moved from one fund to another should be reflected as a transfer in or out on an annual basis.

6. SEGREGATION OF DUTIES

Observation

During our audit, we noted instances where segregation of duties should be reviewed and the identification of key controls over activities should be documented. The Water Board has undergone a significant amount of turnover in recent years which has led to a concentration of certain duties.

Recommendation

We continue to recommend that the Water Board study the current internal control environment and develop a plan to reassign non-compatible duties, provide additional monitoring of functions and create cross-training of certain functions as appropriate. Additionally, in connection with this analysis, the Water Board should ensure that key controls are identified and documented for all accounting transaction cycles within the organization.

7. ANNUAL RATE CHANGES

Observation

During our planning procedures, we noted that water and sewer rate changes are manually updated in the system and are not individually reviewed by anyone. Instead, they are reviewed as part of the billing process as a whole.

Recommendation

We recommend that when there are rate changes, those modifications in the system are reviewed prior to the billing process occurring to ensure the amounts entered are correct.

The following are considered other matters for the consideration of management:

8. NEW HIRES & PERSONNEL RATE CHANGES

Observation

During our planning procedures, we noted that payroll rate changes are manually entered into New World and are not individually reviewed. However, the Water Board relies on employees to bring any corrections necessary to the Water Board's attention. Additionally, we noted that new hires are entered into New World and are not individually reviewed to ensure they are properly entered. The Deputy Director of Administrative Services reviews the payroll register and supporting documentation for the pay period as a whole.

Recommendation

We recommend that the Water Board implement a process wherein any pay rate changes, and new employees entered into New World, are reviewed on an individual basis to ensure the amounts are properly recorded.

9. SOFT CLOSE

Observation

While performing our preliminary analytical procedures in November 2021, we found that many balance sheet accounts had not been reconciled, as the Water Board typically reconciles all balance sheet accounts at year-end. Additionally while testing debt, we noted that a debt transfer had not occurred during the year as it should have because the Water Board wasn't sure if the prior Director of Finance had made it or not.

Recommendation

Had the account been reconciled prior to year-end, it would have been discovered that the transfer was not made, and the transfer could have been made prior to year-end. Therefore, we recommend that the Water Board perform "soft" closes at various times throughout the year to reconcile the balance sheet accounts. This will also reduce the amount of time it takes to close the books as of year-end.

10. INFORMATION RISK MANAGEMENT

Observation

Based on our discussions with Water Board personnel during planning, we have noted that the technology controls within the organization include some undocumented policies and practices or are based solely on external mandates and laws. Furthermore, formal IT risk assessments are not being performed and security awareness training is not documented as occurring on a regular basis. It was communicated that the Water Board does not maintain a Computer Security Incident Response Plan and therefore may not be able to sufficiently respond in the event of an incident.

Recommendation

While laws and regulations are intended to outline the minimum expectations and protocols, each organization should have specific policies that are tailored to their operations and activities. The lack of a formal documented policies and procedures exposes the Water Board to possible interruptions and potential loss or corruption of data. We continue to recommend, in light of the national cyber-attacks against critical infrastructure, that the Water Board fully assess and address the weaknesses that may exist.

11. WATER LOSS CONTROL

Observation

Based on our review of reports provided by the Board, the average annual volume of unaccounted for water has been 68% or more of the treated water for the last five years, a percentage that is significantly higher than typical industry averages. The impact of this loss is an estimated \$400,000 - \$500,000 on an annual basis. Additionally, on top of this unaccounted-for water, there are amounts billed to residents under the DRIP program, but which is ultimately credited back on their bills. There are currently over 200 residents that are included in this program. Therefore, the actual cost to the Board related to unaccounted for or unbillable water is much greater than half million dollars annually. Nationally, the average amount of water loss is 14% (according to a study by the US EPA). Based on reports provided by management, the water losses in systems in and around Niagara County range from 22-74%. Water loss can occur in many ways, either unknown resulting from leaks and theft, to those known instances like fire suppression and flushing of mains. Over the course of the past year, the Board has begun replacing water lines and meters to reduce the amount of water loss incurred.

Recommendation

We continue to recommend, in order to ensure long-term viability of the organization, that the plan to systematically locate and remediate water loss be continued. Water losses at 3 times the national average, or at the upper end of the Niagara County region, for at least the past 10 years is not sustainable. Identifying and securing funding for assistance in stemming these losses should be a priority for the Water Board going forward. Additionally, developing a specific operational or capital budget line for leak detection, prevention and correction is critical to the success of reducing these losses.

12. BANK RECONCILIATIONS

Observation

During our audit of cash and the accompanying bank reconciliations, we noted old outstanding checks that were being carried over an annual basis.

Recommendation

We continue to recommend that management review those outstanding checks and either remit the amounts to New York State under the unclaimed property laws, void and reissue the checks, or determine if the obligation was otherwise satisfied and can be returned to the Water Board's cash.

13. FUTURE GASB PRONOUNCEMENT

Observation

In 2017, the Governmental Accounting Standards Board (GASB) issued Statement Number 87 – Leases, to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. This Statement was originally effective for the Water Board during the year ended December 31, 2020; however, Statement Number 95 allowed the Water Board to postpone the implementation of Statement Number 87 for 18 months.

Recommendation

In preparation for the implementation of this Statement, we continue to recommend that the Water Board accumulate a listing of all significant contracts and/or lease agreements and review all such agreements to determine how they will need to be reported once this Statement is implemented. To best do this, we encourage management to begin a process of centralization of all key contracts, grants, documents, and agreements that have financial implications to be maintained in the Finance office. This will facilitate retrieval in the future and ensure that all accounting is proper.

March 21, 2022

To the Board Members of
Niagara Falls Water Board:

We have audited the financial statements of the Niagara Falls Water Board (the Board) for the year ended December 31, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 15, 2021. Professional standards also require that we communicate to you the following information related to our audit.

SIGNIFICANT AUDIT MATTERS

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Board are described in the notes to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2021.

We noted no transactions entered into by the Board during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- ***Total Other Postemployment Benefit Obligation and related deferred inflows/outflows of resources, which are based on an actuarial valuation and are significant in the Board's financial statements.***
- ***Net pension asset (liability) and related deferred inflows/outflows of resources, which are based on actuarial assumptions utilized by an actuary applied to the pension plan's census information.***
- ***Management's estimate of the allowance for uncollectible accounts is based on an assessment of historical collections of the Board's accounts receivable.***

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

The disclosure of the Board's Total Other Postemployment Benefit Obligation along with the deferred inflows/outflows of resources describes the net obligation to the Board at year end.

The disclosure of the Board's pension plan in the footnotes describes the plan and the related pension asset or liability along with the deferred inflows/outflows of resources that are recognized.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

The misstatements identified as a result of our audit procedures and corrected by management are displayed on Exhibit A.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report.

We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated as of the date of the Independent Auditor's Report.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Board's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts.

To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Board's auditors.

However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis, the Schedule of Changes in Total Other Postemployment Benefit Liability and Related Ratios, the Schedule of Proportionate Share of Net Pension Liability (Asset), and the Schedule of Contributions - Pension Plans, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Niagara Falls Water Authority (a Blended Component Unit of the Niagara Falls Water Board) – Statement of Net Position and Statement of Revenue, Expenses and Changes in Net Position, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Audit Committee, Board of Directors and management of the Board and is not intended to be, and should not be, used by anyone other than these specified parties.

For the Year Ended December 31, 2021
Summary of Audit Adjustments

Change in net position - unadjusted	\$ 12,692,466
Client adjustments:	
To record current year capital asset activity.	(6,635,454)
To record the purchase of a dump truck.	40,000
Audit adjustments:	
To record a sludge disposal expense payable as of year-end.	(122,508)
To record a National Grid expense payable as of year-end.	(29,244)
To record a hypochlorite solution chemicals expense payable as of year-end.	(59,688)
To adjust the current year balance of compensated absences.	38,840
To record the current year change in net pension liability and the related deferred outflows/inflows of resources.	(4,586,277)
To record the current year change in Total OPEB and the related deferred outflows/inflows of resources.	3,622,282
To record DASNY grant receivable as of year-end.	<u>160,430</u>
Change in net position - adjusted	<u>\$ 5,120,847</u>

Draft - Subject to Change

**EXTENSION OF THE HIGH VOLTAGE, SWITCHGEAR INSPECTION, AND
EMERGENCY WORK CONTRACT**

WHEREAS, in order to promote efficiency, avoid delay, and reduce the costs associated with such service work the Niagara Falls Water Board (NFWB) has found it useful and appropriate to pre-bid its labor and material rates for High Voltage, Service, Switchgear Inspection, and Emergency Work at its facilities; and

WHEREAS, the bid for High Voltage, Service, Switchgear Inspection, and Emergency Work was awarded to Ferguson Electric Co., Inc., for the period from March 1, 2020 through February 28, 2022;

WHEREAS, the resulting indefinite delivery / indefinite quantity contract provides for an optional one-year extension at the parties' mutual consent; and

WHEREAS, Ferguson has offered to extend the contract; and

WHEREAS, Clark Patterson Lee, the Water Board's engineers for this project, recommend the Water Board approve a one-year contract extension;

* CONTINUED ON NEXT PAGE *

NOW THEREFORE BE IT

RESOLVED, that on behalf of the Niagara Falls Water Board, its Executive Director hereby is authorized to execute the documents necessary to extend the indefinite delivery / indefinite quantity contract with Ferguson Electric Co., Inc., for High Voltage, Service, Switchgear Inspection, and Emergency Work at Niagara Falls Water Board facilities through February 28, 2023, with non-emergency procurements in excess of the Executive Director's purchasing authority to be subject to Board approval.

Water Board Personnel Responsible for Implementation of this Resolution:
Executive Director

Water Board Budget Line or Capital Plan Item with Funds for this Resolution:
O&M or Capital Item Determined Based on Specific Project

On March 28, 2022, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Board Member Asklar	[]	[]	[]	[]
Board Member Kimble	[]	[]	[]	[]
Board Member Larkin	[]	[]	[]	[]
Board Member Leffler	[]	[]	[]	[]
Chairman Forster	[]	[]	[]	[]

Signed By:

Vote Witnessed By:

Nicholas J. Forster, Chairman

Sean W. Costello, Secretary to Board

Service Division

Your exclusive TEGG® Service provider

- o Electrical preventative maintenance programs
- o 24-hour emergency service
- o Troubleshooting and repair

January 25, 2022

Niagara Falls Water Board
5815 Buffalo Ave
Niagara Falls, NY 14304

To Whom it May Concern:

Ferguson Electric agrees to extend our existing labor agreement for one year at the same rates and mark-ups as defined in the March 2020 – February 2022 contract.

Thank you,



Daniel Schultz
Electrical Services Manager

EXTENSION OF THE IN-PLANT MECHANICAL SERVICE CONTRACT

WHEREAS, in order to promote efficiency, avoid delay, and reduce the costs associated with such service work the Niagara Falls Water Board (NFWB) has found it useful and appropriate to pre-bid its labor and material rates for In-Plant Mechanical Services at its facilities; and

WHEREAS, the bid for In-Plant Mechanical Services was awarded to Mollenberg-Betz Mechanical Co., Inc., for the period from March 1, 2020 through February 28, 2022;

WHEREAS, the resulting indefinite delivery / indefinite quantity contract provides for an optional one-year extension at the parties' mutual consent; and

WHEREAS, Mollenberg-Betz has offered to extend the contract; and

WHEREAS, Clark Patterson Lee, the Water Board's engineers for this project, recommend the Water Board approve a one-year contract extension;

* CONTINUED ON NEXT PAGE *

NOW THEREFORE BE IT

RESOLVED, that on behalf of the Niagara Falls Water Board, its Executive Director hereby is authorized to execute the documents necessary to extend the indefinite delivery / indefinite quantity contract with Mollenberg-Betz Mechanical Co., Inc., for In-Plant Mechanical Services at Niagara Falls Water Board facilities through February 28, 2023, with non-emergency procurements in excess of the Executive Director’s purchasing authority to be subject to Board approval.

Water Board Personnel Responsible for Implementation of this Resolution:
Executive Director

Water Board Budget Line or Capital Plan Item with Funds for this Resolution:
O&M or Capital Item Determined Based on Specific Project

On March 28, 2022, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Board Member Asklar	[]	[]	[]	[]
Board Member Kimble	[]	[]	[]	[]
Board Member Larkin	[]	[]	[]	[]
Board Member Leffler	[]	[]	[]	[]
Chairman Forster	[]	[]	[]	[]

Signed By:

Vote Witnessed By:

Nicholas J. Forster, Chairman

Sean W. Costello, Secretary to Board

March 1, 2022

Niagara Falls Water Board
5813 Buffalo Ave
Niagara Falls, NY 14304
Attention: Sean Costello

Dear Mr. Costello:

Mollenberg-Betz, Inc. wishes to express interest in extending its Mechanical / HVAC maintenance contract with the Niagara Falls Water Board for an additional year. Our agreement assumes that all the original terms and conditions will apply to the proposed extension. Should there be any question or concerns, please do not hesitate to contact us.

Sincerely,

Joseph Higgins

Joseph J. Higgins
Project Manager
Mollenberg-Betz, Inc.
300 Scott Street
Buffalo, NY 14204



**EMERGENCY 12-INCH COMBINED SEWER REPAIR BID –
2214 WHITNEY AVENUE**

WHEREAS, following reports of issues in the collection system, the Niagara Falls Water Board (“Water Board”) discovered that there was a collapse on the 12-inch combined sewer main located adjacent to 2214 Whitney Avenue; and

WHEREAS, because of the depth of the sewer at that location, the requisite repair was beyond the scope of what Water Board crews can complete; and

WHEREAS, this situation constituted an emergency because until the main was repaired, there was an imminent risk of water backing up into basements upstream of the sewer main collapse during the next wet weather event, which could have health and property damage consequences; and

WHEREAS, the City of Niagara Falls Engineering Department prepared plans for the needed repair, and recommended that the project be put out for an emergency bid in an effort to have the project completed before the next wet weather event and for the lowest cost possible under the circumstances; and

WHEREAS, pursuant to the Water Board’s procurement policy, the Executive Director has authority to let a contract in an emergency situation like the one described above; and

WHEREAS, the low bid for the emergency 12” combined sewer repair project adjacent to 2214 Whitney Avenue was submitted by J.R. Swanson Plumbing Co., Inc., at a total base bid item price of \$29,489.80; and

WHEREAS, on behalf of the Water Board, the Executive Director exercised his authority to let the contract and pursuant to the Water Board’s procurement policy it now is necessary for the Water Board to ratify the contract award and to authorize payment;

* CONTINUED ON NEXT PAGE *

NOW THEREFORE BE IT

RESOLVED, that the Niagara Falls Water Board hereby approves the contract with J.R. Swanson Plumbing Co., Inc., for the 12” combined sewer repair project adjacent to 2214 Whitney Avenue, at a total base bid item price of \$29,489.80.

Water Board Personnel Responsible for Implementation of this Resolution:
Executive Director

Water Board Budget Line or Capital Plan Item with Funds for this Resolution:
S-8 Sewer Infrastructure Projects-Miscellaneous

On March 28, 2022, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Board Member Asklar	[]	[]	[]	[]
Board Member Kimble	[]	[]	[]	[]
Board Member Larkin	[]	[]	[]	[]
Board Member Leffler	[]	[]	[]	[]
Chairman Forster	[]	[]	[]	[]

Signed By:

Vote Witnessed By:

Nicholas J. Forster, Chairman

Sean W. Costello, Secretary to Board



City of Niagara Falls, New York

P.O. Box 69, Niagara Falls, NY 14302-0069

ENGINEERING DEPARTMENT

March 8, 2022

Niagara Falls Water Board

Mayor Michael C. O'Laughlin
Niagara Falls Water Treatment Facility
5815 Buffalo Avenue
Niagara Falls, New York 14304

Attention: Dr. Abderrahman Zehraoui
Executive Director

Dr. Zehraoui:

Attached to this brief letter please find the standard City of Niagara Falls Bid Tabulation Summary Sheets for the following project:

EMERGENCY 12" DIA. COMBINED SEWER REPAIR PROJECT 2214 WHITNEY AVENUE

Arithmetical and typographical errors (if any) have been corrected and noted and the entire package is offered for your continued review, reference, and ultimate contract award. The verified and qualified low bidder for this project is:

J.R. SWANSON PLUMBING CO., INC.
413 103ND STREET
NIAGARA FALLS, NEW YORK 14304

at the total base bid item price of: **\$ 29,489.80**

Please contact me at your convenience if questions arise or additional clarification is deemed necessary.

Sincerely,

Robert Buzzelli
Civil Engineer III

attachments (1)

cc: file

**CONTRACT: EMERGENCY 12" DIA. COMBINED SEWER REPAIR PROJECT
(2214 WHITNEY AVENUE)**

BID OPENING: March 8, 2022

SHEET 01 OF 01

BID SECURITY: N.A.

#	BID ITEM	QTY.	UNIT			J.R. SWANSON PLBG CO., INC.		MARK CERRONE, INC.		4TH GENERATION CONSTRUCTION, INC.	
						PRICE	AMOUNT	PRICE	AMOUNT	PRICE	AMOUNT
1A	NEW 12" DIA. SDR 35 PVC SEWER PIPE	13	L.F.			1,180.00	15,340.00	1,875.00	24,375.00	1,500.00	19,500.00
1B	NEW 6" DIA. SDR 35 PVC SEWER PIPE	40	L.F.			60.00	2,400.00	230.00	9,200.00	80.00	3,200.00
2	PAVEMENT SAWCUTTING	120	L.F.			8.00	960.00	15.00	1,800.00	2.00	240.00
3	EXISTING MANHOLE ALTERATIONS	1	L.S.			850.00	850.00	1,680.00	1,680.00	3,000.00	3,000.00
4	SUBBASE COURSE TYPE 2 STONE (8" THK.)	15	S.Y.			65.00	975.00	52.00	780.00	50.00	750.00
5	PORTLAND CEMENT CONCRETE BASE COURSE TYPE F (6" THK.)	15	S.Y.			67.00	1,005.00	199.00	2,985.00	100.00	1,500.00
6	ASPHALT CONCRETE BINDER COURSE - TYPE 3 (2" THK.)	15	S.Y.			129.16	1,937.40	137.00	2,055.00	20.00	300.00
7	ASPHALT CONCRETE TOP COURSE - TYPE 7 (1-1/2" THK.)	15	S.Y.			124.00	1,860.00	132.00	1,980.00	20.00	300.00
8	TEMPORARY BYPASS PUMPING	N.I.C.	DAYS				0.00		0.00		0.00
9	MAINTENANCE AND PROTECTION OF TRAFFIC	1	L.S.			2,000.00	2,000.00	17,000.00	17,000.00	8,000.00	8,000.00
10	TEMPORARY PAVEMENT RESTORATION	15	S.Y.			144.16	2,162.40	42.00	630.00	40.00	600.00
11	MOBILIZATION	1	L.S.			0.00	0.00	2,450.00	2,450.00	1,400.00	1,400.00

★ - FIGURE ADJUSTED TO ARITHMETICALLY-CORRECT DOLLAR AMOUNT

\$29,489.80
1

\$64,935.00
3

\$38,790.00
2

**AUTHORIZING INTERLOCAL CONTRACT WITH
HOUSTON-GALVESTON AREA COUNCIL FOR COOPERATIVE PURCHASING**

WHEREAS, General Municipal Law Section 103(16) authorizes political subdivisions such as the Niagara Falls Water Board to purchase apparatus, materials, equipment, and supplies, and to contract for services related to the installation, maintenance, or repair of those items, through the use of contracts let by the United States or any agency thereof, any state, or any other political subdivision or district therein, provided the underlying contract has been made available for use by other governmental entities; and

WHEREAS, the authorized procurement by “piggybacking” on other government contracts has proven to be an efficient and cost-effective way for the Water Board to complete procurements without the expense and delay of preparing formal bid specifications; and

WHEREAS, one of several government entities making contracts available for “piggybacking” by other government entities is the Houston-Galveston Area Council, and to use that entity’s bids requires entering into an interlocal contract for cooperative purchasing; and

WHEREAS, there is no cost to the Water Board to enter into the interlocal agreement with the Houston-Galveston Area Council for cooperative purchasing;

* CONTINUED ON NEXT PAGE *

NOW THEREFORE BE IT

RESOLVED, that on behalf of the Niagara Falls Water Board, its General Counsel hereby is authorized to execute an interlocal contract for cooperative purchasing with the Houston-Galveston Area Council.

Water Board Personnel Responsible for Implementation of this Resolution:
General Counsel

Water Board Budget Line or Capital Plan Item with Funds for this Resolution:
Not applicable.

On March 28, 2022, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Board Member Asklar	[]	[]	[]	[]
Board Member Kimble	[]	[]	[]	[]
Board Member Larkin	[]	[]	[]	[]
Board Member Leffler	[]	[]	[]	[]
Chairman Forster	[]	[]	[]	[]

Signed By:

Vote Witnessed By:

Nicholas J. Forster, Chairman

Sean W. Costello, Secretary to Board



**INTERLOCAL CONTRACT
FOR COOPERATIVE PURCHASING**

ILC
No.: _____
Permanent Number assigned by H-GAC

THIS INTERLOCAL CONTRACT ("Contract"), made and entered into pursuant to the Texas Interlocal Cooperation Act, Chapter 791, Texas Government Code (the "Act"), by and between the Houston-Galveston Area Council, hereinafter referred to as "H-GAC," having its principal place of business at 3555 Timmons Lane, Suite 120, Houston, Texas 77027, and * _____, a local government, a state agency, or a non-profit corporation created and operated to provide one or more governmental functions and services, hereinafter referred to as "End User," having its principal place of business at * _____

WITNESSETH

WHEREAS, H-GAC is a regional planning commission and political subdivision of the State of Texas operating under Chapter 391, Texas Local Government Code; and

WHEREAS, pursuant to the Act, H-GAC is authorized to contract with eligible entities to perform governmental functions and services, including the purchase of goods and services; and

WHEREAS, in reliance on such authority, H-GAC has instituted a cooperative purchasing program under which it contracts with eligible entities under the Act; and

WHEREAS, End User has represented that it is an eligible entity under the Act, that its governing body has authorized this Contract on * _____, and that it desires to contract with H-GAC on the terms set forth below;

NOW, THEREFORE, H-GAC and the End User do hereby agree as follows:

ARTICLE 1: LEGAL AUTHORITY

The End User represents and warrants to H-GAC that (1) it is eligible to contract with H-GAC under the Act because it is one of the following: a local government, as defined in the Act (a county, a municipality, a special district, or other political subdivision of the State of Texas or any other state), or a combination of two or more of those entities, a state agency (an agency of the State of Texas as defined in Section 771.002 of the Texas Government Code, or a similar agency of another state), or a non-profit corporation created and operated to provide one or more governmental functions and services, and (2) it possesses adequate legal authority to enter into this Contract.

ARTICLE 2: APPLICABLE LAWS

H-GAC and the End User agree to conduct all activities under this Contract in accordance with all applicable rules, regulations, and ordinances and laws in effect or promulgated during the term of this Contract.

ARTICLE 3: WHOLE AGREEMENT

This Contract and any attachments, as provided herein, constitute the complete contract between the parties hereto, and supersede any and all oral and written agreements between the parties relating to matters herein.

ARTICLE 4: PERFORMANCE PERIOD

The period of this Contract shall be for the balance of the fiscal year of the End User, which began * _____ and ends * _____. This Contract shall thereafter automatically be renewed annually for each succeeding fiscal year, provided that such renewal shall not have the effect of extending the period in which the End User may make any payment due an H-GAC contractor beyond the fiscal year in which such obligation was incurred under this Contract.

ARTICLE 5: SCOPE OF SERVICES

The End User appoints H-GAC its true and lawful purchasing agent for the purchase of certain products and services through the H-GAC Cooperative Purchasing Program. End User will access the Program through HGACBuy.com and by submission of any duly executed purchase order, in the form prescribed by H-GAC to a contractor having a valid contract with H-GAC. All purchases hereunder shall be in accordance with specifications and contract terms and pricing established by H-GAC. Ownership (title) to products purchased through H-GAC shall transfer directly from the contractor to the End User.

(over)

ARTICLE 6: PAYMENTS

H-GAC will confirm each order and issue notice to contractor to proceed. Upon delivery of goods or services purchased, and presentation of a properly documented invoice, the End User shall promptly, and in any case within thirty (30) days, pay H-GAC's contractor the full amount of the invoice. All payments for goods or services will be made from current revenues available to the paying party. In no event shall H-GAC have any financial liability to the End User for any goods or services End User procures from an H-GAC contractor.

ARTICLE 7: CHANGES AND AMENDMENTS

This Contract may be amended only by a written amendment executed by both parties, except that any alterations, additions, or deletions to the terms of this Contract which are required by changes in Federal and State law or regulations are automatically incorporated into this Contract without written amendment hereto and shall become effective on the date designated by such law or regulation.

H-GAC reserves the right to make changes in the scope of products and services offered through the H-GAC Cooperative Purchasing Program to be performed hereunder.

ARTICLE 8: TERMINATION PROCEDURES

H-GAC or the End User may cancel this Contract at any time upon thirty (30) days written notice by certified mail to the other party to this Contract. The obligations of the End User, including its obligation to pay H-GAC's contractor for all costs incurred under this Contract prior to such notice shall survive such cancellation, as well as any other obligation incurred under this Contract, until performed or discharged by the End User.

ARTICLE 9: SEVERABILITY

All parties agree that should any provision of this Contract be determined to be invalid or unenforceable, such determination shall not affect any other term of this Contract, which shall continue in full force and effect.

ARTICLE 10: FORCE MAJEURE

To the extent that either party to this Contract shall be wholly or partially prevented from the performance within the term specified of any obligation or duty placed on such party by reason of or through strikes, stoppage of labor, riot, fire, flood, acts of war, insurrection, accident, order of any court, act of God, or specific cause reasonably beyond the party's control and not attributable to its neglect or nonfeasance, in such event, the time for the performance of such obligation or duty shall be suspended until such disability to perform is removed; provided, however, force majeure shall not excuse an obligation solely to pay funds. Determination of force majeure shall rest solely with H-GAC.

ARTICLE 11: VENUE

Disputes between procuring party and Vendor are to be resolved in accord with the law and venue rules of the State of purchase.

THIS INSTRUMENT HAS BEEN EXECUTED BY THE PARTIES HERETO AS FOLLOWS:

* _____
Name of End User (local government, agency, or non-profit corporation)

* _____
Mailing Address

* _____
City State ZIP Code

*By: _____
Signature of chief elected or appointed official

* _____
Typed Name & Title of Signatory

* _____
Date

Houston-Galveston Area Council
3555 Timmons Lane, Suite 120, Houston, TX 77027

By: _____
Executive Director

Date: _____

**Denotes required fields*

rev. 4/18

END USER DATA

Please sign and return the Interlocal Contract, along with this completed form, to H-GAC by emailing it to cpcontractfax@h-gac.com or by faxing it to **713-993-2424**. The contract may also be mailed to:

H-GAC Cooperative Purchasing Program
P.O. Box 22777, Houston, TX 77227-2777

Name of End User Agency: _____ County Name: _____
(Municipality/County/District/etc.)

Mailing Address: _____
(Street Address/P.O. Box) (City) (State) (ZIP Code)

Main Telephone Number: _____ FAX Number: _____

Physical Address: _____
(Street Address, if different from mailing address) (City) (State) (ZIP Code)

Web Site Address: _____

Official Contact: _____ Title: _____
(Point of Contact for HGACBuy Interlocal Contract) Ph No: _____

Mailing Address: _____ Fx No. : _____
(Street Address/P.O. Box) E-Mail Address: _____

(City) (State) (ZIP Code)

Authorized Official: _____ Title: _____
(Mayor/City Manager/Executive Director/etc.) Ph No.: _____

Mailing Address: _____ Fx No. _____
(Street Address/P.O. Box) E-Mail Address: _____

(City) (State) (ZIP Code)

Official Contact: _____ Title: _____
(Purchasing Agent/Auditor etc.) Ph No.: _____

Mailing Address: _____ Fx No. : _____
(Street Address/P.O. Box) E-Mail Address: _____

(City) (State) (ZIP Code)

Official Contact: _____ Title: _____
(Public Works Director/Police Chief etc.) Ph No.: _____

Mailing Address: _____ Fx No. : _____
(Street Address/P.O. Box) E-Mail Address: _____

(City) (State) (ZIP Code)

Official Contact: _____ Title: _____
(EMS Director/Fire Chief etc.) Ph No.: _____

Mailing Address: _____ Fx No. : _____
(Street Address/P.O. Box) E-Mail Address: _____

(City) (State) (ZIP Code)

* denotes required fields

**AUTHORIZING PROCUREMENT OF GODWIN PUMPS
FOR SEWER BYPASS PUMPING**

WHEREAS, the Niagara Falls Water Board outside maintenance department utilizes several six-inch trailer-mounted Godwin brand diesel pumps for sewer bypass pumping, and there is an existing inventory of hoses, parts, and operation and maintenance experience with those pumps; and

WHEREAS, Water Board staff have determined it is necessary to procure two new six-inch pumps in order reliably to meet sewer bypass pumping needs, and recommend procurement of Godwin brand pumps to take advantage of existing parts, accessories, and staff experience; and

WHEREAS, Xylem Dewatering Solutions, Inc. d/b/a Godwin Pumps is the sole provider and sole manufacturer of Godwin pumps, and the desired six-inch pumps further are available for procurement from that Firm by “piggybacking” pursuant to General Municipal Law Section 103(16) on a contract let by the Houston-Galveston Area Council;

* CONTINUED ON NEXT PAGE *

NOW THEREFORE BE IT

RESOLVED, that on behalf of the Niagara Falls Water Board, its Executive Director hereby is authorized to procure two six-inch diesel pumps with hoses from Xylem Dewatering Solutions, Inc., for \$26,594 plus applicable freight, per that Firm’s quotation No. 104018956 dated February 24, 2022.

Water Board Personnel Responsible for Implementation of this Resolution:
Executive Director

Water Board Budget Line or Capital Plan Item with Funds for this Resolution:
S-8 Sewer Infrastructure Projects-Miscellaneous

On March 28, 2022, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Board Member Asklar	[]	[]	[]	[]
Board Member Kimble	[]	[]	[]	[]
Board Member Larkin	[]	[]	[]	[]
Board Member Leffler	[]	[]	[]	[]
Chairman Forster	[]	[]	[]	[]

Signed By:

Vote Witnessed By:

Nicholas J. Forster, Chairman

Sean W. Costello, Secretary to Board

SALE QUOTATION

ITEM	QTY	DESCRIPTION	UNIT PRICE	SALE TOTAL
A	1	Dri-Prime CD150M Diesel Pump <ul style="list-style-type: none"> • 6" 150# Flange Suction and Discharge • John Deere 4045D Diesel Engine • GP60 highway trailer, 60 gal fuel tank • Fleet# D-60853 	\$ 9,750.00	\$ 9,750.00
B	1	Dri-Prime CD150M HI Diesel Pump <ul style="list-style-type: none"> • 6" 150# Flange Suction and Discharge • John Deere 4045T280-T3 Diesel Engine • GP60 highway trailer, 60 gal fuel tank • Fleet# D-62585 	15,250.00	15,250.00
C	2	6" x 20' Black Water Suction Hose with Godwin QD Fittings	459.00	918.00
D	2	6" x 20' Black Water Suction Hose with Godwin QD Fittings	338.00	676.00
<p>Our current delivery lead-times associated with this Quotation are best estimates at this time. Due to the outbreak of the COVID-19 virus pandemic and its global effects on commerce, supply chain, and logistics, these lead-times are an estimate only and not a commitment. Xylem is and will continue to use all commercially reasonable efforts to minimize any delivery delay impacts.</p>				
NET SALE TOTAL				\$ 26,594.00

Please note all sale pricing is in U.S. Dollars. The price does not include freight, export boxing, duties, taxes, or any other items not specifically mentioned.

This pricing information is for internal use only. We ask that these items and terms be kept confidential. All applicable tax and freight charges will be added to invoices. All quotations are subject to credit approval. All quotations are valid for 30 days. All prices quoted in US dollars.



8039 Oak Orchard Rd.
Batavia, NY 14020
Tel: 585.344.3156
Fax: 585.344.3158
www.godwinpumps.com

February 25, 2022

To: Mike Eagler
Company: Niagara Falls Water Board
Phone: 716-255-2039

RE: Godwin Pumps a Xylem Brand

Mr. Eagler

Xylem Dewatering Solutions, Inc. DBA Godwin Pumps® is the sole provider and sole manufacturer of the Godwin Dri-Prime line of pumps, Sub-Prime line of electric pumps, Wet-Prime line of pumps and Heidra line of hydraulic pumps. As with sales and rentals we are the sole provider of parts of the Godwin Pumps Equipment and sole source of maintaining such named equipment.

These units are utilized throughout the world in construction dewatering, emergency flood response, mining and quarrying, drinking water supply, and wastewater bypasses in municipal, industrial, and environmental markets.

Godwin Pumps services The State of New York from (3) locations that have 24 hour service, full inventory, pump/engine mechanics, & service technicians:

8039 Oak Orchard Road, Batavia, NY 14020

145 Philo Road West, Elmira, NY 14903

1373 Indian Fields Road, Feura Bush, NY12067

All facilities are also directly supported by Godwin Pumps corporate facility located at One Floodgate Road in Bridgeport, New Jersey, 08014.

Respectfully,

Robert J LeFevre

Robert J. LeFevre
Outside Technical Sales Representative
Xylem Dewatering Solutions
(M) 585-370-8538
robert.lefevre@xylem.com

**AUTHORIZING DISPOSAL OF OBSOLETE
WWTP OPERATIONS CONTROL PANEL CABINETS**

WHEREAS, the Niagara Falls Water Board is engaged in substantial projects to rehabilitate its wastewater treatment plant (“WWTP”), and one project that is underway requires demolition and disposal of defunct, vintage control panel cabinets in the WWTP operations control room; and

WHEREAS, these control panel cabinets have been obsolete and non-functional for years because the processes they control have been computerized and now are controlled from SCADA panels, but the control panel cabinets hitherto have been left in place instead of demolished as until recent projects there was no need for the space they occupied; and

WHEREAS, these control panel cabinets have nominal scrap value but because of their unique array of buttons, switches, gauges, and indicator lights, they possess some historical or aesthetic value; and

WHEREAS, the Water Board has no appropriate place or means of using or displaying the obsolete control panel cabinets, but rather than seeing these historic control panel cabinets simply thrown in a scrap pile, a Water Board employee identified a local film production company, Pro Creation Movie Production, that can make use of these cabinets for movie set purposes; and

WHEREAS, the obsolete control panel cabinets have minimal scrap value while disposing of them by transferring them to a local film production company would be consistent with other state and local efforts to provide support for the local film production industry; and

WHEREAS, Pro Creation Movie Production shall bear all costs of hauling away the obsolete control panel cabinets; and

WHEREAS, General Counsel has reviewed this proposed property disposal with local representatives of the NYS Comptroller’s Office who did not raise any concerns regarding this surplus property disposal provided it properly is documented and authorized by the Board;

* CONTINUED ON NEXT PAGE *

NOW THEREFORE BE IT

RESOLVED, that the Niagara Falls Water Board hereby declares the obsolete control panel cabinets being removed from the wastewater treatment plant control room to be surplus property and authorizes their disposal to Pro Creation Movie Production, provided that Firm bears all expenses of hauling the cabinets from Water Board property.

Water Board Personnel Responsible for Implementation of this Resolution:
Executive Director

Water Board Budget Line or Capital Plan Item with Funds for this Resolution:
Not applicable.

On March 28, 2022, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Board Member Asklar	[]	[]	[]	[]
Board Member Kimble	[]	[]	[]	[]
Board Member Larkin	[]	[]	[]	[]
Board Member Leffler	[]	[]	[]	[]
Chairman Forster	[]	[]	[]	[]

Signed By:

Vote Witnessed By:

Nicholas J. Forster, Chairman

Sean W. Costello, Secretary to Board

From: Eric Smith
Sent: Wednesday, March 16, 2022 1:48 PM
To: Abderrahman Zehraoui; Sean Costello
Subject: Ops control cabinets

Dr. Zehraoui and Sean

As you know we are demolishing the old black control panels in the operators control room. Jim Joyce has reached out to David Butler the owner of Pro Creation Movie Production which is a production studio located in Buffalo NY to see if they would be interested in them to be used as movie props and they would love to have them. Can we please have this put on the board agenda to see if we can have it approved to donate them to be repurposed instead of ending up in the scrape yard. Thanks for your time and consideration in this matter.

Eric Smith
Niagara Falls Water Board
Maintenance Resource and Planning Coordinator
1200 Buffalo Ave
Niagara Falls, NY 14304
(716)283-9770 x 1790
Cell (716)417-0295

From: Dave Jaros <djaros@CPLteam.com>
Sent: Friday, March 11, 2022 8:39 AM
To: Abderrahman Zehraoui; Erika Schroeder; Sean Costello; Michael Eagler
Cc: forsternick@yahoo.com; 'Johnson, David'
Subject: NFWB - AMI Updates

Good morning everyone - The Chairman would like this added to the agenda for the Monday, March 21st work session. Please let Dave Johnson know if you want him to attend virtually. Thanks Dave



Dave Jaros
Direct: 716.510.5717
ARCHITECTURE. ENGINEERING. PLANNING.
CPLteam.com

From: Johnson, David <djohnson@neptunetg.com>
Sent: Thursday, March 10, 2022 8:33 AM
To: Dave Jaros <djaros@cplteam.com>
Cc: Bill Wright <bwright@NFWB.org>
Subject: NFWB Updates

CAUTION: This email originated from outside of the organization. Only open attachments and click links if you recognize the sender and are expecting this type of content. -CPL Helpdesk

Hello Dave,

Wanted to provide a status update on items we are working on:

Neptune AMI System

A revised propagation study with additional asset locations recently provided by NFWB is being developed and will be complete by 3/15. This study will show coverage area (ie: 98% of services) with gateway collectors and provide an option for FirstNet cellular backfill

The Ti Sales Quoted Pricing is being revised to breakout material, labor, software and project management. Should have a revised quote by 3/18 (plan to update quote with new prop study results)

Neptune will have the customer portal (My 360) released by Q4 2022. The cost is estimated to be \$1/meter service location

Large Meter Testing

No new updates to report – will be in contact with B Wright and B Reid to confirm their test plan once the weather permits.

Regards,
Dave

David E. Johnson
Territory Manager Upstate NY
Mobile 585-315-3287 Web www.neptunetg.com