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Waterville Estates Village District

December 6, 2022 Commissioners Meeting APPROVED Minutes

Approved as amended on December 21, 2022.

Attendees: Commissioners Maureen Patti, Gerry Panuczak, and David Spinney. General Manager Ron Beard, Assistant General Manager Judy Kinney, Financial Assistant Allison Smith, Andrea Canfield.

Attendees via Zoom: Terry Bennett and other unidentified call-in users.

Call to order: Commission Chair Patti called the meeting to order at 10:02 AM.

Pledge of Allegiance: The meeting began with the Pledge of Allegiance.

Roll Call of Commissioners: Ms. Patti, Mr. Panuczak, and Mr. Spinney were present in person.

Approval of the Agenda:
Ms. Patti asked the Commissioners and staff if there were any proposed changes to the Agenda and there were none, so she concluded that the agenda would remain as presented.

Approval of Minutes
a. November 16, 2022
Ms. Patti made a motion to amend the 11/16/2022 meeting minutes according to the list of 16 changes she prepared and that were in the meeting handout. Mr. Panuczak duly seconded. Motion passed by a 3:0 roll call vote: Ms. Patti – aye, Mr. Spinney – aye, Mr. Panuczak – aye.
Ms. Patti made a motion to make the amended 11/16/2022 meeting minutes the official minutes. Mr. Panuczak duly seconded. Motion passed by a 3:0 roll call vote: Ms. Patti – aye, Mr. Spinney – aye, Mr. Panuczak – aye.

b. November 29, 2022
Ms. Patti made a motion to make the 11/29/2022 meeting minutes as presented the official minutes. Mr. Panuczak duly seconded. Motion passed by a 3:0 roll call vote: Ms. Patti – aye, Mr. Spinney – aye, Mr. Panuczak – aye.
Ms. Patti suggested to take the GM Report and General Calendar Items earlier as they may require participation from the WEVD staff who are present at the meeting.

General Manager's Report
Mr. Beard spoke about the following:

1. Mr. Pelchat and his team are completing repairs to the rope tow and the lift at the mountain.

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Mr. Pelchat provided the updates on which work had been done and which remains and said that the inspection will be scheduled once everything is complete. He then answered questions about the lighting, which he said was operational, pending one last check, and the lift safety features, which he said were put off until spring due to various constraints. Mr. Pelchat was also asked about submitting a claim to the insurance company for the pole on the rope tow that got snapped by a tree, to which Mr. Beard suggested that it will probably not meet the deductible under the policy. Every agreed that the claim still needs to be submitted. Ms. Pelchat said that the pole replacement with concrete will cost around $850 with all other work being performed by staff.

2. Mr. Baert reported that he found the large water leak on Wetamoo. This year he has located 7 large leaks and had them repaired. Mr. Beard calculated that the District is now saving 82 gallons per minute which equates to 109,440 gallons per day. Had these leaks not been repaired, the District would have wasted 39,945,600 gallons in one year.

Mr. Baert provided an update on the water system operations, which according to him is working great and the system is rather tight, with possibly one leak remaining that needs to be investigated. Mr. Beard showed some graphs of Liberty wells operating which showed the increased downtime between the wells pumping water, which was a significant improvement over the past. Mr. Beard also showed a graph depicting water use before and after the leak was fixed. Mr. Spinney asked Mr. Baert to estimate the cost per gallon to the District, taking into account the chemicals, electricity, etc. Mr. Baert said he can pull that information together later. Ms. Patti said that she was told that the leak on Wetamoo was searched for about three years, and Mr. Baert confirmed that.

Then Mr. Baert said that he found a map for the bypass to the Ski Bowl which will allow to avoid using the transfer tank and go directly to the 22 thousand gallon tank. Discussion ensued about treatment and the use of the tank at the treatment building at the Ski Bowl and whether it is even possible to bypass it for water to remain potable.

3. Mr. Baert scheduled the well #2 to be cleaned on December 12, 2022. Mr. Beard said that the staff believes that this will help this well recover quicker and maintain a higher water availability level. Mr. Baert added that the fence was also put around the wells, enlarged the access gate, and put in for the access road maintenance every year from now on.
4. Vermont Rec was on site last week and completed the drainage swale between the courts and installed rip rap on the upper court embankment.
5. Gilford well will be at the mountain on December 12, 2022 to evaluate the well on the ski slope.

General Calendar Items:

b. RCA re: Water Department 2022 surplus

Ms. Patti said that there is a proposal in the packet by the Water Department Administrator Ms. Smith to apply the surplus in the 2022 water budget to purchasing and installing meters. Ms. Smith explained that while budgeting for 2023 the staff realized that around $247,000 was over collected in water rates, which she said she is yet to address with Mr. Scruton as to why this happened. Ms. Smith opined that it

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may have been when the rate was adjusted in May but that more research is needed. Ms. Smith continued that her thinking was to apply that surplus to purchasing and installing meters as the people have been asking about them and this amount should be enough to cover all the existing homes. She added that this will allow to move to the metered billing much faster than installing meters at the current rate.

Discussion ensued about the way to proceed. Options were voiced to apply the surplus to offset the rate for next year or purchase meters and give them to homeowners to install, provided that they have already paid for them through the over collection of water fees. With the latter options, those owners who ended up paying for the meters already would be reimbursed.

Another discussion was on whether there might be a surplus next year, which was decided as unlikely since the allowance for non-collections was set much lower for next year as opposed to this year.

Ms. Patti said that she remembers that when the water rate was initially discussed there was a financial "cushion" envisioned to be set aside each year for capital improvements to the system. She asked Mr. Baert whether he thought that some of that surplus could be used for some projects of that nature that may not have been budgeted for in 2023. Mr. Baert agreed that there are always some projects that he is putting off and some of that money could definitely go towards those, although he is not against applying that surplus to the purchase and installation of meters.

Ms. Patti asked if there are some projects that would have been covered by grants (which the District did not receive this year) that may be done with the use of that surplus, like water line replacements or else? Mr. Baert said that Pegwood water line has consistently been a problem and be the first one on that list.

Mr. Panuczak asked how could that be that there was a 39 percent error in budgeting for the water budget when it was very well known that the move to the water budget was a "hot button" with the community.

Mr. Spinney asked whether there were any lines in the budget that were no spent that account for some of that error.

Ms. Smith said that there is about $110,000 worth of projects that have not been done do to various constrains like lack of staff or materials.

Ms. Patti said that from the profit and loss sheet it that she is looking at (for the Water Department) it seems as though there are $93,000 underspent.

Mr. Panuczak then asked in what way this overcollection will apply to the 2023 budget.

Ms. Smith estimated that in 2023 overcollection may amount to roughly $2,000. She then spoke about the community being unhappy with the water rates and the lack of progress to switching to meters as there is no set date for when the District will switch to billing per gallon of usage. Ms. Smith said that without that clarity residents are not willing to install meters voluntarily and that this surplus presents the opportunity to purchase meters in bulk and move the installation of all meters much closer. She added that she understands that this surplus could also be applied to subsidize the water rate in 2023,

but then the District will not have that opportunity in 2024 again, which will be reflected in the community being unhappy about the rates yet again.
Terry Bennet, Chair of the Water and Roads Committee, via Zoom, asked to speak and said that she remembers that in the last year's budget there was an amount of $75,000 set for Pegwood water line replacement which was used for other major leak repairs, thus putting off the Pegwood line replacement. She added that it is a strategic plan item and maybe there will be grants received for it in the future. Ms. Bennett also suggested that if the Commissioners choose to spend the surplus on purchasing meters, that they should solicit bids for installation to provide for some savings there.
Ms. Smith spoke about the fact that people are getting impatient with the meter installation process and need some clarity. She said that according to her calculations there are 492 meters that would need to be purchased for existing homes and she was not sure what exact pricing would be with things changing.
Ms. Patti added that there was no plumber/vendor who ever responded to a District-wide water meter installation bid and there were multiple attempts made to solicit such responses in the past.
Discussion ensued about the way to proceed and whether a public hearing is needed to seek feedback from the community, given that some members of the community consider meters to be ineffective in bringing the water rates down. Another point was made that the water ordinance needs to be equitable and meters seem to be the best way to achieve it.
Ms. Bennet commented that if the decision is made to purchase the 492 meters, who will be paying for the 493rd house when it is built. She also added that the Water and Roads Committee had recommended to the Commission that a certain amount of money is set aside each year for line replacements as the infrastructure is deteriorated and continues to do so. Ms. Bennet also said that another recommendation from the Water and Roads Committee was to set aside some money for the Strategic Plan as this will be very helpful for the success of the grant applications in the future.
Members further discussed further course of action and suggestions were made to authorize Mr. Baert to go out to bid for the replacement of the Pegwood water line to see if it meets the surplus. Discussion continued about the ultimate need to replace failing infrastructure, possibly having Mr. Baert provide a list of other areas besides Pegwood that need attention, meters and their potential to reduce the water rate or not, etc.
Ms. Patti summarized the discussion by saying that the Commission is now aware that there is a surplus and would need more data from Mr. Baert on what the imminent problems are before considering what to do with the surplus. It was noted that the Water and Roads Committee was tentatively scheduled for December 15th, therefore, the public hearing will be scheduled for the second meeting of the Commission in January on the 25th at 4 PM.
Mr. Baert also said that prepaying for chemicals could also result in savings if the Commission would want to consider it.

Treasurer's Report

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It was noted that the Treasurer's Report was not in the packet. Ms. Patti said that despite the fact that the Commission is not reviewing the report tonight, the weekly manifests always convey the balances for both the bank and QuickBooks and the Commissioners remain informed about the District's finances.
Mr. Beard said there was an electric bill received for the Water Department which showed that the usage dropped significantly due to the wells having increased down time.

Committee / Board Reports:
a. Planning Board
b. Water & Roads
Mr. Panuczak said that both boards are scheduled to meet on December 15th.

c. Outdoor Courts
Mr. Spinney said that the Committee will probably next meet in February to discuss things like the walkway and ADA compliance and then in April the outdoor courts project should be finished. Ms. Patti asked if the erosion issue by the racquet courts has been resolved and Mr. Beard confirmed that it was.

d. ADA Accessibility
Ms. Patti said that the Committee had a very successful meeting and will have a walk through later today with Mr. Beard.

e. Budget Advisory Committee
Mr. Spinney provided an update on the discussions at the Committee meeting, which met yesterday. He said that there will be an increase and the Committee is working with staff to tighten it where possible. Ms. Patti added that the remaining balance on the invoices for the RMA and ASA should be discussed and possibly processed by WEA this week. She also asked Ms. Kinney to send the relevant information to the WEA Board members.

f. Records
Ms. Patti said that the project of scanning the oversized files is moving ahead and Mr. Beard and she are looking at vendors hoping to get it done by the end of this year.

CONSENT CALENDAR
Ms. Patti made a motion to amend the General Manager's report to change the number of leaks to 7, the number of gallons to 82 and put "+" after each dollar amount listed in the report. Mr. Spinney duly seconded and motion carried by a 3:0 roll call vote: Ms. Patti – aye, Mr. Panuczak – aye, Mr. Spinney – aye.
Ms. Patti made a motion to adopt the amended the General Manager's report. Mr. Panuczak duly seconded and motion carried by a 3:0 roll call vote: Ms. Patti – aye, Mr. Panuczak – aye, Mr. Spinney – aye.

a. Manifests

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Ms. Patti made a motion approve the manifests. Mr. Panuczak duly seconded and motion carried by a 3:0 roll call vote: Ms. Patti – aye, Mr. Panuczak – aye, Mr. Spinney – aye.

GENERAL CALENDAR ITEMS

c. Water Connection for Waitkus (Snowwood), final invoices for Myrtle Street properties

Ms. Patti made a motion to authorize the expenditure of an additional $3950.50 from the Water Department budget to extend the water main, repave Winterbrook, give Mr. Waitkus' home access to the Water System, bring the water line up Myrtle Street with 4 curb stops and a blow off curb stop at the end. This motion changes the amount approved for this project at the September 15, 2022 WEVD Commission Meeting from $16,700 to $20,650.50. This change in the amount reflects the additional costs incurred by the construction firm hitting ledge when running the water line along Myrtle Street. Mr. Panuczak duly seconded and motion carried by a 3:0 roll call vote: Ms. Patti – aye, Mr. Panuczak – aye, Mr. Spinney – aye.

d. Community Center Water Department Bill & e. Ski Lodge Water Department Bill

Ms. Smith said that she had not been able to speak to the former Interim General Manager and that she should have more information for the next meeting. Ms. Patti said that the District should still be able to avoid finance charges by then. She then tabled both items to the December 21, 2022 Commission meeting.

f. Year-to-Date Financial Review

Ms. Patti asked Ms. Kinney some clarifying questions on what is reflected in the 'budget vs. actual' sheet prior to opening the floor to discussion. Mr. Beard and Ms. Kinney answered questions about line items related to the plow truck purchase, sand storage facility, capital building/service equipment, security cameras, etc. Ms. Patti asked Mr. Beard to speak to the surplus that was quite obvious and whether it was related to projects that were not completed in 2022. Mr. Beard responded that between the lack of staff, supply chain issues and the inability to bring in contractors, all that culminated in not being able to spend this money since he started working for the District.

Discussion ensued on whether it would be possible to not budget for these same project for next year but instead use the funds from the unreserved fund balance since the money has already been raised for them. Ms. Patti said that this would be a warrant article asking the voters whether they approve such a scenario. She added that there is another question of whether there are expectations of having these projects completed in 2023. Ms. Kinney asked to clarify whether this will only include projects that were budgeted as lapsing warrant articles, and Ms. Patti confirmed that the ones that are non-lapsing will not be part of this. There was general consensus that proposing such warrant article would be the selected course of action.

Upcoming Meeting: Wednesday, December 21, 2022, at 4 p.m.

Public comment period

There were no public members willing to address the Commission, no phone calls, emails, or anyone on Zoom and the public comment period was closed.

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Ms. Patti made a motion to attach the Profit and Loss budget statement that had been reviewed by the Commissioners as the official attachment to this meeting minutes. Mr. Mr. Panuczak duly seconded and motion carried by a 3:0 roll call vote: Ms. Patti – aye, Mr. Panuczak – aye, Mr. Spinney – aye.

Non-Public Session
Ms. Patti motioned to enter non-public session for the purposes described in RSA 91-A:3, II (c), (e), and (l). Mr. Panuczak duly seconded and the motion passed at 11:25 AM by a carried by a 3:0 roll call vote: Ms. Patti – aye, Mr. Spinney – aye, Mr. Panuczak – aye.

Non-public session was entered at 11:35 AM Commissioners Patti, Panuczak, and Spinney were present in person as well as the GM Ron Beard and AGM Judy Kinney.

Resumption of Public Session
Ms. Patti motioned to exit non-public session at 12:54 PM, Mr. Panuczak duly seconded and the motion passed by a 3:0 roll call vote: Ms. Patti – aye, Mr. Spinney – aye, Mr. Panuczak – aye.

Public session was entered at 12:55 PM. Commissioners Patti, Panuczak, and Spinney were present in person.
The nonpublic session minutes were sealed by a motion from Mr. Panuczak, a second by Mr. Spinney, as divulgence of the minutes would adversely affect the reputation of someone other than a Commissioner and render proposed action ineffective. The motion passed with a 3:0 roll call vote: Ms. Patti – aye, Mr. Spinney – aye, Mr. Panuczak – aye.

Adjournment: *Mr. Panuczak made a motion to adjourn the meeting, Ms. Patti duly seconded. Motion passed with a unanimous roll call vote.*

Meeting adjourned at 12:56 PM.

Prepared by Alvina Snegach

Proposed Amendments to minutes of November 16, 2022:
1. Page 2, line 36 – after '$6,885' replace the remainder of the sentence with the following: "—the vendor providing the materials at cost because he and his family are part of the Estates and he wants to give to the community."
2. Page 2, line 43 – insert additional sentence "Mr. Beard will oversee and make sure WEVD staff can operate and maintain the upgrades to the system."
3. Page 2, lines 55, 56 – delete 'one of the'; insert the word "outdoor"; correct 'tubs' to

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"tub"
4. Page 2, lines 69, 70 – italicize sentence beginning with 'Mr. Spinney made a motion…"
5. Page 3, lines 86, 87 – correct sentence to read: "This is the door facing the slopes and it will have…"
6. Page 3, line 88 – correct sentence to read: "…staff are also adding EXIT signage for this door which is the only ADA compliant egress from the facility."
7. Page 3, line 97 – correct sentence to read: "…in savings as WEVD staff will be able to do Roads and Water repair/work in house – and not retain Lakes Region Water or other 3rd parties."
8. Page 3, line 101 – end sentence at 'in the meantime. Delete 'before' Start new sentence with 'Vermont Recreation'
9. Page 3, line 107 – correct typo "driveway" not 'drive'
10. Page 4, line 133 – correct name "Myrtle Street" not 'Lane'
11. Page 5, line 179 – before 'use' insert "possibly"; delete 'to get to the end of the year'; insert "to help avoid a large tax increase by making up for revenue shortfalls."
12. Page 6, line 184 – insert after 'General Manager' "to use"
13. Page 6, line 205 – insert after 'providing the customer' "for the established cost"
14. Page 7, line 234 – insert before 'Mr. Panuczak…' "At the request of Ms. Patti,"
15. Page 7, line 243 – correct typo "National" not 'Nation'
16. Page 8, line 260 – correct typo "expenditure" not 'expensed'

Waterville Estates Village District
WVD's Profit & Loss Budget vs. Actual
January through December 2022

	Jan - Dec 22	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
1100.0 · WE Village District Income			
1106 · TAXES			
1105 · Campton Taxes			
1105.6 · Prior Campton Taxes	565,257.76	563,373.00	1,884.76
1105.7 · Current YR Campton Taxes	509,608.50	540,723.00	(31,114.50)
3190.1 · Campton Interest	4,632.46	9,000.00	(4,367.54)
Total 1105 · Campton Taxes	1,079,498.72	1,113,096.00	(33,597.28)
1106.6 · Thornton Taxes			
1106.5 · Prior Thornton Taxes	218,246.46	208,001.00	10,245.46
1106.7 · Current YR Thornton Taxes	205,980.00	205,271.00	709.00
3190.2 · Thornton Interest	1,352.64	1,500.00	(147.36)
Total 1106.6 · Thornton Taxes	425,579.10	414,772.00	10,807.10
Total 1106 · TAXES	1,505,077.82	1,527,868.00	(22,790.18)
Total 1100.0 · WE Village District Income	1,505,077.82	1,527,868.00	(22,790.18)
3502 · MISCELLANEOUSE REVENUES			
3502.1 · Northway Interest	12.81	178.00	(165.19)
3502.2 · Meredith Bank Interest	946.12	1,150.00	(203.88)
3503 · Miscellaneous income	172,130.53	200.00	171,930.53
3503.1 · CIF Contributions			
3503.01 · CIF - Lighting for Campt Mt	90,000.00		
3503.02 · CIF - Outdoor Courts	82,600.00		
3503.03 · CIF - Hot Tubs	26,000.00		
Total 3503.1 · CIF Contributions	198,600.00		
3503.3 · ASA Income from WEA	59,513.07	116,680.00	(57,166.93)
3503.4 · RMA Fee From Rec Fund	262,954.85	364,744.00	(101,789.15)
Total 3502 · MISCELLANEOUSE REVENUES	694,157.38	482,952.00	211,205.38
Total Income	2,199,235.20	2,010,820.00	188,415.20
Gross Profit	2,199,235.20	2,010,820.00	188,415.20
Expense			
3000.0 · WE Village District Expenses			
3316 · Capital Pres/ Growth & New			
3315.08 · Cap - Ski Lif, Polls, Painting	27,157.91	30,000.00	(2,842.09)
4312.33 · Cap- New Paving 2022	85,346.66	122,000.00	(36,653.34)
4520.00 · Cap - Security Cameras 2022	1,425.00	8,000.00	(6,575.00)
4520.2 · Computer Replacement 2022	23,327.37	20,736.00	2,591.37
4520.27 · Cap - HVAC Repairs 2022 non lap (warr...	2,023.65	100,000.00	(97,976.35)
4520.29 · Cap - Rec. Center Security Syst	50.21	14,000.00	(13,949.79)
4520.3 · Cap - WEVD Server Room 2022	6,715.84	10,000.00	(3,284.16)
4520.32 · G & N - ADA 2026 non lapsing (warrant ...	12,942.27	25,000.00	(12,057.73)
4520.38 · Cap - Lift Maintenance	10,072.83	30,000.00	(19,927.17)
4520.39 · Cap - Kitchen Equipment	367.80	48,887.00	(48,519.20)
4520.6 · Door Replacement 2022	13,081.00	15,000.00	(1,919.00)
4520.60 · Furnishings/ Furniture 2022	4,922.36	3,500.00	1,422.36
4520.62 · Mechanical Equip. Spa, Pools	31,746.00	20,000.00	11,746.00
4529.70 · GN - Storage	45.40	4,000.00	(3,954.60)
4529.71 · GN - Mower/ Snowblower	0.00	700.00	(700.00)
4529.72 · GN - General Maintenace	50,093.98	25,000.00	25,093.98
4529.73 · GN Remodle Old Shop & Addition	452.20	11,000.00	(10,547.80)
4529.74 · GN - Rec Center Siding Repairs	0.00	4,500.00	(4,500.00)
4529.75 · GN - Warmig Hut Repairs	268.00	1,500.00	(1,232.00)
4529.76 · GN Return Terminal Lift Repairs	3,847.13	3,000.00	847.13
4529.77 · GN - Pavilon Repairs	0.00	800.00	(800.00)
4529.78 · GN - Bandstand Repairs	0.00	1,200.00	(1,200.00)
4902.7 · Cap - F-550 Truck 2022	56,611.64	120,000.00	(63,388.36)
4903.01 · GN - Sand Storage	0.00	30,000.00	(30,000.00)

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WVD's Profit & Loss Budget vs. Actual
January through December 2022

	Jan - Dec 22	Budget	$ Over Budget
4903.04 · Cap - Building Drainage	550.23	2,000.00	(1,449.77)
4903.13 · Cap Deferred Maint 2026 (Non lapsing ...	13,860.63	25,000.00	(11,139.37)
4903.15 · Cap Builidng Seriv Equipment CC	0.00	30,000.00	(30,000.00)
Total 3316 · Capital Pres/ Growth & New	344,908.11	705,823.00	(360,914.89)
4100 · GENERAL GOVERNMENT			
4130 · WEVD Administration			
4130.2 · WEVD Manager	39,890.42	90,000.00	(50,109.58)
4130.3 · Assistant Manager	79,486.15	77,000.00	2,486.15
4130.6 · Municipal Assistant	43,534.59	42,500.00	1,034.59
4130.7 · Admin Assistant	45,068.12	71,680.00	(26,611.88)
Total 4130 · WEVD Administration	207,979.28	281,180.00	(73,200.72)
4130.1 · Total WEVD Administration			
4130.4 · Retirement Contribution	42,662.02	35,982.00	6,680.02
4155.1 · Social Security	20,389.99	14,093.00	6,296.99
4155.2 · Medicare	4,027.14		
4155.3 · NH Unemployment	708.79	1,103.00	(394.21)
4196.1 · Other Deductible Reimbursements	109.48		
4196.2 · Health Insurance	36,934.94	34,019.00	2,915.94
4196.3 · Workers Comp Ins	32,500.95	23,004.00	9,496.95
4196.4 · Dental Ins	2,828.16	2,115.00	713.16
4196.5 · Bonuses			
4196.6 · Payroll Taxes	0.00	842.00	(842.00)
4196.5 · Bonuses - Other	0.00	11,000.00	(11,000.00)
Total 4196.5 · Bonuses	0.00	11,842.00	(11,842.00)
4199.12 · Travel Reimbursement	275.45	800.00	(524.55)
Total 4130.1 · Total WEVD Administration	140,436.92	122,958.00	17,478.92
4150.1 · Accounting/Taxes/Audit	0.00	16,475.00	(16,475.00)
4153.1 · Legal / Consulting	114,695.89	122,800.00	(8,104.11)
4153.2 · Document retention	1,864.04	3,263.00	(1,398.96)
4196.7 · Insurances	21,409.98	28,505.00	(7,095.02)
4197.1 · Advertisements	6,913.39	1,000.00	5,913.39
4199.10 · Licenses/Fees/Education	19,398.24	27,399.00	(8,000.76)
4199.11 · Cellular Phones	1,474.89	1,500.00	(25.11)
4199.13 · Miscellaneous	125,887.29	10,758.00	115,129.29
4199.17 · Annual Meeting Expenses	5,546.20	12,000.00	(6,453.80)
4199.18 · Website Maintenance	8,320.20	3,000.00	5,320.20
4199.2 · Commissioners Stipend & Expense	2,626.84	6,000.00	(3,373.16)
4199.3 · Telephones	581.85	1,677.00	(1,095.15)
4199.5 · Computer Services	11,836.86	20,000.00	(8,163.14)
4199.6 · Postage	768.62	786.00	(17.38)
4199.7 · Uniforms	3,157.56	1,500.00	1,657.56
4199.8 · Bank/Finance Charge	739.46	318.00	421.46
4199.9 · Payroll Expenses	749.43	1,617.00	(867.57)
4311.1 · Office Supplies	4,326.41	4,738.00	(411.59)
4311.2 · Taxes/Fees/Charges	5,557.94	8,000.00	(2,442.06)
Total 4100 · GENERAL GOVERNMENT	684,271.29	675,474.00	8,797.29
Total 3000.0 · WE Village District Expenses	1,029,179.40	1,381,297.00	(352,117.60)
4220 · PUBLIC SAFETY			
4220.1 · Alarm, Fire & Water	5,991.84	4,793.00	1,198.84
4220.3 · Fire & Security	10,012.15	8,386.00	1,626.15
Total 4220 · PUBLIC SAFETY	16,003.99	13,179.00	2,824.99
4312 · HIGHWAYS & STREETS			
4312.01 · Roads Wages	52,511.66	81,148.00	(28,636.34)
4312.02 · Seasonal Plowing Wages	10,924.74	9,509.00	1,415.74
4312.03 · Contractor Plowing	17,448.75	20,000.00	(2,551.25)

Waterville Estates Village District
WVD's Profit & Loss Budget vs. Actual
January through December 2022

	Jan - Dec 22	Budget	$ Over Budget
4312.04 · Payroll Taxes	4,826.85	7,953.00	(3,126.15)
4312.05 · Health Insurance	16,653.84	28,059.00	(11,405.16)
4312.06 · Dental Insurance	941.76	1,763.00	(821.24)
4312.07 · Retirement	7,552.49	12,746.00	(5,193.51)
4312.08 · Travel Expense	237.75	500.00	(262.25)
4312.09 · Mechanic Wages	23.40	9,000.00	(8,976.60)
4312.10 · Calcium/Magnesium Chloride	0.00	3,468.00	(3,468.00)
4312.11 · Cold Patch	588.88	3,000.00	(2,411.12)
4312.12 · Roadside Mowing/Sweeping	7,337.50	8,800.00	(1,462.50)
4312.13 · Culvert Expense	125.00	3,000.00	(2,875.00)
4312.14 · Road Sand & Salt	12,960.73	20,000.00	(7,039.27)
4312.15 · Equipment Rental	932.41	5,000.00	(4,067.59)
4312.16 · Equipment Repair	5,757.46	3,000.00	2,757.46
4312.17 · Misc. Projects	7,680.01	10,000.00	(2,319.99)
4312.18 · Diesel Fuel	7,735.24	12,000.00	(4,264.76)
4312.19 · Plow Gear & Sanders	2,613.90	6,000.00	(3,386.10)
4312.20 · Oil & Filters	2,933.29	600.00	2,333.29
4312.21 · Maintenance & Tune-ups	4,186.20	1,043.00	3,143.20
4312.23 · Truck Repairs	6,179.75	7,000.00	(820.25)
4312.24 · Back Hoe Repair	2,677.89		
4312.25 · Body Maintenance	0.00	2,000.00	(2,000.00)
4312.26 · Tires	962.84	4,046.00	(3,083.16)
4312.27 · Shop supplies	4,840.33	3,130.00	1,710.33
4312.28 · Small Tools/Equipment	5,253.69	3,130.00	2,123.69
4312.29 · Large Equipment/Tools	1,650.93	1,618.00	32.93
4312.30 · Grader Repairs	33.16	1,043.00	(1,009.84)
4312.31 · Shop Electricity	1,492.22	3,594.00	(2,101.78)
4312.32 · Shop Heat	7,603.97	9,200.00	(1,596.03)
4312.34 · Contracted Grading Service	5,150.30	5,150.00	0.30
4312.9 · Misc Material & Supplies	11,187.48	20,367.00	(9,179.52)
4319.1 · Consulting	3,323.20	61,502.00	(58,178.80)
4319.2 · Cell Phone	425.00	750.00	(325.00)
4319.3 · Education	738.00	1,000.00	(262.00)
Total 4312 · HIGHWAYS & STREETS	215,490.62	370,119.00	(154,628.38)
4520 · CULTURE & RECREATION			
4520.01 · Building Wages	151,755.15	138,999.00	12,756.15
4520.02 · Payroll Taxes	17,000.36	19,718.00	(2,717.64)
4520.03 · Health Insurance	54,868.19	50,611.00	4,257.19
4520.04 · Dental Insurance	2,652.55	3,173.00	(520.45)
4520.05 · Retirement	19,498.83	30,244.00	(10,745.17)
4520.06 · Travel	173.15	250.00	(76.85)
4520.07 · Cleaning Wages	72,360.67	81,252.00	(8,891.33)
4520.08 · Grounds Wages	42.00	2,949.00	(2,907.00)
4520.10 · Building Equipment Repairs	17,696.66	50,000.00	(32,303.34)
4520.11 · Cell Phone	1,442.60	900.00	542.60
4520.14 · Building Infrastructure	33,309.81	50,000.00	(16,690.19)
4520.15 · Employee Education	1,820.54	10,000.00	(8,179.46)
4520.16 · Pool Repair & Maint	14,402.45	20,000.00	(5,597.55)
4520.17 · Outdoor Lighting	2,726.26	2,400.00	326.26
4520.18 · Building Electric	44,666.25	62,603.00	(17,936.75)
4520.19 · Building Heat	33,149.88	57,386.00	(24,236.12)
4520.41 · Criminal Record	100.00	25.00	75.00
4520.7 · Ski Area Repairs and Maint.	5,664.55	10,800.00	(5,135.45)
4520.8 · Kitchen Equipment Repairs	1,929.30	6,000.00	(4,070.70)
4520.9 · Maintenance Supplies	993.53	3,269.00	(2,275.47)
4521 · Ski Lift Maintenace Wages	6,368.37	10,590.00	(4,221.63)
4529.1 · Pool Chem & Supplies	16,265.26	12,000.00	4,265.26
4529.11 · Trash Removal	7,887.00	8,000.00	(113.00)
4529.12 · Outdoor Repairs & Maintenace	3,558.16	7,000.00	(3,441.84)
4529.2 · Pool & Spa Inspection	0.00	600.00	(600.00)
4529.3 · Paddle Boat Repairs	0.00	600.00	(600.00)
4529.4 · Equipment Rental	0.00	100.00	(100.00)
4529.5 · Cleaning Supplies	5,498.71	12,000.00	(6,501.29)
4529.6 · Other Supplies	420.48	1,000.00	(579.52)

Waterville Estates Village District
WVD's Profit & Loss Budget vs. Actual
January through December 2022

	Jan - Dec 22	Budget	$ Over Budget
4529.7 · Carpet Cleaning	0.00	1,500.00	(1,500.00)
4529.8 · Pest Control	8,253.90	12,000.00	(3,746.10)
4529.9 · Landscaping	11,871.65	2,500.00	9,371.65
4589 · Water Usage	2,177.24	10,000.00	(7,822.76)
Total 4520 · CULTURE & RECREATION	538,553.50	678,469.00	(139,915.50)
4700 · Debt Service			
4711 · Court Loan Principle	40,000.00	40,000.00	0.00
4721 · Court Loan Interest	3,342.24	5,980.00	(2,637.76)
Total 4700 · Debt Service	43,342.24	45,980.00	(2,637.76)
Total Expense	1,842,569.75	2,489,044.00	(646,474.25)
Net Ordinary Income	356,665.45	(478,224.00)	834,889.45
Net Income	**356,665.45**	**(478,224.00)**	**834,889.45**

WEVD Water Department
Profit & Loss Budget vs. Actual
January through December 2022

	Jan - Dec 22	Budget	$ Over Budget
Income			
3301 · Credit Card Processing Fee	0.00	321.00	-321.00
3359 · Water Grant	0.00	50,000.00	-50,000.00
3401 · Finance Charges	7,359.07	438.00	6,921.07
3409 · Meter Income	7,272.00	20,000.00	-12,728.00
3503 · Misc. Income	150.00		
3503.1 · Interest Income	13.52	1.00	12.52
3503.2 · Disconnect/Connection Fees	10,720.00		
3914W · Water Fee	697,258.03	449,581.00	247,677.03
Total Income	722,772.62	520,341.00	202,431.62
Gross Profit	722,772.62	520,341.00	202,431.62
Expense			
2010 · Cap Pres			
4909.13 · Pump Phase Replacement	0.00	19,555.00	-19,555.00
4909.14 · Water Meter Upgrades	23,350.04	40,000.00	-16,649.96
Total 2010 · Cap Pres	23,350.04	59,555.00	-36,204.96
2011 · Growth & New			
4909 · GN Strategic Planning	0.00	50,000.00	-50,000.00
4909.1 · G&N - Water Line Upgrade	25,492.00	54,200.00	-28,708.00
4909.10 · GN Reservor Building Repairs	1,401.29	6,000.00	-4,598.71
4909.11 · Pegwood Building Repairs	0.00	1,200.00	-1,200.00
4909.12 · Pump House Painting	308.03	2,500.00	-2,191.97
4909.15 · Ski Bowl Building Repairs	178.07	4,500.00	-4,321.93
4909.8 · GN Sunside Building Repairs	382.11	3,000.00	-2,617.89
Total 2011 · Growth & New	27,761.50	121,400.00	-93,638.50
4300 · Water Dist & Treatment			
4331.1 · Water Wages	20,988.37	43,680.00	-22,691.63
4331.2 · Payroll Taxes	3,507.69	3,778.00	-270.31
4331.3 · Retirement	2,529.56	6,141.00	-3,611.44
4332.1 · System Repairs,Materials,Supply	121,544.24	61,800.00	59,744.24
4332.11 · Generator Maintenance	5,345.27	5,781.00	-435.73
4332.12 · Licenses/fees/education	3,484.79	18,000.00	-14,515.21
4332.13 · Finance Charges	6,344.95	773.00	5,571.95
4332.14 · Office Supplies	2,952.75	1,030.00	1,922.75
4332.15 · Postage	698.33	1,000.00	-301.67
4332.16 · Legal Expenses	258.00	10,000.00	-9,742.00
4332.17 · Consultant	13,537.00	10,000.00	3,537.00
4332.18 · Misc. Expense	465.98		
4332.2 · Water Testing - DES	974.00	2,726.00	-1,752.00
4332.3 · Leak Repairs	12,145.00	18,497.00	-6,352.00
4332.4 · Engineering	14,561.12	51,500.00	-36,938.88
4332.5 · Equipment Rental	174.00	1,198.00	-1,024.00
4332.6 · Telemetry	3,289.09	9,249.00	-5,959.91
4332.7 · Misc. Projects	1,570.14	1,000.00	570.14
4332.8 · Subscriptions/Dues	699.98	3,399.00	-2,699.02
4332.9 · Water System Electricity	83,968.07	76,327.00	7,641.07
4335.1 · Water Treatment Chemicals	5,651.02	4,120.00	1,531.02
Total 4300 · Water Dist & Treatment	304,689.35	329,999.00	-25,309.65
4700 · Debt Service			
4711 · Water Upgrade Principle	19,614.94	20,000.00	-385.06
4721 · Water Upgrade Interest	1,812.74	1,500.00	312.74
Total 4700 · Debt Service	21,427.68	21,500.00	-72.32
Total Expense	377,228.57	532,454.00	-155,225.43
Net Income	**345,544.05**	**-12,113.00**	**357,657.05**

WEVD Recreation Fund
Profit & Loss Budget vs. Actual
January through December 2022

	Jan - Dec 22	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
9000 · Rec Fund Maint	174,756.82		
9000.1 · RMA Income from WEA	136,042.40	404,642.00	-268,599.60
9000.2 · Facility Services	35,486.36	15,000.00	20,486.36
9000.5 · Bank Interest	6.45	10.00	-3.55
9001 · Recreation Income			
9001.01 · CC Processing Fee Income	0.00	50.00	-50.00
9001.3 · Vending - Games	359.25	200.00	159.25
9001.4 · Vending - Soda	1,081.95	620.00	461.95
9001.5 · Vending - Snacks	37.50	100.00	-62.50
9001.6 · GM Income	7,159.39	5,000.00	2,159.39
9001.8 · Misc. Income	534.85	30.00	504.85
Total 9001 · Recreation Income	9,172.94	6,000.00	3,172.94
9002 · Food & Beverage Income			
9002.1 · Soda & Non Alocholic Bev Income	4,837.86	3,400.00	1,437.86
9002.2 · Food Income	42,019.21	20,000.00	22,019.21
9002.3 · Liquor Income	44,008.81	27,000.00	17,008.81
9002.4 · Beer Income	34,329.61	25,000.00	9,329.61
9002.5 · Wine Income	5,654.09	5,000.00	654.09
Total 9002 · Food & Beverage Income	130,849.58	80,400.00	50,449.58
9003 · Campton Mt. Income			
9003.2 · Ski Tickets	15,821.11	29,000.00	-13,178.89
9003.3 · Ski Lessons	0.00	4,715.00	-4,715.00
9003.4 · Food	43,403.49	25,000.00	18,403.49
9003.5 · Non Alcohol Beverages	683.04	1,000.00	-316.96
9003.6 · Liquor	19,540.81	11,000.00	8,540.81
9003.7 · Beer	24,269.10	12,000.00	12,269.10
9003.8 · Wine	6,179.41	3,000.00	3,179.41
9003.9 · Campton Mt. Bank Interest	0.57	3.00	-2.43
Total 9003 · Campton Mt. Income	109,897.53	85,718.00	24,179.53
9004 · Events & Functions Income			
9004.1 · Events Income	9,420.68	6,000.00	3,420.68
9004.2 · Catering & Function Income			
9004.02 · General Income	0.00	7.00	-7.00
9004.04 · Food	3,105.79		
Total 9004.2 · Catering & Function Income	3,105.79	7.00	3,098.79
Total 9004 · Events & Functions Income	12,526.47	6,007.00	6,519.47
Total Income	608,738.55	597,777.00	10,961.55
Cost of Goods Sold			
9005 · Cost of Goods Sold			
9005.04 · General Merchandise	1,931.30	1,000.00	931.30
9005.06 · Vending - Soda	131.02	500.00	-368.98
9005.07 · Food	31,412.27	26,250.00	5,162.27
9005.08 · Non Alcohol Beverages	5,180.46	3,000.00	2,180.46
9005.09 · Beer	17,167.19	14,000.00	3,167.19
9005.10 · Liquor	5,851.81	12,000.00	-6,148.19
9005.11 · Wine	4,244.66	2,000.00	2,244.66
9005.12 · Bar Supplies	4,264.85	3,000.00	1,264.85
9005.13 · Catering & Functions			
9005.14 · Food	1,590.71		
9005.15 · Bar Supplies	117.98		
Total 9005.13 · Catering & Functions	1,708.69		
9005.20 · Campt Mt General Merchandise	0.00	3,000.00	-3,000.00
Total 9005 · Cost of Goods Sold	71,892.25	64,750.00	7,142.25

WEVD Recreation Fund
Profit & Loss Budget vs. Actual
January through December 2022

	Jan - Dec 22	Budget	$ Over Budget
Total COGS	71,892.25	64,750.00	7,142.25
Gross Profit	536,846.30	533,027.00	3,819.30
Expense			
9101 · Business Expenses			
9101.05 · Travel	39.20	550.00	-510.80
9101.07 · Copier Lease	1,396.72	2,400.00	-1,003.28
9101.08 · Dues & Subscriptions	8,893.21	6,500.00	2,393.21
9101.09 · Office Supplies	1,986.00	5,000.00	-3,014.00
9101.10 · Finance Charges	8,559.27	11,000.00	-2,440.73
9101.11 · Licenses & Fees	8,392.57	10,100.00	-1,707.43
9101.12 · Misc. Expenses	2,277.50	2,500.00	-222.50
9101.13 · Telephone	5,029.08	6,100.00	-1,070.92
9101.14 · Internet Access	2,200.97	3,500.00	-1,299.03
9101.15 · Advertising	5,739.05	2,500.00	3,239.05
9101.16 · Postage	423.12	1,000.00	-576.88
9101.17 · Computer Support	12,328.85	7,000.00	5,328.85
9101.18 · Computer Supplies	1,275.86	2,700.00	-1,424.14
9101.19 · Cable	1,340.26	2,500.00	-1,159.74
9101.20 · Payroll Fee	0.00	3,000.00	-3,000.00
9101.21 · Cell Phone	0.00		
9101.24 · Admin Retirement	0.00		
9101.26 · RMA Fee to WEVD	136,042.40	364,744.00	-228,701.60
Total 9101 · Business Expenses	195,924.06	431,094.00	-235,169.94
9300 · Campton Mt. Expenses			
9300.01 · Ski Area Wages			
9300.02 · Ski Bartender Wages	5,377.66	19,234.00	-13,856.34
9300.03 · Cook Wages	22,802.04	37,143.00	-14,340.96
9300.04 · Lifties & Patrol Wages	9,234.37	18,165.00	-8,930.63
9300.05 · Grooming Wages	622.20	4,860.00	-4,237.80
9300.07 · Payroll Taxes	4,844.91	8,655.00	-3,810.09
9300.08 · Criminal Record	75.00	200.00	-125.00
9300.09 · Travel	0.00		
9300.1 · Ski Cleaning Wages	601.44	968.00	-366.56
9300.2 · Ski Lift Manager	0.00		
9300.30 · Uniforms	0.00	1,000.00	-1,000.00
Total 9300.01 · Ski Area Wages	43,557.62	90,225.00	-46,667.38
9300.10 · Building Heat	5,114.19	6,000.00	-885.81
9300.12 · Cable & Internet	5,307.56	4,300.00	1,007.56
9300.13 · Bar Supplies	2,347.91	1,500.00	847.91
9300.14 · Kitchen Supplies	4,883.03	4,500.00	383.03
9300.15 · Cleaning Supplies	609.03	3,500.00	-2,890.97
9300.17 · Misc. Expenses	27,750.90	6,500.00	21,250.90
9300.18 · Mowing	2,530.00	2,400.00	130.00
9300.19 · Inspections	0.00	3,500.00	-3,500.00
9300.20 · Tickets	0.00	2,000.00	-2,000.00
9300.21 · Trash Removal	2,720.00	4,000.00	-1,280.00
9300.23 · Web Hosting	486.00	1,200.00	-714.00
9300.24 · Groomer Diesel	0.00	2,700.00	-2,700.00
9300.25 · Electric	14,129.42	16,000.00	-1,870.58
9300.26 · Snowmobile Maintenance	192.03	400.00	-207.97
9300.27 · Insurance	9,999.00	10,000.00	-1.00
9300.29 · Snowcat Maintenace	0.00	10,130.00	-10,130.00
9300.31 · Event Expense	2,199.69	3,000.00	-800.31
9300.32 · Lift Repairs & Maintenance	0.00	10,800.00	-10,800.00
9300.33 · Lifty Uniforms	0.00	1,000.00	-1,000.00
Total 9300 · Campton Mt. Expenses	121,826.38	183,655.00	-61,828.62
9500 · Lounge Expenses			
9300.34 · Uniforms	0.00	1,000.00	-1,000.00
9500.01 · Lounge Wages			
9500.02 · F & B & F Admin Wages	31,348.62	11,700.00	19,648.62

WEVD Recreation Fund
Profit & Loss Budget vs. Actual
January through December 2022

	Jan - Dec 22	Budget	$ Over Budget
9500.04 · Bar Admin Wages	2,129.41		
9500.06 · Bartenders	4,197.50	24,954.00	-20,756.50
9500.07 · Kitchen Wages	23,537.79	47,513.00	-23,975.21
9500.09 · Event Staff	2,140.22		
9500.10 · Health Insurance	22,471.34	22,516.00	-44.66
9500.11 · Dental Insurance	2,754.64	1,410.00	1,344.64
9500.12 · Retirement	8,900.83	7,053.00	1,847.83
9500.13 · Payroll Taxes	8,000.76	9,337.00	-1,336.24
9500.14 · Cell Phone	350.00	600.00	-250.00
9500.15 · Employee Education	0.00	700.00	-700.00
9500.16 · Criminal Record	150.00	250.00	-100.00
9500.17 · Travel	513.00	250.00	263.00
Total 9500.01 · Lounge Wages	106,494.11	126,283.00	-19,788.89
9500.19 · Comped & House Charges	0.00	2,500.00	-2,500.00
9500.20 · Waste Product	7,709.56	3,000.00	4,709.56
9500.21 · Bar Supplies	852.08	2,000.00	-1,147.92
9500.22 · Kitchen Supplies	1,029.59	3,000.00	-1,970.41
9500.23 · Equipment Repairs	332.70	750.00	-417.30
9500.24 · Casual Labor	0.00	400.00	-400.00
9500.25 · Meals Tax	14,077.56	11,254.00	2,823.56
9500.26 · Entertainment	17,021.80	15,000.00	2,021.80
9500.27 · Event Expenses	8,060.08	5,000.00	3,060.08
9500.28 · Lounge Supplies	358.27	1,500.00	-1,141.73
9500.29 · Laundry	1,344.34	5,000.00	-3,655.66
9501 · Catering & Function			
9501.01 · Catering & Function Staff	46.00		
9501.03 · Catering & Function Expenses	2,441.89		
Total 9501 · Catering & Function	2,487.89		
Total 9500 · Lounge Expenses	159,767.98	176,687.00	-16,919.02
9600 · Front Desk Expenses			
9600.01 · Front Desk Wages			
9600.02 · Front Desk	55,564.57	94,566.00	-39,001.43
9600.03 · Payroll Taxes	3,867.17	8,202.00	-4,334.83
9600.04 · Travel	0.00	50.00	-50.00
9600.05 · Criminal Record	0.00	75.00	-75.00
9600.06 · Cell Phone	175.00	300.00	-125.00
9600.10 · Retirement	3,700.04	5,454.00	-1,753.96
9600.12 · Dental Insurance	1,109.50	705.00	404.50
9600.13 · Health Insurance	11,778.17	11,417.00	361.17
9600.15 · Education	0.00	1,500.00	-1,500.00
Total 9600.01 · Front Desk Wages	76,194.45	122,269.00	-46,074.55
9600.08 · Front Desk Expense	2,502.62	2,500.00	2.62
9600.16 · Front Desk Rec Supplies	592.43	2,400.00	-1,807.57
Total 9600 · Front Desk Expenses	79,289.50	127,169.00	-47,879.50
Total Expense	556,807.92	918,605.00	-361,797.08
Net Ordinary Income	-19,961.62	-385,578.00	365,616.38
Net Income	**-19,961.62**	**-385,578.00**	**365,616.38**