

WEST BRIDGEWATER HOUSING AUTHORITY
PROGRAM - 4001
BALANCE SHEET - AUGUST 31, 2016

ASSETS

Cash		30,797.89
Accounts Receivable - Sec 8 Subsidy	0.00	
Accounts Receivable - Tenants	0.00	
Allowance for Doubtful TARs	0.00	
Accounts Receivable - Subsidy	3,111.00	
Accounts Receivable - Other - All Others	0.00	3,111.00
Interprogram Due From		0.00
Investments		34,895.31
Prepaid Insurance	3,825.00	
Inventories	0.00	
Deferred Charges - Retirement	4,395.32	
Deferred Outflows	22,677.00	
Deferred Outflows - Other	1,824.42	32,821.74
Land	95,000.00	
Buildings	1,435,580.05	
Equipment - Dwelling	0.00	
Equipment - Admin/Maint	28,845.60	
Leasehold Improvements	0.00	
Accumulated Depreciation	(1,245,558.08)	
Infrastructure	44,310.00	
Capital Leases	0.00	359,177.56
TOTAL ASSETS		<u>\$460,803.50</u>

LIABILITIES AND SURPLUS

Tenants Security Deposits	0.00	
Payroll Withholdings	(1,321.60)	
Accounts Payable - DHCD Subsidy Overpayment	0.00	
Accounts Payable - Other	0.00	
Interprogram Due To	3,008.36	1,686.76
Accrued Compensated Absences	11,322.96	
P.I.L.O.T.	0.00	
Accrued Payroll	1,627.95	
Accrued OPEB Liability	155,164.00	
Accrued Pension Liability	114,367.00	
Accrued Liabilities - Other	7,467.20	289,949.01
Tenants Prepaid Rent	0.00	
Undistributed Credits	0.00	
Deferred Subsidy	0.00	0.00
Deferred Inflows		15,005.00
Capital Assets Reserve, Net of Related Debt	359,177.56	
Capital Expenditures	0.00	
Prior Period Adjust Capital Assets Reserve	0.00	
Depreciation	0.00	359,177.56
Employee Benefits - Pension	0.00	
Accrued Pension Reserve	(96,399.00)	(96,399.00)
Employee Benefits - OPEB	0.00	
OPEB Reserve	(166,910.00)	(166,910.00)
Net Assets - Unrestricted - 44.9% of Max. (includes Net Income)	53,003.08	
Prior Period Adjust Net Assets - Unrestricted	0.00	
Operating Receipts	39,332.90	
Operating Expenses	(34,041.81)	58,294.17
TOTAL LIABILITIES AND SURPLUS		<u>\$460,803.50</u>

See Accountants' Compilation Report

OPERATING STATEMENT

units 48
unit months 90

Miss. Shaw & Robillard, P.C.
24-Sep-18

ACCOUNT NUMBER	CLASSIFICATION	APPROVED BUDGET AMOUNT	PRO RATA BUDGET	ACTUAL TO DATE AMOUNT	AMOUNT OVER/ UNDER	ACTUAL AS FACTOR OF PRO RATA	AVAILABLE REMAINDER OF YEAR
<u>OPERATING RECEIPTS</u>							
3110	SHELTER RENT - TENANT	228156	38026	38859	833	102.19%	189297
3115	SHELTER RENT - FEDERAL SECT. 8	0	0	0	0		0
3190	NON DWELLING RENTALS	0	0	0	0		0
3610	INTEREST ON INVESTMENTS	440	73	138	65	188.70%	302
3611	INTEREST ON INVESTMENTS - RESTRICTED	0	0	0	0		0
3690	OTHER REVENUE	1200	200	338	136	168.00%	864
3691	OTHER REVENUE - RETAINED	190	32	0	-32	0.00%	190
3801	OPERATING SUBSIDY EARNED	12711	2119	0	2119	0.00%	12711
3920	GAIN(LOSS) SALE OF FIXED ASSETS	0	0	0	0		0
3000	TOTAL OPERATING RECEIPTS	242697	40450	38833	-1117	97.24%	203364
<u>ADMINISTRATIVE</u>							
4110	ADMINISTRATION SALARIES	30017	5003	5423	-420	108.40%	24594
4120	COMPENSATED ABSENCES	0	0	0	0		0
4130	LEAVE	0	0	0	0		0
4140	MEMBERS COMPENSATION	0	0	0	0		0
4150	TRAVEL AND RELATED EXPENSES	450	75	0	75	0.00%	450
4170	ACCOUNTING SERVICES	5100	850	400	460	47.06%	4700
4171	AUDIT COSTS	3600	600	0	600	0.00%	3600
4180	PENALTIES & INTEREST	0	0	0	0		0
4190	ADMINISTRATIVE OTHER	11269	1878	1116	762	59.41%	10162
4100	TOTAL ADMINISTRATIVE EXPENSE	50436	8408	6939	1467	82.65%	43487
4230	RESIDENT SERVICES	0	0	0	0		0
<u>UTILITIES</u>							
4310	WATER & SEWER	7023	1171	1121	50	95.70%	5802
4320	ELECTRICITY	72191	12032	7777	4255	64.64%	54414
4330	GAS	0	0	0	0		0
4340	FUEL	0	0	0	0		0
4360	ENERGY CONSERVATION	0	0	0	0		0
4390	SEPTIC	1697	283	1379	-1096	467.21%	318
4300	TOTAL UTILITIES EXPENSE	80611	13485	10277	3208	76.21%	70634
<u>ORDINARY MAINTENANCE</u>							
4410	MAINTENANCE LABOR	53830	8972	11353	-2381	126.54%	42477
4420	MATERIALS AND SUPPLIES	5030	1005	417	589	41.41%	5619
4430	CONTRACT COSTS	5600	633	385	548	47.25%	5216
4400	TOTAL ORDINARY MAINTENANCE	65460	10610	12155	-1244	117.40%	53311
<u>GENERAL EXPENSE</u>							
4510	INSURANCE	3305	1384	1421	-37	102.97%	5884
4520	PILOT	0	0	0	0		0
4540	EMPLOYEE BENEFIT CONTR.	36414	6069	2438	3631	40.17%	33978
4670	COLLECTION LOSS	0	0	0	0		0
4580	INTEREST EXPENSE	0	0	0	0		0
4585	PRINCIPAL PAYMENTS	0	0	0	0		0
4590	OTHER GENERAL EXPENSES	0	0	0	0		0
4500	TOTAL GENERAL EXPENSES	44719	7453	3859	3594	51.78%	40860
<u>OTHER EXPENSES</u>							
4610	EXTRAORDINARY MAINTENANCE	8740	1457	813	644	55.76%	7927
4611	EQUIPMENT - NONCAPITALIZED	8500	1583	0	1583	0.00%	9500
4600	TOTAL OTHER OPERATING EXPENSES	18240	3040	813	2227	26.73%	17427
<u>CAPITAL EXPENDITURES</u>							
7520	REPLACEMENT OF EQUIPMENT	0	0	0	0		0
7540	BETTERMENTS AND ADDITIONS	0	0	0	0		0
7500	TOTAL CAPITAL EXPENDITURES	0	0	0	0		0
TOTAL OPERATING EXPENSES		259772	43295	34042	3253	78.63%	225730
NET OPERATING INCOME(DEFICIT)		-17075	-2846	5291	8137		

See Accountants' Compilation Report

WEST BRIDGEWATER HOUSING AUTHORITY
 RECONCILIATION OF NET ASSETS
 FOR THE PERIOD ENDING 8/31/2018

	<u>400-1</u>
BEGINNING OPERATING RESERVE	\$53,003
GROSS OPERATING INCOME	\$39,333
OPERATING EXPENSES	(\$34,042)
CURRENT OPERATING RESERVE	<u>\$58,294</u>
BEGINNING OPEB RESERVE	(\$166,910)
OPEB EXPENSES	\$0
CURRENT OPEB RESERVE	<u>(\$166,910)</u>
BEGINNING UNFUNDED PENSION RESERVE	(\$96,399)
UNFUNDED PENSION EXPENSES	\$0
CURRENT UNFUNDED PENSION RESERVE	<u>(\$96,399)</u>
CURRENT NET ASSET RESERVE	<u>(\$205,015)</u>

See Accountant's Compilation Report

Casey, Cynthia (OCD) <cynthia.casey@state.ma.us>

10/1/2018 10:28 AM

West Bridgewater Housing Authority, Work Plan 5001, Project 306020

To wbhaexecdir@comcast.net <wbhaexecdir@comcast.net> Copy
RSHAW10127@AOL.COM <rshaw10127@aol.com>

Dear Executive Director,

This is to inform you that we have processed for your CFA/Work Plan indicated above a total payment of 9,800.00 for expenses as described on the attached payment approval form(s). You should receive your funds on or about October 17, 2018.

The funds must be retained in a non-interest bearing account and must be spent within 60 days to avoid arbitrage.

If you have any questions regarding this payment, please call me at the number below.

Gay Eng
Capital Finance Manager
Department Of Housing And Community Development
Gay.Eng@massmail.state.ma.us
617-573-1194

- 306020 PAF 2018-9-19 \$9,800.00 Plasse Masonry #2966.pdf (227 KB)

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT
 PROJECT DEVELOPMENT UNIT
 PAYMENT APPLICATION FORM (PAF)

0459

LHA: West Bridgewater Housing Authority VC6000161731 FORM DATE: 9/20/2018
 CFA/WORKPLAN: 306025001 PHASE: Planning APPROVAL DATE: 9/19/2018
 PROJECT: 306020
 DESCRIPTION: FF: Repair Window Sills - (concrete repair)

INVOICE: _____ VENDOR: _____

Development:	Modernization:	Construction: <input checked="" type="checkbox"/>	Non-Construction:
Account Number	Account Name / Description	Approved Amount	
1450.01	Original Construction Contract	9,800.00	
		9,800.00	

Notes

Plasse Masonry, LLC \$9,800.00 inv. #2966

Dates of Service: BEGIN: 9/3/2018 END: 9/19/2018

Payment Voucher Total: 9,800.00

Approved/Date: [Signature] 9/24/18 Approved/Date: Annie Kelley 9/20/18

FOR HOUSING FINANCE:

(1) MMARS 1130292 (2) FISH _____ (3) PROGRAM _____ 200978
 44 1, 1 1 139^K

**CERTIFICATE OF COMPLIANCE WITH BIDDING LAWS AND CAPITAL PLAN
FOR FISH PROJECT # 305020**

The undersigned being a duly authorized representative of the
Housing Authority hereby certifies to DHCD that:

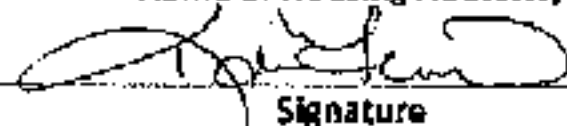
1. The housing authority solicited and reviewed the bids in accordance with the provisions of MGL c.149, §§44A-44J; MGL c.30B §5 or MGL c.30, §39M, whichever is applicable and has made a good faith effort to comply with 760 CMR 11.10 with respect to tenant participation.
2. The housing authority informed all prospective bidders that, if awarded the contract, they must pay the prevailing wage pursuant to MGL c.149, §26, and that the housing authority supplied all prospective bidders with the prevailing wage rates in effect at the time of the bid.
3. The housing authority has reviewed the low general bid and found it to be in compliance with MGL c.149, §44A. If a lower bid(s) was rejected, the bidder's identity and the reason for rejection is as follows: N/A
4. There are no protests by general bidders before the Attorney General's Fair Labor and Business Practices Division or in a court of law, which might affect the contract award.
5. The amount of the contract award is the same as the amount of the lowest acceptable bid with the exception that: (specify any change in amount and the reason): N/A
6. Check at least one box as applicable:
 - This construction contract is complete. For jobs over \$10,000, the Certificate of Final Completion is attached.
 - All invoices have been submitted for payment and this project is ready to be closed at a final cost of:
 - This is an interim payment.
7. If construction is complete, the building and equipment components of the development modified by this project have been updated in the Capital Planning System.
8. DHCD's funding of the contract is made in reliance on this certification.

SIGNED UNDER THE PAINS AND PENALTIES OF PERJURY.

West Bridgewater Housing
Authority

Name of Housing Authority

By:



Signature

Kate Ferreira

Print Name

Southeast RCAT Project Manager

Print Title

Date:

September 19, 2018



PLASSE MASONRY, LLC

63 Maple Street
West Bridgewater, MA 02379

INVOICE

Bill To		Date	Invoice #
WEST BRIDGEWATER HOUSING AUTHORITY		9/19/2018	2966
Description		Amount	
W. BRIDGEWATER HOUSING AUTHORITY 7 ESTHER DRIVE			
-Remove and replace (9) concrete sills		9,800.00	
		Total	\$9,800.00
		Payments/Credits	\$0.00
		Balance Due	\$9,800.00
Phone #	Fax #	E-mail	Web Site
774-776-2490	774-776-2491	mark@plassemasonry.com	WWW.PLASSEMASONR...

Temp Doh1 (OCD)

From: DHCDInvoices (OCD)
Sent: Wednesday, September 19, 2018 1:38 PM
To: Temp Doh1 (OCD)
Subject: FW: 306020 West Bridgewater Window Sill project
Attachments: 306020 WBHA window sill - invoice to DHCD 9.19.18.pdf

From: Kate Ferreira
Sent: Wednesday, September 19, 2018 5:35:04 PM (UTC+00:00) Monrovia, Reykjavik
To: DHCDInvoices (OCD)
Cc: Barney, Cynthia P (OCD); Teresa Maloney (wbhaexecdir@comcast.net)
Subject: 306020 West Bridgewater Window Sill project

Hi,
Attached please find invoice for West Bridgewater FISH 306020 Window Sill Replacement project. Please let me know if you need additional information.
Thanks,
Kate

Kate Ferreira
Project Manager, Southeast Regional Capital Assistance Team
Taunton Housing Authority
143 School Street, Bldg 1
Taunton, MA 02870
Office 508-823-6308 x 205
Cell 857-406-1579
Fax 508-812-7050
kferreira@tauntonhousing.com

Payment Request Document - Input Form The Commonwealth of Massachusetts

PKC OCD PVOCD 2520 1980459 MODN

Action: N | Department of Housing and Community Development

HEADER

Document Name:
 Record Date: 9/19/2018
 Budget FY: 2019
 Fiscal Year: 2019 Period: 03
 Doc. Description:
 Doc Total: \$9,800.00
 Disbursement Options
 Sched. Payment Date:
 Single Payment:
 Handling Code:

Vendor Cust.#: VC6000 161731
 Vendor's Certification:
 I certify that the goods were shipped or the service rendered as set forth below.
 X _____ (Please sign in ink)

West Bridgewater Housing Authority
 Esther Drive
 West Bridgewater, MA 02379

COMMODITY

Commodity Code:
 Line Type: Service
 Contract Amount: \$9,800.00
 Service From: 9/3/2018
 Service To: 9/19/2018
 Reference
 Comm. Ref. Code: CT
 Comm. Ref. Dept.: OCD
 Comm. Ref. ID: CCOCD2520 1130292 0000
 Comm. Reference VL:
 Comm. Reference CL: J
 Ref. Type: Partial
 Invoice Information
 Vendor Invoice #: 0459-5001-305020-FY19
 Vendor Invoice Line: I Vendor Invoice Date: 9/19/2018

ACCOUNTING

Event Type:
 Budget FY: 2019
 Fiscal Year: 2019
 Period: 03
 Line/Check Description: Plasse Masonry # 2966
 Line Amount
 \$ 9,800.00
 Ref Acct. Line: 11 Ref Type: Partial

FUND ACCOUNTING
 Fund: 0200
 Sub Fund: 076C
 Department: OCD
 Unit: 2520
 Approp Unit #: 7004-0044
 Object: P01
 Detail Accounting
 Program: 19MOD
 Program Period: EPP

TO THE COMPTROLLER OF THE COMMONWEALTH OF MASSACHUSETTS I hereby certify under the penalties of perjury that all laws of the Commonwealth of Massachusetts governing disbursements of public funds and the regulations thereof have been complied with and observed.

Prepared by: SV
 Approved by: [Signature]
 Entered by: _____

Title: Capital Accountant Date: 9-24-18
 Title: Capital Finance Manager Date: 9-25-18
 Title: _____ Date: _____

