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Waterville Estates Village District

December 21, 2022 Commissioners Meeting DRAFT Minutes

Approved as amended on January 11, 2023

Attendees: Commissioners Maureen Patti, Gerry Panuczak, and David Spinney. General Manager Ron Beard, Assistant General Manager Judy Kinney, Judy Ryan.

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

Call to order: Commission Chair Patti called the meeting to order at 4:00 PM.

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 made motion to add two changes to the agenda: Item 10.H for the discussion of stipend and to thank Ms. Snegach and item 10.I to discuss Recreation Fund balance. Mr. Panuczak duly seconded. Motion passed by a 3:0 roll call vote: Ms. Patti – aye, Mr. Spinney – aye, Mr. Panuczak – aye.

Approval of Minutes
a. December 21, 2022
Ms. Patti made a motion to amend the 12/21/2022 meeting minutes according to the list of 2 changes she prepared and that were in the meeting handout. Mr. Spinney 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 12/06/2022 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.

Treasurer's Report.
Ms. Kinney noted that the Treasurer's Report was a separate attachment and apologized that the date on it stated 2021. *Ms. Patti made a motion to amend the date on the Treasurer's Report to read 2022. Panuczak duly seconded. Motion passed by a 3:0 roll call vote: Ms. Patti – aye, Mr. Spinney – aye, Mr. Panuczak – aye.*
Ms. Kinney went over the numbers in the attachment and answered questions from the Commissioners about distinguishing 2022 amounts from 2023. Ms. Kinney noted that the variation between bank and QuickBooks balance in the Merrimack Valley Savings Bank account is still being researched as she needs to check with Ms. Smith on whether there was a double entry made.

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Mr. Panuczak made a motion to approve the amended Treasurer's Report. Ms. Patti noted that it was just the date that was amended on the report and seconded the motion. Motion passed by a 3:0 roll call vote: Ms. Patti – aye, Mr. Spinney – aye, Mr. Panuczak – aye.

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

1. The new sand shed is being erected today and should be finished tomorrow. Ms. Patti asked Mr. Beard if he agrees with changing the date that is provided in his written report for the completion of the shed to 12/22/2022. He agreed.
2. The new audio/video equipment ha been installed at Campton Mountain. Mr. Beard said that it is working very well including the outside speakers which is a new feature. Ms. Patti added that initially the Commission voted to accept expending CIF funds to cover the equipment and installation, however, Linda Ivers later offered to contribute to the project via her charitable organization, therefore, the Commission will need to correct the CIF fund use for this project by holding a public hearing and accepting the charitable donation instead.
3. The new snow groomer has been delivered to Campton Mountain.
4. Mr. Beard, Linda Ivers, Tanya, and Sam met with the Owls Nest General Manager on Thursday, December 12, and gave him a tour of the community center. It was a very productive meeting and he was impressed with the facility and how beautiful it is. After Christmas, Mr. Beard will take a tour of the Owls Nest with the General Manager. Mr. Beard answered a question from Mr. Panuczak that the purpose of the tour was to let the Owls Nest General Manager know that there is another facility in the area so that he could refer people when they are overbooked. Mr. Beard added that he would like to discuss future collaboration with Owls Nest in them possibly providing catering services while the community center is used as a venue.
5. Mr. Beard said that Mr. Baert repaired the last large leak that is known to him and according to the numbers, the system is now using about 37 gallons/minute, which saves about 12 gallons/minute compared to the time before the leak had been fixed. Mr. Beard passed some pictures around to show the work that had been done. Mr. Beard described what transpired the day the leak was fixed and added that even the current electric bill for the two wells reflects significant savings from last month to this.

Ms. Patti made a motion to amend the GM Report for item 1 to have the date of December 22, 2022 for the completion of the salt shed. Mr. Spinney seconded the motion. Motion passed by a 3:0 roll call vote: Ms. Patti – aye, Mr. Spinney – aye, Mr. Panuczak – aye.

Ms. Patti made a motion to approve the amended GM Report. Mr. Spinney seconded the motion. Motion passed by a 3:0 roll call vote: Ms. Patti – aye, Mr. Spinney – aye, Mr. Panuczak – aye.

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Committee / Board Reports:

a. Planning Board
Mr. Panuczak said that the Planning Board met last Thursday and two WEA Board members were in attendance. There was discussion of land use and which entity has which authority when it comes to that. Another discussion was related to the Master Plan. Mr. Panuczak continued that next the current draft of Master Plan will be shared with the Commission and the WEA Board and sometime in January or February there will be another public round table to discuss this draft with the community.

b. Water & Roads
Mr. Panuczak said that the committee met last week and the takeaway from that meeting was that the grant application for state and federal funding has been submitted so it remains to be seen how the District projects will be ranked and whether grant funding will be received.

c. Outdoor Courts
Ms. Patti said that the Outdoor Courts Committee report is in the packet and added that she would like to thank all the volunteers to spent countless hours on updating the outdoor courts and did such a great job with that project.
Ms. Patti made a motion to approve the Outdoor Courts Committee report as written as the official report. Mr. Spinney seconded the motion. Motion passed by a 3:0 roll call vote: Ms. Patti – aye, Mr. Spinney – aye, Mr. Panuczak – aye.

d. ADA Accessibility
Ms. Patti said that the committee had a walk through with Mr. Beard and then discussed the results of it later. She added that there is a list of ongoing projects and that the ADA Accessibility committee members are very happy. Mr. Beard added that the ADA door opener for the main entrance front door is now installed and operational.

e. Budget Advisory Committee
Mr. Spinney said that the next committee meeting is on January 4th and the discussion will be about the Rec Fund. Once the committee is done, the budget will be reviewed by the Commissioners. Mr. Beard concluded that the committee are nearly finished and added that it was a long process.

f. Records
Ms. Patti said that the committee is nearing the stage when the oversized documents will get scanned and management has been asked to provide guidance for coming up with a consistent file naming convention and to make sure that that convention includes when a certain document can be discarded in accordance with the regulations, so that the District does not retain files longer than necessary.

Consent Calendar:

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:

a. Correction: Water Department 2022 surplus

Ms. Patti said that there was a discussion at the previous meeting about the Water Department 2022 budget surplus, and then after the meeting there was some back and forth via email which alluded to the fact that this discussion may have been based on inaccurate information, given that there was a failure to remove the first 2023 payments from 2022 numbers. Ms. Patti requested Ms. Kinney to clear things up. Ms. Kinney said that after looking at the accounts she made sure that November 2021 billing (which was in fact 2022 billing) was included and November 2022 (which is in fact 2023 billing) is excluded.

Mr. Panuczak asked that the surplus was in fact $94,320.99 and asked why? Ms. Kinney said that she believes that part of it is due to connection and disconnection fees and also noted that what the Commissioners are looking at is an accrual report (showing only what has been billed) and not actual cash received.

Mr. Panuczak said that he was confused as to what the surplus amount was given that at the last Commission meeting Ms. Smith was requesting that meters for all residents are purchased for the amount of around $200,000 in surplus. She then came to the Water & Roads committee meeting saying that the surplus was not that large but close to $6,000 or $9,000 and today Ms. Kinney is showing surplus numbers close to $200,000 amount again. Mr. Spinney clarified that it was $200,000 over from what was budgeted. Ms. Kinney reiterated that number was based on accrual basis and Ms. Smith came in with a cash number. She also added that there are still expenses that have not come out of that amount since they are quite recent or upcoming. Mr. Panuczak asked to clarify how much of the $365,000 that is currently in the bank can be attributed to 2023 billing as he in his understanding the Water Department fund is an enterprise fund and whatever is left over at the end of the year gets rolled over into the next year. Ms. Kinney said that she would need to perform analysis to provide that answer and this is something that will take some time. Mr. Panuczak reiterated that he was concerned that at the last meeting, when Ms. Smith asked the Commission to consider purchasing meters with the surplus money, it was tabled due to not knowing how much cash there was left over in the fund, and it was still unclear today what that amount is. Mr. Spinney commented that it was tabled until January 11th. Ms. Patti said that it is known how much is in the bank. Ms. Kinney added that she was not able to run through the numbers last week due to personal circumstances. Ms. Patti asked the Commission to table this discussion until later in the meeting as she wanted to switch to the discussion of item 10 g. RCA: Abatement to the current water bill for 91 Goose Hollow Road since Judy Ryan, who is the property owner was in the audience.

10 g. RCA: Abatement to the current water bill for 91 Goose Hollow Road

Ms. Ryan said that due to a burst shower valve in January, their water was shut off by Mr. Baert in February and they had not water since then. She requested that her current water bill could be abated.

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Ms. Patti said that she is very sorry for what has happened to Ms. Ryan and told her that Ms. Smith had worked up the numbers to provide to the Commission as she could not be present at the meeting. Ms. Patti said that Ms. Ryan's account is all paid up and there has never been any issues payment wise. The water to her house was turned off on February 9th and was turned back on December 12th, therefore the water was only available to her for two months out of the year. Given the fact that the house is within 100 from the water main and water being turned on for only two months the District Water Administrator came up with the amount of refund constituting $740.64 for 2022. Mr. Panuczak clarified if that amount was made up of the prorated availability charge and water rate based on the two months of water being on. Ms. Patti confirmed. She then said that Ms. Ryan requested the amount of $585 but the District's calculations produces a larger amount. Mr. Spinney said that this was not precedent setting due to the unique hardship this situation presented which the Commission would like to rectify. Ms. Ryan said that the amount that is determined to be refunded can just be kept in her account to be applied to later payments.
Mr. Panuczak made a motion to approve the amount of $740.64 as a credit to Stephen and Matthew Ryan for the loss of water for 10 months in 2022. Ms. Patti duly seconded and motion carried by a 3:0 roll call vote: Ms. Patti – aye, Mr. Panuczak – aye, Mr. Spinney – aye.

a. Correction: Water Department 2022 surplus (continued)

Ms. Patti asked where the discussion ended. Ms. Kinney said that she thought that the amount of $200,000 should include the projects for 2022 that have not yet been billed for, like strategic planning, some waterline stuff, November wages, more bills from Lakes Region Water, etc.; and that is probably why Ms. Smith was saying that the surplus is going to be much smaller than initially thought.
Ms. Kinney then distributed the cash report and said that looking at it, she is more comfortable with the cash number than what was on the accrual basis report. Mr. Panuczak said that from looking at the cash report which has $161,000 and after taking out the projects, he still does not see how it can do down to $9,000. Mr. Spinney said that it is best to wait until the end of January to make sure that all December billing is attached to this to get an accurate number. He added that he understands that the District has to be more accurate and confident in what is getting billed and at the end of January it should be clearer as to where things stand. Ms. Patti said that initially it was planned to end the year with some balance, given the planned non-collection amount, some cushion built in and the $50,000 for strategic planning.
Ms. Kinney said that Ms. Smith emailed the following before the meeting: "I audited all the bills for 2022 and we only over-collected by ~$3,000 but that was due to things unforeseen when bills were originally calculated like the snow blowing, changes to properties, etc. that were found over the course of the year."
Mr. Panuczak reiterated to Mr. Spinney that the Budget Advisory Committee needs to be aware of these discrepancies when it builds the next year's budget, knowing full well that people in the

community are upset about the water rate and when time comes to the second billing in 2023 adjustments could be made based on the actual spending.

b. Year-to-Date Financial Review

Ms. Kinney said that there is a more recent Profit & Loss vs. Actual statement than in the packet.
Ms. Patti made a motion to make Waterville Estates Village District Profit and Loss Vs. Actual January through December 2022, dated 12/21/2022 2:16 PM an official attachment to today's meeting handout. 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 said that from looking at the operating budget for the District (which is the first four pages of this report), she can see on page two that there is about $346,000 theoretically underspent under Capital Preservation/Growth&New; however, looking at the first page there are the following non-lapsing items such as HVAC ($98,000) or ADA account ($25,000) which will not be spent this year and roll over. There is also F-50 truck ($64,000) which is supposed to be picked up soon and will be paid for. Ms. Kinney added that Capital Deferred Maintenance is also a non-lapsing article. Ms. Patti said that there is also about $30,000 in sand storage which might be spent really quickly. Ms. Patti reiterated that just looking at the non-lapsing amounts, it could be gauged how much of that $345,000 is going over to be spent next year or later.

There was discussion of what goes into Consulting that seems to be underspent to the tune of $58,000, which was determined to be a lot of things, one of them being the service yard clean up, which is going to be billed soon, or the RTK requests, etc. Another discussion was on when the audit would be billed as it was received this year. Ms. Patti also asked some clarifying questions about several wages lines, which Ms. Kinney was able to explain.

Ms. Patti then went over the CIF funds (about $200,000 in 2022) that were received: $93,000 for lighting at Campton Mountain, $83,000 for the outdoor courts, and about $26,000 for the hot tubs).

Then Ms. Patti went over the income from the ASA and noted that about $57,000 was under received under the Administrative Services Agreement due to WEA hiring a third party to administer some services as was provided by the contract. Ms. Patti then said that the original anticipated amount of income to the District from the RMA fees was a different number than what the District anticipates invoicing WEA the RMA fee from the Rec Fund was expected to be $160,000 and will effectively be a different number. Mr. Panuczak said that those two numbers together were going to roughly amount to $160,000. They will be in different line items but effectively be a wash.

Ms. Patti concluded that WEA has been very responsive to the desire of the District and the voters to help: a) make recreation costs more transparent and understandable, and b) to help shoulder those costs and help reduce the drain of tax revenues to support recreation and amenities where need be.

Mr. Panuczak asked if it could be safe to say, by looking at the bottom line and accounting for non-lapsing amounts and those that are yet to be paid this year, that the District had not overspent the budget and there will be funds to move to the unreserved balance at the end of the year, given that there was a vote earlier in

the year to authorize the GM use up to the $250,000 of the unreserved fund balance. Mr. Spinney said that the District is not planning to use the unreserved fund balance and is right where it needs to be.

Ms. Patti noted that Mr. Spinney made a suggestion at the previous meeting where possible to not budget for the same projects planned to be done in 2022 for next year but instead use the funds from the unreserved fund balance since owners have already been taxed and the money has already been raised for them. The unused tax revenue will fall to the unreserved fund balance at the end of 2022 and we could just ask the voters to approve that through a warrant article. She also added that in her discussion with Mr. Beard, given all the constraints to complete projects (a lot of which are related to post-COVID reality), she advised him that when budgeting for next year, he keeps in mind all these constraints and realistically considers what could be done.

Ms. Patti said that this discussion takes the Commission to the topic of the tax rate breakdown, but before getting into it, the attachment needs to be made official. Ms. Patti made a motion to make the NH Department of Revenue Administration Tax Rate Breakdown for Campton and Thornton attachments official attachments to today's meeting handout. 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 then asked Mr. Beard to go over both tax breakdown documents and explain the discrepancy between Campton and Thornton. Ms. Kinney explained that these are two different towns which have different total assessed value for each and different budgets, therefore the tax rates are different.
There was discussion on the total assessed valuation going up more in Thornton due to more development as compared to Campton; on the budgeting process affecting the tax rates; and on the fact that the District will be mindful of the tax rate when coming up with a list of projects for next year.

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

Mr. Panuczak noted that Ms. Smith did a good job analyzing the water usage for both facilities and came up with a comparison of a 7-bedroom home for the Community Center and a 1-bedroom home for the Ski Lodge in terms of water usage. Ms. Patti read Ms. Smith's analysis from the handout which stated that in a six-month period, the community center used about 232,454.6 gallons which is about 1.2x as much as a 7-bedroom home would use. Ms. Patti noted that the District is underpaying if the calculation is to be based on the actual usage, however, the highest bill it can pay right now is that of a 7-bedroom home. She continued to say that the District may want to consider having a larger rate to make sure that it is paying its fare share for the water used. Mr. Beard noted that some water districts have a commercial rate.
Ms. Patti made a motion that the District is billed and the District pays for the Ski Lodge at the rate of a 1-bedroom home in 2023. Mr. Panuczak 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 that the District is billed and the District pays for the Community Center at the rate of a 7-bedroom home in 2023. Mr. Panuczak duly seconded and motion carried by a 3:0 roll call vote: Ms. Patti – aye, Mr. Panuczak – aye, Mr. Spinney – aye.

Ms. Patti said that the public hearing to discuss the larger or commercial water rate is scheduled for January 25, 2023 and asked Mr. Panuczak to relay to the Water & Roads Committee a request for rate proposals to be provided for this public meeting.

e. Motion for new Advisory Committee – Improving Amenity Profitability

Mr. Panuczak said that as the Commission is discussing the year end, the Rec Fund and the budget, it becomes apparent that recreation costs a lot of money (roughly $1.5 million) to this community and their contribution to it is about $300,000 based on revenue generated from the amenities. Since those amenities are run by the Village District employees and resources, *Mr. Panuczak made a motion to create a WEVD committee "Amenities profit improvement committee" to review all Village District amenities with a charge to determine strategies to improve revenue, control costs, determine marketing strategies, and determine operational strategies. This committee will likely require the hiring of a recreation business professional to assist with the charge. Ms. Patti duly seconded.*

Ms. Patti then spoke about her appreciation for all the volunteers and employees who have put a lot of time and effort into running recreation and have been successful in that. She also said that the District is in a much better position now to gauge the actual costs of recreation and to fund them with setting up the RMA agreement and using it to supplement the Rec Fund, which the Commission is hoping will become self-sustaining at some point and in that regard, she agrees with Mr. Panuczak's suggestion to have a committee of community members and professional help to look into what can be done to improve recreational operations. Mr. Panuczak agreed with Ms. Patti that the work of all employees and volunteers is tremendous and could not be discounted, however, he disagreed in that the income coming from WEA under RMA is extra money, as this is still residents' money. He reiterated that the total income generated by the amenities is $1.2 million dollars shy of what is needed, therefore, these $1.2 million dollars are still financed by the community. Mr. Panuczak continued to say that the community owns assets like the Community Center or the Ski Lodge that are under utilized and that is why he would like such a committee to study the options.

Mr. Spinney added that this committee is not going to be limited to just residents, and the charge is to create the strategic plan of how to use the assets the community owns to offset the fees and dues the community has to pay to fund recreation.

Another discussion ensued about the need to hire a professional consultant and to budget for it. Mr. Panuczak noted that there was money left in the consulting line item which could be used for that purpose if the community agrees to it.

Ms. Patti reiterated that the only committees that are restricted to the residents are the District Commission and the Planning Board. All the other committees are open to all and are looking for new members.

Ms. Patti called the vote and motion carried by a 3:0 roll call vote: Ms. Patti – aye, Mr. Panuczak – aye, Mr. Spinney – aye.

Ms. Patti asked staff to make sure that the committee announcement is sent out and posted and she will add it to the agenda as the new item under Committee Reports.

f. RCA RE: USM Billing Software for Water Department

Ms. Patti said that the RCA is in the packet and provided a brief background of the issue provided in the paperwork which is that QuickBooks is not efficient for utility billing. With the move to MuniTechServices maintaining a Water Department QuickBooks file is not practical. Ms. Smith have shopped around and is confident that USM will do everything the Water Department needs it to do and more. It will increase customer service quality while eliminating the District's current position of covering processing fees for online payments. It is unclear at this time whether or not USM will integrate with MTS. Other towns like Plymouth are currently not integrated and have expressed that manual entries are not troublesome.
Mr. Beard and Ms. Kinney said that Ms. Smith has done a lot of research into this issue and that they were confident with her suggestion.
Ms. Patti went over the costs which are $13,135.50 upfront and $1,608 annually (annual fee to be paid in 2023) and opined that this may be still cheaper than using QuickBooks.
Ms. Patti made a motion to expend from the Water Department $13,135.50 to pay Continental Utility Solutions, Inc. (CUSI) to secure utility billing software and related IT services to implement it. Mr. Panuczak duly seconded and motion carried by a 3:0 roll call vote: Ms. Patti – aye, Mr. Panuczak – aye, Mr. Spinney – aye.

h. Discussion of stipend and to thank Ms. Snegach.
Ms. Patti noted that the Commission had enlisted help of an independent contractor Alvina Snegach to do the minutes for its meetings and that Ms. Snegach has done a very good job with them. She added that the Commission has voted to use the Commission stipend to extend a thank you to Ms. Snegach for her outstanding performance and give her $500 from the stipend.

i. Discussion of Recreation Fund balance.
Ms. Patti said that the Rec Fund balance is around $53,000 currently. She explained that the Commission has been having discussions with WEA (through the proper channels) to restructure the RMA so that at the end of this year $25,000 is left in the Rec Fund, and WEA is to transfer additional $50,000 as seeding money for 2023. Given that there is more than $25,000 in the fund now, and there are bills and adjustments that need to be made against that amount for this year, Ms. Patti wanted to gauge the Commissioner's and staff opinions on whether the fund should be spent down to the agreed amount of $25,000, which is consistent with the RMA, or if the is willingness to being the year with more than $75,000 after WEA transfers the seed money.
Ms. Kinney said that she thought that it was too early to make that decision given the upcoming expenses and adjustment that will still need to be made. Ms. Patti agreed and added that if the snow comes, the money will be spent due to higher staffing costs. She noted that she did want to have a dialog first.
Discussion ensued on whether there is a need to have a cushion going into the new year or honor the agreement with the WEA Board and leave the amount that was agreed upon. Mr. Spinney, Ms. Kinney, and Mr. Beard all voiced concerns with spending down and expressed the need to wait to make sure that all the payroll, bills and adjustments are applied for 2022. Ms. Patti also added that the reason she wanted to discuss this now is because the DRAFT RMA agreement provides the opportunity to spend it down now or defer until March. Discussion continued about the way the DRAFT RMA is structured to be renewed every

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year for the sake of having an opportunity to adjust the amount needed from WEA to contribute towards funding recreational activities and why this renewal is causing these end of year issues where the decision making needs to be put off until January for the accounting purposes, but the DRAFT RMA has a cut off date before that. Mr. Spinney suggested that the Commission comes back to this in March to see if there needs to be an adjustment or if instructions should be given to the Management to spend down then.

Upcoming Meeting: Wednesday, January 11, 2021, at 6 p.m.

Ms. Patti said that the Commission is moving from having meetings every 1st and 3rd Wednesday to every 2nd and 4th of the month.

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.

Non-Public Session

Ms. Patti motioned to enter non-public session for the purposes described in RSA 91-A:3, II (a), (c), and (l). Mr. Panuczak duly seconded and the motion passed at 6:01 PM 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 6:07 PM, Commissioners Patti, Panuczak, and Spinney were present in person as well as the GM Ron Beard and AGM Judy Kinney.

Resumption of Public Session

Mr. Panuczak motioned to exit non-public session at 6:50 PM, Ms. Patti 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 6:50 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, Mr. Spinney duly seconded. Motion passed with a unanimous roll call vote.*

Meeting adjourned at 6:51 PM.

Prepared by Alvina Snegach

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Proposed Amendments to minutes of December 6, 2022:
1. Page 4, line 120 – delete 'nobody' and insert: "plumber/vendor"; delete 'an' and insert: "a District-wide water meter" before 'installation bid'
2. Page 5, line 160 – insert after 'erosion issue' "by the racquet courts"

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	568,410.03	563,373.00	5,037.03
1105.7 · Current YR Campton Taxes	516,953.22	540,723.00	(23,769.78)
3190.1 · Campton Interest	5,345.92	9,000.00	(3,654.08)
Total 1105 · Campton Taxes	1,090,709.17	1,113,096.00	(22,386.83)
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	1,516,288.27	1,527,868.00	(11,579.73)
Total 1100.0 · WE Village District Income	1,516,288.27	1,527,868.00	(11,579.73)
3502 · MISCELLANEOUSE REVENUES			
3502.1 · Northway Interest	14.51	178.00	(163.49)
3502.2 · Meredith Bank Interest	1,126.73	1,150.00	(23.27)
3503 · Miscellaneous income	172,202.06	200.00	172,002.06
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	694,411.22	482,952.00	211,459.22
Total Income	2,210,699.49	2,010,820.00	199,879.49
Gross Profit	2,210,699.49	2,010,820.00	199,879.49
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	25,007.46	30,000.00	(4,992.54)
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)

Waterville Estates Village District
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	359,842.74	705,823.00	(345,980.26)
4100 · GENERAL GOVERNMENT			
4130 · WEVD Administration			
4130.2 · WEVD Manager	44,717.37	90,000.00	(45,282.63)
4130.3 · Assistant Manager	84,186.74	77,000.00	7,186.74
4130.6 · Municipal Assistant	46,122.52	42,500.00	3,622.52
4130.7 · Admin Assistant	47,150.45	71,680.00	(24,529.55)
Total 4130 · WEVD Administration	222,177.08	281,180.00	(59,002.92)
4130.1 · Total WEVD Administration			
4130.4 · Retirement Contribution	49,209.59	35,982.00	13,227.59
4155.1 · Social Security	23,669.49	14,093.00	9,576.49
4155.2 · Medicare	4,794.13		
4155.3 · NH Unemployment	756.44	1,103.00	(346.56)
4196.1 · Other Deductible Reimbursements	129.48		
4196.2 · Health Insurance	36,940.44	34,019.00	2,921.44
4196.3 · Workers Comp Ins	32,521.39	23,004.00	9,517.39
4196.4 · Dental Ins	2,828.16	2,115.00	713.16
4196.5 · Bonuses			
4196.6 · Payroll Taxes	927.79	842.00	85.79
4196.5 · Bonuses - Other	11,977.23	11,000.00	977.23
Total 4196.5 · Bonuses	12,905.02	11,842.00	1,063.02
4199.12 · Travel Reimbursement	275.45	800.00	(524.55)
Total 4130.1 · Total WEVD Administration	164,029.59	122,958.00	41,071.59
4150.1 · Accounting/Taxes/Audit	0.00	16,475.00	(16,475.00)
4153.1 · Legal / Consulting	116,668.89	122,800.00	(6,131.11)
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	7,869.21	1,000.00	6,869.21
4199.10 · Licenses/Fees/Education	23,061.24	27,399.00	(4,337.76)
4199.11 · Cellular Phones	1,669.46	1,500.00	169.46
4199.13 · Miscellaneous	125,887.29	10,758.00	115,129.29
4199.17 · Annual Meeting Expenses	5,656.20	12,000.00	(6,343.80)
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	722.69	1,677.00	(954.31)
4199.5 · Computer Services	12,512.20	20,000.00	(7,487.80)
4199.6 · Postage	1,174.96	786.00	388.96
4199.7 · Uniforms	3,217.55	1,500.00	1,717.55
4199.8 · Bank/Finance Charge	754.46	318.00	436.46
4199.9 · Payroll Expenses	749.43	1,617.00	(867.57)
4311.1 · Office Supplies	4,464.87	4,738.00	(273.13)
4311.2 · Taxes/Fees/Charges	5,572.93	8,000.00	(2,427.07)
Total 4100 · GENERAL GOVERNMENT	730,409.11	675,474.00	54,935.11
Total 3000.0 · WE Village District Expenses	1,090,251.85	1,381,297.00	(291,045.15)
4220 · PUBLIC SAFETY			
4220.1 · Alarm, Fire & Water	6,231.59	4,793.00	1,438.59
4220.3 · Fire & Security	10,066.65	8,386.00	1,680.65
Total 4220 · PUBLIC SAFETY	16,298.24	13,179.00	3,119.24
4312 · HIGHWAYS & STREETS			
4312.01 · Roads Wages	57,880.14	81,148.00	(23,267.86)
4312.02 · Seasonal Plowing Wages	12,506.59	9,509.00	2,997.59
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	290.75	500.00	(209.25)
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	2,722.40	6,000.00	(3,277.60)
4312.20 · Oil & Filters	3,151.70	600.00	2,551.70
4312.21 · Maintenance & Tune-ups	4,186.20	1,043.00	3,143.20
4312.23 · Truck Repairs	7,217.39	7,000.00	217.39
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	5,050.69	3,130.00	1,920.69
4312.28 · Small Tools/Equipment	5,328.69	3,130.00	2,198.69
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	1,592.39	3,594.00	(2,001.61)
4312.32 · Shop Heat	8,828.80	9,200.00	(371.20)
4312.34 · Contracted Grading Service	5,150.30	5,150.00	0.30
4312.9 · Misc Material & Supplies	16,186.48	20,367.00	(4,180.52)
4319.1 · Consulting	3,323.20	61,502.00	(58,178.80)
4319.2 · Cell Phone	475.00	750.00	(275.00)
4319.3 · Education	738.00	1,000.00	(262.00)
Total 4312 · HIGHWAYS & STREETS	230,517.86	370,119.00	(139,601.14)
4520 · CULTURE & RECREATION			
4520.01 · Building Wages	158,062.11	138,999.00	19,063.11
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	76,599.65	81,252.00	(4,652.35)
4520.08 · Grounds Wages	42.00	2,949.00	(2,907.00)
4520.10 · Building Equipment Repairs	18,923.45	50,000.00	(31,076.55)
4520.11 · Cell Phone	1,517.60	900.00	617.60
4520.14 · Building Infrastructure	33,543.67	50,000.00	(16,456.33)
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	2,823.16	2,400.00	423.16
4520.18 · Building Electric	44,666.25	62,603.00	(17,936.75)
4520.19 · Building Heat	47,077.43	57,386.00	(10,308.57)
4520.41 · Criminal Record	100.00	25.00	75.00
4520.7 · Ski Area Repairs and Maint.	9,631.74	10,800.00	(1,168.26)
4520.8 · Kitchen Equipment Repairs	1,929.30	6,000.00	(4,070.70)
4520.9 · Maintenance Supplies	2,065.03	3,269.00	(1,203.97)
4521 · Ski Lift Maintenace Wages	9,435.58	10,590.00	(1,154.42)
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	6,052.25	12,000.00	(5,947.75)
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	8,639.90	12,000.00	(3,360.10)
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	573,704.98	678,469.00	(104,764.02)
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	1,954,115.17	2,489,044.00	(534,928.83)
Net Ordinary Income	256,584.32	(478,224.00)	734,808.32
Net Income	**256,584.32**	**(478,224.00)**	**734,808.32**

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	7,622.61	438.00	7,184.61
3409 · Meter Income	7,272.00	20,000.00	-12,728.00
3503 · Misc. Income	225.00		
3503.1 · Interest Income	15.79	1.00	14.79
3503.2 · Disconnect/Connection Fees	10,720.00		
3914W · Water Fee	588,806.59	449,581.00	139,225.59
Total Income	614,661.99	520,341.00	94,320.99
Gross Profit	614,661.99	520,341.00	94,320.99
Expense			
2010 · Cap Pres			
4909.13 · Pump Phase Replacement	0.00	19,555.00	-19,555.00
4909.14 · Water Meter Upgrades	23,353.84	40,000.00	-16,646.16
Total 2010 · Cap Pres	23,353.84	59,555.00	-36,201.16
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	149,679.91	61,800.00	87,879.91
4332.11 · Generator Maintenance	13,360.27	5,781.00	7,579.27
4332.12 · Licenses/fees/education	3,603.12	18,000.00	-14,396.88
4332.13 · Finance Charges	6,804.63	773.00	6,031.63
4332.14 · Office Supplies	2,952.75	1,030.00	1,922.75
4332.15 · Postage	1,053.33	1,000.00	53.33
4332.16 · Legal Expenses	1,161.00	10,000.00	-8,839.00
4332.17 · Consultant	13,537.00	10,000.00	3,537.00
4332.18 · Misc. Expense	465.98		
4332.2 · Water Testing - DES	1,004.00	2,726.00	-1,722.00
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	1,306.98	3,399.00	-2,092.02
4332.9 · Water System Electricity	93,318.23	76,327.00	16,991.23
4335.1 · Water Treatment Chemicals	5,651.02	4,120.00	1,531.02
Total 4300 · Water Dist & Treatment	352,663.19	329,999.00	22,664.19
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	425,206.21	532,454.00	-107,247.79
Net Income	**189,455.78**	**-12,113.00**	**201,568.78**

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	7.02	10.00	-2.98
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	7,415.39	5,000.00	2,415.39
9001.8 · Misc. Income	623.69	30.00	593.69
Total 9001 · Recreation Income	9,517.78	6,000.00	3,517.78
9002 · Food & Beverage Income			
9002.1 · Soda & Non Alocholic Bev Income	4,860.38	3,400.00	1,460.38
9002.2 · Food Income	42,026.26	20,000.00	22,026.26
9002.3 · Liquor Income	44,008.81	27,000.00	17,008.81
9002.4 · Beer Income	34,359.78	25,000.00	9,359.78
9002.5 · Wine Income	5,663.86	5,000.00	663.86
Total 9002 · Food & Beverage Income	130,919.09	80,400.00	50,519.09
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	45,505.55	25,000.00	20,505.55
9003.5 · Non Alcohol Beverages	688.47	1,000.00	-311.53
9003.6 · Liquor	21,138.68	11,000.00	10,138.68
9003.7 · Beer	25,676.61	12,000.00	13,676.61
9003.8 · Wine	6,701.15	3,000.00	3,701.15
9003.9 · Campton Mt. Bank Interest	0.57	3.00	-2.43
Total 9003 · Campton Mt. Income	115,532.14	85,718.00	29,814.14
9004 · Events & Functions Income			
9004.1 · Events Income	9,972.83	6,000.00	3,972.83
9004.2 · Catering & Function Income			
9004.01 · Room Rental	50.00		
9004.02 · General Income	0.00	7.00	-7.00
9004.04 · Food	3,105.79		
Total 9004.2 · Catering & Function Income	3,155.79	7.00	3,148.79
Total 9004 · Events & Functions Income	13,128.62	6,007.00	7,121.62
Total Income	615,390.23	597,777.00	17,613.23
Cost of Goods Sold			
9005 · Cost of Goods Sold			
9005.04 · General Merchandise	1,970.10	1,000.00	970.10
9005.06 · Vending - Soda	131.02	500.00	-368.98
9005.07 · Food	35,205.27	26,250.00	8,955.27
9005.08 · Non Alcohol Beverages	5,180.46	3,000.00	2,180.46
9005.09 · Beer	17,985.19	14,000.00	3,985.19
9005.10 · Liquor	6,698.89	12,000.00	-5,301.11
9005.11 · Wine	4,595.67	2,000.00	2,595.67
9005.12 · Bar Supplies	4,295.09	3,000.00	1,295.09
9005.13 · Catering & Functions			
9005.14 · Food	1,590.71		
9005.15 · Bar Supplies	117.98		
9005.13 · Catering & Functions - Other	82.85		
Total 9005.13 · Catering & Functions	1,791.54		
9005.20 · Campt Mt General Merchandise	0.00	3,000.00	-3,000.00

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

	Jan - Dec 22	Budget	$ Over Budget
Total 9005 · Cost of Goods Sold	77,853.23	64,750.00	13,103.23
Total COGS	77,853.23	64,750.00	13,103.23
Gross Profit	537,537.00	533,027.00	4,510.00
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	8,589.17	11,000.00	-2,410.83
9101.11 · Licenses & Fees	8,499.00	10,100.00	-1,601.00
9101.12 · Misc. Expenses	2,301.98	2,500.00	-198.02
9101.13 · Telephone	5,357.26	6,100.00	-742.74
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	441.47	1,000.00	-558.53
9101.17 · Computer Support	12,924.19	7,000.00	5,924.19
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	197,026.74	431,094.00	-234,067.26
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	9,314.37	18,165.00	-8,850.63
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
9300.30 · Uniforms	0.00	1,000.00	-1,000.00
Total 9300.01 · Ski Area Wages	43,637.62	90,225.00	-46,587.38
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	2,880.62	1,500.00	1,380.62
9300.14 · Kitchen Supplies	5,531.55	4,500.00	1,031.55
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	16,307.24	16,000.00	307.24
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	309.00	1,000.00	-691.00
Total 9300 · Campton Mt. Expenses	125,574.43	183,655.00	-58,080.57
9500 · Lounge Expenses			
9300.34 · Uniforms	0.00	1,000.00	-1,000.00
9500.01 · Lounge Wages			

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

	Jan - Dec 22	Budget	$ Over Budget
9500.02 · F & B & F Admin Wages	31,348.62	11,700.00	19,648.62
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	15,391.12	11,254.00	4,137.12
9500.26 · Entertainment	18,421.80	15,000.00	3,421.80
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	4,094.34	5,000.00	-905.66
9501 · Catering & Function			
9501.01 · Catering & Function Staff	46.00		
9501.03 · Catering & Function Expenses	2,441.89		
9501.06 · Advertisement	1,001.70		
Total 9501 · Catering & Function	3,489.59		
Total 9500 · Lounge Expenses	166,233.24	176,687.00	-10,453.76
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	2,371.43	2,400.00	-28.57
Total 9600 · Front Desk Expenses	81,068.50	127,169.00	-46,100.50
Total Expense	569,902.91	918,605.00	-348,702.09
Net Ordinary Income	-32,365.91	-385,578.00	353,212.09
Net Income	**-32,365.91**	**-385,578.00**	**353,212.09**

New Hampshire
Department of Revenue Administration

2022
$25.27

Tax Rate Breakdown
Campton

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	$2,816,956	$450,010,782	**$6.25**
County	$884,442	$450,010,782	**$1.97**
Local Education	$7,082,227	$450,010,782	**$15.74**
State Education	$570,475	$436,520,282	**$1.31**
Total	**$11,354,100**		**$25.27**

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Campton Village	$86,669	$56,646,166	**$1.53**
Waterville Estates	$1,229,625	$74,794,694	**$16.44**
Total	**$1,316,294**		**$17.97**

Tax Commitment Calculation	
Total Municipal Tax Effort	$11,354,100
War Service Credits	($128,500)
Village District Tax Effort	$1,316,294
Total Property Tax Commitment	$12,541,894

11/21/2022

Sam Greene
Director of Municipal and Property Division
New Hampshire Department of Revenue Administration

New Hampshire
Department of Revenue Administration

2022
$20.56

Tax Rate Breakdown
Thornton

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	$2,165,057	$453,904,643	**$4.78**
County	$722,438	$453,904,643	**$1.59**
Local Education	$5,866,560	$453,904,643	**$12.92**
State Education	$566,910	$444,995,943	**$1.27**
Total	**$9,320,965**		**$20.56**

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Waterville Estates	$390,209	$30,225,292	**$12.91**
Total	**$390,209**		**$12.91**

Tax Commitment Calculation	
Total Municipal Tax Effort	$9,320,965
War Service Credits	($98,000)
Village District Tax Effort	$390,209
Total Property Tax Commitment	$9,613,174

Sam Greene

11/7/2022

Sam Greene
Director of Municipal and Property Division
New Hampshire Department of Revenue Administration