The West Boylston Water District

Meeting Date and Time: August 19, 2019; 5:00pm

Members Present: James LaMountain, Gary Flynn, Michael Mard

Also Present: Michael Coveney, Heather Isaacs, Lori Renzoni, Robert Lopez

Mr. LaMountain called the meeting to order at 5:09pm.

ITEM 1: TREASURER'S REPORT given by Heather Isaacs, Treasurer. ***See attachments.***

Annual Water Charges: Water charges for the fiscal year 2019 provided income over budget by about $121,000.00. AR balance is down to $59,000.00. No further questions on this report.

Profit & Loss (P&L) Budget vs. Actual through June 2019. Mrs. Isaacs noted that Income accounts came in over projected budget due to higher income from water charges and new connections. Cell phone tower incomes are caught up, just slightly under budget. The District income from investments also was over budget due to the market being strong. Overall, annual income exceeded expected revenues by $180,000.00. Expense accounts noted: Admin and Salary is over budget by 7.8% as expected, this number was offset by lack of overtime. Other accounts under budget is Electricity, Legal/Accounting/Consulting, Gas & Auto, Facility Repairs, State & District, and Service & Distribution, as well as Capital expenses. Accounts over budget are Computer/Technology and Water Treatment Chemicals. Total annual expenses are under budget by about $47,000.00. No further questions on this schedule.

Monthly Water Charges: Water charges for month of July 2019 provided income over budget by about $6,000.00, which is also about $17,000.00 above revenues from July 2018. AR balance is back up to $69,000.00. No further questions on this report.

Profit & Loss (P&L) Budget vs. Actual through July 2019. Mrs. Isaacs noted that Income accounts came are over projected budget by $7,000.00. Expense accounts noted: Admin and Salary is over budget slightly due to three pay periods in July. Mrs. Isaacs noted that there is an error in the Insurance and Electricity accounts that will be rectified. Majority of accounts are under budget, with the exception of Computer/Technology and State/District due to one-time annual payments and Equipment Repairs that will balance out in coming months. Mr. Flynn questioned the Bad Debt Expense, which was a write-off on one of the bankrupt businesses; Mr. Coveney advised the Board to expect more. No further questions on this report.

Balance Sheet through July 31, 2019. Mrs. Isaacs noted that adjustment entries for FY19 year end still need to be entered, so Fixed Assets, Accrued Vacation and Deferred Outflows will change. Checking/savings look lower due to one time payments made in July. Mrs. Isaacs also noted that the Investment Account will be used to fund upcoming projects. No further questions on this report.

Mrs. Isaacs has received the draft of the FY18 Audit. The final report is pending.

ITEM 2: SUPERINTENDENT'S REPORT ***(see attached)***

Additional comments/questions:

1.) Plans are approved, can move forward once the easement is deeded.

2.) Application needs to be submitted this week for Mass DeP review. Decisions to be announced in January.
3.) This is the fourth or fifth postponement, this time by the Plaintiff's attorney.
4.) Expect more bids with a green sand filter option. Mr. Flynn questions if more space would be required with green sand option; yes, the final report will be reviewed by CEI, who would come up with design and space requirements. Mr. Mard & Mr. Flynn questioned how the waste is removed; Mr. Coveney explained two options; to be determined by final report review.
5.) Quotes for two different repair options to repair cold joint access coming in, tank will remain offline.
6.) Lancaster Street was down six feet; Woodland Street was an oversized pipe. An estimated 60-100,000 gallons was lost on Woodland Street break, which will be reported to the state. Mr. Flynn wanted to know how the loss is reported; Mr. Coveney advised in annual report to the State. Mr. Flynn also questioned the District's liability, which is limited to road repair when necessary.
7.) Two year mandatory surveys.

ITEM 3: OLD BUSINESS

No old business.

ITEM 4: NEW BUSINESS

Mr. Mard proposed that the monthly Board meeting start at 4pm. Discussion table to next meeting when all members present.

ITEM 5: APPROVAL OF MEETING MINUTES

Tabled until next meeting.

Mr. Flynn made a motion to adjourn the meeting, Mr. Mard seconded, all voted in favor. Mr. LaMountain adjourned the meeting at 5:52 pm.

Next meeting scheduled for September 23, 2019; 5:00pm.

Meeting Minutes: West Boylston Water District; **August 19, 2019**

Members Present: Jim LaMountain, Gary Flynn, Michael Mard

Date of Approval September 23, 2019

Gary Flynn
M. Mard

MEETING POSTING
IN ACCORDANCE WITH THE PROVISIONS OF MGL 30A §§ 18-25

WEST BOYLSTON WATER DISTRICT	August 14, 2019
Board/Committee Name	Date of Notice
183 WORCESTER STREET	**COMMISSIONER'S ROOM**
Meeting Place	Conference Rm. No.
August 19, 2019 **Monday 5:00 p.m.**	Robert Bryngelson
Date/Time of Meeting	Clerk of Board or Bd. Member Signature

Meeting canceled/Postponed to: ______

Date of cancelation/Postponement ______

Notices and agendas are to be posted 48 hours in advance of the meetings excluding Saturdays, Sundays, and legal holidays. Please note the hours of the Town Clerk's Office to ensure that your posting has satisfied this requirement.

List of the topics that the chair reasonably anticipates will be discussed at the meeting below and submit to the Town Clerk. Use additional sheets if required.

Agenda

5:00 PM	CONVENE MEETING
5:05 PM	TREASURER'S REPORT – Heather Isaacs
5:15 PM	SUPERINTENDENT'S REPORT – Mike Coveney
5:25 P.M.	OLD BUSINESS
6:00 P.M.	NEW BUSINESS
6:20 P.M.	READING/APPROVAL OF MINUTES- June 17, 2019 Meeting Minutes
6:25 P.M.	ANY OTHER BUSINESS NOT REASONABLY ANTICIPATED
6:30 P.M.	CLOSE MEETING

West Boylston Water District Board of Commissioners Meeting August 19, 2019

Robert Bryngelson, Jr.	Absent
Stanley Szczurko, Jr.	Absent
James LaMountain	[signature]
Gary Flynn	[signature]
Michael Mard	[signature]
Michael Coveney	[signature]
Heather Isaacs	Heather Isaacs
Lori M Renzoni	[signature]
Robert Lopez	

West Boylston Water District
Profit & Loss Budget vs. Actual
July 2019

	Jul 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4175 · Interest Charges	421.36	550.00	-128.64	76.6%
4250 · Water Charges & Services				
4251 · Worcester Corporate Water Charg	0.00	0.00	0.00	0.0%
4250 · Water Charges & Services - Other	126,053.41	120,000.00	6,053.41	105.0%
Total 4250 · Water Charges & Services	126,053.41	120,000.00	6,053.41	105.0%
4260 · User Fee	6,000.00	6,000.00	0.00	100.0%
4261 · Back Flow	0.00	0.00	0.00	0.0%
4262 · Fire Line	3,403.40	3,475.00	-71.60	97.9%
4270 · Merchandise & Jobbing	0.00	0.00	0.00	0.0%
4275 · Meters	800.00	800.00	0.00	100.0%
4320 · Rental Income	10,390.80	9,446.13	944.67	110.0%
4820 · Investment Income				
4821 · Net investment income	0.00	0.00	0.00	0.0%
4820 · Investment Income - Other	225.47	333.33	-107.86	67.6%
Total 4820 · Investment Income	225.47	333.33	-107.86	67.6%
4840 · Miscellaneous Revenue	850.00	500.00	350.00	170.0%
Total Income	148,144.44	141,104.46	7,039.98	105.0%
Gross Profit	148,144.44	141,104.46	7,039.98	105.0%
Expense				
5000 · Operation & Maintenance				
5130A · Salaries & Employee Benefits				
5130 · Admin & Salaries				
5143 · Overtime Wages	1,763.01	1,089.17	673.84	161.9%
5130 · Admin & Salaries - Other	34,815.27	23,424.40	11,390.87	148.6%
Total 5130 · Admin & Salaries	36,578.28	24,513.57	12,064.71	149.2%
5131 · Superintendent's Salary	10,878.07	7,300.85	3,577.22	149.0%
5132 · Commissioners Salaries	0.00	0.00	0.00	0.0%
5133 · Moderator Salary	0.00	0.00	0.00	0.0%
5134 · Payroll Processing Expense	140.50	94.65	45.85	148.4%
5135 · Worcester Retirement System	65,426.00	65,426.00	0.00	100.0%
5136A · Health Insurance				
5136 · Employee's	8,190.34	7,759.83	430.51	105.5%
5137 · Retiree's	1,391.27	1,434.75	-43.48	97.0%
Total 5136A · Health Insurance	9,581.61	9,194.58	387.03	104.2%

West Boylston Water District
Profit & Loss Budget vs. Actual
July 2019

	Jul 19	Budget	$ Over Budget	% of Budget
5138 · Life Insurance	-145.80	59.41	-205.21	-245.4%
5139 · Uniforms	2,103.95	2,207.27	-103.32	95.3%
5140 · Workers' Comp Insurance	18,070.00	7,340.00	10,730.00	246.2%
5141 · Employee Training	0.00	0.00	0.00	0.0%
5142 · Payroll Taxes	717.11	566.67	150.44	126.5%
5130A · Salaries & Employee Benefits - Other	0.00	0.00	0.00	0.0%
Total 5130A · Salaries & Employee Benefits	143,349.72	116,703.00	26,646.72	122.8%
5210 · Heating	748.43	75.00	673.43	997.9%
5215 · Telephone	796.28	899.17	-102.89	88.6%
5220 · Electricity				
5221 · Beaman Street	0.00	13.00	-13.00	0.0%
5222 · Lawrence Street	0.00	40.00	-40.00	0.0%
5223 · Lee Street	0.00	1,700.00	-1,700.00	0.0%
5224 · Prospect Street	0.00	40.00	-40.00	0.0%
5225 · Temple Street	0.00	2,500.00	-2,500.00	0.0%
5226 · Thomas Street	0.00	700.00	-700.00	0.0%
5227 · West Boylston Street	0.00	1,000.00	-1,000.00	0.0%
5228 · Western Avenue	0.00	300.00	-300.00	0.0%
5229 · Worcester Street	0.00	275.00	-275.00	0.0%
5229A · Laurel Street	0.00	50.00	-50.00	0.0%
Total 5220 · Electricity	0.00	6,618.00	-6,618.00	0.0%
5230 · Legal & Accounting				
5231 · Audit Expenses	0.00	0.00	0.00	0.0%
5232 · Accounting Expense	148.00	1,500.00	-1,352.00	9.9%
5233 · Legal Expense	0.00	1,500.00	-1,500.00	0.0%
5234 · Consulting Expense	5,790.53	12,500.00	-6,709.47	46.3%
Total 5230 · Legal & Accounting	5,938.53	15,500.00	-9,561.47	38.3%
5240 · Auto & Truck Expense				
5241 · Gasoline & Oil	552.08	1,000.00	-447.92	55.2%
5242 · Repairs & Maintenance	6.37	500.00	-493.63	1.3%
5240 · Auto & Truck Expense - Other	0.00	0.00	0.00	0.0%
Total 5240 · Auto & Truck Expense	558.45	1,500.00	-941.55	37.2%
5300 · Property and Liability Insuranc	0.00	13,635.00	-13,635.00	0.0%
5420 · Office Expense				
5421 · Office Supplies	181.47	250.00	-68.53	72.6%
5422 · Postage	300.00	500.00	-200.00	60.0%
Total 5420 · Office Expense	481.47	750.00	-268.53	64.2%

West Boylston Water District
Profit & Loss Budget vs. Actual
July 2019

	Jul 19	Budget	$ Over Budget	% of Budget
5423 · Computer/Tech	1,327.50	250.00	1,077.50	531.0%
5430 · Pump Station Supplies	0.00	416.67	-416.67	0.0%
5435 · Water Quality Control Expense	1,258.46	583.34	675.12	215.7%
5440 · Water Treatment Chemicals	6,222.16	6,000.00	222.16	103.7%
5500 · Tools	163.81	416.68	-252.87	39.3%
5600 · Repairs & Maintenance				
5601 · Equipment Repairs	3,746.20	833.34	2,912.86	449.5%
5602 · Facility Repairs	0.00	833.33	-833.33	0.0%
Total 5600 · Repairs & Maintenance	3,746.20	1,666.67	2,079.53	224.8%
5625 · Property Maintenance	55.54	833.34	-777.80	6.7%
5790 · State & District Expense	2,952.95	500.00	2,452.95	590.6%
5791 · GIS Projects	0.00	0.00	0.00	0.0%
5795 · DEP Primacy Fees	0.00	0.00	0.00	0.0%
5840 · Serv & Distr. Improve.				
5840E- Emergency Repair Costs	0.00	0.00	0.00	0.0%
5840 · Serv & Distr. Improve. - Other	10,974.83	9,000.00	1,974.83	121.9%
Total 5840 · Serv & Distr. Improve.	10,974.83	9,000.00	1,974.83	121.9%
5950 · District Improvements				
5951 · District Improvements (Capital)	0.00	4,100.00	-4,100.00	0.0%
5950 · District Improvements - Other	0.00	10,250.00	-10,250.00	0.0%
Total 5950 · District Improvements	0.00	14,350.00	-14,350.00	0.0%
Total 5000 · Operation & Maintenance	178,574.33	189,696.87	-11,122.54	94.1%
5195 · Bad Debt Expense	120.00			
Total Expense	178,694.33	189,696.87	-11,002.54	94.2%
Net Ordinary Income	-30,549.89	-48,592.41	18,042.52	62.9%
Other Income/Expense				
Other Income				
8400 · Insurance Reimbursement	0.00	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.00	0.0%

West Boylston Water District
Profit & Loss Budget vs. Actual
July 2019

	Jul 19	Budget	$ Over Budget	% of Budget
Other Expense				
8000 · Interest Expense				
8050 · DSRF Earnings	0.00	1,535.73	-1,535.73	0.0%
8060 · Contract Assistance	0.00	0.00	0.00	0.0%
8000 · Interest Expense - Other	3,780.11	3,780.00	0.11	100.0%
Total 8000 · Interest Expense	3,780.11	5,315.73	-1,535.62	71.1%
Total Other Expense	3,780.11	5,315.73	-1,535.62	71.1%
Net Other Income	-3,780.11	-5,315.73	1,535.62	71.1%
Net Income	-34,330.00	-53,908.14	19,578.14	63.7%

West Boylston Water District
Profit & Loss Budget vs. Actual
July 2018 through June 2019

	Jul '18 - Jun 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4175 · Interest Charges	7,773.58	6,600.00	1,173.58	117.8%
4250 · Water Charges & Services				
4251 · Worcester Corporate Water Charg	-4,241.00	0.00	-4,241.00	100.0%
4250 · Water Charges & Services - Other	1,119,743.00	1,000,000.00	119,743.00	112.0%
Total 4250 · Water Charges & Services	1,115,502.00	1,000,000.00	115,502.00	111.6%
4260 · User Fee	124,000.00	72,000.00	52,000.00	172.2%
4261 · Back Flow	9,000.00	9,600.00	-600.00	93.8%
4262 · Fire Line	24,123.20	24,941.00	-817.80	96.7%
4270 · Merchandise & Jobbing	701.65	0.00	701.65	100.0%
4275 · Meters	11,669.00	4,800.00	6,869.00	243.1%
4320 · Rental Income	136,250.21	148,543.08	-12,292.87	91.7%
4820 · Investment Income				
4821 · Net Investment Income	15,227.72	0.00	15,227.72	100.0%
4820 · Investment Income - Other	3,030.63	4,000.00	-969.37	75.8%
Total 4820 · Investment Income	18,258.35	4,000.00	14,258.35	456.5%
4840 · Miscellaneous Revenue	11,046.31	7,550.00	3,496.31	146.3%
Total Income	1,458,324.30	1,278,034.08	180,290.22	114.1%
Gross Profit	1,458,324.30	1,278,034.08	180,290.22	114.1%
Expense				
5000 · Operation & Maintenance				
5130A · Salaries & Employee Benefits				
5130 · Admin & Salaries				
5143 · Overtime Wages	16,236.35	19,932.00	-3,695.65	81.5%
5130 · Admin & Salaries - Other	299,969.22	250,705.00	49,264.22	119.7%
Total 5130 · Admin & Salaries	316,205.57	270,637.00	45,568.57	116.8%
5131 · Superintendent's Salary	96,797.52	93,009.00	3,788.52	104.1%
5132 · Commissioners Salaries	5,000.00	5,000.00	0.00	100.0%
5133 · Moderator Salary	50.00	50.00	0.00	100.0%
5134 · Payroll Processing Expense	1,276.85	1,200.00	76.85	106.4%
5135 · Worcester Retirement System	50,900.00	51,850.00	-950.00	98.2%
5136A · Health Insurance				
5136 · Employee's	90,145.76	90,847.00	-701.24	99.2%
5137 · Retiree's	16,619.16	20,394.00	-3,774.84	81.5%
Total 5136A · Health Insurance	106,764.92	111,241.00	-4,476.08	96.0%

West Boylston Water District
Profit & Loss Budget vs. Actual
July 2018 through June 2019

	Jul '18 - Jun 19	Budget	$ Over Budget	% of Budget
5138 · Life Insurance	896.40	713.04	183.36	125.7%
5139 · Uniforms	3,550.96	4,280.00	-729.04	83.0%
5140 · Workers' Comp Insurance	7,391.84	7,980.00	-588.16	92.6%
5141 · Employee Training	2,515.00	2,500.00	15.00	100.6%
5142 · Payroll Taxes	6,854.82	6,600.00	254.82	103.9%
5130A · Salaries & Employee Benefits - Other	130.95	0.00	130.95	100.0%
Total 5130A · Salaries & Employee Benefits	598,334.83	555,060.04	43,274.79	107.8%
5200 · Bank Service Charge	0.00	360.00	-360.00	0.0%
5210 · Heating	2,721.54	5,000.00	-2,278.46	54.4%
5215 · Telephone	10,019.02	10,790.00	-770.98	92.9%
5220 · Electricity				
5221 · Beaman Street	107.51	150.00	-42.49	71.7%
5222 · Lawrence Street	411.93	450.00	-38.07	91.5%
5223 · Lee Street	19,646.88	20,000.00	-353.12	98.2%
5224 · Prospect Street	270.10	350.00	-79.90	77.2%
5225 · Temple Street	37,404.16	43,000.00	-5,595.84	87.0%
5226 · Thomas Street	5,821.10	4,000.00	1,821.10	145.5%
5227 · West Boylston Street	13,122.83	14,000.00	-877.17	93.7%
5228 · Western Avenue	3,630.04	4,000.00	-369.96	90.8%
5229 · Worcester Street	2,129.47	2,500.00	-370.53	85.2%
5229A · Laurel Street	2,112.42	1,200.00	912.42	176.0%
Total 5220 · Electricity	84,656.44	89,650.00	-4,993.56	94.4%
5230 · Legal & Accounting				
5231 · Audit Expenses	13,500.00	12,000.00	1,500.00	112.5%
5232 · Accounting Expense	7,089.20	10,000.00	-2,910.80	70.9%
5233 · Legal Expense	3,605.90	10,000.00	-6,394.10	36.1%
5234 · Consulting Expense	84,693.57	100,000.00	-15,306.43	84.7%
Total 5230 · Legal & Accounting	108,888.67	132,000.00	-23,111.33	82.5%
5240 · Auto & Truck Expense				
5241 · Gasoline & Oil	9,786.13	12,000.00	-2,213.87	81.6%
5242 · Repairs & Maintenance	8,020.53	6,000.00	2,020.53	133.7%
5240 · Auto & Truck Expense - Other	0.00	0.00	0.00	0.0%
Total 5240 · Auto & Truck Expense	17,806.66	18,000.00	-193.34	98.9%
5300 · Property and Liability Insuranc	13,723.18	13,707.00	16.18	100.1%
5420 · Office Expense				
5421 · Office Supplies	3,862.09	3,500.00	362.09	110.3%
5422 · Postage	5,775.83	6,000.00	-224.17	96.3%
Total 5420 · Office Expense	9,637.92	9,500.00	137.92	101.5%
5423 · Computer/Tech	13,813.79	10,000.00	3,813.79	138.1%
5430 · Pump Station Supplies	3,209.86	5,000.00	-1,790.14	64.2%
5435 · Water Quality Control Expense	8,449.62	9,000.00	-550.38	93.9%
5440 · Water Treatment Chemicals	53,653.63	45,000.00	8,653.63	119.2%
5500 · Tools	3,619.16	5,000.00	-1,380.84	72.4%

West Boylston Water District
Profit & Loss Budget vs. Actual
July 2018 through June 2019

	Jul '18 - Jun 19	Budget	$ Over Budget	% of Budget
5600 · Repairs & Maintenance				
5601 · Equipment Repairs	11,868.12	10,000.00	1,868.12	118.7%
5602 · Facility Repairs	675.18	10,000.00	-9,324.82	6.8%
Total 5600 · Repairs & Maintenance	12,543.30	20,000.00	-7,456.70	62.7%
5625 · Property Maintenance	6,082.14	10,000.00	-3,917.86	60.8%
5790 · State & District Expense	3,906.61	6,000.00	-2,093.39	65.1%
5791 · GIS Projects	3,000.00	3,000.00	0.00	100.0%
5795 · DEP Primacy Fees	1,744.34	1,607.00	137.34	108.5%
5840 · Serv & Distr. Improve.				
5840E- Emergency Repair Costs	4,453.50	0.00	4,453.50	100.0%
5840 · Serv & Distr. Improve. - Other	101,984.18	115,000.00	-13,015.82	88.7%
Total 5840 · Serv & Distr. Improve.	106,437.68	115,000.00	-8,562.32	92.6%
5950 · District Improvements				
5951 · District Improvements (Capital)	34,823.40	0.00	34,823.40	100.0%
5950 · District Improvements - Other	29,945.11	111,000.00	-81,054.89	27.0%
Total 5950 · District Improvements	64,768.51	111,000.00	-46,231.49	58.4%
Total 5000 · Operation & Maintenance	1,127,016.90	1,174,674.04	-47,657.14	95.9%
Total Expense	1,127,016.90	1,174,674.04	-47,657.14	95.9%
Net Ordinary Income	331,307.40	103,360.04	227,947.36	320.5%
Other Income/Expense				
Other Income				
8400 · Insurance Reimbursement	2,050.00	0.00	2,050.00	100.0%
8500 · Bond premium amortization	1,670.75			
Total Other Income	3,720.75	0.00	3,720.75	100.0%
Other Expense				
8000 · Interest Expense				
8050 · DSRF Earnings	-307.14	0.00	-307.14	100.0%
8060 · Contract Assistance	-1,930.14	0.00	-1,930.14	100.0%
8000 · Interest Expense - Other	7,498.52	10,679.00	-3,180.48	70.2%
Total 8000 · Interest Expense	5,261.24	10,679.00	-5,417.76	49.3%
Total Other Expense	5,261.24	10,679.00	-5,417.76	49.3%
Net Other Income	-1,540.49	-10,679.00	9,138.51	14.4%
Net Income	**329,766.91**	**92,681.04**	**237,085.87**	**355.8%**

W.B. Water District
Monthly Water Charges
FY20

	FY20 Actual	FY20 Budget	FY20 variance	months	AR Balance	FY19 actual	FY19 budget	FY18 actual	Fluctuation From PY	FY17 Actual Billing	FY16 actual billing
Jul-19	126,127.48	120,000.00	6,127.48	April, May, June	69,000.00	109,532.03	100,000.00	101,981.91	16,595.45	102,821.50	105,821.34
Aug-19		115,000.00	(115,000.00)	May, June, July		101,967.21	95,000.00	89,695.33	(101,967.21)	102,939.03	100,339.83
Sep-19		105,000.00	(105,000.00)	June, July, August		94,176.51	85,000.00	85,240.70	(94,176.51)	95,905.51	79,181.53
Oct-19		150,000.00	(150,000.00)	July, August, Sept		133,628.56	120,000.00	111,425.00	(133,628.56)	126,013.92	121,033.02
Nov-19		109,000.00	(109,000.00)	Aug, Sept, Oct		94,941.47	96,000.00	101,502.56	(94,941.47)	99,420.46	97,844.64
Dec-19		83,000.00	(83,000.00)	Sept, Oct, Nov		82,395.21	72,000.00	76,104.88	(82,395.21)	69,940.71	76,862.25
Jan-20		97,000.00	(97,000.00)	Oct, Nov, Dec		99,423.05	80,000.00	100,641.15	(99,423.05)	82,719.32	82,141.07
Feb-20		77,000.00	(77,000.00)	Nov, Dec, Jan		77,997.60	72,000.00	78,228.28	(77,997.60)	73,931.58	75,227.47
Mar-20		80,000.00	(80,000.00)	Dec, Jan, Feb		76,808.01	65,000.00	70,771.33	(76,808.01)	68,705.01	65,506.41
Apr-20		97,000.00	(97,000.00)	Jan, Feb, Mar		94,592.31	82,000.00	91,216.87	(94,592.31)	82,275.33	84,777.96
May-20		82,000.00	(82,000.00)	Feb, Mar, April		78,388.11	68,000.00	75,155.54	(78,388.11)	70,327.02	68,509.98
Jun-20		85,000.00	(85,000.00)	Mar, April, May		77,973.85	65,000.00	73,394.50	(77,973.85)	68,501.62	70,285.63
Totals		1,200,000.00				$ 1,121,823.92	$ 1,000,000.00	1,055,358.05	(995,696.44)	1,043,501.01	1,027,531.13

West Boylston Water District
Balance Sheet
As of July 31, 2019

	Jul 31, 19
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash-Checking & Savings	260,941.46
1020 · Petty Cash	45.44
1025 · Cash on Hand	125.00
1050 · Clinton Savings Capital Account	204,375.82
Total Checking/Savings	465,487.72
Accounts Receivable	
1201 · User Charges	271,861.02
Total Accounts Receivable	271,861.02
Other Current Assets	
1159 · Investments	1,131,038.54
Total Other Current Assets	1,131,038.54
Total Current Assets	1,868,387.28
Fixed Assets	
1998 · Capital Assets - Depreciable	3,392,723.44
1999 · Capital Assets - Nondepreciable	316,996.42
Total Fixed Assets	3,709,719.86
Other Assets	
2860 · Deferred Outflows of Resources	78,921.00
Total Other Assets	78,921.00
TOTAL ASSETS	**5,657,028.14**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	34,735.75
Total Accounts Payable	34,735.75
Other Current Liabilities	
2100 · Payroll Withholdings	1,015.43
2430 · Accrued Vacation Pay	18,434.80
Total Other Current Liabilities	19,450.23
Total Current Liabilities	54,185.98
Long Term Liabilities	
1750 · Deferred Inflows of Resources	116,660.00
2600 · N/P - DEP (SRF Funding)	517,180.30
2800 · Other Post Employment Benefits	1,080,197.00
2850 · Net Pension Liability	735,586.00
Total Long Term Liabilities	2,449,623.30
Total Liabilities	2,503,809.28

West Boylston Water District
Balance Sheet
As of July 31, 2019

	Jul 31, 19
Equity	
3300 · Reserved for office renovations	2,444.75
3301 · Reserved for Well Exploration	847,688.22
3775 · Investment in PP&E-District	3,220,993.96
3900 · Retained Earnings	-883,578.07
Net Income	-34,330.00
Total Equity	3,153,218.86
TOTAL LIABILITIES & EQUITY	5,657,028.14

W.B. Water District
Monthly Water Charges
FY19

	FY19 actual	FY19 budget	FY19 variance	months	AR Balance	FY18 actual	Fluctuation From PY	FY17 Actual Billing	FY16 actual billing
Jul-18	109,532.03	100,000.00	9,532.03	April, May, June	76,000.00	101,981.91	7,550.12	102,821.50	105,821.34
Aug-18	101,967.21	95,000.00	6,967.21	May, June, July	73,000.00	89,695.33	12,271.88	102,939.03	100,339.83
Sep-18	94,176.51	85,000.00	9,176.51	June, July, August	70,000.00	85,240.70	8,935.81	95,905.51	79,181.53
Oct-18	133,628.56	120,000.00	13,628.56	July, August, Sept	70,000.00	111,425.00	22,203.56	126,013.92	121,033.02
Nov-18	94,941.47	96,000.00	(1,058.53)	Aug, Sept, Oct	69,000.00	101,502.56	(6,561.09)	99,420.46	97,844.64
Dec-18	82,395.21	72,000.00	10,395.21	Sept, Oct, Nov	60,000.00	76,104.88	6,290.33	69,940.71	76,862.25
Jan-19	99,423.05	80,000.00	19,423.05	Oct, Nov, Dec	70,000.00	100,641.15	(1,218.10)	82,719.32	82,141.07
Feb-19	77,997.60	72,000.00	5,997.60	Nov, Dec, Jan	73,000.00	78,228.28	(230.68)	73,931.58	75,227.47
Mar-19	76,808.01	65,000.00	11,808.01	Dec, Jan, Feb	65,000.00	70,771.33	6,036.68	68,705.01	65,506.41
Apr-19	94,592.31	82,000.00	12,592.31	Jan, Feb, Mar	70,000.00	91,216.87	3,375.44	82,275.33	84,777.96
May-19	78,388.11	68,000.00	10,388.11	Feb, Mar, April	56,000.00	75,155.54	3,232.57	70,327.02	68,509.98
Jun-19	77,973.85	65,000.00	12,973.85	Mar, April, May	59,000.00	73,394.50	4,579.35	68,501.62	70,285.63
Totals	$ 1,121,823.92	$ 1,000,000.00	$ 121,823.92			1,055,358.05	66,465.87	1,043,501.01	1,027,531.13

memo

West Boylston Water District

To: Board of Water Commissioners

From: Mike Coveney

Date: 8/19/2019

Re: Superintendents Report

1.) New Well at PV: We are working with our attorney on the final steps for the easement registration. Our attorney has drafted the deed to be filed with the registry. This deed was submitted to be reviewed and approved by DCAMM. After this approval by DCAMM we will be able to file the easement at the registry of deeds.

2.) MassDEP ACO: We are finalizing the preliminary application for the SRF loan with our consultants for the Oakdale Well Manganese Filtration Plant.

3.) Brossi vs ZBA: The trial that was scheduled for August 20-21st has been postponed again. It is now scheduled for January 6-7, 2020. I will plan to meet with the town's attorney before this date.

4.) Manganese Pilot Study: Blueleaf has completed the pilot study at the Oakdale Well. The preliminary results are that a biological treatment process would not be feasible for this well. The greensand process did work very well and they will be writing the report to recommend the greensand process.

5.) Lawrence Tank #1: DN Tank has mostly completed their contracted work on the hatch upgrades and the tank cleaning. It was discovered that during a heavy rainstorm/downpour there is some moderate to heavy leakage from the roof of the tank on the construction joints of the concrete. I have asked DN Tank to provide an estimate on repairing these issues from the outside.

6.) Water Main Breaks: We have had two major water main breaks over the last two weeks. The first one was on 8/8 on a hydrant tee at 173 Lancaster St. The second break was last week on 8/14 where a coupling blew out on the AC pipe at the intersection of Woodland and Pierce St. The crew did a great job with both of these two emergencies, one of which was while I was away, and I would like to commend them on their hard work to get these repaired.

7.) Leak Survey: JMR Water Services of Holden will be conducting a leak survey of the entire water system starting tomorrow. They will be using a Segway to move around town and listen to the Hydrants and Valves.