WEVD COMMISSION PUBLIC HEARINGS and MEETING AGENDA

Wednesday, MARCH 8, 2023, at 6 p.m.

Community Center, 562 Winterbrook Rd., Campton, 03223

with Zoom access

Will be streamed on YouTube

1. Call to order
2. Pledge of Allegiance
3. Roll Call of Commissioners
4. PUBLIC HEARING #1: Modification of Waterville Estates Village District Water Ordinance, Sections 3, 7, 9, 16, 17, 20, 22, 25 and Appendices
5. PUBLIC HEARING #2: Pursuant to RSA 31:95-b: Accept the 2007 Prinoth Snow Groomer, model BR350, purchased by Waterville Estates Association using $50,000 of CIF monies and the trade-in of a Waterville Estates Village District groomer valued at $5,000.
6. Adoption of Agenda
7. Approval of Minutes
    a. February 21, 2023
8. Treasurer's Report
9. GM's Report
10. Committee / Board Reports:
    a. Planning Board
    b. Water & Roads
    c. Outdoor Courts
    d. ADA Accessibility
    e. Records
    f. Improving Profitability
11. CONSENT CALENDAR
    a. Manifests
    b. Committee/Board reports
12. GENERAL CALENDAR ITEMS
    a. Green Circle Driveway Blais/LaBelle property
    b. 2020 Audit
    c. Retaining actuarial firm to OPEB liability assessment in 2023?
    d. Additional Material for volunteers, to add to Handbook
    e. Add a Bond Warrant Article(s) Meeting
13. Next Meeting: Tuesday, March 14, 2023 @ 6 p.m. 2023 WARRANT ARTICLE HEARING
    a. Tuesday, March 21, 2023 @ 6 p.m. 2023 BUDGET HEARING
    b. Wednesday, March 22, 2023 @ 4 p.m.
    c. ANNUAL MEETING – Saturday, April 15, 2023 @ 9 a.m.
14. Public Comment Period
15. Non-Public Session
16. Adjourn Meeting

WEVD COMMISSIONER MEETING PROCEDURES

1. THE COMMISSIONERS WILL POST AN AGENDA AT LEAST TWENTY-FOUR (24) HOURS PRIOR TO HOLDING MEETINGS. EMERGENCY MEETINGS ARE EXEMPT.

2. A MEMBER OF THE PUBLIC MAY REQUEST ITEMS TO BE PLACED ON THE AGENDA.

A. REQUEST MUST BE MADE TO BOTH THE GENERAL MANAGER AND ASSISTANT GENERAL MANAGER AT LEAST 10 DAYS PRIOR TO A SCHEDULED MEETING.

B. THE REQUEST MUST CONTAIN THE SUBJECT MATER OF THE REQUEST.

C. THE FINAL DECISION TO ALLOW REQUESTS FROM THE PUBLIC RESIDES WITH THE COMMISSION.

3. THE COMMISSION MAY ASK FOR A REPRESENTATIVE FROM THE WATERVILLE ESTATES ASSOCIATION BOARD OF DIRECTORS TO SPEAK REGARDING WEA ACTIVITIES, CONCERNS, ETC.

4. RECORDING A MEETING OF THE PUBLIC BODY IS ALLOWED. VIDEO EQUIPMENT WILL BE ALLOWED AT THE MEETING SITE AND WILL BE PLACED AT LOCATIONS DESIGNATED BY THE COMMISSION.

5. ZOOM OR OTHER REMOTE ACCESS / ELECTRONIC PLATFORM ACCESS WILL BE PROVIDED FOR COMMISSION MEETINGS. A LINK OR MEETING INFORMATION TO GAIN ACCESS WILL BE INCLUDED IN MEETING NOTICES. FAILURE TO BROADCAST WILL NOT BE GROUNDS FOR CANCELLING A COMMISSION MEETING.

6. NO MEETING ADMINISTRATOR OR OTHER PERMISSION WILL BE REQUIRED FOR REMOTE RECORDINGS OF PUBLIC SESSIONS OF COMMISSIONER MEETINGS THROUGH ZOOM OR ANY OTHER PLATFORM UTILIZED BY THE COMMISSION.

7. ANY ATTENDEE WILL BE GRANTED UP TO THREE (3) MINUTES TO MAKE A STATEMENT AT THE END OF THE MEETING ON WEVD MATTERS. TOTAL TIME FOR PUBLIC COMMENT WILL BE LIMITED TO 15 MINUTES.

THE COMMISSIONERS RESERVE THE RIGHT TO ALLOW EXCEPTIONS TO THIS POLICY.

562 Winterbrook Road, Campton, NH 03223
Phone: (603) 726-3082 | Fax: (603) 726-8611
www.waterville-estatesnh.gov

WEVD Public Hearing Policy

1. The Chair (or other Commissioner in the Chair's absence or to whom the Chair designates the role) will open the hearing by announcing the purpose of the Public Hearing and summarizing these rules by which people may participate.
2. The Chair will ask all persons attending the hearing at the physical location to print their names and addresses on the sign-up sheet.
3. The Chair will ask all persons who are attending remotely online to either send an email to the AGM, Ms. Kinney at wea.judy@waterville-estates.com, or indicate at the appropriate time their desire to speak. The email requests can be made at any time during the hearing. Ms. Kinney will compile a list of names and addresses in the order she received notice from those attending remotely. Then others who are remote will have an opportunity to speak.
4. The Chair will ask all persons who are attending remotely on their telephones to call into the Community Center so Ms. Kinney can compile a list of all those telephonic attendees (names & addresses) who wish to speak. There should be no difficulty leaving the Zoom meeting to place this call and then re-entering the meeting. THE NUMBER TO REACH MS. KINNEY DURING THE RECESS IS 603.726.3082.
5. An explanation of the item(s) under discussion at the Public Hearing will be given by the Commission or its designees (staff, engineers, etc.). The Commissioners may ask questions to clarify or expand upon what staff has presented. If it is a Petitioned Article, the petitioner will have up to 10 minutes to explain the Petitioned Article.
6. The Chair will then open the meeting for public input. Each member of the public will be granted up to five (5) minutes to speak. Members of the public can only speak one time until everyone has had a chance to speak. Commissioners or staff may respond but are not required to respond.
7. The Chair will first recognize those attending the physical location where the meeting is broadcast to speak during the public hearing.
8. After every member of the public who is present has had the opportunity to speak once, the Chair will call a brief recess to obtain the list of those attending remotely by Zoom or phone who have made the request to Ms. Kinney. They will be allowed to speak up to 5 minutes in length.
9. Once all members of the public who wish to address the Commission have had an opportunity to speak once, any member of the public who wishes to speak again will be given an opportunity to speak for up to five (5) minutes.
10. The Chair will then ask the Commissioners and staff if they have any additional comments.
11. The Chair will then close the Public Hearing.
12. The Chair will then consider any motions to be made at this time on the subject matter of the Public Hearing.

Adopted & Effective on February 16, 2022

The Waterville Estates Village District

COMMUNITY WATER SYSTEM

WATER ORDINANCE

Adopted by the Waterville Estates Village District Commissioners

AUGUST 16, 2021

AMENDED March 8, 2023

PROPOSED

The Waterville Estates Village District Community Water System

Campton and Thornton, New Hampshire

WATER ORDINANCE

Regulating the Use of the Waterville Estates Village District Community Water System

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PROPOSED

1. General Provisions

All rules and regulations contained herein, together with such additions and amendments as may be hereafter adopted, are hereby designated as the "The Waterville Estates Village District COMMUNITY WATER ORDINANCE," herein alternatively referred to as the "Ordinance." This Ordinance is adopted pursuant to the powers granted generally by RSA 52:1 I (d) and 52:3, and pursuant to RSA 38, authorizing the District to regulate a community well drinking water system. These rules and regulations are adopted and supersede all previous water service rules and regulations concerning the Waterville Estates Village District ("WEVD" or "The District") water system.

a. The duly elected WEVD Clerk shall file certified copies of the Ordinance, as well as certified copies of any additions and amendment to this Ordinance as may hereafter be adopted, in the municipal records and provide the same to the District Water Superintendent and any designated enforcement officers.

b. The principal objective of the Water Works, as defined herein, is to provide a potable water supply, permitted by the State of New Hampshire (NH), under efficiently managed conditions.

c. If there is conflict between the terms of this Ordinance and any other applicable regulation, by-law, or ordinance, the stricter shall apply.

d. The Ordinance shall comply with Title VI of the civil rights act of 1964 which prohibits discrimination in a Federally Assisted Program on the basis of Race, Color or National Origin.

2. The WEVD Commissioners

a. Waterville Estates Village District (WEVD) Commissioners shall be responsible for enacting regulations and policies governing the operation of the WEVD Community Water System. The Commissioners shall make and establish all needful water rates for control and operation of the water system. They shall carry out the duties specifically required of them under state law and the regulations and policies that they enact.

b. The Commissioners shall be comprised of the WEVD Board of Commissioners.

c. The provisions of this Ordinance shall be evaluated at intervals not exceeding five (5) years by the Commissioners to assess their continued applicability and appropriateness; to consider any recommendations proposed for their improvement; and to determine what changes, if any, are advisable due to advances in technical methods or processes of potable water treatment, storage, and transmission from the WEVD Water System.

d. The Commissioners may contract to sell water to such customers outside of the WEVD boundary as they may deem beneficial, providing that there is, at the time such contract is made, water in excess of that necessary for use within the limits of the WEVD, and any such agreement shall not infringe on WEVD's ability to provide water to WEVD's residents.

e. The Commissioners may prescribe emergency rules governing the supply and use of water as it may deem appropriate to accommodate water supply emergencies. Such rules shall be adopted at any duly held meeting of the District.

f. The Commissioners shall adopt rules of procedure and shall comply with the requirements of RSA 91-A, pertaining to New Hampshire's open meeting and public records laws.

3. Definitions and Abbreviations

Unless the context specifically indicates otherwise, the meaning of the terms and abbreviations used in this Ordinance shall be as follows:

PROPOSED

a. “Base Fee” shall mean the debt service, operations and maintenance cost, and included water allocation per Equivalent Residential Unit (ERU) over a specified time period that is assessed to the owner of each unit.

b. “Capital Reserve” shall mean a type of account on a municipality’s balance sheet that is reserved for long-term capital investment projects or any other large and anticipated expense(s) that will be incurred in the future.

c. “Clerk” shall mean the duly elected WEVD clerk.

d. “Cold Weather Construction” shall mean non-emergency construction work on the water system during the period from November 15 to April 15 of each year, especially work on distribution mains or service lines during this period.

e. “Commercial” shall mean any building for use other than for residential purposes.

f. “Commissioners” shall mean the Board of Commissioners of the WEVD duly elected by the WEVD voters or appointed when required.

g. “Community Water System” shall mean a Public Water System as defined by the New Hampshire Water Supply Rules.

h. “Connection Fee” shall mean the charge per ERU to connect to the water system.

i. “Corporation Valve” shall mean the water shut off valve attached to the saddle at the water main, to which the water service line to the right-of-way (ROW) is attached.

j. “Cross--Connection” shall mean any direct or indirect pipe connection between the potable water supply and another supply of liquid or gas.

k. “Curb Stop” shall mean the valve on the service line, typically at the edge of the Town highway right-of-way at the User’s property, which provides water service to the User.

l. “Customer” shall mean any person responsible for payment of water service.

m. “CWS” – Shall mean the Community Water System.

n. “Development” shall mean any changes to real property that will result in any additional potable water usage and/or amended State Water or ~~Waste Water~~Wastewater Permit that increases the actual or potential potable water usage on the property.

o. “Discontinuance of Water Service” shall mean deliberate interruption of water service by the District to the User for any lawful reason, including, without limitation, for reason of delinquent payment, prevention of excessive water loss, to protect against contamination of the system or for tampering with water system.

p. “Distribution Main” (“Water Main” or “Main”) shall mean the primary supply pipe from which service connections are made, to supply water to the User through service lines.

q. “District” shall mean the Waterville Estates Village District.

r. “Emergency Termination of Water Service” shall mean the execution of an immediate water service shut-off due to:

    i. Water leakage between the curb stop and building;

    ii. Discovery of a direct and unprotected cross--connection;

    iii. Unauthorized or excessive use or distribution of water;

    iv. Violation of special “restrictive use” orders issued by the District; and/or,

PROPOSED

v. Any other situation that could contaminate or significantly deplete available water in the system or presents a risk of unreasonable harm, including financial harm, to the ~~u~~Users or the public.

s. "ERU" means Equivalent Residential Unit. The minimum allocation per property will be one ERU. Water customers other than ~~single family~~single-family residences shall have their ERUs calculated by dividing the estimated water use listed in the current version of the New Hampshire Water/Wastewater Rules by the current gallons per day as identified ~~in the appendices~~ Env-Dw 405 and Env-Wq 1000.

t. "Extension of Water Main" shall mean any extension of distribution mains in accordance with the rules, regulations, standards and specifications of the District.

u. "Flushing Hydrant" shall mean any hydrant installed for the purpose of flushing the distribution system.

v. "Improved" shall mean any improvement to the property that will result in any additional potable water usage and/or amended State Water or ~~Waste Water~~Wastewater Permit that increases the potable water usage on the property.

w. "Institutional Facility" shall mean any individual self-contained facility deemed by the District to be important to the general health and well-being of the community. Such facilities may include municipal offices and facilities.

x. "Main Line" shall mean the distribution main conduit running from the distribution main to and including the curb stop at the property line of the User or to the edge of the right–of–way.

y. "May" is permissive, indicating a choice. "Shall" is mandatory.

z. "Municipality" means the Waterville Estates Village District.

aa. "Municipal Office" shall mean the place designated by the District to receive applications for service, receive payments of water bills and where public notices and notices of discontinuance of service are generated and posted. ~~Location~~ The location is currently 562 Winterbrook Rd, Campton, NH 03223.

bb. "Municipal Representative" means a duly authorized member of the District or its designee.

cc. "Non-Residential Properties" shall mean all properties located within the District that utilize water services but are not used primarily for residential purposes and do not contain a residential unit and shall include common properties. Non-Residential Properties shall include Commercial properties.

~~cc.~~dd. "Non-Transient Non-Community (NTNC)" shall mean a Water System as defined by New Hampshire Water Supply Rule.

~~dd.~~ee. "Owner" means the person, firm, corporation, trusteeship, or governmental agency that has title to the property that is served by the water system and who is ultimately responsible for payment of all rates, fees and charges.

~~ee.~~ff. "Person" shall mean any natural person, corporation, municipality, partnership, unincorporated corporation other legal entity, including the State of New Hampshire and any department, agency or political subdivision thereof.

~~ff.~~gg. "Occupants" shall be defined as the total Occupancy of all Residential Units in the District, which shall be determined annually through a review of the water system area.

PROPOSED

~~gg.~~hh. "Occupancy" shall refer to the Federal standard for determining the occupancy rating of a home which is the number of bedrooms plus one.

~~hh.~~ii. "Property Owner" shall mean any person(s) identified as holding title to real property within the Waterville Estates Village District by recorded deed.

~~ii.~~jj. "Reasonable Hours" shall mean Monday through Friday between 8:00 a.m. and ~~8~~4:00 p.m. except for emergency services.

~~jj.~~kk. "Residential Unit" shall mean a livable abode, which includes, at a minimum, a kitchen or kitchenette, bathroom, and bedroom or other room that serves as sleeping quarters.

~~kk.~~ll. "ROW" shall mean right-of-way, and the legal right, established by usage or grant, to pass along a specific route through grounds or property belonging to another.

~~ll.~~mm. "Saddle" shall mean the mechanism for attaching a smaller service line to a larger water main; a circular device bolted or otherwise attached to the water main through which a hole is drilled in the water main to supply water to the service line.

~~mm.~~nn. "Service Line" shall mean the conduit connected on one end to the corporation stop and the other end terminating just inside the User's building, at the service stop valve and including the connection to the water meter, to provide water service.

~~nn.~~oo. "Service Stop Valve" shall mean the valve installed on the service pipe after it enters a building and before the water meter.

~~oo.~~pp. "Subdivision" shall mean the division of any land, parcel, or area of land into two or more lots or parcels for the purpose of conveyance, transfer, improvement or sale, which may include appurtenant roads, streets, lanes, alleys and ways, dedicated or intended to be dedicated to public use.

~~pp.~~qq. "Special Charges" shall mean all fees, waivers and penalties other than the Water Rates and the New Service Connection Fees.

~~qq.~~rr. "Superintendent, Operator, Water Operator" shall mean the designee of the District responsible for management and operation of the community water system and certified by the New Hampshire Water Supply Division (New Hampshire Department of Environmental Services, Drinking Water and Groundwater Bureau).

~~rr.~~ss. "Tap" shall mean any connection of a service line or extended main to the distribution main.

~~ss.~~tt. "Unconnected Properties" shall mean those properties, which do not receive water service, but are within the boundaries of the District.

~~tt.~~uu. "Usage Charge" shall mean the charge for water usage over the water allocation included in the base fee. A portion of the usage charge is intended to contain a capital reserve component.

~~uu.~~vv. "User" shall mean any person who receives water from the Community Water System (CWS) through a pipe connection.

~~vv.~~ww. "Water Rates" shall mean a scale of rates, developed by the District pursuant to RSA 38:28, for the defraying of the costs of acquisition, construction, payment of the principal and interest on any debt incurred, management, maintenance, operation, and repair of water systems, or construction, enlargement, or improvement of such systems.

~~ww.~~xx. "Water Shut-Off Notice" shall mean notice of discontinuance of service.

PROPOSED

~~xx.~~yy. "Water Service Area" shall include the boundaries of the WEVD as adopted by the voters. For a map, see the Appendices.

~~yy.~~zz. "Water System - Consecutive" shall mean any water distribution system licensed by the State Of New Hampshire not owned by the parent community water system but served by the community water system.

~~zz.~~aaa. "Water System - Municipal" shall mean the potable water system owned and operated by the municipality through its District. This system includes all sources, pipes, storage and treatment facilities that convey potable water between the source and the curb stop.

~~aaa.~~bbb. "Water System - Private" shall mean any water system located on the customer's premises or property not supplied or owned by the municipality and not part of the public water system. The system may be potable or non-potable.

~~bbb.~~ccc. "WEVD" shall mean the Waterville Estates Village District.

~~ccc.~~ddd. ABPA - Shall mean the American Backflow Prevention Association

~~ddd.~~eee. ANSI - Shall mean American National Standards Institute

~~eee.~~fff. ASME - Shall mean American Society of Mechanical Engineers

~~fff.~~ggg. ASSE ~~-~~ – Shall mean American Society of Sanitary Engineering

~~ggg.~~hhh. ASTM - Shall mean American Society of Testing and Materials

~~hhh.~~iii. AWWA - Shall mean American Water Works Association

~~iii.~~jjj. GPQ - Shall mean Gallons Per Quarter

~~jjj.~~kkk. IBC – Shall mean the International Building Code version currently adopted by the State of NH

~~kkk.~~lll. IPC - Shall mean the International Plumbing Code version currently adopted by the State of NH

~~lll.~~mmm. NEWWA - Shall mean New England Water Works Association, a section of AWWA

~~mmm.~~nnn. NFPA – Shall mean National Fire Protection Association

~~nnn.~~ooo. GSRWA - Shall mean the Granite State Rural Water Association

~~ooo.~~ppp. Definitions for Calculation When Town Tax Card is Adjusted

i) P: Annual amount paid by customer for water, not including any finance charges

ii) X: Annual rate for water applicable to the number of bedrooms originally billed for

iii) Y: Annual rate for water applicable to the changed number of bedrooms

iv) R: Amount to be refunded to, or still owed by, the customer

v) T_1: Number of months the property was listed with the number of bedrooms originally billed for (in the current year)

vi) T_2: Number of months the property will have a changed number of bedrooms (in the current year)

4. Connection to Community Water System

a. The Water Service Area boundaries of the WEVD Community Water System are shown on the map in the Appendices. A larger and clearer copy of this map may be seen at the District Office.

PROPOSED

b. Any Property Owner that wishes to connect to the WEVD Community Water System may apply, by way of an accurate, complete and proper application, to be connected in accordance with the terms, regulations, and procedures set forth elsewhere in this Ordinance.

c. Connected properties may continue to use existing wells and springs only for non-potable use and only if an inspection by the Superintendent for unpermitted cross-connections has occurred and a licensed plumber has certified that such cross-connections do not exist.

d. Connections to the water system shall be required for all new construction within the service area of the District where the property's boundary is located within 100 feet of a water main owned by the District and the home's foundation is within 500 feet of said water main.

5. Application for Service

Application for new service shall be made in writing to the District on the approved forms, provided in the Appendices. The owner of the premises who shall be responsible for payment of the connection fee and subsequent water charges shall make such application.

6. Shut-Off and Restoration of Service

Procedures regarding non-payment of Water Rates shall be administered in accordance with RSA 38:22. Except as provided in RSA 38:31, the District may shut off water service for violation of special "restriction of water use" notices, or for continued violation of these regulations. After correction of the cause for water shut-off by the customer and on request by the customer for restoration of service, a turn-on/reconnection fee, plus any other applicable unpaid fees shall be due and payable before service will be restored.

7. Connection Assessment

Per RSA 38:27, a connection fee shall be assessed ("Connection Assessment") and payable to the District, before a new service connection is constructed and only after the Commissioners have approved the connection. The Connection Assessment shall include the costs of equipment furnished to the applicant by the District and a capital cost to offset the impact of the new ~~u~~User to the water system. The Connection Assessment shall be based on the new ~~u~~User's just share of the expense of constructing, acquiring, and operating the system. The Connection Assessment amount may be changed by the Commissioners during a public hearing of which all legal notices have been made. Water service shall not be provided until the owner has installed a meter in the building to be served unless authorized by Water Department management. Whenever feasible, a meter shall be provided in accordance with applicable requirements within 15 working days of the District's receipt of a request for a meter installation provided all applicable fees have been paid to the municipality and the service line installation (including open trench inspection) work is deemed satisfactory by an appropriate representative of the District. The amount of the fees shall be established by the District, which is authorized to establish or amend water connection fees from time to time by majority vote of the Commissioners.

a. The WEVD Community Water System shall provide:

    i. The meter

b. The property owner shall provide:

    i. Excavation of the distribution main and tap. All work done on or around the water line must be done by qualified personnel approved by the District and meeting all AWWA standards. All approved contractors must provide a current Commercial Liability Insurance certificate to the District.

    ii. A dual check backflow prevention device.

PROPOSED

iii. A pressure reducing valve.

iv. Saddle, corporation, piping to curb stop and curb stop. (~~s~~See ~~s~~Section 8~~ Curb Stops~~)

v. Excavation of the waterline into the building.

vi. Labor and materials to install waterline from water main into the building.

vii. Labor and materials for all backfill including sand or stone fill around piping as required.

viii. Inspection and approval of waterline by Superintendent is required prior to backfill. Note: The District and its agents will inspect the quality of the materials and their installation. They are not responsible for monitoring the safety practices of the installation contractors. This is solely the responsibility of the contractors and/or ~~homeowners~~Property Owners.

ix. Shut-off service stop valve on the building line. (~~s~~See Section 11 for specifications)

x. A typical connection layout is provided in the Appendices.

8. Water Service Installation and Curb Stop Responsibility

Curb stops shall be installed at the property line of the District's right-of-way in which the main water transmission line lies and shall be under the municipality's control and ownership and in accordance with the latest Water Supply rules. The property owner shall be financially responsible for the initial and ongoing "Water Service Installation" costs within the District's right-of-way, including the curb stops, for a period of 1-year after final installation. After 1-year has lapsed from the date of final installation, the District shall be financially responsible for all repairs of the water service between the main line corporation valve and the curb stop, including the curb stop, provided the connection was installed in accordance with the State of New Hampshire water supply rules, it was inspected by the District or its agent, and the service installation warranty has exceeded the 1-year period. Consistent with section 9.b of this Ordinance the property owner shall be financially responsible for the cost of repairing or replacing the service line from the curb stop to the terminus of the service line inside the residence or structure.

a. "Water Service Installation" as used in the section shall be defined to mean all service lines, transmission lines, curb stops, and service stop valve installations required from the main water line corporation valve to the service line terminus inside the residence or structure. "Water Service Installation" specifically includes the initial costs to install curb stops and service stop valves as defined in sections 3.k and 3.mm of this Ordinance.

9. Ownership and Maintenance of Service Lines

a. The line from the water transmission main to the curb stop shall be owned, operated and maintained by the District. Should repair of District water lines on private property be required, the District's agent shall return the ground to its pre-work condition however, the District will not be responsible for restoring plants or other landscaping. Refer to Section 8~~, curb stops~~ for specific information pertaining to new connections.

b. The service lines shall be paid for, installed, operated and maintained by the owner. The cost of repairing or replacing the service line (from the curb stop to the building) shall be the responsibility of the property owner.

c. The minimum service line diameter for a single~~-~~family residence shall be 1 inch; all service lines installed, and all fittings shall conform to AWWA Standards, ANR Water Supply Division rules and technical standards, New Hampshire Statutes and the District standards. The District may require a larger than 1 inch I.D. (inside diameter) service line when the demand flow rate will exceed 15

PROPOSED

GPM (gallons per minute) or at its discretion. In a new development, the District may permit the developer to install the water main if done in accordance with acceptable standards and under the supervision of the District.

d. During the application for connection review process, the District may request service line hydraulic calculations be completed, given a property's location in distance and elevation from the water system. The customer shall be responsible for providing the appropriate calculations and shall hold harmless the District and Commissioners for inadequately sized water services and low pressure.

10. Service Line Leaks

In the event a leak is discovered in a service line, water service shall be shut off by a municipal representative and restored after the repair is made. The owner of the service line is responsible for the cost of locating, repairing and/or replacing the service line. Also, if a service line is discovered or known by the District to be constructed of materials not meeting the Community Water System's materials standards, the District may require the owner to replace the entire line with approved pipe materials regardless of whether or not the line has leaked in the past. If the leak occurred prior to the water meter, the District may assess a special charge in accordance with this ordinance for unaccounted for water. The District shall estimate the water use based on line size and duration of the break. The property owner shall be responsible for paying all fees prior to having the water turned back on at the property.

11. Stop Valve

Every water service line shall require a service stop valve (rated at 250 pounds per square inch pressure) located inside the building near the service entrance, easily accessible, protected from freezing, and installed on the inlet side of the water meter as close to the foundation wall as practical. The installation, maintenance, operation, repairs and replacement of this valve is the responsibility of the property owner.

There shall not be any connections in an incoming service line that are not metered. All residential water services shall conform to the "Typical Service" as specified in the Appendices. The District shall have the right to visit properties within the service area that are connected to the water system, and inspect the properties for both signs of cross-connection or unauthorized use (refer to section 20-Access to premises). If either is noted by the Municipal representative, water service to the property shall be terminated until the violation has been remedied and all fines have been paid in full as defined by this Ordinance.

12. Cold Weather Construction

New service or extension of mains shall not be constructed during the period November 15 to April 15 without prior cold weather construction approval of the District. The owner may be assessed an additional charge as part of the connection fee to cover the additional expense incurred as a result of cold weather construction.

13. Denial or Postponement of New Service

The District may deny or postpone new service due to: cold weather, insufficient water, insufficient pressure, absence of a deposit for service line construction, absence of connection fee, to prevent contamination through a cross-connection, or when the District determines the service line leaks or does not meet the material standards of the Community Water System.

14. Unauthorized Use of Water

A customer shall not supply water to another party except as the District may permit such extended use in an emergency. A person shall not obtain water from any hydrant or other fixture of the Community Water System without the written approval of the District. Any violation of water use shall be grounds for

PROPOSED

discontinuance of water service until the matter is resolved to the satisfaction of the District and any and all required fees are paid to the District.

15. Restriction or Prohibition of Certain Water Uses

When necessary to conserve the water supply, the District may establish regulations restricting or prohibiting the use of hoses, sprinklers and any other non-essential water use or water-using device for all customers in accordance with RSA 41:11-d. Prior to implementation, notice of the restriction regulations shall be posted in at least two places in the municipality where the public generally congregates or visits. Posting shall be made at least three calendar days before the restrictions are implemented, not including the day notice is posted. Notice shall also be posted in at least on~~c~~e ~~in a~~ newspaper of general circulation for the area. Unless an emergency order is required, a public hearing shall be held to adopt any restrictions or prohibitions. Violation of a municipal notice, directive, regulation, or order to conserve water by a customer after two written reminders by registered mail and electronic mail, when possible, by a District representative shall be grounds for immediate discontinuance of service. A hearing, if requested by the affected customer, shall then be held within five days by the Commissioners to determine if the water will continue to be shut off or water service will be restored. If the Commissioners determine the shut-off was due to a violation of municipal notice to conserve, all applicable shut-off and reconnection fees shall apply. If it is determined that no violation occurred, then no shut-off or reconnection fees will apply and reconnection shall take place as soon as possible.

16. Maintenance of Plumbing

To prevent leaks and damage, all customers shall maintain, at their own expense, the plumbing and fixtures within their own premises in good repair and provide protection from freezing. The cost of replacement or repair of a meter, backflow preventer, and/or pressure reducing valve damaged by freezing, or otherwise damaged by customers, occupants or others shall be paid by the customer ~~on receipt of a~~by the due date on the bill submitted by the District. Water conserving devices meeting all applicable State and Federal standards should be used whenever fixtures and faucets are replaced.

17. Cross-Connections, Protected

A connection capable of permitting backflow from any other source of water to the public water system is prohibited. Such connections include, but are not limited to any plumbing fixture, device or appliance or from any waste outlet or pipe having direct connection to waste drains or an existing onsite potable water source. If the owner of the building involving such a connection fails or refuses to eliminate or properly protect the cross-connection within a time period established by the District, water service shall be discontinued with all disconnection and reconnection fees applicable once the situation is remedied. A cross-connection shall not be created without the approval of the District. If permitted, it shall be protected against backflow and/or back-siphonage in accordance with accepted cross-connection control methods established by the New Hampshire Department of Health. All new commercial and/or non-residential unit connections shall include an appropriate backflow prevention device installed between the meter and interior household plumbing. A dual check valve manufactured as per A.S.M.E. specification Number 1024 shall be installed at all domestic and small commercial services (under 15 GPM flow). Other backflow devices shall be installed at industrial, commercial, institutional or other services greater than 15 GPM flow as required by the District and as recommended by the New Hampshire Department of Health.

18. Fluctuation of Pressures by Customers' Apparatus

Customers shall not install water pumps or high-rate water consumption devices that will adversely affect the water system's pressure or operating conditions or use water so as to unduly interfere with the service of another customer. Where a customer has or proposes to install apparatus that requires water in sudden

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and/or large quantities, that will reduce the operating pressure in the main or service line substantially, or cause damage or inconvenience to other customers or damage to the water system, the District shall require the customer to install devices that will confine such fluctuation of demand and pressure to within reasonable limits determined by the District. If the customer, after receiving written notice from the District, fails to offer an acceptable remedial plan within a time limit set by the District, a hearing shall be held within five days by the Commissioners to determine whether or not service will continue. If waiting five days for a hearing to be scheduled will, in the opinion of the Commissioners, pose a public health threat to other customers, then water service shall immediately be terminated until it is established at a hearing what action, if any, will be taken. Such action may include continued termination of service or restoration of service on receipt of disconnection and reconnection fees plus assurance of the installation of proper ~~back flow~~backflow preventer or other devices to maintain pressure changes within an acceptable range.

19. Safeguarding Water-Using Devices

a. All customers having hot water tanks or secondary systems supplied by automatic make-up valves shall install and maintain in operating condition appropriate backflow and temperature/~~-~~pressure relief valves to prevent damage to the water device or secondary system or their appurtenances should it become necessary for the District to shut off the water main or water service line and to protect against loss of pressure for any other reason. Water service supplied to any customer not providing such protective devices will be done at the customer's risk.

b. A backflow device meeting Standard ASSE 1012 is required if a dual check valve meeting Standard ASSE 1024 does not exist on the boiler. The District shall not assume liability, and specifically disclaims any liability whatsoever, for damage resulting from backflow/pressure where the protective devices required by this section are absent or fail.

20. Access to Premises

Water system employees~~,~~ and/or contractual agents of the District, with suitable credentials and identification, and upon 24~~-~~hour notice to the building owner(s) and resident(s) (except in the case of an emergency), shall have access to all premises served water during reasonable ~~business~~ hours, ~~between 8 a.m. and 8 p.m.~~ for the purposes of inspecting plumbing and fixtures, identification of cross~~-~~connections, to set, remove, or read meters, to ascertain the amount of water used and the manner of use, for measurement, sampling or testing purposes, or to enforce these regulations. In the case of an emergency, 24~~-~~hour notice is not required but reasonable effort shall be made to notify the owner/resident. If a customer or building occupant prohibits access to the premises, the customer or occupant must arrange for alternative access to occur within 24 hours, otherwise the District may direct that water service be disconnected ~~on~~ upon 48 hours of written notice, with reconnection subject to all applicable fees. Reconnection shall not be made until an authorized municipal representative has been permitted to inspect the premises and finds no valid reason to continue the disconnection of service.

21. Water Rates, Special Charges, and Connections Fees

From time to time and at a minimum of every 5 years, the District shall establish Water Rates, special charges, and connection fees in order to provide for the efficient operation and financial stability of the water system. When, in the opinion of the Commissioners, existing rates, charges or fees must be revised, the District will notify ratepayers of its intent by way of a Notice published in a newspaper of local interest. Following such Notice, the District shall hold a public hearing to discuss the proposed revisions and to receive comments from ratepayers. After taking all comments into consideration, the District shall establish rates, charges and fees and will cause Notice of same to be published in a newspaper of local interest and posted at 3 places within the water system service area.

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22. Water Rates and Rresponsibility of Ppproperty Ooowners

a. Pursuant to RSA 38:28, the District shall establish a scale of rates ("Water Rates") for the defraying of the costs of acquisition, construction, payment of the interest and principal on any debt incurred, management, maintenance, operation, and repair of water systems, or construction, enlargement, or improvement of such systems.

b. The property owner served by or having availability to the water system is responsible for payment of all charges for water service rendered to the property. The customer is obligated to pay at least the minimum base fee regardless of whether the property has been developed, the residence or business is occupied, or if the service has been temporarily suspended as a result of unpaid billing or is unoccupied due to the seasonality of the property. The minimum allocation per property will be one ERU. Any additional fees established on meter readings above the allotted quantity of water shall also be charged to the owner and are due and payable on presentation of a bill. If property is to be sold or transferred, the superintendent must receive a written request for a final meter reading for prorated bills at least two weeks in advance of the sale or transfer. The Water Rates, charges and fees shall be established by the District, which is authorized by RSA 38:27 and 38:28 to establish or amend said rates, charges and fees from time to time by resolution. Water service charges constitute a lien against the property served by the district system, collectible in the same manner as are property taxes.

c. As water meters are being installed the District will develop a metered water rate. Until that time, the Water Rate shall contain two elements: the "Availability Charge" paid by all properties within the District service area who have a water main within 100 feet of its boundary line (with the exception of those properties who have a private water well at the time of adoption of this ordinance) and the "Usage Charge" paid by all residences connected to the water system based on a property's "occupancy" defined as the number of bedrooms plus one. The total number of Occupants shall be determined annually consistent with Section 3 hh.~~Through a census of the water service area, the total number of "occupants" shall be determined annually.~~

   The District shall establish a water system operating budget annually and determine an appropriate amount of capital funds required for repairs to and construction of the water system. The sum of these two figures plus a percentage (minimum ~~12~~3%) for non-payment shall constitute the Basis for the Water Rate (Basis).

   Twenty-Five percent (25%) of the Basis shall be divided by the number of properties, including undeveloped lots within the District that have a water main within 100 feet of their boundary which will constitute the Availability Charge.

   The other Seventy-Five percent (75%) of the Basis shall be divided by the total number of "occupants" to establish the Usage Charge. Residences which are connected to the water system shall be charged the Usage Charge multiplied by its occupancy.

23. Water Fund

Pursuant to RSA 38:29, funds received from the collection of Water Rates, Special Charges and Connection Fees shall be kept in a separate and distinct fund known as the "Water Fund."

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24. Billing Procedures

Bills will be issued to the property owner periodically on a schedule set by the District, no more often than monthly or less often than annually, the amount of which will be in accordance with established rates. Said bills are due at the date provided and will be considered in arrears if unpaid within 30 days of the date appearing on the invoice. Interest will be charged to all bills in arrears at the rate of 12% per annum or the maximum rate allowed under state law, whichever is less. Bills in arrears shall be due and payable in accordance with procedures set forth in RSA 38.22. The WEVD General Manager or their designee shall send out water bills, receive payment for water charges, issue notices for disconnection of water, and otherwise assist the WEVD in the operation of the water department.

In accordance with RSA 80:52-c and RSA 21:48, the treasurer, other appropriate municipal official, and/or his/her designee is authorized to accept payment of bills, by use of a credit card, debit card, or such other means of electronic transaction as approved by the governing body. Every bill issued to the property owner will provide notice of a service charge should the property owner use a credit card, debit card, or such other means of electronic transaction to make payment as approved by the District. Should the property owner elect to pay the bill with a credit card, debit card or electronic payment which results in a service charge to the District, said charge shall be incurred by the property owner.

Any changes in a tax card brought to the attention of WEVD Water Department staff whether by the owner of the property, a staff member of the town in which the property resides, or through research of their own will first be verified with staff from the town in which the property is located. Adjustment calculations will be based upon the 1st of the month following the ~~dater~~ date of modification to the tax card by the town. Only those bills issued for the year of the change and future bills will be eligible for adjustment. This formula covers both ~~increased~~ increases and decreases in bedroom~~s~~ count.

All calculations will be made using the following formula:

$$P - \left[\left(T_1\left(\frac{X}{12}\right)\right) + \left(T_2\left(\frac{Y}{12}\right)\right)\right] = R$$

DEFINITIONS:

P: Annual amount paid by customer for water, not including any finance charges
X: Annual rate for water applicable to the number of bedrooms originally billed for
Y: Annual rate for water applicable to the changed number of bedrooms
R: Amount to be refunded to, or still owed by, the customer
T_1: Number of months the property was listed with the number of bedrooms originally billed for (in the current year)
T_2: Number of months the property will have a changed number of bedrooms (in the current year)

EXAMPLE:

Jane Doe's property went from a 3-bedroom home to a 2-bedroom home on the town's spring tax bill. Jane Doe paid a total of $1,063.50 (P). The annual rate for a 3-bedroom home is $1,063.50 (X) and for a 2-bedroom home it is $841.31 (Y). Because spring tax pick-up is in May, the 1st of the following month is June. Thus, January – May is 5 months (T1) and June – December is 7 months (T2).

Step 1: $\$1{,}063.50 - \left[\left(5\left(\frac{\$1{,}063.50}{12}\right)\right) + \left(7\left(\frac{\$841.31}{12}\right)\right)\right] = R$

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Step 2: $\$1{,}063.50 - [\$443.13 + \$490.76] = R$

Step 3: $\$1{,}063.50 - \$933.89 = \$129.61 = R$

This answer means that the owner will be credited $129.61 after the adjustment. Had R come out to be negative, this owner would have owed an additional $129.61.

25. Disconnection of Service

Bills for water service are due and payable when received as indicated on the statement and shall be considered delinquent when unpaid 30 days following the due date. Water service may be discontinued: 1) by reason of nonpayment of water bills; 2) to eliminate a health hazard; 3) for violation of any special order restricting water use; 4) or for fraudulent use of water. If the customer requests a hearing, one shall be held by the Commissioners within five work days of the request to determine if water service will continue to be denied or, if to be restored, then under what conditions. Service, once discontinued, shall not be restored until the reason for discontinuance of service has been eliminated. Before service is discontinued for delinquency of payment, the Commissioners shall follow the procedure set forth in NH RSA 38. Notice for payment request and shut-off will be mailed at least 14 days in advance of the shut-off date. Shut-off on account of delinquency of payment will not be made on a day immediately preceding a Saturday, a Sunday, or a state or federal holiday. When the District dispatches an agent to ~~e~~affect a shut-off caused by delinquency of payment and, upon arrival, payment is made to the agent for all charges due including the collection fee as permitted under State law, service will be permitted to continue. If a violation of the rules~~,~~ or an emergency incident results in a shut-off, a reconnection charge as indicated on the rate schedule will be assessed for resumption of service in addition to the disconnection charge if the problem is determined to be the responsibility of the customer except as provided in State law.

26. Interrupted or Unsatisfactory Service

If, by reason of shortage of supply or for the purpose of making repairs, extensions, connections, placing or replacing meters, or for any reason beyond the control of the District, it becomes necessary to shut water off in a main or service line, the municipality will not be responsible for any damages caused by such shut-off, and no adjustment of rates will be allowed unless the loss of water is in effect for a continuous period in excess of 10 days, in which case a prorated adjustment of the minimum base fee will be made on the next billing. Notice of water shut-off will be issued when feasible, but nothing in this rule shall be construed as requiring the giving of such notice. The District will not be responsible for meeting unusually high water quality standards for specialized industrial processes for its customers nor will it be held responsible for interrupted service or poor water quality caused by the legitimate use of ~~the~~ fire hydrants.

27. Meters and Related Apparatus

a. General: All water will be sold on the basis of a base and metered measurements. The customer will receive water through a meter upon written application to the municipality and after payment of all required fees. The size of the meter will, in all cases, be determined by the District and these rules.

b. Meter Setting: Unless otherwise required by the District, all meters shall be installed at the foundation wall (or the mechanical room in the case of a slab on grade building, condominium unit or mobile home) where the building service line enters the building, and the customer shall provide and maintain a warm and accessible place for it, or in a meter pit. The piping arrangement for meter

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installations shall be in accordance with the requirements of the District, and shall conform to all Local, State and Federal Plumbing Codes.

A District representative must inspect and approve the water meter installation before water is permitted to flow through it.

c. Repairs and Replacements: For standard house meters, maintenance, repairs and replacements necessitated by ordinary wear will be provided by the District. The cost of meter repairs and/or replacement necessitated by freezing, hot water, or other causes under the control of the customer will be charged to the property owner. The costs of maintenance, repairs and replacements of meters larger than the standard house meters shall be the responsibility of the property owner.

d. Testing: The District shall arrange for suitable means of testing its meters. All tests will be at the sole expense of the customer unless initiated by the District. The first step in this process is to collect the information contained within the water meter. Each meter has the ability to retain hourly metered data. From this, the Operator can determine if the meter is working properly and there is high water use, or if there is a leak on the premises. The customer requesting a meter test shall make a deposit in an amount established under "Water Rates, Special Charges and Connection Fees" to cover the cost of the operator making a visit to the property and reviewing the information. The next step would be to physically remove and test the water meter. The customer requesting this type of meter test shall make a deposit in an amount established under "Water Rates, Special Charges, and Connection Fees" to cover the cost of removal, testing and re- installation. If a meter tested at the request of a customer shows the meter does not conform to flow criteria established by AWWA standards, the deposit(s) made by the customer shall be refunded and a new meter installed at no cost to the customer. If the meter conforms to the standards of these rules, the District will retain the customer's deposit and the meter may be continued in use at the same location. The District reserves the right to remove and test any and all meters.

e. Multiple Meters: Water shall not be double metered. Each newly constructed residential unit of a townhouse, condominium or multifamily building shall be individually metered.

28. Water Use Adjustments

a. Meter Malfunction or Removal: If a meter is removed from service at the request of the customer, the customer will continue to pay the base rate plus the O&M fee and the District will make an estimate of the water consumption in excess of the base rate during the period of removal, said estimate to be based on the average consumption for similar periods for the customer, and the water charges will be computed accordingly.

b. Adjustment: When a meter is tested and found to be over-reading in excess of 2%, an appropriate percentage adjustment shall be made to the metered consumption record of the past billing period and the portion to date of the current billing period.

29. Fire Hydrants

Not a service currently authorized or offered by the District. The water system as currently constructed shall be a means of providing safe, reliable drinking water to the residents of the District, and does not meet the requirements of the State of New Hampshire Water Supply rule for Fire Protection.

30. Flushing Hydrants

Flushing hydrants, whether on public or private property, may not be used for any other purpose than the normal flushing operations done by the Operator or such purposes agreed to in writing by the District. In no case shall flushing hydrants be opened by any person other than an agent of the municipality or a duly authorized representative of the fire department. Hydrants shall not be used for irrigation, filling of swimming

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pools, dust control, water games or any other non-legitimate use. A violation of this provision may be prosecuted as a criminal violation.

31. Tampering with the Community Water Supply System

Tampering with Community Water System property is not permitted. Any valve, pump, pump house, flushing hydrant, curb stop, water main, municipal service line, meter, tank reservoir or any other appurtenant part of the water system, which is deemed the property of the District, shall not be adjusted, operated or tampered with by any person except those authorized by the District. If a customer or owner is known to have tampered with any Community Water System property or its works, such action shall be grounds for discontinuance of water service, and any cost due to such tampering will be charged to said customer or person. A violation of this provision may be prosecuted as a criminal violation.

32. Water Main Extension, Plan Approval, Construction

Any person desirous of constructing an extension to the water system shall apply to the District. Upon preliminary approval of the application by the Commissioners, the applicant shall have final plans and specifications developed by a professional engineer having demonstrated proficiency in water system design and who is registered to practice civil or sanitary engineering in New Hampshire. Said plans and a letter describing the proposed project shall be submitted to the municipal office at least 45 days prior to the intended date of construction. Construction shall not commence until approval of the plans has been issued by: 1) the state department having authority to approve such projects, and 2) the District. All work performed by non-municipal agents, such as developers or contractors, shall remain uncovered until an authorized District representative has inspected the work and indicates general satisfaction with it. When water mains are to be constructed, the developer shall engage a professional engineer approved by the District to observe the construction and observe that the work proceeds in accordance with the approved plans. The engineer shall certify to the District the completeness, suitability, and adherence to the approved plans and shall include submission of record drawings to the District within 60 days of work acceptance by the District. If the District believes that the water main extension is not being constructed in accordance with the approved plans, the District may engage a professional engineer to review the work and provide a report to the Commissioners regarding compliance with the plans. The cost of the engineer obtained by the District shall be the responsibility of the applicant if significant discrepancies are noted between the District's approved plans and the constructed water main extension unacceptable to the District. Any discrepancies noted shall be corrected by the applicant under the observation of the professional engineer engaged by the District at the expense of the applicant for both engineering observation and construction correction. Upon the completion of the constructed water mains, final inspections and approvals and after a ~~two year~~two-year ~~warrantee~~warranty period the District shall take ownership of the constructed water mains in the ROW and require permanent easements for access to the water main if constructed on private land. The cost of said extension shall be the responsibility of the applicant.

33. Materials

All materials used in the construction, repair, or alteration of any part of the water system must meet existing state and industry standards. If the District finds that any materials used do not meet such standards, it may require that the substandard materials be removed and replaced with materials that meet existing standards at the cost of the applicant. All materials must be compliant with local, state, and federal laws.

34. Protection from Damage

No person shall maliciously, willfully or negligently contaminate, break, damage, destroy, uncover, deface or tamper with any structure, appurtenance, or equipment, which is part of the Water System. A violation of this provision may be prosecuted as a criminal violation.

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35. Enforcement and Penalties

a. Any violation of this Ordinance, except as otherwise specifically set forth herein, may be pursued as a civil violation utilizing the civil enforcement procedures set forth in NH law. Each day a violation continues shall be considered a new violation. Amounts for waivers and penalties are listed in the appendix.~~:~~ (See "Schedule of waivers and penalties")

   Offenses shall be counted on a calendar year basis.

b. Any violation of the sections of this Ordinance set forth below may be pursued as a criminal violation Any law enforcement officer may issue a criminal citation for violation of the provisions of this Ordinance referenced above.

c. In addition to the enforcement authority set forth above, the District shall have the right to institute any civil action which it deems appropriate to obtain injunctive or monetary relief, or both. The civil action may result in additional financial penalties.

d. The District shall, when its discretion time allows, provide any person found to be violating any provision of this Ordinance with written notice stating the nature of the violation and providing a reasonable time period for the satisfactory correction thereof. The offender shall, within the period of time stated in the notice, correct the violation.

e. Any Issuing Officer or Municipal Official designated by the District may issue a municipal complaint ticket for violation of the provisions of this Ordinance.

36. Severability~~:~~

If any part of these rules and regulations are found to be unenforceable by a court law, such findings shall not affect the remaining parts, which shall remain in full force and effect.

37. Appendices

Appendices are not part of the Ordinance. They are subject to the regulatory and ~~policy making~~policy-making authority of the District and may be revised from time to time to meet the changing needs of the water system.

38. Publication and Effective Date

a. No section of this Ordinance shall be construed to supersede or replace any New Hampshire Statute.

b. The Ordinance shall be entered in Commissioners' meeting minutes. The Notice of Ordinance Adoption shall be posted in at least three (3) conspicuous places within the District and published by title in accordance with state law in a newspaper circulating in the District on a day not more than fourteen (14) days following the date when the Ordinance is so adopted.

c. This Ordinance shall become effective sixty (60) days after the date of its adoption by the Commissioners.

d. Questions about the Ordinance may be directed to the District, 562 Winterbrook Road, Campton, New Hampshire 03223, or by calling telephone number 603-726-3082.

Adopted on August 16, 2021, amended on January 25, 2023, and signed on this 8th day of February in the year 2023 by the WEVD Commissioners.

PROPOSED

_____	_____	_____
Commission – Chair	Commissioner	Commissioner

Important Dates Section

Published Date: August 6, 2021

Public Hearing Date: August 16, 2021

Effective Date: October 16, 2021

Amendment Dates: January 15, 2023; October 26, 2022; May 18, 2022; March 8, 2023

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Waterville Estates Village District

February 21, 2023 Commissioners Meeting DRAFT Minutes

Attendees: Commissioners Maureen Patti and David Spinney. General Manager Ron Beard, Assistant General Manager Judy Kinney, Water Department Administrator Allison Smith, and WEA President Frank Marshall.

Attendees via Zoom: Jared Waitkus, Linda Ivers, Nancy Seward, Jaime Oldmixon, and other unidentified call-in users.

Call to order: Commission Chair Patti called the meeting to order at 10:02 AM and noted that two Commissioners constitute a quorum.

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

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

Approval of the Agenda:
Ms. Patti requested take up item *10.B The WEA President* out of order and begin with that item. There was consensus among other Commissioners.

GENERAL CALENDAR ITEMS

b. WEA President

WEA President Frank Marshall addressed the Commission and spoke about the past 11 months in which WEVD and WEA bridged a gap on where both governing bodies would like to be and how they would like to get there. Mr. Marshall noted that there has been a lot of discussion of how to use revenues to offset the cost of ownership in the Waterville Estates. He also said that WEA has done a lot of improvements using CIF funds, such as installing the lights at the mountain ($90,000), helped to pay for the hot tubs, participated in the courts resurfacing ($65.000), and purchased a new groomer, which saved the District about $10,000 in maintenance fees. Then Mr. Marshall said that there is one big issue that the Board is facing for the year 2023 with and that is the issue of the mailboxes and the possibility of utilizing the well at the mountain. He said that it is necessary to find out how much both these may cost the community. Mr. Marshall said that WEA Board is wiling to work with the WEVD to offset some of the capital expenditures and that he is hoping the cost to fix the mailbox issue will be more definitive at the beginning of May. He also said that he would like the community to know that WEA Board and WEVD Commission are working together for the greater good of

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this community. Mr. Marshall commended all the Commissioners, Mr. Beard and Ms. Kinney for the collaboration and all the work they do and said that he is hoping for a good year ahead. Ms. Patti thanked Mr. Marshall and said that in case WEA Board decides to contribute CIF funds towards future projects, the Commission has a simple procedure set up through a public hearing to do that and the next public hearing is scheduled for March 8th, 2023 to accept the funds for the groomer. The reason for having this process is to make sure that if, after the Annual Meeting approves the budget, CIF monies become available for a dedicated project, they will only be used toward that dedicated project. The CIF funds will have to be accepted through a public hearing.
There was a brief discussion about priorities, such as solving the mailbox issue and making sure there is snow on the mountain for generating revenue.

Approval of Minutes

a. May 12, 2021
Ms. Patti made a motion to adopt the 05/12/2021 meeting minutes as presented. Mr. Spinney duly seconded. Motion passed by a 2:0 roll call vote: Ms. Patti – aye, Mr. Spinney – aye.

b. July 28, 2021
Ms. Patti made a motion to amend the 07/28/21 meeting minutes in accordance with the 14 amendments that are prepared by her in the handout. Mr. Spinney duly seconded. Motion passed by a 2:0 roll call vote: Ms. Patti – aye, Mr. Spinney – aye.
Ms. Patti made a motion to make the amended 07/28/2021 meeting minutes the official minutes. Mr. Spinney duly seconded. Motion passed by a 2:0 roll call vote: Ms. Patti – aye, Mr. Spinney – aye.

c. February 8, 2023
Ms. Patti made a motion to amend the 02/08/2023 meeting minutes in accordance with the 28 amendments that are prepared by her in the handout. Mr. Spinney duly seconded. Motion passed by a 2:0 roll call vote: Ms. Patti – aye, Mr. Spinney – aye.
Ms. Patti made a motion to make the amended 02/08/2023 meeting minutes the official minutes. Mr. Spinney duly seconded. Motion passed by a 2:0 roll call vote: Ms. Patti – aye, Mr. Spinney – aye.

d. February 17, 2023 Non-public minutes
Ms. Patti made a motion to adopt the 02/17/2023 non-public meeting draft minutes as presented. Mr. Spinney duly seconded. Motion passed by a 2:0 roll call vote: Ms. Patti – aye, Mr. Spinney – aye.

Treasurer's Report.
Ms. Kinney provided the following details:
WEVD Operating account: Northway Bank amount - $470,430.10, QuickBooks amount - $399,552.00; Meredith Village Bank amount - $635,937.26.

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The Water Department: Bank - $302,535.62, QuickBooks $286,497.83.
Recreation Fund: Bank - $133,876.31, QuickBooks - $94,458.07.
Ms. Kinney then explained that the variance between the Rec Fund bank and QuickBooks amounts is due to uncleared checks and credit card income that has not yet been entered into QuickBooks but has been deposited into the bank account.
After trying to add up the amounts that may contribute to this variance, Ms. Patti asked Ms. Kinney to attempt to reconcile the full variance amount as this is going to be the topic of the non-public session that is going to take place later this evening.
Ms. Patti said that there is no Treasurer's Report to approve this evening.

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

1. Two exterior doors have been replaced in the Community Center. One door downstairs in the locker room, which eliminated the draft in that area. The second door was the outside door on the bottom level from the Main entrance, which eliminated the cold draft that made the front desk area cold.
2. On 2/11/2023 a snowmaking test was performed for about 3.5 hours. Mr. Beard closely watched the water system during snowmaking and after shutoff and determined that it would not be possible to make snow during peak hours when the water demand is heavy. He also said that even during off-peak demand the system needs to be closely monitored due to the way the snowmaking water withdrawal system was configured to the potable water system. He said that the District will work with the WEA Board to explore the use of the well on the mountain for snowmaking. It will be evaluated for yield and also an option of supplementing it with a cistern will be explored. There was discussion on whether it would be viable to drill another well if this one is not producing enough or fracture the existing well instead. Mr. Beard also answered questions about the cistern and that it will be very advantageous in having water available as well as lowering the insurance premium for that building (and anyone within a certain radius from the cistern), since cisterns are classified as a fire hydrant for insurance purposes. There was another discussion about the need to research the options related to installing the cistern that will not only help with the snowmaking but also help lower insurance costs for the District and the surrounding neighborhoods. Members also discussed the revenue potential of the mountain with snowmaking.

Committee / Board Reports
Ms. Patti said that the handout contained a draft of the 2023 Master Plan. Commissioners agreed by consensus to post the draft of the District website.

a. Planning Board & b. Water & Roads

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Written report was provided in the handout.

e. Budget Advisory Committee

Written report was provided in the handout. Mr. Spinney said that the BAC accepted the budget to be sent to the Commissioners. He added that there is an explanatory note attached to the budget document that shows how the Committee arrived at the numbers in the budget document. Ms. Patti asked if there was consensus on posting the Budget version #63 and the explanatory note on the website and there was consensus on doing so.

CONSENT CALENDAR

a. Manifests

Ms. Patti made a motion to approve the manifests and the two reports submitted by Mr. Canfield (Planning Board and Budget Advisory Committee) . Mr. Spinney duly seconded. Motion passed by a 2:0 roll call vote: Ms. Patti – aye, Mr. Spinney – aye.

GENERAL CALENDAR ITEMS

a. CCS Contract

Ms. Patti said that the Certified Computer Solutions Inc. contract has been approved at the last meeting and the amount is $26,496 which will be billed monthly at the rate of $2,208. Mr. Beard answered questions about what is included in the contract, which is for service, maintenance, and the cyber security component. He said that the password protection component is going to be billed separately and will be a small bill every month and that everything is already budgeted for. After a brief discussion of the benefits to the District associated with this contract, such as improved security, increased capability of the District computer system, as well as separating the public internet use from District private network, *Ms. Patti made a motion to expend $26,496 for 2023 to retain Certified Computer Solutions to be paid at the rate of $2,208 per month. Mr. Spinney seconded. Motion passed by a 2:0 roll call vote: Ms. Patti – aye, Mr. Spinney – aye.*
By consensus, we agreed to have GM RB sign the contract. I described how this contract is structured for services over a 5 year period at the rate of $26,496 per year.

c. Appointment to Water & Roads Committee – Scott Monroe

Ms. Patti made a motion to appoint Scott Monroe as the new Water & Roads Advisory Committee member. Mr. Spinney seconded. Motion passed by a 2:0 roll call vote: Ms. Patti – aye, Mr. Spinney – aye.

d. Appointment to Improving Amenity Profitability Committee – Nancy Seward, Kathleen Roy, and Ralph Wilbur

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Ms. Patti made a motion to appoint Nancy Seward, Kathleen Roy, and Ralph Wilbur as the new Improving Amenity Profitability Committee members. Mr. Spinney seconded. Motion passed by a 2:0 roll call vote: Ms. Patti – aye, Mr. Spinney – aye.

e. Addressing issues with critical Water Department components on same generator as Ski Lift; addressing generator for Lodge to protect refrigerated goods of a $126 000.

Mr. Beard said that the generator that is currently there at the mountain services both the lift as a backup power source and the water system. There is no backup power at the Ski Lodge so when the power goes out for an extended period of time, the District has to move all perishable goods from the Ski Lodge to the Community Center by trucks. This summer, when work was being done on the lift, the water system lost power. Mr. Baert found out that there were a couple of fuses in the two switch gear panels (for the lift and for the water system) that had blown that nobody knew anything about at the time. Management was able to troubleshoot that and get the system up and running just before one of the tanks was empty. Mr. Beard said that the backup engine for the lift is now in good working order, which was the only reason why the lift was tied to the generator, so that it could be offloaded in the event of power being out. He continued to say that he asked Mr. Baert to look into installing a disconnect allowing to cut the lift from the generator, so that it could be solely used for the water system. The disconnect will be used in the event of any issues with the lift without jeopardizing the water system. Mr. Beard also said that he asked Mr. Baert to look into a quote for a small generator for the Ski Lodge refrigeration. Mr. Beard then answered questions about the existing gas powered back up motor for the lift and that the generator in question is a back up to that, as opposed to being the only source of power in the event the lift loses power.

Next Meeting: Wednesday, March 8, 2023 @ 6 p.m.

a. Tuesday, March 14, 2023 @ 6 p.m. 2023 WARRANT ARTICLE HEARING
b. Tuesday, March 21, 2023 @ 6 p.m. 2023 BUDGET HEARING
c. Wednesday, March 22, 2023 @ 4 p.m.
d. ANNUAL MEETING – Saturday, April 15, 2023 @ 9 a.m.

Public comment period

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

Non-Public Session #1

Ms. Patti motioned to enter non-public session for the purposes described in RSA 91-A:3, II (a) and (c). Mr. Spinney duly seconded and the motion passed at 11:00 AM by a carried by a 2:0 roll call vote: Ms. Patti – aye, Mr. Spinney – aye.

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Non-public session was entered at 11:14 AM, Commissioners Patti and Spinney were present in person as well as the GM Ron Beard and WEA President Frank Marshall.

Resumption of Public Session

Ms. Patti motioned to exit non-public session at 12:56 PM, Mr. Spinney duly seconded and the motion passed by a 2:0 roll call vote: Ms. Patti – aye, Mr. Spinney – aye.

Public session was entered at 12:56 PM. Commissioners Patti and Spinney were present in person.

The nonpublic session minutes were sealed by a motion from Mr. Spinney, a second by Ms. Patti, 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 2:0 roll call vote: Ms. Patti – aye, Mr. Spinney – aye.

Ms. Patti made a motion to resume the public session/meeting at 4:00 PM on February 21, 2023. Mr. Spinney duly seconded and the motion passed by a 2:0 roll call vote: Ms. Patti – aye, Mr. Spinney – aye.

Ms. Patti called the meeting to order again at 4:08 PM. Present were Commissioners Patti and Spinney, as well as General Manager Ron Beard.
I called the meeting to order again. DS and I were present at the physical location. Ron Beard was present as well. No one else. At 4:09 p.m., I moved to enter non-public pursuant to RSA 91-A:3, II (a) and (c) and DS seconded. Motion carried and we entered non-public at 4:09 p.m.

Non-Public Session #2

Ms. Patti motioned to enter non-public session for the purposes described in RSA 91-A:3, II (a) and (c). Mr. Spinney duly seconded and the motion passed at 4:09 PM by a carried by a 2:0 roll call vote: Ms. Patti – aye, Mr. Spinney – aye.
Non-public session was entered at 4:09 PM, Commissioners Patti and Spinney were present in person as well as the GM Ron Beard.
Commissioner Panuczak joined the non-public session at 4:10 PM.

Resumption of Public Session

Mr. Spinney motioned to exit non-public session at 5:00 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 5:00 PM. Commissioners Patti, Spinney, and Panuczak were present in person.

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The nonpublic session minutes were sealed by a motion from Mr. Spinney, a second by Mr. Panuczak, 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. Spinney made a motion to adjourn the meeting, Mr. Panuczak duly seconded. Motion passed with a unanimous roll call vote.*

Meeting adjourned at 5:01 PM.

Prepared by Alvina Snegach

DRAFT

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GM Report March 04, 2023

1. Mother Nature is being kind to us at the mountain and we were able to open the entire mountain last Friday.
2. Last week we lost the heating coil in the pool humidity control room. Thanks to shawn's quick response to the situation he was able to shut the valves off to it.
3. Steve has an issue with the transducer that transmits the water level in well number 2. Steve will give me an update on his findings. This issue is not adversely affecting the water system at this time.
4. The conversion process to our new IT service provider has started on 3-7-23.
5. I am happy to report that our water system handled the very busy holiday weeks and the well levels maintained very nicely.

WEVD Recreation Fund
Unpaid Bills Detail
As of February 17, 2023

Type	Date	Num	Split	Open Balance
Airgas				
Bill	02/13/2023	Inv #9994347412	9300.13 · Bar Supplies	544.87
Total Airgas				544.87
Amoskeag Beverages, Inc.				
Credit	02/08/2023	Inv #3170862	9005.09 · Beer	-1.00
Bill Pmt -Check	01/09/2023	Debit	1001 · Northway Bank - R...	-144.65
Total Amoskeag Beverages, Inc.				-145.65
Drivers License Guide Co.				
Bill	02/15/2023	Inv #814568	-SPLIT-	45.00
Total Drivers License Guide Co.				45.00
Gina Lima				
Bill	02/15/2023		9500.26 · Entertainment	550.00
Bill	02/15/2023		9500.26 · Entertainment	100.00
Total Gina Lima				650.00
Handyman Hardware Inc.				
Bill	02/01/2023	Inv #A191905	9005.12 · Bar Supplies	36.00
Bill	02/09/2023	Inv #B360272	9300.17 · Misc. Expenses	47.00
Bill	02/09/2023	Inv #C1048	9005.08 · Non Alcohol Be...	32.97
Total Handyman Hardware Inc.				115.97
New England Printwear Company				
Bill	02/16/2023	Inv #WE-CM.23A	9005.04 · General Merch...	1,950.00
Total New England Printwear Company				1,950.00
New Hampshire Distributors, Inc.				
Credit	02/17/2023	Inv #722918	9005.09 · Beer	-100.00
Bill	01/26/2023	Inv #475825	9005.09 · Beer	490.65
Bill	02/01/2023	Inv #478323	9005.09 · Beer	59.85
Bill	02/01/2023	Inv #478322	9005.09 · Beer	496.18
Bill	02/01/2023	Inv #479724	9005.09 · Beer	91.05
Bill	02/08/2023	Inv #481900	9005.09 · Beer	433.15
Bill	02/09/2023	Inv #485406	-SPLIT-	277.45
Bill	02/17/2023	Inv #489061	-SPLIT-	399.01
Total New Hampshire Distributors, Inc.				2,147.34
New Hampshire Liquor Commission				
Bill	02/17/2023	Inv #230065192131	-SPLIT-	167.76
Bill	02/17/2023	Inv #230019493716	-SPLIT-	104.93
Total New Hampshire Liquor Commission				272.69
PFG - 83114 - Ski Area				
Bill	02/16/2023	Inv #7235342	-SPLIT-	2,220.70
Bill	02/17/2023	Inv #7230155	-SPLIT-	944.55
Total PFG - 83114 - Ski Area				3,165.25
UniFirst Corporation				
Bill	02/13/2023	Inv #1070202796	-SPLIT-	48.43
Total UniFirst Corporation				48.43
Waterville Estates Village District				
Credit	10/07/2022		-SPLIT-	-11,308.30
Bill	06/30/2022	Inv #11543	-SPLIT-	32,334.55
Bill	07/31/2022	Inv #11545	-SPLIT-	30,115.06
Bill	08/22/2022	Inv #11539	9300.25 · Electric	500.09
Bill	08/31/2022	Inv #11547	-SPLIT-	23,965.83
Bill	09/30/2022	Inv #11564	-SPLIT-	26,027.92
Bill	02/09/2023	Inv # 11594	-SPLIT-	5,756.19

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WEVD Recreation Fund
Unpaid Bills Detail
As of February 17, 2023

Type	Date	Num	Split	Open Balance
Total Waterville Estates Village District				107,391.34
TOTAL				**116,185.24**

QB- 104 060.74
Bank - 126, 658.91

Total - 66 76.24

104,060.74
+ 66 76.24

98 384.50

Waterville Estates Village District
Unpaid Bills Detail
As of February 24, 2023

APPROVED
BY: JHC DATE: 2/24/23

Type	Date	Num	Split	Open Balance
A.M.Rand Company				
Bill	02/23/2023	Inv #E533014	4199.7 · Uniforms	69.99
Total A.M.Rand Company				69.99
Consolidated- 7331 10				
Bill	02/16/2023		4589.08 · Rec Telepho...	55.30
Total Consolidated- 7331 10				55.30
Consolidated- 7408 Alarm				
Bill	02/16/2023		4220.1 · Alarm, Fire & ...	191.00
Total Consolidated- 7408 Alarm				191.00
Consolidated- Shop 8279				
Bill	02/16/2023		4220.3 · Fire & Security	55.30
Total Consolidated- Shop 8279				55.30
Consolidated-BABL Fire Alarm				
Bill	02/23/2023		4220.3 · Fire & Security	108.07
Total Consolidated-BABL Fire Alarm				108.07
Consolidated -8958 - Alarm				
Bill	02/16/2023		4220.1 · Alarm, Fire & ...	50.64
Total Consolidated -8958 - Alarm				50.64
Consolidated Comm. - 5220				
Bill	02/16/2023		4589.08 · Rec Telepho...	108.34
Total Consolidated Comm. - 5220				108.34
Consolidated Comm. - Fax 4707				
Bill	02/16/2023		4589.08 · Rec Telepho...	55.30
Total Consolidated Comm. - Fax 4707				55.30
Consolidated Comm. Ctr. 7331-42				
Bill	02/23/2023		4220.1 · Alarm, Fire & ...	113.70
Total Consolidated Comm. Ctr. 7331-42				113.70
Conway Technology Group				
Bill	02/23/2022	INV #IN3259592	4311.1 · Office Supplies	162.00
Bill	03/03/2022	INV #IN3274380	4311.1 · Office Supplies	109.76
Bill	09/26/2022	Inv # IN3544795	-SPLIT-	215.26
Bill	02/17/2023	Inv #IN3741459	-SPLIT-	257.28
Total Conway Technology Group				744.30
Deluxe				
Bill	01/18/2023	Inv #02052870249	4311.1 · Office Supplies	486.93
Total Deluxe				486.93
Drivers License Guide Co.				
Bill	02/23/2023	Inv #814568	4589.34 · Front Desk E...	22.50
Total Drivers License Guide Co.				22.50
Duffield Engineering & Consulting				
Bill	05/12/2019		4520.26 · Cap - Septic ...	1,300.00
Total Duffield Engineering & Consulting				1,300.00
Eastern Minerals, Inc.				
Bill	02/17/2023	Inv #INV058335	4312.14 · Road Sand ...	1,888.88
Total Eastern Minerals, Inc.				1,888.88

Waterville Estates Village District
Unpaid Bills Detail
As of February 27, 2023

Type	Date	Num	Split	Open Balance
First BankCard - 2124 CS				
Bill	02/15/2023	Inv #E0700MC4S9	4311.2 · Taxes/Fees/Charges	12.50
Bill	02/16/2023	Inv #226748	-SPLIT-	57.00
Bill	02/21/2023	AD #79429	4197.1 · Advertisements	42.50
Bill	02/21/2023	Inv #23021316435751	4311.1 · Office Supplies	57.00
Total First BankCard - 2124 CS				169.00
Handy Man Hardware				
Bill	02/09/2023	Inv #B360392	-SPLIT-	62.50
Bill	02/13/2023	Inv #A192157	4520.7 · Ski Area Repairs and ...	20.00
Bill	02/15/2023	Inv #B360935	-SPLIT-	38.75
Bill	02/15/2023	Inv #B360894	-SPLIT-	66.50
Bill	02/16/2023	Inv #B361122	-SPLIT-	37.25
Bill	02/17/2023	Inv #B361244	-SPLIT-	93.00
Bill	02/17/2023	Inv #B360910	4312.27 · Shop supplies	32.00
Bill	02/21/2023	Inv #B361250	-SPLIT-	107.20
Bill	02/21/2023	Inv #B361362	-SPLIT-	56.07
Bill	02/21/2023	Inv #B361361	-SPLIT-	61.50
Bill	02/21/2023	Inv #B361408	4520.14 · Building Infrastructure	37.00
Bill	02/23/2023	Inv #B361843	4199.7 · Uniforms	32.00
Bill	02/23/2023	Inv #B361865	-SPLIT-	110.00
Bill	02/23/2023	Inv #B362068	4520.14 · Building Infrastructure	9.52
Total Handy Man Hardware				763.29
Harcros Chemicals, Inc.				
Bill	02/16/2023	Inv #290213927	-SPLIT-	907.50
Total Harcros Chemicals, Inc.				907.50
HD Supply Facilities Maintenance				
Bill	02/23/2023	Order #0145353021	4520.14 · Building Infrastructure	822.68
Total HD Supply Facilities Maintenance				822.68
Health Trust				
Bill	02/23/2023	Inv #001453636	-SPLIT-	17,092.11
Total Health Trust				17,092.11
Howard P. Fairfield, LLC				
Bill	02/23/2023	Inv #8366209	4312.19 · Plow Gear & Sanders	2,300.00
Total Howard P. Fairfield, LLC				2,300.00
Irving Energy				
Credit	02/15/2023	Ref #1622438	4312.18 · Diesel Fuel	(723.07)
Total Irving Energy				(723.07)
Municipal Resources, Inc.				
Bill	02/23/2023	Inv #23724	-SPLIT-	200.00
Bill	02/23/2023	Inv #23735	-SPLIT-	2,756.25
Total Municipal Resources, Inc.				2,956.25
Needham Electric Supply Corp.				
Credit	02/15/2023	S5990064.002	4312.9 · Misc Material & Supplies	(80.10)
Total Needham Electric Supply Corp.				(80.10)
NHAV				
Bill	02/01/2023	WEVD Annual Meeting	4199.17 · Annual Meeting Expe...	3,255.00
Total NHAV				3,255.00
NHDES, Dam Bureau				
Bill	10/25/2022	Inv #DAM23450	-SPLIT-	800.00
Total NHDES, Dam Bureau				800.00

Waterville Estates Village District
Unpaid Bills Detail
As of February 27, 2023

Type	Date	Num	Split	Open Balance
Northway Municipal Card - 0902				
Bill	02/13/2023	#113-3943919-80210...	4529.1 · Pool Chem & Supplies	33.94
Bill	02/15/2023	#113-5284394-61610...	4199.7 · Uniforms	119.98
Bill	02/21/2023	#113-7287517-72698...	4520.16 · Pool Repair & Maint	29.98
Bill	02/21/2023	#113-9526731-41330...	4520.14 · Building Infrastructure	119.94
Bill	02/23/2023	#113-3442828-48082...	4520.16 · Pool Repair & Maint	417.00
Bill	02/23/2023	Inv #INV189905237	4311.2 · Taxes/Fees/Charges	199.90
Total Northway Municipal Card - 0902				920.74
Poster Compliance Center				
Bill	02/16/2023	Inv #INV-12463-T7W3	4199.10 · Licenses/Fees/Educa...	67.95
Total Poster Compliance Center				67.95
Sanel NAPA Auto Parts				
Bill	02/17/2023	Inv #1377261	4312.9 · Misc Material & Supplies	28.14
Bill	02/17/2023	Inv #1377243	4312.23 · Truck Repairs	11.99
Total Sanel NAPA Auto Parts				40.13
Spectrum - 1223				
Credit	02/23/2023	Inv #0035967021423	4589.09 · Rec Internet	(7.30)
Bill	02/21/2023	Inv #0016907021223	4199.20 · Internet/Phone @ Sh...	140.95
Bill	02/23/2023	Inv #0035967021423	-SPLIT-	515.00
Total Spectrum - 1223				648.65
Staples Business Advantage				
Bill	02/15/2023	Inv #7605163094	-SPLIT-	61.46
Bill	02/17/2023	Inv #7373404698	-SPLIT-	99.77
Total Staples Business Advantage				161.23
UniFirst				
Bill	02/17/2023	Inv #1070204787	-SPLIT-	76.43
Bill	02/23/2023	Inv #1070206686	-SPLIT-	53.06
Total UniFirst				129.49
United Construction & Forestry				
Bill Pmt -Check	07/01/2022	27574	1001 · Northway Bank	(804.64)
Total United Construction & Forestry				(804.64)
Verizon Wireless				
Bill	02/17/2023	Inv #9927191999	-SPLIT-	252.72
Total Verizon Wireless				252.72
Xerox Financial Services				
Bill	02/23/2023	Inv # 3792360	-SPLIT-	276.90
Total Xerox Financial Services				276.90
TOTAL				**35,206.08**

QB - 424,827.12

Bank - 444,827.12

Total, 29757.70

424,827.12
(29757.70)

395069.42

WEVD Recreation Fund
Unpaid Bills Detail
As of February 24, 2023

APPROVED
BY: JH DATE: 2/24/23

Type	Date	Num	Split	Open Balance
Amoskeag Beverages, Inc.				
Credit	02/08/2023	Inv #3170862	9005.09 · Beer	-1.00
Bill Pmt -Check	01/09/2023	Debit	1001 · Northway Bank - Re...	-144.65
Total Amoskeag Beverages, Inc.				-145.65
Brendan Dowd				
Bill	02/24/2023		9500.26 · Entertainment	400.00
Total Brendan Dowd				400.00
Coca Cola Acct #601165065 Ski				
Bill	02/17/2023	Inv #9531211819	9005.08 · Non Alcohol Beve...	341.79
Total Coca Cola Acct #601165065 Ski				341.79
Gina Lima				
Bill	02/23/2023		9500.26 · Entertainment	400.00
Bill	02/23/2023		9500.26 · Entertainment	300.00
Total Gina Lima				700.00
Health Trust				
Bill	02/24/2023	Inv #001453636	-SPLIT-	1,166.47
Total Health Trust				1,166.47
Morgan Clark				
Bill	02/23/2023		9500.26 · Entertainment	400.00
Total Morgan Clark				400.00
New Hampshire Distributors, Inc.				
Credit	02/17/2023	Inv #722918	9005.09 · Beer	-100.00
Bill	01/26/2023	Inv #475825	9005.09 · Beer	490.65
Bill	02/01/2023	Inv #478323	9005.09 · Beer	59.85
Bill	02/01/2023	Inv #478322	9005.09 · Beer	496.18
Bill	02/01/2023	Inv #479724	9005.09 · Beer	91.05
Bill	02/08/2023	Inv #481900	9005.09 · Beer	433.15
Bill	02/09/2023	Inv #485406	-SPLIT-	277.45
Bill	02/17/2023	Inv #489061	-SPLIT-	399.01
Bill	02/21/2023	Inv #490376	-SPLIT-	167.63
Bill	02/24/2023	Inv #493528	-SPLIT-	368.10
Total New Hampshire Distributors, Inc.				2,683.07
New Hampshire Liquor Commission				
Bill	02/21/2023	Inv #230065193...	-SPLIT-	156.90
Bill	02/21/2023	Inv #230065193...	-SPLIT-	734.63
Bill	02/24/2023	Inv #230065193...	-SPLIT-	290.86
Total New Hampshire Liquor Commission				1,182.39
PFG - 83114 - Ski Area				
Bill	02/24/2023	Inv #7237824	-SPLIT-	1,148.69
Total PFG - 83114 - Ski Area				1,148.69
UniFirst Corporation				
Bill	02/17/2023	Inv #1070204787	-SPLIT-	49.21
Bill	02/24/2023	Inv #1070206686	-SPLIT-	52.54
Total UniFirst Corporation				101.75
Waterville Estates Village District				
General Journal	06/08/2022	RD	1700.1 · Due to WEVD	-49,638.26
Credit	10/07/2022	11567	-SPLIT-	-10,718.16
General Journal	03/31/2022	RD	9300.07 · Payroll Taxes	68.13
Bill	03/31/2022	Inv #11531	-SPLIT-	24,085.40
Bill	04/30/2022	Inv #11533	-SPLIT-	14,244.90
Bill	05/31/2022	11535	-SPLIT-	16,542.91
Bill	06/30/2022	Inv #11543	-SPLIT-	32,334.55

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WEVD Recreation Fund
Unpaid Bills Detail
As of February 24, 2023

Type	Date	Num	Split	Open Balance
Bill	07/31/2022	Inv #11545	-SPLIT-	30,115.06
Bill	08/22/2022	Inv #11539	9300.25 · Electric	500.09
Bill	08/31/2022	Inv #11547	-SPLIT-	23,965.83
Bill	09/30/2022	Inv #11564	-SPLIT-	26,027.92
Bill	02/09/2023	Inv # 11594	-SPLIT-	5,756.19
Bill	02/16/2023	Inv #11598	-SPLIT-	2,298.18
Total Waterville Estates Village District				115,582.74
TOTAL				**123,561.25**

QB - 107,388.02

Bank - 140,614.01

Total - 12313.07

107,388.02
< 12313.07 >

95074.95

APPROVED

BY _____ DATE: 2/24/23

11:18 AM
02/24/23

WEVD Water Department
Unpaid Bills Detail
As of February 24, 2023

Type	Date	Num	Split	Open Balance
Conway Technology Group				
Bill	09/26/2022	Inv #IN3544795	4332.14 · Office Suppl...	107.64
Bill	02/17/2023	Inv #IN3741459	4332.14 · Office Suppl...	128.63
Total Conway Technology Group				236.27
DuBois & King, Inc.				
Bill	02/17/2023	Inv #223090	4909 · GN Strategic Pl...	480.00
Total DuBois & King, Inc.				480.00
Handyman Hardware				
Bill	02/15/2023	Inv #B360882	4332.1 · System Repa...	28.50
Total Handyman Hardware				28.50
NH Electric Co-Op - Liberty Lane				
Bill	02/23/2023		4332.9 · Water Syste...	3,602.09
Total NH Electric Co-Op - Liberty Lane				3,602.09
Staples Business Advantage				
Bill	02/17/2023	Inv #7373404698	4332.14 · Office Suppl...	27.95
Total Staples Business Advantage				27.95
Verizon Wireless				
Bill	02/17/2023	Inv #9927191999	4332.12 · Licenses/fe...	82.12
Total Verizon Wireless				82.12
Waterville Estates Village District				
Bill	02/17/2023	inv #11597	-SPLIT-	537.02
Total Waterville Estates Village District				537.02
Xerox Financial Services				
Bill	02/23/2023	Inv #3792360	4332.12 · Licenses/fe...	138.45
Total Xerox Financial Services				138.45
TOTAL				**5,132.40**

QB 286,497.83

Total - 5075.95

Bank 296,619.70

286,497.83
(5075.95)

281,421.88

WEVD Water Department
Unpaid Bills Detail
As of March 3, 2023

Type	Date	Num	Split	Open Balance
First BankCard - 2124 CS				
Bill	03/02/2023	Inv #P1-81460642	4332.12 · Licenses/fees/...	118.34
Total First BankCard - 2124 CS				118.34
Handyman Hardware				
Bill	02/15/2023	Inv #B360882	4332.1 · System Repairs...	28.50
Total Handyman Hardware				28.50
Mark Johnson Construction, LLC				
Bill	03/02/2023	Inv #2023.051	-SPLIT-	754.00
Total Mark Johnson Construction, LLC				754.00
Staples Business Advantage				
Bill	02/17/2023	Inv #7373404698	4332.14 · Office Supplies	27.95
Total Staples Business Advantage				27.95
Waterville Estates Village District				
Bill	02/24/2023	Inv #11599	-SPLIT-	536.99
Total Waterville Estates Village District				536.99
TOTAL				**1,465.78**

(2.85)

Total 1462.93

QB - 285,260.39

Bank - 296,888.91

285,260.39
(1462.93)

283,797.46

12:41 PM

03/03/23

WEVD Recreation Fund
Unpaid Bills Detail
As of March 3, 2023

Type	Date	Num	Split	Open Balance
Amoskeag Beverages, Inc.				
Credit	02/08/2023	Inv #3170862	9005.09 · Beer	-1.00
Bill Pmt -Check	01/09/2023	Debit	1001 · Northway Bank - ...	-144.65
Total Amoskeag Beverages, Inc.				-145.65
Coca Cola Acct #601165065 Ski				
Bill	03/03/2023	Inv #9531211516	9005.08 · Non Alcohol ...	400.66
Total Coca Cola Acct #601165065 Ski				400.66
Ericka Benton - E				
Bill	03/02/2023		9500.26 · Entertainment	400.00
Total Ericka Benton - E				400.00
Handyman Hardware Inc.				
Bill	02/09/2023	Inv #B360272	9300.17 · Misc. Expenses	47.00
Bill	02/09/2023	Inv #C1048	9005.08 · Non Alcohol ...	32.97
Total Handyman Hardware Inc.				79.97
New England Printwear Company				
Bill	03/02/2023	Inv #WE-CM.2123B	9005.20 · Campt Mt Ge...	2,640.00
Total New England Printwear Company				2,640.00
New Hampshire Distributors, Inc.				
Credit	03/02/2023	Inv #722942	9005.09 · Beer	-150.00
Bill	02/24/2023	Inv #493528	-SPLIT-	368.10
Bill	03/02/2023	Inv #495968	-SPLIT-	204.20
Bill	03/02/2023	Inv #495969	9005.09 · Beer	24.50
Total New Hampshire Distributors, Inc.				446.80
New Hampshire Liquor Commission				
Bill	03/02/2023	Inv #230065193981	-SPLIT-	734.62
Bill	03/02/2023	Inv #230065194195	-SPLIT-	285.81
Total New Hampshire Liquor Commission				1,020.43
Northway Municipal Card - 4933				
Bill	03/02/2023	Inv #569519	-SPLIT-	20.04
Total Northway Municipal Card - 4933				20.04
Steve McBrian				
Bill	03/02/2023		9500.26 · Entertainment	400.00
Total Steve McBrian				400.00
Waterville Estates Village District				
General Journal	06/08/2022	RD	1700.1 · Due to WEVD	-49,638.26
Credit	10/07/2022	11567	-SPLIT-	-10,718.16
General Journal	03/31/2022	RD	9300.07 · Payroll Taxes	68.13
Bill	03/31/2022	Inv #11531	-SPLIT-	24,085.40
Bill	04/30/2022	Inv #11533	-SPLIT-	14,244.90
Bill	05/31/2022	11535	-SPLIT-	16,542.91
Bill	06/30/2022	Inv #11543	-SPLIT-	32,334.55
Bill	07/31/2022	Inv #11545	-SPLIT-	30,115.06
Bill	08/22/2022	Inv #11539	9300.25 · Electric	500.09
Bill	08/31/2022	Inv #11547	-SPLIT-	8,432.80
Bill	02/09/2023	Inv # 11594	-SPLIT-	3,415.86
Bill	02/16/2023	Inv #11598	-SPLIT-	251.59
Bill	02/24/2023	Inv# 11600	-SPLIT-	3,713.49
Total Waterville Estates Village District				73,348.36
TOTAL				**78,610.61**

ACH

ACH

<991.97> TYPS

7677.83

QB - 163,325.22

Bank - 199,729.95

163325.22
<7677.83>
155647.39

Waterville Estates Village District
Unpaid Bills Detail
As of March 3, 2023

Type	Date	Num	Split	Open Balance
Airgas				
Bill	03/01/2023	Inv #9135076905	4312.9 · Misc Material & ...	141.50
Total Airgas				141.50
Alvina Snegach				
Bill	03/01/2023		4153.01 · Consulting	75.00
Total Alvina Snegach				75.00
Amerigas 202303137 Com Ctr Pumphse				
Bill	03/01/2023	Inv #3147195330	4529.1 · Pool Chem & S...	1,191.95
Total Amerigas 202303137 Com Ctr Pumphse				1,191.95
C M Whitcher Rubbish Removal LLC				
Bill	03/02/2023	Inv #92946Balance	4529.11 · Trash Removal	815.10
Total C M Whitcher Rubbish Removal LLC				815.10
Certified Computer Solutions, LLC				
Bill	03/03/2023	Inv #21114	4199.5 · Computer Servi...	2,208.00
Total Certified Computer Solutions, LLC				2,208.00
Consolidated - 1840				
Bill	03/01/2023		4220.3 · Fire & Security	101.00
Total Consolidated - 1840				101.00
Consolidated - 2057 Alarm				
Bill	03/01/2023		4220.1 · Alarm, Fire & W...	3.60
Total Consolidated - 2057 Alarm				3.60
Consolidated -9573-Alarm				
Bill	03/01/2023		4220.1 · Alarm, Fire & W...	101.00
Total Consolidated -9573-Alarm				101.00
Deluxe				
Bill	01/18/2023	Inv #02052870249	4311.1 · Office Supplies	486.93 ACH
Total Deluxe				486.93
Duffield Engineering & Consulting				
Bill	05/12/2019		4520.26 · Cap - Septic S...	1,300.00
Total Duffield Engineering & Consulting				1,300.00
First BankCard - 2124 CS				
Bill	02/15/2023	Inv #E0700MC4S9	4311.2 · Taxes/Fees/Ch...	12.50
Bill	02/16/2023	Inv #226748	-SPLIT-	57.00
Bill	02/21/2023	AD #79429	4197.1 · Advertisements	42.50
Bill	02/21/2023	Inv #23021316435751	4311.1 · Office Supplies	57.00
Bill	03/01/2023	Ref #P1-81460642	-SPLIT-	236.66
Total First BankCard - 2124 CS				405.66
Handy Man Hardware				
Credit	03/01/2023	Inv #B362241	4199.7 · Uniforms	(32.00) (2.-)
Bill	02/09/2023	Inv #B360392	-SPLIT-	11.33 (3.88)
Bill	02/13/2023	Inv #A192157	4520.7 · Ski Area Repair...	20.00 (6.65)
Bill	02/15/2023	Inv #B360935	-SPLIT-	38.75 (3.73)
Bill	02/15/2023	Inv #B360894	-SPLIT-	66.50 (9.30)
Bill	02/16/2023	Inv #B361122	-SPLIT-	37.25 (3.20)
Bill	02/17/2023	Inv #B361244	-SPLIT-	93.00 (10.72)
Bill	02/17/2023	Inv #B360910	4312.27 · Shop supplies	32.00 (5.41)
Bill	02/21/2023	Inv #B361250	-SPLIT-	107.20 (6.15)
Bill	02/21/2023	Inv #B361362	-SPLIT-	56.07 (3.70)
Bill	02/21/2023	Inv #B361361	-SPLIT-	61.50
Bill	02/21/2023	Inv #B361408	4520.14 · Building Infrast...	37.00

Waterville Estates Village District
Unpaid Bills Detail
As of March 3, 2023

Type	Date	Num	Split	Open Balance
Bill	02/23/2023	Inv #B361843	4199.7 · Uniforms	32.00
Bill	02/23/2023	Inv #B361865	-SPLIT-	110.00
Bill	02/23/2023	Inv #B362068	4520.14 · Building Infrast...	9.52
Bill	03/01/2023	Inv #B362688	-SPLIT-	15.00
Total Handy Man Hardware				695.12
Irving Energy				
Credit	02/15/2023	Ref #1622438	4312.18 · Diesel Fuel	(723.07)
Total Irving Energy				(723.07)
Myles Mobile Service				
Bill	03/01/2023		-SPLIT-	798.44
Total Myles Mobile Service				798.44
Needham Electric Supply Corp.				
Credit	02/15/2023	S5990064.002	4312.9 · Misc Material & ...	(80.10)
Total Needham Electric Supply Corp.				(80.10)
NHAV				
Bill	02/01/2023	WEVD Annual Meeting	4199.17 · Annual Meetin...	3,255.00
Total NHAV				3,255.00
Northway Municipal Card - 0902				
Bill	02/13/2023	#113-3943919-80210...	4529.1 · Pool Chem & S...	33.94
Bill	02/15/2023	#113-5284394-61610...	4199.7 · Uniforms	119.98
Bill	02/21/2023	#113-7287517-72698...	4520.16 · Pool Repair & ...	29.98
Bill	02/21/2023	#113-9526731-41330...	4520.14 · Building Infrast...	119.94
Bill	02/23/2023	#113-3442828-48082...	4520.16 · Pool Repair & ...	417.00
Bill	02/23/2023	Inv #INV189905237	4311.2 · Taxes/Fees/Ch...	199.90
Bill	03/01/2023	#114-7119492-88954...	4529.5 · Cleaning Supplies	42.48
Bill	03/01/2023	#113-7982050-38610...	4520.14 · Building Infrast...	21.99
Bill	03/01/2023	#113-7745078-83386...	4199.7 · Uniforms	24.99
Bill	03/01/2023	#114-3581338-80674...	4529.5 · Cleaning Supplies	65.50
Bill	03/01/2023	#114-5726618-25122...	-SPLIT-	151.98
Total Northway Municipal Card - 0902				1,227.68
Staples Business Advantage				
Bill	02/15/2023	Inv #7605163094	-SPLIT-	61.46
Bill	02/17/2023	Inv #7373404698	-SPLIT-	99.77
Total Staples Business Advantage				161.23
United Construction & Forestry				
Bill Pmt -Check	07/01/2022	27574	1001 · Northway Bank	(804.64)
Total United Construction & Forestry				(804.64)
TOTAL				**11,359.40**

<3,207
<11.-7
<1,957
<1,507
<71.59>

QB 335,427.64
Bank - 379,814.26

Total - 7856.89

335427,64
<7856.89>
327,570,75

LEGEND

- TEST PIT
- PERC TEST
- 100 EXISTING CONTOUR LINE
- (100) PROPOSED CONTOUR LINE
- W WATER LINE
- WATER SHUT-OFF
- UTILITY POLE
- BENCHMARK/TIE
- IPF IRON PIPE FOUND

GENERAL NOTES

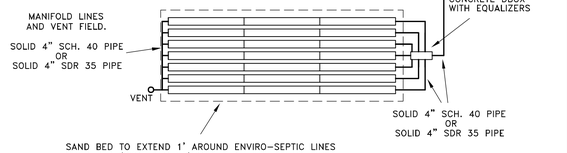
1) ANY REPLACEMENT SYSTEM TO BE BUILT IN ORIGINAL LOCATION.
2) THIS PLAN IS INTENDED FOR USE AS A SEPTIC LAYOUT AND IS NOT A PERIMETER SURVEY.
3) PER THE REQUIREMENTS OF ENV-WQ 1014.06, THERE ARE NO HYDRIC SOILS OR JURISDICTIONAL WETLANDS WITHIN 50' OF PROPOSED SYSTEM, AND THERE IS NO SURFACE WATER WITHIN 75 FEET OF PROPOSED SYSTEM.
4) WETLAND DELINEATIONS AND SOIL TESTING BY STEPHEN B. TOWER, LICENSED N.H. SEPTIC DESIGNER NO. 1464.
5) NO GARBAGE GRINDER OR WATER SOFTENER SHALL BE USED WITH THIS SYSTEM.
6) SEPTIC TANK TO BE PUMPED PERIODICALLY TO COMPLY WITH THE PROVISIONS OF ENV-WQ. 1023.01 (a).
7) SEPTIC TANK SHALL HAVE APPROPRIATE INLET AND OUTLET BAFFLES PER ENV-WQ 1010.07.
8) HOUSE PLUMBING TO BE PROPERLY VENTED.
9) STATE APPROVAL OF THIS SEPTIC SYSTEM DESIGN IS VALID FOR 4 YEARS FROM DATE OF APPROVAL FOR CONSTRUCTION.
10) HOUSE SHALL HAVE A FOUNDATION DRAIN.
11) THIS SEPTIC DESIGN COMPLIES WITH ENV-WQ 1008.04(i). THERE ARE NO KNOWN BURIAL SITES, BURIAL GROUNDS, OR CEMETERIES ON OR NEAR THE SUBJECT PROPERTY.

NOTE TO REVIEWER:
ENVIRO-SEPTIC® WASTEWATER TREATMENT SYSTEMS ARE APPROVED BY NHDES AS ITA IN ACCORDANCE WITH PART ENV-WS 1024. THIS SYSTEM IS DESIGNED IN ACCORDANCE WITH THE ENVIRO-SEPTIC® & SIMPLE SEPTIC LEACHING SYSTEMS DESIGN AND INSTALLATION MANUAL AND THE ENVIRO-SEPTIC® WASTEWATER TREATMENT SYSTEMS DESIGN AND INSTALLATION MANUAL NEW HAMPSHIRE STATE ATTACHMENT.

WETLANDS WERE DELINEATED ON THE BASIS OF HYDROPHYTIC VEGETATION, HYDRIC SOILS, AND WETLANDS HYDROLOGY IN ACCORDANCE WITH THE TECHNIQUES OUTLINED IN THE "CORPS OF ENGINEERS WETLANDS DELINEATION MANUAL, TECHNICAL REPORT Y-87-1", JANUARY 1987. THE HYDRIC SOIL COMPONENT WAS DETERMINED BY USING THE "FIELD INDICATORS FOR IDENTIFYING HYDRIC SOILS IN NEW ENGLAND, VERSION 3", APRIL 2004.

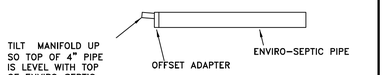
LEACH FIELD DETAIL

SCALE: 1" =10'



RAISED CONNECTION DETAIL

SCALE: 1" =5'



PROPOSED SEPTIC SYSTEM DESIGN

TOWN: CAMPTON ROAD: GREEN CIRCLE
SUBDIVISION: WATERVILLE ESTATES #1275
OWNER: LYLE BLAIS & LIZA LABELLE
DEED: BOOK 4708 PAGE 574
TAX LOT NO: 5-9-4

NEW HAMPSHIRE Designer of Subsurface Disposal Systems — Stephen B. Tower No. 1464 — Water Supply & Pollution Control

TEST PIT ◔ DATE: 08/01/22

SOIL DATA

PERCOLATION TEST ◒ DATE: 08/01/22
RATE 8 MIN/INCH
DEPTH 24"
LOCATION – SEE PLAN

U.S.D.A. DATA

SHEET NUMBER 71 MAP SYMBOL 57D
SOIL NAME BECKET

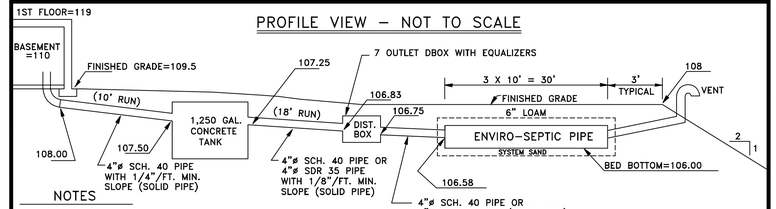
SEPTIC DESIGN

LOADING 3 BR HOME, 450 GPD
TANK SIZE GILBERT BLOCK CO. 1,250 GAL. CONCRETE TANK OR EQUIVALENT
DISTRIBUTION BOX 7 OUTLET CONCRETE OR EQUIVALENT
LEACH AREA 210' ENVIRO-SEPTIC PIPE (210' REQUIRED)
WATER SUPPLY COMMUNITY WATER
DESIGN INTENT BOTTOM OF BED TO BE AT EXISTING GROUND AT HIGH CONTOUR (106)

LOAM 10YR 3/1	5"
LOAMY SAND 10YR 5/6 FRIABLE/GRANULAR	18"
LOAMY SAND 2.5Y 5/6 FRIABLE/GRANULAR	30"
LOAMY SAND 2.5Y 6/4 FIRM/GRANULAR	50"

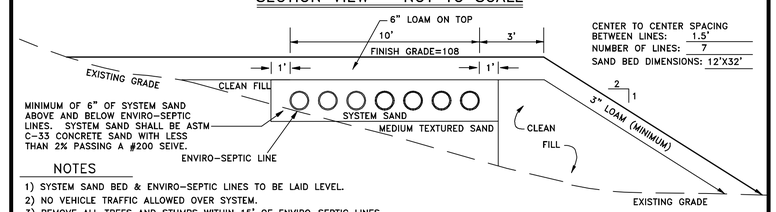
MOTTLES @ 30"
NO LEDGE
NO OBSERVED WATER
ROOTS TO 30"
ESHWT @ 30" (2.5')

PROFILE VIEW – NOT TO SCALE



NOTES
1) ALL PVC PIPE JOINTS TO BE SOLVENT WELDED
2) SEPTIC TANK INLET AND OUTLET PIPES TO BE SEALED WITH WATERTIGHT, FLEXIBLE JOINT CONNECTORS.
3) LOAM & SEED LEACH FIELD AREA AFTER COMPLETION OF INSTALLATION.
4) INSTALL CONCRETE ACCESS TILES OVER TANK COVERS IF GREATER THAN 18" COVER OVER TANK.
5) VENT MAY BE LOCATED AWAY FROM FIELD BUT VENT LINE MUST SLOPE BACK TOWARDS SYSTEM.

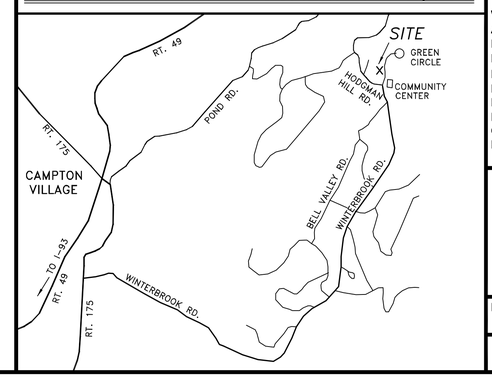
SECTION VIEW – NOT TO SCALE



CENTER TO CENTER SPACING BETWEEN LINES: 1.5'
NUMBER OF LINES: 7
SAND BED DIMENSIONS: 12'X32'

NOTES
1) SYSTEM SAND BED & ENVIRO-SEPTIC LINES TO BE LAID LEVEL.
2) NO VEHICLE TRAFFIC ALLOWED OVER SYSTEM.
3) REMOVE ALL TREES AND STUMPS WITHIN 15' OF ENVIRO-SEPTIC LINES.
4) FILL TO CONTAIN NO STUMPS, LARGE ROCKS OR DEBRIS.
5) PLACE FILL EXTENSION AND FILL BEFORE STARTING CONSTRUCTION OF LEACH FIELD.
6) ENDS OF LINES TO BE INTERCONNECTED BY 4" DIAMETER SCHEDULE 40 PVC PIPE AND VENTED AS SHOWN.
7) FOR INSTALLATION INSTRUCTIONS OF ENVIRO-SEPTIC LEACHING SYSTEMS SEE LATEST DESIGN AND INSTALLATION MANUALS FROM PRESBY ENVIRONMENTAL, INC. WHITEFIELD, NH. (WWW.PRESBYECO.COM)

LOCATION PLAN SCALE: 1"=2,000'



NOTE TO INSTALLERS

WHILE EVERY ATTEMPT HAS BEEN MADE FOR ACCURACY IN THE PREPERATION OF THIS DRAWING, WE CANNOT GUARANTEE AGAINST ERROR. WRITTEN DIMENSIONS SHALL HAVE PRECEDENCE OVER SCALED DIMENSIONS. INSTALLER SHALL VERIFY AND BE RESPONSIBLE FOR ALL SITE CONDITIONS AND DIMENSIONS. ANY VARIANCES BETWEEN SITE CONDITIONS AND DRAWINGS SHOULD BE REPORTED TO THE DESIGNER.

SABOURN & TOWER
SURVEYING AND SEPTIC DESIGN, PLLC
1022 Daniel Webster Highway
North Woodstock, NH 03262
Telephone: (603) 745-3424

DRAWN BY SBT DATE 09/26/22
SCALE: 1" = 20' – PLAN VIEW ONLY
CARLSONDRW2022\BLAIS SEPTIC REV2.DWG JOB:0849

REVIEWED AND APPROVED
IN ACCORDANCE WITH THE REQUIREMENTS OF THE NH DEPT OF ENVIRONMENTAL SERVICES
WATER DIVISION
Date: 9/26/2022
#eCA2022092623

WATERVILLE ESTATES VILLAGE DISTRICT

ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

WATERVILLE ESTATES VILLAGE DISTRICT

ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

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PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX 603-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Commissioners
Waterville Estates Village District
Campton, New Hampshire

We have audited the accompanying financial statements of the governmental activities, business-type activities, and each major fund (governmental and proprietary) of the Waterville Estates Village District as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified and adverse audit opinions.

Summary of Opinions

Opinion Unit	Type of Opinion
Governmental Activities	Adverse
Business-type Activities	Adverse
Major General Fund	Unmodified
Major Water Fund	Unmodified
Major Proprietary Fund	Adverse

Basis for Adverse Opinion on Governmental Activities, Business-type Activities, and Major Proprietary Fund

As discussed in Note 1-B to the financial statements, management has not recorded the long-term costs of retirement health care costs and obligations for other postemployment benefits for the single employer plan in the governmental activities, business-type activities, and major proprietary fund. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the liabilities, decrease the net position and increase the expenses of the governmental activities, business-type activities, and major proprietary fund. The amount by which this departure would affect the liabilities, net position, and expenses on the governmental activities is not readily determinable.

Adverse Opinion

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Governmental Activities, Business-type Activities, and Major Proprietary Fund" paragraph, the financial statements referred to above do not present fairly the financial position of the government-wide and proprietary fund financial statements of the Waterville Estates Village District, as of December 31, 2020, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major general fund and major water fund of the Waterville Estates Village District as of December 31, 2020, and the respective changes in financial position and the respective budgetary comparison for the major general and water funds, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Management's Discussion and Analysis - Management has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

Required Supplementary Information – Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Schedule of the District's Proportionate Share of Net Pension Liability,
- Schedule of District Contributions – Pensions,
- Schedule of the District's Proportionate Share of the Net Other Postemployment Benefits Liability,
- Schedule of District Contributions – Other Postemployment Benefits,
- Notes to the Required Supplementary Information

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Waterville Estates Village District's basic financial statements. The individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Plodzik & Sanderson
Professional Association

January 20, 2023
Concord, New Hampshire

BASIC FINANCIAL STATEMENTS

EXHIBIT A
WATERVILLE ESTATES VILLAGE DISTRICT
Statement of Net Position
December 31, 2020

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 784,714	$ 114,398	$ 899,112
Taxes receivables (net)	863,054	-	863,054
Account receivables	9,725	555	10,280
Internal balances	65,177	(65,177)	-
Inventory	-	42,774	42,774
Capital assets:			
Land and construction in progress	168,697	-	168,697
Other capital assets, net of depreciation	1,960,282	483,547	2,443,829
Total assets	3,851,649	576,097	4,427,746
DEFERRED OUTFLOWS OF RESOURCES			
Amounts related to pensions	85,362	34,632	119,994
Amounts related to other postemployment benefits	353	143	496
Total deferred outflows of resources	85,715	34,775	120,490
LIABILITIES			
Accounts payable	73,327	20,032	93,359
Accrued salaries and benefits	19,656	-	19,656
Accrued interest payable	666	-	666
Long-term liabilities:			
Due within one year	19,046	-	19,046
Due in more than one year	409,277	147,695	556,972
Total liabilities	521,972	167,727	689,699
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - recreation fees	-	2,500	2,500
Amounts related to pensions	46,730	18,959	65,689
Amounts related to other postemployment benefits	144	59	203
Total deferred inflows of resources	46,874	21,518	68,392
NET POSITION			
Net investment in capital assets	2,049,311	483,547	2,532,858
Unrestricted	1,319,207	(61,920)	1,257,287
Total net position	$ 3,368,518	$ 421,627	$ 3,790,145

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT B

WATERVILLE ESTATES VILLAGE DISTRICT

Statement of Activities

For the Fiscal Year Ended December 31, 2020

	Expenses	Program Revenues Charges for Services	Net (Expense) Revenue and Change in Net Position Governmental Activities	Business-type Activities	Total
Governmental activities:					
General government	$ 539,393	$ -	$ (539,393)	$ -	$ (539,393)
Public safety	40,005	-	(40,005)	-	(40,005)
Highways and streets	357,117	-	(357,117)	-	(357,117)
Water distribution and treatment	242,991	104,544	(138,447)	-	(138,447)
Culture and recreation	253,092	-	(253,092)	-	(253,092)
Interest on long-term debt	666	-	(666)	-	(666)
Total governmental activities	1,433,264	104,544	(1,328,720)	-	(1,328,720)
Business-type activities:					
Recreation	450,024	369,002	-	(81,022)	(81,022)
Total	$ 1,883,288	$ 473,546	(1,328,720)	(81,022)	(1,409,742)
General revenues:					
Taxes:					
Property			1,543,093	-	1,543,093
Other			5,180	-	5,180
Unrestricted investment earnings			1,633	11	1,644
Miscellaneous			37,222	-	37,222
Total general revenues			1,587,128	11	1,587,139
Change in net position			258,408	(81,011)	177,397
Net position, beginning			3,110,110	502,638	3,612,748
Net position, ending			$ 3,368,518	$ 421,627	$ 3,790,145

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-1
WATERVILLE ESTATES VILLAGE DISTRICT
Governmental Funds
Balance Sheet
December 31, 2020

	General	Water	Total Governmental Funds
ASSETS			
Cash and cash equivalents	$ 776,590	$ 8,124	$ 784,714
Taxes receivable	903,054	-	903,054
Accounts receivable	2,732	6,993	9,725
Interfund receivable	65,177	14,807	79,984
Total assets	$ 1,747,553	$ 29,924	$ 1,777,477
LIABILITIES			
Accounts payable	$ 43,403	$ 29,924	$ 73,327
Accrued salaries and benefits	19,656	-	19,656
Interfund payable	14,807	-	14,807
Total liabilities	77,866	29,924	107,790
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	198,951	-	198,951
FUND BALANCES			
Committed	104,409	-	104,409
Assigned	8,098	-	8,098
Unassigned	1,358,229	-	1,358,229
Total fund balances	1,470,736	-	1,470,736
Total liabilities, deferred inflows of resources, and fund balances	$ 1,747,553	$ 29,924	$ 1,777,477

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-2
WATERVILLE ESTATES VILLAGE DISTRICT
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position
December 31, 2020

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Total fund balances of governmental funds (Exhibit C-1)		$ 1,470,736
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	$ 5,227,376	
Less accumulated depreciation	(3,098,397)	
		2,128,979
Pension and other postemployment benefit (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	$ 85,362	
Deferred inflows of resources related to pensions	(46,730)	
Deferred outflows of resources related to OPEB	353	
Deferred inflows of resources related to OPEB	(144)	
		38,841
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	$ (14,807)	
Payables	14,807	
		-
Property taxes are recognized on an accrual basis in the Statement of Net Position and on a modified accrual basis in the governmental funds.		
Deferred inflows of resources - property taxes	$ 198,951	
Allowance for uncollectible property taxes	(40,000)	
		158,951
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(666)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Capital lease	$ 79,668	
Compensated absences	9,837	
Net pension liability	333,002	
Other postemployment benefits	5,816	
		(428,323)
Net position of governmental activities (Exhibit A)		$ 3,368,518

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-3
WATERVILLE ESTATES VILLAGE DISTRICT
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2020

	General	Water	Total Governmental Funds
REVENUES			
Taxes	$ 1,519,499	$ -	$ 1,519,499
Charges for services	-	104,544	104,544
Miscellaneous	8,064	5	8,069
Total revenues	1,527,563	104,549	1,632,112
EXPENDITURES			
Current:			
General government	382,754	-	382,754
Public safety	40,005	-	40,005
Highways and streets	314,494	-	314,494
Water distribution and treatment	-	215,074	215,074
Culture and recreation	253,092	-	253,092
Capital outlay	101,096	62,288	163,384
Total expenditures	1,091,441	277,362	1,368,803
Excess (deficiency) of revenues over (under) expenditures	436,122	(172,813)	263,309
OTHER FINANCING SOURCES (USES)			
Transfers in	-	172,813	172,813
Transfers out	(172,813)	-	(172,813)
Capital lease	101,096	-	101,096
Total other financing sources (uses)	(71,717)	172,813	101,096
Net change in fund balances	364,405	-	364,405
Fund balances, beginning	1,106,331	-	1,106,331
Fund balances, ending	$ 1,470,736	$ -	$ 1,470,736

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-4
WATERVILLE ESTATES VILLAGE DISTRICT
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities
For the Fiscal Year Ended December 31, 2020

Net change in fund balances of governmental funds (Exhibit C-3)		$ 364,405
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Depreciation expense exceeded capital outlay expenditures in the current year, as follows:		
Capitalized capital outlay	$ 172,742	
Depreciation expense	(208,354)	
		(35,612)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	$ (172,813)	
Transfers out	172,813	
		-
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.		
Change in deferred inflows of resources - property taxes		28,774
Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Inception of capital lease	$ (101,096)	
Repayment of capital lease	21,428	
		(79,668)
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Increase in accrued interest expense	$ (666)	
Increase in compensated absences payable	(3,802)	
Net change in net pension liability, and deferred outflows and inflows of resources related to pensions	(16,190)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	1,167	
		(19,491)
Changes in net position of governmental activities (Exhibit B)		$ 258,408

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT D-1
WATERVILLE ESTATES VILLAGE DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2020

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	$ 1,543,484	$ 1,548,273	$ 4,789
Miscellaneous	-	8,064	8,064
Total revenues	1,543,484	1,556,337	12,853
EXPENDITURES			
Current:			
General government	365,149	382,975	(17,826)
Public safety	15,430	40,005	(24,575)
Highways and streets	350,126	314,494	35,632
Culture and recreation	521,962	253,092	268,870
Capital outlay	96,543	(5,922)	102,465
Total expenditures	1,349,210	984,644	364,566
Excess of revenues over expenditures	194,274	571,693	377,419
OTHER FINANCING USES			
Transfers out	(278,968)	(172,813)	106,155
Net change in fund balances	$ (84,694)	398,880	$ 483,574
Unassigned fund balance, beginning		1,118,300	
Unassigned fund balance, ending		$ 1,517,180	

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT D-2
WATERVILLE ESTATES VILLAGE DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
Water Fund
For the Fiscal Year Ended December 31, 2020

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ 103,200	$ 104,544	$ 1,344
Miscellaneous	-	5	5
Total revenues	103,200	104,549	1,349
EXPENDITURES			
Current:			
Water distribution and treatment	220,651	215,074	5,577
Capital outlay	161,517	62,288	99,229
Total expenditures	382,168	277,362	104,806
Excess (deficiency) of revenues over (under) expenditures	(278,968)	(172,813)	106,155
OTHER FINANCING SOURCES			
Transfers in	278,968	172,813	(106,155)
Net change in fund balances	$ -	-	$ -
Committed fund balance, beginning		-	
Committed fund balance, ending		$ -	

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT E-1
WATERVILLE ESTATES VILLAGE DISTRICT
Proprietary Funds
Statement of Net Position
December 31, 2020

	Business-type Activities Enterprise Fund (Recreation Fund)
ASSETS	
Cash and cash equivalents	$ 114,398
Accounts receivable	555
Inventory	42,774
Capital assets:	
Other capital assets, net of depreciation	483,547
Total assets	641,274
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	34,632
Amounts related to other postemployment benefits	143
Total deferred outflows of resources	34,775
LIABILITIES	
Current liabilities:	
Accounts payable	20,032
Internal balances	65,177
Long term liabilities:	
Due in more than one year	147,695
Total liabilities	232,904
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - recreation fees	2,500
Amounts related to pensions	18,959
Amounts related to other postemployment benefits	59
Total deferred inflows of resources	21,518
NET POSITION	
Net investment in capital assets	483,547
Unrestricted	(61,920)
Total net position	$ 421,627

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT E-2
WATERVILLE ESTATES VILLAGE DISTRICT
Proprietary Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Fiscal Year Ended December 31, 2020

	Business-type Activities Enterprise Fund (Recreation Fund)
Operating revenues:	
Rental income	$ 126,598
Management fee	100,000
Membership passes	5,420
Food and beverage income	4,218
Recreation income	4,142
Event and function income	100
Campton Mountain	128,524
Total operating revenues	369,002
Operating expenses:	
Salaries and wages	150,577
Operation and maintenance	54,905
Cost of food, beverage, and supplies	34,957
Lounge expenses	69,496
Repairs and maintenance	37,938
Ski area	55,481
Member services	2,936
Depreciation	43,734
Total operating expenses	450,024
Operating loss	(81,022)
Nonoperating revenue:	
Interest income	11
Change in net position	(81,011)
Net position, beginning	502,638
Net position, ending	$ 421,627

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT E-3
WATERVILLE ESTATES VILLAGE DISTRICT
Proprietary Fund
Statement of Cash Flows
For the Fiscal Year Ended December 31, 2020

	Business-type Activities Enterprise Fund (Recreation Fund)
Cash flows from operating activities:	
Receipts from customers and users	$ 369,002
Payments to employees	(130,864)
Payments to suppliers	(285,453)
Net cash used by operating activities	(47,315)
Cash flows from capital and related financing activities:	
Change in interfund borrowing/loans	7,191
Cash flows from investing activities:	
Interest received	11
Net decrease in cash	(40,113)
Cash, beginning	154,511
Cash, ending	$ 114,398

Reconciliation of Operating Loss to Net Cash Provided by Operating Activities

Operating loss	$ (81,022)
Adjustments to reconcile operating loss to net cash used by operating activities:	
Depreciation expense	43,734
Increase in inventory	(5,301)
Decrease in accounts payable	(24,439)
Increase in compensated absences liability	3,955
Net change in GASB Statement No. 68 balances relating to pensions	16,000
Net change in GASB Statement No. 75 balances relating to OPEB	(242)
Total adjustments	33,707
Net cash used by operating activities	$ (47,315)

The Notes to the Basic Financial Statements are an integral part of this statement.

WATERVILLE ESTATES VILLAGE DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Waterville Estates Village District , New Hampshire (the District), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

The more significant of the District's accounting policies are described below.

1-A Reporting Entity

The Waterville Estates Village District is a municipal corporation governed by an elected 3-member Board of Commissioners. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The District has no component units to include in its reporting entity.

1-B Basis of Accounting, and Measurement Focus

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-wide Financial Statements – The District's government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of governmental and business-type activities for the District accompanied by a total column. Fiduciary activities of the District are not included in these statements.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position, with the exception of the long-term costs of retirement healthcare and obligations for other postemployment benefits of the District's single employer plan have also been omitted because the liability and expense have not been determined. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. As in the Statement of Net Position the District has not recorded other postemployment benefit expense of the District's single employer plan in this statement. The types of transactions reported as program revenues for the District are reported in one category, charges for services.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated, except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column.

Governmental Fund Financial Statements – Include a balance sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and nonmajor funds aggregated. An accompanying statement is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The District has presented all major funds that met those qualifications.

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. Property

taxes, licenses and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The District reports the following major governmental funds:

General Fund – is the District's primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include property taxes, State grants and motor vehicle permit fees. The primary expenditures are for general government, public safety, highways and streets, culture and recreation, and capital outlay.

Water Fund – accounts for the activities related to the operation of the water treatment plant, wells, and water system.

Proprietary Fund Financial Statements – Include a Statement of Net Position, a Statement of Revenues, Expenses, and Changes in Net Position, and a Statement of Cash Flows for the major proprietary fund.

Proprietary funds are reported using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets, deferred outflows of resources, liabilities (whether current or noncurrent), and deferred inflows of resources are included on the Statement of Net Position. The Statement of Revenues, Expenses, and Changes in Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows.

Operating revenues in the proprietary fund are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

The District reports the following major proprietary fund:

Recreation Fund – the fund established pursuant to RSA 35-B:2, II is to receive all fees for the use of the recreational facilities and concessions including building rental and management fees for the Waterville Estates Association.

1-C Cash and Cash Equivalents

The District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits and savings accounts.

The treasurer is required to deposit such moneys in solvent banks in state or the Public Deposit Investment Pool pursuant to New Hampshire RSA 383:22. Funds may be deposited in banks outside of the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-D Statement of Cash Flows

For purposes of the Statement of Cash Flows, the District considers all highly liquid investments (including restricted assets) with a maturity when purchased of three months or less and all local government investment pools to be cash equivalents.

1-E Receivables

Receivables recorded in the financial statements represent amounts due to the District at December 31. They are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. They consist primarily of taxes, billing for charges, and other user fees.

1-F Inventory

The inventories of the District are valued at cost using the first-in/first-out (FIFO) method. The inventories of the District's recreation fund consist of expendable materials and supplies held for consumption. The cost is recorded as an expense when consumed rather than when purchased.

1-G Capital Assets

Capital assets include property, plant, and equipment, infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), and intangible assets (i.e. easements) which are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund's measurement focus. General capital assets are assets of the District as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the government-wide Statement of Net Position.

Capital assets are defined by the District as assets with an initial, individual cost of more than $5,000 and $50,000 or more for infrastructure and an estimated useful life in excess of one year. Such assets are carried at historical cost or estimated historical cost. When the cost of the capital assets cannot be determined from available records, estimated historical cost is used. Donated capital assets received on or prior to June 15, 2015 are recorded at their estimated fair value at the date of donation. Donated capital assets received after June 15, 2015 are recorded at acquisition value.

The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

Capital assets of the District are depreciated using the straight-line method over the following estimated useful lives:

	Years
Capital Asset Classes:	
Land improvements	25
Building and building improvements	10 - 40
Equipment and vehicles	5 - 40
Furniture and fixtures	5 - 15
Infrastructure	10 - 40

1-H Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds." Any residual balances outstanding between the governmental activities and business activities are reported in the government-wide financial statements as "internal balances." Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

Interfund Transfers – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In proprietary funds, transfers are reported after nonoperating revenues and expenses. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

1-I Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year, which are collected by the Town of Campton and the Town of Thornton and remitted to the District. Interest accrues at a rate of 8% on bills outstanding after the due date and 14% on tax liens outstanding.

The District net assessed valuation as of April 1, 2020 utilized in the setting of the tax rate was as follows:

Town of Campton Assessment	$	71,177,846
Town of Thornton Assessment	$	27,368,513

The tax rates and amounts assessed for the year ended December 31, 2020 were as follows:

	Per $1,000 of Assessed Valuation	Property Taxes Assessed
Village District portion:		
Town of Campton	$15.83	$ 1,126,745
Town of Thornton	$15.20	$ 416,001

1-J Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of December 31, 2020.

1-K Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year.

1-L Long-term Obligations

In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities, business-type activities, or proprietary fund Statement of Net Position.

1-M Compensated Absences

The District's policy allows certain employees to earn varying amounts of vacation, sick and compensatory time based on the employee's length of employment. Upon separation from service, employees are paid in full for any accrued leave earned as set forth by the District's personnel policy. The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

1-N Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* and GASB Statement No. 82, *Pension Issues – an amendment of GASB Statement No. 67, No. 68 and No.73* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

1-O Postemployment Benefits Other Than Pensions

The District maintains two separate other postemployment benefit plans (OPEB), as follows:

New Hampshire Retirement System Plan – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Single Employer Plan – The District maintains a single employer plan but has not obtained an actuarial report calculating the other postemployment benefit liability, deferred outflows of resources, and deferred inflows of resources in accordance with Government Accounting Standards Board Statement No. 75.

1-P Net Position/Fund Balances

Government-wide Statements – Equity is classified as net position and displayed in two components:

Net investment in capital assets – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Unrestricted net position – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

Fund Balance Classifications – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances are more transparent. The following classifications describe the relative strength of the spending constraints:

Committed – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (District Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Commissioners through the budgetary process.

Unassigned – Amounts that are available for any purpose. Positive amounts are reported only in the general fund.

When multiple net position/fund balance classifications are available for use, it is the government's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

1-Q Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses during the period reported. These estimates include assessing the collectability of accounts, and taxes receivables, and the useful lives of capital assets, net pension liability, other postemployment benefit liability, deferred outflows and inflows of resources related to both pension and other postemployment benefits, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the District's operations. At its annual meeting, the District adopts a budget for the current year for the general and water funds. Except as reconciled below, the budget was adopted on a basis consistent with U.S. generally accepted accounting principles (GAAP).

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2020, none of the beginning general fund unassigned fund balance was applied for this purpose and $84,694 was voted from unassigned fund balance for current year appropriations.

2-B Budgetary Reconciliation to GAAP Basis

While the District reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual is presented for each major governmental fund which had a budget. There are no differences between the budgetary basis of accounting for the major water fund.

Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues:	
Per Exhibit D-1 (budgetary basis)	$ 1,556,337
Adjustment:	
Basis difference:	
Inception of capital leases	101,096
Change in deferred tax revenue relating to 60-day revenue recognition recognized as revenue on the GAAP basis, but not on the budgetary basis	(28,774)
Per Exhibit C-3 (GAAP basis)	$ 1,628,659
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	$ 1,157,457
Adjustment:	
Basis differences:	
Inception of capital leases	101,096
Encumbrances, beginning	118,208
Encumbrances, ending	(112,507)
Per Exhibit C-3 (GAAP basis)	$ 1,264,254

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

At December 31, 2020, the reported amount of the District's deposits was $899,112 and the bank balance was $1,052,537. Of the bank balance $564,964 was covered by federal depository insurance or by collateral held by the pledging bank in the District's name, and $487,573 was uninsured and uncollateralized.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	$ 899,112

NOTE 4 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2020 The amount has been reduced by an allowance for an estimated uncollectible amount of $40,000. Taxes receivable by year are as follows:

	As reported on:	
	Exhibit A	Exhibit C-1
Property:		
Levy of 2020	$ 814,776	$ 814,776
Unredeemed (under tax lien):		
Levy of 2019	17,125	17,125
Levy of 2018	29,451	29,451
Levies of 2017 and prior	41,702	41,702
Less: allowance for estimated uncollectible taxes	(40,000) *	-
Net taxes receivable	$ 863,054	$ 903,054

*The allowance for uncollectible property taxes is not recognized under the modified accrual basis of accounting (Exhibit C-1 and C-3) due to the 60-day rule as explained in Note 1-B. However, the allowance is recognized under the full accrual basis of accounting (Exhibits A and B).

NOTE 5 – OTHER RECEIVABLES

Receivables at December 31, 2020, consisted of accounts (billings for water user charges). Receivables are recorded on the District's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020 is as follows:

	Balance, beginning	Additions	Adjustments/ Deletions	Balance, ending
Governmental activities:				
At cost:				
Not being depreciated:				
Land	$ 62,703	$ 30,786	$ -	$ 93,489
Construction in progress	34,348	40,860	-	75,208
Total capital assets not being depreciated	97,051	71,646	-	168,697
Being depreciated:				
Land improvements	375,638	-	-	375,638
Buildings and building improvements	2,475,455	-	-	2,475,455
Equipment and vehicles	523,771	101,096	-	624,867
Furnitures and fixtures	99,476	-	-	99,476
Infrastructure	1,483,243	-	-	1,483,243
Total capital assets being depreciated	4,957,583	101,096	-	5,058,679
Total all capital assets	5,054,634	172,742	-	5,227,376
Less accumulated depreciation:				
Land improvements	(85,283)	(15,025)	-	(100,308)
Buildings and building improvements	(1,545,878)	(78,005)	-	(1,623,883)
Equipment and vehicles	(335,740)	(58,550)	-	(394,290)
Furnitures and fixtures	(60,052)	(7,429)	-	(67,481)
Infrastructure	(863,090)	(49,345)	-	(912,435)
Total accumulated depreciation	(2,890,043)	(208,354)	-	(3,098,397)
Net book value, capital assets being depreciated	2,067,540	(107,258)	-	1,960,282
Net book value, all governmental activities capital assets	$ 2,164,591	$ (35,612)	$ -	$ 2,128,979
Business-type activities:				
At cost:				
Being depreciated:				
Buildings and building improvements	$ 264,096	$ -	$ -	$ 264,096
Equipment and vehicles	550,154	-	-	550,154
Furniture and fixtures	44,448	-	-	44,448
Infrastructure	248,325	-	-	248,325
Total all capital assets	1,107,023	-	-	1,107,023
Less accumulated depreciation:				
Buildings and building improvements	(71,985)	(7,850)	-	(79,835)
Equipment and vehicles	(395,989)	(20,776)	-	(416,765)
Furniture and fixtures	(35,828)	(2,638)	-	(38,466)
Infrastructure	(75,940)	(12,470)	-	(88,410)
Total accumulated depreciation	(579,742)	(43,734)	-	(623,476)
Net book value, capital assets being depreciated	527,281	(43,734)	-	483,547
Net book value, all business-type activities capital assets	$ 527,281	$ (43,734)	$ -	$ 483,547

Depreciation expense was charged to functions of the District based on their usage of the related assets. The amounts allocated to each function are as follows:

Governmental activities:	
General government	$ 119,917
Highways and streets	39,092
Water treatment and distribution	49,345
Total depreciation expense	$ 208,354
Business-type activities:	
Culture and recreation	$ 43,734

NOTE 7 – INTERFUND BALANCES AND TRANSFERS

Interfund Balances - The composition of interfund balances as of December 31, 2020 is as follows:

Receivable Fund	Payable Fund	Amount
General	Recreation	$ 65,177
Water	General	14,807
		$ 79,984

The outstanding balances among funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund Transfers - The composition of interfund transfers for the year ended December 31, 2020 is as follows:

	Transfers In: Water Fund
Transfers out:	
General fund	$ 172,813

During the year, transfers are used to (1) move revenues from the fund with collection authority to the fund responsible for expenditure and (2) move general fund resources to provide an annual subsidy.

NOTE 8 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources are as follows:

	Governmental Activities	Business-type Activities and Proprietary Fund	Total Governmental Activities
Amounts related to pensions, see Note 11	$ 85,362	$ 34,632	$ 119,994
Amounts related to OPEB, see Note 12	353	143	496
Total deferred inflows of resources	$ 85,715	$ 34,775	$ 120,490

Deferred inflows of resources are as follows:

	Governmental Activities	Business-type Activities and Proprietary Fund	Total Governmental Activities	General Fund
District's portion of property taxes not collected within 60 days of the fiscal year-end	$ -	$ -	$ -	$ 198,951
Recreation fees collected in advance	-	2,500	2,500	-
Amounts related to pensions, see Note 11	46,730	18,959	65,689	-
Amounts related to OPEB, see Note 12	144	59	203	-
Total deferred inflows of resources	$ 46,874	$ 21,518	$ 68,392	$ 198,951

NOTE 9 – CAPITAL LEASE

The District has entered into a capital lease agreement under which the related equipment will become the property of the District when all the terms of the lease agreements is met.

	Standard Interest Rate	Present Value of Remaining Payments as of December 31, 2020
Capital lease obligation:		
John Deere Loader	2.99%	$ 79,668

Leased equipment under the capital lease, included in capital assets, is as follows:

	Governmental Activities
Equipment:	
John Deere Loader	$ 101,096
Less: accumulated depreciation	10,110
Total capital lease equipment	$ 90,986

The annual requirements to amortize the capital lease payable as of December 31, 2020, including interest payments, are as follows:

Fiscal Year Ending December 31,	Governmental Activities
2021	$ 21,428
2022	21,428
2023	21,427
2024	21,428
Total requirements	85,711
Less: interest	6,043
Present value of remaining payments	$ 79,668

Amortization of lease equipment under capital assets is included with depreciation expense.

NOTE 10 – LONG-TERM LIABILITIES

Changes in the District's long-term liabilities consisted of the following for the year ended December 31, 2020:

	Balance January 1, 2019	Additions	Reductions	Balance December 31, 2020	Due Within One Year
Governmental activities:					
Capital lease	$ -	$ 101,096	$ (21,428)	$ 79,668	$ 19,046
Compensated absences	6,035	3,802	-	9,837	-
Pension related liability	298,225	34,777	-	333,002	-
Net other postemployment benefits	7,017	-	(1,201)	5,816	-
Total long-term liabilities	$ 311,277	$ 139,675	$ (22,629)	$ 428,323	$ 19,046
Business-type activities:					
Compensated absences	$ 6,278	$ 3,955	$ -	$ 10,233	$ -
Pension related liability	110,883	24,219	-	135,102	-
Net other postemployment benefits	2,609	-	(249)	2,360	-
Total long-term liabilities	$ 119,770	$ 28,174	$ (249)	$ 147,695	$ -

NOTE 11 – DEFINED BENEFIT PENSION PLAN

Plan Description – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers a cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time State employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided – Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by 1/1/12 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by 1/1/12 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of 1/1/12	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Contributions - The System is financed by contributions from both the employees and the District. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. Group I (employee and teacher) members are required to contribute 7% of earnable compensation. For fiscal year 2020, the District contributed 10.88% for other employees. The contribution requirement for the fiscal year 2020 was $31,500, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At December 31, 2020 the District reported a liability of $468,104, of which $333,002 is reported in the governmental activities and $135,102 in the business-type activities and proprietary funds for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2020, the District's proportion was 0.00731853% which was a decrease of 0.0011839% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the District recognized pension expense of $63,690. At December 31, 2020 the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Governmental activities:		
Changes in proportion	$ 11,835	$ 43,155
Changes in assumptions	32,941	-
Net difference between projected and actual investment earnings on pension plan investments	20,597	-
Differences between expected and actual experience	8,993	3,575
Contributions subsequent to the measurement date	10,997	-
Total governmental activities	85,363	46,730
Business-type activities:		
Changes in proportion	4,802	17,508
Changes in assumptions	13,364	-
Net difference between projected and actual investment earnings on pension plan investments	8,356	-
Differences between expected and actual experience	3,648	1,451
Contributions subsequent to the measurement date	4,462	-
Total business-type activities	34,632	18,959
Grand total	$ 119,995	$ 65,689

The $15,459 reported as deferred outflows of resources related to pensions results from the District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending December 31,	Governmental Activities	Business-type Activities	Total
2021	$ 7,644	$ 3,101	$ 10,745
2022	6,798	2,758	9,556
2023	5,345	2,169	7,514
2024	7,848	3,184	11,032
2025	-	-	-
Thereafter	-	-	-
Totals	$ 27,635	$ 11,212	$ 38,847

Actuarial Assumptions – The collective total pension liability was based on the following assumptions:

Inflation:	2.0%
Salary increases:	5.6% average, including inflation
Wage inflation:	2.75% (2.25% for teachers)
Investment rate of return:	6.75% net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Health Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

Long–term Rates of Return – The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2020
Large Cap Equities	22.50%	3.71%
Small/Mid Cap Equities	7.50%	4.15%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	3.96%
Emerging Int'l Equities	7.00%	6.20%
Total international equity	20.00%	
Core Bonds	9.00%	0.42%
Global Multi-Sector Fixed Income	10.00%	1.66%
Absolute Return Fixed Income	6.00%	0.92%
Total fixed income	25.00%	
Private equity	10.00%	7.71%
Private debt	5.00%	4.81%
Total alternative investments	15.00%	
Real estate	10.00%	2.95%
Total	100.00%	

Discount Rate – The discount rate used to measure the collective total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following table presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.75% as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2020	$ 606,004	$ 468,104	$ 355,421

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

12-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system which administers a cost-sharing multiple-employer other postemployment benefit (OPEB) plan. For additional system information, please refer to the 2019 Comprehensive Annual Financial Report, which can be found on the system's website at www.nhrs.org.

Benefits Provided - Benefit amounts and eligibility requirements for the OPEB Plan are set by State law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2020 were as follows:

For qualified retirees not eligible for Medicare, the amounts were $375.56 for a single-person plan and $751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were $236.84 for a single-person plan and $473.68 for a two-person plan.

Contributions – The OPEB Plan is funded by allocating to the 401(h) subtrust the lessor of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2018, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2020, the District contributed 3.66% for police and fire, and 0.29% for other employees. The contribution requirement for the fiscal year 2020 was $840, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – At December 31, 2020, the District reported a liability of $8,176, of which $5,816 is reported in the governmental activities and $2,360 in the business-type activities and proprietary fund for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The District's proportion of the net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2020, the District's proportion was 0.00186784% which was a decrease of 0.0003278% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the District recognized OPEB benefit of $568. At December 31, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Governmental activities:		
Changes in proportion	$ -	$ 127
Changes in assumptions	38	-
Net difference between projected and actual investment earnings on pension plan investments	22	-
Differences between expected and actual experience	-	17
Contributions subsequent to the measurement date	293	-
Total governmental activities	353	144
Business-type activities:		
Changes in proportion	-	52
Changes in assumptions	15	-
Net difference between projected and actual investment earnings on pension plan investments	9	-
Differences between expected and actual experience	-	7
Contributions subsequent to the measurement date	119	-
Total business-type activities	143	59
Grand total	$ 496	$ 203

The $412 reported as deferred outflows of resources related to OPEB results from the District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31,	Governmental Activities	Business-type Activities	Total
2021	$ (105)	$ (43)	$ (148)
2022	6	3	9
2023	8	3	11
2023	6	3	9
2024	-	-	-
Thereafter	-	-	-
Totals	$ (85)	$ (34)	$ (119)

Actuarial Assumptions – The collective total OPEB liability was based on the following actuarial assumptions:

Inflation:	2.0%
Salary increases:	5.6 % average, including inflation
Wage inflation:	2.75 % (2.25%) for teachers
Investment rate of return:	6.75 % net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the Pub-2010 Health Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

Long–term Rates of Return – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2020
Large Cap Equities	22.50%	3.71%
Small/Mid Cap Equities	7.50%	4.15%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	3.96%
Emerging Int'l Equities	7.00%	6.20%
Total international equity	20.00%	
Core Bonds	9.00%	0.42%
Global Multi-Sector Fixed Income	10.00%	1.66%
Absolute Return Fixed Income	6.00%	0.92%
Total fixed income	25.00%	
Private equity	10.00%	7.71%
Private debt	5.00%	4.81%
Total alternative investments	15.00%	
Real estate	10.00%	2.95%
Total	100.00%	

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2020 was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and 100-A:53. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the District's Proportionate Share of the OPEB Liability to Changes in the Discount Rate – The following table presents the District's proportionate share of the OPEB liability calculated using the discount rate of 6.75% as well as what the District's proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2020	$ 8,878	$ 8,176	$ 7,566

Sensitivity of the District's Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Assumption – GASB No.75 requires the sensitivity of the OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are fixed stipends, there is no sensitivity to changes in the healthcare cost trend assumption.

OPEB Plan Fiduciary Net Position – Detailed information about the OPEB plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

12-B Waterville Estates Village District Retiree Health Benefit Program

The District provides postemployment benefit options for health care to eligible retirees, terminated employees, and their dependents in accordance with the provisions of various employment contracts. The benefit levels, employee contributions, and employer contributions are governed by the District's contractual agreements.

The Governmental Accounting Standards Board (GASB) issued Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* in 2015. GASB Statement No. 75 requires state and local government employers to recognize the net OPEB liability and the OPEB expense on their financial statements, along with the related deferred outflows and inflows of resources. The District has not fully implemented GASB Statement No. 75 at December 31, 2020 or contracted with an actuarial firm to assist in evaluating the impact of this standard on the District's single employer plan. The amounts that should be recorded as the net OPEB liability and the OPEB expense for the District's single employer plan are unknown.

NOTE 13 – ENCUMBRANCES

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at December 31, 2020 and are as follows:

General fund:		
General government	$	8,098
Culture and Recreation		38,368
Capital outlay		66,041
Total encumbrances	$	112,507

NOTE 14 – NET POSITION

Net position reported on the Statements of Net Position at December 31, 2020 include the following:

	Governmental Activities	Business-type Activities and Proprietary Fund	Total
Net investment in capital assets:			
Net book value, all capital assets	$ 2,128,979	$ 483,547	$ 2,612,526
Less:			
Capital lease payable	(79,668)	-	(79,668)
Total net investment in capital assets	2,049,311	483,547	2,532,858
Unrestricted	1,319,207	(61,920)	1,257,287
Total net position	$ 3,368,518	$ 421,627	$ 3,790,145

None of the net position is restricted by enabling legislation.

NOTE 15 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2020 include the following:

	General Fund
Committed:	
Non-lapsing warrant articles	$ 104,409
Assigned:	
Encumbrances	8,098
Unassigned	1,358,229
Total governmental fund balances	$ 1,470,736

NOTE 16 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2020, the District was a member of the New Hampshire Public Risk Management Exchange (Primex^3) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex^3) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from January 1, 2020 to December 31, 2020 by Primex^3, which retained $1,000,000 of each workers' compensation loss, $500,000 of each liability loss, and $200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex^3 to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In 2020 the District paid $30,905 and $24,204 respectively, to Primex for property, liability and worker's compensation. At this time, Primex^3 foresees no likelihood of any additional assessment for this or any prior year.

The District continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 17 – RELATED PARTY TRANSACTIONS

Effective July 1, 2006, the District established a Recreation Revolving Fund pursuant to RSA 25-B:2, II. The fund is a proprietary fund for accounting and reporting purposes. The fund receives all fees for the use of recreational facilities and concessions, including building rental and management fees from the Waterville Estates Association, a related homeowner's association. Additionally, Waterville Estates Association may also contribute funding for capital improvements or provide in-kind contributions of capital items. Rent and management fees received for the year ended December 31, 2020 were $126,598 and $100,000, respectively.

NOTE 18 – CONTINGENT LIABILITIES

There are various legal claims and suits pending against the District which arose in the normal course of the governments activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the District.

NOTE 19 – COVID-19

As a result of the spread of COVID-19, Coronavirus, economic uncertainties continue. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

NOTE 20 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through January 20, 2023, the date the December 31, 2020 financial statements were available to be issued, and no events that requires recognition or disclosure were identified.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT F
WATERVILLE ESTATES VILLAGE DISTRICT
Schedule of the District's Proportionate Share of Net Pension Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2020

	December 31,							
	2013	2014	2015	2016	2017	2018	2019	2020
District's proportion of the net pension liability	0.01007108%	0.00884323%	0.00732599%	0.00783263%	0.00842789%	0.00909104%	0.00850243%	0.00731853%
District's proportionate share of the net pension liability	$ 433,438	$ 331,938	$ 290,221	$ 416,508	$ 414,483	$ 437,752	$ 409,108	$ 468,104
District's covered payroll	$ 239,866	$ 274,799	$ 226,318	$ 206,971	$ 284,755	$ 340,497	$ 317,272	$ 298,819
District's proportionate share of the net pension liability as a percentage of its covered payroll	180.70%	120.79%	128.24%	201.24%	145.56%	128.56%	128.95%	156.65%
Plan fiduciary net position as a percentage of the total pension liability	59.81%	66.32%	65.47%	58.30%	62.66%	64.73%	65.59%	58.72%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

EXHIBIT G
WATERVILLE ESTATES VILLAGE DISTRICT
Schedule of District Contributions - Pensions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2020

	December 31,							
	2013	2014	2015	2016	2017	2018	2019	2020
Contractually required contribution	$ 25,042	$ 28,689	$ 24,578	$ 28,047	$ 30,875	$ 38,424	$ 37,001	$ 31,500
Contributions in relation to the contractually required contributions	25,042	28,689	24,578	28,047	30,875	38,424	37,001	31,500
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 239,866	$ 274,799	$ 226,318	$ 206,971	$ 284,755	$ 340,497	$ 317,272	$ 289,520
Contributions as a percentage of covered payroll	10.44%	10.44%	10.86%	13.55%	10.84%	11.28%	11.66%	10.88%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

WATERVILLE ESTATES VILLAGE DISTRICT

NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION – PENSION LIABILITY

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

Schedule of the District's Proportionate Share of Net Pension Liability and Schedule of District Contributions - Pensions

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the District's pension plan at December 31, 2020. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2020:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	20 years beginning July 1, 2019 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smooth market for funding purposes: 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year (3.00% for teachers) in the 2017 valuation
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	2.45% per year
Investment Rate of Return	7.25% per year, net of investment expenses, including inflation
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Based on the 2010-215 experience study.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the 2010-2015 experience study.

Other Information:

Notes	The Board has adopted new assumptions based on the 2015-2019 experience study effective for employer contributions in the 2022-23 biennium.

EXHIBIT H
WATERVILLE ESTATES VILLAGE DISTRICT
Schedule of the District's Proportionate Share of the Net Other Postemployment Benefit Plan Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2020

	December 31,				
	2016	2017	2018	2019	2020
District's proportion of the net OPEB liability	0.00138023%	0.00148810%	0.00235345%	0.00219564%	0.00186784%
District's proportionate share of the net OPEB liability (asset)	$ 6,682	$ 6,804	$ 10,775	$ 9,626	$ 8,176
District's covered payroll	$ 206,971	$ 284,755	$ 340,497	$ 317,272	$ 298,819
District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	3.23%	2.39%	3.16%	3.03%	2.74%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%

The Note to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

EXHIBIT I
WATERVILLE ESTATES VILLAGE DISTRICT
Schedule of District Contributions - Other Postemployment Benefits
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2020

	December 31,				
	2016	2017	2018	2019	2020
Contractually required contribution	$ 802	$ 882	$ 1,041	$ 1,002	$ 840
Contributions in relation to the contractually required contribution	802	882	1,041	1,002	840
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 206,971	$ 284,755	$ 340,497	$ 317,272	$ 289,520
Contributions as a percentage of covered payroll	0.39%	0.31%	0.31%	0.32%	0.29%

The Note to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

WATERVILLE ESTATES VILLAGE DISTRICT

NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION – OTHER POSTEMPLOYMENT BENEFIT LIABILITY

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

Schedule of the District's Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of District Contributions – Other Postemployment Benefits

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the District's other postemployment benefits at December 31, 2020. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

The following assumptions were changed in the current year:

- Reduced the assumed rate of investment return from 7.25% to 6.75%
- Reduced the wage inflation from 3.25% to 2.75% (2.25% for teachers)
- Reduced price inflation from 2.5% to 2.0%
- Updated economic assumptions, including merit and longevity salary increases, disability rates, retirement rates, and mortality tables (specifically the new public pension plan mortality tables).

Methods and Assumptions:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-year smooth market: 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year (3.00% for teachers) in the 2017 valuation
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	2.45% per year
Investment Rate of Return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Funding Discount Rate	3.25% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Based on the 2010-2015 experience study.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the 2010-2015 experience study.

INDIVIDUAL FUND SCHEDULES

SCHEDULE 1
WATERVILLE ESTATES VILLAGE DISTRICT
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2020

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	$ 1,542,013	$ 1,543,093	$ 1,080
Interest and penalties on taxes	1,471	5,180	3,709
Total from taxes	1,543,484	1,548,273	4,789
Miscellaneous:			
Interest on investments	-	1,627	1,627
Other	-	6,437	6,437
Total from miscellaneous	-	8,064	8,064
Total revenues	1,543,484	$ 1,556,337	$ 12,853
Amounts voted from fund balance	84,694		
Total revenues and use of fund balance	$ 1,628,178		

SCHEDULE 2
WATERVILLE ESTATES VILLAGE DISTRICT
Major General Fund
Schedule of Appropriations and Expenditures (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2020

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	$ -	$ 180,377	$ 185,258	$ -	$ (4,881)
Financial administration	7,877	8,098	14,227	8,098	(6,350)
Legal	-	13,509	53,380	-	(39,871)
Personnel administration	-	12,161	12,524	-	(363)
Insurance, not otherwise allocated	-	112,817	95,345	-	17,472
Advertising and regional associations	-	58	818	-	(760)
Other	-	38,129	21,202	-	16,927
Total general government	7,877	365,149	382,754	8,098	(17,826)
Public safety:					
Fire	-	15,430	40,005	-	(24,575)
Highways and streets:					
Administration	-	5,499	7,044	-	(1,545)
Highways and streets	-	318,927	299,462	-	19,465
Other	-	25,700	7,988	-	17,712
Total highways and streets	-	350,126	314,494	-	35,632
Culture and recreation:					
Parks and recreation	38,368	521,962	253,092	38,368	268,870
Capital outlay	71,963	96,543	-	66,041	102,465
Other financing uses:					
Transfers out	-	278,968	172,813	-	106,155
Total appropriations, expenditures, encumbrances, and other financing uses	$ 118,208	$ 1,628,178	$ 1,163,158	$ 112,507	$ 470,721

SCHEDULE 3
WATERVILLE ESTATES VILLAGE DISTRICT
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2020

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		$ 1,118,300
Changes:		
Amounts voted from fund balance		(84,694)
2020 Budget summary:		
Revenue surplus (Schedule 1)	$ 12,853	
Unexpended balance of appropriations (Schedule 2)	470,721	
2020 Budget surplus		483,574
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		1,517,180
Reconciliation on Non-GAAP Budgetary Basis to GAAP Basis		
To record deferred property taxes not collected within 60 days of the fiscal year-end, not recognized on a budgetary basis		(198,951)
Elimination of the allowance for uncollectible taxes		40,000
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)		$ 1,358,229

PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S COMMUNICATION OF SIGNIFICANT DEFICIENCIES AND MATERIAL WEAKNESSES

To Management and the Board of Commissioners
Waterville Estates Village District
Campton, New Hampshire

In planning and performing our audit of the financial statements of the governmental activities, business-type activities, and major funds (governmental and proprietary) as of and for the year ended December 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the Waterville Estates Village District's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in Waterville Estates Village District's internal control to be material weaknesses:

Budgeting

We noted significant variances between amounts budgeted and approved by voters and actual results of activity recorded. A large percentage of the variances relate to the budgeting of recreation expenses in both the governmental general fund and the proprietary recreation fund, and capital items purchased by one fund for the benefit of the other fund. The amount of recreation expenditures actually recorded in the general fund appeared to be based on the revenue results and financial position of the recreation fund, rather than an identifiable or systematic process of allocating expenditures between funds. We recommend that an expenditure budget be created based on a reasonable, systematic process of allocating expenditures. An alternative to this approach, would be to budget all recreation expenditures in the proprietary recreation fund, and budget one amount, representing the general fund's subsidy of the difference between the total recreation expenditure budget, anticipated recreation revenue, and revenue committed from Waterville Estates Association.

Procedural changes need to be made relative to the purchase and recording of capital items, as well as transfers of funds by Waterville Estates Association for the benefit of Waterville Estates Village District. According to the Recreation Management Agreement dated October 29, 2016, between Waterville Estates Village District and Waterville Estates Association:

> *"On or before November 1 of each year, the Association shall advise the District of the irrevocable commitment of the amount of money the Association shall make available to the District for recreational activities for the ensuing year. At this time, the Association shall also provide a proposed program of recreational activities, together with the estimated cost of each such activity. Additionally, the Association shall provide a separate proposal for capital improvements, all with a corresponding commitment of Association funds to be made available for such."*

The District should use the accepted, irrevocable commitment from the Association in developing the annual budgets for the general and recreation funds. Commitments pledged for the benefit of the general fund should be budgeted directly in the general fund in an identifiable account, funds should be transferred directly to the general fund bank account, and purchases should be made from this account. The transfers should be recorded in a clearly identifiable manner in the general fund. If the transfer is related to the purchase of a capital item, the nature of the expenditure should also be clearly identified, so the District can properly record the item for financial reporting purposes. This process should also be followed for commitments pledged to the recreation fund.

Journal Entries

During the audit, it was noted that most journal entries were not formally reviewed and approved and often lacked adequate supporting documentation. We recommend that management categorize journal entries into recurring journal entries and nonrecurring journal entries, where authorization for recurring entries is established at the beginning of the year. Nonrecurring journal entries would require formal review and approval by management, that should be demonstrated by a signature or initialing or another method that would allow for confirmation of the approval. Journal entries should always be supported by appropriate documentation where possible. Good documentation serves as an accounting record and facilitates future follow-up as well as additional insight for other users.

Review of Accounting Software Permissions and Proper Segregation of Duties

Accounting software permission should be reviewed, and employees should be restricted to permissions relevant and appropriate to their position. Software permissions are critical in ensuring that employees are not able to override internal control policies and procedures designed by management. We recommend that the District apply the principle of the least privilege for all users. Employees/users should be permitted access on an as-required basis such that they can perform their required tasks. By reducing access to only designated individuals, as needed, it helps ensure that segregation of duties is maintained and reduces the risk of management override of controls.

Treasurer

We noted that during the period under audit there was no elected or appointed Treasurer for the District. According to State statute, RSA 41:29-a *Treasurer's Duties*, a Treasurer should be appointed to keep a separate set of cash records which are reconciled monthly to the Village District's cash general ledger account and be the signer on the bank accounts. We recommend that the District appoint a Treasurer as soon as possible.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less sever than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the entity's internal control to be a significant deficiency:

Accounting Policies and Procedures

During our audit, we noted that the District has not developed several accounting policies and procedures. Reconciliation policies and procedures have not been established. The District has started the process of documenting various procedures in the finance department. We recommend that they continue to document these procedures, and ultimately develop Board approved policies, that are maintained in a formal procedures manual. This procedures manual should be distributed to all employees, to ensure that proper procedures and related internal controls are in place and consistently followed.

This communication is intended solely for the information and use of management, Board of Commissioners, and others within the District, and is not intended to be, and should not be, used by anyone other than those specified parties.

Plodzik & Sanderson
Professional Association

January 20, 2023

Concord, New Hampshire

RIGGINS RULES: Suggested Do's and Don'ts for the Conduct of Public Hearings and the Deportment of Chairmen and Members of Boards, Commissions and Other Bodies

Fred Riggins

Suggested Do's and Don'ts for the Conduct of Public Hearings and the Deportment of Chairmen and Members of Boards, Commissions and Other Bodies

1. **Don't accept an appointment or nomination** to a Board, Commission, or Council unless you expect to attend 99.9999 percent of the regular and special meetings, including inspection trips, briefings and public functions where your presence is expected. If your participation falls below 85 percent during any 6-month period, you should tender your resignation. You aren't doing your job. You aren't keeping well enough informed to make intelligent decisions, and you are making other people do your work for you.
2. **Do create a good impression of city government.** Remember that this is the first important contact that many of the people in the audience have had with the administration of their municipality and for some, this is the most important matter in which they have ever been involved. Many will never be back again, and many will never have another such contact and experience. Your performance will create in their minds the picture, which they will always carry with them of "the way the city/town is run." Make it as pleasant and comforting a picture as possible.
3. **Do be on time.** If the hearing is scheduled at 7:30, the gavel should descend at the exact hour, and the hearing begun, if there is a quorum. If you have to wait ten

minutes for a quorum and there are 100 people in the room, the straggler has wasted two full working days of someone's time besides creating a very bad beginning for what is a very important occasion for most of those present.

4. **Don't mingle with friends, acquaintances, unknown applicants or objectors in the audience before the meeting** and during a recess period, if it can be politely avoided. You will invariably create the impression with the uninformed that there is something crooked going on, especially when you vote favorably on the case of the applicant you were seen conversing with. When the other fellow's case comes up and you deny it, he says, "Well, it's easy enough to see that you've gotta know the right people if you ever expect to get anywhere around here." Save your socializing for some other time and place.
5. **Don't discuss a case** privately and as a single member of a body with an applicant or objector prior to the filing and prior to the hearing if it can be politely avoided. In the event that it is not avoidable, and many times it is not, be very non-committal, don't be too free with advice and by all means explain that you are only one member of the body. Be certain that the person concerned understands that you cannot commit yourself in any manner, except to assure him that he may expect a fair and impartial hearing. Even if the case looks pretty good to you it is wise to be pessimistic about the chances of securing approval.
6. **Do your homework**. Spend any amount of time necessary to become thoroughly familiar with each matter which is to come before you. It is grossly unfair to the applicant and to the city for you to act on a matter with which you have no previous knowledge or with which you are only vaguely familiar. And you will make some horrible and disturbing decisions.
7. **Don't indicate by word or action how you intend to vote** during the portion of the hearing devoted to presentations by the applicant, presentations by any persons appearing in objection, and comments by members of the staff. During this period your body is the judge, and the jury, and it is no more appropriate for you to express an opinion as to the proper decision, prior to hearing all of the testimony, than it would be for a judge or any member to announce his firm conviction in the middle of a court trial regarding the guilt or innocence of the defendant. This is not clearly understood by a majority of persons sitting on hearing bodies. It is not too difficult to phrase one's questions or comments in a manner that implies that you are seeking information rather than stating an irrefutable fact and that your mind is closed to further argument.
8. **Don't fail to disqualify yourself** if either directly or indirectly you have any financial interest in the outcome of the hearing, and let your conscience be your guide where it could be said that moral, ethical, political, or other considerations, such as personal animosity, would not permit you to make a fair and impartial decision. In disqualifying yourself, do not state your reasons inasmuch as the mere statement of your reasons can be construed as exerting influence on your fellow members. To avoid all accusations of undue influence, it is generally wise to leave the room and ask that the record show that you did so and that you did not indicate by word or action whether you were in favor of, or opposed to, the matter under discussion.

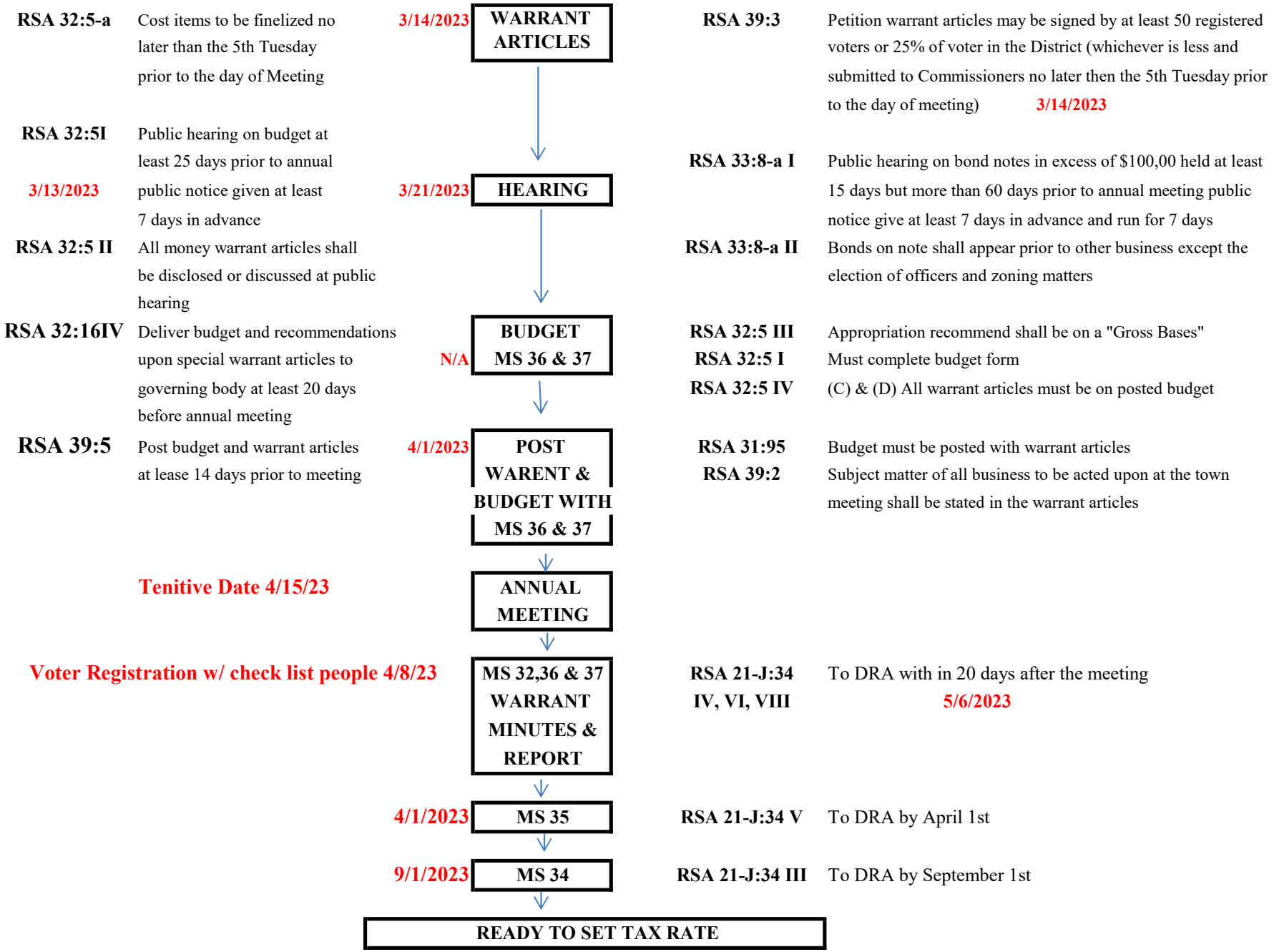
9. **Do rotate the seating** in some regular manner each successive meeting to prevent a "strong" member from gradually dominating a "weak" and indecisive member always seated next to him. This will also prevent the forming of little cliques or a not infrequent grouping of members to the left of the Chair who always oppose those to the right of the Chair, regardless of the merits of the case, to the great detriment of the applicant, the City and other interested parties.
10. **Do be attentive.** Those appearing before you have probably spent hours and hours rehearsing their arguments. The least you can do is listen and make them think that you are as interested as you should be. Refrain from talking to other members, passing notes and studying unrelated papers.
11. **Don't interrupt a presentation until the question period**, except for very short and necessary clarifying remarks or queries. Most applicants have arranged their remarks in a logical sequence and the thing about which you are so concerned will probably be covered if you force yourself to be quiet for a few minutes.
12. **Don't permit a person to directly question or interrogate other persons in the audience.**All questions should be addressed to the Chair and to the hearing body. When this person has finished his discussion and stated the questions to which he would like to have answers, then the Chair will permit those who care to make an answer to come forward and do so, but only voluntarily. Do not permit anyone to demand answers to all and sundry questions, especially if it is obviously done for the purpose of harassment.
13. **Don't use first names in addressing anyone at all during the course of the hearing**. This includes audience, applicants, members of your particular body, even if the person concerned is your brother or your best friend. Nothing, repeat nothing, creates a more unfavorable impression on the public than this practice. It is poor "hearing manners," destroys the formality of the occasion, and makes the uninformed certain that some sort of "buddy-buddy deal" is about to be consummated. If you just can't bring yourself to call someone Mr. or Mrs., use the third person form and call him "the applicant," or "the person who is objecting," or "the gentleman (or lady)," who is appearing here in connection with this case.
14. **Do show great respect for the Chair**, always addressing the Chairman as "Mr. Chairman," "The Chairman," or "Chairman Jones," and always wait to be recognized before continuing. This will set an example for applicants and others wishing to be heard and will contribute a great deal toward the orderliness of the proceedings.
15. **Don't try to make the applicant or any other person appearing before you look like a fool by the nature of your questions or remarks.** This is often a temptation, especially when it is apparent that someone is being slightly devious and less than forthright in his testimony. But don't do it. If you must "expose" someone, do it as gently and kindly as possible.
16. **Don't become involved in altercations.** Some persons seem to come to hearings with the express purpose of "telling them guys down there how the cow ate the cabbage." If you answer their irrelevant rantings, you are immediately involved in a fight. Don't answer or try to defend yourself. You are there to hear testimony and make decisions based thereon, not to head up a debating society. Remember,

you are the judge and jury. In most cases, it is sufficient to say, “thank you for coming here and giving us the benefit of your thinking. I am sure that the members of this body will give your remarks serious consideration when they are making their individual determinations on the merits of this case. Is there anyone else who wishes to be heard?”

17. **Do invite interested parties to come forward** where they can see when an applicant is discussing or talking from a diagram, site plan, or exhibit which is not visible to the audience.
18. **Do not permit people to leave the podium or the microphone and approach closer to the hearing body except in unusual circumstances**, usually to show a small exhibit or to explain some detail. This ordinarily breaks down into a small mumbling session at one end of the dais with one or two members of the hearing body, the others are uncertain about what is going on. The conversation usually does not get recorded, cannot be heard by the audience, and is almost impossible to control from the Chair.
19. **Don’t become involved in neighborhood quarrels** or wind up as the referee even if you are a veritable Solomon. No matter how fair or impartial you should be, both sides will be mad at you. Stick to the merits of the case and rule out-of-order testimony, which is irrelevant, personal hearsay, and not pertinent to the matter being heard.
20. **Do not fail to give a reason when making a motion for approval or denial of an applicant’s request.** If you fail to do this, the applicant, any objectors, a reviewing body of higher authority, or the courts may well assume that your decision was an arbitrary one not supported by the facts and should be reversed. Always mention the staff recommendation.
21. **Do not take staff recommendations lightly.** These recommendations are made after much study by professional people with years of experience in their field and are based on pertinent laws, ordinances, regulations, policies, and practices developed by you and your predecessors. The recommendations of a good staff in possession of all the facts will almost always produce a technically correct recommendation. Your job is to temper this recommendation with information developed during the hearings, which was not available to the staff. It is not unusually for the staff to voluntarily reverse or change the details of its recommendation during the course of a hearing. Always announce the staff recommendations prior to hearing any testimony and always make appropriate mention of it in the final decision.
22. **Don’t forget that the staff is there to help you in any way possible.** It is composed of very capable professional people with vast experience. Lean on them heavily. They can pull you out of many a bad spot if you give them a chance. Or they may just sit and let you stew, if you do not give them the respect, which is their due. Remember that their usual practice is to remain silent unless they are specifically asked to comment. Most of them consider it presumptuous and unprofessional to inject any unsolicited comments into the hearings. Always ask them to comment prior to the final vote.

23. **Don't try to answer technical questions even if you are sure that you know the answer.** You probably don't and will wind up looking like a fool. Refer these matters to staff. That is one of the things they are there for. They have intimate day-by-day working experience with all the pertinent ordinances and can nearly always give a timely, up-to-the-minute, professional dissertation on any subject in their field.
24. **Don't try to ease your conscience and toss the applicant a bone by granting him something less than he asked for,** something he doesn't want, and something he can't use. In all cases where it is appropriate, give him what he asked for or deny it. To do otherwise will only encourage applicants to ask for the "moon and the stars" in the hope that they will, at the worst, get the minimum requirements. A reputation for approving or denying applications as filed will result in much more realistic requests and make your job much easier.
25. **Do vote by roll call, except for routine administrative matters.** This is wonderful character training for each member of the body and emphasizes the "moment of truth" when he must look the applicant in the eye, make his own individual decision, and say "aye" or "nay" in a loud clear voice, all alone, with no one to hide behind. The alternate voting method is difficult for the Secretary to record, doesn't mean anything on a tape recording, is many times quite confusing and gives cowards an opportunity to change their minds and vote twice when they are caught in the minority.
26. **Don't show any displeasure or elation, by word or action, over the outcome of a vote.** This is very bad hearing manners and won't lead to the maintenance of a friendly cooperative spirit among members of the Body. It will lead to the creation of little cliques whose members vote in a block and become more interested in clobbering each other than in making fair and equitable decisions.
27. **Do discourage any post-mortem remarks by applicants, objectors, or members after the final vote and decision are announced**, especially those afterthoughts designed to reopen the case. It will invariably result an unpleasant wrangle. Just say, "I'm sorry, but the final decision has been made. If you wish to submit additional testimony, it will be necessary for you to state your reasons by letter and the Body will decide at a subsequent meeting whether or not they wish to reopen the case. The next case on the agenda will be _____."
28. **Do sit down and have a long soul-searching session with yourself** if you find you are consistently "out in left field," that no one seems inclined to second your profound motions, and that you are quite often a minority of one. You might be theoretically right, and probably are, but give some thought to what is practical, and just. Don't be "stiff-necked" in your opinions. Give a little.

Originally drafted by Fred Riggins, Former Chairman of the Phoenix, Arizona Planning Commission Adapted from the "Planning Commissioners Journal" Number 13/Winter, 1994.


RSA 32:5-a
Cost items to be finelized no later than the 5th Tuesday prior to the day of Meeting
3/14/2023
WARRANT ARTICLES
RSA 39:3
Petition warrant articles may be signed by at least 50 registered voters or 25% of voter in the District (whichever is less and submitted to Commissioners no later then the 5th Tuesday prior to the day of meeting) 3/14/2023
RSA 32:5I
Public hearing on budget at least 25 days prior to annual public notice given at least 7 days in advance
3/13/2023
3/21/2023
HEARING
RSA 33:8-a I
Public hearing on bond notes in excess of $100,00 held at least 15 days but more than 60 days prior to annual meeting public notice give at least 7 days in advance and run for 7 days
RSA 32:5 II
All money warrant articles shall be disclosed or discussed at public hearing
RSA 33:8-a II
Bonds on note shall appear prior to other business except the election of officers and zoning matters
RSA 32:16IV
Deliver budget and recommendations upon special warrant articles to governing body at least 20 days before annual meeting
N/A
BUDGET MS 36 & 37
RSA 32:5 III
Appropriation recommend shall be on a "Gross Bases"
RSA 32:5 I
Must complete budget form
RSA 32:5 IV
(C) & (D) All warrant articles must be on posted budget
RSA 39:5
Post budget and warrant articles at lease 14 days prior to meeting
4/1/2023
POST WARENT & BUDGET WITH MS 36 & 37
RSA 31:95
Budget must be posted with warrant articles
RSA 39:2
Subject matter of all business to be acted upon at the town meeting shall be stated in the warrant articles
Tenitive Date 4/15/23
ANNUAL MEETING
Voter Registration w/ check list people 4/8/23
MS 32,36 & 37 WARRANT MINUTES & REPORT
RSA 21-J:34 IV, VI, VIII
To DRA with in 20 days after the meeting
5/6/2023
4/1/2023
MS 35
RSA 21-J:34 V
To DRA by April 1st
9/1/2023
MS 34
RSA 21-J:34 III
To DRA by September 1st
READY TO SET TAX RATE

Maureen Patti motions for MARCH 8, 2023 WEVD COMMISSION MEETING:

Agenda Item #7 a – Amendments to Draft Minutes of February 21, 2023

1. Page 1, line 21 – delete 'among other Commissioners'
2. Page 1, line 31 – correct typo $65,000
3. Page 1, line 32 – insert "repair and" in front of 'maintenance'
4. Page 1, line 34 – insert after 'at the mountain' the words "for snowmaking"
5. Page 2, line 43 – delete 'funds for'
6. Page 2, line 70 – delete 'non-public' and insert "Commission"
7. Page 4, lines 136, 137 – correct sentence to read: "…Certified Computer Solutions Inc. contract presented is for $26,496 which will be billed monthly at the rate of $2,208."
8. Page 4, line 146 – correct sentences to read: "By consensus, the Commissioners agreed to have GM RB sign the contract. Ms. Patti described…"
9. Page 5, line 157 – insert "Ms. Patti noted Linda Ivers has already been appointed to the Committee and that Frank Marshall has withdrawn from the Committee in light of all his responsibilities as WEA President."
10. Page 5, line 168 – insert before 'tank' the words "Municipal Water System"
11. Page 6, lines 212 through 214 -- delete