



# The West Boylston Water District

**Meeting Date and Time:** Monday January 8, 2024; 5:00pm

**Members Present:** Stanley Szczurko, Jr., James LaMountain, Michael Mard

**Also Present:** Michael Coveney, Heather Isaacs, Lori Renzoni, Paul Beshai, James Dugan

**Absent:** Robert Bryngelson, Jr.

Mr. Szczurko called the meeting to order at 5:00pm.

## **ITEM 1: TREASURER'S REPORT** *(see attachments)*

Treasurer Heather Isaacs reviewed the Water District's Water Billing income, Balance Sheet, and Profit & Loss reports through 12/31/23. Mrs. Isaacs noted that two loans will be paid off within 24 months per Mr. Szczurko's question. No further questions/comments.

## **ITEM 2: SUPERINTENDENT'S REPORT** *(see attachments)*

- 1.) Mr. Szczurko questioned whether inspections would be annual/routine-no, this was part of the original contract.
- 2.) No further questions/comments.
- 3.) Mr. Coveney noted that 80 samples were taken in 2023-the only detection was on Birch Street, Mr. Coveney is looking for the new sampling schedule to be issued soon for 2024 and hopes that the requirements will drop to once annually.
- 4.) No further questions/comments.

## **ITEM 3: OLD BUSINESS**

The Capital Efficiency plan still needs full review; the plan covers 20 years and edits are pending. Mr. Szczurko explained the purpose of the plan to attendees, including the role it plays in state funding (SRF loans). No further questions or comments.

## **ITEM 4: NEW BUSINESS**

No new business discussed.

## **ITEM 5: APPROVAL OF MEETING MINUTES**

Mr. Mard made a motion to accept the December 11, 2023 meeting minutes as presented; Mr. LaMountain seconded the motion; roll call vote: Mr. Szczurko-yes; Mr. Mard-yes; Mr. LaMountain-yes. Motion passed.

## **ITEM 6: OTHER BUSINESS**- No other business presented.


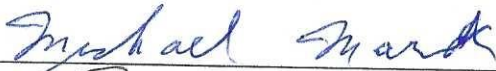
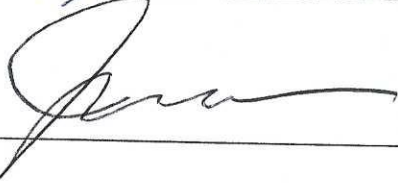
Mr. LaMountain made a motion to adjourn; Mr. Mard seconded the motion; roll call vote: Mr. LaMountain-yes; Mr. Szczurko-yes; Mr. Mard-yes. Motion carried Mr. Szczurko adjourned the meeting at 5:29pm. Next meeting scheduled for February 26, 2024 at 5:00pm.

# Meeting Minutes of the West Boylston Water District

January 8, 2024

**Members Present:** Stanley Szczurko, Jr., James LaMountain, Michael Mard

Date of Approval: \_\_\_\_\_ February 26, 2024



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

**Board of Water Commissioners**

**January 3, 2024**

Board/Committee Name

Date of Notice

**183 Worcester St, West Boylston**

**WBWD OFFICE**

Meeting Place

Conference Rm. No.

**January 8, 2024**

**Monday 5:00 p.m.**

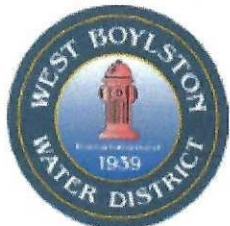
*Robert Bryngelson*

Date/Time of Meeting

Clerk of Board or Bd. Member Signature

Meeting canceled/Postponed to: \_\_\_\_\_

Date of cancelation/Postponement \_\_\_\_\_



**Agenda**

- 5:00 PM      CONVENE MEETING**
- 5:05 PM      TREASURER'S REPORT – Heather Isaacs**
- 5:20 PM      SUPERINTENDENT'S REPORT – Mike Coveney**
- 5:30 P.M.    OLD BUSINESS**
- 5:45 P.M.    NEW BUSINESS**
- 5:50 P.M.    READING/APPROVAL OF MINUTES**
- 5:55 P.M.    ANY OTHER BUSINESS NOT REASONABLY ANTICIPATED**
- 6:00 P.M.    CLOSE MEETING**

[illegible]



W.B. Water District  
Monthly Water Charges  
FY24

	FY24			FY23		
	FY24 Actual	FY24 Budget	variance	FY23 Actual	FY23 Budget	variance
Jul-23	200,980.72	198,000.00	2,980.72	184,531.29	180,000.00	4,531.29
Aug-23	171,457.18	180,000.00	-8,542.82	166,820.86	148,000.00	18,820.86
Sep-23	162,924.35	192,000.00	-29,075.65	178,386.80	160,000.00	18,386.80
Oct-23	202,868.10	268,000.00	-65,131.90	249,672.61	200,000.00	49,672.61
Nov-23	171,398.56	134,000.00	37,398.56	154,894.66	130,000.00	24,894.66
Dec-23	135,808.17	132,000.00	3,808.17	133,090.80	125,000.00	8,090.80
Jan-24		155,000.00		157,400.93	150,000.00	7,400.93
Feb-24		123,000.00		114,894.59	120,000.00	-5,105.41
Mar-24		118,000.00		118,443.66	120,000.00	-1,556.34
Apr-24		155,000.00		147,445.63	140,000.00	7,445.63
May-24		116,000.00		116,191.66	125,000.00	-8,808.34
Jun-24		129,000.00		121,048.10	140,000.00	-18,951.90
Totals		1,900,000.00	-58,562.92	1,842,821.59	1,738,000.00	104,821.59

months

April, May, June

May, June, July

June, July, Aug

July, Aug, Sept

Aug, Sept, Oct

Sept, Oct, Nov

Oct, Nov, Dec

Nov, Dec, Jan

Dec, Jan, Feb

Jan, Feb, Mar

Feb, Mar, April

Mar, April, May

AR Balance

122,000.00

108,000.00

110,000.00

129,000.00

120,000.00

107,000.00

99,000.00

101,000.00

87,000.00

87,000.00

77,000.00

76,000.00

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01/08/24

Accrual Basis

# West Boylston Water District

## Profit & Loss Budget vs. Actual

### July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4175 · Interest Charges	4,664.16	2,800.00	1,864.16	166.6%
4250 · Water Charges & Services	-3,475.56	0.00	-3,475.56	100.0%
4251 · Worcester Corporate Water Chrg	1,047,325.19	1,104,000.00	-56,674.81	94.9%
4250 · Water Charges & Services - Other				
<b>Total 4250 · Water Charges &amp; Services</b>	<b>1,043,849.63</b>	<b>1,104,000.00</b>	<b>-60,150.37</b>	<b>94.6%</b>
4260 · User Fee	0.00	16,000.00	-16,000.00	0.0%
4261 · Back Flow	9,420.00	0.00	9,420.00	100.0%
4262 · Fire Line	13,456.80	12,406.00	1,050.80	108.5%
4275 · Meters	200.00	1,500.00	-1,300.00	13.3%
4320 · Rental Income				
4325 · DEP Grant Income	71,651.46	70,875.00	776.46	101.1%
4820 · Investment Income	0.00	0.00	0.00	0.0%
4821 · Net Investment Income	22,954.13	0.00	22,954.13	100.0%
4820 · Investment Income - Other	13,289.74	12,500.02	789.72	106.3%
<b>Total 4820 · Investment Income</b>	<b>36,243.87</b>	<b>12,500.02</b>	<b>23,743.85</b>	<b>290.0%</b>
4840 · Miscellaneous Revenue	4,445.00	4,650.00	-205.00	95.6%
<b>Total Income</b>	<b>1,183,930.92</b>	<b>1,224,731.02</b>	<b>-40,800.10</b>	<b>96.7%</b>
<b>Cost of Goods Sold</b>				
50000 · Cost of Goods Sold	-124.00			
<b>Total COGS</b>	<b>-124.00</b>			
<b>Gross Profit</b>	<b>1,184,054.92</b>	<b>1,224,731.02</b>	<b>-40,676.10</b>	<b>96.7%</b>
<b>Expense</b>				
5000 · Operation & Maintenance				
5130A · Salaries & Employee Benefits				
5130 · Admin & Salaries				
5143 · Overtime Wages	12,235.72	10,190.00	2,045.72	120.1%
5130 · Admin & Salaries - Other	175,101.84	188,240.99	-13,139.15	93.0%
<b>Total 5130 · Admin &amp; Salaries</b>	<b>187,337.56</b>	<b>198,430.99</b>	<b>-11,093.43</b>	<b>94.4%</b>
5131 · Superintendent's Salary	56,173.60	57,574.00	-1,400.40	97.6%
5132 · Commissioners Salaries	2,500.00	2,500.00	0.00	100.0%
5133 · Moderator Salary	0.00	0.00	0.00	0.0%
5134 · Payroll Processing Expense	800.18	925.00	-124.82	86.5%
5135 · Worcester Retirement System	95,845.00	95,845.00	0.00	100.0%
5136A · Health Insurance				
5136 · Employee's	37,572.72	40,572.98	-3,000.26	92.6%

# West Boylston Water District

## Profit & Loss Budget vs. Actual

### July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
5137 · Retiree's	6,528.00	6,642.00	-114.00	98.3%
Total 5136A · Health Insurance	44,100.72	47,214.98	-3,114.26	93.4%
5138 · Life Insurance	364.50	356.48	8.02	102.2%
5139 · Uniforms	3,175.76	3,625.00	-449.24	87.6%
5140 · Workers' Comp Insurance	8,699.00	8,482.00	217.00	102.6%
5141 · Employee Training	1,658.66	3,000.00	-1,341.34	55.3%
5142 · Payroll Taxes	3,620.91	3,750.00	-129.09	96.6%
5130A · Salaries & Employee Benefits - Other	327.26			
Total 5130A · Salaries & Employee Benefits	404,603.15	421,703.45	-17,100.30	95.9%
5200 · Bank Service Charge	0.00	0.00	0.00	0.0%
5210 · Heating	1,990.25	4,050.00	-2,059.75	49.1%
5215 · Telephone	5,065.07	5,550.98	-485.91	91.2%
5220 · Electricity				
5221 · Beaman Street	54.31	75.00	-20.69	72.4%
5222 · Lawrence Street	84.75	150.00	-65.25	56.5%
5223 · Lee Street	10,388.73	10,000.00	388.73	103.9%
5224 · Prospect Street	45.58	75.00	-29.42	60.8%
5225 · Temple Street	8,715.35	17,600.00	-8,884.65	49.5%
5226 · Thomas Street	7,047.95	10,000.00	-2,952.05	70.5%
5227 · West Boylston Street	5,939.69	9,000.00	-3,060.31	66.0%
5228 · Western Avenue	1,574.22	2,250.00	-675.78	70.0%
5229 · Worcester Street	965.71	1,250.00	-284.29	77.3%
5229A · Laurel Street	626.19	1,500.00	-873.81	41.7%
Total 5220 · Electricity	35,442.48	51,900.00	-16,457.52	68.3%
5230 · Legal & Accounting				
5231 · Audit Expenses	0.00	0.00	0.00	0.0%
5232 · Accounting Expense	1,226.00	2,625.00	-1,399.00	46.7%
5233 · Legal Expense	0.00	12,500.00	-12,500.00	0.0%
5234 · Consulting Expense	22,529.60	51,000.00	-28,470.40	44.2%
Total 5230 · Legal & Accounting	23,755.60	66,125.00	-42,369.40	35.9%
5240 · Auto & Truck Expense				
5241 · Gasoline & Oil	5,962.67	9,000.00	-3,037.33	66.3%
5242 · Repairs & Maintenance	2,948.29	4,900.00	-1,951.71	60.2%
5240 · Auto & Truck Expense - Other	0.00	0.00	0.00	0.0%
Total 5240 · Auto & Truck Expense	8,910.96	13,900.00	-4,989.04	64.1%
5300 · Property and Liability Insuranc	27,859.01	25,665.00	2,194.01	108.5%
5420 · Office Expense				
5421 · Office Supplies	1,825.39	1,790.00	35.39	102.0%



# West Boylston Water District

## Profit & Loss Budget vs. Actual

### July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
5422 · Postage	3,211.61	3,100.00	111.61	103.6%
Total 5420 · Office Expense	5,037.00	4,890.00	147.00	103.0%
5423 · Computer/Tech	10,885.64	7,750.00	3,135.64	140.5%
5430 · Pump Station Supplies	577.63	3,000.00	-2,422.37	19.3%
5435 · Water Quality Control Expense	7,877.84	7,500.00	377.84	105.0%
5440 · Water Treatment Chemicals	38,777.93	39,200.00	-422.07	98.9%
5500 · Tools	808.64	2,000.00	-1,191.36	40.4%
5600 · Repairs & Maintenance				
5601 · Equipment Repairs	8,290.20	12,525.00	-4,234.80	66.2%
5602 · Facility Repairs	6,817.36	12,500.00	-5,682.64	54.5%
Total 5600 · Repairs & Maintenance	15,107.56	25,025.00	-9,917.44	60.4%
5625 · Property Maintenance	1,814.93	12,600.00	-10,785.07	14.4%
5790 · State & District Expense	10,133.48	8,800.00	1,333.48	115.2%
5791 · GIS Projects	0.00	0.00	0.00	0.0%
5795 · DEP Privacy Fees	1,756.07	2,000.00	-243.93	87.8%
5840 · Serv & Distr. Improve.				
5840E · Emergency Repair Costs	0.00	0.00	0.00	0.0%
5840 · Serv & Distr. Improve. - Other	70,364.22	75,000.00	-4,635.78	93.8%
Total 5840 · Serv & Distr. Improve.	70,364.22	75,000.00	-4,635.78	93.8%
5950 · District Improvements				
5951 · District Improvements (Capital)				
5951H · Oakdale WTP 2021-22	0.00	0.00	0.00	0.0%
5951G · N.Main St. Main Replace	0.00	0.00	0.00	0.0%
5951F · Well Exploration - PV2	0.00	0.00	0.00	0.0%
5951 · District Improvements (Capital) - Other	0.00	0.00	0.00	0.0%
Total 5951 · District Improvements (Capital)	0.00	0.00	0.00	0.0%
5950 · District Improvements - Other	0.00	25,000.00	-25,000.00	0.0%
Total 5950 · District Improvements	0.00	25,000.00	-25,000.00	0.0%
5000 · Operation & Maintenance - Other	510.43			
Total 5000 · Operation & Maintenance	671,277.89	801,659.43	-130,381.54	83.7%
5195 · Bad Debt Expense	0.00	0.00	0.00	0.0%
Total Expense	671,277.89	801,659.43	-130,381.54	83.7%
Net Ordinary Income	512,777.03	423,071.59	89,705.44	121.2%
Other Income/Expense				
Other Income				



# West Boylston Water District Profit & Loss Budget vs. Actual July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
8400 - Insurance Reimbursement				
8410 - Lighting Strike Expenses	0.00			
Total 8400 - Insurance Reimbursement	0.00			
Total Other Income	0.00			
Other Expense				
8000 - Interest Expense	0.00	0.00	0.00	0.0%
8050 - DSRF Earnings	0.00	0.00	0.00	0.0%
8060 - Contract Assistance	105,853.22	197,547.00	-91,693.78	53.6%
8000 - Interest Expense - Other				
Total 8000 - Interest Expense	105,853.22	197,547.00	-91,693.78	53.6%
Total Other Expense	105,853.22	197,547.00	-91,693.78	53.6%
Net Other Income	-105,853.22	-197,547.00	91,693.78	53.6%
Net Income	406,923.81	225,524.59	181,399.22	180.4%

# West Boylston Water District

## Balance Sheet

As of December 31, 2023

	Dec 31, 23
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1000 · Cash-Checking & Savings	2,019,588.22
1020 · Petty Cash	125.00
1025 · Cash on Hand	125.00
Total Checking/Savings	2,019,838.22
Accounts Receivable	
1201 · User Charges	309,332.42
Total Accounts Receivable	309,332.42
Other Current Assets	
1159 · Investments	1,675,601.34
1499 · Undeposited Funds	4,191.76
Total Other Current Assets	1,679,793.10
Total Current Assets	4,008,963.74
Fixed Assets	
1998 · Capital Assets - Depreciable	5,127,077.97
1999 · Capital Assets - Nondepreciable	8,803,938.53
Total Fixed Assets	13,931,016.50
Other Assets	
2860 · Deferred Outflows of Resources	96,920.00
Total Other Assets	96,920.00
<b>TOTAL ASSETS</b>	<b>18,036,900.24</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	31,237.82
Total Accounts Payable	31,237.82
Other Current Liabilities	
2100 · Payroll Withholdings	75.02
2430 · Accrued Vacation Pay	18,738.45
Total Other Current Liabilities	18,813.47
Total Current Liabilities	50,051.29
Long Term Liabilities	
1750 · Deferred Inflows of Resources	69,040.00
2600 · N/P - DEP (SRF Funding)	10,345,018.58
2800 · Other Post Employment Benefits	1,080,197.00
2850 · Net Pension Liability	829,002.00
Total Long Term Liabilities	12,323,257.58
Total Liabilities	12,373,308.87
Equity	
3300 · Reserved for office renovations	2,195.07
3301 · Reserved for Well Exploration	535,328.84
3775 · Investment in PP&E-District	3,271,253.45
3900 · Retained Earnings	1,447,890.20
Net Income	406,923.81

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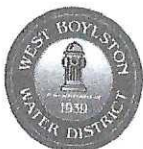
Accrual Basis

**West Boylston Water District**  
**Balance Sheet**  
**As of December 31, 2023**

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	<u>Dec 31, 23</u>
Total Equity	<u>5,663,591.37</u>
TOTAL LIABILITIES & EQUITY	<u><u>18,036,900.24</u></u>





## West Boylston Water District

To: Board of Water Commissioners

From: Michael Coveney

Date: 1/8/2024

Re: Superintendents Report

- 
- 1.) Oakdale Treatment Facility: Waterline is planning to be on site next week to fix the remaining items on the list. Roberts Filter (Andre) was on site last week for the one-year inspection and to make some minor adjustments with the backwash cycles. Everything looks good with the Roberts Filter equipment.
  - 2.) Pleasant Valley Well #2: Manganese update, the detection levels are below the health advisory of 0.30 mg/L but above the secondary MCL of 0.05 mg/L. The December monthly sample result is 0.20 mg/L. This level is trending up from 0.12 mg/L in August. We have decreased the run time for Pleasant Valley some more to see if this will start to trend down again.
  - 3.) Lead and Copper rule (LCR): All of the sample results have been submitted to MassDEP and the District did not have any LCR samples that were above the allowed MCL. In fact only one Lead sample out of 40 had a minute amount of Lead, the other 39 samples were all "no-detect".
  - 4.) Capital Efficiency Plan: Just an update that I will be working on going over the final report this winter to see if there are any edits that need to be done.
-