

**TOWN OF GAINES**

**NEW YORK**

**ENGAGEMENT LETTER FOR ACCOUNTING SERVICES**

**FOR YEAR ENDED DECEMBER 31, 2017**

**Raymond F. Wager, CPA, P.C.**  
**Certified Public Accountants**

**Shareholders:**

**Raymond F. Wager, CPA**  
**Thomas J. Lauffer, CPA**  
**Thomas C. Zuber, CPA**

Members of  
American Institute of  
Certified Public Accountants  
and  
New York State Society of  
Certified Public Accountants

December 19, 2017

**Mr. Joseph Grube, Supervisor**  
**Town of Gaines**  
**14087 Ridge Road**  
**Albion, New York 14411**

**Dear Mr. Grube:**

We are pleased to confirm our understanding of the services we are to provide the Town of Gaines (the Town) for the year ended December 31, 2017. 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, 2017. 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. Major Fund Budgetary Comparison Schedule.
3. Schedule of Town's Proportionate Share of the Net Pension Liability (Unaudited)
4. Schedule of Town Contributions (Unaudited)
5. Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual – General Fund (Unaudited)

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, in a separate written report accompanying our auditor's report on the financial statements or in a report combined with our auditor's report on the financial statements:

1. Combining Balance Sheet – Nonmajor Governmental Funds
2. Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds

### **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 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 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 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 on the 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 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 rather than absolute 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, any fraudulent financial reporting, or misappropriation of assets that come 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.

*Raymond F. Wager, CPA, P.C.*

## **(Audit Procedures-General) (Continued)**

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, 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 Town'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 assist in preparing the financial statements of the Town 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 judgement, 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 designing, implementing 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.

## **(Management Responsibilities) (Continued)**

You are responsible for the preparation of the supplementary information 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 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.

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.

### **Similar Engagements**

Our clients have budgets ranging from twenty million dollars to over \$190 million. We are proud of the professional services we provide for our clients and encourage you to make inquiries about their satisfaction with our services and the quality of our staff.

The following is a partial list of Town clients that have similar engagement as in your request; an audit of the basic financial statements, management letter, and letter of communication.

<b><u>Town of Byron</u></b>	Mr. Peter Yasses	(585) 548-7123
<b><u>Town of Geneseo</u></b>	Mr. William Wadsworth	(585) 991-5000
<b><u>Town of Hopewell</u></b>	Ms. Margaret Hilton	(585) 394-0036
<b><u>Town of Kendall</u></b>	Mr. Tony Cammarata	(585) 659-8721
<b><u>Town of Lima</u></b>	Mr. Pete Yendell	(585) 582-1130
<b><u>Town of Macedon</u></b>	Ms. Sandy Pagano	(315) 986-5932
<b><u>Town of Ontario</u></b>	Mr. John Smith	(315) 524-3200
<b><u>Town of Webster</u></b>	Ms. Kathleen Tanea	(585) 872-1000

**Engagement Administration, Fees, and Other**

The audit documentation for this engagement is the property of Raymond F. Wager, CPA, 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 regulatory agency 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 Raymond F. Wager, CPA, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the regulatory agency or its designee. The regulatory agency or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing. Mr. Thomas Lauffer is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

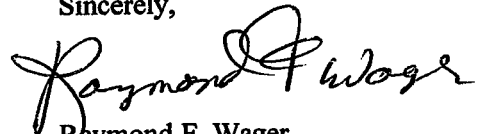
Our fee to complete the above services for the Town of Gaines will not exceed \$7,800.

We do not charge for any phone consultation throughout the year. If you require accounting assistance which necessitates travel to your location, we will charge an hourly rate and mileage. Our hourly rates will be as follows:

Shareholders	\$ 165	Managers	\$ 110	Audit Supervisor	\$ 95
Senior Accountants	\$ 80	Staff Accountants	\$ 65		

We appreciate the opportunity to be of service to the Town of Gaines 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.

Sincerely,

  
Raymond F. Wager

This letter correctly sets forth the understanding of the Town of Gaines, New York.

By: \_\_\_\_\_ Title: \_\_\_\_\_

Date: \_\_\_\_\_

*Raymond F. Wager, CPA, P.C.*

**TOWN OF GAINES**

**NEW YORK**

**PROPOSAL FOR AGREED - UPON PROCEDURES**

**TOWN CLERK**

**Raymond F. Wager, CPA, P.C.**  
**Certified Public Accountants**

**Shareholders:**

**Raymond F. Wager, CPA**  
**Thomas J. Lauffer, CPA**  
**Thomas C. Zuber, CPA**

Members of  
American Institute of  
Certified Public Accountants  
and  
New York State Society of  
Certified Public Accountants

December 19, 2017

Mr. Joseph Grube, Supervisor  
Town of Gaines  
14087 Ridge Road  
Albion, New York 14411

Dear Mr. Grube:

We are pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services we are to provide for the Town of Gaines.

We will apply the agreed-upon procedures summarized below that were specified and agreed to by the Town on the transactions of the Town Clerk of the Town prepared in accordance with New York State guidelines as of December 31, 2017. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures performed or to be performed is solely the responsibility of the Town and we will require an acknowledgment in writing of that responsibility. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached schedule either for the purpose for which the agreed-upon procedures report has been requested or for any other purpose.

Because the agreed-upon procedures summarized below do not constitute an examination or review, we will not express an opinion or conclusion on the transactions of the Town Clerk. In addition, we have no obligation to perform any procedures beyond those summarized below.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to the Town. If, for any reason, we are unable to complete any of the procedures, we will describe in our report any restrictions on the performance of the procedures, or not issue a report and withdraw from this engagements. You understand that the report is intended solely for the information and use of the Town, and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, we will communicate to you any known and suspected fraud and noncompliance with laws or regulations affecting the transactions of the Town Clerk that come to our attention. In addition, if, in connection with this engagement, matters come to our attention that contradict New York State guidelines, we will disclose those matters in our report. Such disclosures, if any, may not necessarily include all matters that might have come to our attention had we performed additional procedures or an examination or review.



**Mr. Joseph Grube, Supervisor  
Town of Gaines  
14087 Ridge Road  
Albion, New York 14411**

You are responsible for the transactions of the Town Clerk and that it is in accordance with New York State guidelines; and for selecting the criteria and procedures and determining that such criteria and procedures are appropriate for your purposes. You are also responsible for, and agree to provide us with, a written assertion about the transactions of the Town Clerk. In addition, you are responsible for providing us with (1) access to all information of which you are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

For two randomly selected months, the following procedures will be applied to evaluate the Town Clerks' financial records for the year ended December 31, 2017:

**Town Clerk**

1. We will review internal accounting controls and procedures relating to the Town Clerk's office operations.
2. We will review two monthly bank reconciliations for completeness and accuracy.
3. We will select two test months and perform the following:
  - a. We will trace daily cash reports to monthly totals ensuring accuracy and proper documentation of any differences.
  - b. We will trace daily totals in sample months to bank deposit slips and original source documentation to ensure accuracy and timeliness.
  - c. We will examine disbursements to ensure appropriateness and timeliness.

Upon completion of this review of the Town Clerk, we will issue a written report summarizing our findings.

Mr. Thomas Zuber 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 services will not exceed \$1,500. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. 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 upon the completion of our report.

We appreciate the opportunity to assist you 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. If the need for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge in writing their agreement with the procedures performed or to be performed and their responsibility for the sufficiency of procedures.

**Mr. Joseph Grube, Supervisor  
Town of Gaines  
14087 Ridge Road  
Albion, New York 14411**

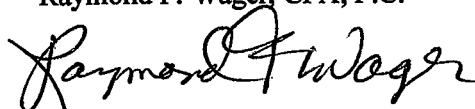
In addition, if it is determined that the books have not been properly posted and balanced and additional assistance work is necessary before commencing field work, we will notify you in writing. All additional work will be on an hourly basis at our standard billing rates as follows:

Shareholders	\$ 165	Managers	\$ 110	Audit Supervisor	\$ 95
Senior Accountants	\$ 80	Staff Accountants	\$ 65		

If the above terms are acceptable, please sign and date where indicated below and return it to us.

If you have any questions concerning the items discussed, please do not hesitate to call.

Sincerely,  
Raymond F. Wager, CPA, P.C.

  
Raymond F. Wager

This letter correctly sets forth the understanding of the Town of Gaines, New York.

By: \_\_\_\_\_ Title: \_\_\_\_\_

Date: \_\_\_\_\_

*Raymond F. Wager, CPA, P.C.*

**TOWN OF GAINES**

**NEW YORK**

**PROPOSAL FOR AGREED - UPON PROCEDURES**

**JUSTICE ACCOUNT**

**Raymond F. Wager, CPA, P.C.**  
**Certified Public Accountants**

**Shareholders:**

**Raymond F. Wager, CPA**  
**Thomas J. Lauffer, CPA**  
**Thomas C. Zuber, CPA**

December 19, 2017

Members of  
American Institute of  
Certified Public Accountants  
and  
New York State Society of  
Certified Public Accountants

Mr. Joseph Grube, Supervisor  
Town of Gaines  
14087 Ridge Road  
Albion, New York 14411

Dear Mr. Grube:

We are pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services we are to provide for the Town of Gaines.

We will apply the agreed-upon procedures summarized below that were specified and agreed to by the Town on the books and records of the courts in accordance with New York State guidelines as of December 31, 2017. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures performed or to be performed is solely the responsibility of the Town and we will require an acknowledgment in writing of that responsibility. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached schedule either for the purpose for which the agreed-upon procedures report has been requested or for any other purpose.

Because the agreed-upon procedures summarized below do not constitute an examination or review, we will not express an opinion or conclusion on the books and records of the courts. In addition, we have no obligation to perform any procedures beyond those summarized below.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to the Town. If, for any reason, we are unable to complete any of the procedures, we will describe in our report any restrictions on the performance of the procedures, or not issue a report and withdraw from this engagements. You understand that the report is intended solely for the information and use of the Town, and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, we will communicate to you any known and suspected fraud and noncompliance with laws or regulations affecting the books and records of the courts that come to our attention. In addition, if, in connection with this engagement, matters come to our attention that contradict New York State guidelines, we will disclose those matters in our report. Such disclosures, if any, may not necessarily include all matters that might have come to our attention had we performed additional procedures or an examination or review.

You are responsible for the books and records of the courts and that it is in accordance with New York State guidelines; and for selecting the criteria and procedures and determining that such criteria and procedures are appropriate for your purposes. You are also responsible for, and agree to provide us with, a written assertion about the books and records of the courts. In addition, you are responsible for providing us with (1) access to all information of which you are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

The procedures we will perform are in accordance with the annual checklist for Review of Justice Court records per NYS Comptroller as follows:

1. We will review and test bank reconciliations for two random months, and at year end, for the judge fine and bail accounts.
2. For the same two months, above, we will review the monthly report submitted to the New York State Comptroller for the following:
  - a) For a sample of fines, criminal and civil cases, and dismissed charges, we will examine the supporting cash file, supporting cash receipt and how it was reported.
  - b) For a sample of bail activity, we will examine the supporting case file and cash receipt, and disbursement documentation.
3. We will review outstanding bail at year end against case files and accounting information to verify it is proper outstanding bail.
4. We will review a sample of accounts receivable to ensure reporting to DMV is made timely and unpaid/unanswered tickets are properly scofflawed.
5. We will review the internal accounting control procedures for the Justice Accounts.
6. Upon completion of the procedures noted above, we will issue a report providing findings and recommendations for procedural improvements.

Mr. Thomas Zuber is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for the books and records of the courts in accordance with New York State guidelines.

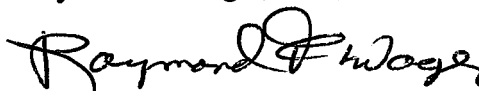
We estimate that our fees for these services will not exceed \$1,550.

We appreciate the opportunity to assist you 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. If the need for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge in writing their agreement with the procedures performed or to be performed and their responsibility for the sufficiency of procedures.

If the above terms are acceptable, please sign and date where indicated below and return it to us.

If you have any questions concerning the items discussed, please do not hesitate to call.

Sincerely,  
Raymond F. Wager, CPA, P.C.



Raymond F. Wager

This letter correctly sets forth the understanding of the Town of Gaines, New York.

By: \_\_\_\_\_ Title: \_\_\_\_\_

Date: \_\_\_\_\_



January 5, 2018

Mr. Joseph Grube  
Town Supervisor  
Town of Gaines  
14087 Ridge Road  
Albion, New York 14411

Dear Supervisor Grube,

Thank you for the opportunity to submit our proposal to serve as independent accountants for the Town of Gaines ("the Town"). Freed Maxick CPAs, P.C. ("Freed Maxick") greatly appreciates the opportunity to be considered for appointment.

We know that the selection of a public accounting firm is an important decision and realize that the differences between firms are often difficult to discern. We believe that the information presented in this proposal demonstrates the important distinctions concerning our ability to serve the Town. The distinctions are reflected in our experience and our commitment to providing the highest quality professional services tailored to the needs of government clients. Freed Maxick has a very strong reputation for providing quality services to a variety of industries and entities of all sizes and financial strengths. Our Firm has four offices in Upstate New York and a professional staff in excess of 300.

#### **Governmental Experience**

We have extensive experience servicing the governmental sector. In addition, our firm is a member of the Governmental Audit Quality Center the Government Finance Officers Association (GFOA), The Association of Towns of the State of New York, New York Conference of Mayors, the Association of School Business Officials.



A representative listing of our governmental clients can be found below.

Representative Governmental Client Listing		
<b>Cities</b> City of Rochester City of Batavia City of Geneva City of Niagara Falls	<b>Towns</b> Town of Orchard Park Town of Batavia Town of Chili Town of Collins Town of Concord	Town of Riga Town of Ogden Town of Le Roy Town of Pembroke Town of Hamlin
<b>Counties</b> Genesee County	<b>Villages</b> Village of Albion Village of Alden Village of Blasdell Village of Corfu Village of Dansville Village of East Aurora Village of Elba Village of Le Roy Village of Montour Falls	Village of Oakfield Village of Odessa Village of Springville Village of Watkins Glen Village of Wellsville Village of Webster Village of Westfield
<b>Public Authorities and other entities</b> City of Geneva Industrial Development Agency Erie County Fiscal Stability Authority Erie County Industrial Development Agency Genesee County Economic Development Corporation Rochester Economic Development Corporation		

### Professional Fees

We estimate our fee for the audit of the Town's financial statements for the fiscal year ending December 31, 2017 to be \$10,475 plus out of pocket costs which we estimate to be \$250. Our fees are predicated on the assumption that your books and records are in good order. In addition, our fee assumes that there are no changes in any regulatory or reporting requirements. In the event these assumptions do not remain valid, or if other circumstances not presently contemplated arise which could have a material effect on the time required completing the engagement and other required assistance, we shall advise you immediately before proceeding with the work. Our work will commence at a mutually agreed upon time.

We offer knowledgeable and independent advisors who can relate to the unique challenges of a Town, as well as the interrelationships with other governmental agencies and the private sector. We trust this proposal conveys to you our professional qualifications and enthusiastic desire to serve as the independent accountants for the Town. Should you have any questions regarding this proposal, please feel free to contact me.

Very truly yours,

**Freed Maxick CPAs, P.C.**



Laura L. Landers, CPA, MPA  
Director  
[laura.landiers@freedmaxick.com](mailto:laura.landiers@freedmaxick.com)  
585-815-4515



DKLIPS30@YAHOO.COM



*Construction and Custom Woodworking*

**GENERAL CONTRACTING**

- Cabinetry
- Trim
- New Homes
- Additions
- Remodeling
- Pole Barns
- Garages
- Decks
- Roofing
- Siding
- Windows
- Doors



**Bill To:**  
 Town of Gaines-Town Hall  
 14087 Ridge Road  
 Albion, NY 14411

**Proposal Date:** 12/22/2017  
**Proposal #:** 432



Description	Est. Hours/Qty.	Rate	Total
Tear out and dispose of existing glass panes, louvered panels, aluminum trim, and siding accessories (Leave Only Copper Roof). Remove and dispose of required shingles, to properly install flashing as needed. Install all required step flashing where cupola meets roof deck, and new architectural shingles to match existing. Install required framing to infill four window openings, and sheet using 7/16" OSB. Wrap Cupola walls with Tyvek Home Wrap. Install custom bent aluminum trim on entire cupola as needed, and all Mastic siding accessories to match building. Install new Mastic Siding on entire cupola (Removal of existing siding, and installation of new already billed with other renovations). Install four sets of vinyl shutters, to simulate windows, on all sides of cupola. Price includes all materials, labor including prevailing wage for employees, and disposal.		5,600.00	5,600.00
KLIPS CONSTRUCTION AND CUSTOM WOODWORKING, LLC IS A FULLY INSURED ENTITY IN THE STATE OF NEW YORK			
Sales Tax		0.00%	0.00

We look forward to working with you!

**Total** \$5,600.00

ACCEPTANCE TO PROPOSAL

CUSTOMER SIGNATURE

CONTRACTOR SIGNATURE

**2651 Crandall Rd  
 Albion, NY 14411**