



**AGENDA
TOWN OF LEWISBORO
TOWN BOARD WORK SESSION
APRIL 6, 2015
TOWN HOUSE
7:30 P.M.**

I. PUBLIC COMMENT PERIOD

II. CONSENT AGENDA

- 1. Approval of Minutes March 23, 2015**
- 2. Monthly Reports – March 2015**
 - i. Building Department**
 - ii. Planning Board**
 - iii. Police Department**

III. NEW BUSINESS

- 1. Resolution to authorize line transfers within highway budget to pay for costs of unusually harsh winter**
- 2. Resolution to authorize Supervisor to sign agreement with the East of Hudson Watershed Corporation for reimbursement of stormwater retrofit expenses for Mead Street project**
- 3. Submission to Westchester County of Town's Efficiency and Shared Service Plan**
- 4. Resolution to authorize Supervisor to accept quotation of \$7,000 for Russell Reid to service and replace stormfilters at Lake Kitchawan to be paid out of BAN for East of Hudson Grant Matching Funds**
- 5. Resolution to authorize Supervisor to sign agreement with O'Connor Davies for audit services to the Town for 2014, 2015, 2016 with an option for 2017 and 2018**
- 6. Discussion of fees to renew Building Permits and Certificates of Occupancy in multi-family developments**
- 7. Resolution authorizing Supervisor to sign letter of comfort to Planning Board to enable the Lewisboro Library to obtain a Certificate of Occupancy prior to April 17 and without completing the proposed plantings around the building until May 2015 weather permitting**

8. **Resolution to authorize the ALS Tri-State Bicycle Tour to use the Town Park as a rest stop for their 13 Annual ALS TDI Tri-State Trek on Sunday, June 28, 2015**

IV. OLD BUSINESS

1. **Discussion of zoning amendment to allow multi-family housing in all non-residential districts**

V. APPROVAL OF CLAIMS

VI. POLLING OF THE BOARD

VII. ANNOUNCEMENTS

Town Board Meeting on Monday, April 20, 2015 at 7:30 p.m. at the Town House, 11 Main Street, South Salem, NY

VIII. MOTION TO GO INTO EXECUTIVE SESSION

Items submitted for inclusion on the agenda for regular Town Board Meetings must be received by the Supervisor's Office by noon on the Thursday preceding the meeting. Items of significant importance may be added if deemed necessary by the Town Board or Supervisor.

Town Board Meetings Accessibility: The Town of Lewisboro is committed to providing equal access to all its facilities, services and activities to the fullest extent possible. The Town House, Cyrus Russell Community House, Onatru Farmhouse, and the Town Offices at Orchard Square are accessible to persons with physical handicaps. If anyone who wishes to attend any meeting of the Town Board has special needs, please contact the Supervisor's Office (763-3151) at least one week before any scheduled meeting, and we will try to accommodate whenever possible.

A meeting of the Town Board of the Town of Lewisboro, Westchester County, New York, was held on Monday, March 23, 2015, at 7:30 p.m. at the Town House, 11 Main Street, South Salem, New York.

PRESENT: Supervisor - Peter H. Parsons
Councilmen - *Peter DeLucia, Frank Kelly, Daniel Welsh
Town Clerk - Janet Donohue
Absent - John Pappalardo

Also attending was the Attorney for the Town Jennifer Herodes, Facilities Maintenance Manager Joel Smith, Highway Superintendent Peter Ripperger, Comptroller Leo Masterson and Confidential Secretary/Benefits Coordinator Mary Hafter.

Mr. Parsons called the meeting to order at 7:36 p.m.

PLEDGE OF ALLEGIANCE

Supervisor Parsons led the Pledge of Allegiance to the flag.

PUBLIC COMMENT PERIOD

There were no public comments.

COMMUNICATIONS

VETERAN'S EXEMPTION – Approved by Board of Education

Mr. Parsons informed the Board that the school Board of Education did approve the Veteran's Tax Exemption. Mr. Parsons thanked Bob Castelli and Frank Kelly for their involvement with this.

CONSENT AGENDA

On motion by Mr. Parsons, seconded by Mr. Kelly, the Board voted 3-0 to approve the Town Board meeting minutes of March 9, 2015.

THE VOTE:	Yes	- Kelly, Parsons, Welsh	(3)
	No	- None	(0)
	Absent	- DeLucia, Pappalardo	(2)

*7:42 p.m. Peter DeLucia arrives

EAGLE SCOUTS – Approve Project at Town Park (7:37 p.m. – 7:44 p.m.)

Vista Troop 101 Boy Scout Donald Moore made a presentation to the Board asking for their approval of his Eagle Scout project that will be done at the Town Park.

On motion by Mr. Parsons, seconded by Mr. Kelly, the Board voted as follows:

THE VOTE:	Yes	- DeLucia, Kelly, Parsons, Welsh	(4)
	No	- None	(0)
	Absent	- Pappalardo	(1)

RESOLUTION

RESOLVED, that the Town Board does approve the Eagle Scout project submitted by Vista Troop 101 Boy Scout Donald Moore to be done in the Lewisboro Town Park to include the construction of a small informational kiosk, two trail closed signs with posts, a directional sign for the Eastern Blue Trail, erosion reducing check dams, and the replacement of a damaged trail bridge across intermittent wash crossing.

OPEN SPACE AND PRESERVES ADVISORY COMMITTEE – Seeks Approval of New Trail Work at Leon Levy Preserve (7:45 p.m.- 7:54 p.m.)

George Scott, from the Open Space and Preserves Advisory Committee (OSPAC), asked the Board for approval to continue work on the Leon Levy Preserve by extending the yellow trail by two tenths of a mile, which will take hikers to an overlook of the gorge on the other side.

He also asked permission to flag portions of the property across the street from Leon Levy, thirty feet due North, towards Route 35, on the opposite side of Route 123. Mr. Scott was hoping the Board could seek approval from the New York State DOT to put a cross walk leading over to this area. Mr. Welsh asked if they could also flag where they would like to put the walkway and Mr. Scott replied yes. Mr. Scott said that they do this on the Appalachian Trail so he feels it should be happening here and that it shouldn't be an issue with DOT.

On motion by Mr. Parsons, seconded by Mr. DeLucia, the Board voted as follows:

THE VOTE:	Yes	- DeLucia, Kelly, Parsons, Welsh	(4)
	No	- None	(0)
	Absent	- Pappalardo	(1)

RESOLVED, that the Town Board does approve the plan proposed by George Scott for adding to the trails at the Leon Levy Preserve and reconnoitering the possibility of trails on the east side of Route 123.

OPEN SPACE AND ORESERVES ADVISORY COMMITTEE – Waive Fees for Trail Work at Leon Levy

On motion by Mr. Parsons, seconded by Mr. DeLucia, the Board voted as follows:

THE VOTE:	Yes	- DeLucia, Kelly, Parsons, Welsh	(4)
	No	- None	(0)
	Absent	- Pappalardo	(1)

RESOLVED, that any Town fees associated with the Leon Levy project on the east side of Route 123 will be waived.

HIGHWAY – Impact on Budget Due to Weather (8:00 p.m. – 8:36 p.m.)

Highway Superintendent Peter Ripperger attended this Town Board meeting to discuss his budget due to the weather of this winter. Mr. Parsons stated that for the last 7 years, the median number of all salt runs for the whole calendar year has been 35. Since January 1, 2015 alone, we have done 57 salt runs. A total of 17,500 miles of salt runs and plow runs have been completed. In addition, the melt has resulted in a 108 truckloads of stone and gravel used to stabilize the dirt roads. To date, we have overspent the 2015 snow related budget by \$116,000, which also includes overtime. Mr. Parsons stated that they still need to be concerned about snow and ice in the last quarter of 2015.

Mr. Parsons stated that they had \$50,000 unallocated reserve for highway, which they thought would cover any overage for the winter months for highway. Now they will be left with approximately \$53,000 to pave the roads, which won't cover much. Mr. DeLucia asked Mr. Ripperger if he had heard of any figures with regards to the Consolidated Local Street and Highway Improvement Program (CHIPS) and the answer was no.

Mr. Parsons proposed borrowing \$400,000 for road paving and repairs for the remainder of 2015. He stated that the town had a bond anticipation note (BAN) coming up for renewal soon and he wanted to put any newly borrowed money with the existing amount to reduce transaction costs. He also feels that they may need to abandon the Cornell plan for this year only and just go with the roads that are extremely bad.

Mr. DeLucia stated he didn't feel that \$400,000 was enough and suggested \$800,000. Mr. Ripperger said that with the extra money they could cut out sections of the road and redo them. Mr. Welsh also agreed with spending more stating that the condition of the roads was almost a disaster recovery situation.

Mr. Kelly suggested a one-time special assessment on the taxpayers for road repairs. He stated that everyone seems to agree that the roads need to be fixed and this might be something to consider. Mr. Kelly asked the town attorney to find out if this is something that the town can do and second, he would like to know how, if at all, a non-recurring assessment would affect the tax cap rules. He said that it may turn out that we will simply have to bond for the purpose, but he would like to explore all options available. Counsel will look into this possibility and will report back.

Mr. Ripperger stated that within two weeks, he could have an assessment and detailed plan to the Board regarding the roads. He will also give a recommendation on dirt roads which are taking a lot of the town's resources. Mr. Ripperger also stated that the Cornell intern took seven weeks to evaluate the town's roads. Mr. DeLucia wondered if the Cornell intern could come back to our area to take a quick tour around and make suggestions. Mr. Ripperger will call the Cornell Director.

Mr. Welsh feels that this is a very important decision that the Board has to make and it has financial implications if they go too low.

Mr. Parsons said that he was open to compromise on the borrowing amount. The Board stated that the town was dealing with a border line disaster that would have a negative impact on home values if not addressed quickly.

After further discussion, the Board decided on the amount of \$600,000.

FINANCE – BANs for Highway Road Reconstruction

On motion by Mr. Parsons, seconded by Mr. Kelly, the Board voted as follows:

THE VOTE:	Yes	- DeLucia, Kelly, Parsons, Welsh	(4)
	No	- None	(0)
	Absent	- Pappalardo	(1)

RESOLUTION

WHEREAS, all conditions precedent to the financing of the capital purpose hereinafter described, including compliance with the provisions of the State Environmental Quality Review Act to the extent required, have been performed; and

WHEREAS, it is now desired to authorize the financing of such capital purpose; NOW, THEREFORE, BE IT

RESOLVED, by the Town Board of the Town of Lewisboro, Westchester County, New York, as follows:

Section 1. For the purpose of paying the cost of road reconstruction, in and for the Town of Lewisboro, Westchester County, New York, including incidental expenses in connection therewith, a class of objects or purposes, there are hereby authorized to be issued up to \$600,000 bonds of said Town pursuant to the provisions of the Local Finance Law

Section 2. It is hereby determined that the estimated maximum cost of the aforesaid class of objects or purposes is \$600,000, and the plan for the financing thereof shall be by the issuance of the \$600,000 bonds authorized to be issued pursuant to this bond resolution.

Section 3. It is hereby further determined that the period of probable usefulness of the aforesaid class of objects or purposes is fifteen years pursuant to subdivision twenty of paragraph a of Section 11.00 of the Local Finance Law. It is hereby further determined that the maximum maturity of the bonds authorized will not exceed five years.

Section 4. Subject to the provisions of the Local Finance Law, the power to authorize the issuance of and to sell bond anticipation notes in anticipation of the issuance and sale of the bonds herein authorized, including renewals of such notes, is hereby delegated to the Supervisor, the chief fiscal officer. Such notes shall be of such terms, form and contents, and shall be sold in such manner, as may be prescribed by said Supervisor, consistent with the provisions of the Local Finance Law.

Section 5. The faith and credit of said Town of Lewisboro, Westchester County, New York, are hereby irrevocably pledged to the payment of the principal of and interest on such bonds as the same respectively become due and payable. An annual appropriation shall be made in each year sufficient to pay the principal of and interest on such bonds becoming due and payable in such year. To the extent such appropriation is not made from other sources, there shall annually be levied on all the taxable real property of said Town a tax sufficient to pay the principal of and interest on such obligations as the same become due and payable.

Section 6. Such bonds shall be in fully registered form and shall be signed in the name of the Town of Lewisboro, Westchester County, New York, by the manual or facsimile signature of the Supervisor and a facsimile of its corporate seal shall be imprinted or impressed thereon and may be attested by the manual or facsimile signature of the Town Clerk.

Section 7. The powers and duties of advertising such bonds for sale, conducting the sale and awarding the bonds, are hereby delegated to the Supervisor, who shall advertise such bonds for

sale, conduct the sale, and award the bonds in such manner as the Supervisor shall deem best for the interests of the Town; provided, however, that in the exercise of these delegated powers, the Supervisor shall comply fully with the provisions of the Local Finance Law and any order or rule of the State Comptroller applicable to the sale of municipal bonds. The receipt of the Supervisor shall be a full acquittance to the purchaser of such bonds, who shall not be obliged to see to the application of the purchase money.

Section 8. All other matters, except as provided herein relating to such bonds, including determining whether to issue such bonds having substantially level or declining annual debt service and all matters related thereto, prescribing whether manual or facsimile signatures shall appear on said bonds, prescribing the method for the recording of ownership of said bonds, appointing the fiscal agent or agents for said bonds, providing for the printing and delivery of said bonds (and if said bonds are to be executed in the name of the Town by the facsimile signature of its Supervisor, providing for the manual countersignature of a fiscal agent or of a designated official of the Town), the date, denominations, maturities and interest payment dates, place or places of payment, and also including the consolidation with other issues, shall be determined by the Supervisor. It is hereby determined that it is to the financial advantage of the Town not to impose and collect from registered owners of such bonds any charges for mailing, shipping and insuring bonds transferred or exchanged by the fiscal agent, and, accordingly, pursuant to paragraph c of Section 70.00 of the Local Finance Law, no such charges shall be so collected by the fiscal agent. Such bonds shall contain substantially the recital of validity clause provided for in Section 52.00 of the Local Finance Law and shall otherwise be in such form and contain such recitals in addition to those required by Section 52.00 of the Local Finance Law, as the Supervisor shall determine.

Section 9. This resolution shall constitute a statement of official intent for purposes of Treasury Regulations Section 1.150 - 2. Other than as specified in this resolution, no monies are, or are reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside with respect to the permanent funding of the object or purpose described herein.

Section 10. The validity of such bonds and bond anticipation notes may be contested only if:

(1) Such obligations are authorized for an object or purpose for which said Town is not authorized to expend money, or

(2) The provisions of law which should be complied with at the date of publication of this resolution are not substantially complied with, and an action, suit or proceeding contesting such validity is commenced within twenty days after the date of such publication, or

(3) Such obligations are authorized in violation of the provisions of the Constitution.

Section 11. This resolution, which takes effect immediately, shall be published in summary in *The Lewisboro Ledger*, the official newspaper of the Town, together with a notice of the Town Clerk in substantially the form provided in Section 81.00 of the Local Finance Law

COMMUNITY CHOICE AGGREGATION ENERGY PROGRAM – Participation in Pilot Program

On motion by Mr. DeLucia, seconded by Mr. Kelly, the Board voted as follows:

THE VOTE:	Yes	- DeLucia, Kelly, Parsons, Welsh	(4)
	No	- None	(0)
	Absent	- Pappalardo	(1)

RESOLUTION

WHEREAS, Sustainable Westchester, Inc., a not-for-profit organization comprised of several municipalities in Westchester County, including the Town of Lewisboro, sought approval of a demonstration community choice aggregation (“CCA”) program in Westchester County, which would allow local governments to participate in a Sustainable Westchester program to procure energy supply from energy service companies (“ESCOs”) for the residents of the municipalities, and

WHEREAS, on February 26, 2015, the Public Service Commission of the State of New York approved implementation of the first community choice aggregation (“CCA”) pilot program in New York State, which allows Sustainable Westchester to put out for bid the total amount of natural gas or electricity being purchased by local residents or small businesses, and

WHEREAS, the program is intended to provide consumers with the ability to lower their overall energy costs, and

WHEREAS, the potential benefits of CCA programs include price stability for a fixed contract term, lower prices, more favorable contract terms, and the ability to design a program that reflects local preferences and needs, including a preference for cleaner power sources, and

WHEREAS, the Westchester pilot program is intended to include residential and small non-residential customers, and to permit the aggregation of both electric and natural gas purchases, and

WHEREAS, Sustainable Westchester, Inc. will issue a request for proposals to suppliers to provide energy to participants, and will then award a contract, and

WHEREAS, Sustainable Westchester, Inc. or the Town of Lewisboro will request individual customer data from the utility, and the selected supplier will then notify the bundled customers of the contract terms and the customer’s opportunity to opt-out of the program within twenty (20) days;

NOW THEREFORE, BE IT RESOLVED, that the Town of Lewisboro shall enter into an agreement to participate in a Sustainable Westchester program for its residents and business consumers who are not currently purchasing electricity from an energy service company (ESCO), only if: 1) the default price is guaranteed to be consistently less than the utility price for the same period; or 2) the default price is fixed at a level that is less than the average utility price for the same commodity, for the same customer class, over the preceding twelve month period; or 3) the default price is at first set at a level that is less than the average utility price for electricity, for the same customer class, over the preceding twelve month period, and only floats upward by less than twenty-five percent (25%) of the price increases implemented by the utilities, and

BE IT FURTHER RESOLVED that the Supervisor of the Town of Lewisboro is hereby authorized to execute any and all documents to give effect to this resolution as submitted and reviewed by counsel.

FUNDRAISER – Town Property

On motion by Mr. Parsons, seconded by Mr. Kelly, the Board voted as follows:

THE VOTE:	Yes	- DeLucia, Kelly, Parsons, Welsh	(4)
	No	- None	(0)
	Absent	- Pappalardo	(1)

RESOLUTION

RESOLVED, that the Town Board authorizes SEPTA (Special Education Parent Teacher Association) to hold its Second Annual Field Day Fundraiser at the Lewisboro Town Park on May 30, 2015 with the same terms as the previous year.

BED AND BREAKFAST– Discuss Draft Ordinance (8:37p.m. – 8:41 p.m.)

The Board had asked our town attorney, Anthony Mole’ to re-draft a local law for the Bed and Breakfast with a few changes that were discussed at the last meeting. The Board looked over the draft and they were satisfied with the changes. The public hearing is still set for Monday, April 20, 2015.

HOTELS AND INNS – Discuss Zoning Changes (8:42 p.m. – 8:55 p.m.)

The Board continued the discussion on hotels and inns. Locations of where hotels and inns were allowed were discussed. The Board wanted a statement saying that if these hotels and inns were not in a special character district it would still need to be approved by the Architectural and Community Review Council (ACARC). The Board also decided to re-work the definition of hotel to include the word inn.

On motion by Mr. Parsons, seconded by Mr. Kelly, the Board voted as follows:

THE VOTE:	Yes	- Kelly, Parsons, Welsh	(3)
	No	- None	(0)
	Absent	- DeLucia, Pappalardo	(2)

RESOLUTION

RESOLVED, that the Town Board agrees to move forward with the hotel ordinance which will include revisions stating that if hotels and inns were not in a special character district they would still need to be approved by the Architectural and Community Review Council (ACARC) and the definition of hotel would be re-worked to include the word inn.

CLAIMS – Authorized for Payment

On motion by Mr. Kelly, seconded by Mr. Welsh, the Board voted 4-0 to authorize payment of the Town’s bills in the amount of \$419,484.22.

POLLING OF BOARD

GOLDENS BRIDGE WORKSHOP – Anderson Road

Mr. Welsh announced that in Goldens they were going out the next day to look at one of the micro projects, the Anderson Road cut through connection. This could be a volunteer project. He will keep the Board updated on this project.

GARBAGE – Pay as You Throw Program

Mr. Welsh contacted the person in charge of the “Pay as You Throw” program asking her for a draft proposal of the details, etc. He will keep the Board updated.

CHARITY RACE- Moved Location

Mr. Parsons informed the Board that a charity race that was originally approved by the Town Board to be held at the Lewisboro Elementary School will now be held at the Meadow Pond School.

TOWN PROPERTY - Bubbled Pool

Mr. DeLucia stated that New Canaan is again approaching the Town of Lewisboro to further discuss the possibility of erecting a bubble over the Town Pool. Mr. DeLucia feels that this would be a great revenue generator. He will keep the Board updated.

MEETINGS – Date Set

There will be a Town Board meeting on Monday, April 6, 2015 at 7:30 p.m. at the Town House, 11 Main Street, South Salem, NY.

ADJOURNMENT

On motion by Mr. DeLucia, seconded by Mr. Parsons, the Board voted 4-0 to adjourn at 9:01 p.m.

Janet L. Donohue
Town Clerk

**PLANNING BOARD
FINANCIAL REPORT
03/31/15**

Current Month Receipts:

General Fund:

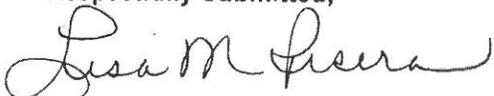
	Subdivision Fees:	
0	Preliminary	-
0	Final	-
0	Tax Map	-
	Application Fees:	
0	Sketch Plan	-
0	Site Plan	-
0	Waiver of Site Plan	-
1	Special Use Permit	1,505.00
0	Wetland Permit	-
0	Stormwater Permit	-
0	Engineering and Inspection	-
0	Civil Penalty	-
0	Photocopies	-
0	Public Hearing Sign Deposit	-
0	Reimbursement for Escrow Paid	-
	Total General Fund Receipts	<u>1,505.00</u>

Planning Board Escrow:

	Gural/Bear	750.00
	J2 Boniello Builders	2,000.00
	Goldens Bridge Village Center	5,000.00
	InSite Wireless (Homeland)	3,500.00
	Copia Garden Center	2,750.00
	#REF!	-
0		-
0		-
0		-
	Total PB Escrow Receipts	<u>14,000.00</u>
0	SEQR Escrow Receipts	<u>-</u>
0	Parks & Rec Receipts	<u>-</u>

Total Receipts	15,505.00
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Respectfully Submitted,



**Lisa M. Pisera
Planning Board Secretary**

Supervisor

Monthly Report March 2015

Quantity	Bld Permit	Permit	CC/CO	RM	EQ
12	Res Minor Work	\$ 1,960.00	\$ 770.00	\$24.00	\$ 200.00
2	Res ADD	950.00	750.00	4.00	100.00
2	Res Acc Str	1210.00	1020.00	4.00	50.00
6	Res Alt	2160.00	1540.00	12.00	50.00
0	Res New	0.00	0.00	0.00	0.00
0	Res Renew	0.00	0.00	0.00	0.00
1	Comm Alt/Add	100.00	100.00	0.00	0.00
0	Comm Minor	0.00	0.00	0.00	0.00
4	ZBA/ACARC	1077.00	0.00	6.00	0.00
0	Other Permits	0.00	0.00	0.00	0.00
0	220-76C	0.00	0.00	0.00	0.00
6	Wetlands/EQ	450.00	0.00	0.00	150.00
3	Civil Penalty	900.00	0.00	0.00	0.00
41	Copies	10.25	0.00	0.00	0.00
1	Misc	100.00	0.00	0.00	0.00
Total		\$ 8,917.25	\$ 4,180.00	\$50.00	\$ 550.00

Total Receipts : \$ 13,697.25

Total Deposits: \$ 13,697.25

Bldg Insp: Renee Grant

Date: 5/20/15

Total: \$ 13,697.25

Total Deposit: 13697.25

Difference

<u>Res. MW</u>	<u>BP</u>	<u>CC</u>	<u>RM</u>	<u>EQ</u>	<u>Residential Add</u>	<u>BP</u>	<u>CO</u>	<u>RM</u>	<u>EQ</u>	
Doyle		200	100	2	0	Paonessa	170	70	2	50
Healey		210	110	2	0	Anmuth	780	680	2	50
Bescherer		210	110	2	0					
Pawlowski		230	130	2	0					
Minicus		130	30	2	0					
Donaldson		130	30	2	0					
Lichtenstein		140	40	2	50					
Pandjiris		120	20	2	50					
Kunhardt		180	80	2	0					
Squitieri		120	20	2	50					
Cipes		110	20	2	0					
Smyth		180	80	2	50					
Column Total							950	750	4	100
Subtotal							1804			
Comm. MW							BP	CO	RM	EQ

Column Total							0	0	0	0
Subtotal							0			
Res. Alt							BP	CO	RM	EQ
Wilson							220	100	2	0
Doyle							850	750	2	0
Puglesi							500	400	2	50
Gold							290	190	2	0
Tarnowsky							160	60	2	
Anastasio							140	40	2	0
Column Total							2160	1540	12	50
Subtotal							3762			
Res. New							BP	CO	RM	EQ
Column Total							0	0	0	0
Subtotal							0			
220-76C							BP	CO	RM	EQ

Column Total	0	0	0	0
Subtotal	0			
Res Renewal	BP	CO	RM	EQ
Column Total	0	0	0	0
Subtotal	0			
Wetland	W/P	S/W	EQ	
Sommerville	0	0	50	
Frickel	0	0	50	
Moran	150	0	0	
Community Living	150	0	0	
Hoyt	0	0	50	
Frickel	150	0	0	
Column Total	1960	770	24	200
Subtotal	\$ 2,954.00			
Column Total	450	0	150	

Column Total	1960	770	24	200
Subtotal	\$ 2,954.00			

Civil Penalty	CP	Subtotal			600
Puglesi	800				
Srebnick	20				
Anastasio	80				
Subtotal	900				

Other Permits	BP	CC	RM	EQ
Column Total	0	0	0	0
Subtotal	0			

Comm. Add/Alt	BP	CO/CC	RM	EQ
Vista Market	100	100	0	0
Column Total	100	100	0	0
Subtotal	200			

ZBA / ACARC	Permit Application	RM
Schaffzin	500	2
Regan	500	2
Hoyt	27	0
Frickel	50	2

Misc	BP	CO/CC	RM	EQ
Tator's	100	0	0	0

Column Total	100	0	0	0	Column Total	1077	0	6	0
Subtotal		100			Subtotal		1083		
Cash					Res. A/S				
Copies	10.25				BP				
					CO				
					RM				
					EQ				
					Srebnick	110	20	2	0
					Brodoff	1100	1000	2	50
					Column Total	1210	1020	4	50
Subtotal	10.25				Subtotal		2284		

HIGHWAY 2015 BUDGET BALANCES--3/31/15 BUDGET TRANSFERS

APPROPRIATION	2015 BUDGET	TRANSFER	EXPENSED	BALANCE
RESERVE		(\$50,000.00)		\$0.00
D5142.45 Meal Tickets	\$4,500.00	\$2,500.00	\$6,328.00	\$672.00
D5142.1 Snow OT	\$118,000.00	\$100,000.00	\$196,065.26	\$21,934.74
D5010.42 Office Expenses	\$1,500.00		\$506.53	\$993.47
D5010.440 Schools + Training	\$750.00		\$675.00	\$75.00
D5010.450 Office Cleaning	\$2,400.00		\$0.00	\$2,400.00
D5010.460 CDL License Renewal	\$100.00		\$0.00	\$100.00
D5010.480 First Aid Supplies	\$291.00		\$0.00	\$291.00
D5110.41 Gasoline + Diesel	\$50,000.00		\$18,841.73	\$31,158.27
D5110.413 Oily Water Recovery	\$10,000.00		\$3,771.18	\$6,228.82
D5110.43 Gravel	\$50,000.00		\$21,803.18	\$28,196.82
D5110.44 Municipal Vehicle Leases	\$128,671.00		\$10,386.34	\$118,284.66
D5110.45 Clothing Allowance	\$8,250.00		\$1,392.15	\$6,857.85
D5110.46 OSHA Clothing	\$1,000.00		\$150.08	\$849.92
D5110.47 Tree Work	15,000.00		\$729.00	\$14,271.00
D5110.48 Signs + Posts	\$5,000.00		\$307.00	\$4,693.00
D5110.49 Hardware + Maintenance	\$6,000.00		\$500.20	\$5,499.80
D5112.4 Road Repair & Maint.	\$50,000.00		\$448.60	\$49,551.40
D5112.401 Road Resurf. & Paving	\$175,000.00	(\$173,900.00)	\$0.00	\$1,100.00
D5112.402/CHIPS	\$150,000.00		\$0.00	\$150,000.00
D5112.42 (Mulch & Debris)	\$1,500.00		\$0.00	\$1,500.00
D5112.43 Catch Basins + Pipes	\$12,000.00		\$0.00	\$12,000.00
D5130.4 Vehicle/Equipment Repairs	\$85,000.00		\$24,747.82	\$60,252.18
D5132.401 Electricity	\$14,000.00		\$3,437.57	\$10,562.43
D5132.402 Heating Fuel	\$20,000.00		\$7,627.21	\$12,372.79
D5132.404 Telephone Service	\$360.00		\$75.43	\$284.57
D5142.41 Outside Contractors	\$20,000.00	\$11,000.00	\$27,537.08	\$3,462.92
D5142.42 Salt	150,000.00	102,000.00	\$192,898.71	59,101.29
D5142.44 Magnesium Chloride	\$2,500.00	\$3,400.00	\$5,347.29	552.71
D5142.46 Plow Maintenance	\$6,000.00	\$5,000.00	\$10,289.93	\$710.07
D5142.48 Storm Trailer	\$5,500.00		\$1,525.00	3,975.00
Total	\$ 1,093,322.00	\$0.00	\$535,390.29	\$607,931.71

Overall Salt orders as of 2/26/15: 4,100. tons @ 61.40 per ton = \$251,740.00 (approx exp)

\$192,898.71 paid to date--approx due = \$58,840.00

**AGREEMENT FOR REIMBURSEMENT
OF STORMWATER RETROFIT EXPENSES
L-CR-30**

THIS AGREEMENT, made and entered into the _____ day of April, 2015, by and between the **EAST OF HUDSON WATERSHED CORPORATION** (EOHWC), a local development corporation having its principal office at 2 Route 164, Patterson, New York, and the **TOWN OF LEWISBORO**, a municipal corporation having its principal office at 11 Main Street, South Salem, in the Town of Lewisboro, New York (Municipality), EOHWC and the Municipality collectively referred to as the "Parties";

WHEREAS, EOHWC is assisting its members, of which the Municipality is one, in complying with the Municipal Separate Storm Sewer Systems Permit effective May 1, 2010 (MS4 Permit) by reimbursing members for the design, environmental review, permitting, acquisition of land and/or easements, bidding, construction, and/or installation of stormwater retrofit projects included in regional stormwater plans approved by the New York State Department of Environmental Conservation;

NOW, THEREFORE, in consideration of the promises and the respective representations and agreements hereinafter contained, the Parties agree as follows:

Section 1. EOHWC shall pay the Municipality for certain eligible and reasonable costs that are directly attributable to the design, environmental review, permitting, acquisition of land and/or easements, bidding, construction, and installation of the stormwater retrofit project set forth in the Project Description appended hereto as Attachment A. The Municipality agrees to implement [has implemented] the stormwater retrofit project in accordance with the terms of this Agreement.

Section 2. EOHWC shall pay the Municipality or the Municipality and Contractors in the amount set forth in Attachment A over the term of this Agreement for the eligible stormwater retrofit costs associated with the project incurred during the term of this Agreement, in accordance with the payment procedures set forth in Section 3 of this Agreement. Payments shall be made by EOHWC in the form of a check or wire transfer made payable to the Municipality or a two party check payable to the Municipality and the Contractor.

Section 3. Payments may be made either as reimbursement for payments made by the Municipality or as invoiced payments for costs incurred. Following the execution and commencement of this Agreement the amounts payable to the Municipality or the Municipality and Contractor under this Agreement shall be made as follows:

- A. The Municipality may, from time to time, as the work progresses, but in no case more frequently than once per month (30 day period), submit an invoice and a certified EOHWC voucher itemizing the costs of the completed tasks and certifying that all work being invoiced is in accordance with approved plans for the stormwater retrofit project and this Agreement, and for the actual eligible costs of the work done in the project. If the request is for the purchase of real property or rights thereto, the Municipality shall submit a copy of the executed purchase agreement and other reasonable appropriate documentation as requested by EOHWC.

- B. When any request for payment is submitted, EOHWC may inspect the progress of the work.
- C. The eligible approved invoiced and vouchered amount shall be paid by EOHWC to the Municipality or the Municipality and Contractor within 30 days of EOHWC's receipt of the invoice and certified EOHWC voucher and all other appropriate documentation.
- D. The Municipality shall submit to EOHWC all documentation in support of expenditures under this Agreement as required by EOHWC.
- E. EOHWC may withhold payment for any expenditures claimed by the Municipality that EOHWC determines are not reasonable and necessary costs of an eligible stormwater retrofit project.
- F. Notwithstanding any other provision of this Agreement, unless otherwise agreed by the Executive Committee of the Board of Directors, the total engineering fees to be reimbursed shall not exceed \$42,000, the total construction costs to be reimbursed shall not exceed \$236,363, and the total reimbursement under this Agreement shall not exceed \$278,363.

Section 4. The Municipality shall comply with the New York General Municipal Law in the procurement and selection of contractors, consultants and all other goods and services under this Agreement.

Section 5. It is understood and agreed that funding for the Stormwater Retrofit Projects comes from the City of New York pursuant to the funding agreement between EOHWC and the City and from similar agreements between EOHWC and Putnam County and EOHWC and Westchester County (collectively the "Funding Agreements"). All provisions of the Funding Agreements applicable to stormwater retrofit projects and the funding therefor, including the requirement to comply with VENDEX, are incorporated herein by reference. Eligibility of the projects for funding shall be determined by the Funding Agreements. .

Section 6. The Municipality shall maintain all records relating to this Agreement for the longer of a period of five (5) years after termination of this Agreement or seven (7) year after the generation of the record.

Section 7. This Agreement may be terminated by the Municipality or EOHWC upon (10) ten days written notice to the other Party.

Section 8. If a contractor(s) or consultant(s) engaged in the design, planning or assessment for completion of a project hereunder is not a Municipality employee, the Municipality shall ensure that it has, and maintains during the term hereof, insurance in sufficient amount and scope to protect the interests of EOHWC as provided in Attachment B. EOHWC shall be named as additional insureds on the general liability insurance policy of the contractor.

Section 9. The Municipality shall have the responsibility for the operation and maintenance of the Stormwater Retrofit Project. EOHWC shall have the right, but not the obligation, to maintain, repair, alter, add to or reconstruct the Stormwater Retrofit Project on the Property as often and whenever it

deems proper, and the Municipality shall not obstruct or impede EOHWC in the exercise of that right. All structures and improvements created hereunder shall belong to the Municipality, provided that the Municipality shall not remove or terminate any Stormwater Retrofit Project during the useful life of the project without the express written consent of EOHWC.

Section 10. This Agreement shall be effective when fully executed by the Parties and shall continue in full force and effect for the useful life of the Stormwater Retrofit Project, provided that if the Parties agree that EOHWC shall complete a stormwater retrofit project initiated by the Municipality, then the parties will terminate this agreement and will enter into an installation agreement pursuant to which EOHWC will complete the project at its own cost. In no case shall termination of this agreement justify the failure to complete an eligible project.

Section 11. If any provision of this Agreement or its application shall be invalid, illegal or unenforceable in any respect, the validity, legality and enforceability of all other provisions and applications hereof shall not be affected or impaired in any way.

IN WITNESS WHEREOF the authorized representative on behalf of EOHWC and the authorized representative of the Municipality have executed this agreement, one part to be retained by EOHWC and one part to be delivered to the Municipality.

For the Municipality

BY: _____
Peter Parsons
Supervisor
Town of Lewisboro

Date: _____

For EOHWC

BY:  _____
Michael Griffin
President
East of Hudson Watershed Corporation

Date: 3/26/15

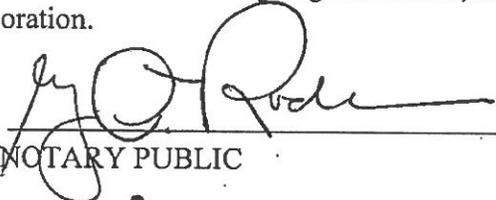
STATE OF NEW YORK)
) ss.
COUNTY OF PUTNAM)

On this _____ day of _____, 2015 before me personally came Peter Parsons, to me known, who, being by me duly sworn, did depose and say that he is the Supervisor of the corporation, municipality, partnership or other entity described in and which executed the foregoing instrument; and that he signed his name thereto by the authority of said corporation, municipality, partnership or entity.

NOTARY PUBLIC

STATE OF NEW YORK)
)ss.:
COUNTY OF PUTNAM)

On this 26th day of March, 2015 before me personally came Michael Griffin, to me known, who, being by me duly sworn, did depose and say that he is the Executive Director of the East of Hudson Watershed Corporation described in and which executed the foregoing instrument; and that he signed his name thereto by the authority of said corporation.



NOTARY PUBLIC

George A. Rodenhausen
Notary Public, State of New York
Columbia County, Reg. #4387196
Commission Expires 10/07/2019.

Town of Lewisboro Reimbursement Agreement

Attachment A: Project Description: L-CR-30

The L-CR-30 stormwater retrofit project is located on property of The Nature Conservancy Eastern New York in the Town of Lewisboro, which is located on Mead Street. By License Agreement dated December 4, 2014, the Town has access to the property for installation, operation and maintenance of the project.

This retrofit project was selected as part of the five-year retrofit plan prepared by Westchester County and is now being implemented by the East of Hudson Watershed Corporation. The project involves construction of a new extended detention shallow wetland and will include the installation of a stormwater conveyance system to run along Mead St, as well as minimal channel stabilization at the outlet of the system. These stormwater improvements are proposed to provide treatment for a 24.6-acre tributary area. The proposed phosphorus removal for this project totals 3.53 kg/yr, and upon completion of the project will count towards the EOHWC phosphorus removal goal.

The stormwater retrofit project was designed by Kellard Sessions Consulting PC for the Town of Lewisboro at a cost of \$42,000. The project was advertised by the Town, a construction contract was awarded to Tony Casale, Inc. with a bid of \$236,363, and a Notice to Proceed was issued on December 16, 2014. Any changes in design or construction must be approved by EOHWC prior to being implemented.

Town of Lewisboro Reimbursement Agreement
Attachment B: Insurance Requirement

The following insurances will be maintained by the Municipality and all contractors and subcontractors naming the following as additional insured:

1. The City of New York, including its officials and employees
2. EOHWC

Worker's Compensation: Statutory per New York State law without regard to jurisdiction

Employer's Liability: Statutory

Commercial General Liability CG 00 01 (ed. 10/02) or equivalent- Combined Single Limit - Bodily

Injury and Property Damage:

\$2,000,000 per occurrence

\$2,000,000 products/completed operations aggregate

\$4,000,000 general aggregate

\$25,000 maximum deductible

Automobile Liability: CA 00 01 (ed. 6/92) or equivalent. (See Section B.4, below) Combined Single Limit - Bodily Injury and Property Damage

\$500,000 each occurrence

The following coverage must be provided:

Comprehensive Form Owned Hired Non-Owned

Where applicable: Professional liability insurance coverage with an annual aggregate of not less than \$2,000,000 per occurrence.



Russell Reid / Mr. John | 200 Smith Street | Keasbey, NJ 08832
www.russellreid.com 800.356.4468 www.mrjohn.com 800.628.8955
Wastewater Management | Temporary Restrooms | Solid Waste Services

Monday, March 23, 2015

Town of Lewisboro
PO Box 500
11 Main Street
South Salem, NY 10590
Attention: Mr. Peter Parson

Reference: Russell Reid Service Quotation for Contech Stormfilter Cleaning and Replacement

Dear Mr. Parson:

Thank you for your interest in Russell Reid. As requested, I am pleased to provide the following quotation for service on the above referenced project:

Contech StormFilter System Cleaning, Disposal and Replacement Service

Provide cleaning of one (1) Contech StormFilter chamber and replacement of twenty (20) StormFilters. Russell Reid will supply one (1) combination Jet-Vac machine with an operator, along with three (3) additional Field Service Technicians to remove the storm debris and cartridges from the StormFilter chamber. Our Confined Space Entry program is OSHA approved and includes an entrant assistant, tripod, harness, fresh air blower, air monitoring and permit. All accumulated waste solids will be transported to an approved disposal facility. Outbound loads will have disposal manifests detailing the tons removed/disposed.

- **Contech StormFilter Replacement/Disposal (20) filters @ \$350.00 per filter = \$7,000.00 (plus tax)**

Please feel free to contact me with any additional questions at any time at (732) 692-2455 and/or via e-mail at devind@russellreid.com.

We appreciate the opportunity, and look forward to providing you with exceptional service.

Sincerely,

Devin Dam
Account Executive

Accepted by:

Mr. Peter Parson
Town of Lewisboro

Signature

Print Name

January 6, 2015

Mr. Peter Parsons
Town Supervisor
Members of the Town Board
Town of Lewisboro
11 Main Street
South Salem, New York 10590

Dear Mr. Parsons:

This letter sets forth our understanding of the terms and objectives of our engagement, and the nature and scope of the services we will provide to Town of Lewisboro, New York ("the Entity").

Prior to the commencement of our audit(s) we may not know if an audit performed in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations is required. Consequently this letter includes the words "if applicable" next to relevant single audit communication requirements.

Audit objectives

We will audit the Entity's statements of the governmental activities, each major fund and the aggregate remaining fund information and related notes to the financial statements, which collectively comprise the basic financial statements of the Entity as of and for the years ended December 31, 2014, 2015 and 2016 with a Town option to renew for the years ending December 31, 2017 and 2018 and issue our report thereon as soon as reasonably possible after completion of our work.

Accounting principles generally accepted in the United States of America ("US GAAP") provide for certain required supplementary information ("RSI"), such as management's discussion and analysis to supplement the Entity's financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Entity's RSI in accordance with auditing standards generally accepted in the United States of America ("US GAAS"). These limited procedures will consist 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 financial statements, and other knowledge we obtained during our audit of the financial statements. We will 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. The following RSI is required by US GAAP and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis
- Schedule of Funding Progress – Other Post-Employment Benefits
- Schedule of the Town's proportionate share of the Net Pension Liability and Contributions (Effective December 31, 2015)

O'CONNOR DAVIES, LLP
500 Mamaroneck Avenue, Suite 301, Harrison, NY 10528 | Tel: 914.381.8900 | Fax: 914.381.8910 | www.odpkf.com

We have also been engaged to report on supplementary information other than the RSI that accompanies the Entity's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with US GAAS and our auditors' report will provide an opinion on such information in relation to the financial statements as a whole:

- Combining and Individual Fund Financial Statements and Schedules
- Schedule of Expenditures of Federal Awards (if applicable)

The objective of an audit is the expression of an opinion on whether these financial statements are presented fairly, in all material respects, in conformity with US GAAP and to report on the fairness of the supplementary information referred to in the preceding paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations* ("OMB Circular A-133") (if applicable).

We will conduct the audit in accordance with US GAAS, the standards for financial audits contained in Government Auditing Standards ("GAGAS") issued by the Comptroller General of the United States (if applicable), and the provisions of OMB Circular A-133 (if applicable), and will include tests of accounting records, a determination of major programs in accordance with OMB Circular A-133 (if applicable), and other procedures we consider necessary to enable us to express such an opinion and to render the required reports. The aforementioned standards require that we obtain reasonable, rather than absolute, assurance that the financial statements are free of material misstatement, whether caused by error or fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the Entity's or to acts by management or employees acting on behalf of the Entity. Because the determination of abuse is subjective, GAGAS do not expect auditors to provide reasonable assurance of detecting abuse. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us even though the audit is properly planned and performed in accordance with US GAAS and GAGAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements and on those programs we have determined to be major programs (if applicable). However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting or misappropriation of assets and any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit (if applicable). We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Entity's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to GAGAS.

OMB Circular A-133 (if applicable) requires that we also plan and perform the audit to obtain reasonable assurance about whether the Entity has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the "OMB Circular A-133 Compliance Supplement" for the types of compliance requirements that could have a direct and material effect on each of the Entity's major programs. The purpose of these procedures will be to express an opinion on the Entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133. As required by OMB Circular A-133, we will also perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to prevent or detect material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

If our opinion on either the financial statements or the Single Audit compliance (if applicable) is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion(s), we may decline to express an opinion or decline to issue a report as a result of the engagement.

In making our risk assessments, we consider internal control relevant to the Entity's preparation and fair presentation of the financial statements 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 entity's internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to GAGAS (if applicable). An audit is also not designed to identify significant deficiencies or material weaknesses. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control and other internal control related matters relevant to the audit of the financial statements that we have identified during the audit, as required by US GAAS, GAGAS and OMB Circular A-133 (if applicable).

The reports on internal control and compliance (if applicable) will each include a paragraph that states that the purpose of the report is solely to describe (1) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (2) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance, and (3) that the report is an integral part of an audit performed in accordance with GAGAS in considering internal control over financial reporting and compliance and OMB Circular A-133 in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form (if applicable) that summarize our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of

prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

We will also communicate with those charged with governance any (a) fraud involving senior management and other fraud that causes a material misstatement of the financial statements; (b) violations of laws or governmental regulations that come to our attention (unless they are clearly inconsequential); (c) disagreements with management and other serious difficulties encountered in performing the audit; and, (d) various matters related to the Entity's accounting policies and financial statements.

As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. Management, however, has final responsibility for reviewing the proposed entries and understanding the nature and impact of the proposed entries to the financial statements. It is our understanding that management has designated qualified individuals with the necessary expertise to be responsible and accountable for overseeing the acceptance and processing of such journal entries.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management's responsibilities

The financial statements and their fair presentation in accordance with US GAAP, including all informative disclosures, RSI and supplementary information, are the responsibility of the Entity's management. Management is also responsible for: (1) the selection and application of accounting policies; (2) 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 and for informing us of all significant deficiencies and material weaknesses in the design or operation of such controls of which it has knowledge; (3) ensuring the Entity complies with the laws and regulations applicable to its activities; (4) making all financial records and related information available to us of which you are aware that is relevant to the preparation and fair presentation of the financial statements, as well as any additional information that we may request for the purpose of the audit; (5) providing us with unrestricted access to persons within the Entity from whom we determine it necessary to obtain audit evidence; and (6) adjusting the financial statements and supplementary information to correct material misstatements.

Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of OMB Circular A-133 (if applicable). As part of the audit, we will prepare your financial statements, schedule of expenditures of federal awards (if applicable), and related notes (if that option is chosen by the City). However, you will still be responsible to prepare the "non-financial" statements included in the Comprehensive Annual Financial Report ("CAFR"), including the letter of transmittal, principal official's list, organization chart, management's discussion and analysis and the statistical section. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. You are responsible for making all management decisions and assuming all management responsibilities relating to the financial statements, schedule of expenditures of federal awards and related notes, and for accepting full responsibility for such decisions.

Management's responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the RSI and supplementary information in accordance with US GAAP; (2) you believe the RSI and supplementary information, including its form and content, is fairly presented in accordance with US GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the RSI and supplementary information.

In order to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements, management is responsible for establishing and maintaining effective internal control, including internal control over compliance, and for evaluating and monitoring ongoing activities.

Management's responsibilities also include identifying any significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information.

You are 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 or illegal acts affecting the Entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Entity received in communications from employees, former employees, grantors, regulators or others. In addition, you are responsible for identifying and ensuring that the Entity complies with applicable laws, regulations, contracts, agreements and grants and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report. Additionally, as required by OMB Circular A-133 (if applicable), it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the audit objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. The Entity is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

At the conclusion of the engagement, we will request from management written confirmation concerning representations made to us in connection with the audit. The representation letter, among other things, will confirm management's responsibility for: (1) the preparation of the financial statements in conformity with US GAAP, (2) the availability of financial records and related data, and (3) the completeness and availability of all minutes of board meetings. Management's representation letter will further confirm that: (1) the effects of any uncorrected misstatements aggregated by us during the engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole, and (2) we have been informed of, or that there were no incidences of, fraud involving management or those employees who have significant roles in the Entity's internal control. You will also be required to acknowledge in the management representation letter, when applicable, our assistance with preparation of the financial statements and related schedules, RSI and the schedule of expenditures of federal awards (if applicable) and that you have reviewed and approved the financial statements, aforementioned schedules and RSI, and related notes prior to their issuance and have accepted responsibility for them. We will place reliance on these representations in issuing our report.

In the event that we become obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, as a direct or indirect result of an intentional, knowing or reckless misrepresentation or provision to us of inaccurate or incomplete information by the Entity or, any elected official, member of management or employee thereof in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us against such obligations.

To the best of your knowledge, you are unaware of any facts which might impair our independence with respect to this engagement.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

We understand that your accounting department personnel will assist us to the extent practicable in completing the audit. They will provide us with detailed trial balances, supporting schedules, and other information we deem necessary. A list of these schedules and other items of information will be furnished to you before we begin the audit. The timely and accurate completion of this information is an essential condition to our completion of the audit and the issuance of the audit report.

We keep documents related to this engagement in accordance with our records retention policy and applicable regulations. However, we do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

Management is responsible for management decisions and assuming all management responsibilities; for designating an individual with suitable skill, knowledge, and/or experience to oversee the non-attest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Non-reliance on Oral Advice

It is our policy to put all advice on which a client intends to rely in writing. We believe that is necessary to avoid confusion and to make clear the specific nature and limitations of our advice. You should not rely on any advice that has not been put in writing by our firm after a full supervisory review.

Electronic and other communication

During the course of the engagement, we may communicate with you or with Entity personnel via fax or e-mail. You should be aware that communication in those media may be unsafe to use and contains a risk of misdirection and/or interception by unintended third parties, or failed delivery or receipt. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail or other electronic transmissions, including any consequential, incidental, direct, indirect or special damages.

Access to working papers

During the course of this engagement, we will develop files of various documents, schedules and other related engagement information known as our working papers. As we are sure you can appreciate, these working papers may contain confidential information and our firm's proprietary data. You understand and agree that these working papers are, and will remain, our exclusive property. Except as discussed below,

any requests for access to our working papers will be discussed with you before making them available to requesting parties:

- (1) Our firm, as well as other accounting firms, participates in a peer review program covering our audit and accounting practices. This program requires that once every three years we subject our system of quality control to an examination by another accounting firm. As part of this process, the other firm will review a sample of our work. It is possible that the work we perform for you may be selected for review. If it is, the other firm is bound by professional standards to keep all information confidential.
- (2) We may be requested to make certain working papers available to regulators pursuant to authority given to them by law, regulation or subpoena. Such regulators may include (i) a federal agency providing direct or indirect funding or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities; (ii) the American Institute of Certified Public Accountants; and (iii) the State Education Department. If requested, access to such working papers will be provided under the supervision of our personnel. Furthermore, upon request, we may provide photocopies of selected working papers to them. The regulator may intend, or decide, to distribute the photocopies or information contained therein to others, including other government agencies.

Fees and billing

The components of our fees for each of the next three years and optional years 2017 and 2018 are detailed below:

	2014	2015	2016	Optional Years	
				2017	2018
Basic fee, including conversion of fund level to government-wide GASB Statement No. 34, Risk Assessment, Town Justice Court Audit and Public Board Meeting (1)(2)	<u>\$ 30,150</u>	<u>\$ 30,150</u>	<u>\$ 30,750</u>	<u>\$ 31,375</u>	<u>\$ 32,000</u>

- (1) In recognition of the state of the economy and our longstanding relationship with the Town, we are keeping the audit fee of the Town's December 31, 2014 and 2015 financial statements the same as the fee charged for the December 31, 2013 audit.**
- (2) Since the Town generally receives less than \$500,000 per year in Federal assistance, a single audit is not required pursuant to OMB A-133 and has not been included in the above quoted fee. However, should the Town receive \$500,000 or more in Federal aid and require a single audit, our fees for each compliance audit will be \$3,500 per program in each of the fiscal years.**

The fee is based on anticipated cooperation from your personnel, audit condition of the books and records and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Our fees for these services are due and payable under the payment schedule which follows. Invoices for additional amounts that may be incurred for these and other services will be rendered as such work progresses and are payable upon presentation.

<u>Payments will be due</u>	<u>Percentage</u>
Upon completion of our audit field work	75%
Upon submission of the final report and management letter	<u>25%</u>
	<u><u>100%</u></u>

Our hourly rates for any additional services for the initial year of the engagement are detailed below.

<u>Hourly Rate for Professional Services</u>	
* Senior Partner	\$ 300
** Partner	290
** Senior Manager	230
** Manager	200
** Supervisor	175
** Senior Accountant	155
** Staff Accountant	135

* Represents a discount from standard rate of \$395

** Represents a 20% discount from standard rates

Liability

Any and all claims by the Entity arising under this engagement must be commenced by the Entity within one year following the date on which our firm delivered our report on the financial statements associated with this engagement, or the date the Entity is informed of the engagement's termination in the event our report is not delivered, for any reason.

You agree to indemnify our firm, its partners, principals and employees, to the fullest extent permitted by law for any expense, including compensation for our time at our standard billing rates and reimbursement for our out-of-pocket expenses and reasonable attorneys' fees, incurred in complying with or responding to any request (by subpoena or otherwise) for testimony, documents or other information concerning the Entity by any governmental agency or investigative body or by a party in any litigation or dispute other than litigation or disputes involving claims by the Entity against the firm. This indemnification will survive termination of this engagement.

Dispute resolution

Any claim or controversy ("dispute") arising out of or relating to this engagement, the services provided thereunder, or any other services provided by or on behalf of the firm or any of its subcontractors or agents to the Entity or at its request (including any dispute involving any person or entity for whose benefit the services in question are or were provided), shall first be submitted in good faith for mediation administered by the American Arbitration Association ("AAA") under its Mediation Rules. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties.

If the dispute is not resolved by mediation within 90 days of its submission to the mediator, then, and only then, the parties shall submit the dispute for arbitration administered by the American Arbitration Association under its Professional Accounting and Related Services Dispute Resolution Rules (the "Rules"). The arbitration will be conducted before a single arbitrator selected from the AAA's Panel of Accounting Professionals and Attorneys and shall take place in New York, New York.

Any discovery sought in connection with the arbitration must be expressly approved by the arbitrator upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitrator may disclose the existence, content or result of the arbitration only as expressly provided by the Rules.

The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have the power to award to the prevailing party reasonable legal fees associated with the arbitration and prior mediation. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party's actual compensatory loss.

The award reached as a result of the arbitration will be binding on the parties and confirmation of the arbitration award may be sought in any court having jurisdiction.

This engagement will be governed by the laws of the State of New York, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

Confirmation and other

Rob Daniele is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

GAGAS require that we provide you with a copy of our most recent external peer review report, and any subsequent peer review reports received during the period of the contract. Our latest peer review report accompanies this letter.

We will provide copies of our reports to the Entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Our audit engagement for each year ends on delivery of our audit report covering that year. Requests for services other than those included in this engagement letter will be agreed upon separately.

We keep documents related to this engagement in accordance with our records retention policy and applicable regulations or for any additional period requested by the applicable cognizant agency. If we are aware that a federal awarding agency or the entity is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. We do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are return to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

All rights and obligations set forth herein shall become the rights and obligations of any successor firm to O'Connor Davies, LLP by way of merger, acquisition or otherwise.

If this letter correctly expresses your understanding of the terms of our engagement, including our respective responsibilities, please sign the enclosed copy where indicated and return it to us.

We are pleased to have this opportunity to serve you.

Very truly yours,

O'Connor Davies, LLP
O'Connor Davies, LLP

Enc.

The services and terms described in the foregoing letter are in accordance with our requirements and are acceptable to us.

TOWN OF LEWISBORO, NEW YORK

BY: _____

TITLE: _____

DATE: _____

O'Connor Davies, LLP, is a member firm of PKF International Limited, a network of legally independent firms. Neither the other member firms nor PKF International Limited are responsible or accept liability for the work or advice which O'Connor Davies, LLP provides to its clients.



System Review Report

May 15, 2014

To the Partners of O'Connor Davies, LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of O'Connor Davies, LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended December 31, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*; audits of employee benefit plans, audits performed under FDICIA, and examinations of service organizations (Service Organizations Control (SOC) 1 engagements).

In our opinion, the system of quality control for the accounting and auditing practice of O'Connor Davies, LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended December 31, 2013, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. O'Connor Davies, LLP has received a peer review of *pass*.

Davie Kaplan, CPA, P.C.

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Davie Kaplan, CPA, P.C.
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Town of Lewisboro
Town Supervisor, Peter Parsons
11 Main Street, P.O. Box 500
Lewisboro, NY 10590

February 18, 2015

Dear Mr. Parsons,

On **Sunday, June 28, 2015**, 200 cyclists will travel through your town on their way from Boston to Greenwich, CT in the 13th annual ALS TDI Tri-State Trek. The event benefits the ALS Therapy Development Institute, a nonprofit biotechnology company based in Cambridge, Massachusetts.

Amyotrophic Lateral Sclerosis (ALS), Lou Gehrig's disease, is a neurodegenerative disorder that paralyzes the body but leaves the mind intact. Patients, on average, live between two to five years. There are currently no effective therapeutics to slow or stop the disease. The ALS Therapy Development Institute is driven by a single, profoundly important goal – to discover viable treatments for ALS as quickly as possible.

Enclosed is a proposed route with the specific date and times that we anticipate to be in your location. Please forward this along to the proper channels. If applicable, we have indicated any rest areas that we are planning to stop at in your town. We have a comprehensive insurance policy for the event that recognizes your town as additionally insured under ALS TDI's insurance. The necessary insurance certificate is attached. Please forward along any permit applications to the address below. You can return these forms via e-mail, fax or regular mail. All my contact is below.

Thank you so much for your time. If you have any questions or concerns please feel free to contact me.

Best regards,

David Virden
Senior Development Director
ALS Therapy Development Institute
300 Technology Square, Suite 400
Cambridge, MA 02139
P: 617.441.7240
F: 707-760-4429
E: dvirden@als.net

ALS Therapy Development Institute
300 Technology Square
Suite 400
Cambridge, MA 02139
www.als.net



TRI-STATE TREK

Town Approval Form

Date: _____

I, _____, acknowledge that the ALS TDI Tri-State Trek will be utilizing our roads between June 26th and 28th, 2015, for the purpose of a charity bicycle ride, benefiting the ALS Therapy Development Institute. The town of _____ has approved the ALS TDI Tri-State Trek's proposed route.

TOWN: _____

NAME: _____

SIGNATURE: _____

TITLE: _____

DATE: _____

PLEASE FAX THIS FORM TO 707-760-4429 (NO COVER LETTER REQUIRED)

OR SCAN AND EMAIL TO tristatetrek@als.net



ALS TDI • Tri-State Trek
Cambridge, MA 02139
www.TriStateTrek.com
(P) 617.441.7211





South Salem NY	Straight	Nothing	Rte 35 South	Cross into NY	50.6
South Salem	Left	Nothing	Lewisboro Town Park	REST STOP #3	54.0
South Salem	Left	Out of parking lot	Rte 35 South		54.1
South Salem	Straight	Traffic Light	Rte 35 South		



Lewisboro	Straight	Traffic Light	Rte 35 South		
Lewisboro	Straight	Traffic Light	Get Rte 121 North (stay on Rte 35) Rte 121 South (Cross River Rd / Old Peak Turn comes up last 1/4 mile climb coming		55.5
Lewisboro	Left	at the stone bend (R)		up	56.1

Bedford	Straight	Nothing	Rte 121 South	Junction of Rte 137/121 - 1/4 mi climb ahead	59.0
Bedford	Left	Stop Sign	Rte 22 South		60.7
Bedford	Right	Nothing	Rte 22 South	Bear Rt through Bedford Center	61.0
Bedford	Straight	Traffic Light	Rte 22 South		61.1
Bedford	Left	Traffic Light	Greenwich Road	Turns into Bedford-Banksville Road - Climb ahead	61.3
Bedford	Right	Nothing	Round Hill Road	At sign for Troy's Nursery - 1/2 mi climb ahead	66.9
Bedford	Straight	Stop Sign	Round Hill Rd	Intersection of Banksville	58.9

