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, August 18th, 2026 at 4:00 P.M.**

AGENDA

1. Approve Minutes of Regular Meeting of June 16, 2026.

2. Approve Minutes of Regular Meeting of July 21, 2026.

3. Financial Report Update – ***Mike Bailey***

4. Open Session / Public Comment.

5. Executive Session Pursuant to 1 M.R.S.A § 405(6)(A) to Discuss a Personnel Matter.

6. New Business
   - Maine Municipal Association 2026 Dividend.
   - 2026 Audit Engagement Letter.

7. LACWA Apportionment & Financials

8. Old Business
   - Washington Pumping Station Update.
   - System-Wide Meter Conversion Status Update.
   - Charter Merger Update.
   - Activity Report.

9. Adjourn Regular Meeting.

Upcoming: Sewer Trustee Meeting September 15th, 2026.

The regular meeting of the trustees of the Auburn Sewerage District was held in person at the Auburn Sewerage District office, 268 Court Street, on **Tuesday, June 16th, at 4:00 pm**.

Members present: Stephen Ness (President), Robert Cavanagh (Treasurer), Denis Bergeron, Denis D'Auteuil, and Patrick DeFilipp.
Also Present: Michael Broadbent (Superintendent), Michael Abbott (District Engineer), and Mike Bailey (Finance Director).

Agenda Item 1: Approve Minutes of Regular Meeting on May 19th, 2026 – On the motion of Robert Cavanagh, seconded by Patrick DeFilipp, there was a vote **to approve the minutes of the Regular Meeting of May 19th, 2026.**
Passed 5-0

Agenda Item 2: Financial Report – The Finance Director, Mike Bailey, provided a verbal presentation of the financial report for the preceding month.

Agenda Item 3: Open Session/Public Comment -As no one from the public was in attendance, the Open Session was closed.

Agenda Item 4: New Business
Draft Charter Changes – Included with the packets is a draft of the merged charter document, which is a work in progress. Superintendent Broadbent explained that his initial approach was to combine the language from each existing charter into a single, unified document. However, that process proved challenging and required too much interpretation of the original language. After further discussions with the Greater Augusta Utility District, Superintendent Broadbent revised his approach. Under each section of the proposed charter, he has included two parts: part one contains the approved language from the Water Charter, and part two contains the approved language from the Sewer Charter. He noted that this method, which the Greater Augusta Utility District found to be effective, clearly distinguishes the two divisions while recognizing them as part of a single organization. Superintendent Broadbent will continue refining the draft and keep the Boards informed on his progress.

Agenda Item 5: Lewiston Auburn Clean Water Authority Apportionment and Financials
Cost Apportionment – With flows remaining consistent with April, May's cost apportionment closely aligns with the previous month and continues to reflect lower overall flows, with stronger contributions from Lewiston. With one month remaining in the quarter and assuming relatively drier weather in June, the first half of the year is projected to end with a cost apportionment of approximately 61% Lewiston and 39% Auburn.

LACWA Operations Report – Operationally, the plant is running satisfactorily. Biosolids handling and the digestion-co-generation system are functioning well. Effluent quality remains good, and overall process control is well managed. The CSO project continues to progress and is approaching final completion.

Agenda Item 6: Old Business

Washington Street Pumping Station Update – The District is now under contract with Sargent Corporation for the replacement of the station. Sargent has provided an updated project schedule, with substantial completion now anticipated for Fall 2026. The District has established a new electrical power supply and is in the process of resetting the existing control panel to support construction activities. All materials under the District's responsibility have been ordered and are on track for timely delivery.

System-Wide Meter Conversion Update – Over the past month, EJP and HydroCorp have issued a series of three notices to customers in Cycle 1 and Book 80 (2,422 customers). As of 8:50 a.m. on June 10th, 1,363 appointments were scheduled, with an average of approximately 50 appointments booked per day. Scheduled meter replacements began on June 15th. Customer response and contractor performance to date have been strong.
The final notice advises customers that participation in the meter exchange is mandatory and that noncompliance may result in disconnection. The next step now falls to the District. An additional notice before issuing disconnect warnings is proposed; however, this will increase internal workload and may be unpopular with customers.

Facilities Assessment Update – Weston & Sampson has provided three conceptual site layouts with associated cost estimates for new and renovated facilities on the current site:

- Option 1 includes a new administrative building and a fully redeveloped fleet storage area with additional vehicle capacity.
- Option 2A includes renovations to existing administrative space to improve ADA access and optimize fleet storage, along with a detached fleet storage building and additional storage space.
- Option 2B includes the same renovations as Option 2A, with additional fleet storage and a cold storage building, as well as expanded parking.

All three options represent an overall reduction in square footage compared to previously reviewed off-site alternatives. None of the options include space for a decant station, aggregate storage, or a wash bay.

Activity Report – The District Engineer, Michael Abbott, provided a verbal presentation on the preceding month's activity report.

Agenda Item 7: Executive Session Pursuant to 1 M.R.S.A. 405 (6) (A) to Discuss a Personnel Matter (Superintendent Goals) – On the **motion of Denis Bergeron, seconded by Robert Cavanagh, there was a vote to move the meeting into Executive Session.**
Passed 5-0

The trustees concluded their meeting in executive session, and on the **motion of Stephen Ness, seconded by Denis Bergeron, a vote was taken to adjourn the meeting.**
Passed 5-0

Respectfully submitted,

Tiffany Spence

Tiffany Spence

The regular meeting of the trustees of the Auburn Sewerage District was held in person at the Auburn Sewerage District office, 268 Court Street, on **Tuesday, July 21st, at 4:00 pm**.

Trustees Present: Robert Cavanagh (Treasurer) and Denis Bergeron.
Also Present: Mike Broadbent (Superintendent)

With limited attendance, the Trustees held a brief workshop to discuss general District matters and receive informational updates. The workshop was conducted for discussion purposes only, and no official business was transacted. As no quorum was present, no motions were made, no votes were taken, and no formal actions were approved.

The next meeting will be conducted on August 18th, 2026.

Respectfully submitted,

Tiffany Spence

Tiffany Spence

Memo

To: Sewer District Trustees

From: Michael Broadbent, Superintendent

CC: Files

Date: 8/14/2026

Re: Discussion of August Agenda Items

Sewer Trustees

Financial Report Highlights

Financial Update- Revenues and expenses are under budget. On the revenue side, interest income is below budget due to a decrease in cash as a result of funding the storm surge tank in full throughout 2025 and not having those funds earning interest in 2026. This variance is reducing as we earn interest on the pump station bond funds. On the expense side, payroll and benefits are under budget due to our vacant positions, the timing of overtime earned, the allocation of labor to projects (particularly the paving projects), and other expense accounts such as jobbing, and an excess clothing allowance and training budget versus the amount used to date due to timing. Overtime year-to-date is approximately 50% of budget with a significant portion of that allocated to projects. Interest expense is under budget as we began recognizing interest expense on the $2.3 million pump station bond issued in May, while the budgeted interest expense is for the full year. LACWA expenses are slightly over budget due to some payroll costs related to LACWA being accounted for in this account in addition to our monthly payment. There were no debt service payments made in July, and cash on hand has decreased slightly. Cash on hand of $4.2 million is sufficient to service existing debt and fund operations.

As an update on the financial statement audit, I have the draft financial statements and letters. No findings to report. I've reviewed the draft and am going back and forth with RHR Smith's Reports department on the final edits. The final report will be available at the next meeting.

New Business

Maine Municipal Association 2026 Dividends- The District uses MMA for three self-funded insurance pools: Workers Compensation, Property and Casualty and Unemployment. Because of our low utilization, the District received a dividend check. The Water District received $3,242 and the Sewer District received $2,062 (total $5,304). The District has, for the last several years, given the balance of the dividends to the employees. Typically, this is in the form of a BBQ recognizing the safe work practices and either a gift or a check to each employee for the remaining balance.

*****Action Item** Water District Trustees authorize the Superintendent to utilize the MMA Dividend of $2,062 to recognize staff for their excellent work and safe work practices.***

2026 Audit Engagement Letter- RHR Smith has provided us with the engagement letter for the 2026 financial statement audit. The 2026 quoted fee is $11,960, which is an increase of $1,560 over the prior year. This increase is largely due to capacity at the firm. Due to the implementation of an auditing standard last year, 70% of the audit work is done during the planning phase of the audit. As a result, the firm is now requiring a 75% retainer (increase from 50% in the prior year) to reserve our spot for 2026. Total retainer of $8,970. The firm remains very competitive at this price level based on the Financial Director's experience and rates disclosed to us by our peers.

*****Action Item** Sewer District Trustees authorize the Superintendent to engage with RHR Smith for the 2026 financial statement audit and authorize the payment of the retainer to reserve our spot in the schedule.***

Lewiston Auburn Clean Water Authority

Cost Apportionment- With another dry month, things have shifted toward Auburn again. Apportionment for the third quarter is set at 60/40.

LACWA Operations Report- Operationally, the plant is running sufficiently. Biosolids delivery and digestion-co-generation are all running well. The CSO Tank Project is nearly complete. Startup tests of the new tank and facilities have begun.

Old Business

Washington Street Pumping Station, Update- We had a small setback with the scheduled start of the project. The lead time on the pump station wet well is longer than expected. Sargent plans to mobilize the first week of September.

System-Wide Meter Conversion Status Update- Hydrocorp and EJP are doing an excellent job with the meter installs. As of August 13th, The District has replaced 40% of the system. We've started sending reminders to customers who have already received notifications to remind them to schedule an appointment. Additionally, we've sent initial notices to the largest group of customers. The current statistics are as follows: 2442 of 6258 residential meters replaced and 101 of 262 large diameter meters.

Charter Merger Update- The Draft Merged Charter was sent to Verrill Law and Jim Cohen will be the lead attorney on updating the documents and preparing it for approval. He feels this work will take around three weeks to complete. Jim has worked on several similar projects and is familiar with this process.

Activity Report- The water and sewer crews have completed raising/lowering structures (water gate valve boxes, manholes) for all the road reconstruction projects in town, finishing up recently on Minot Avenue. Currently, we have two crew members working nights to manage the final positioning of water gate valves with the paving crews from Northeast Paving.

The crew investigated a sinkhole located between two manholes on Center Street, near the Memorial Bridge overpass. This appears to be due to settling, possibly from a water break that occurred at this location in the past. The crew did not observe any damage to the sewer lines or manholes. We will excavate and recompact/pave this location before winter.

Vortex completed camera work on the cross-country sewer main between Pineway Rd. and Linden Street and the line that runs beneath Pleasant Street. Preliminary review of the video by Vortex indicates that the lines are in decent condition. We have asked Vortex to provide a cost estimate to address an infiltration issue on Cascades Drive, which will involve installing a short line over a leaky coupling.

We have requested a cost estimate from Insituform, Inc. to reline several sewer mains, including Western Avenue, Webster Street, Cyr Street, Walnut Street, Chestnut Street, Bearce Street and Temple Street.

*****Action Item**   The Board hereby authorizes the Superintendent to spend up to $240,000 to hire a contractor to reline sewer mains on Western Avenue and on Webster Street and side streets, including Cyr, Walnut, Chestnut, Bearce and Temple."***

Upcoming Meetings: Regular meeting of September 15th, 2026.

AUBURN SEWERAGE DISTRICT
BALANCE SHEET
PERIOD ENDING - July 31, 2026

	7/31/2026	12/31/2025
Property, Plant and Equipment:		
Plant in Service	39,260,467.29	43,037,577.98
Less: Accumulated Depreciation	(19,809,775.67)	(19,606,073.71)
	19,450,691.62	23,431,504.27
Construction Work In Progress	4,817,106.57	101,724.76
Current Assets:		
Cash/Money Market	4,164,382.87	2,247,273.15
Accounts Receivable	261,334.56	386,937.23
Construction Assessments	0.00	0.00
City of Auburn Debt	124,177.94	144,874.28
Inventory	76,629.85	90,216.43
PrePaids	20,113.61	961.97
Total Current Assets	4,646,638.83	2,870,263.06
Investments:		
CD's	504,401	0
Total Investments	504,401	0
Deferred Charges	0.00	0.00
Total Assets	29,418,837.53	26,403,492.18

	7/31/2026	12/31/2025
Equity Capital	21,832,284.24	21,329,958.82
Long Term Debt	6,149,092.59	4,137,618.34
Equipment Leases	93,401.11	61,477.65
Current Liabilities:		
Current Portion of LTD	557,177.43	443,065.36
Accounts Payable	340,715.71	356,658.80
Accrued Interest & Other	100,189.57	78,398.33
Customer Deposits	16,905.00	15,815.00
Pre-Treatment Costs	(44,291.81)	(19,500.12)
Accrued LAWPCA	373,363.69	0.00
Total Current Liabilities	1,344,059.59	874,437.37
Total Equity & Liabilities	29,418,837.53	26,403,492.18

AUBURN SEWERAGE DISTRICT
OPERATING STATEMENT - TRUSTEES' REPORT
SEVEN MONTHS ENDED JULY 31, 2026

	July	2026	Y-T-D THRU July 2026		
	YTD - 2025	BUDGET	ACTUAL	BUDGET	VARIANCE
REVENUES:					
Metered Income	$2,428,900	$4,331,600	2,522,716	2,526,767	($4,051)
Industrial Surcharge	18,446	43,000	21,968	25,083	(3,115)
Shared Debt with City	20,696	42,000	20,696	24,500	(3,804)
Jobbing & Mdse. - NET	35,623	60,000	10,534	35,000	(24,466)
Sewer Assessments	9,000	29,506	12,010	17,212	(5,202)
Finance Charges	3,318	6,500	5,565	3,792	1,774
Interest Income	41,459	70,000	19,321	40,833	(21,513)
Industrial Treatment Sampling	24,802	45,000	24,792	26,250	(1,458)
Capacity Fees (SDS)	12,750	46,413	11,610	27,074	(15,464)
Other income	0	0	843	0	843
TOTAL REVENUES	**2,594,994**	**4,674,019**	**2,650,055**	**2,726,511**	**(76,457)**
			56.70%	**83.33%**	**< Standard**
EXPENSES:					
Payroll	323,996	729,768	312,214	425,698	(113,484)
Employee Benefits	142,133	291,609	131,485	170,105	(38,620)
Maint. of Sewers	19,180	69,574	23,115	40,585	(17,470)
Lift Stations	57,140	123,143	69,362	71,833	(2,471)
Maint. of Buildings	40,344	60,724	44,485	35,422	9,063
Maint. of Trucks	19,003	31,600	8,833	18,433	(9,600)
Office Expense	21,507	87,477	29,187	51,028	(21,841)
Collection Expense	163	(325)	(1,098)	(190)	(908)
General Expense	6,328	10,669	5,226	6,224	(997)
Insurance	31,928	61,360	30,096	35,793	(5,697)
Legal & Accounting Fees	10,513	16,147	5,683	9,419	(3,736)
Billing Expense	42,011	162,726	112,212	94,924	17,288
L.A.W.P.C.A.	1,217,410	2,127,129	1,266,732	1,240,825	25,907
SUB-TOTAL	**1,931,657**	**3,771,601**	**2,037,534**	**2,200,101**	**(162,567)**
Interest	99,474	221,560	108,686	129,243	(20,557)
TOTAL EXPENSES	**2,031,131**	**3,993,161**	**2,146,220**	**2,329,344**	**(183,124)**
			53.75%	**83.33%**	**< Standard**
Bonds - Principal Payments	175,238	506,235	159,398	159,398	0
SURPLUS FROM OPERATIONS	**388,625**	**174,623**	**344,436**	**237,769**	**106,667**

AUBURN SEWER - FINANCIAL INFORMATION

Sewer Metered Revenue - Versus Prior Year

Month	2026	2025	MTD Change	%	YTD Change	%
January	$372,790	$368,576	$4,213	1.1%	$4,213	1.14%
February	$361,920	$327,577	$34,342	10.5%	$38,556	5.54%
March	$332,021	$339,120	($7,099)	-2.1%	$31,457	3.04%
April	$362,079	$357,697	$4,382	1.2%	$35,838	2.57%
May	$347,974	$328,875	$19,099	5.8%	$54,937	3.19%
June	$355,204	$339,666	$15,539	4.6%	$70,476	3.42%
July	$390,729	$367,388	$23,341	$0	$93,816	3.86%
August		$348,772	($348,772)	-100.0%	($254,955)	-9.18%
September		$361,940	($361,940)	-100.0%	($616,896)	-19.65% *
October		$385,093	($385,093)	-100.0%	($1,001,989)	-28.43%
November		$365,348	($365,348)	-100.0%	($1,367,337)	-35.15%
December		$284,803	($284,803)	-100.0%	($1,652,139)	-39.57%
Year-to-Date:	$2,522,716	$4,174,855				

Sewer Metered Revenue - Versus Budget

Month	2026	BUDGET	MTD Change	%	YTD Change	%
January	$372,790	$384,705	($11,915)	-3.1%	($11,915)	-3.10%
February	$361,920	$341,912	$20,008	5.9%	$8,093	1.11%
March	$332,021	$351,814	($19,793)	-5.6%	($11,700)	-1.08%
April	$362,079	$378,924	($16,845)	-4.4%	($28,546)	-1.96%
May	$347,974	$367,936	($19,962)	-5.4%	($48,508)	-2.66%
June	$355,204	$348,553	$6,651	1.9%	($41,856)	-1.93%
July	$390,729	$351,675	$39,054	$0	($2,802)	-0.11%
August	$0	$348,742	($348,742)	-100.0%	($351,544)	-12.23%
September	$0	$384,030	($384,030)	-100.0%	($735,574)	-22.58%
October	$0	$355,401	($355,401)	-100.0%	($1,090,974)	-30.19%
November	$0	$377,706	($377,706)	-100.0%	($1,468,681)	-36.80%
December	$0	$340,203	($340,203)	-100.0%	($1,808,884)	-41.76%
Year-to-Date:	$2,522,716	$4,331,600				

Sewer Metered Gallons Sold

Month	2026	2025	MTD Change	%	YTD Change	%
January	37,391,279	40,978,761	(3,587,482)	-8.75%	(3,587,482)	-8.75%
February	40,712,621	46,883,540	(6,170,919)	-13.16%	(9,758,402)	-11.11%
March	39,251,680	44,263,147	(5,011,467)	-11.32%	(14,769,868)	-11.18%
April	39,455,897	41,691,007	(2,235,110)	-5.36%	(17,004,978)	-9.78%
May	37,620,355	41,161,483	(3,541,128)	-8.60%	(20,546,106)	-9.56%
June	40,344,581	44,379,274	(4,034,693)	-9.09%	(24,580,799)	-9.48%
July	38,891,120	43,568,105	(4,676,985)	-10.73%	(29,257,784)	-9.66%
August		44,489,507	(44,489,507)	-100.00%	(73,747,290)	-21.23%
September		49,581,943	(49,581,943)	-100.00%	(123,329,233)	-31.07%
October		47,900,641	(47,900,641)	-100.00%	(171,229,874)	-38.49%
November		48,552,949	(48,552,949)	-100.00%	(219,782,824)	-44.54%
December		36,633,505	(36,633,505)	-100.00%	(256,416,329)	-48.37%
Year-to-Date:	273,667,533	530,083,862				

Sewer Gross Payroll

Month	2026	Budget	MTD Change	%	YTD Change	%
January	$35,216	$63,037	($27,821)	-44%	($27,821)	-44.14%
February	$44,331	$54,057	($9,726)	-18%	($37,547)	-32.07%
March	$43,615	$65,399	($21,784)	-33%	($59,331)	-32.51%
April	$53,487	$63,199	($9,712)	-15%	($69,043)	-28.10%
May	$40,359	$65,787	($25,428)	-39%	($94,471)	-30.33%
June	$44,129	$52,687	($8,558)	-16%	($103,029)	-28.29%
July	$51,077	$64,617	($13,540)	-21%	($116,569)	-27.19%
August		$64,950	($64,950)	-100%	($181,519)	-36.76%
September		$54,882	($54,882)	-100%	($236,401)	-43.09%
October		$62,859	($62,859)	-100%	($299,260)	-48.94%
November		$67,624	($67,624)	-100%	($366,884)	-54.03%
December		$50,670	($50,670)	-100%	($417,554)	-57.22%
	$312,214	$729,768				

SEWER Capital Spending Versus Budget

Capital Expenses - 2026	*Budget	*YTD Actual
Equipment Trailer	25,000.00	23,629.50
Crew Truck #37	100,000.00	107,294.20
Conduit Bender	5,500.00	2,670.50
W-3 Generator	50,000.00	-
W-7, Control Pane	5,000.00	4,206.62
Fixed Asset Software	$7,500	
Office improvements	$5,000	
4 Computers, I-pad	$3,600	$1,758
Rav4	$30,000	$28,939
Excavator	$65,437	$64,454
Equipment	**297,036.50**	**232,951.84**
Merrow Rd	50,000.00	50,000.00
Taylor Brook	200,000.00	33,591.46
CSO Master Plan/Riverside CSO and Interceptor Modifications	-	30,249.01
Infiltration Studies	100,000.00	
Relining Projects/Vortex Rehab Work	274,000.00	25,268.15
Paving Projects	102,000.00	125,846.09
Washington Street Pumping Station	2,200,000.00	305,450.28
Facilities Study	13,750.00	13,750.00
Projects (total includes benefit costs on labor)	**2,939,750.00**	**584,154.99**
Total Capital	**$3,236,787**	**$817,107**

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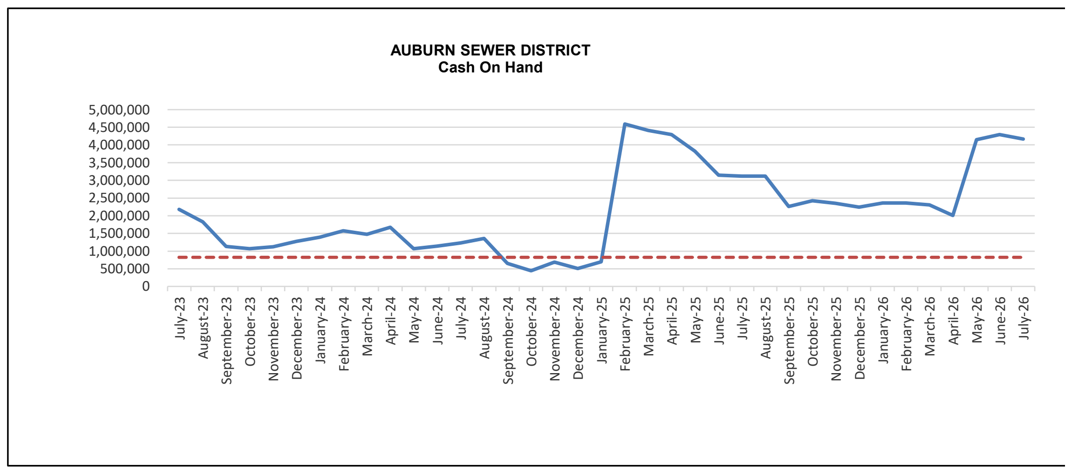
AUBURN SEWER DISTRICT
CUSTOMER ACCOUNTS RECEIVABLE

Aging	Current	30 day	60 day	90 day	120 day	Finance Chgs	Other	Totals
July	$ 193,142.38	$ 36,233.61	$ 11,293.82	$ (1,728.82)	$ 28,381.11	$ -	$ -	$ 267,322.10
	72.3%	13.6%	4.2%	-0.6%	10.6%	0.0%	0.0%	
June	179,240.40	36,891.10	9,879.99	5,295.21	17,876.30	-	-	249,183.00
May	187,369.57	34,544.14	11,204.42	4,900.77	18,470.81	-	-	256,489.71
April	180,108.36	34,701.06	8,137.04	8,601.00	16,879.39	-	-	248,426.85



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PRESS RELEASE
For Immediate Release

Auburn Sewerage District is pleased to announce it has received a $2,062 dividend check from the Maine Municipal Association because of its good performance and loss prevention efforts. The association manages three self-funded pools for municipal and quasi-public entities in Maine: The Workers Compensation Fund (established in 1978), The Property & Casualty Pool (formed in 1987), and The Unemployment Compensation Fund (formed in 1978). These programs are overseen by governing boards of elected and appointed municipal officials.

This year 81% of program participants received dividends for their effective risk management practices and favorable loss experience. Specifically, the Workers Compensation Fund distributed nearly $725,000 in dividends, while the Property and Casualty Pool paid out almost $600,000. In total, over $1.3 million was returned directly to Maine Municipal Association members.

Since 1997, the association has consistently provided dividends, resulting in over $30 million returned to participating members. For additional details about the MMA Risk Management Services programs, including online training and other services, you can explore their offerings on their website at www.memun.org or call 1-800-590-5583.

August 12, 2026

Mr. Michael Broadbent, Superintendent
Auburn Sewerage District
PO Box 414
Auburn, Maine 04212

Dear Mr. Broadbent,

We are pleased to confirm our understanding of the services we are to provide for the Auburn Sewerage District for the year ended December 31, 2026.

Audit Scope and Objectives

We will audit the financial statements of the business-type activities, including the disclosures, which collectively comprise the basic financial statements of the Auburn Sewerage District of and for the year ended December 31, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Auburn Sewerage District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. As part of our engagement, we will apply certain limited procedures to the Auburn Sewerage District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of Proportionate Share of the Net Pension Liability
3. Schedule of Contributions - Pension
4. Schedule of Proportionate Share of the Net OPEB Liability
5. Schedule of Contributions - OPEB

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

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

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and will include tests of your accounting records of the Auburn Sewerage District, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

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

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

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Auburn Sewerage District's compliance with provisions of applicable laws, regulations, contracts, agreements and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing and reviewing the financial statements, schedule of expenditures of federal awards, and related notes of the Auburn Sewerage District in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, fixed asset assistance, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation and review of the financial statements, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

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

We will provide **two** bound copies of our reports to the Auburn Sewerage District. If you would like additional bound copies, the fee is **$100.00** per copy. Management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of RHR Smith & Company and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to an oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of RHR Smith & Company personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by an oversight agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Ronald H.R. Smith is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as word processing, postage, travel, copies, telephone, confirmation provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed the amount broken down as follows:

December 31, 2026:	
Financial Statement Audit	$11,960

Additional annual price of Single Audit (if necessary) - $6,000 for each major program.

A retainer of 75% of the estimated professional fees is due upon execution of this engagement letter. The retainer represents an advance payment for professional services and will be applied against fees as they are earned. If this engagement is terminated for any reason other than a scope limitation that may force us to withdraw from the engagement, we will refund any portion of the retainer that exceeds fees and expenses incurred through the date of termination. An itemized statement showing fees and expenses incurred through the date of termination will be reviewed with you before a refund is issued.

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to conclude our services for nonpayment, our engagement will be deemed to have been completed upon written notification of conclusion, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of conclusion. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Reporting

We will issue written reports upon completion of our audit of the Auburn Sewerage District's financial statements. Our reports will be addressed to the Board of Trustees of the Auburn Sewerage District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Auburn Sewerage District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the Auburn Sewerage District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very Best,

RHR Smith & Company

RHR Smith & Company, CPAs
RHRS/YB/26

RESPONSE:

This letter correctly sets forth the understanding of the Auburn Sewerage District.

Management signature:____

Title:____

Date:____

Rodrigues, Drum & Company, LLC

Certified Public Accountants

215 Pleasant St. Fl. 4 – PO Box 2979
Fall River, Massachusetts 02722

Tel: (508)679-6079 (508)999-0020
Fax: (508)672-4938

Report on the Firm's System of Quality Control

To RHR Smith & Company, CPAs and the
Peer Review Committee of New England Peer Review:

We have reviewed the system of quality control for the accounting and auditing practice of RHR Smith & Company, CPAs (the Firm) in effect for the year ended September 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility
The Firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility
Our responsibility is to express an opinion on the design of and compliance with the Firm's system of quality control based on our review.

Required Selections and Considerations
Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act. As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

Opinion
In our opinion, the system of quality control for the accounting and auditing practice of RHR Smith & Company, CPAs for the year ended September 30, 2023 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. RHR Smith & Company, CPAs has received a peer review rating of *pass*.

Rodrigues, Drum & Company, LLC

June 12. 2024

Where Your Financial Success Begins
Member: American Institute of Certified Public Accountants - Division for Firms
Web: WWW.Rodriguesaccounting.com Email: Doug@rodriguesaccounting.com

Lewiston Auburn Clean Water Authority

Monthly Cost Apportionment Summary

			Cost Apportionment Summary - First Half of 2026									
	Lewiston Sewer Division							Auburn Sewerage District				
Month	Initial %	Intial $	Op Data %	Op Data $	Difference $		Initial %	Intial $	Op Data %	Op Data $	Difference $	
January	62.00%	$168,359.80	62.12%	$168,685.66	($325.86)	#####	38.00%	$103,188.27	37.88%	$102,862.41	$325.86	0.0
February	*62.00%*	*$168,359.80*	*59.41%*	*$161,326.71*	*$7,033.10*	####	*38.00%*	*$103,188.27*	*40.59%*	*$110,221.36*	*($7,033.10)*	*0.0*
March	62.00%	$168,359.80	62.82%	$170,586.50	($2,226.69)	#####	38.00%	$103,188.27	37.18%	$100,961.57	$2,226.69	0.0
April	62.00%	$168,359.80	59.33%	$161,109.47	$7,250.33	#####	38.00%	$103,188.27	40.67%	$110,438.60	($7,250.33)	0.0
May	62.00%	$168,359.80	60.45%	$164,150.81	$4,209.00	#####	38.00%	$103,188.27	39.55%	$107,397.26	($4,209.00)	0.0
June	62.00%	$168,359.80	63.72%	$173,030.43	($4,670.63)	#####	38.00%	$103,188.27	36.28%	$98,517.64	$4,670.63	0.0
Six Month Adjustment			61.31%		$11,269.24				38.69%		($11,269.24)	*0.0*
			Cost Apportionment Summary - Second Half of 2026									
	Lewiston Sewer Division							Auburn Sewerage District				
Month	Initial %	Intial $	Op Data %	Op Data $	Difference $		Initial %	Intial $	Op Data %	Op Data $	Difference $	
July	60.00%	$162,928.84	58.44%	$158,692.69	$4,236.15	#####	40.00%	$108,619.23	41.56%	$112,855.38	($4,236.15)	0.0
August	*60.00%*	*$162,928.84*	*62.00%*	*$168,359.80*	*($5,430.96)*	######	*40.00%*	*$108,619.23*	*38.00%*	*$103,188.27*	*$5,430.96*	*0.0*
September	*60.00%*	*$162,928.84*	*62.00%*	*$168,359.80*	*($5,430.96)*	######	*40.00%*	*$108,619.23*	*38.00%*	*$103,188.27*	*$5,430.96*	*0.0*
October	*62.00%*	*$168,359.80*	*62.00%*	*$168,359.80*	*$0.00*	######	*38.00%*	*$103,188.27*	*38.00%*	*$103,188.27*	*$0.00*	*0.0*
November	*62.00%*	*$168,359.80*	*62.00%*	*$168,359.80*	*$0.00*	######	*38.00%*	*$103,188.27*	*38.00%*	*$103,188.27*	*$0.00*	*0.0*
December	*62.00%*	*$168,359.80*	*62.00%*	*$168,359.80*	*$0.00*	######	*38.00%*	*$103,188.27*	*38.00%*	*$103,188.27*	*$0.00*	*0.0*
Six Month Total Adj			*58.44%*		*$4,236.15*				*41.56%*		*($4,236.15)*	*0.0*
Average / Adjustments year end			60.90%		$15,505.39				39.10%		($15,505.39)	0.0

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.

AUBURN SEWERAGE DISTRICT
MONTHLY ACTIVITY REPORT
JULY 2026

MAINS

Task/Time Spent	Hrs	Location/Description	Break	Plugged	Maint.	Misc.	New
Main Repairs	108	Hampshire St, Zoar St, Bennett, Baxter			4		
Sewer Backups	4	106 Hampshire, 60 Orchard		2			
Cave-ins/Sinkholes	13	Broad St, Minot Ave, Center St				3	
Total for Month	125						
Year to Date Total*	769						
Previous Year Total	192						

* Total hours for previous year are approximate

MANHOLES

Task/Time Spent	Hrs	Location/Description	OK	Cover	Misc.	Frame & Cover	New
Manhole Repairs	0						
Total for Month	0						
Year to Date Total	133						
Previous Year Total	227						

c

SERVICES

Task/Time Spent	Hrs	Location/Description	New	OK	Misc.	On Owner
Investigate Service Issues	5	100 Minot Ave - camera work				1
Locates	0					
Total for Month	5					
Year to Date Total	81					
Previous Year Total	59					

LIFT STATIONS

Task/Time Spent	Hrs	Location/Description
Lift Station Maintenance	52	All Stations - weekly checks, SCADA controls
		Merrow Road - managed lift station during main re-routing for box culvert
Total for Month	52	
Year to Date Total	812	
Previous Year Total	1009	

OVERFLOWS

Item		Comments
Sanitary Sewer Overflow	0	
CSO-001 Overflow	0	
Year to Date Total	2	
Previous Year Total	3	

WEATHER

Month	Precipitation									
	Snowfall (in.)	Normal Snowfall (in.)	Departure from Normal	Rain (in.)	Normal Rain (in.)	Departure from Normal	Max (ºF)	Min (ºF)	Avg (ºF)	Normal (ºF)
January	23.90	**16.50**	7.40	2.07	**1.10**	0.97	41.0	-7.0	17.0	**20**
February	7.50	**14.90**	-7.40	1.17	**1.4**	-0.23	29	11.0	20.0	**23**
March	15.50	**10.40**	5.10	2.75	**2.3**	0.45	41	23.0	32.0	**32**
April	0.40	**2.50**	-2.10	5.20	**3.4**	1.80	52	33.0	42.5	**43**
May	0.00	**0.10**	-0.10	5.69	**3.5**	2.2	63	44.0	53.5	**54**
June	0.00	**0.00**	0.00	3.77	**3.6**	0.2	76	55.0	65.5	**63**
July	0.0	**0.00**	0.00	0.19	**3.2**	-3.0	79	58.0	68.5	**69**
August		**0.00**			**3.1**					**67**
September		**0.00**			**3.3**					**59**
October		**0.40**			**4.2**					**48**
November		**4.60**			**3.7**					**38**
December		**14.60**			**2.1**					**26**
YTD Totals	47.30	64.00		20.84	34.90					

* From https://www.ncei.noaa.gov/cdo-web/search POLAND, ME US USC00176586

DIG SAFE

Month	Total	Contractors	MDOT	APW	School Dept.	Lewiston Water	CMP	AWD	ASD	GAS	Other
January	30	11	0	0	0	0	13	6	0	0	0
February	41	7	0	0	0	0	27	6	1	0	0
March	99	53	1	10	0	0	25	7	1	2	0
April	174	119	8	29	0	0	8	4	0	5	1
May	135	77	3	16	0	0	25	7	0	6	1
June	175	76	0	81	0	0	6	6	0	5	1
July	142	70	2	32	0	0	17	9	0	11	1
August											
September											
October											
November											
December											
YTD Totals	796	413	14	168	0	0	121	45	2	29	4

DUTY FOREMAN CALLS

(Overtime)

Districts	Total # Calls	High/Low Pressure	Water Quality	Alarms	Service Issue	Leak	Misc.	Hydrants	Meter	Fire Calls
Sewerage District	0			0	0	0	0	0	0	0
Water District	10	0	0	0	6	2	2	0	0	0
Total for Month	10									
Year to Date Total	74									
Previous Year Total	65	0	0	0	6	2	2	0	0	0

OTHER ACTIVITIES

Activity	Hours
Vehicle & Equipment Maintenance	82
Plowing and Sanding/Snow Removal (Split with Water District)	0
General Tasks including meetings, paperwork, housekeeping	4
Inventory	0
Operator Training	10