

7-B LEGAL NOTICES

1. (continued)

Francesca Falzone represented Barbara Laster and requested approval of a special permit to serve alcoholic beverages at The Vault, a new sports bar and restaurant opening in the vacant building at 3036 Seneca Street. Ms. Falzone stated this location served alcohol for over half a century and had it not been vacant for over a year, the special permit would still be in effect. Ms. Laster plans to target a more mature audience and there will be many large screen televisions throughout and a jukebox for musical entertainment. The restaurant will serve traditional American fare food and initially will only have dinner service. Miss Laster has invested her time and money in the property and believes it will be an asset to the town. A security system with cameras surrounding the building was installed and a security guard will be employed. Management will not tolerate raucous behavior by any patrons. Hours of operation will be Monday – Wednesday 4 P.M. – 11 P.M., Thursday 4 P.M. - 1 A.M. and Friday - Saturday 4 P.M. – 3 A.M.

Councilman Hanley questioned if the only source of entertainment will be the jukebox. Ms. Falzone responded as of right now the only entertainment will be the jukebox and televisions.

A business owner on Seneca Street questioned the decision to not be open on Sundays considering the business is a sports bar and the need for the late hours. She further questioned how the town will assist with keeping vehicles from parking in her private lot.

Miss Laster responded she wanted to see how the business works before opening on Sunday and may add Sunday hours when football season starts.

Supervisor Meegan stated the town will assist as they do with other bars with the West Seneca Police responding accordingly.

Chief Denz stated police will patrol the area and try to regulate traffic the best they can, but he suggested the business place a no parking sign with the town ordinance on the sign. This will ensure the police can enforce the parking ordinance.

Councilman Hart questioned the change in hours for Friday & Saturday, noting the applicant had stated at the Planning Board meeting that Friday & Saturday will have a 2:00 A.M. closing. Ms. Falzone responded the closing time for Friday & Saturday is actually 2:30 A.M.

A Briarhill Drive resident stated he would like to see a bar/restaurant open on the site and believes a new business is good for the town, but he does not want to see a repeat of the problems of the past (i.e. teen nights, outdoor bands, music inside with the doors open). He asked that stipulations be placed to keep the surrounding residents happy.

7-B LEGAL NOTICES

1. (continued)

Councilman Hanley questioned if an open mike night or band needs a permit. Code Enforcement Officer Jeff Baksa advised a one-time event requires a special event permit from his office. Something that is held on a regular basis requires a variance from the Zoning Board and this would include open mike events and outdoor seating.

Councilman Hart questioned if neighbors are notified for a variance application. Mr. Baksa advised neighbors are not notified by the town, but the applicant is required to circulate a letter and obtain signatures from the neighbors.

Councilman Hart questioned if there is an outdoor patio and if it will be used for serving food. Miss Laster stated there is an outdoor patio, but it will only be used for patrons who wish to smoke.

A Briarhill Drive resident requested clarification on the hours of operation as they now differ from what was on the original application and commented that other local bars close at 12:00 A.M. or 1:00 A.M.

Property owner, Ralph Lorigo stated the hours of operation are Monday – Wednesday 4:00 P.M. – 11:00 P.M., Thursday 4:00 P.M. – 1:00 A.M., Friday and Saturday 4:00 P.M. – 2:30 A.M.

Councilman Hanley commented that in the past other bars asked for longer hours, but modified their hours after they saw how busy it was.

A Briarhill Drive resident presented a petition signed by surrounding neighbors requesting that if the special permit is approved, the Town Board place the following conditions on the business to prevent their quality of life from being compromised: no teen nights, compliance with the noise ordinance (no live music or DJ's with sound systems, no outdoor music and doors to the building remain closed during business hours), reasonable closing time on all days of operation and any changes to the business plan will require approval of the Town Board with residents being notified of the request.

A Lyndale Court resident commented on past issues with previous bars that operated at this location and did not want to see a repeat situation. Supervisor Meegan stated the Police Department will enforce the law and commented this is a new restaurant with new proprietors and they should be offered the chance to be a good neighbor.

7-B LEGAL NOTICES

1. (continued)

The former owner of Ralph's Place on Orchard Park Road stated bars are allowed to be open until 4:00 A.M., but they rarely stay open until then, noting Ralph's Place would close by 11:00 P.M. during the week if no patrons were there. She felt it was highly unlikely The Vault will be open until all hours of the night.

A Center Road resident expressed concerns and asked what she can do if the noise is excessive. Supervisor Meegan advised the resident to contact police dispatch and the police will respond accordingly. Councilman Hanley stated the property owner has a tight lease with the tenant and any issues will be addressed. Chief Denz stated their average response time in town is less than three minutes.

A Seneca Street property owner commented on issues he had with past bars, such as garbage on the property and bar patrons parking in front of tenant's vehicles.

Mr. Lorigo stated he has owned the property for almost 20 years and the lease is approximately 20 pages long, is very comprehensive and allows him to terminate the lease under certain circumstances (i.e. violation of liquor law). Mr. Lorigo stated he does not lease the property out easily and he has met with the proprietor many times regarding their plan. Miss Laster invested her own money into the property and along with his there is a \$100,000 investment into the building. They are looking for older clientele and are entitled to a chance at success with the business. Mr. Lorigo will be involved if there is a problem and he believes they will be long term tenants.

Councilman Hart questioned lighting of the parking lot. Mr. Lorigo responded the entire parking lot will be resurfaced, but lighting is only on the building and faces out. Councilman Hart expressed concerns that no drinks will be allowed outside the building and questioned if the lease requires clean up of the parking lot. Mr. Lorigo confirmed they will police the parking lot and stated he respects the neighbors and believes this will be a benefit to the town and meets all the special permit requirements. The proprietor has assured him of how they will operate the business and his lease backs it up. Councilman Hart questioned how they will control what goes on in parking lot. Mr. Lorigo responded they will have security on sight.

Motion by Supervisor Meegan, seconded by Councilman Hanley, to close the public hearing.

Ayes: All

Noes: None

Motion Carried

7-B LEGAL NOTICES

1. (continued)

Motion by Supervisor Meegan, seconded by Councilman Hanley, to grant a special permit for property located at 3036 Seneca Street, being part of Lot No. 127, changing its classification from C-2 to C-2(S), for service of alcoholic beverages, subject to paving the parking lot and submission of a parking plan and drainage plan.

Ayes: All

Noes: None

Motion Carried

2. Motion by Supervisor Meegan, seconded by Councilman Hart, that proofs of publication and posting of legal notice: "OF A PUBLIC HEARING TO CONSIDER A REQUEST FOR A SPECIAL PERMIT FOR PROPERTY LOCATED AT 3369 – 3885 CLINTON STREET, BEING PART OF LOT NO. 28, CHANGING ITS CLASSIFICATION FROM C-2 TO C-2(S), FOR SERVICE OF ALCOHOLIC BEVERAGES" in the Town of West Seneca, be received and filed.

Ayes: All

Noes: None

Motion Carried

Motion by Supervisor Meegan, seconded by Councilman Hanley, to open the public hearing.

Ayes: All

Noes: None

Motion Carried

Robert Jemiolo stated his request for a special permit for service of alcoholic beverages at 3369 – 3885 Clinton Street, noting a special permit was originally approved one year ago but he has not yet opened the business. The business will be opened in phases beginning with a kitchen for catering, followed by a café/bistro in the fall. The third phase will be to open the other side of the establishment by next year. Hours of operation for the café/bistro will be Monday – Friday 11:00 A.M. - 9:00 P.M. and Saturday & Sunday 10:00 A.M. – 9:00 P.M. Phase 3 which includes opening the bar will have hours of operation Monday – Friday 11:00 A.M. - 11:00 P.M. and Saturday & Sunday 10:00 A.M. – 11:00 P.M.

No comments were received from the public.

Motion by Supervisor Meegan, seconded by Councilman Hart, to close the public hearing.

Ayes: All

Noes: None

Motion Carried

7-B LEGAL NOTICES

2. (continued)

Motion by Supervisor Meegan, seconded by Councilman Hanley, to grant a special permit for property located at 3369 – 3885 Clinton Street, being part of Lot No. 28, changing its classification from C-2 to C-2(S), for service of alcoholic beverages, conditioned upon the following: 1) limit west driveway to one way entrance and east driveway to one way exit; 2) live music is prohibited on the patio; 3) construction of an 8' fence on the west from the rear of the building and continuing to the rear 100' with a living foliage fence for additional screening; 4) construction of a 6' fence on the east side of parcel B two feet off the property line to screen the full length of the house to the east.

Ayes: All

Noes: None

Motion Carried

7-C PUBLIC COMMENTS ON COMMUNICATIONS - None

7-D COMMUNICATIONS

1. Town Attorney re Removal of Drescher & Malecki as independent auditor

Motion by Supervisor Meegan, seconded by Councilman Hart, to remove Drescher & Malecki LLP as the accounting firm to perform the external audit of the governmental activities, each major fund and the aggregate remaining fund information of the town and any other services provided for by order of the Town Board, including additional services involving accounting standards and consultations.

Ayes: All

Noes: None

Motion Carried

2. Town Attorney re Designation of R.A. Mercer & Co., P.C. as independent auditor

Motion by Supervisor Meegan, seconded by Councilman Hanley, to authorize the Supervisor to execute the attached engagement letters with R.A. Mercer & Co., P.C. designating them as the independent auditor for the Town of West Seneca.

Ayes: All

Noes: None

Motion Carried
APPENDICES

7-D COMMUNICATIONS

3. Town Engineer re Bid award for Phase 5 Sanitary Sewer Rehabilitation Project

Motion by Supervisor Meegan, seconded by Councilman Hart, to award the bid for the Phase 5 Sanitary Sewer Rehabilitation Project to National Water Main Cleaning Company at their low bid of \$1,590,924.40 contingent upon them providing the necessary M/WBE documentation and other paperwork required by NYSEFC.

Ayes: All Noes: None Motion Carried

4. Highway Sup't. re Termination of Zachary Piechowiak as part-time Buildings & Grounds laborer

Motion by Supervisor Meegan, seconded by Councilman Hanley, to terminate Zachary Piechowiak as part-time Buildings & Grounds laborer effective April 1, 2019 and authorize the Supervisor to complete and sign the necessary forms for Erie County Personnel.

Ayes: All Noes: None Motion Carried

5. Highway Sup't re Appointment of Jake Weber as seasonal Buildings & Grounds laborer

Motion by Supervisor Meegan, seconded by Councilman Hart, to appoint Jake Weber as part-time seasonal Buildings & Grounds Department laborer effective April 22 – September 22, 2019 at a rate of \$11.10 per hour and authorize the Supervisor to complete and sign the necessary forms for Erie County Personnel.

Ayes: All Noes: None Motion Carried

6. Highway Sup't. re Department change for part-time seasonal laborers to Sanitation

Motion by Supervisor Meegan, seconded by Councilman Hanley, to change Ryan Haettich, John Janiga, Devon Kutzbach and Michael Kempf from part-time Buildings & Grounds laborers to part-time seasonal Sanitation laborers effective April 22 – August 30, 2019 at a rate of \$11.10 per hour and authorize the Supervisor to complete and sign the necessary forms for Erie County Personnel.

Ayes: All Noes: None Motion Carried

7-D COMMUNICATIONS

7. Highway Sup't. re Status change for part-time Buildings & Grounds laborers to seasonal

Motion by Supervisor Meegan, seconded by Councilman Hart, to change the status of part-time Buildings & Grounds laborers Rick Mingle and Harold Schwartz to part-time seasonal effective April 22 – September 22, 2019 at a rate of \$12 per hour and change the status of the following part-time Buildings & Grounds laborers to part-time seasonal effective April 22 – September 22, 2019 at a rate of \$11.10 per hour:

Matthew Amoia
Kenneth Hiam
Jason Lehsten
Matthew Northern

Michael Baker
Colin Horan
Zachary Lembke
Paul Olszewski

Quinn Finnegan
Wayne Kelm
Neil McCormick
Cooper Panek

and authorize the Supervisor to complete and sign the necessary forms for Erie County Personnel.

Ayes: All

Noes: None

Motion Carried

8. Highway Sup't. re Status change for part-time Sanitation laborers to seasonal

Motion by Supervisor Meegan, seconded by Councilman Hanley, to change the status of the following part-time Sanitation laborers to part-time seasonal at a rate of \$11.10 per hour effective April 29 – August 30, 2019:

Zachary Giacobello
Mitchell Mancuso
MacKenzie Szakacs

Tyler Kluck
Matthew McCarthy
Christopher Szumla

Jeremy Krawczyk
Andrew Pangallo

and authorize the Supervisor to complete and sign the necessary forms for Erie County Personnel.

Ayes: All

Noes: None

Motion Carried

9. Chief Denz re Appointment of Eric Conley as Natural Disaster Services Coordinator

Motion by Supervisor Meegan, seconded by Councilman Hanley, to terminate Eric Conley from his position of Deputy Emergency Manager and appoint him Natural Disaster Services Coordinator effective April 9, 2019 at a rate of \$25 per hour when he is in service and authorize the Supervisor to complete and sign the necessary forms for Erie County Personnel.

Ayes: All

Noes: None

Motion Carried

7-D COMMUNICATIONS

10. Chief Denz re Appointment of Peter Spilsbury as part-time Deputy Emergency Manager
- Motion by Supervisor Meegan, seconded by Councilman Hanley, to terminate Peter Spilsbury from his position as Natural Disaster Services Coordinator and appoint him Deputy Emergency Manager effective April 9, 2019 at a rate of \$20 per hour when he is in service and authorize the Supervisor to complete and sign the necessary forms for Erie County Personnel.
- Ayes: All Noes: None Motion Carried
11. Chief Denz re Attendance at NYS Chiefs of police conference
- Motion by Supervisor Meegan, seconded by Councilman Hart, to authorize Chief Denz to attend the NYS Chiefs of Police training conference July 21 – 24, 2019 in Rochester, noting this is annual training and there are sufficient funds budgeted in the Police Training Course line to cover this expense.
- Ayes: All Noes: None Motion Carried
12. Town Clerk re Resignation of Caroline Keane as part-time temporary records clerk
- Motion by Supervisor Meegan, seconded by Councilman Hanley, to accept the resignation of Caroline Keane as part-time temporary records clerk and part-time clerk effective March 9, 2019 and authorize the Supervisor to complete and sign the necessary forms for Erie County Personnel.
- Ayes: All Noes: None Motion Carried
13. Recreation Supervisor re Summer employment appointments
- Motion by Supervisor Meegan, seconded by Councilman Hart, to appoint the attached list of individuals to the corresponding part-time titles and rates of pay effective May 1, 2019 and change their status to seasonal effective June 1 – September 1, 2019 contingent upon obtaining certifications no later than June 1, 2019 and attending all mandatory orientations and training classes, noting the Recreation Attendants will be paid from salary of Other Employees – part-time account 01714000.50149, lifeguards will be paid from Salary of Laborers – part-time account 01718000.50149 and the Recreation Supervisor (Pool Supervisor) will be paid from Salary of Recreation Supervisor – part-time account 01718000.50100 and authorize the Supervisor to complete and sign the necessary forms for Erie County Personnel.

7-D COMMUNICATIONS

13. (continued)

On the question, Councilman Hart questioned if there are enough lifeguards to oversee the pool this summer. Recreation Supervisor Lauren Masset responded currently they have one-third the number of lifeguards needed to staff the pool.

Ayes: All

Noes: None

Motion Carried
APPENDICES

14. Recreation Supervisor re Veterans Day Camp safety plan and field trip itinerary

Motion by Supervisor Meegan, seconded by Councilman Hanley, to approve the 2019 Veterans Day Camp safety plan and field trip itinerary, noting the written plans address the current requirements of Subpart 7-2 of the New York State Sanitary Code 7-2.4(c)(1), 7-2.5(n) and 7-2.25 for the Erie County Department of Children’s Camp Permit.

Ayes: All

Noes: None

Motion Carried

15. Recreation Supervisor re Lets Play Basketball program

Motion by Supervisor Meegan, seconded by Councilman Hanley, to approve the Let’s Play Basketball program.

Ayes: All

Noes: None

Motion Carried

16. Recreation Supervisor re Facilities use permit & agreement - American legion Post 735

Motion by Supervisor Meegan, seconded by Councilman Hanley, to authorize the Supervisor to execute the necessary documents to enter into an agreement with American Legion, its State Department and West Seneca American Legion Post #735 for use of Town of West Seneca baseball and softball diamonds.

Ayes: All

Noes: None

Motion Carried

17. Recreation Supervisor re Facilities use permit & agreement – Southline Travel Baseball

Motion by Supervisor Meegan, seconded by Councilman Hart, to authorize the Supervisor to execute the necessary documents to enter into an agreement with d/b/a Sportsplex Operators and Developers Association, Southline Athletic Association (Club 53246) for use of Town of West Seneca baseball and softball diamonds.

Ayes: All

Noes: None

Motion Carried

7-D COMMUNICATIONS

18. Recreation Supervisor re Life Church – Run for Life 5K
Motion by Supervisor Meegan, seconded by Councilman Hart, to authorize the Supervisor to execute the necessary documents to enter into an agreement with the insured USA Track & Field (Life Church Buffalo) to hold their annual Run for Life 5K on August 3, 2019.

Ayes: All Noes: None Motion Carried

19. Recreation Supervisor re St. John Vianney annual 5K
Motion by Supervisor Meegan, seconded by Councilman Hanley, to authorize the Supervisor to execute the necessary documents to enter into an agreement with the insured USA Track & Field (St. John Vianney) to hold their annual 5K on July 18, 2019.

Ayes: All Noes: None Motion Carried

20. Recreation Supervisor re Fourteen holy Helpers – Mathletes 5K
Motion by Supervisor Meegan, seconded by Councilman Hart, to authorize the Supervisor to execute the necessary documents to enter into an agreement with the insured USA Track & Field (Fourteen Holy Helpers Parish) to hold their annual Mathletes 5K on May 4, 2019.

Ayes: All Noes: None Motion Carried

21. Town Attorney re Public hearing on amendments to Chapter 77 Flood Damage Prevention Ordinance
Motion by Supervisor Meegan, seconded by Councilman Hanley, to schedule a public hearing for May 6, 2019 at 7 P.M. to consider Local Law No. 2019-2 concerning amendments to the Town Code Chapter 77 Flood Damage Prevention.

On the question, Town Attorney Tina Hawthorne stated the DEC and FEMA requested changes to Chapter 77 of the Town Code and not following this request may result in loss of certain funding.

Ayes: All Noes: None Motion Carried

7-E REPORTS

- Jacqueline A Felser, Town Clerk & Receiver of Taxes reports for March 2019 received and filed.
- Jeffrey Schieber, Code Enforcement Officer's, building & plumbing reports for March 2019 received and filed.

7-F APPROVAL OF WARRANT

Motion by Supervisor Meegan, seconded by Councilman Hanley, to approve the vouchers submitted for audit, chargeable to the respective funds as follows: General Fund - \$178,371.15; Highway Fund - \$118,644.03; Sewer Fund - \$35,648.91; Gas Conversion - \$39.95; Electric Lighting - \$781.17 (vouchers 2024 - 4039)

Ayes: All

Noes: None

Motion Carried

ISSUES OF THE PUBLIC

- A resident questioned when yard waste collection begins and Highway Sup't. Matthew English advised it will begin on May 6th.

PRESENTATION OF COMMUNICATIONS BY BOARD MEMBERS AND DEPARTMENT HEADS

COUNCILMAN HART

Buffalo Geological Society would like to use the Community Center for a show on May 17th & 18th and he requested Town Attorney Tina Hawthorne draft a resolution for Town Board approval.

ADJOURNMENT

Motion by Supervisor Meegan, seconded by Councilman Hart, to adjourn the meeting at 8:10 P.M.

Ayes: All

Noes: None

Motion Carried

JACQUELINE A FELSER, TOWN CLERK



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April 2, 2019

To the Honorable Town Board
Town of West Seneca, New York
West Seneca, New York 14224

We are pleased to confirm our understanding of the services we are to provide the Town of West Seneca (the "Town") for the year ended December 31, 2018. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Town as of and for the year ended December 31, 2018. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Town's RSI in accordance with auditing standards generally accepted in the United States of America. 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 basic financial statements, and other knowledge we obtained during our audit of the basic 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 generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's discussion and analysis.
- 2) Budgetary comparison schedules
- 3) Schedule of changes to the Town's OPEB liability and related ratios
- 4) Schedule of the Town's proportionate share of the net pension liability – employees' retirement system
- 5) Schedule of the Town's contributions – employees' retirement system
- 6) Schedule of the Town's proportionate share of the net pension liability – police and fire retirement system
- 7) Schedule of the Town's contributions – police and fire retirement system

We have also been engaged to report on supplementary information other than RSI that accompanies the Town'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 auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole:

- 1) Non-major governmental funds (Highway Fund and Sewer Fund)
 - a) Combining balance sheet – non-major governmental funds
 - b) Combining statement of revenues, expenditures, and changes in fund balance – non-major governmental funds
- 2) Capital projects fund
 - a) Combining balance sheet
 - b) Combining schedule of revenues, expenditures, and other financing sources and changes in fund balances (deficits)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Town and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the Town's financial statements. Our report will be addressed to the governing board of the Town. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are 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 opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Town is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

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 evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

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 U.S. generally accepted auditing standards and *Government Auditing Standards*. 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. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. 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, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further

audit procedures. 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 *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town'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 *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the Town in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

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 affecting the government 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. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in

accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with 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 supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of 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 studies. You are 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.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Town; 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.

The audit documentation for this engagement is the property of R.A. Mercer & Co., P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of New York or its designee, 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. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of R.A. Mercer & Co., P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State of New York. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately April 22, 2019 and to issue our reports no later than June 15, 2019. Kathryn A. Larracunte, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$25,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The

above fee is based on anticipated cooperation from your personnel 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.

We appreciate the opportunity to be of service to the Town of West Seneca and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

R. A. Mercer & Co., P.C.

R.A. Mercer & Co., P.C.

RESPONSE:

This letter correctly sets forth the understanding of the Town of West Seneca.

Governance signature: _____

William Neegan

Title: _____

Supervisor



R. A. MERCER & CO., P.C.

Certified Public Accountants

290 Center Road

West Seneca, New York 14224

Phone 716-675-4270 Fax 716-675-4272

www.ramercercpa.com

Raymond A. Mercer, CPA 1931-1983

Robert W. Irwin, CPA

Kenneth S. Frank, CPA
Roger J. Lis, Jr. CPA
Julie L. Jagoda-Booth, CPA
Kathryn A. Larracuenta, CPA
Cathie J. Bridges, CPA

April 2, 2019

To the Honorable Town Board
Town of West Seneca, New York
West Seneca, New York 14224

We are pleased to confirm our understanding of the services we are to provide the Receiver of Taxes and Assessments, the Town Clerk, and Town Justices (the "Departments") of the Town of West Seneca for the year ended December 31, 2018. We will audit the financial statements of the governmental activities, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Departments as of and for the year ended December 31, 2018.

Audit Objective

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the Department's financial statements. Our report will be addressed to the governing board of the Town of West Seneca. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are 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 opinions, we may decline to express opinions or may withdraw from this engagement.

Audit Procedures—General

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 evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

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 U.S. generally accepted auditing standards. 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. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. 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. 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.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion

of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

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

Other Services

We will also prepare the financial statements of the Departments in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

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 affecting the government 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. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the

unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of R.A. Mercer & Co., P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of New York or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of R.A. Mercer & Co., P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the State of New York or its designee. The State of New York or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

We expect to begin our audit on approximately May 6, 2019 and to issue our reports no later than June 15, 2019. Kathryn A. Larracuente, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$5,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel 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.

We appreciate the opportunity to be of service to the Departments of the Town of West Seneca and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

R.A. Mercer & Co., P.C.

R.A. Mercer & Co., P.C.

RESPONSE:

This letter correctly sets forth the understanding of the Departments of the Town of West Seneca.

Governance signature: 

Title: Supervisor



R. A. MERCER & CO., P.C.

Certified Public Accountants

290 Center Road
West Seneca, New York 14224
Phone 716-675-4270 Fax 716-675-4272
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Julie L. Jagoda-Booth, CPA
Kathryn A. Larracuente, CPA
Cathie J. Bridges, CPA

April 2, 2019

To the Honorable Town Board
Town of West Seneca
West Seneca, New York 14224

We are pleased to confirm our understanding of the services we are to provide for the Town of West Seneca (the "Town") for the year ended December 31, 2018.

We will perform a compilation engagement with respect to the Annual Financial Report Update Document of the Town (the "Report"), for the year ended December 31, 2018.

Our Responsibilities

The objective of our engagement is to apply accounting and financial reporting expertise to assist you in the presentation of the Report without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the Report in order for it to be in accordance with the form prescribed by the Office of the State Comptroller of the State of New York.

We will conduct our compilation engagement in accordance with the Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's *Code of Professional Conduct*, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the Report.

Our engagement cannot be relied upon to identify or disclose any Report misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to assist you in the presentation of the Report in accordance with accounting principles generally accepted in the United States of America. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

- 1) The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the Report.
- 2) The preparation and fair presentation of the Report in accordance with accounting principles generally accepted in the United States of America and the inclusion of all informative disclosures that are appropriate for accounting principles generally accepted in the United States of America, if applicable.
- 3) The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Report.
- 4) The prevention and detection of fraud.
- 5) To ensure that the Town complies with the laws and regulations applicable to its activities.
- 6) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.

7) To provide us with—

- access to all information of which you are aware is relevant to the preparation and fair presentation of the Report, such as records, documentation, and other matters.
- additional information that we may request from you for the purpose of the compilation engagement.
- unrestricted access to persons within the Company of whom we determine it necessary to make inquiries.

Our Report

As part of our engagement, we will issue a report that will state that we did not audit or review the Report and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on it. If, for any reason, we are unable to complete the compilation of your Report, we will not issue a report on such statements as a result of this engagement.

You agree to include our accountant's compilation report in any document containing the Report that indicates that we have performed a compilation engagement on such Report and, prior to the inclusion of the report, to ask our permission to do so.

Other Relevant Information

Kathryn A. Larracuente, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fees for these compilation services will not exceed \$4,000. You will also be billed for out-of-pocket costs such as report production, word processing, postage, travel, etc. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. 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 invoices for these fees will be rendered each month as work progresses and are payable on presentation.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

R.A. Mercer & Co., P.C.

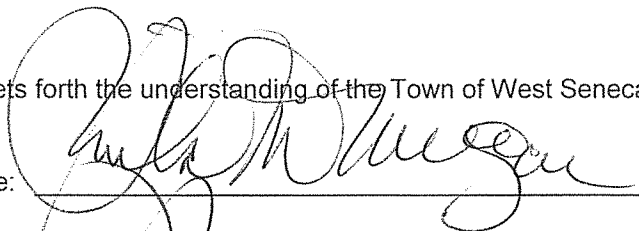
R.A. Mercer & Co., P.C.

RESPONSE:

This letter correctly sets forth the understanding of the Town of West Seneca.

Governance signature:

Title:



Supervisor



TOWN OF WEST SENECA

TOWN SUPERVISOR
SHEILA M. MEEGAN
TOWN COUNCIL
EUGENE P. HART
WILLIAM P. HANLEY

LAUREN J. MASSET
RECREATION SUPERVISOR

Last Name	First Name	Position	2019 Pay Rate	New or Reappointment
Balogh	Samantha	Lifeguard Part Time	\$12.50	Reappointment
Blandin	Erin	Lifeguard Part Time	\$12.50	Reappointment
Brown	Jacob	Lifeguard Part Time	\$12.25	Reappointment
D'Amato	David	Lifeguard Part Time	\$12.00	New
Dyson	Katelyn	Lifeguard Part Time	\$12.00	New
Farr	Kyle	Lifeguard Part Time	\$12.50	Reappointment
Gelinas	Gabrielle	Lifeguard Part Time	\$12.50	Reappointment
Gelinas	Michael	Lifeguard Part Time	\$12.00	New
Huber	Morgan	Lifeguard Part Time	\$12.25	Reappointment
Kaufman	Kaufman	Lifeguard Part Time	\$12.50	Reappointment
Kaufman	Samantha	Lifeguard Part Time	\$12.00	New
Kostelny	Rachel	Lifeguard Part Time	\$12.50	Reappointment
Lehsten	Hannah	Lifeguard part Time	\$12.00	New
Linder	Kelly	Pool Supervisor (Recreation Supervisor PT)	\$14.00	Reappointment
Linder	William	Lifeguard Part Time	\$12.50	Reappointment
Murray	Alivia	Lifeguard Part Time	\$12.00	New
O'Connor	Rylie	Lifeguard Part Time	\$12.50	Reappointment
Patterson	Megan	Lifeguard Part Time	\$12.00	New
Piotrowski	Jessica	Lifeguard Part Time	\$12.50	Reappointment
Piotrowski	Christina	Lifeguard Part Time	\$12.00	New
Sainbury	Kelsey	Lifeguard Part Time	\$12.00	New
Scarpello	Morgan	Lifeguard Part Time	\$12.50	Reappointment
Schaumloeffel	Aaron	Lifeguard Part Time	\$12.00	New
Sigler	Samantha	Lifeguard Part Time	\$12.25	Reappointment
Sion	Caitlin	Lifeguard Part Time	\$12.50	Reappointment
Tychinski	Stephanie	Lifeguard Part Time	\$12.25	Reappointment
Zak	Rachel	Lifeguard Part Time	\$12.50	Reappointment
Clune	Ella	Lifeguard Part Time	\$12.50	Reappointment