

# GRASSI & CO.

Accountants and Success Consultants®



Accounting, Auditing, Tax, Litigation Support,  
Valuation, Management & Technology Consulting

**Proposal by: Grassi & Company CPAs**

**Project Leader: James T. O'Brien CPA/CFF**

**Contact Information:**

**Email: [jobrien@grassicpas.com](mailto:jobrien@grassicpas.com)**

**Phone: 609-922-3042**

**City of Brighton  
RFP #19-027**

**Scope of Work: Forensic Audit**

**Due Date: September 13, 2019**

# A – Letter of Interest



## A. Letter of Interest

September 11, 2019

Division of Procurement & Contracts  
City of Brighton  
500 South 4<sup>th</sup> Avenue, Fifth Floor  
Brighton, Colorado 80601

RE: Forensic Audit or Analysis, RFP #19-027

Enclosed please find Grassi & Co's response to the City of Brighton Colorado's ("Brighton") request for a forensic audit or analysis. We are excited about the opportunity to assist Brighton with the specialized services sought.

Grassi & Co. is a premier professional services organization specializing in accounting, auditing, tax, technology, and business consulting. Grassi & Co. has been ranked as the 17th largest Accounting Firm in New York by Crain's New York and the 3rd largest by Long Island Business News. Grassi & Co. was also ranked the 68th largest nationwide by INSIDE Public Accounting ("IPA"). IPA had also recognized Grassi & Co. as a "Best of the Best Firms" for 12 consecutive years. Accounting Today ranked Grassi & Co. as the 70th Top Accounting Firm in the U.S. We have offices in Manhattan, Long Island, White Plains, NY and Park Ridge, NJ as well as internationally through our association with Moore Stephens International.

Our dedicated team of professionals work closely with clients to find strategic solutions to business challenges in order to help companies, municipalities, and individuals maximize their potential.

Grassi & Co. has a fully dedicated team that specializes in providing forensic accounting services. Grassi & Co.'s forensic accounting practice focuses its client service by providing specialized consulting services that often lead to issuing expert reports and providing expert witness testimony in state and federal courts throughout the country. Grassi & Co.'s forensic team members possess specialized skill sets and professional designations combined with educational backgrounds and considerable training, which are applied to client engagements, both in dispute as well as matters not involved in any type of litigation.

The forensic team at Grassi & Co. focuses its efforts on understanding and meeting the needs and expectations of our clients. We recognize the importance of continuous communication with the client and timely deliverables.

Grassi & Co.'s Forensic Accounting and Litigation Services are customized to keep clients on the cutting edge. Our specialized team combines years of financial, audit, operational, investigative, valuation, and expert witness testimony experience with continuing education to develop tailored

solutions in a wide range of disciplines. Grassi & Co.'s Forensic Accounting and Litigation Services team has provided accounting, forensic accounting and litigation support services, and expert testimony for various engagement types in many different industries, including but not limited to:

- Forensic Investigative Matters;
- Breach of Contract;
- Insurance Claims/Losses Resulting from Insurable Events;
- Bankruptcy Matters;
- Contract Audits;
- Embezzlement;
- Improper Conduct;
- Misappropriation of Funds;
- Partnership Disputes and Shareholder Oppression;
- Complex Data Analytics;
- Transaction and Record Tracing.

Grassi & Co. will utilize the resources available to effectively and efficiently process the work necessary to achieve the deadlines of the project. Each team member brings a specific set of skills particularly well-suited to cover the objectives of the City. We are confident that Grassi & Co.'s combined specialized skill set will fulfill the requested scope of work.

Thank you for your consideration for Forensic Audit or Analysis RFP #19-027. We look forward to providing you our services.

If you have any questions regarding the contents of this Proposal, or if you need any additional information, please do not hesitate to give me a call at 609-922-3042.

Sincerely,

Grassi & Co., CPAs, P.C.



James T. O'Brien CPA/CFF

Proposal Signature Page:

The authorized signature on this Proposal assures that such Proposal is genuine and is not a collusive or fraudulent Proposal.

This Proposal is signed by a duly authorized official of the proposing firm submitting the proposal.

Grassi understands that Section 2-10-80(b) of the Brighton Municipal Code prohibits the City from knowingly making a contract, including purchases and sales, in which a City Council member, public official, officer or a relative thereof shall be interested, directly or indirectly. Therefore Grassi is further submitting the following declaration with its Proposal:

***I have read the relevant provisions of the Brighton Municipal Code relating to the prohibition of certain contracts and conflicts of interest associated therewith, and affirm and attest that the submittal of this proposal does not violate any applicable provisions thereof.***

Company Name: Grassi & Co., CPAs, P.C.

Name: James T. O'Brien CPA/CFF

Title: Partner

Date: September 11, 2019

Signature:

A handwritten signature in blue ink that reads "James T. O'Brien". The signature is written in a cursive style with a large, looped initial "J".

# B – Project Understanding

## **B. Project Understanding**

Grassi & Co understands the issues that the City of Brighton faces and has experience working to resolve those same issues with other municipalities. We have effectively been able to work through these issues with members of city council, public officials such as mayors, and external auditors, as well as the public and the press.

We understand the sensitivity of issues relating to municipalities and public utilities. Grassi will comply with all requirements of the public process including any and all policies and procedures the City of Brighton has with public communication. In addition to presenting final reports and findings to City Council members, Grassi can also present and/or publish its final reports and findings to the Citizens of Brighton at the direction and instruction of the City of Brighton. Grassi is also willing and able to secure all information as being strictly confidential if directed to do so by the City of Brighton.

Grassi knows that the core of this project is a sources and uses of funds analysis for three separate city utilities as well as a review and analysis of the operating and capital budgets for three separate city utilities. Separate and specific analyses and reports will be prepared for:

- Water Utility;
- Waste Water Utility; and
- Storm Drainage Utility.

While the scope of services covers a comprehensive review of accounting records for an overall time period from January 1, 2008 through June 30, 2019, Grassi understands the importance of providing separate analyses and reports for specific time periods for each of the utilities. Grassi will conduct:

- Forensic analyses of the past from 2008 through 2018;
- Confirmations of the December 31, 2018 ending fund balances; and
- Forensic analyses of current year January 2019 through at least June 30, 2019.

Prior to beginning work on the project, Grassi will interview with the governing body to further understand and document all concerns of individual council members, detail a final scope of work, and establish clear expectations of information that is to be delivered and/or presented upon completion of the project.

# C – Project Approach

### **C. Project Approach**

Grassi & Co. recommends performing its forensic assignments in a phased approach which incorporates a work plan that meets the needs of our client in a timely manner. The work plan will provide our understanding of the timeline to perform the requested services.

During the performance of our services, we have found open and frequent communication delivers the highest and best results for the client.

Generally, we recommend performing our forensic investigations in a phased approach. We believe the following phases will best serve the City of Brighton:

- Phase I – Initial meetings and Document Requests
- Phase II – Document Review, Analysis, and Meetings
- Phase III – Formal Report on Findings
- Phase IV – Other Procedures as necessary

A more detailed schedule of work to be performed in each phase of the project is provided in **Section G – Project Completion** of this response.

# D – Capabilities and Experience

## D. Capabilities and Experience

Grassi & Co. has a fully dedicated team that provides forensic investigation services. This team is highly specialized and has extensive experienced working for municipalities. Specific information regarding Grassi's experience and capabilities on similar projects and related services is included in detail with contacts in **Section E – References**. Grassi has not previously conducted any past projects for the City of Brighton.

Grassi is a full service accounting firm with specialized professionals who are fully dedicated to and experienced in their specific practice areas. A summary of the firms local in-house capabilities cover the following disciplines:

- Cyber and Information Security
- Accounting Services
- Assurance & Attest
- Business Advisory
- Family Office & Concierge
- Forensic, Litigation and Valuation Services
- Grassi Consulting Services
- Tax Compliance & Tax Consulting
- Tax Controversy
- Transactions & Due Diligence
- Trust & Estate Services

We believe that our dedicated professionals in the Forensic, Litigation, and Valuation Services group with specific experience in dealing with forensic analysis for municipalities and public utilities will best serve the City of Brighton for this project. If the dedicated forensic team discovers that the project contains issues directly related to the specific skills and experience of any other discipline, the appropriate professional will be added to the project team.

The Grassi forensic expert who will lead this project and serve as the City of Brighton's primary point of contact is Mr. James O'Brien, CPA/CFF.

Mr. O'Brien is a nationally recognized forensic accountant and expert witness that has specialized his career providing clients with comprehensive forensic accounting services for almost 30 years. Mr. O'Brien has worked at large international public accounting firms and currently focuses on large investigations and complex commercial litigation. Mr. O'Brien has led multiple large investigations on behalf of municipalities including specific investigations relating to public utilities. All of the projects detailed in **Section E – References** were led by Mr. O'Brien.

During his career, Mr. O'Brien has been recognized as a thought leader providing the American Institute of Public Accountants ("AICPA") with numerous contributions to the industry. For example, Mr. O'Brien was selected as one of nine principal authors of the Practice Aid "Forensic Accounting – Fraud Investigations." The AICPA Practice Aids are published to provide guidance to the 400,000 members of the AICPA. This Practice Aid was developed as an educational and reference material for AICPA members who provide consulting services as defined in CS section

100, Consulting Services: Definitions and Standards and is viewed as the industry standard on forensic accounting services. In addition to drafting the Practice Aid, Mr. O'Brien was a co-author of the Report Writing Guide "Forensic Accounting: Investigation Report Writing." The Report Writing Guide provides AICPA members a resource containing best practices and approaches when drafting forensic accounting reports. In addition, Mr. O'Brien has spoken at the AICPA National Forensic and Valuation Services Conference on topics including Governmental and Not-for-Profit Fraud.

Mr. O'Brien was selected as one of seven principal authors of the American Institute of Certified Public Accountants ("AICPA") Forensic & Valuation Services Practice Aid 10-1 "Serving as an Expert Witness or Consultant." The Expert Witness Practice Aid was developed to assist practitioners who serve in these roles to provide the technical guidance necessary to perform these types of services.

The following is a copy of Mr. O'Brien's curriculum vitae with Rule 26 disclosures.



**James O'Brien, CPA CFF**

## **EDUCATION**

- B.S. in Accounting from York College of Pennsylvania (1989)
- Certified Public Accountant in Pennsylvania (CPA)
- Certified Financial Forensics (CFF)

## **PROFESSIONAL EXPERIENCE**

### **Grassi and Company Forensic Accounting & Litigation Services (2019 - Present)**

Mr. O'Brien provides a variety of forensic and financial consulting and accounting related services to attorneys, insurance companies, governmental agencies and public and private corporations. Matters routinely involve disputes with construction companies, healthcare providers, technology, commercial and real estate since 1990. Prior to joining Grassi and Company, he spent approximately 28 years with national and regional accounting firms and two years with a specialty consulting firm. He specializes in providing financial consulting analyses related to matters in dispute and performing investigative services that are generally related to reconstructing financial activity related to fraudulent financial transactions. Specifically, a majority of the analyses performed relate to litigation and/or forensic investigative services. Such as lost profits analysis, breach of contract, intellectual property disputes, financial projections, discounted cash flow analysis. Responsibilities are carried out through financial and forensic analysis of: financial statements and tax returns; general ledgers and other original books of entry; relevant contracts and agreements; and industry data.

### **Management Planning, Inc. (MPI) Forensic Accounting & Litigation Services (2017 – 2019)**

### **Baker Tilly - Forensic Accounting & Litigation Services (2001 - 2017)**

### **PricewaterhouseCoopers LLP - Financial Advisory Services (1997 - 2001)**

## **PROFESSIONAL AFFILIATIONS:**

- American (AICPA) and Pennsylvania Institutes of Certified Public Accountants (PICPA)
- AICPA Litigation Services Task Force -2009-2013
- AICPA Fraud Task Force - 2013-2015
- AICPA Lost Profits Task Force - 2014-2016

**LECTURES/PRESENTATIONS:**

"You Can Try a Case Against a Design Professional Successfully with a Jury" presented at the ABA Construction Superconference (December 2017) (Co-Presenter)

"Can XBRL Data Be Used to Detect Financial Statement Misrepresentation?" presented at the American Institute of Certified Public Accountants' Forensic & Valuation Services Conference (November 2014) (Co-Presenter)

"eXtensible Business Reporting Language: The Future of Financial Reporting," AICPA Webinar (September 2014) (Co-Presenter)

"Voices of Fraud," Web Series AICPA Webinar (June 2014) (Co-Presenter) "Voices of Fraud," Web Series AICPA Webinar (November 2013)

"Governmental and Not-for-Profit Fraud," presented at the American Institute of Certified Public Accountants' National Forensic and Valuation Services Conference (November 2012) (Co-Presenter)

**PUBLICATIONS:**

Performing Credible Lost Profits Analyses (Co-author), The Comprehensive Guide to Economic Damages, Fifth Edition, Chapter 10 (2018)

Performing Credible Lost Profits Analyses (Co-author), The Comprehensive Guide to Economic Damages, Fourth Edition, Chapter 10 (2016)

Forensic Accounting: Investigation Report Writing - A Resource Containing Best Practices and Approaches (Co-author), AICPA, Forensic and Valuation Services Section (2014)

Forensic Accounting - Fraud Investigations (Co-author), AICPA, Forensic and Valuation Services Section, Practice Aid (2014)

Lost Profits Calculations - Methods and Procedures (Co-author), The Comprehensive Guide to Lost Profits and Other Commercial Damages, 3rd Edition, Chapter 9 (2013)

Lessons Learned in Financial Crisis Management (Co-author), The Legal Intelligencer (2012)

Lost Profits Calculations - Methods and Procedures (Co-author), The Comprehensive Guide to Lost Profits Damages for Experts and Attorneys, Business Valuation Resources, LLC, 2011 Edition, Chapter 9 (2011)

Serving as an Expert Witness or Consultant (Co-author), AICPA, Forensic and Valuation Services Section, Practice Aid 10-1 (2010)

Analysis and Assumptions in Expert Opinions, National Litigation Consultants' Review (2010)

Lost Profits Calculations - Methods and Procedures (Chapter 5, Co-author), The Comprehensive Guide to Lost Profit Damages for Experts and Attorneys, Business Valuation Resources, LLC (2009)

**James T. O'Brien, CPA/CFF**  
**Federal Rule 26 Disclosures - Testimony**

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| <b><u>Date</u></b> | <b><u>Jurisdiction</u></b>                                                   | <b><u>Type</u></b> | <b><u>Matter</u></b>                                                                                                                                                                                          |
|--------------------|------------------------------------------------------------------------------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2019               | Supreme Court of the State of New York, County of New York                   | Deposition         | Alrose Steinway, LLC v. Jaspan Schlesinger LLP and Stephen P. Epstein, Esq.                                                                                                                                   |
| 2019               | United States District Court Eastern District of Pennsylvania                | Deposition         | Anthony Chong and MT133132, Inc.v. 7-Eleven, Inc.                                                                                                                                                             |
| 2019               | United States District Court Eastern District of Pennsylvania                | Deposition         | Azmi Takiedine v. 7-Eleven, Inc.                                                                                                                                                                              |
| 2019               | Supreme Court of the State of New York, County of Albany                     | Deposition         | Mark A. Galasso as the personal representative of the estate of Martin A. Galasso, deceased, individually, and as a shareholder of Cobleskill Stone Products, Inc. v. Cobleskill Stone Products, Inc., et al. |
| 2019               | Supreme Court of the State of New York, County of New York                   | Testimony          | Ruandro, LLC v. Richard Born, Sean MacPherson, Eric Goode, Ira Drukier, and Sire Hotel Company, LLC                                                                                                           |
| 2018               | Superior Court of New Jersey                                                 | Testimony          | Wakefern Food Corp., et. al. v. Lexington Insurance Company, et. al.                                                                                                                                          |
| 2018               | Superior Court of New Jersey                                                 | Deposition         | Wakefern Food Corp., et. al. v. Lexington Insurance Company, et. al.                                                                                                                                          |
| 2017               | American Arbitration Association                                             | Testimony          | Constructure Management, Inc. v. Star Development Group LLC, et al.                                                                                                                                           |
| 2015               | In The Court of Common Pleas Of Delaware County, Pennsylvania Civil Division | Testimony          | IN RE: Appointment of a Receiver for the Chester Upland School District                                                                                                                                       |

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**James T. O'Brien, CPA/CFF**  
**Federal Rule 26 Disclosures - Testimony**

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|      |                                                                                         |            |                                                                                                                                                                                 |
|------|-----------------------------------------------------------------------------------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2015 | Burlington County<br>Superior Court of New Jersey -<br>Law Division                     | Deposition | Community Investment Strategies, Inc. and Duffy Manor,<br>LLC v. Township of Florence, Conifer, LLC, Conifer<br>Realty, LLC. MEND, Inc., and Richard A. Brook                   |
| 2015 | Circuit Court of the Twelfth Judicial<br>Circuit In and For Sarasota County,<br>Florida | Testimony  | IN RE: The Former Marriage of Ashley Kozel, Former Wife and<br>Todd Kozel, Former Husband                                                                                       |
| 2015 | Circuit Court of the Twelfth Judicial<br>Circuit In and For Sarasota County,<br>Florida | Deposition | IN RE: The Former Marriage of Ashley Kozel, Former Wife and<br>Todd Kozel, Former Husband                                                                                       |
| 2014 | In the Circuit Court In and For<br>Pinellas County, Florida                             | Deposition | Ernest Hopkins and Vera Jordan Hopkins, Individually, and as<br>Parents and Natural Guardians of Maxwell Hopkins a minor v.<br>Eckerd College, Inc. and William J. Mathews, Jr. |
| 2014 | Court of Common Pleas of<br>Delaware County, Pennsylvania                               | Testimony  | Utility Line Services, Inc. v. PVR Marcellus Gas Gatherings, LLC                                                                                                                |

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# E – References

## E. References

- I. Forensic Accounting and Valuation Expert for the Water Resources Unit of the Natural Resources & Environment Section of the Colorado Department of Law. In the Interest of Two Rivers Water and Farming Company et al., Consolidated Cases No. 15CW3051 and 15CV20046, District Court, Water Division 2.

Grassi & Company was engaged as a financial and damages expert to perform a forensic accounting and valuation of the defendants' ability to pay for the razing of the Cucharas # 5 Dam to eliminate the risk to public safety and property from a potential dam breach.

Contact: Paul L. Benington, First Assistant Attorney General, Water Resources Unit Natural Resources and Environment Section, Colorado Department of Law.

E-Mail: Paul.Benington@coag.gov

Investigation: August 2018 through July 2019

- II. Forensic Investigation of Reading Area Water Authority.

Below is a link to the forensic investigation report that was published by the Reading Area Water Authority Board.

<http://www.readingareawater.com/wp-content/uploads/2018/08/Forensic-Investigation-Report-of-RAWA-4.21.17.pdf>

This project is still ongoing and my role is active. Due to the confidential nature of the ongoing investigative procedures, I am unable to share any additional information about the investigation.

The link to the report identifies the comprehensive nature of the investigative process and the results that are identified as well as the team's skills and experience, as well as the meticulous nature and information necessary to substantiate, reconstruct and report on the appropriateness of historical activities.

Contact: Bill Murray, Executive Director of Reading Area Water Authority.

E-mail: Bill.Murray@readingareawater.com

Investigation: Spring 2016 through present time – as the project is still active

### III. Forensic Investigation of Reading Area Parking Authority.

I also performed a forensic investigation of the Reading Area Parking authority. The board does not have an active link to the forensic investigation report. Due to the confidential nature of the investigation, I am unable to provide specific details of the investigation.

Contact: Bill Murray, Board member of Reading Area Parking Authority.

E-mail: Bill.Murray@readingareawater.com

Investigation: Spring 2017 through January 2018

### IV. Forensic Investigation of Harrisburg Authority.

Mr. O'Brien was a key team member engaged by the Harrisburg Authority (since renamed Capital Region Water, the "Authority") to independently investigate and document the financial crisis experienced by the City of Harrisburg due to the Authority's debt issuances. The link below provides a copy of the report that was issued and made public by the Board of Directors of the Authority and provides an example of the detailed nature of the expert witness and consulting services Grassi & Co. offers to clients.

<http://harrisburgcitycontroller.com/wp-content/uploads/Harrisburg-Report.pdf>

The link to The Harrisburg Authority Forensic Investigation Report is provided to demonstrate the comprehensive nature of the Grassi & Co. team's skills and experience, as well as the meticulous nature and information necessary to substantiate, reconstruct and report on the appropriateness of historical activities. The Harrisburg Authority Report led to at least one Grand Jury investigation and a series of indictments as well as civil litigation.

Contact: Doug Schleicher – Special Counsel to the Harrisburg Authority Board, Attorney at the law firm of Klehr Harrison.

E-mail: DSchleicher@klehr.com

Investigation: 2010 through 2012

V. Numerous Forensic Investigations.

Mr. O'Brien has been an investigative resource to attorney Ron Williams at Fox Rothchild. Since 2002 Mr. O'Brien has been performing investigation related matters to Mr. Williams clients. The confidential nature of these investigations limits my ability to describe the specific details, but numerous investigations have been related to public entities and the various contracting process and the appropriateness of the transactional activity has been documented and presented by Mr. O'Brien.

E-mail: [RWilliams@foxrothschild.com](mailto:RWilliams@foxrothschild.com)

Investigation: 2002 through present

# F – Fee Schedule

## **F. Fee Schedule**

The proposals shall be submitted on all tasks combined and on individual tasks. Costs should be included for combined tasks and for individual tasks in an attached table.

Costs for all phases of work completed over the course of the project will be incurred on an hourly basis. The rates listed below reflect adjusted governmental rates, which are discounted below our standard hourly billing rates by approximately 20 percent:

|                |        |
|----------------|--------|
| Partner        | \$ 450 |
| Senior Manager | 350    |
| Manager        | 275    |
| Senior         | 225    |
| Staff          | 150    |

In addition to the hourly rate fee schedule, we also offer our clients the alternative option to have all work billed at a banded hourly rate of \$275. This option applies one rate for all hours incurred on the project regardless of the position.

The governmental hourly rates listed above are all inclusive of the professional time that would be necessary to perform the work. The hourly rates also include all costs of normal business expenses. Any extraordinary expenses will be submitted to the governing body for approval prior to being incurred. It has been our experience that with the availability of electronic documentation we have been able to perform significant portions of investigative services remotely, thereby limiting exposure to extraordinary expenses.

# G – Project Completion

## **G. Project Completion**

### **Phase I - Initial Meetings and Document Requests**

The primary objective of Phase I will be for Mr. O'Brien to participate in an interview with Brighton City Council Members. During this interview, Mr. O'Brien will hear and incorporate all concerns of the governing body into Grassi's scope of service.

Mr. O'Brien will also have prepared a detailed document request list that will be presented and reviewed during this interview. The availability and condition of the requested documentation may greatly impact the timing and cost of each component of our services detailed below. Expectations for a budgeted number of hours and dates of completion will also be established during this interview. Grassi has the capacity and experience to staff this project appropriately to meet the budget and timeline needs of the City.

### **Phase II - Document Review, Analysis, and Meetings**

The majority of the effort required to complete the project occurs within Phase II. The scope of work for Brighton's forensic analysis is extensive with multiple specific components. The task schedule included in this section details all of the Phase II tasks. Tasks can be prioritized, added, or modified during the interview with the governing body.

This Phase will also include any cite visits, interviews, additional document requests required to complete the specific analyses.

### **Phase III - Formal Report on Findings**

Mr. O'Brien will be prepared to conduct a formal presentation and walkthrough of all the final reports and findings, if any, to members of city council. All final reports can be turned over to the city council and permission to publish reports if requested will be granted.

### **Phase IV - Other Procedures as Necessary**

It is has been our experience with performing forensic analyses for other municipalities that additional areas of concern may arise during the investigation that may require additional professional services outside the initial scope set by Grassi. Grassi is more than happy to expand its scope of service and perform additional procedures as requested by the City of Brighton.

| Task                                               | Period                                 | Utility        |
|----------------------------------------------------|----------------------------------------|----------------|
| Source of Funds Analysis                           | Ten Years (2008 through 2018)          | Water          |
| Source of Funds Analysis                           | Ten Years (2008 through 2018)          | Waste Water    |
| Source of Funds Analysis                           | Ten Years (2008 through 2018)          | Storm Drainage |
| Source of Funds Analysis                           | January 1, 2019 through June 30, 2019  | Water          |
| Source of Funds Analysis                           | January 1, 2019 through June 30, 2019  | Waste Water    |
| Source of Funds Analysis                           | January 1, 2019 through June 30, 2019  | Storm Drainage |
| Discrepancy Report - Source of Funds               | Full Period 2008 through June 30, 2019 | Water          |
| Discrepancy Report - Source of Funds               | Full Period 2008 through June 30, 2019 | Waste Water    |
| Discrepancy Report - Source of Funds               | Full Period 2008 through June 30, 2019 | Storm Drainage |
| Use of Funds Analysis                              | Ten Years (2008 through 2018)          | Water          |
| Use of Funds Analysis                              | Ten Years (2008 through 2018)          | Waste Water    |
| Use of Funds Analysis                              | Ten Years (2008 through 2018)          | Storm Drainage |
| Use of Funds Analysis                              | January 1, 2019 through June 30, 2019  | Water          |
| Use of Funds Analysis                              | January 1, 2019 through June 30, 2019  | Waste Water    |
| Use of Funds Analysis                              | January 1, 2019 through June 30, 2019  | Storm Drainage |
| Discrepancy Report - Use of Funds                  | Full Period 2008 through June 30, 2019 | Water          |
| Discrepancy Report - Use of Funds                  | Full Period 2008 through June 30, 2019 | Waste Water    |
| Discrepancy Report - Use of Funds                  | Full Period 2008 through June 30, 2019 | Storm Drainage |
| Operating and Capital Budget Analysis              | Ten Years (2008 through 2018)          | Water          |
| Operating and Capital Budget Analysis              | Ten Years (2008 through 2018)          | Waste Water    |
| Operating and Capital Budget Analysis              | Ten Years (2008 through 2018)          | Storm Drainage |
| Operating and Capital Budget Analysis              | January 1, 2019 through June 30, 2019  | Water          |
| Operating and Capital Budget Analysis              | January 1, 2019 through June 30, 2019  | Waste Water    |
| Operating and Capital Budget Analysis              | January 1, 2019 through June 30, 2019  | Storm Drainage |
| Discrepancy Report - Operating and Capital Budgets | Full Period 2008 through June 30, 2019 | Water          |
| Discrepancy Report - Operating and Capital Budgets | Full Period 2008 through June 30, 2019 | Waste Water    |
| Discrepancy Report - Operating and Capital Budgets | Full Period 2008 through June 30, 2019 | Storm Drainage |
| Budget to Actual Analysis - Operating Expenses     | Ten Years (2008 through 2018)          | Water          |
| Budget to Actual Analysis - Operating Expenses     | Ten Years (2008 through 2018)          | Waste Water    |
| Budget to Actual Analysis - Operating Expenses     | Ten Years (2008 through 2018)          | Storm Drainage |
| Budget to Actual Analysis - Operating Expenses     | January 1, 2019 through June 30, 2019  | Water          |
| Budget to Actual Analysis - Operating Expenses     | January 1, 2019 through June 30, 2019  | Waste Water    |
| Budget to Actual Analysis - Operating Expenses     | January 1, 2019 through June 30, 2019  | Storm Drainage |
| Budget to Actual Analysis - Capital Projects       | Ten Years (2008 through 2018)          | Water          |
| Budget to Actual Analysis - Capital Projects       | Ten Years (2008 through 2018)          | Waste Water    |
| Budget to Actual Analysis - Capital Projects       | Ten Years (2008 through 2018)          | Storm Drainage |

| Task                                         | Period                                 | Utility        |
|----------------------------------------------|----------------------------------------|----------------|
| Budget to Actual Analysis - Capital Projects | January 1, 2019 through June 30, 2019  | Water          |
| Budget to Actual Analysis - Capital Projects | January 1, 2019 through June 30, 2019  | Waste Water    |
| Budget to Actual Analysis - Capital Projects | January 1, 2019 through June 30, 2019  | Storm Drainage |
| Budget to Actual Report - Operating Expenses | Full Period 2008 through June 30, 2019 | Water          |
| Budget to Actual Report - Operating Expenses | Full Period 2008 through June 30, 2019 | Waste Water    |
| Budget to Actual Report - Operating Expenses | Full Period 2008 through June 30, 2019 | Storm Drainage |
| Budget to Actual Report - Capital Projects   | Full Period 2008 through June 30, 2019 | Water          |
| Budget to Actual Report - Capital Projects   | Full Period 2008 through June 30, 2019 | Waste Water    |
| Budget to Actual Report - Capital Projects   | Full Period 2008 through June 30, 2019 | Storm Drainage |

# H – Certification of Compliance

**CERTIFICATION OF COMPLIANCE RE:  
COMPLIANCE WITH IMMIGRATION LAWS**

The undersigned, for and on behalf of the Professional, does hereby certify:

- X   1. The undersigned is familiar with the employment practices of the Professional.
- X   2. The Professional does not and will not knowingly employ or contract with unauthorized workers or aliens.

Grassi & CO. CPAS P.C.

Company Name

By:

Partner

Name: JAMES T. O'BRIEN Title:

September 11, 2019

Date

ATTEST:

SEAL

Secretary/Treasurer

STATE OF ~~COLORADO~~ NEW JERSEY

COUNTY OF Camden ) §

Subscribed and sworn to before me this 11<sup>th</sup> day of September, 20 11,  
by James T. O'Brien (name), the Partner (title),  
of Grassi & Co. CPAS, P.C., Professional.

My commission expires: —

SEAL

**Douglas M. Nelson  
Attorney at Law  
State of New Jersey**

[Signature]  
Notary Public

# I – Certificate of Good Standing

**I. Certificate of Good Standing from the State of Colorado**

Grassi contacted the office of the Secretary of State of Colorado to inquire about a certificate of good standing. Grassi was informed that the certificate of good standing was only applicable to businesses registered in the State of Colorado with an eleven digit company ID.

Grassi & CO., CPAS P.C. is incorporated and registered in the State of New York with its headquarters address at 50 Jericho Quadrangle, Suite 200 Jericho, NY 11753.

Grassi understands that the Certificate of Good Standing confirms for the State of Colorado that a business has met all of its ongoing requirements and does not owe any money or taxes to the State.

Grassi is currently not conducting any business in the State of Colorado.

Grassi can provide further information if requested.

# J – Previous Affiliation with the City

## **J. Previous Affiliation with the City**

Grassi has performed its standard procedures to confirm that no conflict of interest exists with the City of Brighton. Grassi has no known affiliations with the city, including any work completed for the City as a whole, its Officers, Elected officials or Senior Management.

Grassi has conducted work in the State of Colorado on behalf of other government entities, but not for the City of Brighton. Grassi has included in **Section E – References** detail relating to work performed for the Colorado Department of Law.

As previously addressed on the signature page of **Section A – Letter of Interest**, Grassi has accessed and read the Brighton municipal code codified through ordinance No. 2298, adopted December 4, 2018. (Supp. No. 18) with online content updated on June 29, 2019. Via the online municipal code library.<sup>1</sup>

Grassi understands Section 2-10-80(b) of the Brighton Municipal Code prohibits the City from knowingly making a contract, including purchases and sales, in which a City Council member, public official, officer or a relative thereof shall be interested, directly or indirectly. Therefore Grassi reaffirms following declaration with its proposal:

***I have read the relevant provisions of the Brighton Municipal Code relating to the prohibition of certain contracts and conflicts of interest associated therewith, and affirm and attest that the submittal of this proposal does not violate any applicable provisions thereof.***

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<sup>1</sup> [https://library.municode.com/CO/Brighton/codes/municipal\\_code?nodeId=18030](https://library.municode.com/CO/Brighton/codes/municipal_code?nodeId=18030)