

Representative Policy Board
Finance Committee
South Central Connecticut Regional Water District

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Meeting ID: 283 100 879 623

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[+1 469-965-2517](tel:+14699652517).,141053253# United States, Dallas

Phone Conference ID: 141 053 253#

AGENDA

Regular Meeting of Monday, March 11, 2024 at 5:00 p.m.

1. Safety Moment
2. Review Plan of Audit – FY 2024: David Flint
3. Approval of Minutes:
 - a. February 12, 2024 meeting
 - b. March 4, 2024 special meeting
4. Quarterly Report on RPB approved projects
5. Authority meeting attendance:
 - a. Thursday, March 28, 2024 at 12:30 p.m. – Mr. Clifford
 - b. Thursday, April 25, 2024 at 12:30 p.m. – Mr. Slocum
6. New Business
7. Adjourn

Note: As a reminder, the next regular meeting of the Finance Committee will be held on Monday, April 8, 2024 at 5:00 p.m. (regular meeting) and will include a **review of the FY 2025 Budget**.*

A special joint meeting of the Consumer Affairs Committee and Land Use Committee to **review the FY 2025 Budget** will take place on Monday, April 15, 2024 at 5:30 p.m.*

**RPB members may attend either or both meetings.*

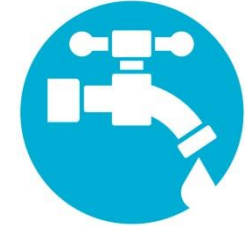
Members of the public may attend the meeting in person or via remote access using instructions at the top of the agenda. To view meeting documents, please visit https://tinyurl.com/yfwn7awc . For questions, contact the board office at 203-401-2515 or by email at jslubowski@rwater.com
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SAFETY MOMENT

MARCH – OUR ENVIRONMENT

With environmental issues like water contamination, pollution, and climate change, it's natural to look for ways we can reverse the damage to our planet and keep our environment clean. Many of us think we're too small to make a difference, but when enough of us take action, we've seen the positive results we can create.

**Tap Into
Safety**



Regional Water Authority

Steps you can take to keep our environment clean and safe:

1. Vote, sign petitions, contact your leaders
2. Refuse single-use items (i.e., straws, to-go cups, etc.)
3. Buy locally, eat more plants, and compost food waste
4. Plant trees and landscape with native plants
5. Green your transportation and travel habits
6. Conserve water
7. Reduce use of chemicals & properly dispose of waste



Service – **Teamwork** – Accountability – **Respect** – Safety

Safety is a core company value at the Regional Water Authority .
It is our goal to reduce workplace injuries to zero.

 Regional Water Authority



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February 12, 2024

Finance Committee, Representative Policy Board
South Central Connecticut Regional Water Authority
New Haven, CT 06511-5966

We are engaged to audit the financial statements of the business-type activities and fiduciary activities of the South Central Connecticut Regional Water Authority as of and for the year ended May 31, 2024. Professional standards require that we communicate to you the following information related to our audit. We will contact you to schedule a meeting to discuss this information since a two-way dialogue can provide valuable information for the audit process.

Our responsibility under Auditing Standards Generally Accepted in the United States of America, Government Auditing Standards, and Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the Connecticut State Single Audit Act

Financial statements, internal control, and compliance

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS); the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the Connecticut State Single Audit Act (State Single Audit). Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Those standards also require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements and material noncompliance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement or a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit that are required to be communicated under U.S. GAAS and *Government Auditing Standards*.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial

statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.
- Form and express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America.
- Plan and perform the audit to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement. 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 U.S. GAAS and the standards for financial audits contained in *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 made by a reasonable user based on the financial statements.
- Perform, as part of obtaining reasonable assurance about whether the financial statements as a whole are free from material misstatement, tests of the entity's compliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our tests is not to provide an opinion on compliance with such provisions and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.
- Provide a report (which does not include an opinion) on internal control over financial reporting and on 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*.
- Obtain an understanding of internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over compliance. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control over compliance that we identify during the audit that are required to be communicated.
- Plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the applicable compliance requirements occurred. 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 U.S. GAAS, *Government Auditing Standards*, the Uniform Guidance and the State Single Audit Act will

always detect material noncompliance when it exists. Material noncompliance can arise from fraud or error and is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report.

- Perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with the direct and material compliance requirements applicable to each major federal or state award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance and the State Single Audit.
- Consider internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State Single Audit.
- Perform tests of transactions and other applicable procedures described in the “OMB Compliance Supplement” and the “Compliance Supplement to the State Single Audit” for the types of compliance requirements that could have a direct and material effect on each of the entity’s major programs. The purpose of these procedures will be to express an opinion on the entity’s compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the State Single Audit. While our audit will provide a reasonable basis for our opinion, it will not provide a legal determination on the entity’s compliance with those requirements.
- Provide a report on internal control over compliance related to major programs and express an opinion (or disclaimer of opinion) on compliance with federal and state statutes, regulations, and the terms and conditions of federal or state awards that could have a direct and material effect on each major program in accordance with the Uniform Guidance and the State Single Audit.
- Communicate significant matters related to the financial statement audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.
- Communicate circumstances that affect the form and content of the auditors’ report.

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

Supplementary information in relation to the financial statements as a whole

Our responsibility for the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the SEFA in relation to the financial statements as a whole and to report on whether the SEFA is fairly stated, in all material respects, in relation to the financial statements as a whole. We will make certain inquiries of management and evaluate the form, content, and methods of preparing the SEFA to determine whether the SEFA complies with the

requirements of the Uniform Guidance, the method of preparing the schedule has not changed from the prior period, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We will compare and reconcile the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we will make certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We will compare the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we will not express an opinion or provide any assurance on the RSI.

Use of financial statements

Our auditors' opinions, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document. You are responsible to provide us the opportunity to review such documents before issuance.

Other information included in annual reports

It is our understanding that our auditors' report will be included in your annual report and that your annual report will be issued after the audit. Management is responsible for the preparation of other information included in your annual report and for providing such information to us in a timely manner, and if possible, prior to the date of our auditors' report. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinions on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. If management refuses to correct a material misstatement of the other information, professional standards require us to communicate the matter to you. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Planned scope and timing of the audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit of the financial statements will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters may be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risks of material misstatement as part of our audit planning:

- Management override of controls
- Revenue Recognition

As a result of unexpected events, changes in conditions, or the audit evidence obtained from the results of audit procedures performed, we may need to modify the overall audit strategy and audit plan and, thereby, the resulting planned nature, timing, and extent of further audit procedures, based on the revised consideration of assessed risks.

We expect to begin our audit in the April/May timeframe and issue our report on approximately September 15, 2024.

* * *

This communication is intended solely for the information and use of the Finance Committee of the Representative Policy Board and management of the South Central Connecticut Regional Water Authority and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

CliftonLarsonAllen LLP



David Flint, CPA
Principal
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Statement of Work - Audit Services

February 9, 2024

This document constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated February 6, 2023, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and South Central Connecticut Regional Water Authority ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended May 31, 2024.

David Flint is responsible for the performance of the audit engagement.

Scope of audit services

We will audit the financial statements of the business-type activities and fiduciary activities, which collectively comprise the basic financial statements of South Central Connecticut Regional Water Authority, and the related notes to the financial statements.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity's basic financial statements.

The following RSI will be subjected to certain limited procedures, but will not be audited.

- Management's discussion and analysis.
- GASB-required supplementary pension and OPEB information.

We will also evaluate and report on the presentation of the supplementary information other than RSI accompanying the financial statements in relation to the financial statements as a whole.

Nonaudit services

We will also provide the following nonaudit services:

- Preparation of your financial statements and the related notes.
- Preparation of the required supplementary information (RSI).
- Preparation of the supplementary information.
- Preparation of schedule of federal awards.

- Preparation and submission of the electronic Data Collection Form SF-SAC
- Preparation of Adjusting Journal Entries

Audit objectives

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) 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 made by a reasonable user based on the financial statements.

Our audit will be conducted in accordance with U.S. GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express opinions and render the required reports.

We will perform procedures on the financial information of the Watershed Fund (or request other auditors to perform procedures on the financial information of the Watershed Fund) to enable us to express our opinions.

We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

The objectives of our audit also include:

- Reporting on internal control over financial reporting and on compliance with the 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*.
- Reporting on internal control over compliance related to major programs and expressing an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the

Uniform Guidance.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our 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 or 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 Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We will issue written reports upon completion of our audit of your financial statements and compliance with requirements applicable to major programs.

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 an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinions on the financial statements or compliance are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements or material noncompliance caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements or an opinion on compliance, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue reports, or withdrawing from the engagement.

Auditor responsibilities, procedures, and limitations

We will conduct our audit in accordance with U.S. GAAS, the standards for financial audits contained in *Government Auditing Standards*, and the Uniform Guidance.

Those standards require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements and material noncompliance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement or a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness

of the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of controls

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements or noncompliance may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, Government Auditing Standards, and the Uniform Guidance. Because we will not perform a detailed examination of all transactions, material misstatements, 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 entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of waste and abuse is subjective, Government Auditing Standards do not require 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.

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 or on major programs. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a single audit.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a 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*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the

effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit that are required to be communicated under AICPA professional standards, Government Auditing Standards, and the Uniform Guidance.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. 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.

We will include in our report on internal control over financial reporting and on compliance relevant information about any identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements that may have occurred that are required to be communicated under Government Auditing Standards.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards that may have a direct and material effect on each of the entity's major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the "OMB Compliance Supplement" for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of these procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

We will evaluate the presentation of the schedule of expenditures of federal awards accompanying the financial statements in relation to the financial statements as a whole. We will make certain inquiries of management and evaluate the form, content, and methods of preparing the schedule to determine whether the information complies with U.S. GAAP and the Uniform Guidance, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We will compare and reconcile the schedule to the underlying accounting records and other records used to prepare the financial statements or to the financial statements themselves.

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.

Management responsibilities

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with

governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements, RSI, and the schedule of expenditures of federal awards in accordance with U.S. GAAP. Management is also responsible for identifying all federal awards received, understanding and complying with the compliance requirements, and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the requirements of the Uniform Guidance.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for 12 months beyond the financial statement date.

Management is responsible for compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for the design, implementation, and maintenance of effective internal control, including internal control over compliance, relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met; and that there is reasonable assurance that government programs are administered in compliance with compliance requirements.

You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity 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 entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; and informing us of all instances of identified or suspected

noncompliance whose effects on the financial statements should be considered.

You are responsible for taking timely and appropriate steps to remedy any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that we may report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings; and to follow up and take prompt corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are 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, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers), and for ensuring management information and financial information is reliable and properly reported; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

Management is responsible for providing us with, or making arrangements to facilitate (1) unrestricted communication between us and the component auditor(s) to the extent permitted by law or regulation; (2) communications between the component auditor(s), those charged with governance of the component(s), and component management, including communications of significant deficiencies and material weaknesses in internal control; (3) communications between regulatory authorities and the component(s) related to financial reporting matters; (4) access to component information, those charged with governance of the component(s), component management, and the component auditor(s) (including relevant audit documentation requested by us); and (5) permission to perform work, or request a component auditor to perform work, on the financial information of the component(s).

You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those

used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for the preparation and fair presentation of other supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit and the presentation of the basic financial statements and RSI. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

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 to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit 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 engagements or 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.

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

The responsibilities and limitations related to the nonaudit services performed as part of this engagement are as follows:

- We will prepare a draft of your financial statements, schedule of expenditures of federal awards, related notes, and RSI in conformity with U.S. GAAP and the Uniform Guidance based on information provided by you. Since the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and RSI is your responsibility, you will be required to acknowledge in the representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and RSI and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, related notes, and RSI prior to their issuance and have accepted responsibility for them. You have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements, schedule of expenditures of federal awards and RSI.
 - We will prepare a draft of your supplementary information. Since the preparation of the supplementary information in accordance with the applicable criteria is your responsibility, you will be required to review, approve, and accept responsibility for the supplementary information prior to its issuance and have a responsibility to be in a position in fact and appearance to make an informed judgment on the supplementary information.
 - We will propose adjusting journal entries as needed. You will be required to review and approve those entries and to understand the nature of the changes and their impact on the financial statements.
 - We will prepare the Data Collection Form. Management is responsible to review for completeness and accuracy before submitting to the Federal Audit Clearing House.
- 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.

Use of financial statements

Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

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

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

At the conclusion of the engagement, we will complete the auditor sections of the electronic Data Collection Form SF-SAC and perform the steps to certify the Form SF-SAC and single audit reporting package. It is management's responsibility to complete the auditee sections of the Data Collection Form. We will create the single audit reporting package PDF file for submission; however, it is management's responsibility to review for completeness and accuracy and electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be electronically submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing confidential or sensitive information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary 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 State of Connecticut, 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 CLA personnel. Furthermore, upon request, we may provide copies or electronic versions 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 seven years after the report release date or for any additional period requested by the State of Connecticut. If we are aware that a federal or state 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.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our audit engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at www.CLAconnect.com/Aboutus/.

Fees

Our professional fees will not exceed \$117,500.00 (\$105,000 for the audit and \$12,500 for the Federal Single Audit. Any additional Federal Single Audits beyond the first will be billed at \$7,500 each). We will also bill for expenses including travel and internal and administrative charges. This estimate is based on anticipated cooperation from your personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. Our invoices, including applicable state and local taxes, will be rendered each month as work progresses and are payable on presentation.

Unexpected circumstances

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

Changes in accounting and audit standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Agreement

We appreciate the opportunity to provide to you the services described in this SOW under the MSA and believe this SOW accurately summarizes the significant terms of our audit engagement. This SOW and the MSA constitute the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA related to audit

services. If you have any questions, please let us know. Please sign, date, and return this SOW to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our audit of your financial statements including the terms of our engagement and the parties' respective responsibilities.

Sincerely,

CliftonLarsonAllen LLP

Response:

This letter correctly sets forth the understanding of South Central Connecticut Regional Water Authority.

CLA
CLA (CliftonLarsonAllen LLP)

David Flint, CPA

David Flint, CPA, Principal

SIGNED 2/15/2024, 2:02:17 PM EST

Client
South Central Connecticut Regional Water
Authority

Rochelle Kowalski

Rochelle Kowalski, Vice President & Chief
Financial Officer

SIGNED 2/15/2024, 9:21:16 PM EST

Representative Policy Board
Finance Committee
South Central Connecticut Regional Water District
90 Sargent Drive, New Haven, Connecticut
and
Via Remote Access

MINUTES

Regular Meeting of Monday, February 12, 2024 at 5:00 p.m.

ATTENDEES: **Committee Members Present:** Vincent M. Marino, Tim Slocum, Tom Clifford (R), and Jay Jaser (R)

Committee Members Absent: Michelle Verderame

RPB Members: Robert E. Harvey, Jr., Charles Havrda (R), Michael Horbal (R), Stephen Mongillo (R), and Jamie Mowat Young (R)

FMA Member: Kevin Curseaden (R)

Management: Larry Bingaman, Rochelle Kowalski, Sunny Lakshminarayanan, Prem Singh (R), and Adrian Cosma

OCA: Atty. Jeffrey Donofrio (R)

Staff: Jennifer Slubowski

Chair Marino called the meeting to order at 5:00 p.m. He reviewed the Safety Moment distributed to members.

At 5:01 p.m., on motion made by Mr. Slocum, and seconded by Mr. Jaser, the Committee voted unanimously to convene in executive session *pursuant to C.G.S. Section 1-200(6)(E) to discuss matters covered by Section 1-210(b)(5)(B), pertaining to commercial and financial information*. Present in executive session were Committee members, Messrs. Harvey, Horbal, Mongillo, Bingaman, Lakshminarayanan, Singh, Cosma, Atty. Donofrio, and Mss. Young, Kowalski and Slubowski.

At 5:04 p.m., Mr. Curseaden joined the meeting.

At 5:24 p.m., Mr. Havrda joined the meeting.

At 5:37 p.m., the Committee came out of executive session. No votes were taken in, or as a result, of executive session.

On motion made by Mr. Slocum, and seconded by Mr. Jaser, the Committee voted unanimously to approve the minutes of its January 8, 2024 regular meeting.

Chair Marino stated that the Committee would discuss the completeness, mode, and date of public hearing for the Authority's Application for the Lake Whitney Water Treatment Plant Chemical Improvements Project ("Application"). Committee members received a copy of the Application in their meeting package. On motion made by Mr. Slocum, and seconded by Mr. Jaser, the Committee voted

Representative Policy Board
Finance Committee
February 12, 2024

unanimously to move the following proposed resolution for recommendation to the RPB:

WHEREAS, the South Central Connecticut Regional Water Authority, on January 25, 2024, filed an Application with the Representative Policy Board (“RPB”) for approval of the Lake Whitney Water Treatment Plant Chemical Improvements Project (the “Application”); and

WHEREAS, the Finance Committee of the Representative Policy Board reviewed the Application and recommended that the Application be accepted by the RPB as complete; and

WHEREAS, the Finance Committee recommended that a public hearing be conducted by a Presiding Member; and

WHEREAS, the Finance Committee proposed a public hearing date of March 28, 2024 at 7:00 pm., in accordance with Special Act 77-98, as amended, and the RPB Bylaws and Rules of Practice.

NOW THEREFORE BE IT RESOLVED, that the RPB accepts the Finance Committee’s recommendation to consider the Authority’s Application and determined to hold a public hearing, to be conducted by a Presiding Member, on March 28, 2024 at 7:00 p.m., in accordance with Special Act 77-98, as amended, and the RPB Bylaws and Rules of Practice; and

RESOLVED FURTHER, that the Chairperson is hereby directed to give notice of said hearing in accordance with Section 11 of the Rules of Practice, as amended.

At 5:42 p.m., Messrs. Curseaden, Havrda, Horbal, Mongillo, Singh, Lakshminarayanan, Cosma, and Ms. Young withdrew from the meeting. On motion made by Mr. Slocum, and seconded by Mr. Jaser, the Committee voted unanimously to convene in executive session *pursuant to C.G.S. Section 1-200(6)(E) to discuss matters covered by Section 1-210(b)(2), pertaining to personnel*. Present in executive session were Committee members, Messrs. Harvey and Bingaman, and Mss. Kowalski and Slubowski.

At 6:00 p.m., the Committee came out of executive session. No action was taken in, or as a result, of executive session.

Chair Marino reported on assignments for upcoming Authority meetings:

- February 22 – Mr. Slocum
- March 28 – Mr. Jaser
- April 25 – Mr. Clifford
- May 23 – Chair Marino

As there was no new business to report, at 6:01 p.m., on motion made by Mr. Slocum, and seconded by Mr. Jaser, the Committee voted unanimously to adjourn the meeting.

Vincent M. Marino, Chairman

Representative Policy Board
Finance Committee
South Central Connecticut Regional Water District
Via Remote Access

MINUTES

Special Meeting of Monday, March 4, 2024 at 5:00 p.m.

ATTENDEES: **Committee Members:** Vincent M. Marino, Thomas P. Clifford III, Jay Jaser, Tim Slocum, and Michelle Verderame
RPB Members: Robert E. Harvey, Jr. and Charles Havrda
FMA Member: David Borowy
Management: Larry Bingaman, Rochelle Kowalski, Adrian Cosma, and Jim Hill
OCA: Atty. Jeffrey Donofrio
Staff: Jennifer Slubowski

Chair Marino called the meeting to order at 5:00 p.m. He reviewed the Safety Moment distributed to members.

Chair Marino stated that the special meeting was being held to consider the completeness, mode, and date of public hearing for the Authority's Application for approval to Purchase the Assets of Target Three, a Confidential Protection Plan Company ("Application"). Committee members received a copy of the Application prior to the meeting. As no discussion ensued, on motion made by Mr. Slocum, and seconded by Mr. Clifford, the Committee voted unanimously to move the following resolutions for recommendation to the Representative Policy Board (RPB) Chair, on behalf of the RPB, under the expedited process:

WHEREAS, on February 23, 2024, the South Central Connecticut Regional Water Authority filed an Application with the Representative Policy Board ("RPB") for approval to Purchase the Assets of Target Three, a Confidential Protection Plan Company (the "Application"); and

WHEREAS, the Finance Committee of the Representative Policy Board reviewed the Application and the associated financing resolution and recommended that the Application be accepted by the RPB Chairman on behalf of the RPB as complete and the financing resolution be accepted for consideration, under the expedited process; and

WHEREAS, the Finance Committee recommends that a public hearing be conducted by a Presiding Member; and

WHEREAS, the RPB Chairman accepts said Application on behalf of the RPB, as complete and scheduled said Application for a public hearing, under the expedited process and in accordance with Special Act 77-98, as amended, and the RPB Bylaws and Rules of Practice.

NOW THEREFORE BE IT RESOLVED that the RPB Chairman accepts the Authority's Application on behalf of the RPB and the associated financing resolution for consideration by the RPB, and determined to hold a public hearing, to be conducted by a Presiding

Representative Policy Board
Finance Committee
March 4, 2024

Member, on March 28, 2024 at 7:00 p.m.; and

RESOLVED FURTHER that the Chairperson is hereby directed to give notice of said hearing in accordance with Section 11 of the Rules of Practice, as amended.

Chair Marino acknowledged Ms. Kowalski, the RWA's Vice President and Chief Financial Officer, who stated that the Authority was looking for a recommendation to the RPB Chair, on behalf of the RPB, from the Committee for the financing component of the Application.

On motion made by Mr. Clifford, and seconded by Mr. Slocum, the Committee voted to move the following resolution for recommendation to the RPB Chair, on behalf of the RPB:

WHEREAS, the South Central Connecticut Regional Water Authority (the "Authority") proposes to issue its Bonds (the "Bonds") in accordance with Special Act 77-98, as amended, of the General Assembly of the State of Connecticut (the "Act") and the Water System Revenue Bond Resolution, General Bond Resolution, adopted by the Authority and approved by the Representative Policy Board of the South Central Connecticut Regional Water District (the "RPB") on July 31, 1980, as amended and supplemented (the "General Bond Resolution"); and

WHEREAS, the Act authorizes the Authority to issue its bonds from time to time but subject to the approval of the Representative Policy Board (the "RPB").

NOW THEREFORE BE IT RESOLVED THAT:

1. The RPB hereby approves the issuance of the Authority's Bonds in an amount which shall not exceed Three Million Five Hundred Thousand Dollars (\$3,500,000) in aggregate principal amount.
2. The Bonds may be issued as obligations in one or more series pursuant to the General Bond Resolution and a supplemental resolution to be adopted by the Authority for each series of Bonds, each of which shall specify the amount of the Bonds, the purposes for which the Bonds are to be issued, the date or dates, maturities, sinking fund installments if any, interest rates, series, denominations, form, redemption prices, security provisions and such other details of the Bonds as the Authority shall determine in accordance with the limits established by the General Bond Resolution and hereby.
3. The purposes of the Bonds shall be (I) to finance or refinance a portion of the costs of the acquisition of a protection plan company, (II) to provide funds for deposit to the Capital Contingency Fund and the Debt Reserve Fund, as necessary pursuant to the General Bond Resolution and as permitted by the Internal Revenue Code of 1986, as amended and (III) to pay costs of issuance (the "Project").
4. The Bonds may be sold by negotiation as serial or term bonds with stated maturities and may be sold in a private or direct placement to a bank.

Representative Policy Board
Finance Committee
March 4, 2024

At 5:04 p.m., on motion made by Mr. Jaser, and seconded by Mr. Clifford, the Committee voted unanimously to adjourn the meeting.

Vincent M. Marino, Chairman

UNAPPROVED

South Central Connecticut Regional Water Authority
 90 Sargent Drive, New Haven, Connecticut 06511-5966 203-562-4020
 http://www.rwater.com

TO: Vincent M. Marino
Marino, Zabel & Schellenberg, PLLC
657 Orange Center Road
Orange, CT 06477

DATE: March 8, 2024

RE: Quarterly Update of RPB
Approved Projects

ATTN: _____

We are sending you Enclosed Under Separate Cover via E-Mail Hand Delivery the following items:

- Prints Shop Drawings Data Sheets RPB Report
 Sketches Specifications Brochures _____

COPIES	PREPARED BY	REFERENCE NO.	DESCRIPTION
1		December 2023 – February 2024	Quarterly Report

THESE ARE TRANSMITTED:

- As Requested For Your Information _____
 For Your Use For Review and Comment

Remarks: Enclosed please find the third quarter Fiscal Year 2024 status report of all RPB-approved projects.

Very truly yours,

Regional Water Authority



 Sunny Lakshminarayanan, P.E.
 Vice President – Engineering & Env. Services

- Copies to:** David Borowy
Kevin Curseaden
Catherine LaMarr
Mario Rizzo
Suzanne Sack
Larry Bingaman
Rochelle Kowalski
Premjith Singh

**STATUS OF RPB-APPROVED PROJECTS
THIRD QUARTER FISCAL YEAR 2024 REPORT
DECEMBER 2023 – FEBRUARY 2024**

Ansonia-Derby Tank

Date of Initial Approval by the RPB: November 2012
Date Re-approved by the RPB: February 2019
Amount Initially Approved by the RPB: \$4,900,000
Revised Amount Approved by the RPB: \$5,100,000
Amount Expended to Date: \$5,710,278
Actual Final Cost of Project: \$5,782,701
Scheduled Completion: February 2020
Actual Completion: December 2023

**The anticipated expenditure falls within the allowable overage based upon the escalator used in the application.*

During the quarter, the contractor on the project, Guerrera Construction, finalized all work on site. The project is now complete, and final payment was issued to the contractor in January. As-built and record drawings are being prepared by our consultant, Tighe & Bond, Inc. Final project retainage of \$72,423.22 will be released in January 2025.

West River Water Treatment Plant Improvements

Date Approved by the RPB: March 2021
Amount Approved by the RPB: \$16,300,000
Amount Expended to Date: \$16,484,781
Actual Final Cost of Project: \$16,757,991
Scheduled Completion: September 2023
Actual Completion: December 2023

**Final expenditure falls within 10% allowable overage.*

During the quarter, the contractor, The Associated Construction Company, continued to address final close out items for the DAF process and DAF building. The plant has been in operation using the new DAF process since the end of September 2023, and plant reliability, navigation of reservoir turnover, and existing filter run times have noticeably improved. Final payment was issued to the contractor in January, and the project is now complete. Final project retainage of \$273,210.45 will be released in January 2025.

Lake Gaillard Water Treatment Plant Clarifier, Recycle Pump Station, & Concrete Restoration

Date Approved by the RPB: March 2022
Amount Approved by the RPB: \$8,659,500
Amount Expended to Date: \$1,609,323
Estimated Final Cost of the Project: \$8,659,500
Scheduled Completion: November 2023
Anticipated Completion: November 2024

During the quarter, the contractor, Kovacs Construction, continued the submittal process. The equipment and materials procurement and delivery process continues. The clarifier components have been released and are in the process of being manufactured. Delivery of these components have been delayed by several months and is now scheduled for May 2024. The recycle pumps and motors were received during the quarter, and Kovacs began demolition work on the first existing recycle pump.

Lake Gaillard Water Treatment Plant HVAC and Electrical Improvements

Date Approved by the RPB: March 2022
Amount Approved by the RPB: \$6,130,800
Amount Expended to Date: \$497,705
Estimated Final Cost of the Project: \$6,130,800
Scheduled Completion: May 2024
Anticipated Completion: To be determined

The project was advertised for public bids in December 2023, and bids for the project were received on February 15, 2024. RWA staff, in conjunction with our project consultant, have begun the review process of the bids received.

Lake Whitney Dam & Spillway Improvements Phase I – Initial Design Project

Date Approved by the RPB: June 2022
Amount Approved by the RPB: Not to exceed \$5,520,000
Amount Expended to Date: \$2,601,378
Estimated Final Cost of Initial Design: \$2,900,000
Scheduled Completion: September 2023
Anticipated Completion: May 2024

During the quarter the design team continued work on the design for the upstream option and continued preliminary discussions with regulators. Work on the permit package for submission to the Connecticut Department of Energy and Environmental Protection was initiated.

CIS (Customer Information System)

Date Approved by the RPB: September 2022
Amount Approved by the RPB: \$14,808,000
Amount Expended to Date: \$5,436,271
Estimated Final Cost of the Project: Update pending
Scheduled Completion: September 2024
Anticipated Completion: 3Q Fiscal 2025

During the quarter, design phase work continued, including integrations, data migration and ETL data loading and testing, and design of functional reporting.

Derby Wellfield Facility Chemical Improvements

Date Approved by the RPB: August 2023
Amount Approved by the RPB: \$3,300,000
Amount Expended to Date: \$203,914
Estimated Final Cost of the Project: \$3,300,000
Scheduled Completion: April 2025
Anticipated Completion: May 2025

This project entails the complete rehabilitation of the phosphate, sodium hypochlorite, sodium hydroxide, and fluoride chemical systems. It also includes total automation of these chemical systems and electrical improvements at the Derby Wellfield.

During the quarter, the contract was awarded to Kovacs Construction and a Notice to Proceed was issued, and the contractor initiated the submittal process. Submittals are being reviewed by RWA Engineering staff, and our consultant.