



NAUGATUCK VALLEY COUNCIL of GOVERNMENTS

49 Leavenworth Street, 3rd Floor, Waterbury, CT 06702 • 203-757-0535 • 203-735-8688 • nvcogct.gov

AGENDA
Naugatuck Valley Council of Governments
and
Central Naugatuck Valley MPO
Hybrid Meeting
49 Leavenworth Street, 3rd Floor
Waterbury, CT 06702
10 a.m., Friday, February 17, 2023

Prior to the start of the meeting there will be a presentation about Sustainable CT's services and certification levels by Jessica LeClair of Sustainable CT.

1. Commencement of Meeting
 - a. Pledge of Allegiance
 - b. Roll Call
 - c. Public Comment

2. CNVMPO Meeting (*Voting members for these items are limited to the 15 CEOs in the CNVMPO area*)
 - a. Approval of CNVMPO Resolution 2023-08, TIP Amendments – Project No. 0153-0125, Project No. 0017-0195, Project No. 0170-3649, Project No. 0170-3650, Project No. 0170-3651, and Project No. 0170-3652 (*Kevin Ellis, attachment, motion*)

3. NVCOG Administrative Items
 - a. Approval of the Minutes of the January 13, 2023 CNVMPO and NVCOG meeting (*attachment, motion*)
 - b. Approval of Agency Financial Reports and Summaries for the period ending 1/31/23 (*Michael Szpryngel, attachment, motion*)
 - c. Review of FY 2022 Audit Report (*Michael Szpryngel, attachment*)
 - d. Approval of FY 2023 Mid-year Budget Adjustments (*Michael Szpryngel, attachment, motion*)
 - e. Approval of FY 2024 Preliminary Budget Estimates (*Michael Szpryngel, attachment motion*)
 - f. Director's Report
 - Legislative Update (*Drew Baklik*)

4. Emergency Management (*Joanna Rogalski*)
 - a. Regional Emergency Planning Team Update
 - b. Community Emergency Response Team Update

5. NVCOG Planning/Transportation
 - a. Presentation by David Lukens of OPM regarding Statewide Broadband
 - b. MTP Update (*Rich Donovan*)

6. Environmental Planning
 - a. Brownfields Project Update (*Ricardo Rodriguez, attachment*)
 - b. MSW Update (*Aaron Budris*)

- c. DEEP Recreational Trails Update (*Aaron Budris*)
 - d. Kinneytown Dam Update (*Aaron Budris*)
7. Other
- a. NVCOG Year in Review
8. Adjournment

Called by
Neil O’Leary, Chairman

Any member of the public wishing to address the board at a CNVMPO/NVCOG virtual and hybrid meeting should fill out the public comment form on the website or send an email to info@nvcoqct.gov with the following information:

- *Your name, address, and any professional affiliation (for the public record)*
- *Your phone number (only if you are using the phone dial-in option)*
- *The item number on the agenda you plan to address in your comments*

Your Information must be received by 4:30 pm on the day before the meeting and you will be sent credentials to log-in to the meeting.

Because of the need for stable meetings and public security, anyone who does not provide the above information cannot be admitted to our meetings.

*If you do not plan to address the board, you may instead watch the meeting on the NVCOG YouTube channel:
<https://www.youtube.com/channel/UCVWq1tjA3T17sPHTk5ETVaQ>*

For language assistance or other accommodations, contact NVCOG at least five business days prior to the meeting at info@nvcoqct.gov

Para asistencia con el idioma y otras adaptaciones, por favor póngase en contacto con NVCOG por lo menos cinco días hábiles antes de la reunión al info@nvcoqct.gov

W przypadku pomocy językowej lub innej pomocy, skontaktuj się z NVCOG co najmniej pięć dni roboczych przed wydarzeniem w info@nvcoqct.gov



February 17, 2023

MEMORANDUM: 20230217-TIP Amendments for Projects 0153-0125, 0017-0195, 0170-3649, 0170-3650, 0170-3651, 0170-3652

To: Central Naugatuck Valley MPO Board Members and Alternates
 From: Elliot Wareham, Transportation Planner
 Subject: Amendments to the 2021-2024 Transportation Improvement Program

The CT DOT is requesting several changes to the CNV MPO 2021-24 TIP, including the addition of several new projects.

Project No. 0153-0125 – Steele Brook Greenway Multi-Use Trail

Project 0152-0125 is the design and construction of the Steele Brook Greenway Multi-Use Trail in Watertown. Right of Way and Final Design have been changed from FY23 to FY24. Construction has been changed from FY24 to FYI.

There are no changes to the project’s total cost. The project’s total cost is \$2,497,500. Federal share is \$1,998,000, and local share is \$499,500. There is no state contribution.

Funding Code	Phase	Year	Total (\$000)	Federal (\$000)	State (\$000)	Local (\$000)	Comments
TAPO	ROW	FY24	\$125	\$100	\$0	\$25	Move from FY23 to FY24
TAPO	FD	FY24	\$167.5	\$134	\$0	\$33.5	Move from FY23 to FY24
TAPO	CON	FYI	\$2,205	\$1,764	\$0	\$441	Move from FY24 to FYI

Project No. 0017-0195 – Bristol Traffic Signal Modernization

Project 0017-0195 is a new project to modernize traffic signals at six intersections along North Main Street, South Street, and Route 72 in downtown Bristol. The project will improve signal operations and accommodate anticipated development in downtown Bristol, which will result in reduced emissions and fuel consumption.

This project was selected by CTDOT in 2022 for funding under the CMAQ program. The project’s total cost is \$3,670,500. Funding is 100% Federal CMAQ funds. There is no state or local contribution.

Funding Code	Phase	Year	Total (\$000)	Federal (\$000)	State (\$000)	Local (\$000)	Comments
CMAQ	PD	FY23	\$290	\$290	\$0	\$0	New project
CMAQ	FD	FY24	\$270	\$270	\$0	\$0	New project
CMAQ	CON	FYI	\$3,111	\$3,111	\$0	\$0	New project

Project No. 0170-3649; 0170-3650; 0170-3651; 0170-3652 – Statewide Pavement Markings

Projects 0170-3649, 0170-3650, 0170-3651, and 0170-3652 are part of a Job Order Contracting (JOC) program for installation of statewide pavement markings. This project will be administered by CTDOT’s Bureau of Highway Operations. These projects replace projects 0170-3577, 0170-3578, 0170-3579, and 0170-3580, which were originally planned to run through 12/31/23, but were terminated on 12/31/22 due to cancellation of the existing contract with Department of Administrative Services and initiation of a new contract.

The project’s total cost is \$30,000,000, with 100% Federal STPA funding. There is no state or local contribution.

Funding Code	Phase	Year	Total (\$000)	Federal (\$000)	State (\$000)	Local (\$000)	Comments
STPA	CON	FY23	-\$2,000	-\$2,000	\$0	\$0	Delete FY23
STPA	CON	FY23	-\$2,000	-\$2,000	\$0	\$0	Delete FY23
STPA	CON	FY23	-\$2,000	-\$2,000	\$0	\$0	Delete FY23
STPA	CON	FY23	-\$2,000	-\$2,000	\$0	\$0	Delete FY23
STPA	CON	FY23	\$0	\$0	\$0	\$0	New project
STPA	CON	FY23	\$2,500	\$2,500	\$0	\$0	New project
STPA	CON	FY24	\$2,500	\$2,500	\$0	\$0	New project
STPA	CON	FYI	\$2,500	\$2,500	\$0	\$0	New project
STPA	CON	FY23	\$0	\$0	\$0	\$0	New project
STPA	CON	FY23	\$2,500	\$2,500	\$0	\$0	New project
STPA	CON	FY24	\$2,500	\$2,500	\$0	\$0	New project
STPA	CON	FYI	\$2,500	\$2,500	\$0	\$0	New project
STPA	CON	FY23	\$0	\$0	\$0	\$0	New project
STPA	CON	FY23	\$2,500	\$2,500	\$0	\$0	New project
STPA	CON	FY24	\$2,500	\$2,500	\$0	\$0	New project
STPA	CON	FYI	\$2,500	\$2,500	\$0	\$0	New project
STPA	CON	FY23	\$0	\$0	\$0	\$0	New project
STPA	CON	FY23	\$2,500	\$2,500	\$0	\$0	New project
STPA	CON	FY24	\$2,500	\$2,500	\$0	\$0	New project
STPA	CON	FYI	\$2,500	\$2,500	\$0	\$0	New project

Project No. 0130-0173 – Improvements at I-84 Exit 14 in Southbury

Project 0130-0173 is a new project to realign the I-84 Exit 14 westbound off-ramp in Southbury, reconstruct CT Route 72 in the vicinity of the interchange, and improve the Route 72/Main Street South intersection to improve safety and traffic operations.

The project proposes to reconstruct approximately 2,200 feet of Route 172, widen the Route 172/Main Street South intersection to provide for a through, left turn, and right turn lanes at each approach, and replace the existing traffic signal. In addition, the I-84 Westbound Off-Ramp

will be realigned across from the Westbound On-Ramp to create a single signalized intersection with Route 172.

This phase was previously funded using 100% state money but has been federalized based on funding availability. This project's total cost is \$6,550,000, with a federal contribution of \$5,240,000 and a state contribution of \$1,310,000. There is no local share.

Funding Code	Phase	Year	Total (\$000)	Federal (\$000)	State (\$000)	Local (\$000)	Comments
STPA	CON	FY23	\$6,550	\$5,240	\$1,310	\$0	New project



RESOLUTION 2023-08

AMENDMENT

**FFY 2021-2024 TRANSPORTATION IMPROVEMENT PROGRAM
CENTRAL NAUGATUCK VALLEY MPO**

WHEREAS, the Central Naugatuck Valley MPO is authorized by the *Fixing America’s Surface Transportation Act (FAST Act)* and related US Department of Transportation regulations to prepare, endorse, and periodically amend a short-range Transportation Improvement Program for the 15-town MPO within the Waterbury Urbanized Area and is required to maintain a fiscally constrained program of priority projects; and

WHEREAS, the CNVMPO endorsed the *FFY 2021-2024 Transportation Improvement Program for the Central Naugatuck Valley Planning Region (TIP)* at its October 9, 2020, meeting; and the US Department of Transportation (Federal Highway Administration and Federal Transit Administration) have approved the *State FFY 2021-2024 Transportation Improvement Program (STIP)*; and

WHEREAS, the Connecticut Department of Transportation is requesting amendment of the FFY 2021-2024 TIP as shown in the attached page; and

WHEREAS, the proposed projects do not necessitate a new Air Quality Conformity Determination; and

WHEREAS, the public notification and review of these amendments was consistent with and followed the procedures set forth in the MPO’s public involvement guidelines, and the proposed amendments are consistent with the Metropolitan Transportation Plan for the Central Naugatuck Valley planning region;

BE IT RESOLVED that Central Naugatuck Valley MPO approves the amendment of the FFY 2021-2024 TIP.

This resolution shall become effective as of February 17, 2023.

I do hereby certify that the resolution adopted by the Central Naugatuck Valley MPO at a public meeting held on February 17, 2023, at which a quorum was present and that the same is a correct and true transcript from the original thereof.

N. Warren Hess, III, Secretary

February 17, 2023

Date



NAUGATUCK VALLEY COUNCIL of GOVERNMENTS

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MINUTES

Naugatuck Valley Council of Governments

Hybrid Meeting

NVCOG Conference Room

49 Leavenworth Street, 3rd Floor

Waterbury, CT 06702

10 a.m., Friday, December 9, 2022

NVCOG Representatives: David Cassetti, Mayor, Sheila O'Malley, Alternate, Ansonia (both virtual); Gerry Smith, First Selectman, Beacon Falls (virtual); Jeff Caggiano, Mayor, Bristol (in-person); Andrew Martelli, Alternate, Cheshire (virtual); Rich Dziekan, Mayor, Derby (in-person); Ed St. John, First Selectman, Middlebury (in-person); Pete Hess, Mayor, Naugatuck (in-person); George Temple, First Selectman (in-person), Kristyn Rosa, Alternate (virtual), Oxford; Joe Kilduff, Mayor, Plymouth (in-person); Annmarie Drugonis, First Selectwoman, Seymour (virtual); Mark Lauretti, Mayor, Shelton (in-person); Jeff Manville, First Selectman, Southbury (virtual); Ed Mone, First Selectman, Thomaston (in-person); Neil O'Leary, Mayor, Waterbury (in-person); Mark Raimo, Alternate, Watertown (virtual); Tom Dunn, Mayor, Wolcott (in-person); Barbara Perkinson, First Selectwoman, William Agresta, Alternate, Woodbury (both virtual).

Guests/Other: Kevin Tedesco, CTDOT (virtual); Tommy Hyde, Naugatuck Valley Regional Development Corp. (virtual); Lou Mangini, Office of Congresswoman Rosa DeLauro (virtual); Ellen Graham, Office of Senator Richard Blumenthal (virtual); Barbara Kalosky, North East Transportation (virtual); John Wardzala, The Kennedy Collective (in-person); Antonietta Cotton, Avangrid (virtual); Daniel Davis, Eversource (virtual).

Staff: Rick Dunne, Aaron Budris, Keith Rosenfeld, Richard Donovan, Joanna Rogalski (all virtual); Mark Nielsen, Glenda Prentiss, Faith Thurmond, Lauren Rizzo, Karen Svetz, Richard Crowther, Jr., Ricardo Rodriguez, Christine O'Neill, Josh Lecar, Kevin Ellis, Steven Perry, Elliot Wareham, Katie Schlick, Drew Baklik (all in-person).

1. Commencement of Meeting

Chairman Neil O'Leary called the meeting to order at 10:02 a.m. Those in attendance recited the Pledge of Allegiance and the roll was called. There was no public comment.

2. CNVMPO Meeting

- a. *Approval of CNVMPO Resolution 2023-06, TIP Amendment – Project No. 0170-3648, Project No. 0151-XXXX* – Kevin Ellis said Project No. 0170-3648 is a new project and pertains to concrete sealer on various NBI bridges either carrying or spanning over I-84 eastbound and I-84 westbound. The project is expected to have a total cost of \$9,000,000 with the federal contribution totaling \$7,200,000 and a state match of \$1,800,000.

Mr. Ellis said through the Rebuilding American Infrastructure with Sustainability and Equity (RAISE) discretionary funding program, the City of Waterbury received a grant of \$23,100,000 to complete phase II of the TIGER funded WATER Project. Project No. 0151-XXXX, Phase II, will extend the Naugatuck River Greenway north from its current terminus at Eagle Street, along South Main Street and the Naugatuck River, to a new access point at West Main Street. Additionally, this project will implement aspects of the West Main Street Corridor Study, aiming to reduce roadway widths, vehicle speeds, and provide better facilities for cyclists and pedestrians. This project is expected to have a

total cost of \$23,100,000 completely funded by the RAISE grant. There is no state or local match required.

On a motion by Tom Dunn, seconded by Ed Mone, it was unanimously

VOTED: To adopt CNVMPO Resolution 2023-06 TIP Amendments – Project No. 0170-3648 and Project No. 0151-XXXX.

- b. *Approval of CNVMPO Resolution 2023-07, Request for TMA Status* – Mark Nielsen explained that USDOT designates census-defined urban areas with more than 200,000 in population living in the urban area as a Transportation Management Area or TMA. The determination of TMA status is based on the population of only the individual urban area as opposed to the urban population within the entire metropolitan planning area. Based on urban population numbers resulting from the 2020 Census, the urban population of the Waterbury urban area is 199,317, just below the 200,000-population threshold needed to be designated as a TMA. Because parts of other urban areas are within the metropolitan planning areas of the Central Naugatuck Valley MPO, the total urban population of the CNVMPO is 331,564, significantly more than the minimum TMA threshold. Because of its size, complexity, diversity, and transportation infrastructure, the CNVMPO conducts its metropolitan transportation program more commensurate with large urban areas. However, because of the way the USDOT designates TMAs, the CNVMPO is considered a small urban area and is not allocated federal transportation funds dedicated to the Waterbury urban area and is unable to select and program transportation improvement projects. The federal regulations also permit the governor of a state, with endorsement of the MPO, to request the Secretary of the USDOT designate an MPO as a TMA. Designation as a TMA would permit the CNVMPO to have a greater role in selecting and programming transportation improvements with the planning area. On a motion by Tom Dunn, seconded by Pete Hess, it was unanimously

VOTED: To adopt CNVMPO Resolution 2023-07 endorsing the request for designation as a Transportation Management Area, in accordance with federal regulations, to the Secretary of the U.S. Department of Transportation.

3. **NVCOG Administrative Items**

- a. *Approval of the Minutes of the December 9, 2022 CNVMPO and NVCOG Meeting* – On a motion by Ed Mone, seconded by Pete Hess, it was unanimously

VOTED: To approve the minutes of the December 9, 2022 CNVMPO and NVCOG meeting.

- b. *Approval of Agency Financial Reports and Summaries for the Period Ending 11/30/22* – On a motion by Tom Dunn, seconded by Ed Mone, it was unanimously

VOTED: To table this item.

- c. *Review of FY 2022 Audit Report* – On a motion by Ed Mone, seconded by Pete Hess, it was unanimously

VOTED: To table this item.

- d. *Approval of FY 2023 Mid-Year Budget Adjustments* – On a motion by Tom Dunn, seconded by Ed Mone, it was unanimously

VOTED: To table this item.

- e. *Approval of FY 2024 Preliminary Budget Estimates* – On a motion by Tom Dunn, seconded by Ed Mone, it was unanimously

VOTED: To table this item.

- f. *Approval of NVCOG Meeting Schedule for 2023* – Ed Mone said he had suggested this schedule revision (moving from the second Friday of the month to the third Friday of the month) be considered in order to allow for more up-to-date financial reporting, instead of having the reports running two months in arrears as they currently do. He said NVCOG's financial director had affirmed this schedule change would allow for more timely reporting. On a motion by Jeff Caggiano, seconded by Joe Kilduff, it was unanimously

VOTED: To approve, as presented, the 2023 NVCOG and CNVMPO meeting schedule (third Friday of the month schedule).

- g. *Director's Report*

- Legislative Update – Mr. Dunne said a team consisting primarily of Drew Baklik and Jack DeOliveira has been created to track legislative issues.
- RSG Formula – The COGs are looking to take the tax diversion for regional activities and increase the per capita distribution from OPM to the COGs by one dollar per capita. The money is already there. This is not a new appropriation. The funding is already being directed to OPM, but it is not yet being directed to the COGs. It will be up to the legislature to change the formula number. This will get NVCOG back from the state budget cut it suffered two years ago when the formula changed.
- Kinneytown Dam Funding Award – Mr. Dunne said this project is now basically in the hands of the Land Bank. Reimbursement of legal costs may be covered under the NOAA grant. As part of the submission, NVCOG will be asking NOAA to reimburse legal expenses going back to September

4. Emergency Management

- a. *Regional Emergency Planning Team Update* – Joanna Rogalski said the REPT Region 5 steering committee met on January 9 and voted to forward a motion to the CEOs to approve an annual subscription for Crisis Track software, at a cost of \$7,938. All 43 municipalities would be eligible for this software. Crisis Track is damage assessment and management software for the FEMA disaster declaration process. It will interface with Web EOC and keep track of location and replacement costs for grant-eligible infrastructure such as buildings, public utilities, bridges, and culverts. This motion will be considered by the full CEO REPT 5 committee at its February 27 meeting.

- b. *Community Emergency Response Team Update* – Ms. Rogalski said the Citizens Corps Group is currently working to update all standard operating procedures and activation protocols. The next REPT 5 CERT leader meeting will take place in January 2023.

5. NVCOG Planning/Transportation

- a. *Metropolitan Transportation Plan Update* – Rich Donovan said the final draft of the MTP, along with air quality determination, will be brought before the board next month for approval. NVCOG is working closely with MetroCOG to finalize a report for the GBVMPO.
- b. *LOTICIP Update* – Mr. Donovan reviewed a chart showing LOTICIP allocations versus available funds. Some timeline changes and cost revisions have brought NVCOG back in line with anticipated allocations from the state. What had been anticipated as a deficit has been pushed out and greatly reduced. The chart does not reflect the anticipated increase in allocation to each region from the state.
- c. *RAISE 2023 NOFO* – Elliot Wareham said USDOT released the NOFO for RAISE 2023 funding. This is a highly competitive grant program for projects that will have significant impacts on transportation, safety, equity, and economic development. Areas with persistent poverty and historically disadvantaged communities will be prioritized. The minimum request amount is \$5 million with a maximum request amount of \$25 million. Funding ratios are typically 80% federal and 20% state but for this round of funding the ratio might be 100% federal if the majority of the project occurs in a disadvantaged area. NVCOG is available to offer assistance. The deadline is February 28.
- d. *Regional Vision Zero Update* – Rich Donovan said the NVCOG board had adopted a long-term Vision Zero goal in September 2022. Vision Zero is a multi-disciplinary take on traffic safety which aims to reduce deaths and serious injuries through a series of actions related to engineering, education, enforcement, and emergency response. To make progress toward the goal of Vision Zero, NVCOG staff has established a working plan for 2023. To achieve the items on the working plan, a subcommittee will be created from the existing TTAC group, and NVCOG staff will be in regular contact with city engineers, directors of public works, and additional municipal staff as appropriate. An enforcement committee consisting of local law enforcement and public safety advocates will also be created. CEOs will be included on all communications. Additionally, the Connecticut Vision Zero Council, a working group established by the legislature and made up of commissioners or appointees from several state agencies, has proposed a broad legislative agenda for the current session. NVCOG staff will track progress of these efforts and provide regular updates.

6. Environmental Planning

- a. *Brownfields Update* – Ricardo Rodriguez provided an update on brownfields activities. Projects that have completed testing are 300 Broad Street, Bristol, and 1 Main Street, Berlin. These projects are currently awaiting environmental reports. All remediation projects are moving along swiftly. Remaining data gaps for the 67-71 Minerva Street project in Derby have been closed and the project will be moving forward as anticipated.

b. *Sustainable Materials Management Update*

- i. Ansonia, Woodbury, and Seymour Program Updates – Katie Schlick provided an update on this program which started in Ansonia on December 5. Residents are being asked to compost their food waste, which will be turned into clean energy. The introduction of special color-coded trash bags will help to measure residential waste. NVCOG staff has been out to the Stop & Shop in Ansonia to educate and to answer residents' questions. Staff also spoke at an Ansonia Board of Alders meeting. A library event will take place with donated environmental books to educate children. Woodbury's program will launch on February 7 and Seymour's program will start on February 13.
- ii. Country Disposal Tour – Christine O'Neill said a facility tour has been arranged for February 8 with Country Disposal in Wallingford. All interested CEOs are invited. A short video of waste sortation was shown. Mayor Pete Hess spoke about anaerobic digestion possibilities. Rick Dunne noted the benefits of creating a regional waste authority using various methods and various plants. The CEOs discussed their ideas and experiences concerning recycling and municipal waste management.
- iii. Waste Crisis Storymap Update – Ms. O'Neill thanked the CEOs for the insight they provided about the storymap at the December 2022 NVCOG meeting. The corrections were incorporated and were sent to the CEOs for review. No further comments were received. NVCOG staff is now actively promoting this educational resource. Feedback has been excellent.

Ms. O'Neill also offered that NVCOG continues to work with the selected vendor MXI to renew the household hazardous waste contract.

- c. *DEEP Recreational Trails Grant Program* – Aaron Budris said the deadline for applications for this grant program is March 1. The program will fund planning, design, and construction of new trails or maintenance and restoration of existing trails. \$9 million is available through the program. NVCOG staff is assisting with several municipal applications and is available to help with others, including providing letters of support.

7. **Other**

Neil O'Leary spoke about the opioid settlement. Connecticut is 100% compliant, with all 169 communities participating in the settlement, but some towns have not followed up to get the money that should be coming to them. A portion of the settlement money goes directly to the state. He welcomes input as to how the settlement money should be spent. He would like to formulate a plan that addresses the needs of both large and small municipalities alike. Awareness and prevention are very important. Support of treatment facilities should also be considered. Chairman O'Leary requested that NVCOG coordinate a group of the region's municipal CEOs who are interested in serving on a committee to come up with ideas to address settlement issues and concerns. Chairman O'Leary suggested mid to late February for the initial meeting of this committee.

Additionally, it was noted that the issue of motorist non-compliance with traffic signals (red light running) has been on the increase. Red light cameras is an issue that Mayor O'Leary would like

to see addressed in the current legislative session. He is willing for Waterbury to be a pilot city for a red light and speed camera program. Rick Dunne said NVCOG is willing to offer legislative testimony in support of red light and speed cameras and will track legislative bills.

8. **Adjournment**

At 11:32 a.m., on a motion by Ed Mone, seconded by Pete Hess, it was unanimously

VOTED: To adjourn the meeting.

Respectfully submitted by
Lauren Rizzo, Administrative Assistant
For
Pete Hess, Secretary



**CENTRAL NAUGATUCK VALLEY
METROPOLITAN PLANNING ORGANIZATION**

49 Leavenworth Street, 3rd Floor, Waterbury, CT 06702 · 203-757-0535 · 203-735-8688

RESOLUTION 2023-06

**AMENDMENT
FFY 2021-2024 TRANSPORTATION IMPROVEMENT PROGRAM
CENTRAL NAUGATUCK VALLEY MPO**

WHEREAS, the Central Naugatuck Valley MPO is authorized by the *Fixing America’s Surface Transportation Act (FAST Act)* and related US Department of Transportation regulations to prepare, endorse, and periodically amend a short-range Transportation Improvement Program for the 15-town MPO within the Waterbury Urbanized Area and is required to maintain a fiscally constrained program of priority projects; and

WHEREAS, the CNVMPO endorsed the *FFY 2021-2024 Transportation Improvement Program for the Central Naugatuck Valley Planning Region (TIP)* at its October 9, 2020, meeting; and the US Department of Transportation (Federal Highway Administration and Federal Transit Administration) have approved the *State FFY 2021-2024 Transportation Improvement Program (STIP)*; and

WHEREAS, the Connecticut Department of Transportation is requesting amendment of the FFY 2021-2024 TIP as shown in the attached page; and

WHEREAS, the proposed projects do not necessitate a new Air Quality Conformity Determination; and

WHEREAS, the public notification and review of these amendments was consistent with and followed the procedures set forth in the MPO’s public involvement guidelines, and the proposed amendments are consistent with the Metropolitan Transportation Plan for the Central Naugatuck Valley planning region;

BE IT RESOLVED that Central Naugatuck Valley MPO approves the amendment of the FFY 2021-2024 TIP to allocate funding to the attached project.

This resolution shall become effective as of January 13, 2023.

I do hereby certify that the resolution adopted by the Central Naugatuck Valley MPO at a public meeting held on January 13, 2023, at which a quorum was present and that the same is a correct and true transcript from the original thereof.

N. Warren Hess, III, Secretary

January 13, 2023

Date



**CENTRAL NAUGATUCK VALLEY
METROPOLITAN PLANNING ORGANIZATION**

49 Leavenworth Street, 3rd Floor, Waterbury, CT 06702 • 203-757-0535 • 203-735-8688

RESOLUTION 2023-07

**ENDORSEMENT
REQUEST FOR TRANSPORTATION MANAGEMENT AREA DESIGNATION
CENTRAL NAUGATUCK VALLEY MPO**

WHEREAS, the Central Naugatuck Valley MPO is the federally-designated metropolitan planning organization for the Waterbury Urban Area.

WHEREAS, federal regulations under 23 USC §134 (k)(1)(A) stipulate that the Secretary of the US Department of Transportation (USDOT) shall identify urban areas with a population over 200,000 individuals as a Transportation Management Area.

WHEREAS, the urban population of the Waterbury Urban Area, as of the 2020 Census, is 199,317, which is slightly below the threshold required for TMA status.

WHEREAS, federal regulations under 23 USC §134 (k)(1)(B) permit the Governor of the state and MPO to request designation as a TMA to the Secretary of the USDOT.

NOW, THEREFORE BE IT RESOLVED that Central Naugatuck Valley MPO has determined that it is in the best interests of the Central Naugatuck Valley metropolitan planning area to be designated as a Transportation Management Area and endorses the request to the Secretary of the US Department of Transportation for such a designation.

FUTHERMORE, the CNVMPO authorizes its Executive Director to work with the Connecticut Department of Transportation, USDOT and the Governor’s office on such a request.

This resolution shall become effective as of January 13, 2023.

I do hereby certify that the resolution adopted by the Central Naugatuck Valley MPO at a public meeting held on January 13, 2023, at which a quorum was present and that the same is a correct and true transcript from the original thereof.

N. Warren Hess, III, Secretary

January 13, 2023
Date



February 17, 2023

MEMORANDUM: 2172023-FIN-01

To: NVCOG Board Members
 From: Michael P. Szpryngel, Finance Director
 Subject: Financial Report for Period Ending January 31, 2023

Financial Statements

**NVCOG
 Balance Sheet
 For Period Ending January 31, 2023**

Assets	
Checking Account [1]	863,759
Accounts Receivable	1,297,957
Other Assets	899,254
Total Assets	3,060,969
Liabilities & Equity	
Liabilities	
Accounts Payable	234,947
Accruals	-75,490
Deferred Revenue	1,189,262
Other Current Liabilities	689,704
Total Liabilities	2,038,422
Equity	
General Fund - Unrestricted	878,785
Net Position	143,762
Total Equity	1,022,547
Total Liabilities & Equity	3,060,969

**NVCOG
Bank Balances**

For Period Ending January 31, 2023

Bank Account	Beginning Balance	Increase (Decrease)	Ending Balance
Checking	74,496	(38,872)	35,625
Money Market	337,461	(26,102)	311,360
RLF	571,421	49	571,469
Total	983,379	(64,925)	918,454

**NVCOG
Deferred Revenue
For Period Ending January 31, 2023**

Fund	Beginning Bal FY 2023	Decrease	Increase	Ending Bal Jan 31, 2023
RLF Program Income	567,049	(30,154)	23,887	560,781
PL Carry Over Funds	15,044	-	-	15,044
Transportation Projects	124,330	(13,364)	-	110,966
EPA	11,030	(1,704)	-	9,325
LOTICIP-NVCOG	44,733	(72,595)	250,000	222,138
DECD Projects	1,891	-	-	1,891
DEMHS/Homeland Sec	22,624	(6,480)	5,600	21,745
CERT Citiz Emerg Resp	3,049	(1,880)	-	1,169
FEMA	-	-	-	-
Reg Incentive Gt Programs	6,734	-	-	6,734
OPM/RSG 2022 [1]	-	(319,513)	491,756	172,243
DEEP Greenway	1,707	(444)	-	1,263
LOCAL Projects	47	-	-	47
SHEL-GIS	6,630	-	-	6,630
Hazardous Waste	14,112	(7,569)	15,001	21,544
Regional Planner Town Split	6,516	(57,917)	82,136	30,734
General Fund Total	14,913	(18,106)	10,200	7,007
Total	840,409	(529,727)	878,579	1,189,262

NVCOG
Budget vs. Actual | Operating Budget
For July 1, 2022 – January 31, 2023

Funding	Operating Budget		
	FY 2023 Adopted Budget	Actual	% to Target
PL Funding	1,353,238	851,765	63%
Transportation Projects	45,146	10,313	23%
EPA - RLF 2020	69,055	70,116	102%
EPA - RLF 2022	-	2,506	100%
EPA - Program Income	61,100	8,081	13%
EPA - Assessment	25,600	16,087	63%
FTA	180,180	82,539	46%
LOTICIP	150,000	60,945	41%
DEHMS	20,790	6,480	31%
CERT	4,000	1,880	47%
RSG	490,027	317,430	65%
DEEP	9,600	444	5%
SMM Grant	-	-	0%
Regional Election Monitor	-	-	0%
Regional Municipal Services	98,645	45,770	46%
Fish & Wild Life	6,000	2,878	48%
Landbank	41,580	25,097	60%
Shelton GIS	-	-	0%
Household Hazardous Waste	25,410	7,992	31%
Municipal Dues	231,998	229,952	99%
Brownfield Dues	25,000	20,178	81%
Capital Purchasing Program	-	-	0%
Non-Recuring Grants	-	-	0%
Interest / Misc. [1]	1,000	724	72%
Total Funding	2,838,370	1,761,178	62%
Expenses			
Salaries	1,724,585	889,845	52%
Payroll Taxes	131,931	74,735	57%
Pension	119,539	76,348	64%
Medical/Life/Disability	513,877	272,651	53%
G&A - Schedule 1	348,439	303,838	87%
Direct Pass Through - Schedule 1	-	-	0%
Total Expenses	2,838,370	1,617,416	57%
Fund Balance Increase (Decrease)	-	143,762	

Schedule 1 G & A		Operating / Indirect		
Expenses	FY 2023 Adopted Budget	Actual	% to Target	
Advertisement	5,000	2,414	48%	
Capital Equipment				
IT Equipment	20,000	9,414	47%	
Office Equipment	4,000	-	0%	
Computer Software & Maintenance				
Software & Service	56,000	23,362	42%	
IT Maintenance Contracts	24,000	26,446	110%	
Contractors / Subcontractors	-	-	0%	
Professional Dues & Subscriptions	3,000	2,671	89%	
Insurance				
Business / Office	14,000	9,598	69%	
Workers Comp	4,000	1,304	33%	
Lease Expense	1,000	-	0%	
Professional Services				
Accounting	24,100	24,100	100%	
Legal	10,000	100,332	1003%	
Printing	2,000	4,421	221%	
Office Supplies	20,924	14,945	71%	
Rent	84,315	49,184	58%	
Repairs / Renovations	8,000	-	0%	
Telephone/Internet Service	14,000	9,289	66%	
Training / Professional Development	16,000	3,325	21%	
Travel / Meetings / Conferences	15,000	8,178	55%	
Utilities				
Leavenworth	15,000	9,268	62%	
Derby Train Station	2,000	1,357	68%	
Website	6,000	4,042	67%	
Bank Fees	100	36	36%	
Miscellaneous	-	153	100%	
Contingency	-	-	0%	
Total	348,439	303,838	87%	
Direct Expenses <Contractors/Subs>	-	-	0%	
Total Expenses	348,439	303,838	87%	

NVCOG
Profit & Loss | Budget vs. Actual
For July 1, 2022 – January 31, 2023

Funding	Total Budget			Operating Budget			Direct Pass Through		
	FY 2023 Adopted Budget	Actual	% to Target	FY 2023 Adopted Budget	Actual	% to Target	FY 2023 Adopted Budget	Actual	% to Target
PL Funding	1,469,664	924,941	63%	1,353,238	851,765	63%	116,426	73,176	63%
Transportation Projects	445,146	109,169	25%	45,146	10,313	23%	400,000	98,856	25%
EPA - RLF 2020	469,055	268,381	57%	69,055	70,116	102%	400,000	198,265	50%
EPA - RLF 2022	-	2,506	100%	-	2,506	100%	-	-	0%
EPA - Program Income	361,100	34,807	10%	61,100	8,081	13%	300,000	26,726	9%
EPA - Assessment	75,600	180,173	238%	25,600	16,087	63%	50,000	164,086	328%
FTA	780,180	139,468	18%	180,180	82,539	46%	600,000	56,929	9%
LOTICIP	170,000	72,595	43%	150,000	60,945	41%	20,000	11,650	58%
DEHMS	20,790	6,480	31%	20,790	6,480	31%	-	-	0%
CERT	4,000	1,880	47%	4,000	1,880	47%	-	-	0%
RSG	490,642	319,513	65%	490,027	317,430	65%	615	2,083	339%
DEEP	13,600	444	3%	9,600	444	5%	4,000	-	0%
SMM Grant	-	2,620	100%	-	-	0%	-	2,620	100%
Regional Election Monitor	2,000	-	0%	-	-	0%	2,000	-	0%
Regional Municipal Services	99,645	47,429	48%	98,645	45,770	46%	1,000	1,659	166%
Fish & Wild Life	66,000	3,694	6%	6,000	2,878	48%	60,000	816	1%
Landbank	41,580	25,097	60%	41,580	25,097	60%	-	-	0%
Shelton GIS	3,000	-	0%	-	-	0%	3,000	-	0%
Household Hazardous Waste	125,410	58,347	47%	25,410	7,992	31%	100,000	50,356	50%
Municipal Dues	241,339	241,338	100%	231,998	229,952	99%	9,341	11,386	122%
Brownfield Dues	25,000	24,000	96%	25,000	20,178	81%	-	3,822	100%
Capital Purchasing Program	7,000	8,000	114%	-	-	0%	7,000	8,000	114%
Non-Recuring Grants	-	-	0%	-	-	0%	-	-	0%
Interest / Misc. [1]	1,000	18,830	1883%	1,000	724	72%	-	18,106	100%
Total Funding	4,911,751	2,489,714	51%	2,838,370	1,761,178	62%	2,073,382	728,536	35%
Expenses									
Salaries	1,724,585	889,845	52%	1,724,585	889,845	52%	-	-	0%
Payroll Taxes	131,931	74,735	57%	131,931	74,735	57%	-	-	0%
Pension	119,539	76,348	64%	119,539	76,348	64%	-	-	0%
Medical/Life/Disability	513,877	272,651	53%	513,877	272,651	53%	-	-	0%
G&A - Schedule 1	527,777	363,073	69%	348,439	303,838	87%	179,338	59,235	33%
Direct Pass Through - Schedule 1	1,894,044	669,301	35%	-	-	0%	1,894,044	669,301	35%
Total Expenses	4,911,752	2,345,952	48%	2,838,370	1,617,416	57%	2,073,382	728,536	35%
Fund Balance Increase (Decrease)	-	143,762		-	143,762		-	-	

NVCOG
Profit & Loss | Schedule 1 G&A
For July 1, 2022 –January 31, 2023

Schedule 1 G & A Expenses	Total			Operating / Indirect			Direct		
	FY 2023 Adopted Budget	Actual	% to Target	FY 2023 Adopted Budget	Actual	% to Target	FY 2023 Adopted Budget	Actual	% to Target
Advertisement	7,327	4,377	60%	5,000	2,414	48%	6,000	1,963	33%
Capital Equipment									
IT Equipment	8,926	24,821	278%	20,000	9,414	47%	16,738	15,408	92%
Office Equipment	4,000	-	0%	4,000	-	0%	-	-	0%
Computer Software & Maintenance									
Software & Service	174,320	32,962	19%	56,000	23,362	42%	78,000	9,600	12%
IT Maintenance Contracts	32,556	26,446	81%	24,000	26,446	110%	9,000	-	0%
Contractors / Subcontractors	-	-	100%	-	-	0%	-	-	0%
Professional Dues & Subscriptions	3,000	3,266	109%	3,000	2,671	89%	-	595	100%
Insurance									
Business / Office	14,000	9,598	69%	14,000	9,598	69%	-	-	0%
Workers Comp	3,000	1,304	43%	4,000	1,304	33%	-	-	0%
Lease Expense	1,000	-	0%	1,000	-	0%	-	-	0%
Professional Services									
Accounting	23,550	24,100	102%	24,100	24,100	100%	-	-	0%
Legal	69,000	101,540	147%	10,000	100,332	1003%	29,000	1,208	4%
Printing	4,000	6,248	156%	2,000	4,421	221%	2,000	1,827	91%
Office Supplies	23,000	22,313	97%	20,924	14,945	71%	3,000	7,368	246%
Rent	84,315	49,184	58%	84,315	49,184	58%	-	-	0%
Repairs / Renovations	4,000	-	0%	8,000	-	0%	-	-	0%
Telephone/Internet Service	14,000	9,289	66%	14,000	9,289	66%	600	-	0%
Training / Professional Development	10,000	3,325	33%	16,000	3,325	21%	2,000	-	0%
Travel / Meetings / Conferences	38,162	20,984	55%	15,000	8,178	55%	26,000	12,807	49%
Utilities									
Leavenworth	13,000	9,268	71%	15,000	9,268	62%	-	-	0%
Derby Train Station	8,000	6,787	85%	2,000	1,357	68%	6,000	5,429	90%
Website	5,000	4,042	81%	6,000	4,042	67%	-	-	0%
Bank Fees	100	36	36%	100	36	36%	-	-	0%
Miscellaneous	-	3,109	100%	-	153	100%	-	2,956	100%
Contingency	1,000	150	15%	-	-	0%	1,000	150	15%
Total	545,256	363,148	67%	348,439	303,838	87%	179,338	59,311	33%
Direct Expenses <Contractors/Subs>	2,209,894	669,301	30%	-	-	0%	1,894,044	669,301	35%
Total Expenses	2,755,150	1,032,449	37%	348,439	303,838	87%	2,073,382	728,612	35%

Finance Report

NVCOG is 7 months through Fiscal Year 2023 – 58%

∞ Bottom Line: \$143,762

Revenue:

- On Target for Major Funds
- No Unexpected Funding Cuts
- Possible Anticipation of additional Funding Sources

Expenses:

- Legal – Kinneytown Dam – Submitted Request to Reimburse Expenses September – January 2022.
- Printing – NVision, Costs originally anticipated in FY 2022, have funds to cover overage.

Notes to Financial Statements

Balance Sheet

[1] There is a difference in the cash balances from the bank statements and the cash balance from the Balance Sheet due to checks to vendors that have not been cashed.

Deferred Revenue

[1] Received full RSG payment for FY 2023.

Budget to Actual

[1] Non-Recurring Grants – 1 Year No-Cost Grant Extension | UCONN-Resilient CT Grant.

[2] Interest / Misc. – Includes Sponsorships for NVision expenses, not billable to grants.

Naugatuck Valley Council of Governments

Annual Financial Statements

For the Year Ended June 30, 2022

Naugatuck Valley Council of Governments

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Naugatuck Valley Council of Governments

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, and each major fund of the Naugatuck Valley Council of Governments (the "Council"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the Council, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 Council's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives 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 auditor's report that includes our opinions. 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements 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.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- 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 Council's internal control. Accordingly, no such opinion is expressed.
- 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.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-8 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the

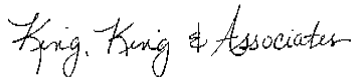
information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The accompanying Statement of Connecticut Department of Transportation Project Expenditures is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Statement of Connecticut Department of Transportation Project Expenditures is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2022, on our consideration of the Council's internal control over financial reporting and or tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.



King, King & Associates, CPAs
Winsted, CT
December 22, 2022

Naugatuck Valley Council of Governments
Management Discussion and Analysis
June 30, 2022

As management of the Naugatuck Valley Council of Governments (the Council), we offer readers of the Council's financial statements this narrative overview and analysis of the financial activities of the Council for the fiscal year ended June 30, 2022.

Financial Highlights

- The assets of the Council exceeded its liabilities at the close of the most recent fiscal year by \$576,307 (*net position*). Of this amount, \$710,600 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position decreased by \$83,624. The decrease is attributable in part to timing of project completions.
- As of the close of the current fiscal year, the NVCOG governmental funds reported combined ending fund balances of \$878,722.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Council's basic financial statements. The Council's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Council's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the Council's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator whether the financial position of the Council is improving or deteriorating.

The statement of activities presents information showing how the government's net position has changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., earned but unused vacation leave).

Both of the government-wide financial statements present functions of the Council that are principally supported by intergovernmental revenues (governmental activities).

The governmental activities of the Council include regional planning, highway planning and administration of various regional programs, e.g. EPA and FTA. The government-wide financial statements can be found on pages 9-10 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Council, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Council can be divided into two categories: governmental funds and fiduciary funds.

Naugatuck Valley Council of Governments
Management Discussion and Analysis
June 30, 2022

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Council maintains eighteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Planning UPWP Fund, Highway Projects Fund, FTA Fund, and the OPM Fund, which are considered to be major funds. The remaining eleven funds are combined into a single aggregated presentation in the financial statements. Individual fund data for each of these nonmajor funds is reported as supplementary information to the financial statements.

The Council adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 11-14 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to provide services to the Council. The Council maintains one pension trust fund.

The basic fiduciary fund financial statements can be found on pages 15-16 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 17-25 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Council, assets exceeded liabilities by \$576,307 at the close of the most recent fiscal year.

Naugatuck Valley Council of Governments
Management Discussion and Analysis
June 30, 2022

Net Position

	<u>2022</u>	<u>2021</u>
Current and other assets	\$ 2,074,385	\$ 2,376,555
Capital Assets	<u>703,182</u>	<u>787,385</u>
Total Assets	<u>\$ 2,777,567</u>	<u>\$ 3,163,940</u>
 Deferred Outflows of Resources	 <u>-</u>	 <u>-</u>
 Long-Term Liabilities	 \$ 802,546	 \$ 870,460
Other Liabilities	<u>1,398,804</u>	<u>1,633,550</u>
Total Liabilities	<u>2,201,350</u>	<u>2,504,010</u>
 Deferred Inflows of Resources	 <u>-</u>	 <u>-</u>
 Net Position:		
Invested in capital assets, net of related debt	(134,293)	(83,076)
Unrestricted	<u>710,600</u>	<u>743,007</u>
Total Net Position	<u>\$ 576,307</u>	<u>\$ 659,931</u>

Unrestricted net position may be used to meet the government's ongoing obligations to citizen and creditors.

At the end of the current fiscal year, the Council is reporting a positive balance in unrestricted net position, for the government as a whole, as well as for its separate governmental activities. For the prior fiscal year, all activities had a positive balance.

The government's net position decreased by \$83,624 during this fiscal year.

Governmental activities. Governmental activities decreased the Council net position by \$83,624. Key elements of this decrease are as follows:

- Timing of project completions.
- Actual revenues in PL Carry Over, FTA, and FEMA were lower than what was expected.

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June 30, 2022

Change in Net Position

Revenues	<u>2022</u>	<u>2021</u>
<i>Program Revenues:</i>		
Operating grants and contributions	\$ 3,432,936	\$ 4,564,264
<i>General Revenues:</i>		
Municipal Assessments	266,532	266,532
Miscellaneous	800	200
Interest Income	<u>308</u>	<u>690</u>
Total Revenues	<u>3,700,576</u>	<u>4,831,686</u>
Expenses		
Regional Planning	2,073,706	3,040,387
Highway Planning	1,659,164	1,893,081
Interest on Long-term Debt	<u>51,330</u>	<u>-</u>
Total Expenses	<u>3,784,200</u>	<u>4,933,468</u>
Change in net position	(83,624)	(101,782)
Beginning Net position, as restated	<u>659,931</u>	<u>761,713</u>
Ending Net position	<u>\$ 576,307</u>	<u>\$ 659,931</u>

Financial Analysis of the Government's Funds

As noted earlier, the Council uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the Council governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Council financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Council governmental fund reported ending fund balance of \$878,722, an increase of \$30,749 in comparison with the prior year. 100% of this total amount constitutes unassigned fund balance, which is available for spending at the government's discretion.

The general fund is the chief operating fund of the Council. At the end of the current fiscal year, total fund balance of the general fund was \$878,722.

The fund balance of the Council's general fund increased by \$30,749 during the current fiscal year. A key factor in this increase is:

- Current year grant activity.

General Fund Budgetary Highlights

Actual results produced a budget surplus of \$30,749 compared to a budget deficit of \$117,746 in the prior year. The budget was approved with a budgeted revenues of \$4,924,019 and expenditures each totaling \$5,027,550. In addition:

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- Actual revenues for PL Carry Over, FEMA, and FTA were lower than what was budgeted.
- Unanticipated project completion.

Capital Assets and Debt Administration

Capital Assets. The Council's investment in capital assets for its governmental activities as of June 30, 2022, amounts to \$703,182 (net of accumulated depreciation). The investment in capital assets includes computers, office furniture and equipment, and vehicles.

Capital Assets

	2022	2021
Office Equipment	\$ 90,722	\$ 90,722
Computer Equipment	223,665	221,363
Leasehold Improvements	205,646	205,646
Website	38,385	38,385
Right of Use Building	981,337	981,337
Total Assets to be Depreciated	1,539,755	1,537,453
Total Accumulated Depreciation	(836,573)	(750,068)
Total	\$ 703,182	\$ 787,385

Additional information on the Council's fixed assets can be found in Note 2 on Page 22 of this report.

Long-term Liabilities. At the end of the current fiscal year, the long-term liabilities the Council has are leases payable and compensated absences outstanding.

	2022	2021
Lease Payable	\$ 837,475	\$ 870,460
Compensated Absences	168,122	104,967
Total	\$ 1,005,597	\$ 975,427

Economic Factors and Next Year's Budgets and Rates

- Government uncertainty surrounding existing funding sources.
- Uncertainty in direct funding sources.

Request for Information

This financial report is designed to provide a general overview of the Council finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Executive Director, Naugatuck Valley Council of Governments, 49 Leavenworth St., 3rd Floor, Waterbury, CT 06702.

NAUGATUCK VALLEY COUNCIL OF GOVERNMENTS

Statement of Net Position

June 30, 2022

	<u>Primary Government</u> <u>Governmental Activities</u>
Assets	
<i>Current Assets:</i>	
Cash and Cash Equivalents	\$ 939,573
Accounts Receivable	1,066,286
Prepaid Expenses	68,526
Total Current Assets	<u>2,074,385</u>
<i>Noncurrent Assets:</i>	
Capital Assets, Net of Depreciation	703,182
Total Noncurrent Assets	<u>703,182</u>
Total Assets	<u>\$ 2,777,567</u>
Deferred Outflows of Resources	<u>-</u>
Liabilities	
<i>Current Liabilities:</i>	
Accounts Payable	\$ 355,254
Grant Prepayments	840,409
Accrued Expenses	168,122
Lease Payable - Current Portion	35,019
Total Current Liabilities	<u>1,398,804</u>
<i>Noncurrent Liabilities:</i>	
Lease Payable - Long-term Portion	802,456
Total Long-term Liabilities	<u>802,456</u>
Deferred Inflows of Resources	<u>-</u>
Net Position	
Net Investment in Capital Assets	(134,293)
Unrestricted	710,600
Total Net Position	<u>\$ 576,307</u>

The accompanying notes are an integral part of the financial statements.

NAUGATUCK VALLEY COUNCIL OF GOVERNMENTS

Statement of Activities
For the Year Ended June 30, 2022

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense)</u>
		<u>Charges for</u> <u>Services</u>	<u>Operating Grants</u> <u>and Contributions</u>	<u>Capital Grants and</u> <u>Contributions</u>	<u>Revenue and Change</u> <u>in Net Position</u>
Primary Government:					<u>Primary Government</u>
					<u>Total</u>
Governmental Activities:					
Regional Planning	\$ 2,073,706	\$ -	\$ 1,773,772	\$ -	\$ (299,934)
Highway Planning	1,659,164	-	1,659,164	-	-
Interest on Long-term Debt	51,330	-	-	-	(51,330)
Total Governmental Activities	<u>3,784,200</u>	<u>-</u>	<u>3,432,936</u>	<u>-</u>	<u>(351,264)</u>
Total Primary Government	<u>\$ 3,784,200</u>	<u>\$ -</u>	<u>\$ 3,432,936</u>	<u>\$ -</u>	<u>\$ (351,264)</u>
General Revenues:					
Municipal assessments					266,532
Miscellaneous					800
Interest Income					<u>308</u>
Total general revenues					267,640
Change in net position					(83,624)
Beginning Net Position, as restated					<u>659,931</u>
Ending Net Position					<u>\$ 576,307</u>

The accompanying notes are an integral part of the financial statements.

NAUGATUCK VALLEY COUNCIL OF GOVERNMENTS

Governmental Funds Balance Sheet

June 30, 2022

	General Fund	Planning UPWP Fund	Highway Projects Fund	FTA Fund	OPM Fund	Nonmajor Funds	Total Governmental Funds
ASSETS							
Cash and Cash Equivalents	\$ 939,573	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 939,573
Accounts Receivable	45,523	321,949	160,038	-	-	538,776	1,066,286
Due From Other Funds	659,986	-	137,621	582,140	6,091	96,298	1,482,136
Prepaid Expenses	68,526	-	-	-	-	-	68,526
Total Assets	<u>\$ 1,713,608</u>	<u>\$ 321,949</u>	<u>\$ 297,659</u>	<u>\$ 582,140</u>	<u>\$ 6,091</u>	<u>\$ 635,074</u>	<u>\$ 3,556,521</u>
 LIABILITIES							
Accounts Payable	\$ 22,971	\$ 210	\$ 129,477	\$ -	\$ 6,091	\$ 196,505	\$ 355,254
Grant Prepayments	595,259	15,044	124,330	-	-	105,776	840,409
Due To Other Funds	216,656	306,695	43,852	582,140	-	332,793	1,482,136
Total Liabilities	<u>834,886</u>	<u>321,949</u>	<u>297,659</u>	<u>582,140</u>	<u>6,091</u>	<u>635,074</u>	<u>2,677,799</u>
 FUND BALANCES/NET POSITION							
Fund Balances:							
Unassigned	878,722	-	-	-	-	-	878,722
Total Fund Balances	<u>878,722</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>878,722</u>
Total Liabilities and Fund Balance	<u>\$ 1,713,608</u>	<u>\$ 321,949</u>	<u>\$ 297,659</u>	<u>\$ 582,140</u>	<u>\$ 6,091</u>	<u>\$ 635,074</u>	<u>\$ 3,556,521</u>

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds (See Note 2)

703,182

Long-term liabilities, including compensated absences, are not due or payable in the current period and therefore are not reported in the funds

(1,005,597)

Net Position of governmental activities

\$ 576,307

The accompanying notes are an integral part of the financial statements.

NAUGATUCK VALLEY COUNCIL OF GOVERNMENTS
Statement of Revenues, Expenditures, and Changes in Fund Balance
All Governmental Fund Types
For the Year Ended June 30, 2022

	General Fund	Planning UPWP Fund	Highway Projects Fund	FTA Fund	OPM Fund	Nonmajor Funds	Total Governmental Funds
REVENUES							
Federal Grants	\$ 174,944	\$ 995,849	\$ 342,209	\$ 142,247	\$ -	\$ 571,850	\$ 2,227,099
State Grants	2,207	123,914	4,109	30,029	490,642	262,401	913,302
Other Governmental Agencies	367,209	846	19,961	-	-	171,051	559,067
Miscellaneous	1,108	-	-	-	-	-	1,108
Total Revenue	<u>545,468</u>	<u>1,120,609</u>	<u>366,279</u>	<u>172,276</u>	<u>490,642</u>	<u>1,005,302</u>	<u>3,700,576</u>
EXPENDITURES							
Direct Costs:							
Salaries	8,433	568,896	17,802	57,241	222,960	188,964	1,064,296
Contractors/Subcontractors	144,590	68,567	328,996	45,369	16,800	607,980	1,212,302
Contingency	632	-	-	-	-	-	632
Other	8,869	13,445	920	9,978	18,344	19,764	71,320
Indirect Costs:	<u>220,236</u>	<u>593,274</u>	<u>18,561</u>	<u>59,688</u>	<u>232,470</u>	<u>197,048</u>	<u>1,321,277</u>
Total Expenditures	<u>382,760</u>	<u>1,244,182</u>	<u>366,279</u>	<u>172,276</u>	<u>490,574</u>	<u>1,013,756</u>	<u>3,669,827</u>
Excess (Deficiency) of Revenue Over Expenses	162,708	(123,573)	-	-	68	(8,454)	30,749
OTHER FINANCING SOURCES (USES)							
Transfers In	-	123,573	-	-	-	8,454	132,027
Transfers Out	<u>(131,959)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(68)</u>	<u>-</u>	<u>(132,027)</u>
Total Other Financing Sources (Uses)	<u>(131,959)</u>	<u>123,573</u>	<u>-</u>	<u>-</u>	<u>(68)</u>	<u>8,454</u>	<u>-</u>
Revenues over/(under) Expenditures	30,749	-	-	-	-	-	30,749
Beginning of Year Fund Balance, As Restated	<u>847,973</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>847,973</u>
End of Year Fund Balance	<u>\$ 878,722</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 878,722</u>

The accompanying notes are an integral part of the financial statements.

NAUGATUCK VALLEY COUNCIL OF GOVERNMENTS

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of
Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2022

Net change in fund balances-total governmental funds	\$ 30,749
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	
<i>Capital Outlay</i>	2,302
<i>Depreciation Expense</i>	(86,505)
Changes in accrued compensated absences payable are not reflected in the governmental funds, but affect the expenses reported in the statement of activities.	
	(63,155)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	
<i>Principal payments on long-term debt - leases payable</i>	<u>32,985</u>
Change in net position of governmental activities	<u>\$ (83,624)</u>

NAUGATUCK VALLEY COUNCIL OF GOVERNMENTS

General Fund

Budgetary Comparison Statement

For the Year Ended June 30, 2022

REVENUES	Original <u>Budget</u>	Final <u>Budget</u>	<u>Actual</u>	Over/ <u>(Under)</u>
PL Carry Over	\$ 1,244,022	\$ 1,158,227	\$ 1,120,609	\$ (37,618)
Transportation Projects	468,440	465,576	385,825	(79,751)
EPA	248,826	845,390	319,089	(526,301)
FTA	729,920	809,985	172,276	(637,709)
LOTICIP	156,192	168,073	151,825	(16,248)
DECD	-	-	660	660
DEHMS	13,216	26,387	11,160	(15,227)
CERT	6,272	4,000	2,418	(1,582)
FEMA	120,160	-	148,867	148,867
RSG	490,642	474,369	490,642	16,273
Resilient CT	-	-	2,207	2,207
DEEP	12,960	12,960	9,212	(3,748)
Regional Incentives	200,000	-	109,916	109,916
Regional Election Monitor	2,000	2,000	-	(2,000)
Regional Municipal Services	87,888	75,889	82,998	7,109
Fish & Wildlife	66,600	66,723	-	(66,723)
Landbank	26,880	24,398	-	(24,398)
Shelton GIS	3,000	3,000	-	(3,000)
Household Hazardous Waste	119,264	121,549	109,013	(12,536)
Municipal Dues	229,847	229,847	229,847	-
Brownfield Dues	25,000	25,000	25,000	-
Brownfield RLF	-	-	155,398	155,398
Capital Purchasing Program	7,000	7,000	6,500	(500)
CTB Land Bank	-	-	23,228	23,228
COVID Relief	80,745	-	130,905	130,905
HRR Hous. River Rest-O'Sullivan	-	-	11,873	11,873
Non-Recurring Funds	-	402,646	800	(401,846)
Interest	1,500	1,000	308	(692)
Total Revenues	<u>4,340,374</u>	<u>4,924,019</u>	<u>3,700,576</u>	<u>(1,223,443)</u>
 EXPENDITURES				
Salaries	1,531,894	1,590,097	1,229,203	(360,894)
Payroll Taxes	117,190	116,890	114,031	(2,859)
Pension	104,374	97,826	99,325	1,499
Benefits	490,589	467,587	633,910	166,323
Contractors	1,689,894	2,209,894	1,212,302	(997,592)
Advertising	7,327	7,327	10,479	3,152
Capital Equipment	13,925	12,926	2,570	(10,356)
Computer Software & Maintenance	92,766	206,876	53,585	(153,291)
Dues/Professional/Conferences	3,000	3,000	-	(3,000)
Insurance	18,000	17,000	11,305	(5,695)
Lease Expense	1,000	1,000	-	(1,000)
Professional Services	65,000	92,550	117,007	24,457
Printing	4,000	4,000	2,914	(1,086)
Office Supplies	24,000	23,000	20,099	(2,901)
Rent	84,315	84,315	84,315	-
Repairs/Renovations	8,000	4,000	-	(4,000)
Telephone/Internet Service	14,000	14,000	15,440	1,440
Training/Professional Development	3,000	10,000	16,447	6,447
Travel/Meetings	41,000	38,162	19,513	(18,649)
Utilities	21,000	21,000	23,733	2,733
Website	5,000	5,000	2,784	(2,216)
Bank Fees	100	100	124	24
Miscellaneous	-	-	741	741
Contingency	1,000	1,000	-	(1,000)
Total Expenditures	<u>4,340,374</u>	<u>5,027,550</u>	<u>3,669,827</u>	<u>(1,357,723)</u>
 Revenues and Other Financing Sources over/(under)				
Expenditures and Other Financing Uses	<u>\$ -</u>	<u>\$ (103,531)</u>	<u>\$ 30,749</u>	<u>\$ 30,749</u>

The accompanying notes are an integral part of the financial statements.

NAUGATUCK VALLEY COUNCIL OF GOVERNMENTS

Statement of Fiduciary Net Position

Fiduciary Funds

For the Year Ended June 30, 2022

	<u>Pension Trust Fund</u>
Assets	
Investments - Mutual Funds	<u>\$ 1,241,679</u>
Total Assets	<u>\$ 1,241,679</u>
Deferred Outflows of Resources	<u>-</u>
Liabilities	<u>\$ -</u>
Deferred Inflows of Resources	<u>-</u>
Net Position	
Restricted for Pension Benefits	<u>\$ 1,241,679</u>

The accompanying notes are an integral part of these financial statements.

NAUGATUCK VALLEY COUNCIL OF GOVERNMENTS

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the Year Ended June 30, 2022

	<u>Pension Trust Fund</u>
Additions	
Contributions	\$ 86,814
Investment Income	<u>(273,187)</u>
Total Additions	<u>(186,373)</u>
Deductions	<u>\$ -</u>
Change in Net Position	(186,373)
Net Position - Beginning	<u>1,428,052</u>
Net Position - Ending	<u>\$ 1,241,679</u>

The accompanying notes are an integral part of these financial statements.

Naugatuck Valley Council of Governments
Notes to Financial Statements

NOTE 1 – Summary of Significant Accounting Policies

The accounting policies of the Naugatuck Valley Council of Governments (the Council) conform to generally accepted accounting principles as applicable to governmental units. The Council prepares its basic financial statements in conformity with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board (GASB) and other authoritative sources identified in the Statement on Auditing Standards No. 69 of the American Institute of Certified Public Accountants and it complies with the requirements of contracts and grants of agencies from which it receives funds. The following is a summary of the more significant policies:

Governmental Reporting Entity

The Council is a non-taxable association of the municipalities of Ansonia, Beacon Falls, Bethlehem, Bristol, Cheshire, Derby, Middlebury, Naugatuck, Oxford, Plymouth, Prospect, Seymour, Shelton, Southbury, Thomaston, Waterbury, Watertown, Wolcott, and Woodbury. The Council's primary responsibility is to provide planning services for the region's land use management, and transportation planning under Connecticut State Statute Chapter 127 section 3-31 through 8-37B and Federal Transportation Legislation. There are no component units included with the reporting entity.

Government-Wide and Fund Financial Statements

The Statement of Net Position and the Statement of Activities are Government-Wide financial statements. They report information on all of the Council's non-fiduciary activities. Governmental activities include programs supported primarily by grants and local contributions. The effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter is excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The various funds included in the financial statements are described below:

Governmental Funds are those through which most governmental functions typically are financed. The major governmental funds are as follows:

The General Fund is the primary operating fund of the Council. It accounts for all financial resources of the Council, except those not accounted for and reported in another fund.

Planning UPWP Fund is used to account for revenues and expenditures incurred in providing comprehensive urban and rural transportation planning for its member municipalities.

Highway Project Fund is used to account for revenues and expenditures incurred in the development of contract plans, specifications and estimates for highway projects.

Naugatuck Valley Council of Governments
Notes to Financial Statements

FTA Projects Fund is used to account for revenues and expenditures incurred in providing comprehensive urban and rural transportation planning for its member municipalities.

The OPM Fund is used to account for revenues and expenditures incurred in for planning purposes and to achieve efficiencies in the delivery of municipal services by regionalizing such services, including, but not limited to, region-wide consolidation of such services.

Measurement focus, basis of accounting, and financial statements presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available. Available means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Council considers revenues to be available if collected within 60 days of the end of the current fiscal period. Exceptions to this general rule include: voluntary non-exchange transactions when all eligibility requirements have been met. Expenditures are generally recorded when a liability is incurred. Exceptions to this general rule include: compensated absences, debt service, and claims and judgements that are recorded only when payment is due. All other revenue items are considered to be measurable and available only when cash is received by the government, or specifically identified.

Revenues from local sources consist primarily of local dues. Local dues and revenues received from the state are recognized under the susceptible-to-accrual concept.

Investments – In general, State of Connecticut Statutes allow the Council to invest in obligations of the United States of America or United States government sponsored corporations, in shares or other interests in any custodial arrangement, pool, or no-load, open-end management type investment company or investment trust, in obligations of any state or political subdivision rated within the top two rating categories of any nationally recognized rating service, or in obligations of the State of Connecticut or political subdivision rated within the top three rating categories of any nationally recognized rating service. The Statutes (Sections 3-24f and 3-27f) also provide for investment in shares of the Connecticut Short-Term Investment Fund. Trust funds are able to invest in a wider range of investments. Investments are stated at fair value, based on quoted market prices. Certificates of Deposit are reported at cost.

Fair Value of Financial Instruments – In accordance with GASB Statement No. 72, the Council is required to measure the fair value of its assets and liabilities under a three-level hierarchy, as follows:

Level 1: Quoted market prices for identical assets or liabilities to which an entity has access to at the measurement date.

Naugatuck Valley Council of Governments
Notes to Financial Statements

Level 2: Inputs and information other than quoted market indices included in Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include:

- a. Quoted prices for similar assets or liabilities in active markets.
- b. Quoted prices for identical or similar assets in markets that are not active;
- c. Observable inputs other than quoted prices for the assets or liability;
- d. Inputs derived principally from, or corroborated by, observable market data by correlation or by other means.

Level 3: Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure the fair value to the extent that observable inputs are not available.

Observable inputs reflect the assumptions market participants would use in pricing the asset or liability developed from sources independent of the reporting entity; and unobservable inputs reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances.

Investments carried at fair value are presented in Note 2.

Budgetary Data

The Naugatuck Valley Council of Governments budget is in conformity with Generally Accepted Accounting Principles (GAAP). The Council operates under a management budget that is approved by the Council prior to the beginning of the fiscal year. The Board may amend the budget during the year. Encumbrance accounting is not used.

The Statement of General Fund Revenues and Expenditures – Budget (Non-GAAP Budgetary Basis) and Actual presents comparisons of the legally adopted budget with actual data on a budgetary basis.

Capital Assets

Capital assets, which include a vehicle, leasehold improvements, furniture and equipment are reported in the applicable governmental activities column in the Council-wide financial statements. Capital assets are defined by the Council as assets with an initial, individual cost of more than \$1,000 or a related group of assets whose cost exceed the threshold and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Computer Equipment	3
Leasehold Improvements	3
Office Equipment	5

Naugatuck Valley Council of Governments
Notes to Financial Statements

Right of Use Lease Asset – The Council has recorded right of use lease assets as a result of implementing GASB 87, Leases. The right of use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives and plus ancillary charges necessary to place the lease into service. The right of use assets are amortized on a straight-line basis over the life of the related lease.

Liability for Compensated Absences

Employees may accrue vacation earned until termination of their employment, at which time they are paid for accumulated vacation. All employees can accrue up to 175 hours. Compensated absences are accrued when incurred in the government-wide financial statements. There are seven current employees grandfathered in from the agency merger in 2015 who are able to accrue up to 210 hours.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Net Position and Fund Balance

In the government-wide financial statements, net position is classified in the following categories:

Net Investment in Capital Assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduces this category.

Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This category represents the net position of the Council, which is not restricted for any project or other purpose.

When both restricted and unrestricted net position are available, the Council first applies restricted resources when an expense is incurred.

In the fund financial statements, fund balances of governmental funds are classified in the following five separate categories:

Nonspendable Fund Balance – Indicates amounts that cannot be spent because they are either not in spendable form, or are legally or contractually required to be maintained intact. Examples are items that are not expected to be converted to cash including prepaid expenditures and permanent fund principal.

Restricted Fund Balance – Indicates amounts that are restricted to specific purposes. The spending constraints placed on the use of fund balance amounts are externally

Naugatuck Valley Council of Governments
Notes to Financial Statements

imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – Indicates amounts that can be used only for specific purposes pursuant to constraints imposed by formal budgetary action of the Board of Directors in accordance with provisions of the Connecticut General Statutes.

Assigned Fund Balance – Indicates amounts that are constrained by the Council's intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by formal action of the Board of Directors.

Unassigned Fund Balance – Represents the remaining fund balance after amounts are set aside for all other classifications.

The Council has not established a formal policy for its use of restricted and unrestricted (committed, assigned, unassigned) fund balance; however, the Council generally used restricted fund balance first if the expenditure meets the restricted purpose, followed by committed, assigned and unassigned amounts.

The Council has not formally enacted legislation or Board policies requiring it to maintain a minimum fund balance.

NOTE 2 – Assets, Liabilities, and Fund Equity

Cash

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Council does not have a deposit policy for custodial credit risk. At year-end, the Council's carrying amount of deposits was \$939,570, and the bank balance was \$862,833, of which the Federal Depository Insurance Corporation covered \$250,000. As of June 30, 2022, \$612,833 of the Council's bank balance of \$862,833 was exposed to custodial credit risk as follows:

Uninsured and Uncollateralized	\$ 551,550
Uninsured and Collateral held by pledging bank's Trust department not in the Council's name	<u>61,283</u>
	\$ 612,833

Credit Risk – The Council has no investment policy that limits the investment choices further than the State Statutes.

Investments

The following is a summary of investments at June 30, 2022:

Mutual Funds	<u>\$ 1,241,679</u>
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Custodial Credit Risk – Investments – This is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral

Naugatuck Valley Council of Governments
Notes to Financial Statements

securities that are in possession of an outside party. The Council's does not have a policy for custodial credit risk. The Pension Trust Fund investments consist of Mutual Funds and are not exposed to custodial credit risk because they are direct contractual investments and are not securities.

Credit Risk – The Council does not have an investment policy that limits investment choices further than the Connecticut General Statutes. Generally, credit risk is defined as the risk that an issuer of a debt type investment will not fulfill its obligation to the holder. This is measured by assignment of a rating by a nationally recognized rating organization.

Concentrations of Credit Risk – The Council has no policy limiting an investment in any one issuer that is in excess of 5% of the Council's total investments.

Interest Rate Risk – The Council does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

The following is a schedule of assets measured at Fair Value:

Description	June 30, 2022	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual Funds	\$ 1,241,679	\$ 1,241,679	\$ -	\$ -

Capital Assets

Capital Asset activity for the year ended June 30, 2022 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets being Depreciated:				
Office Equipment	\$ 90,722	\$ -	\$ -	\$ 90,722
Computer Equipment	221,363	2,302	-	223,665
Leasehold Improvements	205,646	-	-	205,646
Website	38,385	-	-	38,385
Right of Use Building	981,337	-	-	981,337
Total Capital Assets being Depreciated:	<u>\$ 1,537,453</u>	<u>\$ 2,302</u>	<u>\$ -</u>	<u>\$ 1,539,755</u>
Less Accumulated Depreciation for:				
Office Equipment	\$ 86,134	\$ 1,818	\$ -	\$ 87,952
Computer Equipment	154,074	26,784	-	180,858
Leasehold Improvements	199,785	1,159	-	200,944
Website	15,674	7,677	-	23,351
Right of Use Building	294,401	49,067	-	343,468
Total Accumulated Depreciation	<u>\$ 750,068</u>	<u>\$ 86,505</u>	<u>\$ -</u>	<u>\$ 836,573</u>
Total Capital Assets, being Depreciated, Net	<u>\$ 787,385</u>	<u>\$ (84,203)</u>	<u>\$ -</u>	<u>\$ 703,182</u>

Naugatuck Valley Council of Governments
Notes to Financial Statements

Depreciation expense for June 30, 2022 is \$86,505.

NOTE 3 – Interfund Receivables and Payables

Interfund receivable and payable balances at June 30, 2022 were as follows:

Receivable Fund	Payable Fund	Amount
Governmental Funds		
General Fund	Planning UPWP Fund	\$ 306,695
General Fund	Highway Projects Fund	43,852
General Fund	FTA Fund	582,140
General Fund	Nonmajor Funds	332,793
Total due from/to other funds		<u>\$ 1,265,480</u>

The above balances resulted from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made.

Interfund transfers at June 30, 2022 were as follows:

Transfers In	Transfers Out	Amount
Governmental Funds		
Planning UPWP Fund	General Fund	\$ 123,573
Non-major Funds	General Fund	8,454
General Fund	OPM Fund	68
		<u>\$ 132,095</u>

NOTE 4 – Risk Management

The Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions, and natural disasters for which the government carries commercial insurance. There has been no significant reduction in insurance coverage from the prior year.

NOTE 5 – Lease Agreement

The Council has entered into an agreement to lease office space. The lease qualifies as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of their inception.

The agreement was entered into in December 2015, to lease office space in Waterbury, Connecticut and requires monthly payments that change per annum. The Council has two options to renew the lease each for a term of five years. In 2020 the Council renewed the lease for another five year term. The lease liability is measured at a discount rate of 6%, which is the available rate determined by the Council if they were to finance office space. As a result of the lease, the Council has recorded a right of use asset with a net book value of \$637,869 at June 30, 2022.

Naugatuck Valley Council of Governments
Notes to Financial Statements

The annual debt service requirements of the Council's lease payable is as follows:

<u>Year(s)</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 35,019	\$ 49,296	\$ 84,315
2024	37,179	47,136	84,315
2025	39,472	44,843	84,315
2026	50,574	42,173	92,747
2027	53,693	39,053	92,746
2028-2035	621,538	166,807	788,345
	<u>\$ 837,475</u>	<u>\$ 389,308</u>	<u>\$ 1,226,783</u>

Interest paid and expensed on the lease payable for the year ended June 30, 2022, totaled \$51,330.

Long-term liability activity for the year ended June 30, 2022 was as follows:

	<u>Restated Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Leases Payable	\$ 870,460	\$ -	\$ 32,985	\$ 837,475	\$ 35,019
Total Long-Term Liabilities	<u>\$ 870,460</u>	<u>\$ -</u>	<u>\$ 32,985</u>	<u>\$ 837,475</u>	<u>\$ 35,019</u>

NOTE 6 - Pension Plan

Council Employees

The Council adopted and administers a defined contribution pension plan (NVCOG Employees Retirement Plan) to provide benefits at retirement to employees of the Council. All employees age 20½ that are normally scheduled to work 29 or more hours per week are eligible to participate in the plan on the first of July nearest the completion of twenty-four months of service.

An eligible employee is one who has worked a minimum of 1,000 hours during the plan year, and who is actively employed as of the annual plan valuation date.

NVCOG makes discretionary contributions that are allocated across employees based on W-2 compensations excluding post-severance compensation. Separate discretionary contributions may be made to individual participants.

Vesting percentages, based on years of services, are as follows:

<u>Years of Service</u>	<u>Vesting %</u>
1	20%
2	40%
3	60%
4	80%
5 or more	100%

Naugatuck Valley Council of Governments
Notes to Financial Statements

The Council contributions were \$86,814, net of an employee forfeiture of \$6,792.

At June 30, 2022, membership in the Plan consisted of:

Current employees:	
Fully or partially vested:	
Active	23
Non-Active	4
Total	<u>27</u>

Contributions are placed into individual participant accounts, where the funds are invested in mutual funds at the employees' discretion. Each participant has ownership of his or her respective accounts. Plan provisions and contribution requirements are established and may be amended by the Council.

Significant Accounting Policies

Basis of Accounting. Financial statements are prepared using the accrual basis of accounting. Employer and plan member contributions are recognized in the period that the contributions are due.

Method Used to Value Investments. Plan investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on national exchanges are valued at the last reported sales price. Investments that do not have an established market are reported at estimated fair values.

NOTE 7 – Restatement of Net Position

As a result of the implementation of GASB No. 87, Leases, as of July 1, 2021, the Council made the following reporting change: leases payable were added to long-term liabilities and lease assets are now reported under capital assets as right of use building. The beginning net position and fund balance of NVCOG was restated as of July 1, 2021 as follows:

	<u>Net Position</u>
Net Position/Fund Balance as previously reported at June 30, 2021	\$ 843,455
Adoption of GASB 87:	
Capital Assets	686,936
Long-term Liabilities	<u>(870,460)</u>
Net Position/Fund Balance as Restated at July 1, 2021	<u>\$ 659,931</u>

NOTE 8 – Additional Information

Based on the final audited indirect cost rate the Naugatuck Valley Council of Governments anticipates receiving \$20,504 in additional funds from the Connecticut Department of Transportation in the subsequent year.

NAUGATUCK VALLEY COUNCIL OF GOVERNMENTS

Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2022

	DEMHS Homeland Security	Citizen Emergency Response	EPA Fund	FEMA Pre-Disaster Mitigation	DEEP Greenway	HRR Hous. Rvr Rest-Osull	DECD Fund
Assets							
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable	3,900	-	205,542	204,114	9,230	26,804	19,995
Due From General Fund	18,724	4,799	-	-	-	-	7,740
Total Assets	<u>\$ 22,624</u>	<u>\$ 4,799</u>	<u>\$ 205,542</u>	<u>\$ 204,114</u>	<u>\$ 9,230</u>	<u>\$ 26,804</u>	<u>\$ 27,735</u>
Deferred Outflows of Resources	-	-	-	-	-	-	-
Liabilities							
Accounts Payable	\$ -	\$ -	\$ 115,684	\$ 55,300	\$ -	\$ 1,590	\$ -
Grant Prepayments	22,624	3,049	11,030	-	1,707	-	1,891
Due To General Fund	-	1,750	78,828	148,814	7,523	25,214	25,844
Total Liabilities	<u>\$ 22,624</u>	<u>\$ 4,799</u>	<u>\$ 205,542</u>	<u>\$ 204,114</u>	<u>\$ 9,230</u>	<u>\$ 26,804</u>	<u>\$ 27,735</u>
Deferred Inflows of Resources	-	-	-	-	-	-	-
Fund Balance							
Unassigned	-	-	-	-	-	-	-
Total Fund Balance	-	-	-	-	-	-	-
Total Liabilities and Fund Balance	<u>\$ 22,624</u>	<u>\$ 4,799</u>	<u>\$ 205,542</u>	<u>\$ 204,114</u>	<u>\$ 9,230</u>	<u>\$ 26,804</u>	<u>\$ 27,735</u>

The accompanying notes are an integral part of these financial statements.

NAUGATUCK VALLEY COUNCIL OF GOVERNMENTS

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022

	LOT CIP Fund	COVID Relief	GIS Shelton	Hazardous Waste	Regional Incentive Grant Program	CTB Land Bank	Total Nonmajor Governmental Funds
Assets							
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable	-	54,973	3,000	175	-	11,043	538,776
Due From General Fund	44,799	-	3,630	14,269	2,337	-	96,298
Total Assets	\$ 44,799	\$ 54,973	\$ 6,630	\$ 14,444	\$ 2,337	\$ 11,043	\$ 635,074
Deferred Outflows of Resources	-	-	-	-	-	-	-
Liabilities							
Accounts Payable	\$ 66	\$ 23,533	\$ -	\$ 332	\$ -	\$ -	\$ 196,505
Grant Prepayments	44,733	-	6,630	14,112	-	-	105,776
Due To General Fund	-	31,440	-	-	2,337	11,043	332,793
Total Liabilities	\$ 44,799	\$ 54,973	\$ 6,630	\$ 14,444	\$ 2,337	\$ 11,043	\$ 635,074
Deferred Inflows of Resources	-	-	-	-	-	-	-
Fund Balance							
Unassigned	-	-	-	-	-	-	-
Total Fund Balance	-	-	-	-	-	-	-
Total Liabilities and Fund Balance	\$ 44,799	\$ 54,973	\$ 6,630	\$ 14,444	\$ 2,337	\$ 11,043	\$ 635,074

The accompanying notes are an integral part of these financial statements.

NAUGATUCK VALLEY COUNCIL OF GOVERNMENTS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2022

	DEMHS Homeland Security	Citizen Emergency Response	EPA Fund	FEMA Pre-Disaster Mitigation	DEEP Greenway	HRR Hous. Rvr Rest-Osull	DECD Fund
Revenues							
Federal Grants	\$ 11,160	\$ 2,418	\$ 319,089	\$ 96,405	\$ -	\$ 11,873	\$ -
State Grants	-	-	-	-	-	-	660
Other Governmental Agencies	-	-	-	52,462	9,212	-	-
Total Revenues	<u>11,160</u>	<u>2,418</u>	<u>319,089</u>	<u>148,867</u>	<u>9,212</u>	<u>11,873</u>	<u>660</u>
Expenditures							
Direct Costs:							
Salaries and Fringe Benefits	5,015	1,183	45,574	12,540	4,443	2,037	-
Contractors/Subcontractors	-	-	211,983	129,516	-	9,770	660
Other	914	1	14,011	37	137	22	-
Indirect Costs	<u>5,231</u>	<u>1,234</u>	<u>47,521</u>	<u>13,082</u>	<u>4,632</u>	<u>2,123</u>	<u>-</u>
Total Expenditures	<u>11,160</u>	<u>2,418</u>	<u>319,089</u>	<u>155,175</u>	<u>9,212</u>	<u>13,952</u>	<u>660</u>
Excess/(Deficiency) of Revenues Over Expenditures	-	-	-	(6,308)	-	(2,079)	-
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	-	6,308	-	2,079	-
Transfers Out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,308</u>	<u>-</u>	<u>2,079</u>	<u>-</u>
Net Change in Fund Balances	-	-	-	-	-	-	-
Fund Balance - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

NAUGATUCK VALLEY COUNCIL OF GOVERNMENTS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2022

	LOTICIP Fund	COVID Relief	GIS Shelton	Hazardous Waste	Regional Incentive Grant Program Fund	CTB Land Bank	Total Nonmajor Governmental Funds
Revenues							
Federal Grants	\$ -	\$ 130,905	\$ -	\$ -	\$ -	\$ -	\$ 571,850
State Grants	151,825	-	-	-	109,916	-	262,401
Other Governmental Agencies	-	-	-	109,013	-	364	171,051
Total Revenues	<u>151,825</u>	<u>130,905</u>	<u>-</u>	<u>109,013</u>	<u>109,916</u>	<u>364</u>	<u>1,005,302</u>
Expenditures							
Direct Costs:							
Salaries and Fringe Benefits	60,905	34,016	-	7,113	15,960	178	188,964
Contractors/Subcontractors	27,280	61,414	-	90,057	77,300	-	607,980
Other	138	-	-	4,425	79	-	19,764
Indirect Costs	<u>63,502</u>	<u>35,475</u>	<u>-</u>	<u>7,418</u>	<u>16,644</u>	<u>186</u>	<u>197,048</u>
Total Expenditures	<u>151,825</u>	<u>130,905</u>	<u>-</u>	<u>109,013</u>	<u>109,983</u>	<u>364</u>	<u>1,013,756</u>
Excess/(Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(67)</u>	<u>-</u>	<u>(8,454)</u>
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	-	-	67	-	8,454
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>67</u>	<u>-</u>	<u>8,454</u>
Net Change in Fund Balances	-	-	-	-	-	-	-
Fund Balance - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

NAUGATUCK VALLEY COUNCIL OF GOVERNMENTS
Statement of Connecticut Department of Transportation Project Expenditures
For the Year Ended June 30, 2022

	COGCNV FHWA/FTA PL	COGCNV FHWA/FTA PL Carryover funds	VCOG FHWA/FTA PL	VCOG FHWA/FTA PL Carryover funds	
State Project number	DOT07209996PL	DOT07229996PL	DOT07209996PL	DOT07209997PL	
Federal project number	UR22 (001)	UR22 (001)	UR22 (001)	UR22(001)	
Master Agreement number	5.09-04(17)	5.09-04(17)	5.09-02(17)	5.09-02(17)	
CFDA number	20.505	20.505	20.505	20.505	Total
Maximum Funds Authorized					
FHWA/FTA	\$ 1,277,490	\$ 349,517	\$ 491,594	\$ 84,133	\$ 2,202,734
ConnDOT - FHWA/FTA	159,686	43,690	61,450	10,517	275,343
Local	159,686	43,690	61,450	10,517	275,343
TOTAL	\$ 1,596,862	\$ 436,897	\$ 614,494	\$ 105,167	\$ 2,753,420
Audited Expenditures					
Direct Salaries	\$ 373,309	\$ 16,221	\$ 138,993	\$ -	\$ 528,523
Indirect Costs @ 124.1%	463,650	20,147	172,629	-	656,426
Direct Charges	12,791	68,568	654	-	82,013
TOTAL	\$ 849,750	\$ 104,936	\$ 312,276	\$ -	\$ 1,266,962
Distribution of Audited Costs					
FHWA/FTA	\$ 679,800	\$ 83,949	\$ 249,821	\$ -	\$ 1,013,570
ConnDOT - FHWA/FTA	84,975	10,494	31,228	-	126,697
Local	84,975	10,494	31,228	-	126,697
TOTAL	\$ 849,750	\$ 104,937	\$ 312,277	\$ -	\$ 1,266,964
ConnDOT Responsibility					
FHWA/FTA	\$ 679,800	\$ 83,949	\$ 249,821	\$ -	\$ 1,013,570
ConnDOT - FHWA/FTA	84,975	10,494	31,228	-	126,697
TOTAL	\$ 764,775	\$ 94,443	\$ 281,049	\$ -	\$ 1,140,267
Payments Received to June 30, 2022	542,961	76,885	177,968	-	797,814
Payments Received after June 30, 2022	207,332	16,929	97,688	-	321,949
TOTAL PAYMENTS RECEIVED	750,293	93,814	275,656	-	1,119,763
Due From/(To) CONNDOT	\$ 14,482	\$ 629	\$ 5,393	\$ -	\$ 20,504

INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF OVERHEAD EXPENDITURES

To the Board of Directors of
Naugatuck Valley Council of Governments
Waterbury, CT

Opinion

We have audited the accompanying schedule of indirect costs and overhead rate calculation of the Naugatuck Valley Council of Governments as of and for the year ended June 30, 2022, and the related notes to the schedule.

In our opinion, the schedule referred to above presents fairly, in all material respects, the schedule of indirect costs and overhead rate calculation of the Naugatuck Valley Council of Governments as of and for the year ended June 30, 2022 in accordance with the provisions prescribed by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Basis for Opinion

The accompanying schedule of indirect costs and overhead rate calculation includes the allowable fringe, burden and overhead expenses of the Naugatuck Valley Council of Governments (the "Council") and has been prepared in accordance with the provisions prescribed by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The information in the schedule excludes certain unallowable costs and, therefore, amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the Council's basic financial statements.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the schedule in accordance with the provisions prescribed by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Indirect Overhead Rate

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and

express an opinion on the Council's schedule based on our audit. 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, Government Auditing Standards, and the State Single Audit will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Noncompliance with the compliance requirements referred to above 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 on compliance about Focus' compliance with the requirements of each major state program as a whole.

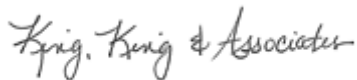
In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Council's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Restriction on Use

Our report is intended solely for the information and use of the Naugatuck Valley Council of Governments and the State of Connecticut Department of Transportation and is not intended and should not be used by anyone other than these specified parties.



King, King & Associates, CPAs
Winsted, Connecticut
December 22, 2022

NAUGATUCK VALLEY COUNCIL OF GOVERNMENTS

Schedule of Overhead Expenditures - General Fund

For the Year Ended June 30, 2022

	<u>ACTUAL</u>
OVERHEAD, BURDEN, AND FRINGE EXPENDITURES:	
Salaries	\$ 164,905
Compensated Absences	234,341
Employee Benefits	612,927
Rent	84,315
Professional Fees	86,789
Office Expense	21,615
Insurance	11,305
Printing	8,054
Dues, Books & Subscriptions	4,485
Computer Maintenance	44,859
Utilities	16,092
Telephone, Fax & Internet	15,440
Repairs and Maintenance	-
Training	7,275
Travel	8,875
Total	<u>\$ 1,321,277</u>
Overhead	\$ 1,321,277
Divided by Direct Labor, excluding paid leave	<u>1,064,296</u>
Actual Overhead Rate	<u>124.1%</u>

See accountant's report.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Independent Auditor's Report

To the Board of the
Naugatuck Valley Council of Governments

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the financial statements of the governmental activities, and each major fund and the aggregate remaining fund information of the Naugatuck Valley Council of Governments (the "Council") which comprise the statement of financial position as of June 30, 2022 and the related statements of activities, and cash flows for the year ended, and the related notes to the financial statements, and have issued our report thereon dated December 22, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control.

A deficiency *in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

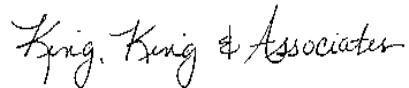
Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Council's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



King, King & Associates, CPAs
Winsted, CT
December 22, 2022

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE
OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE REQUIRED BY THE
STATE SINGLE AUDIT ACT**

Independent Auditor's Report

To the Board of the
Naugatuck Valley Council of Governments

Report on Compliance for Each Major State Program
Opinion on Each Major State Program

We have audited the Naugatuck Valley Council of Governments' (the "Council") compliance with the types of compliance requirements identified as subject to audit in the Office of Policy and Management's Compliance Supplement that could have a direct and material effect on each of the Council's major state programs for the year ended June 30, 2022. The Council's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Council complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2022.

Basis for Opinion on each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S Sections 4-230 to 4-236). Our responsibilities under those standards and the State Single Audit Act are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of Council's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Council's state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Council's compliance based on our audit. 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, Government Auditing Standards, and the State Single Audit will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Noncompliance with the compliance requirements referred to above 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 on compliance about Council's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the State Single Audit Act, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Council's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Council's 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 in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of Council's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A material weakness in internal control over

compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance

requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this 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 State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act

We have audited the financial statements of the Council as of and for the year ended June 30, 2022, and have issued our report thereon dated December 22, 2022, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the financial statements as a whole.

King, King & Associates, CPAs
Winsted, CT 06098
December 22, 2022

NAUGATUCK VALLEY COUNCIL OF GOVERNMENTS
Schedule of Expenditures of State Financial Assistance
June 30, 2022

State Grantor/Pass-Through Grantor/ Program Title	STATE GRANT PROGRAM CORE-CT NUMBER	<u>EXPENDITURES</u>
Department of Economic and Community Development		
Brownfield Remediation Program	12052-ECD46260-43403	\$ 660
Department of Energy and Environmental Protection		
Responsible Growth Study - Greenway	12052-DEP43153-43130	9,212
Department of Transportation		
Regional Transportation Planning	12062-DOT57551-22108	128,023
FTA Capital Grants	12062-DOT57191-22108	30,028
Local Transportation Planning Improvement Program - VCOG	13033-DOT57000-43584	151,825
Office of Policy and Management		
Regional Service Grant	12060-OPM20600-35457	490,642
Regional Performance Incentive Program	12060-OPM20600-35457	<u>109,916</u>
	Total State Financial Assistance	\$ <u>920,306</u>

Naugatuck Valley Council of Governments
Notes to Schedule of Expenditures of State Financial Assistance
For the Year Ended June 30, 2022

The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Naugatuck Valley Council of Governments under programs of the State of Connecticut for the fiscal year ended June 30, 2022. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. These financial assistance programs fund several programs including the transportation, US Fish and Wildlife, and DECD – Main Street.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Naugatuck Valley Council of Governments conform to accounting principles generally accepted in the United States of America as applicable to Governments.

The information in the Schedule of Expenditures of State Financial Assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

Basis of Accounting

The fund financial statements contained in the Naugatuck Valley Council of Governments' annual report are prepared on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become both measurable and available while expenditures are recognized in the accounting period in which the fund liability is incurred.

The government-wide financial statements are prepared on the accrual basis of accounting. Under this basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred.

The expenditures reported on the Schedule of Expenditures of State Financial Assistance are reported on the modified accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditure's column of the Schedule of Expenditure of State Financial Assistance.

**Naugatuck Valley Council of Governments
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022**

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

We audited the basic financial statements of the Naugatuck Valley Council of Governments as of and for the year ended June 30, 2022 and issued our unmodified report thereon dated December 22, 2022.

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified? _____ Yes X None Reported

Noncompliance material to financial statements noted? _____ Yes X No

State Financial Assistance

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified? _____ Yes X None Reported

We have issued an unmodified opinion relating to compliance for major State programs.

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act? _____ Yes X No

The following schedule reflects the major programs included in the audit:

<u>State Grantor and Program</u>	<u>State Core - CT Number</u>	<u>Expenditures</u>
Office of Policy and Management		
Regional Services Grant	12060-OPM20600-35457	\$ 490,642
Department of Transportation		
FTA Capital Grant	12062-DOT57191-22108	\$ 30,028

- Dollar threshold used to distinguish between type A and type B programs \$ 100,000

II. FINANCIAL STATEMENT FINDINGS

- We issued reports, dated December 22, 2022, on internal control over financial reporting and on compliance and other matters based on our audit of financial statements performed in accordance with *Government Auditing Standards*.
- Our report on compliance indicated no reportable instances of noncompliance.
- Our report on internal control over financial reporting indicated no significant deficiencies.

III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

- No findings or questioned costs are reported related to State Financial Assistance Programs.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE

To the Board of the
Naugatuck Valley Council of Governments
Waterbury, Connecticut

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Naugatuck Valley Council of Governments ("Council") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Council's major federal programs for the year ended June 30, 2022. The Council's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Council, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Council's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Council's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Council's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on the compliance about the Council's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Council's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Council's 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 in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

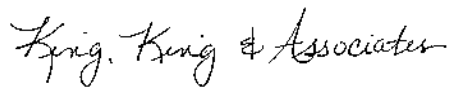
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this 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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Council as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements. We have issued our report thereon dated December 22, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



King, King & Associates, CPAs
Winsted, CT
December 22, 2022

NAUGATUCK VALLEY COUNCIL OF GOVERNMENTS

Schedule of Expenditures of Federal Awards

June 30, 2022

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Passed Through to Subrecipients	Federal Grant Expenditures
Department of Environmental Protection			
Revolving Loan Fund	66.818		155,398
Brownfields Assessment and Cleanup	66.818		319,089
Department of Commerce			
Passed Through Shelton EDA			
EDA-Cares	11.307		130,905
Department of Transportation:			
Passed Through the Connecticut Department of Transportation			
<i>Highway Planning and Construction Cluster</i>			
Transportation Planning UPWP	20.205		995,849
Transportation Projects	20.205		<u>342,209</u>
			1,338,058
 FTA Projects	 20.507		 142,248
Department of Homeland Security:			
Passed Through CT Department of Emergency Management and Homeland Security			
Pre-Disaster Mitigation	97.047		96,406
Homeland Security Regional Collaboration Program	97.067		11,160
Citizen Corps/CERT	97.053		2,418
Department of Housing and Urban Development			
CDBG-DR	14.269		2,207
Department of Interior			
Natural Resource Damage Assessment and Resoration	15.658		<u>11,873</u>
		Total Financial Assistance	\$ <u>2,209,762</u>

Naugatuck Valley Council of Governments
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Council under programs of the federal government for the year ended June 30, 2022. The information in the Schedule is presented in accordance with the 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).

Because the Schedule presents only a selected portion of the operations of the Council, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Council.

Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements included in the Council's annual audit report.

The Council did not elect to use the 10% de minimis indirect cost rate.

**Naugatuck Valley Council of Governments
Schedule of Findings and Questioned Costs
Federal Awards
For the Year Ended June 30, 2022**

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

We audited the basic financial statements of Naugatuck Valley Council of Governments (the Council) as of and for the year ended June 30, 2022 and issued our unmodified report thereon dated December 22, 2022.

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified? _____ Yes X None Reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified? _____ Yes X None Reported

We have issued an unmodified opinion relating to compliance for major Federal programs.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) _____ Yes X No

Identification of Major Programs

U.S. Department of Transportation:
20.205 – Highway Planning and Construction

Dollar Threshold

Dollar threshold used to distinguish between type A and type B programs: \$750,000.

Low-Risk Auditee

The Naugatuck Valley Council of Governments did qualify as a low-risk auditee.

II. FINANCIAL STATEMENT FINDINGS

- We issued reports, dated December 22, 2022, on internal control over financial reporting and on compliance and other matters based on our audit of financial statements performed in accordance with *Government Auditing Standards*.
- Our report on compliance indicated no reportable instances of noncompliance.
- Our report on internal control over financial reporting indicated no significant deficiencies.

III. FEDERAL AWARD - FINDINGS AND QUESTIONED COSTS

- No findings or questioned costs are reported relating to federal award programs.



February 17, 2023

MEMORANDUM: 2172023-FIN-02

To: NVCOG Board Members
From: Michael P. Szpryngel, Finance Director
Subject: FY 2023 Budget Adjustments

Naugatuck Valley Council of Governments
Budget Summary
Fiscal Year 2023 Adjustments

Funding	Total Budget			Operating Budget			Direct Pass Through		
	FY 2023 Adopted Budget 5/13/2022	FY 2023 Budget Adjustments	Variance	FY 2023 Adopted Budget 5/13/2022	FY 2023 Budget Adjustments	Variance	FY 2023 Adopted Budget 5/13/2022	FY 2023 Budget Adjustments	Variance
PL Funding	1,469,664	1,617,937	10%	1,353,238	1,501,511	11%	116,426	116,426	0%
Transportation Projects	445,146	442,836	-1%	45,146	42,836	-5%	400,000	400,000	0%
EPA - RLF 2020	469,055	503,950	7%	69,055	103,950	51%	400,000	400,000	0%
EPA - Program Income	361,100	353,708	-2%	61,100	53,708	-12%	300,000	300,000	0%
EPA - Assessment	75,600	93,890	24%	25,600	43,890	71%	50,000	50,000	0%
FTA	780,180	809,776	4%	180,180	209,776	16%	600,000	600,000	0%
LOTICIP	170,000	196,103	15%	150,000	176,103	17%	20,000	20,000	0%
DEHMS	20,790	25,410	22%	20,790	25,410	22%	-	-	0%
CERT	4,000	4,000	0%	4,000	4,000	0%	-	-	0%
RSG	490,642	490,642	0%	490,027	489,142	0%	615	1,500	144%
DEEP	13,600	20,000	47%	9,600	16,000	67%	4,000	4,000	0%
SMM Grant	-	34,558	0%	-	34,558	0%	-	-	0%
Regional Election Monitor	2,000	2,000	0%	-	-	0%	2,000	2,000	0%
Regional Municipal Services	99,645	94,012	-6%	98,645	93,012	-6%	1,000	1,000	0%
Fish & Wild Life	66,000	68,800	4%	6,000	8,800	47%	60,000	60,000	0%
Landbank	41,580	56,962	37%	41,580	56,962	37%	-	-	0%
Shelton GIS	3,000	3,000	0%	-	-	0%	3,000	3,000	0%
Household Hazardous Waste	125,410	130,030	4%	25,410	30,030	18%	100,000	100,000	0%
Municipal Dues [1]	241,339	241,339	0%	231,998	231,998	0%	9,341	9,341	0%
Brownfield Dues	25,000	25,000	0%	25,000	25,000	0%	-	-	0%
Capital Purchasing Program	7,000	7,000	0%	-	-	0%	7,000	7,000	0%
Closed Grants [2]	-	-	0%	-	-	0%	-	-	0%
Interest / Misc.	1,000	1,000	0%	1,000	1,000	0%	-	-	0%
Total Funding	4,911,751	5,221,953	6%	2,838,370	3,147,686	11%	2,073,382	2,074,267	0%
Expenses									
Salaries	1,724,585	2,055,148	19%	1,724,585	2,055,148	19%	-	-	0%
Payroll Taxes	131,931	134,692	2%	131,931	134,692	2%	-	-	0%
Pension	119,539	114,921	-4%	119,539	114,921	-4%	-	-	0%
Medical/Life/Disability	513,877	444,235	-14%	513,877	444,235	-14%	-	-	0%
G&A - Schedule 1	527,777	578,914	10%	348,439	398,691	14%	179,338	180,223	0%
Direct Pass Through - Schedule 1	1,894,044	1,894,044	0%	-	-	0%	1,894,044	1,894,044	0%
Total Expenses	4,911,752	5,221,953	6%	2,838,370	3,147,686	11%	2,073,382	2,074,267	0%
Fund Balance Increase (Decrease)	-	-		-	-		-	-	

Naugatuck Valley Council of Governments
Schedule 1 | G & A
Fiscal Year 2023 Adjustments

Expenses	Total			Indirect			Direct		
	FY 2023 Adopted Budget 5/13/2022	FY 2023 Budget Adjustments	Variance	FY 2023 Adopted Budget 5/13/2022	FY 2023 Budget Adjustments	Variance	FY 2023 Adopted Budget 5/13/2022	FY 2023 Budget Adjustments	Variance
Advertisement	7,327	12,000	64%	5,000	6,000	20%	6,000	6,000	0%
Capital Equipment									
IT Equipment	8,926	36,738	312%	20,000	20,000	0%	16,738	16,738	0%
Office Equipment	4,000	4,000	0%	4,000	4,000	0%	-	-	0%
Computer Software & Maintenance									
Software & Service	174,320	138,000	-21%	56,000	60,000	7%	78,000	78,000	0%
IT Maintenance Contracts	32,556	34,200	5%	24,000	25,200	5%	9,000	9,000	0%
Contractors / Subcontractors	-	-	0%	-	-	0%	-	-	0%
Professional Dues & Subscriptions	3,000	3,000	0%	3,000	3,000	0%	-	-	0%
Insurance									
Business / Office	14,000	14,000	0%	14,000	14,000	0%	-	-	0%
Workers Comp	3,000	4,000	33%	4,000	4,000	0%	-	-	0%
Lease Expense	1,000	1,000	0%	1,000	1,000	0%	-	-	0%
Professional Services									
Accounting	23,550	24,100	2%	24,100	24,100	0%	-	-	0%
Legal	69,000	79,000	14%	10,000	50,000	400%	29,000	29,000	0%
Printing	4,000	8,000	100%	2,000	6,000	200%	2,000	2,000	0%
Office Supplies	23,000	23,976	4%	20,924	20,976	0%	3,000	3,000	0%
Rent	84,315	84,315	0%	84,315	84,315	0%	-	-	0%
Repairs / Renovations	4,000	10,000	150%	8,000	10,000	25%	-	-	0%
Telephone/Internet Service	14,000	14,600	4%	14,000	14,000	0%	600	600	0%
Training / Professional Development	10,000	16,000	60%	16,000	14,000	-13%	2,000	2,000	0%
Travel / Meetings / Conferences	38,162	41,885	10%	15,000	15,000	0%	26,000	26,885	3%
Utilities									
Leavenworth	13,000	15,000	15%	15,000	15,000	0%	-	-	0%
Derby Train Station	8,000	8,000	0%	2,000	2,000	0%	6,000	6,000	0%
Website	5,000	6,000	20%	6,000	6,000	0%	-	-	0%
Bank Fees	100	100	0%	100	100	0%	-	-	0%
Miscellaneous	-	-	0%	-	-	0%	-	-	0%
Contingency	1,000	1,000	0%	-	-	0%	1,000	1,000	0%
Total	545,256	578,914	6%	348,439	398,691	14%	179,338	180,223	0%
Direct Expenses <Contractors/Subs>	2,209,894	1,894,044	-14%	-	-	0%	1,894,044	1,894,044	0%
Total Expenses	2,755,150	2,472,958	-10%	348,439	398,691	14%	2,073,382	2,074,267	0%

Naugatuck Valley Council of Governments
 Operating Budgets
 Fiscal Year 2023 Adjustments

Funding	Operating Budget		
	FY 2023 Adopted Budget 5/13/2022	FY 2023 Budget Adjustments	Variance
PL Funding	1,353,238	1,501,511	11%
Transportation Projects	45,146	42,836	-5%
EPA - RLF 2020	69,055	103,950	51%
EPA - Program Income	61,100	53,708	-12%
EPA - Assessment	25,600	43,890	71%
FTA	180,180	209,776	16%
LOTICIP	150,000	176,103	17%
DEHMS	20,790	25,410	22%
CERT	4,000	4,000	0%
RSG	490,027	489,142	0%
DEEP	9,600	16,000	67%
SMM Grant	-	34,558	100%
Regional Election Monitor	-	-	0%
Regional Municipal Services	98,645	93,012	-6%
Fish & Wild Life	6,000	8,800	47%
Landbank	41,580	56,962	37%
Shelton GIS	-	-	0%
Household Hazardous Waste	25,410	30,030	18%
Municipal Dues [1]	231,998	231,998	0%
Brownfield Dues	25,000	25,000	0%
Capital Purchasing Program	-	-	0%
Closed Grants [2]	-	-	0%
Interest / Misc.	1,000	1,000	0%
Total Funding	2,838,370	3,147,686	11%
Expenses			
Salaries	1,724,585	2,055,148	19%
Payroll Taxes	131,931	134,692	2%
Pension	119,539	114,921	-4%
Medical/Life/Disability	513,877	444,235	-14%
G&A - Schedule 1	348,439	398,691	14%
Direct Pass Through - Schedule 1	-	-	0%
Total Expenses	2,838,370	3,147,686	11%
Fund Balance Increase (Decrease)	-	-	

Expenses
Advertisement
Capital Equipment
IT Equipment
Office Equipment
Computer Software & Maintenance
Software & Service
IT Maintenance Contracts
Contractors / Subcontractors
Professional Dues & Subscriptions
Insurance
Business / Office
Workers Comp
Lease Expense
Professional Services
Accounting
Legal
Printing
Office Supplies
Rent
Repairs / Renovations
Telephone/Internet Service
Training / Professional Development
Travel / Meetings / Conferences
Utilities
Leavenworth
Derby Train Station
Website
Bank Fees
Miscellaneous
Contingency
Total
Direct Expenses <Contractors/Subs>
Total Expenses

Indirect		
FY 2023 Adopted Budget 5/13/2022	FY 2023 Budget Adjustments	Variance
5,000	6,000	20%
20,000	20,000	0%
4,000	4,000	0%
56,000	60,000	7%
24,000	25,200	5%
-	-	0%
3,000	3,000	0%
14,000	14,000	0%
4,000	4,000	0%
1,000	1,000	0%
24,100	24,100	0%
10,000	50,000	400%
2,000	6,000	200%
20,924	20,976	0%
84,315	84,315	0%
8,000	10,000	25%
14,000	14,000	0%
16,000	14,000	-13%
15,000	15,000	0%
15,000	15,000	0%
2,000	2,000	0%
6,000	6,000	0%
100	100	0%
-	-	0%
-	-	0%
348,439	398,691	14%
-	-	0%
348,439	398,691	14%

Naugatuck Valley Council of Governments
Brownfields Project Status
February 2023 Memo

RBP Update:

- **LEP – Shortlist** – Eight out of nineteen Environmental firms were selected by the Regional Brownfield Partnership Executive Community. The eight firms are as follows: Freeman Companies, Arcadis, HRP, Down to Earth, SLR, Tighe & Bond, VHB, and Weston & Sampson.

RLF Update:

- Subaward agreements are being considered for 359 Mill Street, Waterbury, 0 Andrew Ave, Naugatuck, 70 North Street, Torrington, and 501 East Main Street, Ansonia. Legal documentation is currently being worked out.

Department of Economic and Community Development

1. **Derby Main Street South Project:** Grant in the amount of \$200,000 to conduct assessment activities in the Derby Main Street South project area. Environmental assessment activities will support the construction of local roads in the area and will target parcels most ready for development. This assessment project is critical to the success of the City of Derby's \$5 million Urban Act grant, which will directly fund construction of local roads and infrastructure. To date, site assessed under this grant are as follows: 23 Factory Street, 2 Factory Street, 90 Main Street, and 0 Water Street. The remaining funding under this grant will be allocated to additional testing within the funding area.
2. **O'Sullivan's Island Recreational Assessment Project:** O'Sullivan's Island is a peninsula at the confluence of the Housatonic and Naugatuck Rivers, located south of Derby's downtown commercial district. NVCOG was awarded a \$200,000 DECD grant to conduct environmental assessment activities and develop remediation strategies on the site. The remaining funds will be used in conjunction with the O'Sullivan's Island Fishing and Viewing Platform project for the assessment and removal of soils generated through its construction as well as capping. Project to start mid-February.

U.S. Fish and Wildlife Service:

The U.S. Fish and Wildlife Service (USFWS) on behalf of the Connecticut Housatonic Natural Resource Trustee Council awarded NVCOG \$325,000 to construct an accessible fishing and viewing platform at O'Sullivan's Island Recreation Park, Derby. All required permits for the O'Sullivan's Island Fishing Pier have been approved. NVCOG has secured the final design plans from HRP. A contractor for the construction of the pier has been selected and work is anticipated to start mid-February. The project will consist of a handicap-accessible fishing pier with viewing benches that will overlook the Housatonic River.

EPA Assessment Grant:

1. 1 Main Street, Berlin: The Regional Brownfield Partnership awarded the town of Berlin \$46,800 in means to close out environmental data gaps currently open on site. Fuss & O'Neill is the preferred selected environmental firm selected for the project. Environmental activities are wrapping up on-site and reports should be made available by the end of this month. Data obtained will assist the town secure a developer in which 14-residential condos have been proposed.
2. 526 North Main Street, Waterbury: The Regional Brownfield Partnership has awarded the Neighborhood Housing Services of Waterbury a \$100,000 sub-grant for environmental assessment activities at 526 North Main Street, Waterbury. Data will be used to determine the level of remediation (if any) needed on site. The proposed redevelopment of this former industrial site consists of a 100+ unit apartment building with commercial space on the first two floors. Environmental testing is on-going. Elevated levels of PCBs, PAHs, and asbestos have been identified. Data on groundwater has been collected. A meeting with the site owner, developer, and LEP has been scheduled to discuss the next steps.
3. 300 Broad Street, Bristol: The Regional Brownfield Partnership has award 300 Broad Street Properties LLC. \$83,000 in petroleum assessment funds to conduct environmental assessments activities within the vicinity of the interior of the building/proximity of exterior footprint. SLR, the selected environmental firm, has is finalizing environmental work on site and anticipates having a report for us to review by late this month.
4. 143 Wolcott Road, Wolcott: The town of Wolcott was requested assistance obtaining a Phase I environmental site assessment of the property. NVCOG has secured site access. DTE, the environmental firm, has completed the Phase I report.

EPA Revolving Loan Fund

1. 130 Freight Street, Waterbury: The Revolving Loan Fund Committee of the NVCOG has awarded the Waterbury Development Corporation a \$200,000 sub-grant for cleanup planning activities at 130 Freight Street & 00 West Main Street, Waterbury. Funds at the former Anaconda American Brass factory would be applied for assessment, cleanup planning and environmental professional services on site. The site is included in the City of Waterbury's Master Plan for the Freight Street District in which mixed-rate residential units, commercial space and industrial space with a portion of the site returning to green space has been proposed. Environmental activities have commenced on site. The City has secured additional funding for the demolition of the neighboring building which will be considered a separate project.
2. Brass City Harvest – 359 Mill Street, Waterbury: The Revolving Loan Fund Committee of the NVCOG has awarded the Waterbury Development Corporation a \$86,000 sub-grant to assist with State remedial closeout requirements on site. The Brass City Harvest is a 501(c)(3) non-profit organization that uses urban agriculture to build self-reliance skills, empower residents to modify their dietary behaviors, and increase fresh food access points in the community. Steps towards providing the required "closeout verification work" has commenced. Groundwater monitoring is complete. As part of the next steps, WDC has submitted a request to NVCOG for supplemental funding in order to tackle Lot#19. The proposed area will be the future home of several greenhouses.

3. Anamet – 698 South Main Street, Waterbury: The Revolving Loan Fund Committee of NVCOG has awarded the Waterbury Development Corporation a \$200,000 sub-grant for cleanup planning at 698 South Main Street, Waterbury. This large property nestled between the Naugatuck and Mad Rivers was once the campus of the Anamet network of factory buildings. The City of Waterbury's plan for this site includes repurposing the 200,000 square foot building back into light industrial and demolishing the remaining dilapidated factories, rebuilding with mixed use, and incorporating the strip of land alongside the river into the Naugatuck River Greenway. This multiuse trail will provide opportunities for exercise, active transportation, and recreation while raising property values and connecting regional economic corridors. Environmental assessment activities are currently ongoing. Environmental assessment activities within the high-bay building have been completed and remedial activities have commenced. The city has wrapped up work on demolishing the remaining three buildings on site. An RFP for a developer has been completed, review in process.
4. Former Naugatuck Recycling Center – 226 Rubber Avenue, Naugatuck: The Borough of Naugatuck was sub-granted \$45,000 for assessment activities on site. Environmental data collected on site will help the Borough determine redevelopment options for future reuse. Environmental site assessment activities have been completed and environmental reports have been submitted to the Borough for their review.
5. Risdon Site – 0 Andrew Avenue, Naugatuck: The Borough of Naugatuck was sub-granted \$200,000 for assessment and remedial activities at the former Risdon Manufacturing site. Environmental data collected has helped the Borough of Naugatuck determine redevelopment options for future reuse. Environmental site assessment activities have been completed and reports are in development. Remedial activities are placed on a brief hold as the Borough seeks additional funds for remediation. The BON has submitted a request to NVCOG for \$350K to conduct site cleanup.
6. 67-71 Minerva Street, Derby: Remaining data gaps were closed out earlier this year with assistance from NVCOG's FY16 and CTBLB's FY19 assessment grants. Remediation - The Revolving Loan Fund Committee of NVCOG awarded the City of Derby \$293,000 for the remediation of the former autobody shop. Remedial activities are anticipated to commence in the first quarter of 2023. The City of Derby has gone through the process of selecting the preferred developer where the proposed redevelopment plans consist of transforming this abandoned brownfield into mixed residential and commercial. BL Companies has submitted a letter requesting the parking garage be considered part of the building to CT DEEP, this request has recently been approved. This approval has minimized the cost of remediation for the project. With the recent \$650K award from DECD, the project will move forward as anticipated.
7. Nova Dye – 313 Mill Street, Waterbury: The Revolving Loan Fund Committee of NVCOG has awarded the Waterbury Development Corporation a \$200,000 sub-grant to assist with assessment activities in means of closing data gaps currently on site. These funds are meant to supplement remedial and construction funds granted to the City of Waterbury from the State. The proposed redevelopment of the site is a Base Ball Park for the local community. Environmental work commenced October 19th, 2022.

8. Beaton & Corbin – 318 North Main Street, Southington: Remediation of the site is at 99% complete. However, activities such as capping and paving still need to take place under the RLF loan.

Connecticut Brownfield Land Bank:

1. Anamet – 698 South Main Street, Waterbury: The CTBLB board has approved sub-granting \$20,500 to the Waterbury Development Corporation for assessment activities at the former Anamet site. Funds have been allocated for assessment work in proximity to the High Bay building. Assessment work is completed, and remedial activities will commence shortly under DECD and NVCOG (EPA) funding.
2. 300 Broad Street, Bristol: The CTBLB board has approved awarding 300 Broad Street Properties LLC. hazardous and petroleum funding to close out data gaps currently open on site. Environmental activities are ongoing. The data collected will assist the new owners determine the best reuse options. The site is being proposed as warehouse space with a large portion returning a manufacturing.
3. Beaton & Corbin – 318 North Main Street, Southington: The CTBLB is working with their legal team to facilitate property transfer.
4. White Oak – 63 West Main Street, Plainville: The CTBLB is assisting the town of Plainville with assessment and remedial oversight of the White Oak project. The town has completed finalizing the DECD financial agreement and is working on wrapping up the LDA with the developer. CTBLB has already assisted with procurement of an LEP, Tighe & Bond. CTBLB staff anticipates environmental work to commence within the next 30-days.
5. 67-71 Minerva Street, Derby: DECD has awarded the CTBLB their request for remediation assistance in the amount of \$650K. A kick-off meeting was held on Jan. 12th. Legal documentation is currently being reviewed.

CTBLB projects completed to date: 40 West Street, Bristol; 304 Seymour Avenue, Derby; 1 Watrous Street, East Hampton; 67-71 Minerva Street, Derby; 698 South Main Street, Waterbury.

Please note - The CTBLB has responded to EPA's newest funding round for both assessment and RLF funding. Applications were submitted on November 22nd and a decision from EPA should be made Spring 2023.