

Office of

AUBURN SEWERAGE DISTRICT

Office Telephone # 784-6469

The regular monthly meeting of the Trustees of the Auburn Sewerage District will be held **in-person at the Auburn Sewerage District office at 268 Court Street on Tuesday, July 16, 2024 @ 4:00 P.M.**

AGENDA

1. Approve Minutes of Regular Meeting of June 18,2024.
2. Financial Report Update - Amy Hanscom, MRWA.
3. Open Session
4. Activity Report/Project Update - *Matt Waite*
5. New Business
 - Workflow Efficiency Study, DWP Grant award.
 - Measuring of the Lake.
 - Siphon Cleaning and Inspection.
6. LAWPCA Apportionment & Financials
7. Old Business
 - Sewer Rate Increase.
 - Draft Audit.
 - E-5 Generator.
 - Miller Street I & I Study.
 - Staff Update
8. Adjourn Regular Meeting.

Upcoming: Sewer Trustee Meeting August 20, 2024.

Memo

To: Sewerage District Trustees
From: Michael Broadbent, Superintendent
CC: Files
Date: 7/12/2024
Re: Discussion of July Agenda Items

Sewer Trustees

Financial Report Highlights

Project Update

Hotel Rd - Manley Rd – Poland Spring Rd: The Auburn Sewer District (ASD) has provided Gendron with GIS maps, a detailed manhole inventory, and GPS coordinates. Gendron is on schedule to start surface paving in approximately two months.

Hotel Road Reconstruction (Lewiston Jct – Constellation Dr): The Auburn Sewer District (ASD) has provided Gendron with GIS maps, a detailed manhole inventory, and GPS coordinates. Gendron is on schedule to start surface paving in approximately two months.

4th Street & Marian Drive: The City's reconstruction efforts on 4th Street are progressing, with Gendron actively working on the site. There are ongoing discussions about the possibility of completing Marian Drive within the current year. ASD has assessed the CCTV inspection reports from Vortex and determined that the sewer main does not need spot repairs. Instead, the mains will undergo lining. Prior to lining 4th Street, two manholes will be installed at dead-end sections of the sewer main. The City of Lewiston has contracted a

sewer lining specialist and has kindly included ASD in their contract, offering cost savings for Auburn's lining projects through reduced mobilization and setup fees.

Dunn St: ASD has commissioned Vortex to conduct a CCTV inspection of the sewer main that runs approximately 800 feet from South Main Street to Riverside Drive. The inspection is expected to be completed by Friday, July 19th. Based on the inspection findings, this section may be added to the lining contract with the City of Lewiston.

Riverside Pump Station Door: Atlantic Construction Services, Inc. (ACS) has been chosen to replace the double door at Riverside Pump Station. The ACS bid was favorable, coming in \$650.00 under budget. The door replacement is scheduled to begin in late July to early August.

New Business

Workflow Efficiency Study, Grant Award.

The District received a 2024 Capacity Development Grant for 75%, up to \$30,000 to complete a workflow efficiency study. Included with the Trustee packet is a memo I prepared outlining how I learned of this type of study and why I'm recommending that the District undertake the work.

****Action Item****

Trustee Board agreement on the need for a Work Flow Efficiency Study. Both District's have budgeted \$7,500 for this work, with the \$30,000

Measuring of the Lake

The District Trustees have been thanked for their service by the annual hosting of, Measuring of the Lake. This is event is typically hosted at the end of August and I would like to propose August 28, 2024. In the past we've invited LACWA members, Commissioners, and City staff to the event.

Siphon Cleaning and Inspection.

The Sewer District has distributed a request-to-bid to qualified contractors for cleaning and inspection of sections of our interceptor on Riverside Drive including the Tripple Barrel Inverted Siphon that crosses the Androscoggin River. The bid opening is scheduled for July 30, 2024 @ 2:00pm

****Action Item****

Trustees authorize staff to award the siphon cleaning and inspection work the most qualified bidder with a not to exceed price of \$45,000.

Lewiston Auburn Clean Water Authority.

Apportionment was once again held at Lewiston 62% - Auburn 38%.

The Authority has several projects in the works. They received several bids on the sale of their compost facility. The Board has formed a sub-committee to review the different bids and make a recommendation to the Board. LACWA is explore future options for sludge disposal. Currently all sludge is being landfilled in Hartland, we're not under contract and there is roughly 4-5 years left of capacity in the current cell. The Board is interested in completing a design study on a sludge dryer, this would greatly reduce the volume of sludge that is needed for disposal. It would also prequalify the authority for future funding opportunities.

Old Business

Sewer Rate Increase

The Sewer District has discussed eliminating the automatic sewer rebate that is calculated for all residential customers. This rebate is not currently defined in our rates or described in any policy that we can find.

Staff an I have worked on a draft rebate policy that we feel should be adopted to replace the current automatic rebate. While this does not represent an increase to our actual sewer rates it will result in the generation of increased revenue.

I've looked through the files for the last three sewer rate increases. All increases or changes to rates had 4 steps; vote by the Board to make a rate adjustment, distribute customer notices 14 days in advance of a public hearing and hold public hearing. Attached to the packet is a proposed schedule for implementation.

Draft Audit

Last month I distributed the Draft Sewer Audit to all Trustees, below is a summary of staff findings after review of the reports.

There were two financial procedure recommendations, the first was to reconcile our general ledger accounts on a monthly basis and the second was to adopt policies on routine accounting practices of the District. The timing is perfect for this, these steps will be implemented with the hiring of a new Financial Director. We'll keep the Trustees apprised of our progress.

The Audit showed that our revenues in 2023 increased by 8.64% while our expenses increased by only 2.29%. Our net position decreased by roughly \$100K. This to me shows that our rate increase in 2022 did not bring in enough additional revenue.

E-5 Generator

The land survey for 127 Taywood is now complete, the survey is included within the packet. Our attorney is drafting a permanent easement for the proposed generator. I've also asked them to review the findings of the property survey. This lot has permeant rights that we granted to abutters. We need to ensure that our generator does not infringe the rights of others.

Miller Street, Inflow Investigation

We met with Wright-Pierce and discussed the data that has been collected during our metering of flows up-stream of Miller Street. They have collected about 6 weeks of data during which we have had several storms that resulted in the increase of flows in our collection system. It is clear that the largest influx of flow has been up stream of Main Street coming down Mechanics Row. The plan is to move the flow meters upstream of this section, the work to move the flow meters will begin on the 18th of July. We will most likely need to extend the time frame we have for metering to ensure that we collect good data.

Staff Update

We continue to interview candidates for the position of Director of Finance. We've had an increased interest as of late and we're hopeful that we will be able to fill the position soon. At this time the Water Crew is now fully staffed. Our Watershed Manager has resigned from the position to accept a position in Lewiston. The position is advertised and we're in the interview phase. SCADA, I've requested a meeting with Lewiston to discuss our interlocal agreements for SCADA.

Upcoming: Sewerage Trustee Meeting, August 20, 2024 4:00PM

June 18, 2024

The regular meeting of the Trustees of the Auburn Sewerage District was held in person at the Auburn Sewerage District office at 268 Court Street on Tuesday, June 18, 2024 at 4:00pm.

Members present: Robert Cavanagh (Treasurer), Thomas Moulin, Denis Bergeron, Stephen Ness (President) and Stephen Milks, Mayor's Representative. Also Present: Michael Broadbent, Superintendent, Matt Waite, Assistant Superintendent and Daphne Paulette of Maine Rural Water.

Absent: Dan Bilodeau, Trustee
Brad Kowalski, Resigned

APPROVE MINUTES OF REGULAR MEETING OF May 21, 2024

On motion of Stephen Milks, seconded by Denis Bergeron, it was unanimously voted: **To approve the minutes of the Regular Meeting of May 21, 2024.**

FINANCIAL REPORT UPDATE – Metered revenue is up about 4.8%. Project expenses will hit soon. The cash balance at the end of May was \$1.6 million. Finances are tracking good for the year.

OPEN SESSION -As no one from the public was in attendance, the Open Session was closed.

ACTIVITY REPORT/PROJECT UPDATE – The crew has been cleaning a lot of sewer mains. The sewer crew is now at full staff. There were no sewer overflows.

The district eliminates dead end manholes so that we can have access for maintenance. MDOT projects have been postponed to 2025 and will go out to bid in October, 2024. Gendron & Gendron is getting ready to re-construct Fourth Street. The lining of the sewer main will go out to bid with a bid opening before the next trustee meeting. Marian Drive is currently on hold.

The District will soon be seeking bids from qualified contractors for the cleaning and inspection of the Androscoggin River Siphon. This project is crucial for maintaining the siphon's functionality, preventing backups, identifying needed maintenance and mitigating risks related to the aging infrastructure.

NEW BUSINESS

TRUSTEE VACANCY – Brad Kowalski has resigned as trustee and the City has been notified. We will be looking for a new appointment by the City Council.

STAFF UPDATE – For the first time in a while our sewer crew is fully staffed. Two members of the staff have successfully passed their sewer collection system license exams. Our electrician, Rod Hill, has received his Grade 4 license and Derek Hoover passed his Grade 1 license. We continue to advertise for the position of Director of Finance. We have yet to find a suitable candidate. We are looking into different options to advertise the vacancy. Some recruiters have reached out but it is very costly.

LACWA APPORTIONMENT AND FINANCIALS – The apportionment has been held at 64/36 for the month of June. The rebranding with the name change was good to eliminate the word “pollution” in their name.

The Storage Tank Project's 60% design completion is scheduled for September 20th which is when mobilization is expected.

There is some serious interest in the compost facility. The due date for RFP submissions is July 10th.

June 18, 2024

Page 2

OLD BUSINESS

DISTRICT SERVICE TERRITORY - Eaton Peabody have a legal opinion on the territory limits within the Charter. The contract with Poland allows us to serve into Poland. They do not see the need to amend the Charter. It is a good legal document to keep on file.

E-5 GENERATOR -The District has signed an easement agreement with the owners of 127 Taywood Road. Terradyn Consultants have completed the property survey. Superintendent Broadbent is waiting for the meets-bounds language for the easement. We may need a legal opinion regarding existing covenants that are on the parcel that is being surveyed.

MILLER STREET I & I STUDY Wright-Pierce has installed 3 flow meters upstream of the Muller St. by-pass line. We have had two flow events that have yielded good data. The plan is to install the meters further upstream to chase the flow to the source.

RATES – We have no recommendations at this time. We have a healthy cash balance. We do need to have a rate increase to cover the cost of upcoming projects. The District currently has a summer break program where the sewer summer quarter bills are based on winter usage. Doing away with the summer break program would be equal to a 3% rate increase.

Stephen Milks suggested a flyer to notify customers. Superintendent Broadbent will pull together the steps we need to follow and are required to do. He will have more information at the July meeting.

STORAGE GARAGE - Denis Bergeron is on the sub-committee from the Water District and we are looking for someone from the Sewer District. Stephen Milks volunteered. We need to engage City staff. The Wright-Pierce feasibility study is on hold. We need City approval before spending any more money on this project.

The Draft Audit has been made available for review.

ADJOURN MEETING

On motion of Robert Cavanagh, seconded by Stephen Milks, it was unanimously voted: **To adjourn the meeting.**

Respectfully submitted,

Diane Drinkwater

MRWA

Income Statement

Balance Sheet

Stats

Auburn Sewer District
Accounts Payable Check Register
June 1, 2024 thru June 30, 2024

<u>Check</u>	<u>Date</u>	<u>Per</u>	<u>Vendor</u>	<u>Inv Date</u>	<u>Description</u>	<u>Amount</u>
7754	6/7/2024	5	Auburn Concrete	5/14/2024	Concrete Supplies - Mains - Mnt	1,524.50
						<u>1,524.50</u>
7755	6/7/2024	5	MissionSquare	5/31/2024	304412 ICMA 457 Accrued Deferred Comp	1,297.53
						<u>1,297.53</u>
7756	6/7/2024	5	MissionSquare	5/31/2024	109636 ICMA 401 Employee Benefits	1,537.72
						<u>1,537.72</u>
7757	6/7/2024	5	MissionSquare	5/31/2024	705328 Roth IRA Accrued IRA/ICMA	291.76
						<u>291.76</u>
7758	6/7/2024	5	Vortex Services LLC	5/15/2024	Fourth CCTV/Cutter Work 2024 FOURTH STREET RELINI	3,000.00
7758	6/7/2024	5	Vortex Services LLC	5/15/2024	Marion CCTV/Cutter Work 2024 MARION DRIVE RE-LIINIF	3,000.00
						<u>6,000.00</u>
7759	6/14/2024	6	Cameron Tire & Service	6/13/2024	Inspection Sticker Truck #40 (2016 Ford F350)	12.50
7759	6/14/2024	6	Cameron Tire & Service	6/13/2024	Inspection Sticker Truck #37 (2015 GMC Sierra)	12.50
						<u>25.00</u>
7760	6/14/2024	6	Constellation NewEnergy, Inc.	6/3/2024	Riverside Accrued Power	0.57
7760	6/14/2024	6	Constellation NewEnergy, Inc.	6/3/2024	Chicoine Accrued Power	46.94
7760	6/14/2024	6	Constellation NewEnergy, Inc.	6/3/2024	Simpsons Beach Accrued Power	11.43
7760	6/14/2024	6	Constellation NewEnergy, Inc.	6/3/2024	Pond View A/P - Due to AWD	13.91
7760	6/14/2024	6	Constellation NewEnergy, Inc.	6/3/2024	Garfield Accrued Power	1.90

Auburn Sewer District
Accounts Payable Check Register
June 1, 2024 thru June 30, 2024

<u>Check</u>	<u>Date</u>	<u>Per</u>	<u>Vendor</u>	<u>Inv Date</u>	<u>Description</u>	<u>Amount</u>
7760	6/14/2024	6	Constellation NewEnergy, Inc.	6/3/2024	"E" St Accrued Power	2.03
7760	6/14/2024	6	Constellation NewEnergy, Inc.	6/3/2024	"F" St Accrued Power	4.25
7760	6/14/2024	6	Constellation NewEnergy, Inc.	6/3/2024	"H" St Accrued Power	2.91
7760	6/14/2024	6	Constellation NewEnergy, Inc.	6/5/2024	Worthley Accrued Power	411.67
7760	6/14/2024	6	Constellation NewEnergy, Inc.	5/31/2024	E. Shore Lane Accrued Power	7.16
7760	6/14/2024	6	Constellation NewEnergy, Inc.	5/31/2024	E. Shore Rd Accrued Power	5.63
7760	6/14/2024	6	Constellation NewEnergy, Inc.	5/31/2024	Sandy Beach Accrued Power	29.43
						<u>537.83</u>
7761	6/14/2024	6	CSX Transportation	5/16/2024	MEC002907 Misc Expense-Mains-Mnt	5.00
						<u>5.00</u>
7762	6/14/2024	6	St Mary's Health System	6/3/2024	Pre-Employment Exam Misc Expense-Mains-Mnt	282.00
						<u>282.00</u>
7763	6/21/2024	6	Andros. Registry Of Deeds	6/21/2024	Place Sewer Liens Lien Release Fees	48.00
						<u>48.00</u>
7764	6/21/2024	6	Constellation NewEnergy, Inc.	6/11/2024	River Station Accrued Power	406.37
7764	6/21/2024	6	Constellation NewEnergy, Inc.	6/12/2024	Moose Brook Accrued Power	429.85
7764	6/21/2024	6	Constellation NewEnergy, Inc.	6/11/2024	Merrow Rd Accrued Power	37.38
7764	6/21/2024	6	Constellation NewEnergy, Inc.	6/11/2024	Lew Jct Rd #1 Accrued Power	470.08

Auburn Sewer District
Accounts Payable Check Register
June 1, 2024 thru June 30, 2024

<u>Check</u>	<u>Date</u>	<u>Per</u>	<u>Vendor</u>	<u>Inv Date</u>	<u>Description</u>	<u>Amount</u>
						<u>1,343.68</u>
7765	6/21/2024	6	L.A.W.P.C.A.	6/3/2024	June Ops Accrued - LAWPCA	100,955.70
7765	6/21/2024	5	L.A.W.P.C.A.	5/31/2024	Sebego Technics LAWPCA Storm Surg Tank	6,564.62
7765	6/21/2024	5	L.A.W.P.C.A.	5/30/2024	Electrical LAWPCA Storm Surg Tank	8,475.00
7765	6/21/2024	6	L.A.W.P.C.A.	5/31/2024	Vactor (7) Accrued - LAWPCA	1,295.00
						<u>117,290.32</u>
7766	6/21/2024	7	Maine Municipal Emp.Hlth.	6/5/2024	39021 July Ins Accrued Dental	332.37
7766	6/21/2024	7	Maine Municipal Emp.Hlth.	6/5/2024	39021 July Ins Accrued IPP Withheld	299.25
						<u>631.62</u>
7767	6/21/2024	6	Wright-Pierce	6/7/2024	Services thru 053124 Miller Street Inflow Investiga	6,594.98
						<u>6,594.98</u>
7768	6/28/2024	6	AT Southern Maine LLC	6/21/2024	Engine & Electrical Repairs Truck #35 (2013 Vacuum Truck)	3,192.84
						<u>3,192.84</u>
7769	6/28/2024	6	Constellation NewEnergy, Inc.	6/18/2024	Washington Accrued Power	193.63
						<u>193.63</u>
7770	6/28/2024	6	DP Flores Inc dba	6/17/2024	HRA-Jun24 Employee Benefits	24.00
						<u>24.00</u>
7771	6/28/2024	6	L.A.W.P.C.A.	6/7/2024	Sargent Corp LAWPCA Storm Surg Tank	53,865.00
						<u>53,865.00</u>
7772	6/28/2024	6	RHR Smith & Co	6/21/2024	Progress Billing 2023 Accounting & Audit	400.00
						<u>400.00</u>
<u>Grand Total</u>						<u>195,085.41</u>

6/30/2024

VENDOR	REF	AWD G/L #	ASD G/L #	Amount
Amazon Business	Canon Print Head	1142-300	2620-800	186.50
Amazon Business	Batteries	1142-300	2620-500	26.49
Amazon Business	Safety Glasses & Glasses	1142-300	2620-550	309.04
AHM-Northern Light	Drug Testing	1142-300	2675-500	96.00
Anthem	June health ins	1142-300	2604-000	
Anthem	June health ins	1142-300	2241-070	
Anthem	June health ins	1142-300	2241-071	
Auburn, City of	Excavation Permits - Sewer Mains	1142-300	2675-600	495.00
Bisson Enterprises, Inc.	office cleaning June	1142-300	2675-500	350.00
Broadbent, Mike	Mileage - June	1142-300	2675-500	175.00
Budget Document Technology	June bill-copier	1142-300	2675-800	144.59
Central Maine Power	power @ 268 Court Street	1142-300	2615-500	
Central Maine Power	power @ 268 Court Street	1142-300	2615-800	
CGIS	Jan-Jun24 Hosting Fees	1142-300	2675-800	600.00
City of Auburn	Traffic Detail - I & I Miller St (5/13)	1142-300	2105-300	360.00
City of Auburn	Traffic Detail - I & I Miller St (6/6)	1142-300	2105-300	384.00
City of Lewiston	SCADA Tech wages/benefits-May	1142-300	2601-600	2,134.98
City of Lewiston	SCADA Tech wages/benefits-May	1142-300	2604-000	220.78
City of Lewiston	SCADA Tech wages/benefits-May	1142-300	2658-000	129.36
Computer Place	IT Support	1142-300	2675-800	442.00
Computer Place	IT Support	1142-300	2675-800	36.25
Computer Place	IT Support	1142-300	2675-800	36.25
Computer Place	IT Support	1142-300	2675-800	36.25
Computer Place	IT Support	1142-300	2675-800	72.50
Computer Place	IT Support	1142-300	2675-800	18.13
Constellation NewEnergy	energy charge @ 268 Court Street	1142-300	2615-500	
Constellation NewEnergy	energy charge @ 268 Court Street	1142-300	2615-800	
Dig Safe System, Inc.	monthly bill -June	1142-300	2675-600	308.68
Dube Gravel Co	Gravel - Washington PS	1142-300	2620-207	320.00
Elan Financial	Staples-Copy Paper, Envelopes etc	1142-300	2620-800	45.24
Elan Financial	Staples- Staples	1142-300	2620-800	14.63
Elan Financial	Walmart- Misc Supplies	1142-300	2675-500	18.66
Elan Financial	Staples-Copy paper, Labels	1142-300	2620-800	33.49
Elan Financial	Blais Flower-Memorial Flowers	1142-300	2675-500	49.31
Elan Financial	Indeed-Employment Ads	1142-300	2675-800	623.72
Elan Financial	ME PFR Licensing	1142-300	2675-500	75.00
FirstLight	telephone service	1142-300	2676-800	83.10
Fortier Locksmith	Duplicate Keys	1142-300	2620-500	27.00
GE Digital LLC	Scada Software	1142-300	2620-500	2,156.02
Goodscape Lawn Care	June installment	1142-300	2675-100	1,123.00
Home Depot	Tape Measures	1142-300	2620-500	23.97
Home Depot	Gloves	1142-300	2620-550	32.91
Home Depot	Lock Pins - Trk 35	1142-300	2620-500	14.25
Journal Entry	Various Chgs - Conference Room Expenses to SWR	1142-300	2105-200	6,072.99
Kennebec Equipment Rental	Pavement Saw Blade	1142-300	2620-500	325.00
Maine Municipal Emp Health	39020 June Ins	1142-300	2241-065	43.79
Maine Oxy	Welding Supplies	1142-300	2620-500	26.12
Maine State Retirement System	retirement contribution	1142-300	2604-000	
Maine State Retirement System	retirement contribution - life	1142-300	2241-030	
Maine State Retirement System	retirement contribution	1142-300	2241-030	
Minuteman Press	Purchase Orders	1142-300	2620-800	229.00
Minuteman Press	Post Cards, Door Hangers	1142-300	2620-800	281.13
NAPA	Fittings Trk 35	1142-300	2650-123	18.80
NAPA	Blue Def, Windshield Wash	1142-300	2650-500	77.85
NAPA	Batteries, Belts	1142-300	2677-000	183.69
Ness Oil	June Fuel	1142-300	2620-500	45.32
Ness Oil	Trk #37 Fuel-June	1142-300	2650-124	465.11
Ness Oil	tk #40 gas-June	1142-300	2650-125	263.55

Ness Oil	vac tk diesel-June	1142-300	2650-123	532.07
Northern Data Systems	customer billing - June	1142-300	2675-700	856.21
Shredding On Site	Shredding	1142-300	2675-800	28.75
Overhead Door	Repair to Door Cable - Court St	1142-300	2675-500	298.77
Petro's	Trimmer Line	1142-300	2620-500	8.50
Pine Tree Waste	bulk waste -June	1142-300	2675-500	111.71
Spectrum-Charter Communications	Internet	1142-300	2676-800	79.99
Spencer Group Paving LLC	Patching - W-6	1142-300	2620-221	2,138.50
Televox	Auto Calls	1142-300	2675-850	58.35
U.S. Cellular	cell phones	1142-300	2676-500	336.92
U.S. Postal Service	Yrly PO Box fee	1142-300	2675-800	141.00
Unitil	May nat'l gas-Court St	1142-300	2620-500	275.05
Unum	June life insurance	1142-300	2604-000	138.37
Warren Office Supplies	Case of Hand Soap	1142-300	2620-500	49.45
Warren Office Supplies	Pens, Calc Ribbon	1142-300	2620-500	15.52
Warren Office Supplies	Trash Bags, Trifold Towels	1142-300	2620-500	65.98
				24,369.59

AUBURN SEWERAGE DISTRICT
MONTHLY ACTIVITY REPORT
 June 2024

MAINS

Location	Hrs.	Comments	OK	Plug	Manit.	Misc.	New
2 Week Checks	19	Jet & Clean Sewer Main			1		
Rafnell Beach	18	Jet & Clean Sewer Main			1		
Oxford Street	18	Jet & Clean Sewer Main			1		
Pride Rd	26	Jet & Clean Sewer Main			1		
Glendale Ave	11	Jet & Clean Sewer Main			1		
Miller I&I	2	Assist Wright & Pierce				1	
Field Ave	12	Jet & Clean Sewer Main			1		
East Hardscrabble	2	Inspect Sewer Main			1		
Center Street	4	Inspect Sewer Main			1		
Xcountry Turner St to Center St	2	Inspect Sewer Main			1		
Main St	10	Jet & Clean Sewer Main			1		
Martindale Rd	6	Jet & Clean Sewer Main			1		
Dunn St	5	Jet & Clean Sewer Main			1		
Cook Street @ 4th Street	2	Inspect Sewer Main			1		
Harvard St	8	Jet & Clean Sewer Main			1		
School Street	6	Jet & Clean Sewer Main			1		
51 School St	50	Repair Sewer Main Cave-in				1	
106 2nd St	6	Investigate Cave-in	1				
2024 Monthly Total Hrs.	188						
2024 Monthly Totals	18		1	0	15	2	0
2023 Monthly Totals	7		0	0	4	3	0
2024 YTD Totals	35		1	0	29	5	0
2023 YTD Totals	38		2	0	26	9	1

MANHOLES

Location	Ck'd	Comments	OK	Cover	Misc.	Frame & Cover	New
Lewiston Jct	1	Paint MH's to be raised	1				
4th Street	1	Prepare to raise MH's	1				
Second Street	1	Prepare to raise MH's	1				
Hotel Rd	1	Locate MH's	1				
Kitty Hawk	1	Locate & Clean MH's	1				
2024 Monthly Totals	5		5	0	0	0	0
2023 Monthly Totals	1		0	0	1	0	0
2024 YTD Totals	25		5	0	13	7	0
2023 YTD Totals	19		1	0	14	3	1

SERVICES

Location	Ck'd	Comments	New	OK	Misc.	on owner
27 Dexter	1	Sewer backup				1
45 White Hanger Dr	1	Sewer backup				1
2024 Monthly Totals	2		0	0	0	2
2023 Monthly Totals	1		1	0	0	0
2024 YTD Totals	31		3	2	6	20
2023 YTD Totals	19		4	1	2	12

LIFT STATIONS

Location	No.	Comments
Merrow	3	Weekly Station Check, Cleaned Station,
River	4	Weekly Station Check, Cleaned Station, Door Replacement Site Visit
Lewiston Junction	4	Weekly Station Check, Cleaned Station
Worthley	4	Weekly Station Check, Cleaned Station, Reset P1 & P2
Washington St	4	Weekly Station Check, Cleaned Station
Moose Brook	4	Weekly Station Check, Cleaned Station
Ash Landfill	3	Weekly Station Check, Cleaned Station
Crestwood	4	Weekly Station Check, Cleaned Station
Rte 122	4	Weekly Station Check, Cleaned Station
Rte 26	4	Weekly Station Check, Cleaned Station
Dockside	4	Weekly Station Check, Cleaned Station, Pulled P2 & Cleaned
E1	4	Weekly Station Check, Cleaned Station
E2	3	Weekly Station Check, Cleaned Station
E3	3	Weekly Station Check, Cleaned Station, Tree Cleanup
E5	6	Weekly Station Check, Cleaned Station, Hatch Replacement Project
E6	4	Weekly Station Check, Cleaned Station
W2	3	Weekly Station Check, Cleaned Station
W3	3	Weekly Station Check, Cleaned Station
W4	3	Weekly Station Check, Cleaned Station
W5	3	Weekly Station Check, Cleaned Station
W6	5	Weekly Station Check, Cleaned Station, Replaced Gen Hookup
W7	4	Weekly Station Check, Cleaned Station, Replaced Gen Hookup
Stetson	3	Weekly Station Check, Cleaned Station
Bradman	3	Weekly Station Check, Cleaned Station
Evergreen	3	Weekly Station Check, Cleaned Station
LAPS		Weekly Station Check, Cleaned Station
2024 Monthly Totals	92	
2023 Monthly Totals	5	
2024 YTD Totals	399	
2023 YTD Totals	36	

OVERFLOWS

Item		Comments
2024 Monthly Totals	1	
2024 YTD Totals	1	

WEATHER*

Month	Precipitation				Temperature			
	Snowfall(in.)	Total (in.)	Normal Precip.	Days of Precip.	Max (°F)	Min (°F)	Avg- (°F)	Dep. From norm
January	25.40	5.63	3.11	11	47	4	24	
February	1.70	0.48	3.00	7	54	5	26	
March	15.60	10.30	3.67	18	54	7	34	
April	20.7	4.85	4.38	12	66	23	42	
May	0.0	2.68	3.70	14	81	34	55	
June	0.0	3.04	4.92	12	93	45	64	
July								
August								
September								
October								
November								
December								
2024 YTD Totals	63.40	26.98	22.78	74				
2023 Totals	67.00	22.00	0.00	73				

DIG SAFE

Month	Total	Contractors	MDOT	APW	School Dept.	Lewiston Water	Consolidate d comm.	AWD	CMP	ASD	GAS	MTA
January	35	18	3	0	0	0	0	7	4	0	2	1
February	39	22	2	1	0	0	0	5	7	0	2	0
March	88	66	2	9	0	0	0	9	1	0	0	1
April	129	82	0	8	0	0	0	32	5	1	1	0
May	161	114	2	26	0	0	0	7	8	1	3	0
June	125	16	1	85	0	0	0	4	16	0	3	0
July												
August												
September												
October												
November												
December												
2024 YTD Totals	577	318	10	129	0	0	0	64	41	2	11	2
2023 Totals	922	558	91	48	0	0	3	32	132	6	47	5

DUTY FOREMAN CALLS

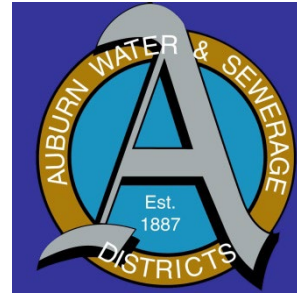
(Overtime)

Districts	Total	High/Low Pressure	Water Quality	Alarms	Service Issue	Leak	Misc.	Locates	Hydrants	Meter	Fire Calls
Sewerage District	1			0	1	0	0	0	0	0	0
Water District	6	0	0	0	4	1	1	0	0	0	0
2024 Monthly Totals	7	0	0	0	5	1	1	0	0	0	0
2023 Monthly Totals	23	0	2	0	6	2	5	5	1	0	2
2024 YTD Totals	46	0	3	0	14	7	15	0	1	0	6
2023 YTD Totals	68	0	2	0	34	9	12	5	4	0	2

OTHER ACTIVITIES

1. Vehicle Maintenance - 29hrs
2. Wright & Pierce Flow Meters Maintenance Miller Street
3. River PS Door Replacement Site Visit
4. E5 Hatch Replacment Project
5. W6 Replaced Gen Hookup
6. W7 Replaced Gen Hookup
- 7.
- 8.
- 9.
- 10.
- 11.
- 12.

Auburn Water and Sewer Districts



MEMO

To: Auburn Water and Sewer District Trustees
From: Michael Broadbent, Superintendent
CC: Matt Waite
Date: July 12, 2024
Re: Workflow efficiency study.

We have multiple software's and systems that don't communicate and or integrate. We migrate our data to and from software's on excel spreadsheets. This is extremely time consuming and counterproductive. These systems are essential to the day-to day operations of the Districts. Back in February I presented to the Boards on the need to streamline our processes.

Before I knew the solution to our problem I had a chance encounter with Steve Cox of Rayburn Consulting. He asked how the District was doing operationally and explained how Rayburn has been able to help several utilities here in Maine. Intrigued by what I learned, I attended a presentation by Rayburn at the Maine Water Utilities Association's annual tradeshow. I learned more about the process and felt that the Auburn Water and Sewer District's would greatly benefit from going through this process. I've asked other Engineering firms that we've worked with in the past but have not found another vendor that provides these services directly to water and sewer utilities.

I introduced Rayburn to our staff here at the District, we discussed our needs and we requested a proposal for services. We also applied for a Capacity Development grant from the Maine Drinking Water program to assist with funding the Work. We've been awarded up to \$30,000 of a 75% match grant to complete the work.

A handwritten signature in blue ink, appearing to read 'Michael Broadbent', is located at the bottom left of the page.

September 18, 2023

Proposal #23-09150

Auburn Water District
268 Court Street
Auburn, Maine 04212
Attn: Michael Broadbent

Workflow Development and Data Analysis Proposal

Raybern Consulting is a technology and service focused consulting company helping utilities improve the efficiency of their existing systems and implementation of new solutions.

Based on previous discussions, the following is a synopsis of our understanding of Auburn Water District's (AWD) current situation:

- AWD is recognizing a need to document business processes and functional tasking to ensure compatibility of all business processes.
- In addition, AWD needs improved knowledge transfer as staffing levels shift due to retirement or attrition.
- AWD is looking to Raybern Consulting to perform a data analysis and document business processes around meter reading and billing, review data configurations, and perform a forensic data analysis of the meter reads used for billing.
- The goal of the analysis is to pinpoint precise procedure, data and configuration issues between the meter system and billing system that can cause lost revenue and inaccurate water loss numbers.
- Raybern will also provide workflows and documentation that outlines functional tasking while identifying operational strengths and areas for improvement. This can enable AWD to clearly see the value proposition for improvement or replacement of existing systems or processes.
- The benefits of performing the aforementioned can be abstract like improving the customer experience, or more tangible like increased operational efficiencies that will lead to reduced costs and higher revenue; both of which give AWD a positive ROI.

From Rayberns's initial conversations with AWD, we understand the following:

- The District bills for water and sewer on a quarterly basis.
- The current billing system is Northern Data Systems (NDS), which imposes many inefficient and manual processes.
- The District purchased the NDS electronic service order module however, they are unsatisfied with the product and have elected to not move forward with it.
- The current accounting software is also NDS. We assume this system has payroll but no true Human Resources module and very weak reporting capabilities.
- GIS data is maintained in ESRI.
- Unsure of Meter brands and reading system
- We understand the current work order system is a custom application from Ray Corson however it does not integrate with service orders in NDS and is not well supported.
- We assume inventory is maintained in the application built by Ray Corson.
- We understand that the District seeks a true customer engagement portal with full transparency into water usage, online payment and autopay functionality, and modern customer notification capabilities.

In addition to considering more robust platforms, the District seeks to eliminate the disparity of their current systems to improve operational efficiency.

The following outlines our approach:

Phase 1 - Document Business Processes

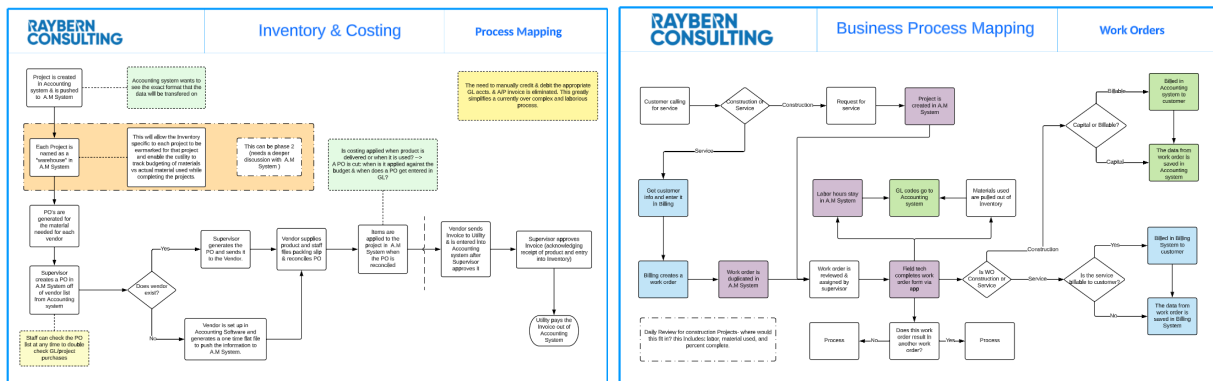
The purpose of this phase is to document Business Processes for AWD's current billing & meter reading operations. This will help identify specific requirements which address operational pain points the District currently experiences.

This component will map AWD's current operations to establish a baseline of current operational processes. The following tasks will be performed:

- Identify all Stakeholders (power users and peripheral departments)
- Document Business Practices and Workflows for Billing and Meter Reading Operations
- Identify the opportunities for improvement with current systems in use (e.g., billing, accounting, payroll, service orders, and meter reading)
- Prepare a Gap Analysis between operational processes and any potential systems/tools currently in use.
- Identify Utility's unique billing and accounting requirements

Deliverables for this phase include:

1. Workflow Package documenting Current State of AWD's billing and meter reading operations.
2. Report outlining assessment of the Current State Operations, highlighted pain points and operational inefficiencies, list of functional requirements necessary to correct pain points and opportunities for operational inefficiencies.



Phase 2 - Data Analysis

The goal of the Data Analysis is to synchronize physical assets to logical assets.

Service locations are analyzed to determine the accuracy and integrity of account, customer, service, and billing information. The in-depth data analysis will help to identify possible anomalies between databases which share account data related to service locations. This analysis will ensure clean data for the existing or any new billing system implementation and improve billing efficiency.

The Data Analysis will be comprised of a Billing Data Audit and Meter File Testing:

Billing Data Audit includes:

- Read Processing Validation (truncation, multipliers, dial resolution formatting)
- Meter/account database mismatch identification (equipment IDs, meter sizes, dial resolutions, read types, read methods)
- Billing Accuracy Review to ensure rates are applied correctly and the billing software is processing bills correctly for each account
- Data Anomaly Investigation
- Findings report containing all anomalies and corrective actions, if applicable.

Meter File Testing (if applicable) includes:

September 18, 2023

- Review/assessment of any reading files and entries from AutoRead to ensure adherence to the Meter Reading specs
- Assist AWD with testing read cycles and read processing, as appropriate
- Review/assessment of export files from the Meter Reading system to ensure accurate meter read processing.
- Findings report containing all anomalies and recommended corrective actions, if applicable

The following matrix outlines the type of data that may be used for analysis and the potential sources for that data.

Synopsis	Data Description	Anomalies commonly found
CIS Data	Items to review: <ul style="list-style-type: none"> ● billing rate codes ● account IDs ● service address ● Meter ID ● Meter size ● Service type ● Transmitter ID 	<ul style="list-style-type: none"> ● Services (Service Type(s)) ● Service Location (Address) ● Accounts (Account IDs) ● Meter Equipment (Meter ID, Size, and Transmitter ID) ● (Meter) Reads ● Customer (Information) ● (Billing) Rate Codes ● Service Codes
Billing and Meter Read File Testing	Items to review: <ul style="list-style-type: none"> ● Meter Read Accuracy ● Non-Billed Meters ● Meter Locations ● Real-Time Billing (last good read) ● Inconsistent Service Information 	<ul style="list-style-type: none"> ● Billing code errors. ● Incorrect service type; i.e., residential vs. commercial ● Missing or incorrect meter size ● Missing or incorrect billing codes; i.e., missing services
Data Integrity Checks	Data Checks: <ul style="list-style-type: none"> ● missing physical address (address data field should not contain PO boxes or be empty) ● Account information with missing/invalid equipment information <ul style="list-style-type: none"> ○ Meter Size ○ Equipment ID ○ Dial Resolution ○ Read Type Codes ○ Read Method 	<ul style="list-style-type: none"> ● Unbilled Services ● Non-Performing Meter Equipment ● Inaccurate Account/Customer Information ● Configuration Errors

September 18, 2023

Pricing

Per this proposal, Raybern will supply an estimated 80 hours to perform the work outlined in Phase 1 and Phase 2. Any additional time beyond the estimated hours will need to be specifically approved by AWD and will be billed at our blended rate of \$225/hour. Travel expenses, mileage and lodging will be billed separately.

Phase 1 and 2 Budget: \$18,000.00 (Eighteen Thousand Dollars)

Authorization to proceed

Auburn Water District:

Raybern Consulting LLC:

Signature

Signature

Name and Title

Name and Title

_____, 2023

_____, 2023

Quote is valid for 90 days

Invoicing and Payment

Client agrees to pay amounts due to Raybern Utility Solutions LLC (Raybern) within thirty (30) days of receipt of invoices submitted by Raybern.

Independent Contractor

Raybern shall be an independent contractor of Client. This Agreement is not intended to, nor shall it be construed to create an employment or agency relationship, joint venture or partnership between Client and Raybern. Neither Client nor Raybern shall have the right or authority to bind the other with respect to any contract or agreement.



MH 14-147



494

RIVERSIDE DR

54' RCP

CSO 001

Adroscoggin Triple Barrel Siphon



MH 10-062

507



Lewiston - Auburn Water Pollution Control Authority

Monthly Cost Apportionment Summary

Cost Apportionment Summary - First Half of 2024

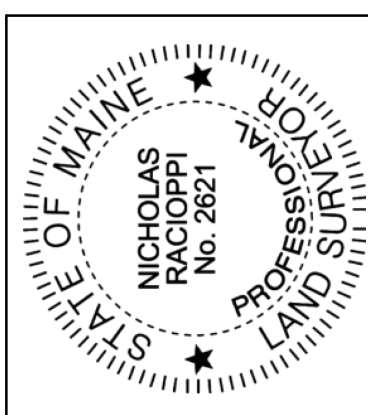
TBP 7/8/24

Month	Lewiston Sewer Division Initial %	Lewiston Sewer Division Initial \$	Op Data %	Op Data \$	Difference \$	Initial %	Auburn Sewerage District Initial \$	Op Data %	Op Data \$	Difference \$
January	62.00%	\$174,379.45	62.30%	\$175,223.22	(\$843.77)	38.00%	\$106,877.72	37.70%	\$106,033.95	\$843.77
February	62.00%	\$174,379.45	65.30%	\$183,660.93	(\$9,281.49)	38.00%	\$106,877.72	34.70%	\$97,596.24	\$9,281.49
March	62.00%	\$174,379.45	64.09%	\$180,257.72	(\$5,878.27)	38.00%	\$106,877.72	35.91%	\$100,999.45	\$5,878.27
April	64.00%	\$180,004.59	62.58%	\$176,010.74	\$3,993.85	36.00%	\$101,252.58	37.42%	\$105,246.43	(\$3,993.85)
May	64.00%	\$180,004.59	62.11%	\$174,688.83	\$5,315.76	36.00%	\$101,252.58	37.89%	\$106,568.34	(\$5,315.76)
June	64.00%	\$180,004.59	61.80%	\$173,816.93	\$6,187.66	36.00%	\$101,252.58	38.20%	\$107,440.24	(\$6,187.66)
Six Month Adjustment			63.03%		(\$506.26)			36.97%		\$506.26

Cost Apportionment Summary - Second Half of 2024

Month	Lewiston Sewer Division Initial %	Lewiston Sewer Division Initial \$	Op Data %	Op Data \$	Difference \$	Initial %	Auburn Sewerage District Initial \$	Op Data %	Op Data \$	Difference \$
July	63.00%	\$177,192.02	60.32%	\$169,654.32	\$7,537.69	37.00%	\$104,065.15	39.68%	\$111,602.85	(\$7,537.69)
August	63.00%	\$177,192.02	60.47%	\$170,076.21	\$7,115.81	37.00%	\$104,065.15	39.53%	\$111,180.96	(\$7,115.81)
September	63.00%	\$177,192.02	62.07%	\$174,576.33	\$2,615.69	37.00%	\$104,065.15	37.93%	\$106,680.84	(\$2,615.69)
October	63.00%	\$177,192.02	61.62%	\$173,310.67	\$3,881.35	37.00%	\$104,065.15	36.38%	\$107,946.50	(\$3,881.35)
November	63.00%	\$177,192.02	62.84%	\$176,742.01	\$450.01	37.00%	\$104,065.15	37.16%	\$104,515.16	(\$450.01)
December	63.00%	\$177,192.02	69.02%	\$194,123.70	(\$16,931.68)	37.00%	\$104,065.15	30.98%	\$87,133.47	\$16,931.68
Six Month Total Adj			61.46%		\$21,600.55			38.88%		(\$21,600.55)
Average / Adjustments year end			63.03%		(\$506.26)			36.97%		\$506.26

Data on this summary sheet applies to operations cost only, capital expenses are apportioned on a yearly basis and determined by the final year end apportionment for the previous year.



NO	DATE	REVISIONS
1	05/17/2024	ISSUE TO CLIENT FOR REVIEW

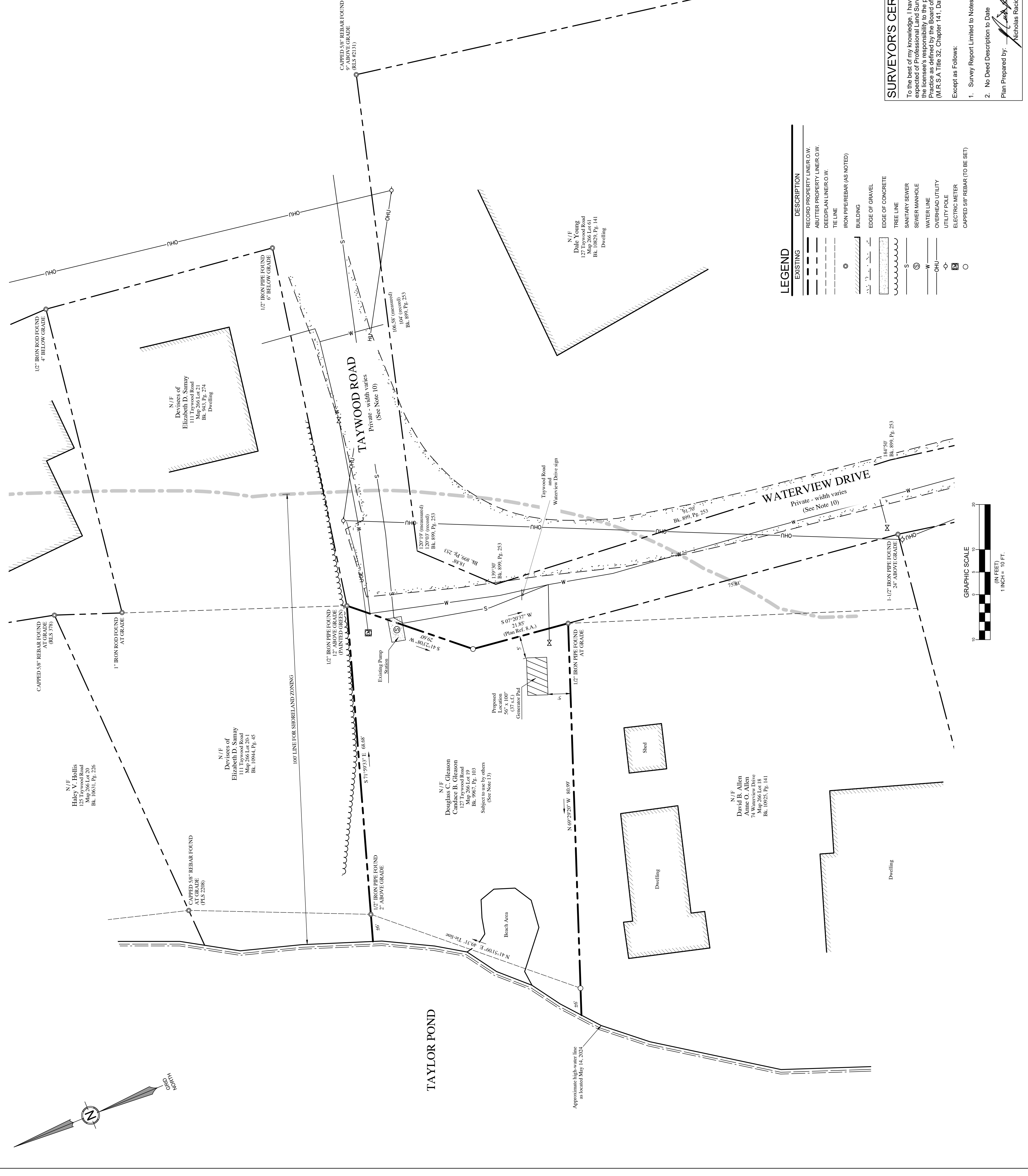
TERRADYN CONSULTANTS, LLC
 CIVIL ENGINEERING | LAND SURVEYING | GEOMETRICS
 Stormwater Design | Land Planning | Environmental Permitting
 WWW.TERRADYNCONSULTANTS.COM
 WEB SITE: (207) 926-5111
 PHONE: (207) 926-5111
 41 CAMPUS DRIVE, SUITE 301
 NEW GLouceSTER, ME 04260
 ADDRESS:

GLEASON PARCEL
 127 TAYWOOD ROAD, AUBURN, MAINE
BOUNDARY RETRACEMENT SURVEY
 CLIENT: AUBURN WATER & SEWERAGE DISTRICTS
 268 COURT STREET, AUBURN, MAINE 04212-0414
 SHEET TITLE: AUBURN WATER & SEWERAGE DISTRICTS
 DATE: 05/24/2024
 SCALE: 1" = 10'
 JOB NO: 24-80
 SHEET: 1 OF 1



GENERAL NOTES

- The purpose of this plan is to depict the results of a Boundary Retracement survey of the subject parcel.
- All Book and Page numbers refer to the Androscoggin County Registry of Deeds, unless otherwise noted.
- The record owner of the subject parcel is Douglas C. Gleason and Candace B. Gleason by deed dated October 23, 2018 and recorded in Book 9987, Page 103.
- The subject parcel is shown on the City of Auburn Tax Map 266 as Lot 20-1 and is located in the Urban Residential (UR) District and Shoreland Zone.
- Space and bulk standards for the UR District as of the date of this plan are as follows:
 Min. Lot Size: 10,000 s.f.
 Min. Lot Width: 100 ft.
 Min. Front Setback: 25 ft.
 Min. Side Setback: 15 ft.
 Min. Rear Setback: 25 ft.
 Max. Building Height: 35 ft.
- Total area of the subject parcel is 3,501 s.f.
- Boundary information shown hereon is based on an on-the-ground survey performed by Terradyn Consultants, LLC in May of 2024.
- Plan References:
 A. "The Willard Farm" Plan No. 100 on file at the City of Auburn Engineering Division, dated July 22, 1965.
 B. "Survey For Frank M. and Elizabeth Samay" Plan No. 343 on file at the City of Auburn Engineering Division, dated November 5, 1990.
 C. "The B. Peck Real Estate Co. Lot" Plan No. 372 on file at the City of Auburn Engineering Division, dated June 1, 1990.
- Plan orientation is Grid North, Maine State Plane Coordinate System, West Zone 1802-NAD83.
- The width of Taywood Road and Waterview Drive are based on Plan Ref. 8.A. A deed conveyed from Summer H. Peck to John Y. Higgins and Kathryn L. Higgins dated August 12, 1983 and recorded in Book 899, Page 253 states the right of way width as being 15 feet. The location depicted is based on existing monuments found.
- The location of the existing traveled way is not located within the right of way depicted on the Plan Ref. 8.A.
- The subject parcel is together with a right of way over East Shore Road Branch No. 1 to the subject parcel as described in the deed referenced in Note 3 above.
- A portion of the subject parcel is located within Zone AE, a Special Flood Hazard Area With Bear Flooding Potential (BEE = 246 NAD83) as shown on the Flood Insurance Rate Map for the City of Auburn, Androscoggin County, Community-Panel Number 23001C0307E, having an Effective Date of July 8, 2013. The remainder of the subject parcel is located within Zone X, Areas of Minimal Flood Hazard.
- The depth, size, location, existence or nonexistence of underground utilities and/or structures were not investigated as part of this survey. Utilities depicted hereon may not necessarily represent all existing utilities. Owners, contractors, and/or designers need to contact Dig-Safe Systems, Inc. (CALL 811) and field verify existing utilities prior to digging or breaking ground.
- The subject parcel is subject to the following rights and easements:
 Subject to the right to use the subject parcel including bathing and boating and being further described in a deed conveyed from Summer H. Peck to John Y. Higgins and Kathryn L. Higgins dated August 12, 1983 and recorded in Book 899, Page 253. Reference is also made to a deed conveyed from the B. Peck Real Estate Company to John Y. Higgins and Kathryn L. Higgins dated January 22, 1965 and recorded in Book 932, Page 168 and may be subject to other rights of record.
- Title between the high-water line and the low-water line was not investigated as part of this survey.



SURVEYOR'S CERTIFICATION

To the best of my knowledge, I have used ordinary and prudent conduct expected of Professional Land Surveyors and the results shown here represent the licensee's responsibility to the public as required under the Standards of Professional Conduct for Professional Land Surveyors (M.R.S.A. Title 32, Chapter 141, Dated April 2001).

Except as Follows:
 1. Survey Report Limited to Notes on the Plan
 2. No Deed Description to Date

Plan Prepared by: *Nicholas Racioppi*
 Nicholas Racioppi PLS # 2621

STATE OF MAINE
 Androscoggin County Registry of Deeds
 Received _____ 20____
 At _____ m _____ M, and recorded in
 Plan Book _____ Page _____
 Attest: _____ Registrar

AUBURN SEWERAGE DISTRICT

Proposed Schedule for 2024 Adjustment

Finalize adjustments with the Trustees	July 16, 2024	Eliminate automatic sewer rebate
Send customer notices of proposed increase.	July 22, 2024	(Must be at least 14 days before the public hearing)
Publish legal notice in the local newspaper.	July 22, 2024	(14 days prior to public hearing)
Hold Public Hearing	August 20, 2024	(Following the regularly scheduled Trustee meeting at 5:30 pm)
Proposed effective date of rate increase	August 21, 2024	

Auburn Sewer District

Policy on Sewer Rebates

Effective ##### @@, 2024 the Auburn Sewer District will no longer have an automatic sewer rebate program.

In order to provide a one time, annually occurring, sewer rebate for filling a swimming pool or similar vessel, customers must contact the District office and report the exact dimensions of the vessel/container. District staff will calculate the volume and deduct the usage from the customer's sewer bill.

The District will issue rebates on a case by case basis for leaks and or plumbing failures that result in water not being discharged to the sanitary sewer systems. These rebates must be verified by a District employee. Verification includes confirmation of a leak and water lost was not discharged to the sewer system. District staff will calculate the volume of water lost and deduct the usage from the customers sewer bill.

If customers are interested in installing an additional, separate meter for irrigation purposes, they may do so at their expense. The District will provide an estimate for a sewer only meter that must be read in addition to the regular water meter. Any Irrigation consumption will not be billed to sewer. The installation of the sewer only meter must be installed according to the below diagram.





Proven Expertise & Integrity

June 18, 2024

Board of Trustees
Auburn Sewerage District
268 Court Street
Auburn, ME 04212

We have audited the financial statements of the business-type activities of the Auburn Sewerage District for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 31, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Auburn Sewerage District are described in Note 1 of Notes to Financial Statements. All significant transactions have been recognized in the financial statements in the proper period.

As described in Note 1 of Notes to Financial Statements, the Auburn Sewerage District changed accounting policies related to Governmental Accounting Standards Board (GASB Statement) No. 94, “*Public-Private and Public-Public Partnerships and Availability Payment Arrangements*”, No. 96, “*Subscription-Based Information Technology Arrangements*” and No. 99, “*Omnibus 2022*” in 2023. There was no impact in the financial statements based on the cumulative effect of these accounting changes.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the business-type activities, of the Auburn Sewerage District’s financial statements were:

- Allowance for uncollectible accounts
- Depreciation expense which is based on the estimated useful lives of capital assets
- Pension and OPEB related assets, liabilities and revenues/expenses which are based on actuarial valuations
- Accrued compensated absences

Management's process for determining the above estimates is based on firm concepts and reasonable assumptions of both historical and future events. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements are reflected in the capital assets and other long-term obligations footnotes.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial and communicate them to the appropriate level of management. A schedule of any uncorrected misstatements has been presented to management with the management representation letter. We did not identify or propose any adjustments of misstatements as a result of audit procedures that were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 13, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Auburn Sewerage District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Auburn Sewerage District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

However, we noted certain other matters that we reported to management of the Auburn Sewerage District in a separate letter dated **June 18, 2024**.

Other Matters

We applied certain limited procedures to the Schedule of Proportionate Share of the Net Pension Liability, Schedule of Contributions - Pension, Schedule of Proportionate Share of the Net OPEB Liability, Schedule of Contributions - OPEB and Notes to Required Supplementary Information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of the Board of Trustees and management of the Auburn Sewerage District and is not intended to be and should not be, used by anyone other than these specified parties.

Very Best,

RHR Smith & Company, CPAs