Office of

AUBURN WATER DISTRICT

Office Telephone # 784-6469

The regular monthly meeting of the Trustees of the Auburn Water District will be held **at the office of the Auburn Water District, 268 Court Street, on Wednesday, August 19th, 2026 at 4:00 P.M.**

Regular Meeting AGENDA

1. Approve Minutes of Regular Meeting of July 22, 2026.

2. Financial Report Update -***Michael Bailey.***

3. Public Comment.

4. Executive Session Pursuant to 1 M.R.S.A § 405(6)(A) to Discuss a Personnel Matter.

5. New Business
   - Interlocal Agreement Summary.
   - Maine Municipal Association 2026 dividendes.
   - 2026 Audit Engagement Letter.

6. Old Business
   - Water Quality Update.
   - System-Wide Meter Conversion Status Update.
   - Lake Shore Drive MPI Update.
   - Charter Merger Update.
   - Activity Report.

7. Trustee Open Session.

8. Adjourn Regular Meeting.

Upcoming: Water Trustee Meeting September 15, 2026.

A true record,
Attest: 2 2
Mike Bailey, Clerk

The Regular Meeting of the trustees of the Water District was held at the office of the Auburn Water District, 268 Court Street, on **Wednesday, August 19th, at 4:00 pm**.

Members Present: Denis Bergeron (President), Robert Cavanagh (Treasurer), Jeffrey Harmon, Bruce Rioux, Timothy Simpson, and Eric Gould.
Also present: Michael Broadbent (Superintendent), Mike Abbott (District Engineer), and Mike Bailey (Finance Director).
Public Attendance: Stephen Beal

Agenda Item 1: Approve Minutes of the Regular Meeting of July 22nd, 2026 – On the **motion of Robert Cavanagh**, seconded by **Timothy Simpson**, it was **voted to approve the minutes of the Regular Meeting on July 22nd, 2026.**
Passed 6-0

Agenda Item 2: Financial Report – The Finance Director, Mike Bailey, provided a verbal presentation of the financial report for the preceding month.

Agenda Item 3: Public Comment – Stephen Beal was in attendance and did not have any comments at the time of the meeting.

Agenda Item 4: Executive Session Pursuant to 1 M.R.S.A. 405 (6) (A) to Discuss a Personnel Matter – On the **motion of Bruce Rioux, seconded by Robert Cavanagh, there was a vote to move the meeting into executive session.**

Agenda Item 5: New Business
Interlocal Agreement Summary – One of the Water District's 2026 goals is to review and better understand its interlocal agreements with the City of Lewiston. A summary of the agreements was prepared by the Superintendent in 2021; however, additional agreements have been executed since that time, and the existing summary was difficult to follow. Staff prepared a revised draft summary, organizing the agreements into five sections based on the entity associated with each agreement and listing them chronologically by execution date. Organizational charts were also developed to illustrate the staff involved and the associated funding structure. Both drafts were included in the meeting packet for discussion and consideration of next steps.

Maine Municipal Association 2026 Dividends – The District participates in three self-funded insurance pools through MMA: Workers' Compensation, Property and Casualty, and Unemployment. Due to the District's low utilization, dividend payments were received in the amounts of $3,242 for the Water District and $2,062 for the Sewer District, totaling $5,304. The District has historically distributed the dividend balance to employees, typically through a BBQ recognizing safe work practices, along with a gift or check for each employee from the remaining balance.

There was a **motion by Robert Cavanagh, seconded by Timothy Simpson, to authorize the Superintendent to utilize the MMA Dividend of $3,242 to recognize staff for their excellent work and safe work practices.**
Passed 6-0

2026 Audit Engagement Letter – RHR Smith provided the engagement letter for the 2026 financial statement audit. The quoted fee is $11,960, an increase of $1,560 from the prior year. The increase is primarily due to capacity at the firm. Following the implementation of a new auditing standard last year, approximately 70% of the audit work is now completed during the planning phase. As a result, RHR Smith is requiring a 75% retainer to reserve the District's 2026 audit engagement, an increase of 50% from the prior year, for a total retainer of $8,970. The Financial Director noted that the firm remains competitive at this price based on their experience and rates reported by peer organizations.

There was a **motion by Bruce Rioux, seconded by Eric Gould, to authorize the Superintendent to engage with RHR Smith for the 2026 financial statement audit and authorize the payment of the retainer to reserve our spot in the schedule.**
Passed 6-0

Agenda Item 6: Old Business

Water Quality – The Superintendent, Michael Broadbent, provided a verbal presentation on the preceding month's water quality in Lake Auburn.

System-Wide Meter Conversion Status Update – Hydrocorp and EJP continue to do an excellent job with meter installations. As of August 13th, the District has replaced approximately 40% of the system. Staff has begun sending reminder notices to customers who have previously received notifications but have not yet scheduled an appointment. Initial notices have also been sent to the largest remaining group of customers. Current replacement totals are 2,442 of 6,258 residential meters and 101 of 262 large-diameter meters.

Lake Shore Drive MPI Update – C.H. Stevenson, the project contractor, is scheduled to mobilize on September 8th, 2026. Staff are working on the detour map, and the city has agreed to place a message board on Lake Shore Drive to notify motorists of the upcoming closure.

Charter Merger Update – The Draft Merged Charter was submitted to Verrill Law for review. Jim Cohen will serve as the lead attorney in updating the documents and preparing them for approval. He anticipates the work will take approximately three weeks to complete and has experience with several similar projects and the associated process.

Activity Report – The District Engineer, Mike Abbott, provided a verbal presentation on the preceding month's activity.

Agenda Item 7: Trustee Open Session: There were no further comments at this time.

Agenda Item 8: Adjournment of the Regular Meeting: There was a **motion by Robert Cavanagh, seconded by Eric Gould, to adjourn the meeting.**
Passed 6-0

Respectfully submitted,
Tiffany Spence
Tiffany Spence

A true record,
Attest: _____
Mike Bailey, Clerk

AUBURN WATER DISTRICT
BALANCE SHEET
PERIOD ENDING - August 31, 2026

	8/31/2026	12/31/2025
Property, Plant and Equipment:		
Plant in Service	44,462,465.58	44,332,336.92
Less: Accumulated Depreciation	(18,273,665.13)	(17,825,124.46)
	26,188,800.45	26,507,212.46
Construction Work in Progress	1,739,990.10	74,106.13
Net Utility Plant	27,928,790.55	26,581,318.59
Current Assets:		
Cash & Working Funds	3,552,745.90	3,516,542.15
Accounts Receivable - Net	712,788.37	557,517.89
Prepayments	85,960.67	16,704.17
Inventory	1,563,412.29	381,627.21
Total Current Assets	5,914,907.23	4,472,391.42
Investment CD	505,772.52	0.00
Total Assets	34,349,470.30	31,053,710.01

	8/31/2026	12/31/2025
Capitalization:		
Retained Earnings	20,530,236.47	19,979,150.97
Current Year Earnings	587,217	466,909
	21,117,453.37	20,446,059.62
Bonds	6,573,934.39	4,029,796.77
Total Capitalization	27,691,387.76	24,475,856.39
Current Liabilities:		
Accounts Payable	181,847.67	190,182.08
Customer Deposits	23,563.91	21,138.38
Accrued Interest	82,407.86	40,054.16
Miscellaneous Liabilities	151,019.85	123,640.71
Total Current Liabilities	438,839.29	375,015.33
Equipment Leases	108,249.48	93,645.01
Contributions in Aid	6,110,993.77	6,109,193.28
Total Equity Capital and Liabilities	34,349,470.30	31,053,710.01

AUBURN WATER - FINANCIAL INFORMATION

Water Revenue - Metered Sales - Versus Prior Year

Month	2026	2025	MTD Change	%	YTD Change	%
January	$240,709.30	$246,826.80	($6,117.50)	-2.48%	($6,117.50)	-2.48%
February	$217,209.70	$238,634.53	($21,424.83)	-8.98%	($27,542.33)	-5.67%
March	$224,610.00	$228,211.83	($3,601.83)	-1.58%	($31,144.16)	-4.36%
April	$251,272.00	$253,662.84	($2,390.84)	-0.94%	($33,535.00)	-3.47%
May	$227,724.00	$219,136.00	$8,588.00	3.92%	($24,947.00)	-2.10%
June	$243,994.00	$228,823.00	$15,071.00	6.58%	($9,876.00)	-0.70%
July	$286,620.00	$269,509.00	$17,111.00	6.35%	$7,235.00	0.43%
August	$281,162.00	$262,251.00	$18,911.00	7.21%	$26,146.00	1.34%
September		$262,468.00	($262,468.00)	-100.00%	($236,322.00)	-10.70%
October		$293,742.00	($293,742.00)	-100.00%	($530,064.00)	-21.17%
November		$252,217.28	($252,217.28)	-100.00%	($782,281.28)	-28.39%
December		$228,431.07	($228,431.07)	-100.00%	($1,010,712.35)	-33.87%
	$1,973,291.00	$2,984,003.35				

Water Revenue - Metered Sales - Versus Budget

Month	2026	BUDGET	MTD Change	%	YTD Change	%
January	$240,709.30	$242,940.38	($2,231.08)	-0.92%	($2,231.08)	-0.92%
February	$217,209.70	$240,786.38	($23,576.68)	-9.79%	($25,810.75)	-5.34%
March	$224,610.00	$231,570.36	($6,960.36)	-3.01%	($32,771.11)	-4.58%
April	$251,272.00	$276,332.02	($25,060.02)	-9.07%	($57,831.13)	-5.83%
May	$227,724.00	$225,291.01	$2,432.99	1.08%	($55,398.14)	-4.55%
June	$243,994.00	$231,777.86	$12,216.14	5.27%	($43,181.99)	-2.86%
July	$286,620.00	$292,879.28	($6,259.28)	-2.14%	($49,441.27)	-2.84%
August	$281,162.00	$261,831.81	$19,330.19	11.56%	($20,221.18)	-1.81%
September	$0.00	$259,857.06	($259,857.06)	-100.00%	($280,108.25)	-12.82%
October	$0.00	$296,078.72	($296,078.72)	-100.00%	($576,186.97)	-22.90%
November	$0.00	$253,016.62	($253,016.62)	-100.00%	($829,203.58)	-29.84%
December	$0.00	$222,225.42	($222,225.42)	-100.00%	($1,051,429.00)	-34.98%

Water Gallons Sold - Metered

Month	2026	2025	MTD Change	%	YTD Change	%
January	49,422,915	47,499,496	1,923,419	4.05%	1,923,419	4.05%
February	50,868,896	52,184,968	(1,316,072)	-2.52%	607,347	0.61%
March	48,068,364	49,229,620	(1,141,256)	-2.32%	(533,879)	-0.36%
April	51,871,283	49,452,524	2,418,759	4.89%	1,884,880	0.85%
May	45,749,272	45,932,436	(183,164)	-0.40%	1,701,716	0.70%
June	51,397,812	49,744,244	1,653,568	3.32%	3,355,284	1.14%
July	53,223,009	54,040,008	(816,999)	-1.51%	2,538,285	0.73%
August	59,476,084	61,483,344.00	7,992,660	18%	10,530,945	3%
September		59,792,876	(59,792,876)	-100.00%	(49,261,931)	-10.72%
October		61,751,140	(61,751,140)	-100.00%	(111,013,071)	-21.30%
November		55,072,248	(55,072,248)	-100.00%	(166,085,319)	-28.83%
December		44,576,546	(44,576,546)	-100.00%	(210,761,865)	-33.95%
	410,097,586	620,859,460				

Water Gross Payroll versus Budget

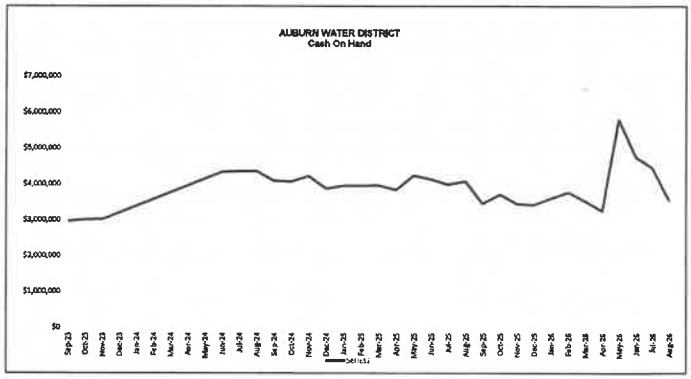
Month	2026	Budget	MTD Change	%	YTD Change	%
January	$65,784.00	$106,829.50	($23,045.50)	-21.18%	($23,045.50)	-21.18%
February	$99,145.00	$92,349.23	$6,795.77	7.36%	($16,249.73)	-8.08%
March	$105,087.00	$138,908.65	($33,571.65)	-24.21%	($49,821.38)	-14.66%
April	$115,430.00	$136,040.82	($20,610.82)	-15.15%	($70,432.21)	-14.80%
May	$90,540.00	$91,206.85	($666.85)	-0.73%	($71,101.06)	-12.54%
June	$93,453.00	$100,494.15	($7,041.15)	-7.01%	($78,142.21)	-11.71%
July	$124,324.00	$131,813.98	($7,489.98)	-5.68%	($85,632.19)	-10.71%
August	$87,129.00	$109,078.54	($21,949.54)	-20.12%	($107,581.73)	-11.84%
September		$104,941.85	($104,941.85)	-100.00%	($212,523.58)	-20.97%
October		$109,782.54	($109,782.54)	-100.00%	($322,306.12)	-28.69%
November		$108,306.64	($108,306.64)	-100.00%	($430,592.76)	-34.97%
December		$157,535.60	($157,535.60)	-100.00%	($588,128.36)	-42.34%

Water Total Capital Expenditures versus Budget

Capital Projects - 2026	*Budget	*YTD Actual	Variance
Crew Truck - Water	$60,000	$63,290.44	(3,290.44)
Equipment Trailer	$25,000	$23,629.50	1,370.50
Meter department tools	$3,000	$3,045.85	(45.85)
Conduit Bender	$5,500	$2,670.50	2,829.50
North Auburn Dam SCADA	$4,400	$5,346.29	(946.29)
Townsend Brook Scada	$4,400	$1,843.77	2,556.23
Lab	$5,000		5,000.00
Plant Operations	$86,100	$2,490.87	83,609.13
Risk and Resiliency Plan Update	$5,000	$4,950.00	50.00
Lab Service Visit	$5,175		5,175.00
Lab Intake Inspection and Cleaning	$2,448	$2,297.50	150.00
Fixed Asset Software	$7,500		7,500.00
Office Improvements	$5,000		$5,000
4 Computers, I-pad	$3,600	$1,758	1,842.09
Excavator	$86,437	$54,464	962.38
Equipment Total	$287,559	$175,776.55	111,782.45
2025 Main Replacements	$515,000	$66,683	448,317.24
2026 Paving Projects	$66,000	$118,779	(52,779.18)
2026 Meter Conversion	$2,887,356	$1,219,591	1,447,763.88
Lakeshore Drive	$750,000	75,209	674,790.63
Taylor Pond Meter Pit	$20,000	$20,350.84	(350.84)
Lake Auburn Water Supply Study	$49,700	$49,700.00	-
Facilities Study	$13,750	$13,750.00	-
Projects Total (includes benefit costs on labor)	$4,081,805	$1,564,043	2,517,741.83
Grand Total	$4,369,364	$1,739,940	$2,629,524

AUBURN WATER DISTRICT
CUSTOMER ACCOUNTS RECEIVABLE

Aging	Current	30 day	60 day	90 day	120 day	Finance Chgs	Other	Totals
August	$ 246,385	$ 237,875	$ 4,534	$ 4,564	$ 13,239	$ -	$ -	$ 506,387.25
July	396,274.32	23,025.28	6,507.92	1,277.11	16,875.85	-	-	443,960.48
June	159,393.68	24,133.25	10,464.03	2,703.78	11,190.25	-	-	207,914.99
May	167,760.72	27,711.98	4,558.83	2,067.00	11,877.61	-	-	213,976.14



AUBURN WATER DISTRICT
OPERATING STATEMENT - TRUSTEES' REPORT
EIGHT MONTHS ENDED AUGUST 31 ,2026

	August	2026	Y-T-D August 2026		
	YTD - 2025	BUDGET	ACTUAL	BUDGET	Variance
REVENUES:					
Water Sales	$1,947,145	$3,034,720	$1,973,291	$1,981,811	-$8,520
Rent income	43,491	72,000	75,845	48,000	$27,845
Interest Income	25,137	40,000	35,032	26,667	$8,365
Mdse. & Jobbing - NET	(4,406)	53,600	-1,720	35,733	-$37,453
Public Fire Protection	613,336	850,720	646,048	567,147	$78,901
Private Fire Prot.	318,809	496,080	329,319	330,720	-$1,401
Misc. Op. Revenue	104,536	184,601	178,533	123,067	$55,466
TOTAL REVENUES	**3,048,049**	**4,731,721**	**$3,236,348**	**$3,113,145**	**$123,203**
				75%	
EXPENSES:					
Payroll	806,211	1,389,030	$800,902	$908,484	-$107,582
Treatment:					
UV Treatment Plant	335,760	579,750	$311,296	$386,500	-$75,204
Chloramine Facility	4,928	12,800	$4,097	$8,533	-$4,436
Laboratory	12,081	35,500	$27,291	$23,667	$3,625
Trans & Dist & Other Maint:					
Maint of Mains	120,084	140,000	$76,997	$93,333	-$16,336
Dist System	72,458	168,639	116,922	$112,426	$4,496
Other	4,988	23,000	$15,882	$15,333	$548
Administration:					
Employee Benefits	336,395	652,857	$356,662	$435,238	-$78,576
Legal & Accounting	26,623	50,000	$18,519	$33,333	-$14,815
Customer Billing	16,593	68,000	$54,027	$45,333	$8,694
Insurances	45,956	84,410	$47,451	$56,273	-$8,823
Other	55,311	77,452	$52,343	$51,635	$708
Vehicles	44,357	144,000	$59,943	$96,000	-$36,057
Gull Management	42,213	72,000	$49,224	$48,000	$1,224
Lake Auburn Watershed	55,247	142,000	$64,865	$94,667	-$29,801
SUB-TOTAL	**1,979,205**	**3,639,438**	**$2,056,423**	**$2,408,756**	**-$352,333**
				75%	
Interest	97,655	197,362	$104,708	$131,575	-$26,867
TOTAL EXPENSES	**2,076,860**	**3,836,800**	**$2,161,131**	**$2,540,330**	-$379,200
Bonds - Principal Payments	180,961	864,553	$184,569	$184,569	$0
SURPLUS FROM OPERATIONS	**790,227**	**30,368**	**890,648**	**$388,245**	**$502,403**

Non-Cash Items:	
Depreciation - 1403-000	$488,000
Sub - Total Non-Cash	$488,000
Income Statement - Bottom Line	$587,217