

Edward Farrar Utility District
Commissioners Meeting
Wednesday, March 13, 2024
4:30pm in the Steel Community Room

Attendance: P.H. "Skip" Flanders, Natalie Sherman, Mark Alberghini, Bob Finucane
Staff: Tom Leitz, Bill Woodruff, Kia Winchell Nealy
Public Attendance: Tom Gloor
Zoom: Anne Imhoff, Rick Westin

The monthly meeting of The Edward Farrar Utility District was called to order at 4:33pm.

PUBLIC

Tom Gloor – from the floor – asked if there was a way to inform the public when a rate change is enacted. Natalie Sherman – board member – suggested we provide notice or written disclosure of any future rate increases.

Bob Finucane – board member – made a motion to add two items to the agenda;
* Purchase and Sales Agreement for the Fiske property in Waterbury Center
* Sullivan, Powers & Co., P.C. Audit Scope and Objectives letter

Natalie Sherman seconded the motion. A vote was taken and passed unanimously.

UPDATE ON CONGRESSIONAL FUNDING – FOR THE ROUTE 100 PROJECT

Tom Leitz – Town Manager – reported EFUD received an EPA grant for \$2.2 million ... along with a state grant of \$600,000.

- * Funding was predicated on getting to the trailer park.
- * An ACT 250 permit is needed.
- * Hope to get the project out to bid by winter of 2024-2025 for the 2025 construction season.
- * The cost estimate 15 months ago was \$2.9 million dollars.

REQUEST OF THE "ONE LEAK POLICY"

John Hudson - 5 High Street - has requested consideration of a reduction in his November 2023 – January 2024 utility bill. It was found his bill would actually increase under the rules of the Edward Farrar Utility District's One Leak Policy.

Bob Finucane suggested Kia Winchell Nealy explain Hudson's request is not a useful application of the One Leak Policy. Finucane made a motion to deny the application of the One Leak Policy. Natalie Sherman seconded it. A vote was taken and passed unanimously.

POTENTIAL BORROWING ARTICLES ON ANNUAL MEETING

There are no expected borrowing items on the warnings ... but we may need a bond vote for the Route 100 project next year.

DELINQUENT WATER AND SEWER ACCOUNTS

Tom Leitz – town manager – provided a list to the EFUD board that indicates there are about \$20,000 in delinquent accounts. He is reluctant to threaten to shut off water during the winter months ... but as we approach warmer weather and the summer months, he will draft a round of letters to those delinquent accounts.

PECK MOBILE HOME PARK / WATER LINE PROJECT UPDATE

There is a signed permit with the parker owner ... and the project is now in the bid phase. Bids go out in two phases; the water line ... then the meters. March 21st, 26th and a scheduled pre-bid conference on April 11th.

PURCHASE AND SALE AGREEMENT FOR THE FISKE PROPERTY IN WATERBURY CENTER

Natalie Sherman made the motion to approve the purchase and sale agreement between EFUD and the Fiskes for EFUD's acquisition of their +/- 8-acre property easterly of Barnes Hill Road with the purchase price of \$10,000, as well as to pay the \$1,000 deposit by check to the Fiskes' attorneys and to authorize EFUD Manager Tom Leitz and/or EFUD Chairman P.H. "Skip" Flanders to execute the Purchase and Sale Agreement and any other documents necessary to close on EFUD's acquisition of the Fiske property.

Bob Finucane seconded the motion. A vote was taken and passed unanimously.

SULLIVAN, POWERS & CO., P.C. AUDIT SCOPE AND OBJECTIVES LETTER

Sullivan, Powers & Co., P.C. has requested a signed pre-audit letter from the EFUD board. This letter is to confirm the understanding of the terms and objectives of the annual audit.

Natalie Sherman made the motion to sign and approve the letter – dated February 14, 2024 - of understanding regarding the objections of the audit to be performed.

Bob Finucane seconded the motion. A vote was taken and passed unanimously.

DEPARTMENT REPORTS

There is an error in the water department report: the last page indicates a high temperature of 2.6^of degrees and a low of 57.4^of. We assume that is a "typo".

Bill Woodruff – public works director – reported that the last few rain events presented some struggles for the EFUD staff. A leak in a pipe at the end of Union Street – near the bridge – has been discovered. Matt Jones is working on trying to get rid of some problems in the field off Elm Street. And, when the Dac Rowe Recreation Field is flooded and water rises above the toilets in the restroom building, there are issues.

On April 9th, Skip Flanders will present a program on the Edward Farrar Utility District and the town's water system to water operators from across the state.

MINUTES OF THE FEBRUARY 14TH MEETING

Valerie Rogers asked that the draft minutes from the February 14th EFUD meeting be corrected to show the purchase price of 51 South Main Street of \$138,000 to be payable in November 2024. Her point now reads: *"The \$138,000 the town received for 51 South Main Street – which is payable in November 2024 ... why can't that money be put in the reserve?"*

When thanking Ms. Rogers and Tom Gloor for their thoughts, Bob Finucane said he would; "... direct the town manager to consider a future rate increase ... ". Finucane asked to include his original wording to "carefully consider". Finucane's point now reads; *"... direct the town manager to carefully consider a future rate increase ... "*

Bob Finucane made the motion to approve the minutes from February 4th with the above-mentioned amendments. Natalie Sherman seconded the motion. A vote was taken and passed unanimously.

Natalie Sherman made a motion to adjourn the meeting at 5:50pm. Bob Finucane seconded the motion. A vote was taken and passed unanimously.

Edward Farrar Utility District
Commissioners Meeting
Wednesday March 13, 2024
4:30 pm in the Steele Room
28 North Main St, Waterbury VT
Agenda

- 4:30 pm Call to Order:
- 4:30 pm Public
- 4:35 pm ✓ Update on Congressional Funding and other funding for Route 100 waterline project
- 4:50 pm ✓ Consider two requests under the one leak rule.
- 5:00 pm Potential borrowing articles on Annual Meeting warning
- 5:10 pm ✓ Update on delinquent Water and Sewer accounts
- 5: 20 pm Update on Peck Mobile Home Park water line project
- 5:30 pm ✓ Department Reports.
- 5:40 pm ✓ Minutes of Meeting Feb 14
- 5: 45 pm Adjourn

• WOODY'S
Purchase + Sale
agreement
• Audit information

Thomas Leitz

From: Ellis, Rebecca (Welch) <Rebecca_Ellis@welch.senate.gov>
Sent: Friday, March 08, 2024 8:35 PM
To: Thomas Leitz
Subject: Sen. Welch - Congratulations on CDS Award

United States Senate

WASHINGTON, DC 20510

Mr. Thomas J. Leitz
28 North Street, Suite 1
Waterbury, VT 05676-1105

Re: Extension of Water Line to East Wind Mobile Home Park

Dear Tom,

I am delighted to let you know that the FY24 Mibus Appropriations bill passed on March 8th includes an EPA STAG Grant for the Town of Waterbury in the amount of \$2240000 for the project "Extension of Water Line to East Wind Mobile Home Park."

Information about how to apply for your funding is available from <https://www.epa.gov/sustainable-water-infrastructure/epa-community-grants>.

If you have questions about congressionally directed spending for your project, please feel free to contact Rebecca Ellis in my office at Rebecca_Ellis@welch.senate.gov.

I look forward to seeing you in Vermont.



PETER WELCH
United States Senator

Sen. Welch secured 19 congressionally directed spending requests in the six-bill “minibus” that passed Congress on March 8th.

- **\$5 million for the Champlain Housing Trust** for the Bay Ridge Neighborhood Development, which will create 68 permanently affordably apartments and 26 shared-equity condominiums
- **\$5 million for the Bennington County Industrial Corporation** for Mount Anthony House, which will result in 63 new apartments, two new medical facilities and additional retail locations in downtown Bennington
- **\$4.75 million for the Vermont National Guard** for an addition to the National Guard Readiness Center
- **\$3 million for the Vermont Agency of Transportation (VTTrans)** for the Central Vermont Transit Operations Facility
- **\$2.2 million for the Town of Waterbury** to extend the water line to the **East Wind Mobile Home Park**
- **\$1.24 million for the Windsor County Sheriff's Department** to upgrade and modernize the emergency communication radio network
- **\$1.2 million for the Burlington School District** to manage and treat stormwater from a new high school on the Burlington High School Campus
- **\$1 million for the Brandon Public Library** to improve the public library's safety and accessibility
- **\$1 million for the Springfield Regional Development Corporation** for the Park Street School: Business Incubator & Accelerator
- **\$865,000 for the Town of Berlin** to replace a pump station
- **\$825,000 for the Town of Fairfax** for upgrades to the town's wastewater treatment facility
- **\$824,000 for the Village of Johnson** to build a new maintenance garage for the Village
- **\$750,000 for the Town of Vershire** to build a new garage for the Town
- **\$500,000 for the Vermont Woodlands Association** for technical assistance, education and outreach, and financial assistance for forest management to Vermont families who own forested lands
- **\$408,000 for the Town of Highgate's Recreation Facility** roof and entrance repair
- **\$400,000 for the Town of Lyndon** for the Sanborn Covered Bridge revitalization project
- **\$325,000 for the Town of Stafford** for the preservation of the historic town office
- **\$250,000 for the Norwich University Applied Research Institute** to partner with NASA for security improvements to computer architecture
- **\$45,000 for the Rutland Area Art Association** for repairs to the Historic Chaffee Art Center



ACT 250 JURISDICTIONAL OPINION JO 5-102

State of Vermont
Natural Resources Board
District 5 Environmental Commission
10 Baldwin Street
Montpelier, VT 05633-3201
<https://nrb.vermont.gov/>

[phone] 802-476-0185

This is a Jurisdictional Opinion based upon available information and a written request from the landowner/agent or other person. Any notified person or entity will be bound by this opinion unless that person or entity files a request for reconsideration with the District Coordinator or an appeal with the Superior Court, Environmental Division, within 30 days of the issuance of this opinion (see below). This Opinion identifies Act 250 jurisdiction only. Other permits may be required (e.g., <https://dec.vermont.gov/permits>). For more information, please contact the Agency of Natural Resources Environmental Assistance Office: (<https://dec.vermont.gov/assistance/permits>).

I hereby request a jurisdictional opinion from the District Coordinator or Assistant District Coordinator regarding the jurisdiction of 10 V.S.A. Chapter 151 (Act 250) over the project described below.

Brad Washburn, PE ("Requestor")
Tailwater Engineering
brad@tailwaterengineeringvt.com

- Landowner
- Agent
- Other

Project Description: Replacement of wastewater systems serving 20 mobile homes in the East Wind Mobile Home Community ("East Wind"), as depicted in plans submitted by Requestor and on file with this opinion. The replacement wastewater systems were permitted by the Department of Environmental Conservation in permit WW-5-8327-6, issued on February 6, 2024. No mobile home construction is proposed as part of the project. 28 mobile homes are maintained on the tract of land.

Project Location: East Wind Drive, Waterbury. SPAN: 696-221-10407

Existing Act 250 permit number(s) or series: None

Project Type: Commercial Subdivision Municipal/State Mixed
 Farming/Forestry Housing Other



Has the landowner or affiliated person subdivided before? Yes No N/A

If Yes: Location: _____ no. of lots: _____ Date _____

AN ACT 250 PERMIT IS REQUIRED: YES NO

BASIS FOR DECISION: Not development; not a material change to a permitted development.

The tract of land on which the project occurs is not more than 10 acres, and Waterbury has permanent zoning and subdivision bylaws. Therefore, the project is not “development” as defined at 10 V.S.A. § 6001(3)(A)(i).

I do not interpret the term “maintenance” in the definition of “development” at 10 V.S.A. § 6001(3)(A)(iv) to mean replacement of wastewater systems, and the project would not change the number of mobile homes being maintained on the tract of land. Therefore, the project is not development as defined at 10 V.S.A. § 6001(3)(A)(iv).

East Wind is not an Act 250-permitted development. Therefore, the project cannot be a material change to a permitted development that requires a permit amendment pursuant to Act 250 Rule 34(A).

/s/ Kevin Anderson _____ DATE: February 13, 2024

Kevin Anderson
District Coordinator
Natural Resources Board
10 Baldwin Street, Montpelier, VT 05633-3201
Telephone: 802-522-6074
Email: Kevin.Anderson@vermont.gov

Any party may file within 30 days from the date of a decision of the District Coordinator a request for reconsideration with respect to the jurisdictional opinion, pursuant to Act 250 Rule 3(B). Any reply to a request for reconsideration shall be filed within 15 days of the service of the request, unless otherwise provided by the District Coordinator.

Any person aggrieved by an act or decision of a District Commission or District Coordinator, or any party by right, may appeal to the Environmental Division of Vermont Superior Court within 30 days of the act or decision pursuant to 10 V.S.A. § 8504. Such appeals are governed by Rule 5 of the Vermont Rules for Environmental Court Proceedings. The appellant must file a notice of appeal with the clerk of the court and pay any fee required under 32 V.S.A. § 1431.

The appellant must also serve a copy of the Notice of Appeal on the Natural Resources Board and on other parties in accordance with Rule 5(b)(4)(B) of the Vermont Rules for Environmental Court Proceedings. The Natural Resources Board’s copy may be sent to NRB.Legal@vermont.gov and/or 10 Baldwin Street, Montpelier, VT 05633-3201.

Please note that there are certain limitations on the right to appeal, including interlocutory appeals. See, e.g., 10 V.S.A. § 8504(k), 3 V.S.A. § 815, and Vermont Rule of Appellate Procedure 5. For additional information on filing appeals, see the Court's website at:

<http://www.vermontjudiciary.org/GTC/environmental/default.aspx> or call (802) 951-1740. The Court's mailing address is Vermont Superior Court, Environmental Division, 32 Cherry Street, 2nd Floor, Suite 303, Burlington, VT 05401.

The foregoing statements regarding requests for reconsideration and appeals are intended for informational purposes only. They neither supplant any rights or obligations provided for by law nor do they constitute a complete statement of the rights or obligations of any person or party.

CERTIFICATE OF SERVICE

I hereby certify that I, Lori Grenier, Natural Resources Board Technician, District 5 Environmental Commission, sent a copy of the foregoing **Jurisdictional Opinion JO 5-102** by U.S. Mail, postage prepaid, on this February 13, 2024 to the following individuals without email addresses, and by electronic mail, to the following individuals with email addresses:

Note: Any recipient may change its preferred method of receiving notices and other documents by contacting the District Office staff at the mailing address or email below. If you have elected to receive notices and other documents by email, it is your responsibility to notify our office of any email address changes.

Brad Washburn
brad@tailwaterengineeringvt.com

Natural Resources Board Chair
10 Baldwin Street
Montpelier, VT 05633-3201
NRB.Legal@vermont.gov
nrb.act250agenda@vermont.gov

James Unsworth
28 Howard Street, Suite 302
Burlington, VT 05401
james@unsworthproperties.com

/s/ Lori Grenier

Natural Resources Board Technician
802-476-0185
NRB.Act250Barre@vermont.gov

Waterbury Selectboard
c/o Town Clerk
28 North Main Street, Suite 1
Waterbury, VT 05676
karen@waterburyvt.com

Waterbury Planning Commission
28 North Main Street
Waterbury, VT 05676
nleitner@waterburyvt.com


Central VT Regional Planning Commission
29 Main Street Suite 4
Montpelier, VT 05602
chartrand@cvregion.com
pitkin@cvregion.com

Agency of Natural Resources
1 National Life Drive, Davis 2
Montpelier, VT 05620-3901
anr.act250@vermont.gov

FEB 26, 2024

JOHN HUDSON
5 HIGH STREET • WATERBURY
ACCOUNT # 972-0005-V.

TO: TOWN OF WATERBURY. WATER AND SEWER
DEPARTMENT • EDWARD FARRAR UTILITY DISTRICT

- ON OR ABOUT DECEMBER 5, 2023 I EXPERIENCED A MASSIVE WATER HEATER MALFUNCTION AND BIG FLOW LEAKAGE WHILE NOBODY WAS HOME. WHEN DISCOVERED, THE BASEMENT WAS ALMOST TOTALLY FLOODED. I GLOSHED THRU THE DISASTER AND SHUT OFF INCOMING WATER TO THE UNIT.
- KNOWING THAT A GREAT DEAL OF VALUABLE WATER WAS WASTED LAST QUARTER, I AM APPELLING FOR A 'ONE LEAK' ADJUSTMENT BACK TO WHAT IS NORMAL USAGE FOR THE HOME.
- I ALSO REQUEST THAT THE ADJUSTMENT IS BASED ON PREVIOUS QUARTERLY BILLS WHERE THE HOME USED LEGITIMATELY-METERED WATER AMOUNTS. (THE REASON FOR THIS IS DUE TO THE PREVIOUS QUARTER BEING ABNORMALLY HIGH BECAUSE OF RUNNING TOILETS, ETC. WHICH WAS MY ACCEPTED PROBLEM AND ADMITTED TO PAYMENT). IN OTHER WORDS, PLEASE CONSIDER THE LOWEST QUARTERLY USAGE GOING BACK OVER THE 2023 YEAR AS DOCUMENTED IN YOUR RECORDS.
- THANK YOU FOR THIS ONE-TIME PRICE ADJUSTMENT UNDER THE CIRCUMSTANCES.
- SINCERELY SUBMITTED: JOHN HUDSON


Edward Farrar Utility District Water & Sewer Bill

28 North Main Street, Suite #1
Waterbury, Vermont 05676
(802) 244-5858 Fax (802) 244-1014
www.waterburyvt.com

ACCOUNT NUMBER:
972-0005-V
HUDSON, JOHN &, WILSON, JOHN
5 HIGH STREET
WATERBURY VT 05676

BILLING PERIOD:
11/01/23 TO 01/31/24

LOCATION OF SERVICE:
5 HIGH ST-HUDSON/WILSON

METER READINGS:
CURRENT : 266800
PREVIOUS: 264500
USAGE : 2300
AVG DAILY USE: 175.6 gallons

PAYMENTS RECEIVED AFTER 2/15/2024 ARE NOT REFLECTED ON THIS
INVOICE. THERE IS A PAYMENT DROP BOX LOCATED AT THE MAIN OFFICE.

DESCRIPTION	AMOUNT
VILLAGE RES BASE	99.94
VILLAGE WATER	55.41
SEWER BASE RESIDENTIAL	124.88
SEWER	93.61

DUE ON OR BEFORE: 03/20/24	AMOUNT DUE: 373.84

PLEASE RETURN THIS STUB WITH YOUR PAYMENT

If receipt is required, include a self addressed stamped envelope

Payable to: **Edward Farrar Utility District**
28 North Main Street, Suite #1
Waterbury VT 05676
HUDSON, JOHN &, WILSON, JOHN
5 HIGH STREET
WATERBURY VT 05676

Due Date: 03/20/24

Total Due: 373.84

Account Number: 972-0005-V

Amount Submitted: _____

Previous Two Billing Period:

December 20, 2023	2200				
September 20, 2023	3400				
	5600	÷	2	=	2800

WATER

1st Tier = 1499 X .0219 =	\$ 32.83
2nd Tier = 1301 x .0282 =	\$ 36.60
	\$ 69.43

SEWER

1st tier x .0391 =	\$ 58.61
2nd tier x .0437 =	\$ 56.85
	\$ 115.46

Village Res Base	\$ 99.94
Village Water	\$ 69.43
Sewer Base Residential	\$ 124.88
Sewer	\$ 115.46
Admin Fee	\$ 50.00
	<u>\$ 459.71</u>

Previous Previous Two Billing Periods (which were lower)

June 20, 2023	1700				
March 20, 2023	1500				
	3200	÷	2	=	1600

WATER

1st Tier = 1499 X .0219 =	\$ 32.83
2nd Tier = 101 x .0282 =	\$ 2.85
	\$ 35.68

SEWER

1st tier x .0391 =	\$ 58.61
2nd tier x .0437 =	\$ 4.41
	\$ 63.02

Village Res Base	\$ 99.94
Village Water	\$ 35.68
Sewer Base Residential	\$ 124.88
Sewer	\$ 63.02
Admin Fee	\$ 50.00
	<u>\$ 373.52</u>

Delinquent Accounts as of 3-13-24

Account	Name	Servi	Over 30	Over 60	Over 90	Over 120	Total Due
900-0033-V	CHRISTIE THERESA ANN &	WATER	-	46.92	-	657.82	704.74
	Location: 33 NORTH MAIN-CHRISTIE/FE	SEWER	-	56.76	-	1,128.21	1,184.97
		TOTAL	-	103.68	-	1,786.03	1,889.71
914-0011-V	O'CONNELL DEBRA	WATER	21.74	82.11	7.59	525.50	636.94
	Location: MOBILE HOME	SEWER	22.74	85.12	7.96	554.74	670.56
		TOTAL	44.48	167.23	15.55	1,080.24	1,307.50
914-0019-V	FORKEY JAMES M	WATER	-	101.67	-	678.79	780.46
	Location: 19 WALLACE ST-FORKEY	SEWER	-	145.74	-	1,077.33	1,223.07
		TOTAL	-	247.41	-	1,756.12	2,003.53
916-0103-V	STATE BUILDINGS DIVISIO	WATER	-	-	-	-	-
	Location: 103 S MAIN-VSH	SEWER	-	546.20	-	-	546.20
		TOTAL	-	546.20	-	-	546.20
922-0007-V	CUMMINGS III JOHN	WATER	27.71	346.19	-	-	373.90
	Location: 7 PARK ROW-NOLES PROPERTI	SEWER	36.57	433.32	-	63.50	533.39
		TOTAL	64.28	779.51	-	63.50	907.29
932-0005-V	TEBEAU DARREN	WATER	-	51.04	-	230.56	281.60
	Location: 5 MOODY CT-TEBEAU	SEWER	-	63.86	-	342.45	406.31
		TOTAL	-	114.90	-	573.01	687.91
940-0004-V	ELIASON ERIK A	WATER	32.58	407.20	-	-	439.78
	Location: 4 HEALY CT-ELIASON	SEWER	48.63	586.93	-	55.97	691.53
		TOTAL	81.21	994.13	-	55.97	1,131.31
948-0081-V	KITTREDGE LUCILLE	WATER	16.52	46.92	6.39	498.92	568.75
	Location: 81 STOWE ST-KITTREDGE	SEWER	20.70	56.76	8.08	631.26	716.80
		TOTAL	37.22	103.68	14.47	1,130.18	1,285.55
986-0006-V	BROOKS CARISSA & TENE	WATER	16.01	138.77	2.46	180.71	337.95
	Location: 6 SEABURY PL	SEWER	23.09	201.32	3.49	255.74	483.64
		TOTAL	39.10	340.09	5.95	436.45	821.59
D0100040	COMMUNITY VENTURES LLC	WATER	75.75	198.25	29.94	2,026.25	2,330.19
	Location: 489 MAIN ST						
D0100050	COMMUNITY VENTURES LLC	WATER	239.50	999.18	79.78	5,398.30	6,716.76
	Location: MOBILE HOME PARK						
Total Water			806.20	6,393.32	163.13	12,845.41	20,208.06
Total Sewer			328.21	4,160.08	34.37	5,168.69	9,691.35

Kia Nealy

From: Bill Woodruff
Sent: Wednesday, March 6, 2024 9:52 AM
To: Skip Flanders
Cc: Kia Nealy
Subject: FW: EFUD - Fiske to EFUD - 8 acres off Barnes Hill Road - P&S Agreement
Attachments: P&S Agreement - final 03-05-24.doc

Follow Up Flag: Follow up
Flag Status: Completed

Skip,

Attached is P&S agreement for the Fiske property. Dave Rugh has written the motion for the next meeting. It all looks acceptable to me.

Bill Woodruff
Waterbury Public Works Director
(802) 839-6199



From: David W. Rugh [mailto:drugh@firmspf.com]
Sent: Tuesday, March 05, 2024 5:22 PM
To: Bill Woodruff <bwoodruff@waterburyvt.com>
Cc: Thomas Leitz <tleitz@waterburyvt.com>
Subject: RE: EFUD - Fiske to EFUD - 8 acres off Barnes Hill Road - P&S Agreement

Hi Woody,

Apologies for the delay in sending this to you, but I let it sit since EFUD doesn't meet until the 13th. Attached is the final version of the Purchase and Sale Agreement for the Fiske property that we recommend the EFUD Commissioners approve by motion at the next EFUD meeting. Once this is approved, EFUD will also need to cut a check for the \$1,000 deposit to the Fiskes' attorney's IOLTA account - Darby, Kolter & Roberts, LLP IOLTA – that is due to be paid by April 1st, assuming the Agreement is approved. We recommend that the Commissioners consider the following motion:

Motion to approve the Purchase and Sale Agreement between EFUD and the Fiskes for EFUD's acquisition of their +/-8-acre property easterly of Barnes Hill Road with a purchase price of \$10,000, as well as to pay the \$1,000 deposit by check to the Fiskes' attorneys and to authorize EFUD Manager Tom Leitz and/or EFUD Chairman P.H. "Skip" Flanders to execute the Purchase and Sale Agreement and any other documents necessary to close on EFUD's acquisition of the Fiske property.

If there are comments, questions or concerns, please let me know.

Thanks,

Dave

David W. Rugh, Esq.
Stitzel, Page & Fletcher, P.C.
171 Battery Street
P.O. Box 1507
Burlington, VT 05402-1507
Phone: 802-660-2555
Fax: 802-660-2552
drugh@firmspf.com
Website: www.firmspf.com

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In accordance with IRS Circular 230, we inform you that any tax advice contained in this communication was not written or intended to be used, and cannot be used, for the purpose of avoiding penalties under the Internal Revenue Code, or promoting, marketing or recommending to another person any transaction or matter addressed in this communication.

From: Bill Woodruff <bwoodruff@waterburyvt.com>
Sent: Wednesday, February 28, 2024 9:25 AM
To: David W. Rugh <drugh@firmspf.com>
Subject: RE: EFUD - Fiske to EFUD - 8 acres off Barnes Hill Road - P&S Agreement

Hi Dave,

Those dates work for me with regards to the Fiske purchase.

Woody

Bill Woodruff
Waterbury Public Works Director
(802) 839-6199



From: David W. Rugh [<mailto:drugh@firmspf.com>]
Sent: Tuesday, February 27, 2024 12:06 PM
To: Bill Woodruff <bwoodruff@waterburyvt.com>; Thomas Leitz <tleitz@waterburyvt.com>
Subject: RE: EFUD - Fiske to EFUD - 8 acres off Barnes Hill Road - P&S Agreement

Hi Woody,

I should have the P&S Agreement ready for approval by the EFUD Commissioners at their meeting on March 13th. I'm waiting for Rick Darby to confirm that we'll insert a deposit (\$1,000) deadline of April 1st and a closing date of May 15th. If those dates give you any heartburn, please let me know.

At the next EFUD meeting, I'd propose to have the Commissioners approve the contract by motion, authorizing the Chair to sign, and cutting the deposit check (to Darby, Kolter & Roberts, LLP).

I'll get you the final contract once you and Rick confirm that those dates sound good. If you want to push these dates out, that's fine too, but I know Rick wanted to get the P&S Agreement approved at the next EFUD board meeting.

Thanks,
Dave

David W. Rugh, Esq.
Stitzel, Page & Fletcher, P.C.
171 Battery Street
P.O. Box 1507
Burlington, VT 05402-1507
Phone: 802-660-2555
Fax: 802-660-2552
drugh@firmspf.com
Website: www.firmspf.com

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In accordance with IRS Circular 230, we inform you that any tax advice contained in this communication was not written or intended to be used, and cannot be used, for the purpose of avoiding penalties under the Internal Revenue Code, or promoting, marketing or recommending to another person any transaction or matter addressed in this communication.

From: Bill Woodruff <bwoodruff@waterburyvt.com>
Sent: Wednesday, February 21, 2024 1:23 PM
To: David W. Rugh <drugh@firmspf.com>; Thomas Leitz <tleitz@waterburyvt.com>
Subject: RE: EFUD - Fiske to EFUD - 8 acres off Barnes Hill Road - P&S Agreement

Hello Dave,

We are not in a real big hurry for this acquisition and we can work with the timeline that you and Rick Darby agree to. I believe we would be able to access this parcel under the easements we utilized when we laid the replacement pipeline in the early 90's. We currently travel up and down the pipeline route that goes thru the Fiske property. Granted our rights are limited to water related activities but I believe that is all we want from this parcel.

Woody

Bill Woodruff
Waterbury Public Works Director
(802) 839-6199



From: David W. Rugh [mailto:drugh@firmspf.com]
Sent: Tuesday, February 20, 2024 11:27 AM
To: Thomas Leitz <tleitz@waterburyvt.com>; Bill Woodruff <bwoodruff@waterburyvt.com>
Subject: EFUD - Fiske to EFUD - 8 acres off Barnes Hill Road - P&S Agreement

Hi Tom and Woody,

I've been discussing the Fiske family's conveyance of the 8-acre, landlocked property (with no access easement) off Barnes Hill Road to EFUD with Rick Darby, and I've attached the current draft of the Purchase and Sale Agreement hereto. This draft is missing the closing dates, but I wanted to gauge what EFUD's proposed timeline is for this transaction. It's possible, given the relative simplicity of this and depending on the Fiske's timeline, that we could get this P&S signed at EFUD's March meeting and then be ready to close by the end of the month. The benefit of a pre-April 1st closing is that it would relieve EFUD of the (minimal) property tax liability (\$95.40/year) for FY2025. That said, this property tax amount isn't so high that we should rush to close if there are concerns about the transaction.

The biggest concern from my chair is that the property doesn't appear to have any access easement associated with it, so at some point during EFUD's ownership of the property that issue will probably arise as a concern. It appears that EFUD could access this 8 acres of land through the Sweet 305-acre property that is located just south and west of EFUD's 30.7-acre well property off Sweet Road, but we'd need to obtain an easement deed to have explicit, written permission to reach this 8-acre parcel. An alternative access could be through the Lintilac properties located east of Barnes Hill Road, but it appears there's at least a pre-existing woods road through the Sweet property. In speaking with Woody, he was not too concerned about this access issue, but we wanted to make sure everyone went into this property acquisition with their eyes open.

Please give some thought to whether you think we can wrap this transaction up in the next 6 or so weeks, or if you'd like more time. At the least, we should have the attached Purchase and Sale Agreement ready for approval at the next EFUD board meeting.

Thanks,
Dave

David W. Rugh, Esq.
Stitzel, Page & Fletcher, P.C.
171 Battery Street
P.O. Box 1507
Burlington, VT 05402-1507
Phone: 802-660-2555
Fax: 802-660-2552

drugh@firmspf.com

Website: www.firmspf.com

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In accordance with IRS Circular 230, we inform you that any tax advice contained in this communication was not written or intended to be used, and cannot be used, for the purpose of avoiding penalties under the Internal Revenue Code, or promoting, marketing or recommending to another person any transaction or matter addressed in this communication.

PURCHASE AND SALE AGREEMENT

THIS PURCHASE AND SALE AGREEMENT (“Agreement”) is entered into this ____ day of _____ 2024, by and among **SCOTT R. FISKE** of St. Clair Shores, Michigan, and **STEVEN P. FISKE** of Milton, Massachusetts, and **DWIGHT W. FISKE** and **MARTHA B. FISKE, TRUSTEES OF THE FISKE LIVING TRUST** dated April 6, 1999, of Waterbury Center, Vermont (collectively “Seller”) and the **EDWARD FARRAR UTILITY DISTRICT** (successor in interest to the Village of Waterbury), a Vermont municipality in the Town of Waterbury, County of Washington, State of Vermont (“Buyer”).

For and in consideration of the mutual covenants and agreements herein contained and other good and valuable consideration, the parties hereto covenant and agree as follows:

1. Property. Seller agrees to sell, and Buyer agrees to buy, in accordance with the terms and conditions hereinafter set forth, certain interests in land located in the Town of Waterbury, Vermont (the “Property”) described as follows:

The land and premises consist of 8± landlocked acres located off Barnes Hill Road in Waterbury Center, Vermont (the “Property”).

Being all and the same land and premises conveyed to Paul Raymond Fiske (now deceased) and Janice O. Fiske as to an undivided one-half interest, and to Dwight W. Fiske and Martha B. Fiske, husband and wife as tenants by the entirety, as to an undivided one-half interest (each undivided one-half interest being held as a tenancy in common with respect to the other), by Warranty Deed of Paul Raymond Fiske dated April 18, 1979 and recorded in Book 85 Page 578 of the Waterbury Land Records.

In aid of the above description, reference is hereby made to a Quitclaim Deed from Dwight W. Fiske and Martha B. Fiske to Dwight W. Fiske and Martha B. Fiske, Trustees of the Fiske Living Trust dated April 6, 1999 and recorded in Book 163 Page 371.

Reference is further made to a Quitclaim Deed by which Janice O. Fiske conveyed her one-fourth interest in the Property to Steven P. Fiske and Scott R. Fiske dated September 20, 2023 and about to be recorded in Book ____ Page _____. Janice O. Fiske acquired her one-fourth interest by virtue of the above-referenced deed recorded in Book 85 Page 578, and the Judgment of Divorce and Stipulation between Janice O. Fiske and Paul R. Fiske in the State of New York Supreme Court, County of Livingston, Index No. 254-1986, dated July 8, 1986, and about to be recorded in the Waterbury Land Records.

Steven P. Fiske and Scott R. Fiske also hold title to Paul Raymond Fiske’s one-fourth interest in the Property, and will convey such title to Buyer by *quitclaim only* as Paul’s sole heirs-at-law when he died in Williston, Vermont on August 28,

2013 – see Vermont Certificate of Death of Paul Raymond Fiske about to be recorded in the Waterbury Land Records. Heirship has been established pursuant to Vermont Title Standards, 2022 Release Chapter XIII, Standard 13.1, *Conveyance by Heirs Deed*.

2. **Purchase Price.** Buyer shall pay to Seller as the total purchase price for the Property, the sum of Ten Thousand Dollars (\$10,000); such sum to be paid by a deposit of One Thousand Dollars (\$1,000) to be transferred to and held by Seller's attorney on or before April 1, 2024, with the balance, consisting of any closing adjustments and closing charges, to be paid by bank or certified check, or IOLTA check, or the equivalent at closing.

3. **Conditions/Contingencies.** The closing of the transaction contemplated by this Agreement is subject to the following:

- a. The Property is landlocked and not directly accessible from any public roadway. Access may only be had through adjacent parcels and a nearby property owned by Buyer, which does not currently provide an easement or right-of-way. Language to this effect shall be included in the deed from Seller.
- b. Notice of Permit Requirements. In order to comply with applicable state rules concerning potable water supplies and wastewater disposal systems, a person shall not construct or erect any structure or building on the lot of land described in this deed if the useful occupancy of that structure or building will require the installation or connection to a potable water supply or wastewater disposal system, without first complying with the applicable rules and if necessary, obtaining the required permit. Any person who owns this property acknowledges that this lot may not be able to meet state standards for a potable water supply or wastewater disposal system and therefore this lot may not be able to be improved.

4. **Closing.** The closing and the transfer of title and possession to the Property shall take place on or before May 15, 2024 after the conditions set forth in the preceding paragraph 3 have been satisfied, and within 30 days of expiration of any appeal period.

5. **Title.** At closing, Seller shall deliver a Quitclaim Deed and Vermont Property Transfer Tax Return, Vermont Non-Resident Withholding Tax Return or Certification that no withholding is required, and other required documents furnished and paid for by Seller, conveying good and marketable title to the Property, subject to and with the benefit of encumbrances of record and the conditions contained in paragraph 1 and 3(a) above.

6. **Closing Adjustments.** Buyer shall pay the Vermont property transfer tax and Seller shall pay any land gains tax incident to this transaction. Real property taxes shall be prorated as of the date of closing based on a July 1 fiscal year.

7. **Default.** If Buyer fails to close as provided herein, or is otherwise in default, Seller may terminate this Contract by written notice to Buyer and retain all Contract Deposits as liquidated damages as Seller's sole remedy. If Seller fails to close, or is otherwise in default, Buyer may terminate this Contract by written notice to Seller and shall receive back all deposit

money as Buyer's sole remedy. In the event legal action is instituted arising out of a breach of this contract, the prevailing party shall be entitled to reasonable attorney's fees and court costs.

8. Broker. The parties hereto represent to each other that neither has employed nor entered into any agreement with a broker, real estate agent or realtor with respect to the sale of the Property and that neither has a liability to pay a commission to any person with respect to the sale to be made hereunder.

9. Amendment. This Agreement shall not be altered, amended, changed or modified, except in writing, bearing the signatures of the parties hereto.

10. Governing Law; Successors; Non-Assignment. This Agreement shall be governed by the laws of the State of Vermont, constitutes the entire agreement of the parties hereto with respect to the purchase and sale of the Property, and shall be binding upon and inure to the benefit of the parties hereto and their respective heirs and assigns. Buyer may not assign their rights under this agreement except with the prior written consent of Seller which consent may be withheld.

11. Notice. Any notice required to be given hereunder must be in writing and may be given by hand, courier service, certified mail, facsimile or by a scanned, signed copy of an original sent by electronic mail (provided the original is delivered or mailed within a reasonable time thereafter). Notice to the Seller may be delivered or otherwise sent (in accordance herewith) to the Seller's attorneys Richard W. Darby or Brian K. Tillman, Darby Kolter & Roberts, LLP, 89 South Main Street, Waterbury, VT 05676 (802) 244-7352, (802) 244-5954 (facsimile), rdarby@waterburystowelaw.com, btillman@waterburystowelaw.com. Notice to the Buyer may be sent or otherwise delivered to Buyer's attorney, David W. Rugh, Esq., Stitzel, Page & Fletcher, PC, 171 Battery St., PO Box 1507, Burlington, VT 05402 (802) 660-2555, (802) 660-2552 (facsimile), drugh@firmspf.com

IN WITNESS WHEREOF, the parties have hereunto set their hands as of the date first herein written.

Edward Farrar Utility District

By: _____
Its duly authorized agent, Buyer

Scott R. Fiske, Seller

Steven P. Fiske, Seller

Dwight W. Fiske, Trustee, Seller

Martha B. Fiske, Trustee, Seller

Sullivan, Powers & Co., P.C.

Certified Public Accountants

77 Barre Street
P.O. Box 947
Montpelier, VT 05601
802/223-2352
www.sullivanpowers.com

Richard J. Brigham, CPA
Chad A. Hewitt, CPA
Jordon M. Plummer, CPA
VT Lic. #92-000180

February 14, 2024

Board of Commissioners
Edward Farrar Utility District
28 North Main Street, Suite 1
Waterbury, Vermont 05676

This letter is to confirm our understanding of the terms and objectives of our engagement.

AUDIT SCOPE AND OBJECTIVES

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the Edward Farrar Utility District as of and for the year ended December 31, 2023.

Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Edward Farrar Utility District'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 Edward Farrar Utility District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the 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 GAAP and will be subjected to certain limited procedures, but not be audited:

1. Management's Discussion and Analysis, if presented.
2. Schedule of Proportionate Share of the Net Pension Liability – VMERS Defined Benefit Plan.
3. Schedule of Contributions – VMERS Defined Benefit Plan.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. 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 *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 of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We will conduct our audit in accordance with GAAS 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 your accounting records of the Edward Farrar Utility District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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 waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or 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 an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS 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. 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.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning.

- . Management override of controls.

Our audit of the financial statements does not relieve you of your responsibilities.

AUDIT PROCEDURES – INTERNAL CONTROL

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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*. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. 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 government'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 Edward Farrar Utility District in conformity with GAAP 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 judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

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.

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for 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 GAAP and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (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. 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 GAAS and *Government Auditing Standards*.

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 of each opinion unit 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, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). 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 Scope and 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, and 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.

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

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Sullivan, Powers & Company, P.C., will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

REPORTING

We will issue a written report upon completion of our audit of the Edward Farrar Utility District's financial statements. Our report will be addressed to the Board of Commissioners. 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 a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the 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 state (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 Edward Farrar Utility District'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 Edward Farrar Utility District's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Edward Farrar Utility District 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 ADMINISTRATION

Richard Brigham, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

We will provide copies of our reports to Edward Farrar Utility District; 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.

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

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations as requested on a timely basis. Some of our audit procedures may be performed remotely. As a result, your employees will need to send any requested information to us electronically through secure sites and/or allow us to view it utilizing available videoconferencing technology. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do and hinder our ability to complete the engagement within the established deadlines and result in an increase in our fees over our original fee estimate.

The audit documentation for this engagement is our property and constitutes confidential information. However, subject to applicable laws or regulations, we may be requested to make certain audit documentation available to 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 our 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.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

In the event that we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of your intentional or knowing misrepresentation or provision to us of inaccurate or incomplete information in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us, defend us, and hold us harmless as against such obligations.

To ensure that our independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform us before entering into any substantive employment discussions with any of our personnel.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

This engagement letter is contractual in nature and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

FEE ARRANGEMENTS

Based on our knowledge of your programs and accounting system and the current regulations and guidelines, we have determined that the audit services can be performed for a fee of \$23,000 provided that the books are closed and reconciled and our to do list is completed prior to our commencing fieldwork.

Our fee for any other accounting services we provide will be based on time of the individuals performing the services at our standard hourly rates plus out-of-pocket expenses.

Our procedure is to bill on a progress basis for work performed to date. Invoices are payable upon receipt. A finance charge of one percent (1%) per month will be charged on balances over thirty (30) days.

GENERAL CONDITIONS

We are prepared to commence work as soon as formally engaged. A draft of the audit report will be submitted for your review prior to its issuance. We will issue the final reports within one (1) week of your approval of the draft report.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

If the terms are acceptable to you and the services are in accordance with your requirements, please sign in the space provided and return an executed copy of this letter to us.

Respectfully submitted,

Sullivan, Powers & Co.

SULLIVAN, POWERS & CO.
Certified Public Accountants

We understand that the purpose of this letter is to clarify the services to be performed by you and the fee arrangements. We hereby confirm to you that we agree to the contents of this letter.

Dated: _____

Waterbury Water Monthly Report February 2024

Items of Interest

Sampling

Maintenance

Personnel

Weather

Flow Data

High Day	Low Day	Average Day	Peak Flow
2/15/2024	2/5/2024		2/29/2024
308639 Gallons	219667 Gallons	285681 Gallons	644 GPM

Low, Average and High Flow (GPD) for February 2007, 2014 and 2024



Sampling

All Seven monthly coliform samples were submitted and came back favorable. The weekly fluoride samples were sent to the state lab and all came back favorable. A volatile organic compounds sample that is a part of our monitoring schedule has been taken to the lab for analysis.

Maintenance

At the beginning of February, the water department worked alongside Tom from LCS Control Systems inc. Tom has been working through ongoing issues with the PLC upgrade that Hallam ICS completed in December. LCS has been able to reestablish communications with the Blush Hill reservoir and the Old Filter plant, as well as fix the issues within the SCADA that made it difficult to run the filters. As of February 13th, the water department has been running filter 1. Filter 2 has not been used due to a faulty waste gate actuator. That part is on order, as soon as it arrives and is installed the water plant should be back to running without any further issues associated with the PLC upgrade.

The water operators have continued to work through the Lead Service Line Inventory (LSLI). On February 13th, emails were sent out to users who have not had the inventory completed. We have seen a decent number of user responses from the email. We will continue to send out monthly LSLI information requests. As we receive LSLI information from users their emails will be removed from the email list. Currently 504 of the 1165 service connections have been inventoried.

Personnel

Kyle and McKraken have been working through the Wastewater Operators course that has been given through Vermont Rural Water Association. That course ends on March 6th, Kyle and Grant should be testing for their Class 2 wastewater license in the following months. Tony Millus will be starting a Water Operators course through Vermont Rural Water Association in early March.

Kenny has spent some time at the wastewater plant cross training with Matt and Tony. Cross training will continue throughout 2024.

Weather

During the month of February there was .32 inches of rain fall. The temperatures ranged from 2.6°F as the high and 57.4°F as the low. Our average temperature in February was 27.4°F. Humidity high was 95% and the low was 34% with an average of 72%.

Wastewater Progress Report

February 2024

- **Process and Operations:**

- Process running well and meeting permit limits.
- Sludge tanks full. Treated solids going back to the lagoon.
- QA/QC lab testing completed and passed.
- Sludge samples taken for analysis for Englobe final disposal.
- February 2024 Flows:
 - Influent average: .204 MGD
 - Influent total: 5.917 MG
 - Effluent average: .308 MGD
 - Effluent total: 4.313 MG
 - Precipitation: .57 inches/month
 - Maximum daily precipitation: .15 inches
 - Discharging days/month = 14

- **Collection System:**

- Continued mapping collection system on Diamond Maps.

- **Office & Personnel**

- Tony will start water class in March

- **2024 Projects List**

- Manhole infiltration repairs-
- Park Row West- new manholes and change to PVC line
- Union St N Main St line repair MH 122-121
- Union St manhole replacement/repair #123, 124, 126
- Stream bank stabilization around MH 116-27 Dac Rowe Field
- Repair washout and road behind cemetery
- Install manhole and plug valve leaving ball field bathrooms

Edward Farrar Utility District

Commissions Meeting

Wednesday, February 14, 2024

4:30pm in the Steele Community Room

Attendance: P.H. "Skip" Flanders, Cindy Parks, Natalie Sherman, Mark Alberghini, Bob Finucane

Staff: Tom Leitz, Bill Woodruff, Kia Winchell Nealy

Public Attendance: Valerie Rogers, Tom Gloor

Zoom: Rick Westin, Bill Keyes, Anne Imhoff

Skip Flanders – board chairman – called the meeting to order at 4:33pm.

Natalie Sherman made a motion to approve the agenda of this afternoon's meeting. Cindy Parks seconded the motion. A vote was taken ... and it passed unanimously.

RESPONSE TO QUESTIONS ABOUT ACTIONS AT JANUARY'S MEETING

Tom Gloor – from the floor – asked about the opportunity to purchase the land in Waterbury Center from Dwight Fisk.

Bill Woodruff – Public Works Director – says the offer of \$10,000 has been accepted ... but nothing official has transpired.

Valerie Rogers – from the floor – expressed her concerns about offering Mr. Fisk \$10,000 for the land. She wishes the committee had pondered the price, rather than offering what Mr. Fisk thought was acceptable.

Ms. Rogers also talked about her feelings for last month's rate increase ... and hopes the Edward Farrar Utility District will reconsider the 6.5% water rate increase and the 10% wastewater increase. She offered the following points;

- There is a substantial reserve of \$973,000
- The EFUD report from 2022 indicates hundreds of people are being added to the district, yet water consumption remains flat.
- With taxes going up (i.e. school taxes, additional 1% local sales tax, etc.) ... is raising the rates the right thing to do at this time?
- The \$138,000 the town received for 51 South Main Street – which is payable in November 2024 ... why can't the money be put in the reserve?

Ms. Rogers asked the EFUD board to reconsider their decision to raise the rates.

Tom Leitz – Town Manager – pointed out:

- Money will need to be taken from the reserve for necessary repairs for other EFUD projects.
- Because more low flow devices are being installed in homes, water usage has remained flat over the years.
- The State of Vermont has employees coming to Waterbury just a few days a week, again water usage has remained flat for the state complex.
- Since 2009, base charges have gone up very little.
- There had been talk of raising rates ... but then Covid happened. EFUD actually reduced rates during that period.
- Everyone's rates are public ... and EFUD's rates are on the lower end.
- EFUD has had a history of no yearly increases. The town manager favors smaller yearly increases.

Bob Finucane spoke, and explained that EFUD has given its customers a break on rates ... and part of the reason for this increase is because there was no increase during the pandemic. Mr. Finucane also mentioned EFUD is a business and our costs are going up as well.

Cindy Parks expressed her belief that EFUD is a well-run system ... and doesn't think the public realizes how good our system is. And to not increase rates, we'll just be "kicking the can down the road".

Mark Alberghini mentioned that when an EFUD customer turns on the water tap, there's always water ... even in the event of a power outage.

Bob Finucane thanked Ms. Rogers and Mr. Gloor for coming to this afternoon's meeting and directed the town manager to carefully consider a future rate increase ... but proceed with the decision the was made at last month's meeting. Natalie Sherman seconded the motion. A vote was taken and it passed unanimously.

COMMENTS ON THE WORCESTER RANGE MANAGEMENT PLAN

The letter has been received ... but it will be a while before we hear back.

UPDATE ON PECK MOBILE HOME PARK

The ACT 250 permit has been received. Mr. Peck will not need an ACT 250 permit for the Kneeland Flats Trailer Park project. The state has decided to waive the permit fees

VERMONT LEAGUE OF CITIES AND TOWN SURVEY

This survey is part of an equity initiative and asks respondents if they like working in Waterbury. Tom Leitz encourages everyone participate in the survey.

ACTION ON BOND VOTE

Presented are standard documents that will need to be signed. Included in the packet;

- Resolution of Certificate – that confirms we agree with the project and follow the appropriate rules.
- Loan Agreement
- General Obligation Bond – this is the bond itself

Bob Finucane made a motion to approve the bond financing documents and authorize the manager to sign said documents. Cindy Parks seconded the motion. A vote was taken and it passed unanimously.

DEPARTMENT REPORTS

Bill Woodruff – Public Works Director – summarized both the water and waste-water reports for the EFUD board ... and explained the waste-water department has many projects that will need to be tackled

We are still working on the Route 100 water line. Once funding is figured out, EFUD will be able to finalize the plan.

MINUTES OF THE MEETING – JANUARY 18, 2024

Natalie Sherman made a motion to approve the minutes from the January 18th minutes. Mark Alberghini seconded the motion. A vote was taken and it passed unanimously.

ADJOURN

At 6:24pm, Skip Flanders made the motion to adjourn today's meeting. Mark Alberghini seconded the motion. A vote was taken and it passed unanimously.