

Job
Albion - WTP Booster Pump
35-37 East Bank St
Albion, NY 14411

Contractor
STC Construction, Inc.
P. O. Box 459
Springville, NY 14141-0459

Customer
Village of Albion
35-37 East Bank Street
Albion, NY 14411

Job Number: 2320
Week Ending: 2/2/2025

Name	Soc Sec No. Class	Mar	Exemp.	Hours Worked This Job							Tot	Pay Rate	Gross Pay This Job All Jobs	Deductions --		Check #
				01/27 Mon	01/28 Tue	01/29 Wed	01/30 Thu	01/31 Fri	02/01 Sat	02/02 Sun				Fed. Fica Med State	Local Other Total	
Steven J. Brunner	***-**-8145 R:			8.000	0.000	0.000	0.000	0.000	0.000	0.000	8.000	48.490	387.92	283.64	0.00	V4355
	Carpenter Foreman JM											+30.100FR		120.26	546.71	
	Single 1 O:			0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1939.60	28.13		864.58
	WHITE Male											+0.000FR	40hrs	96.28	1075.02	
Cody A. Goodremote	***-**-3127 R:			8.000	0.000	0.000	0.000	0.000	0.000	0.000	8.000	30.000	240.00	104.80	0.00	V4362
	Carp Apprentice 2 HH Set											+20.190FR		74.40	102.86	
	Married 0 O:			0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1200.00	17.40		847.17
	WHITE Male											+0.000FR	40hrs	53.37	352.83	
Leo D. Perry	***-**-5059 R:			8.000	0.000	0.000	0.000	0.000	0.000	0.000	8.000	41.190	329.52	133.71	0.00	V4372
	Carpenter											+30.100FR		109.59	318.15	
	Married 0 O:			0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1767.60	25.64		1094.55
	WHITE Male											+0.000FR	40hrs	85.96	673.05	
				<u>Hours</u>										<u>Pay</u>		
	Regular			24.000										957.44		
	Overtime			0.000										0.00		
				<u>24.000</u>										<u>957.44</u>		

I, Timothy A. Lazarus, CFO do hereby state:

1] That I pay or supervise the payment of the persons employed by STC Construction, Inc. on the Albion - WTP Booster Pump that during the payroll period commencing on 1/27/2025 and ending 2/2/2025, all persons employed on said project have been paid the full weekly wages earned, that no rebates have been or will be made either directly or indirectly to or on behalf of said STC Construction, Inc. (Subcontractor) from the full weekly wages earned by any person and that no deductions have been made either directly or indirectly from the full wages earned by any person, other than permissible deductions as defined in Regulations, Part 3 (29 CFR Subtitle A), issued by the Secretary of Labor under the Copeland Act, as amended (48 Stat. 948, 63 Stat. 108, 72 Stat. 967; 76 Stat. 357; 40 U.S.C. 276c), and described below:

2] That any payrolls otherwise under this contract required to be submitted for the above period are correct and complete; that the wage rates for laborers or mechanics contained therein are not less than the applicable wage rates contained in any wage determination incorporated into the contract; that the classifications set forth therein for each laborer or mechanic conform with the work he performed.

3] That any apprentices employed in the above period are duly registered in a bona fide apprenticeship program registered with a State apprenticeship agency recognized by the Bureau of Apprenticeship and Training, United States Department of Labor, or if no such recognized agency exists in a State, are registered with the Bureau of Apprenticeship and Training, United States Department of Labor.

4] That:

(a) WHERE FRINGE BENEFITS ARE PAID TO APPROVED PLANS, FUNDS, OR PROGRAMS

XX In addition to the basic hourly wage rates paid to each laborer or mechanic listed in the above referenced payroll, payments of fringe benefits as listed in the contract have been or will be made to appropriate programs for the benefit of such employees, except as noted in Section 4(c) below.

(B) WHERE FRINGE BENEFITS ARE PAID IN CASH

---Each laborer or mechanic listed in the above referenced payroll has been paid, as indicated on the payroll, an amount not less than the sum of the applicable basic hourly wage rate plus the amount of the required fringe benefits as listed in the contract, except as noted in Section 4(c) below.

(c) EXCEPTION (CRAFT) EXPLANATION

REMARKS _____ This document shall be considered confidential and not subject to disclosure under Freedom of Information Law

Name and title
Timothy A. Lazarus, CFO

The Willful Falsification Of Any Of The Above Statements May Subject The Contractor Or SubContractor To Civil Or Criminal Prosecution. See Section 1001 Of Title 18 And Section 231 Of Title 31 Of The United States.

Certified Payroll Register

Job
Albion - WTP Booster Pump
35-37 East Bank St
Albion, NY 14411

Contractor
STC Construction, Inc.
P. O. Box 459
Springville, NY 14141-0459

Customer
Village of Albion
35-37 East Bank Street
Albion, NY 14411

Job Number: 2320
Week Ending: 2/9/2025

Name	Soc Sec No. Class Mar Exemp.	Hours Worked This Job									Pay Rate	Gross Pay This Job All Jobs	-- Deductions --		Check # Net Pay
		02/03	02/04	02/05	02/06	02/07	02/08	02/09	Tot	Fed. Fica Med State			Local Other Total		
		Mon	Tue	Wed	Thu	Fri	Sat	Sun							
Steven J. Brunner	***-**-8145 R: Carpenter Foreman JM Single 1 O: WHITE Male	8.000	0.000	0.000	0.000	8.000	0.000	0.000	16.000	48.490	775.84	283.64	0.00	V4380	
		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	+30.100FR	1939.60	120.25	546.79	864.52	
										+0.000FR	40hrs	96.28	1075.08		
Cody A. Goodremote	***-**-3127 R: Carp Apprentice 2 HH Set Married 0 O: WHITE Male	8.000	0.000	0.000	0.000	4.000	0.000	0.000	12.000	30.000	360.00				
		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	+20.190FR	1549.92				
										+0.000FR	40hrs				
		R: 0.000	0.000	0.000	0.000	4.000	0.000	0.000	4.000	59.160	236.64	179.71	0.00	V4387	
	Carp Appr 2 HH Set - Operator									+20.190FR	1549.92	96.09	104.21	1074.82	
		O: 0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	+0.000FR	40hrs	72.62	475.10		
Leo D. Perry	***-**-5059 R: Carpenter Married 0 O: WHITE Male	8.000	0.000	0.000	0.000	8.000	0.000	0.000	16.000	41.190	659.04	140.72	0.00	V4397	
		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	+30.100FR	1826.00	113.22	327.42	1128.71	
										+0.000FR	40hrs	89.46	697.29		
		Regular	48.000	2,031.52											
		Overtime	0.000	0.00											
			48.000	2,031.52											

I, Timothy A. Lazarus, CFO do hereby state:

1] That I pay or supervise the payment of the persons employed by STC Construction, Inc. on the Albion - WTP Booster Pump that during the payroll period commencing on 2/3/2025 and ending 2/9/2025, all persons employed on said project have been paid the full weekly wages earned, that no rebates have been or will be made either directly or indirectly to or on behalf of said STC Construction, Inc. (Subcontractor) from the full weekly wages earned by any person and that no deductions have been made either directly or indirectly from the full wages earned by any person, other than permissible deductions as defined in Regulations, Part 3 (29 CFR Subtitle A), issued by the Secretary of Labor under the Copeland Act, as amended (48 Stat. 948, 63 Stat. 108, 72 Stat. 967; 76 Stat. 357; 40 U.S.C. 276c), and described below:

2] That any payrolls otherwise under this contract required to be submitted for the above period are correct and complete; that the wage rates for laborers or mechanics contained therein are not less than the applicable wage rates contained in any wage determination incorporated into the contract; that the classifications set forth therein for each laborer or mechanic conform with the work he performed.

3] That any apprentices employed in the above period are duly registered in a bona fide apprenticeship program registered with a State apprenticeship agency recognized by the Bureau of Apprenticeship and Training, United States Department of Labor, or if no such recognized agency exists in a State, are registered with the Bureau of Apprenticeship and Training, United States Department of Labor.

4] That:

(a) WHERE FRINGE BENEFITS ARE PAID TO APPROVED PLANS, FUNDS, OR PROGRAMS

XX In addition to the basic hourly wage rates paid to each laborer or mechanic listed in the above referenced payroll, payments of fringe benefits as listed in the contract have been or will be made to appropriate programs for the benefit of such employees, except as noted in Section 4(c) below.

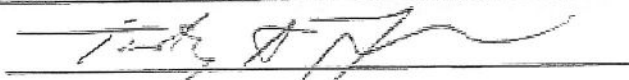
(B) WHERE FRINGE BENEFITS ARE PAID IN CASH

---Each laborer or mechanic listed in the above referenced payroll has been paid, as indicated on the payroll, an amount not less than the sum of the applicable basic hourly wage rate plus the amount of the required fringe benefits as listed in the contract, except as noted in Section 4(c) below.

(c) EXCEPTION (CRAFT) EXPLANATION

REMARKS _____ This document shall be considered confidential and not subject to disclosure under Freedom of Information Law

Name and title
Timothy A. Lazarus, CFO



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Contractor
STC Construction, Inc.
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Springville, NY 14141-0459

Customer
Village of Albion
35-37 East Bank Street
Albion, NY 14411

Job Number: 2320
Week Ending: 2/16/2025

Name	Soc Sec No.		Hours Worked This Job							Pay Rate	Gross Pay This Job All Jobs	-- Deductions --			Check #	
	Class	Exemp.	02/10 Mon	02/11 Tue	02/12 Wed	02/13 Thu	02/14 Fri	02/15 Sat	02/16 Sun			Tot	Fed. Fica	Local Other		Net Pay
	Regular		0.000													
	Overtime		0.000													
			0.000													

I, Timothy A. Lazarus, CFO do hereby state:

1] That I pay or supervise the payment of the persons employed by STC Construction, Inc. on the Albion - WTP Booster Pump that during the payroll period commencing on 2/10/2025 and ending 2/16/2025, all persons employed on said project have been paid the full weekly wages earned, that no rebates have been or will be made either directly or indirectly to or on behalf of said STC Construction, Inc. (Subcontractor) from the full weekly wages earned by any person and that no deductions have been made either directly or indirectly from the full wages earned by any person, other than permissible deductions as defined in Regulations, Part 3 (29 CFR Subtitle A), issued by the Secretary of Labor under the Copeland Act, as amended (48 Stat. 948, 63 Stat. 108, 72 Stat. 967; 76 Stat. 357; 40 U.S.C. 276c), and described below:

2] That any payrolls otherwise under this contract required to be submitted for the above period are correct and complete; that the wage rates for laborers or mechanics contained therein are not less than the applicable wage rates contained in any wage determination incorporated into the contract; that the classifications set forth therein for each laborer or mechanic conform with the work he performed.

3] That any apprentices employed in the above period are duly registered in a bona fide apprenticeship program registered with a State apprenticeship agency recognized by the Bureau of Apprenticeship and Training, United States Department of Labor, or if no such recognized agency exists in a State, are registered with the Bureau of Apprenticeship and Training, United States Department of Labor.

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XX In addition to the basic hourly wage rates paid to each laborer or mechanic listed in the above referenced payroll, payments of fringe benefits as listed in the contract have been or will be made to appropriate programs for the benefit of such employees, except as noted in Section 4(c) below.

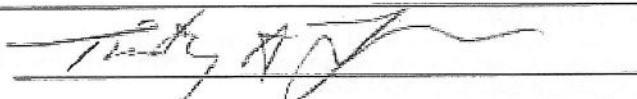
(B) WHERE FRINGE BENEFITS ARE PAID IN CASH

---Each laborer or mechanic listed in the above referenced payroll has been paid, as indicated on the payroll, an amount not less than the sum of the applicable basic hourly wage rate plus the amount of the required fringe benefits as listed in the contract, except as noted in Section 4(c) below.

(c) EXCEPTION (CRAFT) EXPLANATION

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Name and title
Timothy A. Lazarus, CFO



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Customer
Village of Albion
35-37 East Bank Street
Albion, NY 14411

Job Number: 2320
Week Ending: 2/23/2025

Table with columns: Name, Soc Sec No., Class, Mar, Exemp., Hours Worked This Job (02/17-02/23, Tot), Pay Rate, Gross Pay This Job, All Jobs, Deductions (Fed, Fica, Med, State, Local, Other, Total), Check #, Net Pay. Includes entries for Steven J. Brunner and Cody A. Goodremote.

I, Timothy A. Lazarus, CFO do hereby state:

1] That I pay or supervise the payment of the persons employed by STC Construction, Inc. on the Albion - WTP Booster Pump that during the payroll period commencing on 2/17/2025 and ending 2/23/2025, all persons employed on said project have been paid the full weekly wages earned, that no rebates have been or will be made either directly or indirectly to or on behalf of said STC Construction, Inc. (Subcontractor) from the full weekly wages earned by any person and that no deductions have been made either directly or indirectly from the full wages earned by any person, other than permissible deductions as defined in Regulations, Part 3 (29 CFR Subtitle A), issued by the Secretary of Labor under the Copeland Act, as amended (48 Stat. 948, 63 Stat. 108, 72 Stat. 967; 76 Stat. 357; 40 U.S.C. 276c), and described below:

2] That any payrolls otherwise under this contract required to be submitted for the above period are correct and complete; that the wage rates for laborers or mechanics contained therein are not less than the applicable wage rates contained in any wage determination incorporated into the contract; that the classifications set forth therein for each laborer or mechanic conform with the work he performed.

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XX In addition to the basic hourly wage rates paid to each laborer or mechanic listed in the above referenced payroll, payments of fringe benefits as listed in the contract have been or will be made to appropriate programs for the benefit of such employees, except as noted in Section 4(c) below.

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(c) EXCEPTION (CRAFT) EXPLANATION

REMARKS _____ This document shall be considered confidential and not subject to disclosure under Freedom of Information Law

Name and title
Timothy A. Lazarus, CFO [Signature]

The Willful Falsification Of Any Of The Above Statements May Subject The Contractor Or SubContractor To Civil Or Criminal Prosecution. See Section 1001 Of Title 18 And Section 231 Of Title 31 Of The United States.

OSHA

Occupational Safety
and Health Administration

12-006187952

This card acknowledges that the recipient has successfully completed:

10-hour Construction Safety and Health

This card issued to:

Cody Goodremote

Daniel Curtis

01/29/2020

Trainer Name

Date of Issue



15-602131199

This card acknowledges that the recipient has successfully completed:

30-hour Construction Safety and Health

This card issued to:

Leo Perry

Mr. Richard E. Bogardus

6/12/2020

Trainer Name

Date of Issue

VILLAGE OF ALBION, NEW YORK

ENGAGEMENT LETTER

For Year Ended May 31, 2026



**BUSINESS
ADVISORS
AND CPAS**



BUSINESS
ADVISORS
AND CPAS

March 18, 2025

Mr. Angel Javier, Jr.
Village of Albion
35-37 East Bank St.
Albion, NY 14411

Dear Mr. Javier:

The following represents our understanding of the services we will provide the Village of Albion, New York.

You have requested that we audit the governmental activities, each major fund, and the aggregate remaining fund information of the Village, as of May 31, 2026, and for the year then ended, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

In addition, we will audit the Village's compliance over major federal award programs for the period ended May 31, 2026. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the Village's major federal award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) *and in accordance with Government Auditing Standards*, will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the Village complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and Government Auditing Standards, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) require that management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, 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 required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. . This RSI will be subjected to certain limited procedures but will not be audited:

Canandaigua + Elmira + Latham + Queensbury + Rochester
An Independent Member of the BDO Alliance USA

WE VALUE YOUR FUTURE

- Management's Discussion and Analysis.
- Schedule of Changes in the Village's Total OPEB Liability and Related Ratio (GASB 75)
- Schedule of Village's Proportionate Share of the Net Pension Liability
- Schedule of Village Contributions
- Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual – General Fund and All Major Funds

Supplementary information other than RSI will accompany the Village's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- Combined Balance Sheet – Nonmajor Governmental Funds
- Combined Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds

Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audits in accordance GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). As part of an audit of financial statements in accordance with GAAS and, in accordance with Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls.
- Obtain an understanding of the system of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the Village's basic financial statements. Our report will be addressed to the governing body of the Village. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements 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 to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.