

105-1

Energy Services Cost Savings Analysis

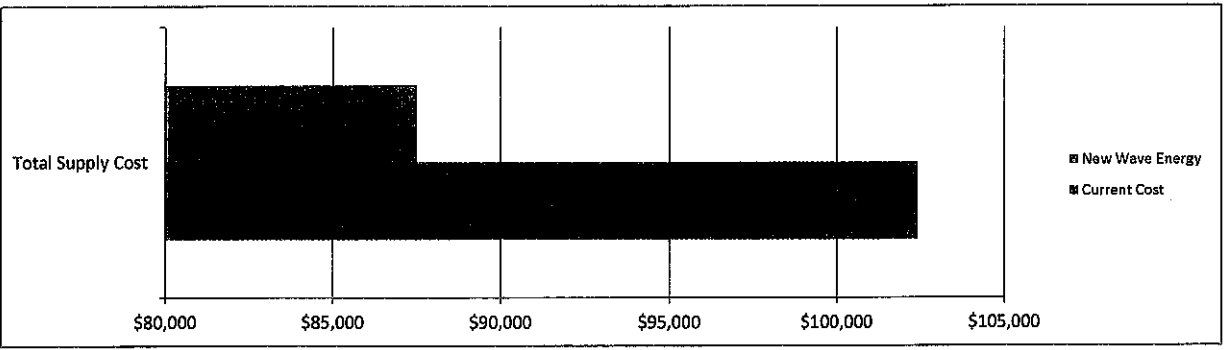


Prepared For: **Town of Aurora**
 Supervisor Jolene M. Je e **5 S Grove Street**
East Aurora, NY

Date: November 15, 2012

Address	Account #'s	Annual Usage (kWh)	Current Utility Rates (\$/kWh)	Our Rates (\$/kWh)	Current Supply Cost	Our Supply Cost
Electric: NYSEG						
	<i>See Addendum A</i>	1,791,630	0.047606	0.03996842	\$85,050.15	\$71,455.62
	<i>(18 Accounts)</i>					
Total		1,791,630	0.047606	0.03996842	\$85,050.15	\$71,455.62
Annual Electric Savings						\$13,594.53
Natural Gas: National Fuel						
	<i>See Addendum A</i>	33,760	0.514689833	0.475322	\$17,375.93	\$16,046.87
	<i>(9 Accounts)</i>					
Total						
Annual Natural Gas Savings						\$1,329.06

Total Estimated Annual Savings						\$14,923.59
Total Estimated Annual Savings (%)						15%

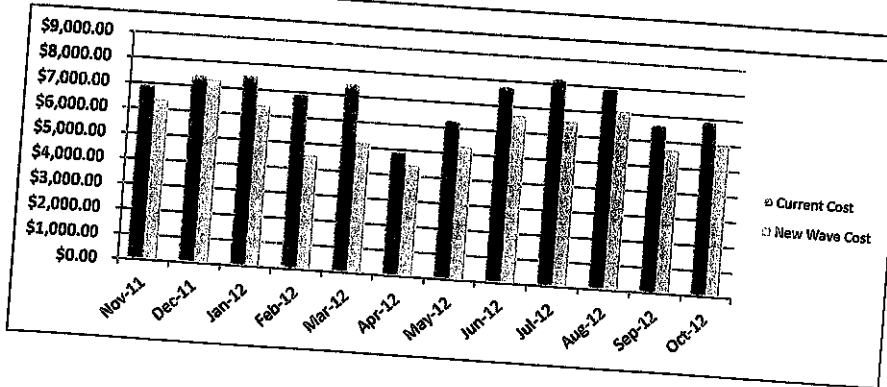
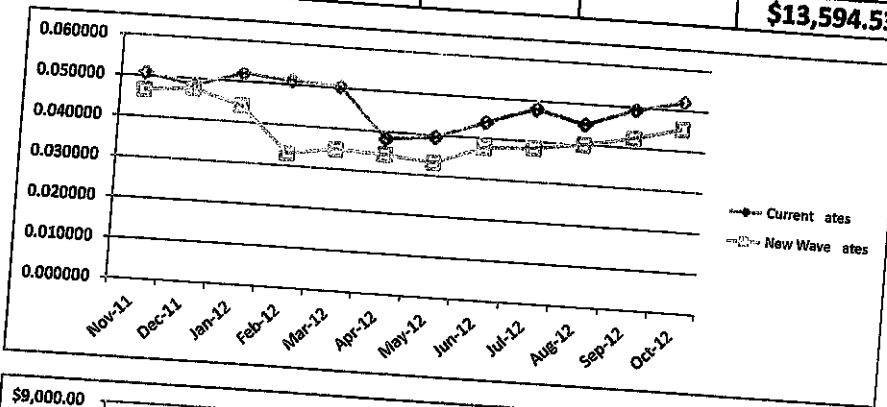




TOWN OF AURORA 2012 ELECTRICITY SAVINGS

Month	Usage (kWh)	Current Rates (\$/kWh)	Our Rates (NY-50 -0005) (\$/kWh)	Current Costs	Our Costs
Oct 12	131,766	0.052160	0.045551		
Sep 12	133,829	0.049570	0.042550	\$6,872.91	\$6,002.07
Aug 12	176,752	0.045150	0.040120	\$6,633.90	\$5,694.42
Jul 12	170,208	0.048160	0.038490	\$7,980.35	\$7,091.29
Jun 12	175,666	0.044250	0.037890	\$8,197.22	\$6,551.31
May 12	158,237	0.039780	0.033410	\$7,773.22	\$6,655.98
Apr 12	127,627	0.038520	0.034590	\$6,294.67	\$5,286.70
Mar 12	147,914	0.050590	0.035090	\$4,916.19	\$4,414.62
Feb 12	136,427	0.051200	0.033250	\$7,482.97	\$5,190.30
Jan 12	144,397	0.052230	0.044190	\$6,985.06	\$4,536.20
Dec 11	152,577	0.048640	0.047710	\$7,541.86	\$6,380.90
Nov 11	136,220	0.051024	0.046780	\$7,421.35	\$7,279.45
Totals	1,791,630	0.047606	0.03996842	\$85,050.15	\$71,455.62

Total Savings **\$13,594.53**



WS-2

§116-36 MOBILE HOMES

A.

Except as provided in § 116-37, no habitable vehicle or mobile home shall be stored or used in any district as a temporary or permanent dwelling or for any trade or occupation, whether or not its wheels have been removed and whether or not it has been placed upon a foundation, except under the following conditions:

(1)

It shall be more than 150 feet from each street line and on a lot owned in fee by the occupant of such vehicle or mobile home.

(2)

Not more than one such vehicle or mobile home shall be located on any lot or parcel of land.

(3)

Such vehicle or mobile home shall not be stored, used or occupied for more than one year.

(4)

A permit therefore shall have been granted by the Inspector for not more than one year. The Board of Appeals may extend such period of occupancy and use for not more than six months on any single application therefore.

B.

None of the foregoing provisions shall be construed to prohibit storage of one recreation vehicle, travel or camping trailer, ***in the rear of the lot, (*Delete)** upon which a dwelling has been lawfully erected or in an enclosed permanent building on such lot, provided that such trailer is owned by the occupant of such premises and, while so stored, is not used or occupied for sleeping or dwelling purposes and is not connected with electric, sewer, water or other utilities. ***and further provided that the person so storing such trailer shall notify the Town Clerk, at his office, within 30 days after the commencement of such storage and shall permit inspection of such trailer by any officer or agent of the Town at all reasonable times. (*Delete)**

(1)

Add:

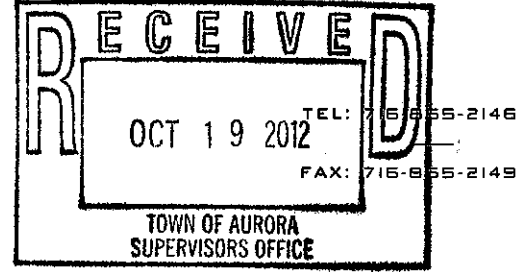
(1) Prohibited Storage of an RV, camping, or travel trailer is as follows:

- a. Within 10 feet of any side yard lot line
- b. Within 50' feet of the road right-of-way.
- c. Within 50' of any rear yard
- d. Within 45 feet of any side street on a corner lot.

THE MARGARET L. WENDT FOUNDATION

40 FOUNTAIN PLAZA
SUITE 277
BUFFALO, NEW YORK 14202-2220

WS-3



THOMAS D. LUNT
ROBERT J. KRESSE
JANET L. DAY
—
TRUSTEES

October 17, 2012

Jolene M. Jeffe
Supervisor
Town of Aurora
5 South Grove Street
East Aurora, NY 14052

Re: 5 South Grove Street

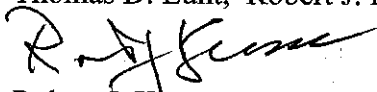
Dear Ms. Jeffe:

This will acknowledge receipt of your letter dated September 4, 2012, informing the Trustees that the Aurora Town Board plans to vacate the Town Hall building by December 31, 2012 and cancel insurance on the building structure at year end. You also requested continued use of the vault storage area in the basement for records storage until the Town has completed the next phase of their project for long-term storage and other yet undefined continued uses. None of this should create problems but needs to be incorporated into a Formal Agreement. Please submit a draft of a proposed Agreement detailing such uses and the responsibilities of the Town and Foundation, pending the final removal of the Town and all its properties and interest in the buildings. Please reply to the undersigned in this regard.

In the meantime it will be necessary for Martha Augat, Innkeeper at The Roycroft Inn, to have access to the various spaces in the Chapel (Town Hall) that we expect to use in the foreseeable future. In the meantime, we ask that you provide Martha with keys to appropriate areas at her request. I look forward to your early reply.

Please do not hesitate to contact me if you have any questions.

Very truly yours,
Thomas D. Lunt, Robert J. Kresse, Janet L. Day, Trustees


Robert J. Kresse
Secretary

RJK/mh

From: Smith, Bryan [<mailto:btsmith@croworld.com>]
Sent: Wednesday, November 07, 2012 3:21 PM
To: Jolene Jeffe; Martha Librock
Subject: FW: 1695,1685,1659 Davis Road

WS-4

Jolene and Martha – can you please place on the next Work Session Agenda “Water Services to 1659, 1685 and 1695 Davis Road”.

A synopsis of the issue:

These 3 houses currently get water from a single service tap on Old Glenwood Road and a single service line that runs behind (to the W) the houses. It appears that the houses connected received water from this source before the Davis Road waterline was installed as part of WD 10 in the early 1990s. When District 10 was built, all houses on Davis Road were connected to the new water main – except these 3, who already had water.

The issue is that this past summer, these houses experienced low water pressure, apparently because all 3 were using water on the single small-diameter service line concurrently. The fix to the situation is to have each home reconnect to the newer line on Davis individually – however, the homeowners would be required to pay ECWA a Tap Fee of ~\$2000 each, plus the cost to install their own service line on their property – pretty pricey. What I have discussed with ECWA is the possibility that the Water District could pick up the \$2000 tap fee if each homeowner is willing to pay the cost of their own service line. This is justifiable – since if they had connected at the time of Davis Road waterline construction, the cost would have been borne by the District as part of the project cost.

Of consideration – if just one of the customers takes this option, the other 2 might be able to survive on the current service line – if 2 do, certainly the last one remaining would be fine. Regulations require service to be on frontage – which means all 3 technically should be connected on Davis – but....

We can discuss further at the work session.

Thanks,
Bryan

Bryan Smith, P.E.
CRA Infrastructure & Engineering, Inc. /
Conestoga-Rovers & Associates (CRA)
285 Delaware Avenue, Suite 500
Buffalo, New York 14202

Toll Free: 800-724-4414
Phone: 716-856-2142
Fax: 716-856-2160
Email: bsmith@CRAworld.com

Drescher & Malecki LLP
3083 William Street, Suite 5
Cheektowaga, New York 14227
Telephone: 716.565.2299
Fax: 716-565-2201

WS-7



Certified Public Accountants

November 12, 2012

Honorable Jolene M. Jeffe,
Supervisor
Town of Aurora, New York
The Southside Municipal Center
300 Gleed Avenue
East Aurora, NY 14052-2983

Dear Supervisor Jeffe,

This letter is to confirm and specify the terms of our engagement and to clarify the nature and extent of the services we will provide to the Town of Aurora, New York (the "Town").

We will audit the statement of contract revenues and expenditures of the Majors Park (Pathway) project pursuant to NYS contract number C540115 and NYS grant project number EPF 540115. Also, the document we submit to you will include the following supplemental schedules:

- Schedule of project expenditures by vendor
- Schedule of revenues by source

The above mentioned schedules are for the purpose of additional analysis and are not a required part of the financial statement. Such information will be subjected to the auditing procedures applied in the audit of the financial statement.

Drescher & Malecki LLP ("D&M") is pleased to serve as independent accountants and auditors for the Town. While auditing and reporting on the Town's statement of contract revenues and expenditures of the Majors Park (Pathway) project pursuant to NYS contract number C540115 and NYS grant project number EPF 540115, is the service that we are to provide under this engagement letter, we would also be pleased to assist the Town with issues as they arise throughout the year. Hence, we hope that the Town will call on us whenever management believes we can be of assistance.

Thomas P. Malecki will serve as engagement partner on our audit of the Grant statements. He is responsible for supervising the engagement and signing the audit report.

This letter sets forth our understanding of the terms and objectives of our engagement, the nature and scope of the services we will provide, and the related fee arrangements.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm as Appendix A for your consideration and files.

Audit of Financial Statements

We will audit the Town's statement of contract revenues and expenditures of the Majors Park (Pathway) project pursuant to NYS contract number C540115 and NYS grant project number EPF 540115. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America (hereinafter referred to as "generally accepted auditing standards"); and, standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

The aforementioned generally accepted auditing standards require that we plan and perform our audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. Accordingly, a material misstatement may remain undetected. Also, an audit is not designed to detect error or fraud that is immaterial to the financial statements. We will inform you on all matters of fraud that come to our attention. We will also inform you of illegal acts that come to our attention.

An audit includes obtaining an understanding of internal control, sufficient to plan the audit and to determine the nature, timing, and extent of audit procedures to be performed. An audit is not designed to provide assurance on internal control or to identify reportable conditions. However, we are responsible for ensuring that you are aware of any reportable conditions which come to our attention.

As part of our audit, we will consider the Town's internal control and assess control risk, as required by generally accepted auditing standards and *Government Auditing Standards*, for the purpose of establishing a basis for determining the nature, timing and extent of auditing procedures necessary for expressing an opinion on the financial statements, and not to provide assurance on the Town's internal control or to identify reportable conditions.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Our auditing procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will make audit inquiries and request written responses from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

The objective of our audit is (1) the expression of an opinion on the fairness of the presentation of the Town's statement of contract revenues and expenditures of the Majors Park (Pathway) project pursuant to NYS contract number C540115 and NYS grant project number EPF 540115 in conformity with accounting principles generally accepted in the United States of America (hereinafter referred to as "generally accepted accounting principles"), in all material respects, (2) reporting on the internal control relevant to an audit of the financial statements, (3) reporting on the Town's compliance with laws and regulations, which could have a material effect on the financial statements.

The report on our understanding of the Town's internal control and the assessment of control risk made as part of the Town's financial statement audit will include (1) the scope of our work in obtaining an understanding of the Town's internal control and in assessing the control risk, and (2) the reportable conditions, including the identification of material weaknesses identified as a result of our work in understanding and assessing the control risk. In addition, we will render a report on illegal acts, as required, depending on the results of our audit procedures.

Our ability to express an opinion and the wording of our opinion will, of course, be dependent on the facts and circumstances at the date of our report. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or decline to issue a report as a result of this engagement. If we are unable to complete our audit or if our auditors' report requires modification, the reasons will be discussed with the Town Board members and Town management.

We understand that our reports on the Town's internal control, as part of the financial statement audit and on compliance with laws and regulations, are intended for the information of the management, and others within the Town.

The Town Board's Responsibility

The Town's Board (the "Board") is responsible for informing us of its views about the risk of fraud within the Town and its knowledge of any fraud or suspected fraud affecting the Town.

Management's Responsibility

The financial statements are the responsibility of the Town's management. Encompassed in that responsibility, among other things, is the establishment and maintenance of effective internal control over financial reporting, the establishment and maintenance of proper accounting records, the selection of appropriate accounting principles, the safeguarding of assets, identifying and ensuring compliance with relevant laws and regulations and informing us of any known material violations of such laws or regulations, making appropriate accounting estimates, adjusting the financial statements to correct material misstatements, and making all financial records and related information available to us.

Additionally, management is responsible for the design and implementation of programs and controls to prevent and detect fraud and for informing us about all known or suspected fraud affecting the Town involving, (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Management is also responsible for informing us of its knowledge of any allegations of fraud or suspected fraud affecting the Town received in communications from employees, former employees, analysts, regulators, short sellers, or others.

We will make specific inquiries of the Town's management about the representations embodied in the financial statements. As part of our audit procedures, we will request that management provide us with a representation letter acknowledging management's responsibility for the preparation of the financial statements and affirming management's belief that the effects of any uncorrected financial statement misstatements aggregated by us during the current audit engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. We will also request that management confirm certain representations made to us during our audit. The responses to those inquiries and related written representations of management required by generally accepted auditing standards

are part of the evidential matter that we will rely on as auditors in forming our opinion on the Town's financial statements. Because of the importance of management's representations, the Town agrees to release and indemnify D&M and its personnel from all claims, liabilities, and expenses relating to our services under this engagement letter attributable to any misrepresentation by management.

If the Town intends to publish or otherwise reproduce in any document, our report on the Town's financial statements, or otherwise make reference to our firm in a document that contains other information in addition to the audited financial statements, you agree to provide us with a draft of the document to read and obtain our approval for the inclusion or incorporation by reference of our report, or the reference to D&M, in such document before the document is printed and distributed. The inclusion or incorporation by reference of our report in any such document would constitute the reissuance of our report. The Town also agrees that its management will notify us and obtain our approval prior to including our report on an electronic site.

Our engagement to perform the services described above does not constitute our agreement to be associated with any such documents published or reproduced by or on behalf of the Town. Any request by the Town to reissue our report, to consent to its inclusion on an electronic site will be considered based on the facts and circumstances existing at the time of such request. The estimated fees outlined herein do not include any services that would need to be performed in connection with any such request; fees for such services (and their scope) would be subject to our mutual agreement at such time as we are engaged to perform the services.

Other Communications Arising from the Audit

In connection with the planning and the performance of our audit, generally accepted auditing standards and *Government Auditing Standards* require that certain matters be communicated to the Town Board. We will report directly to the Town Board any fraud of which we become aware that involves senior management, and any fraud (whether caused by senior management or other employees) of which we become aware that causes a material misstatement of the financial statements. We will report to senior management any fraud perpetrated by lower level employees of which we become aware that does not cause a material misstatement of the financial statements; however, we will not report such matters directly to the Town Board, unless otherwise directed by the Town Board.

We will inform the appropriate level of management of the Town and determine that the Town Board is adequately informed with respect to illegal acts that have been detected or have otherwise come to our attention in the course of our audit, unless the illegal act is clearly inconsequential.

If, after determining that the Town Board has been adequately informed of an illegal act that has been detected or which has otherwise come to our attention in the course of our audit, we conclude that (1) the illegal act has a material effect on the financial statements; (2) senior management has not taken, and the Town Board has not caused senior management to take, timely and appropriate remedial actions with respect to the illegal act; and (3) the failure to take appropriate remedial actions is likely to result in a departure from the standard auditors' report or warrant our resignation from the audit engagement, we will directly report our conclusions to the Town Board and take such actions as are required by state or federal law to report such matters to funding agencies and appropriate legal authorities.

We will also report directly to the Town Board and the Town's management matters coming to our attention during the course of our audit that we believe are reportable conditions. Reportable conditions are significant deficiencies in the design or operation of internal control that could adversely affect the Town's ability to initiate, record, process, and report financial data consistent with assertions of management in the financial statements. In addition, we will communicate to the Town Board, or determine that the Town Board is informed, about certain other matters related to the conduct of our audit.

We may also have other comments for the Town Board and the Town's management on matters we have observed and possible ways to improve the efficiency of the Town's operations or other recommendations concerning internal control.

Access to Working Papers by Regulators

In accordance with the requirements of *Government Auditing Standards*, we are required to provide access to our working papers and photocopies thereof to a federal agency or the Comptroller General of the United States upon their request for their regulatory oversight purposes. If such a request is made, we will inform you prior to providing such access. The working papers for this engagement are the property of D&M and constitute confidential information. Access to the requested working papers will be provided to representatives of the United States General Accounting Office or other appropriate government audit staffs under the supervision of D&M audit personnel and at a location designated by our firm. If photocopies are requested, we will mark all information confidential and maintain control over the duplication of all information. All professional and administrative services relating to such access (including photocopying) will be charged as an additional expense to the engagement. The working papers relating to this audit will be retained by us for a minimum of three years from the date of the reports issued, or such longer periods as may be required to satisfy legal and administrative requirements.

Audit Timetable

We will plan the performance of our audit in accordance with the following estimated timetable:

	<u>Begin</u>	<u>Targeted for Completion</u>
Audit Performance Schedule:		
Planning audit procedures	November 13	November 16
Audit procedures	November 13	November 16
Audit Committee Communications:		
Review drafts with management		Mid December
Report on audit (including communications to the Town Board)		Mid December
Reportable conditions, if any		Mid December
Other management comments		Mid December

Assistance to be supplied by the Town's personnel, including preparation of schedules and analyses of accounts, is described in the fee section. Timely completion of the Town's work will facilitate the completion of our audit by the targeted completion dates. We will notify you

promptly of any circumstances we encounter that could significantly change the targeted completion dates.

Other Services

In addition to the services described above, based on information provided by the Town, we will also:

- Assist the Town in compiling a statement of contract revenues and expenditures of the Majors Park (Pathway) project pursuant to NYS contract number C540115 and NYS grant project number EPF 540115.

In conjunction with the above mentioned nonattest services the Town agrees to perform the following functions:

- Make all management decisions and perform all management functions.
- Designate Nicole Serra, Assistant to the Supervisor, and Jolene Jeffe, Supervisor, whom we believe have suitable skill, knowledge and/or experience, to oversee these services.
- Evaluate the adequacy and results of the services performed.
- Accept responsibility for the results of the services.

D&M will not perform management functions or make management decisions on behalf of the Town. However, we will provide advice and recommendations to assist management in performing its functions and making decisions. D&M will perform nonattest services in accordance with applicable professional standards issued by the American Institute of Certified Public Accountants.

Fees

Our fees will be billed as work progresses and are based on the following per diem rates: Partner \$125/hour; Supervisor \$100/hour; Staff \$75/hour. We estimate our fees for the aforementioned audit services will not exceed \$2,500, inclusive of expenses. The estimate of our fees is based on the assumption that all reimbursement requests and all support relating to those requests as well as the project contracts and any amendments will be available. Should we be requested to compile the aforementioned records, our not to exceed fee increases to \$5,500.

* * * * *