562 Winterbrook Road Campton, NH 03223

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WEVD 2023 Meeting APPROVED Minutes
November 8, 2023 – 6:00 PM

Attendees: Commissioners Gerry Panuczak and David Spinney. General Manager Ron Beard and Water Department Administrator Allison Smith. Members of the public: Harry Bertino, Erin Hershey, Dave Ketcham, Sean Slattery

Members excused: Maureen Patti

Attendees via Zoom: Tom H., Bill Donohue, and Jaime Oldmixon.

Call to order: Commissioner Panuczak noted called the meeting to order at 6:00 PM.

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

Roll Call of Commissioners: Mr. Panuczak and Mr. Spinney were present in person at the Summit Lounge.

Adoption of Agenda.
There were no changes to the agenda.
Mr. Panuczak made motion to approve the agenda. Mr. Spinney duly seconded. Motion passed by a 2:0 roll call vote: Mr. Spinney – aye, Mr. Panuczak – aye.

Hershey/Slattery Boundary Line Adjustment
Sean Slattery and Erin Hershey, 517 Winterbrook Road, explained that their leach field had failed and preliminary investigation revealed that there was an issue with their property boundary line and most of their house, leach field, septic system and piping are not on their property. They requested approval to proceed with repairing the septic system and leech field as this is a pressing matter. Mr. Panuczak further explained that once the system is fixed they would need to adjust the property line to make sure that their house and septic system are on their land. They would only affect the District common land by doing so, and they in return will preserve 1.3 acres of land on the other side of their property to make sure that the District land remains the same in size.

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Mr. Panuczak made a motion to allow owners of record of 517 Winterbrook Road to complete septic and leach field repair work even though the system components are on District property. Additionally, the District and owner will work toward determining how to best redefine the property lines of 517 Winterbrook Road such that lot improvements are no longer on District property. Mr. Spinney duly seconded.

There was a question from Dave Ketcham about the lay of the land and where the common land is that is affected. Upon further clarification, it was identified as common land belonging to a homeowner cluster and not the District.

The commission expressed support for Slattery's plan but was unable to decide in this case as they lacked authority. The motion was dropped, and Mr. Slattery was advised to contact the cluster homeowners as the majority of the cluster homeowners would make the decision on the common cluster property.

Mailbox update, Paving walkway

James Cahill, from the WEA Commissioners, via Zoom provided an update on the mailboxes and the pavement of the walkway. He said that they mailboxes have been ordered and shipping should take four to six weeks. He noted that in the meantime it will be communicated to the people who have existing mailboxes that they would need to pick up their mail at the post office for a period of time. Mr. Cahill said that he will provide a written description of what is going to happen so people know what to expect. After that, he said, they will be offering all the existing Waterville Estates full time residents the remaining mailboxes, and after that the remaining mailboxes will be available to the existing non-resident homeowners in the Estates. Everything will be done on a first come first served basis. Phase two will allow for those who did not get a mailbox to get one then. Mr. Cahill said that part of Phase two will also be repaving the walkway so that the post office driver could turn around in the space.

Mr. Beard said that it should be done next weekend and that WEA had agreed to pay the vendor directory for that portion. Ms. Patti noted that after that portion of the walkway is done, the Commission will hold a public hearing to accept the amount paid for the improvements to the District property. Mr. Panuczak added that the value of the mailboxes and the driveway will also have to be accepted via a public hearing.

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Approval of Minutes

a. October 12, 2023

Mr. Panuczak made a motion to amend the 10/12/2023 meeting minutes according to the list of changes Ms. Patti prepared and that were in the meeting handout. Mr. Spinney duly seconded. Motion passed by a 2:0 roll call vote: Mr. Spinney – aye, Mr. Panuczak – aye.

Mr. Panuczak made a motion adopt the amended the 10/12/2023 meeting. Mr. Spinney duly seconded. Motion passed by a 2:0 roll call vote: Mr. Spinney – aye, Mr. Panuczak – aye.

b. October 24, 2023

Mr. Panuczak made a motion to amend the 10/24/2023 meeting minutes according to the list of changes Ms. Patti prepared and that were in the meeting handout. Mr. Spinney duly seconded. Motion passed by a 2:0 roll call vote: Mr. Spinney – aye, Mr. Panuczak – aye.

Mr. Panuczak made a motion adopt the amended the 10/24/2023 meeting. Mr. Spinney duly seconded. Motion passed by a 2:0 roll call vote: Mr. Spinney – aye, Mr. Panuczak – aye.

c. October 25, 2023

Mr. Panuczak made a motion to amend the 10/25/2023 meeting minutes according to the list of changes Ms. Patti prepared and that were in the meeting handout. Mr. Spinney duly seconded. Motion passed by a 2:0 roll call vote: Mr. Spinney – aye, Mr. Panuczak – aye.

Mr. Panuczak made a motion adopt the amended the 10/25/2023 meeting. Mr. Spinney duly seconded. Motion passed by a 2:0 roll call vote: Mr. Spinney – aye, Mr. Panuczak – aye.

GM's Report

Mr. Beard spoke about the following:

1. Still making progress with snowmaking at Campton Mountain. Well company is coming this or early next week to install the well pump. Mr. Beard ordered the booster pump shed and it should arrive in a couple of weeks. This Saturday the electrical conduit will be installed. Mr.

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Beard had met with the water tank rental and the District will be renting a 21 thousand gallon tank for three months. Mr. Panuczak added that all these things are being paid for by WEA.
2. The pine trees that were adversely affecting the new court surface have been removed.
3. The Pegwood Water Line Project is progressing slowly as there has been more ledge discovered to blast. He said that it will probably not be finished by wintertime but the road will be graded and compacted for winter use.

There was discussion about the project going over budget due to the ledge discovery.
There was another discussion about the financials were discussed, now that the District moved its accounts to the Bank of NH, with a particular focus on interest earned from the general fund sweep account. The balance in the general fund sweep account was noted to be $614,823.66, with interest year-to-date amounting to $7,234.53. In the water account, the balance was $482,226.58, with interest totaling $257.75. The overall interest earned across both accounts was nearly $10,000 since switching to Bank of New Hampshire, providing a substantial increase compared to the previous bank.

Next was the financial report discussion, and it was highlighted that the District's actual expenditures were running ahead of the budget, standing at 91.67% of the year, while expenses were at 74.8%. Specific lines such as Building and Grounds and Streets were also discussed, with expenditures generally within budgeted limits. The water fund showed a similar trend, with expenses at 91.67% and 81.8% of the year and actual budget, respectively. Capital presentation projects were noted to be at 56%, and it was emphasized that all budgets were within the designated limits. The transparency of the financial information was stressed,
and a motion was made to attach these reports to the minutes for public accessibility, providing clarity on budgeted and actual expenditures.
Mr. Spinney made a motion to attach the financial reports to the minutes of this meeting. Mr. Panuczak duly seconded. Motion passed by a 2:0 roll call vote: Mr. Panuczak– aye, Mr. Spinney – aye.

Committee / Planning Commissioners Reports:

b. Water & Roads
The Committee will be meeting tomorrow morning.

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c. Outdoor Courts

Dave Ketcham, from the Outdoor Courts Committee, said that he submitted the last set of minutes and proposed to dissolve the committee based on their recommendation. The outdoor courts were discussed, highlighting the improvements made with the initial estimates and the use of a 5% buffer for asphalt overages.

Mr. Panuczak *made a motion, based on the recommendation of the Outdoor Courts Committee, to dissolve the Outdoor Courts Committee. Mr. Spinney duly seconded. Motion passed by a 2:0 roll call vote: Mr. Panuczak– aye, Mr. Spinney – aye.*

Members recognized the tremendous asset the courts have become and the great work done by the Committee to achieve that.

Budget Advisory Committee

Mr. Spinney provided an update on the BAC which is meeting weekly and has reviewed building and grounds, roads, and water presentations. The committee is on track to finalize the budget by the second or third week of December. He provided updates on WEA's 2024 contributions that are being discussed, estimated at $600,000 for RMA and $110,000 for CIF. Mr. Spinney said that the budget process is going well, with positive impacts from recent accounting changes.

CONSENT CALENDAR

Manifests

Mr. Panuczak made a motion to approve the Manifests contained in the meeting handout. Motion was seconded by Mr. Spinney and passed by a 2:0 roll call vote: Mr. Spinney – aye, Mr. Panuczak - aye.

GENERAL CALENDAR ITEMS

a. Setting Annual Meeting date for 2024

After a brief discussion members agreed on March 16, 2024.

Mr. Panuczak made a motion to set the date for the WEVD Annual Meeting on March 16, 2024. Motion was seconded by Mr. Spinney and passed by a 2:0 roll call vote: Mr. Spinney – aye, Mr. Panuczak - aye.

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b. Set December Public Hearing re: '23 WEA funded improvements to District assets – Unanticipated Revenue -- (Snowmaking preparations, Paving to prepare for New Mailbox structure, New Mailboxes (if installed in 2023), etc.)

The members agreed to schedule the public hearing for the 2023 WEA funded improvements to District assets – Unanticipated Revenue for December 13, 2023, focusing on snowmaking preparations and paving. It was noted that new mailboxes might be excluded from this hearing due to uncertainties regarding their installation.

Mr. Panuczak made a motion to set the date for the 2023 WEA funded improvements to District assets – Unanticipated Revenue for December 13, 2023. Motion was seconded by Mr. Spinney and passed by a 2:0 roll call vote: Mr. Spinney – aye, Mr. Panuczak - aye.

c. ADA Accessibility Committee – no additional volunteer – Eliminate the committee?

Mr. Panuczak made a motion that given that the ADA Accessibility Committee has completed a great deal of work with the WEVD Management to make the Community Center and Campton Mountain Ski Lodge more accessible, given that the ADA Accessibility Committee has not been able to attract additional volunteers, given that the District funded a comprehensive assessment of the compliance in District facilities and WEVD Management is working to improve those items identified in the report, Given that the District has adopted a policy to ensure ADA Accessibility is addressed in future Waterville Estates Village District construction, renovation & repairs (policy below) move to dissolve the WEVD ADA Accessibility Committee. Mr. Spinney duly seconded.

Mr. Panuczak read from the Governing Body Policy for Facility Maintenance "1. Any new construction project or major repair that goes out to bid for buildings or walkways will require the bidder to indicate ADA compliance in the design and construction. 2. Any significant project undertaken by staff that impact accessibility will require review and comment by the ADA committee."

Mr. Spinney noted that the Committee has not been able to have a meeting due to quorum issues. He also noted that the policy will have be amended to reflect the change and ensure ongoing compliance with accessibility standards.

Motion was seconded by Mr. Spinney and passed by a 2:0 roll call vote: Mr. Spinney – aye, Mr. Panuczak - aye.

d. WEA commitment of CIF for 2024

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Projected WEA Commitment to CIF of $110,000 was discussed. Project updates included plans for a playground, storage for tables and chairs, and upgrades to the back portions of the building, including residing and fixing. The Beer Shack or shed was also mentioned, with recommendations from the Outdoor Committee to target available funds for benches in the back.
Appreciation was expressed for the financial support from WEA, and the importance of their contributions to the Village District was acknowledged.

e. Marketing Campton Mountain and venues – contract and cost
Mr. Panuczak spoke about a proposal sought by the District from EVP Marketing and Media to enhance the marketing and media presence of Campton Mountain ski area and other potential public access venues. The proposal includes website improvements, online ticketing, social media management, and other marketing services. The total cost of the contract is $4,500, with the Waterville Estates Association (WEA) committing to fund half of it.
The discussion also touched upon whether the funds should come from the Recreation Fund or the General Fund, with a suggestion to use the general fund initially and reevaluate later. Mr. Beard noted that this could be treated as a third party expenditure and could come out of the Rec Fund.
The Commissioners emphasized the importance of improving the digital presence and marketing efforts to attract more visitors to Campton Mountain.
Mr. Spinney made a motion to accept the terms of this contract the sum of which is $4,500 of which $2,250 is to be paid by WEA and the remaining $2,250 to be paid by the District. Motion was seconded by Mr. Panuczak and passed by a 2:0 roll call vote: Mr. Spinney – aye, Mr. Panuczak - aye.

Next Meeting: a. Wednesday, November 22, 2023 @ 4 p.m.

Public Comment Period

- Harry Bertino, 2710 Condo Road, requested clarification on the interpretation of "bedrooms plus one" from ASHRAE 62.2, as discussed during a public hearing.

The Commissioners explained that the definition is based on the number of bedrooms recorded in town records, with each bedroom counted as one person, and an additional person added for the "plus one." The calculation is used to determine water rates.

- Mr. Bertino expressed confusion (several times), suggesting that the method produces a fictitious number of occupants. He also argued that there is a definition of persons.

The Commissioners maintained that they follow the ordinance in using the “number of bedrooms plus one” formula and offered to provide a copy of the Ordinance for reference.

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There was nobody else willing to address the Commission either in person or electronically.

Non-Public Session
Mr. Panuczak motioned to enter non-public session for the purposes described in RSA 91-A:3, II (a). Mr. Spinney duly seconded motion and it passed at 7:06 PM by a 2:0 roll call vote: Mr. Spinney – aye, Mr. Panuczak - aye.

Non-public session was entered at 7:07 PM, Commissioners Panuczak and Spinney were present in person as well as the General Manager Ron Beard and Water Department Administrator Allison Smith.

Resumption of Public Session
Mr. Panuczak motioned to exit non-public session at 7:40 PM, Mr. Spinney duly seconded and the motion passed by a 2:0 roll call vote: Mr. Spinney – aye, Mr. Panuczak - aye.

Public session was entered at 7:40 PM. Commissioners Panuczak, and Spinney were present in person.

The nonpublic session minutes were sealed by a motion from Mr. Panuczak, a second by Mr. Spinney, as divulgence of the minutes would adversely affect the reputation of someone other than a Commissioner Motion carried by a 2:0 roll call vote: Mr. Spinney – aye, Mr. Panuczak - aye.

Adjourn Meeting
Mr. Panuczak made a motion to adjourn the meeting. Mr. Spinney duly seconded. Motion carried by a 2:0 roll call vote: Mr. Spinney – aye, Mr. Panuczak - aye.

Meeting adjourned at 7:41 PM.

Prepared by Alvina Snegach

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Attachments: General Fund Sweep and Expenditure Detail by Account.

BNH
Bank of New Hampshire

Good Morning, RONALD BEARD

General Fund Sweep

Last Updated: November 8, 2023 8:00 AM

$614,823.66
Current Balance

Transactions | Details & Settings

DETAILS

Current Balance	$614,823.66	**Interest Rate**	0.00%
Last Deposit Amount	$21,211.23	**Last Deposit Date**	Nov 6, 2023
Last Statement Balance	$0.00	**Previous year-to-date interest amount**	$0.00
Year-to-date interest amount	$7,234.53	**Accrued Interest**	$457.22
Account Number			

SETTINGS

Online Display Name

General Fund Sweep

Visibility on Home

Text Banking

You are not enrolled in Text Banking, enroll in Settings

BNH
Bank of New Hampshire

Good Morning, RONALD BEARD

Water Sweep

Last Updated: November 8, 2023 8:00 AM

$482,226.58
Current Balance

Transactions | Details & Settings

DETAILS

Current Balance	$482,226.58	**Interest Rate**	0.00%
Last Deposit Amount	$1,578.93	**Last Deposit Date**	Nov 7, 2023
Last Statement Balance	$0.00	**Previous year-to-date interest amount**	$0.00
Year-to-date interest amount	$2,577.15	**Accrued Interest**	$357.71
Account Number			

SETTINGS

Online Display Name

Water Sweep

Visibility on Home

Text Banking

You are not enrolled in Text Banking, enroll in Settings

EXPENDITURE DETAIL BY ACCOUNT

Report for: EXECUTIVE ALL FUNDS Periods: 2023-11 thru 2023-11 [91.67% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01 - VILLAGE DISTRICT FUND							
4130 - GENERAL GOVERNMENT: EXECUTIVE							
01.4130.001.110	EXEC - GENERAL MANAGER	86,625.00	3,666.08	80,442.74	0.00	6,182.26	92.86
01.4130.001.111	EXEC - ASSISTANT GENERAL MANAGER	80,880.00	0.00	47,892.51	0.00	32,987.49	59.21
01.4130.001.112	EXEC - MUNICIPAL ASSISTANT	54,809.00	1,078.75	23,011.61	0.00	31,797.39	41.99
01.4130.001.113	EXEC - ADMINISTRATIVE ASSISTANT	15,190.00	2,707.68	44,082.43	0.00	(28,892.43)	290.21
01.4130.001.114	EXEC - BONUSES	12,000.00	0.00	0.00	0.00	12,000.00	0.00
01.4130.001.115	EXEC - COMMISSIONERS STIPEND AND EXPENSES	6,180.00	0.00	50.00	0.00	6,130.00	0.81
01.4130.001.116	EXEC - PAYROLL EXPENSE	1,666.00	0.00	0.00	0.00	1,666.00	0.00
01.4130.001.119	EXEC - ADMIN ASST - OVERTIME	0.00	0.00	255.08	0.00	(255.08)	0.00
01.4130.001.210	EXEC - HEALTH INSURANCE	55,782.00	(99.58)	44,787.51	0.00	10,994.49	80.29
01.4130.001.211	EXEC - DENTAL INSURANCE	1,991.00	(28.33)	1,686.83	0.00	304.17	84.72
01.4130.001.220	EXEC - PAYROLL TAX EXPENSE	19,665.00	570.13	16,615.30	0.00	3,049.70	84.49
01.4130.001.230	EXEC - RETIREMENT	33,168.00	900.30	26,582.01	0.00	6,585.99	80.14
01.4130.001.260	EXEC - WORKERS' COMPENSATION	33,000.00	0.00	18,753.20	0.00	14,246.80	56.83
01.4130.001.291	EXEC - TRAVEL REIMBURSEMENTS	824.00	0.00	310.17	0.00	513.83	37.64
01.4130.002.240	EXEC - EDUCATION	6,000.00	0.00	1,261.75	0.00	4,738.25	21.03
01.4130.002.261	EXEC - PROPERTY & LIABILITY INSRANCE	23,000.00	0.00	6,108.00	0.00	16,892.00	26.56
01.4130.002.301	EXEC - ACCOUNT & AUDTING	20,000.00	0.00	17,125.00	0.00	2,875.00	85.63
01.4130.002.305	EXEC - ADVERTISING	9,000.00	0.00	1,166.38	0.00	7,833.62	12.96
01.4130.002.320	EXEC - LICENSES & FEES	32,462.00	0.00	15,444.78	0.00	17,017.22	47.58
01.4130.002.322	EXEC - ANNUAL MEETING	7,000.00	0.00	6,843.06	0.00	156.94	97.76
01.4130.002.323	EXEC - LEGAL SERVICES	50,000.00	0.00	15,934.00	0.00	34,066.00	31.87
01.4130.002.325	EXEC - INTEREST & LATE FEES	900.00	0.00	334.63	0.00	565.37	37.18
01.4130.002.342	EXEC - COMPUTER SERVICES	15,000.00	0.00	22,809.12	0.00	(7,809.12)	152.06
01.4130.002.343	EXEC - WEBSITE MAINTENANCE	3,308.00	0.00	1,157.55	0.00	2,150.45	34.99
01.4130.002.350	EXEC - TELEPHONE & INTERNET	2,627.00	0.00	1,543.28	0.00	1,083.72	58.75
01.4130.002.351	EXEC - CELL PHONES	2,340.00	0.00	4,862.79	0.00	(2,522.79)	207.81
01.4130.002.390	EXEC - CONSULTING	21,000.00	0.00	52,017.87	0.00	(31,017.87)	247.70
01.4130.002.393	EXEC - DOCUMENT RETENTION	3,361.00	0.00	120.00	0.00	3,241.00	3.57
01.4130.002.609	EXEC - UNIFORMS	1,545.00	0.00	1,449.72	0.00	95.28	93.83
01.4130.002.610	EXEC - OFFICE SUPPLIES	4,880.00	0.00	3,788.16	0.00	1,091.84	77.63
01.4130.002.618	EXEC - COPIER LEASE	0.00	0.00	141.25	0.00	(141.25)	0.00
01.4130.002.620	EXEC - MISCELLANEOUS EXPENSSE	5,000.00	0.00	593.97	0.00	4,406.03	11.88
01.4130.002.625	EXEC - POSTAGE	2,000.00	0.00	561.37	0.00	1,438.63	28.07
4130 - GENERAL GOVERNMENT: EXECUTIVE		**611,203.00**	**8,795.03**	**457,732.07**	**0.00**	**153,470.93**	**74.89**
01 - VILLAGE DISTRICT FUND		**611,203.00**	**8,795.03**	**457,732.07**	**0.00**	**153,470.93**	**74.89**
		611,203.00	**8,795.03**	**457,732.07**	**0.00**	**153,470.93**	**74.89**

EXPENDITURE DETAIL BY ACCOUNT

Report for: BUILDINGS & GROUNDS ALL FUNDS Periods: 2023-11 thru 2023-11 [91.67% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01 - VILLAGE DISTRICT FUND							
4314 - BUILDING & GROUNDS							
01.4314.001.110	B&G- WAGES - BUILDING	159,644.00	5,173.05	146,334.30	0.00	13,309.70	91.66
01.4314.001.111	B&G - WAGES - CLEANING	90,549.00	2,669.64	67,238.01	0.00	23,310.99	74.26
01.4314.001.112	B&G - WAGES - GROUNDS	2,340.00	0.00	325.60	0.00	2,014.40	13.91
01.4314.001.119	B&G - WAGES OVERTIME	0.00	891.80	10,412.02	0.00	(10,412.02)	0.00
01.4314.001.210	B&G - HEALTH INSURANCE	72,494.00	0.00	59,332.90	0.00	13,161.10	81.85
01.4314.001.211	B&G - DENTAL INSURANCE	3,002.00	0.00	2,413.95	0.00	588.05	80.41
01.4314.001.220	B&G - PAYROLL TAX EXPENSE	21,141.00	679.68	17,357.29	0.00	3,783.71	82.10
01.4314.001.230	B&G - RETIREMENT	33,838.00	1,164.38	28,846.47	0.00	4,991.53	85.25
01.4314.002.240	B&G - EDUCATION	2,500.00	0.00	1,514.83	0.00	985.17	60.59
01.4314.002.261	B&G - PROPERTY & LIABILITY INSURANCE	0.00	0.00	381.56	0.00	(381.56)	0.00
01.4314.002.291	B&G - TRAVEL	258.00	0.00	88.78	0.00	169.22	34.41
01.4314.002.351	B&G - CELL PHONES	0.00	0.00	500.00	0.00	(500.00)	0.00
01.4314.003.340	B&G - ELECTRIC	60,000.00	3,908.52	46,230.37	0.00	13,769.63	77.05
01.4314.003.341	B&G - HEAT	50,000.00	0.00	35,801.93	0.00	14,198.07	71.60
01.4314.003.346	B&G - WATER	5,000.00	0.00	2,883.25	0.00	2,116.75	57.67
01.4314.003.609	B&G - DEPT UNIFORMS	0.00	0.00	1,594.19	0.00	(1,594.19)	0.00
01.4314.003.610	B&G - MAINTENANCE SUPPLIES	2,000.00	0.00	1,483.27	0.00	516.73	74.16
01.4314.003.611	B&G - SMALL TOOLS	5,000.00	0.00	3,504.34	0.00	1,495.66	70.09
01.4314.003.612	B&G - LARGE TOOLS	2,000.00	0.00	459.99	0.00	1,540.01	23.00
01.4314.003.613	B&G - GROUNDS REPAIRS & MAINTENANCE	5,000.00	0.00	3,882.23	0.00	1,117.77	77.64
01.4314.003.614	B&G - CLEANING SUPPLIES	6,000.00	0.00	3,188.56	0.00	2,811.44	53.14
01.4314.003.615	B&G - SUPPLIES	1,030.00	0.00	670.59	0.00	359.41	65.11
01.4314.003.616	B&G - TRASH REMOVAL	9,500.00	0.00	11,665.60	0.00	(2,165.60)	122.80
01.4314.003.617	B&G - LANDSCAPING	8,000.00	0.00	7,933.57	0.00	66.43	99.17
01.4314.003.630	B&G - BUILDING REPAIRS	40,000.00	0.00	49,543.22	0.00	(9,543.22)	123.86
01.4314.003.632	B&G - OUTDOOR LIGHTING	6,000.00	0.00	1,796.34	0.00	4,203.66	29.94
01.4314.003.640	B&G - CARPET CLEANING	2,000.00	0.00	430.00	0.00	1,570.00	21.50
01.4314.003.821	B&G - STATE INSPECTIONS	0.00	0.00	200.00	0.00	(200.00)	0.00
01.4314.003.822	B&G - DAM INSPECTION	1,000.00	0.00	800.00	0.00	200.00	80.00
01.4314.003.823	B&G - VEHICLE FUEL	3,000.00	0.00	3,831.47	0.00	(831.47)	127.72
01.4314.003.824	B&G - POWER TOOL EQUIPMENT REPAIRS	100.00	0.00	274.78	0.00	(174.78)	274.78
01.4314.003.826	B&G - VEHICLE MAINTENANCE	0.00	0.00	20,039.44	0.00	(20,039.44)	0.00
01.4314.003.827	B&G - EQUIPMENT REPAIRS	0.00	0.00	883.60	0.00	(883.60)	0.00
4314 - BUILDING & GROUNDS		**591,396.00**	**14,487.07**	**531,842.45**	**0.00**	**59,553.55**	**89.93**
01 - VILLAGE DISTRICT FUND		**591,396.00**	**14,487.07**	**531,842.45**	**0.00**	**59,553.55**	**89.93**
		591,396.00	**14,487.07**	**531,842.45**	**0.00**	**59,553.55**	**89.93**

EXPENDITURE DETAIL BY ACCOUNT

Report for: ROADS ALL FUNDS Periods: 2023-11 thru 2023-11 [91.67% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01 - VILLAGE DISTRICT FUND							
4312 - HIGHWAY AND STREETS							
01.4312.001.110	HWY - WAGES - ROAD	73,430.00	967.12	61,813.08	0.00	11,616.92	84.18
01.4312.001.112	HWY - WAGES - PLOWING	15,042.00	0.00	17,648.70	0.00	(2,606.70)	117.33
01.4312.001.119	HWY - WAGES OVERTIME	0.00	44.63	4,179.72	0.00	(4,179.72)	0.00
01.4312.001.210	HWY - HEALTH INSURANCE	19,418.00	0.00	12,945.36	0.00	6,472.64	66.67
01.4312.001.211	HWY - DENTAL INSURANCE	790.00	0.00	493.97	0.00	296.03	62.53
01.4312.001.220	HWY - PAYROLL TAX EXPENSE	6,932.00	77.41	6,730.11	0.00	201.89	97.09
01.4312.001.230	HWY - RETIREMENT	13,347.00	136.89	11,880.67	0.00	1,466.33	89.01
01.4312.001.390	HWY - CONSULTING	10,000.00	0.00	6,680.00	0.00	3,320.00	66.80
01.4312.002.240	HWY - EDUCATION	1,000.00	0.00	0.00	0.00	1,000.00	0.00
01.4312.002.261	HWY - PROPERTY & LIABILITY INSURANCE	0.00	0.00	1,867.24	0.00	(1,867.24)	0.00
01.4312.002.291	HWY - TRAVEL	515.00	0.00	41.16	0.00	473.84	7.99
01.4312.002.350	HWY - TELEPHONE & INTERNET	1,692.00	0.00	1,402.32	0.00	289.68	82.88
01.4312.002.351	HWY - CELL PHONES	1,728.00	0.00	830.75	0.00	897.25	48.08
01.4312.002.390	HWY - SUBCONTRACTORS	7,500.00	0.00	6,887.50	0.00	612.50	91.83
01.4312.002.432	[IA] HWY - VEHCILE MAINTENANCE	0.00	1,002.25	1,002.25	0.00	(1,002.25)	0.00
01.4312.002.609	HWY - DEPT UNIFORMS	0.00	0.00	659.92	0.00	(659.92)	0.00
01.4312.002.610	HWY - SHOP SUPPLIES	3,000.00	0.00	2,716.24	0.00	283.76	90.54
01.4312.002.611	HWY - SMALL TOOLS	2,224.00	0.00	1,972.62	0.00	251.38	88.70
01.4312.002.612	HWY - LARGE TOOLS	2,000.00	0.00	1,912.94	0.00	87.06	95.65
01.4312.002.613	HWY - ROAD MATERIALS	7,000.00	0.00	2,537.08	0.00	4,462.92	36.24
01.4312.002.614	HWY - CALCIUM/MAGNESIUM CHLORIDE	3,000.00	0.00	0.00	0.00	3,000.00	0.00
01.4312.002.814	HWY - CRIMINAL RECORDS	0.00	0.00	25.00	0.00	(25.00)	0.00
01.4312.002.816	HWY - COLD PATCH	4,000.00	0.00	0.00	0.00	4,000.00	0.00
01.4312.002.817	HWY - ROAD SWEEPING	10,000.00	0.00	3,802.50	0.00	6,197.50	38.03
01.4312.002.818	HWY - CULVERT REPAIRS	3,000.00	0.00	175.00	0.00	2,825.00	5.83
01.4312.002.819	HWY - ROAD SAND & SALT	20,000.00	0.00	17,097.22	0.00	2,902.78	85.49
01.4312.002.820	HWY - EQUIPMENT RENTAL	2,000.00	0.00	0.00	0.00	2,000.00	0.00
01.4312.002.821	HWY - EQUIPMENT REPAIR	5,000.00	0.00	2,823.06	0.00	2,176.94	56.46
01.4312.002.822	HWY - PROJECTS	8,000.00	0.00	136.20	0.00	7,863.80	1.70
01.4312.002.823	HWY - DIESEL	15,000.00	0.00	9,587.96	0.00	5,412.04	63.92
01.4312.002.824	HWY - EQUIPMENT MAINTNANCE	3,000.00	0.00	2,584.15	0.00	415.85	86.14
01.4312.002.825	HWY - OIL & FILTERS	3,000.00	0.00	339.13	0.00	2,660.87	11.30
01.4312.002.826	HWY - VEHICLE MAINTENANCE	13,000.00	0.00	23,400.16	0.00	(10,400.16)	180.00
01.4312.002.827	HWY - GRADING	10,500.00	0.00	7,778.70	0.00	2,721.30	74.08
01.4312.002.828	HWY - BODY MAINTENANCE	2,000.00	0.00	494.60	0.00	1,505.40	24.73
01.4312.002.829	HWY - EQUIPMENT REPAIRS	5,000.00	0.00	0.00	0.00	5,000.00	0.00
01.4312.003.340	HWY - ELECTRIC	3,000.00	61.00	2,043.02	0.00	956.98	68.10

EXPENDITURE DETAIL BY ACCOUNT

Report for: ROADS ALL FUNDS Periods: 2023-11 thru 2023-11 [91.67% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01.4312.003.341	HWY - HEAT	11,000.00	0.00	1,530.62	0.00	9,469.38	13.91
4312 - HIGHWAY AND STREETS		**286,118.00**	**2,289.30**	**216,018.95**	**0.00**	**70,099.05**	**75.50**
01 - VILLAGE DISTRICT FUND		**286,118.00**	**2,289.30**	**216,018.95**	**0.00**	**70,099.05**	**75.50**
		286,118.00	**2,289.30**	**216,018.95**	**0.00**	**70,099.05**	**75.50**

EXPENDITURE DETAIL BY ACCOUNT

Report for: WAGES ALL FUNDS Periods: 2023-11 thru 2023-11 [91.67% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01 - VILLAGE DISTRICT FUND							
4130 - GENERAL GOVERNMENT: EXECUTIVE							
01.4130.001.110	EXEC - GENERAL MANAGER	86,625.00	3,666.08	80,442.74	0.00	6,182.26	92.86
01.4130.001.111	EXEC - ASSISTANT GENERAL MANAGER	80,880.00	0.00	47,892.51	0.00	32,987.49	59.21
01.4130.001.112	EXEC - MUNICIPAL ASSISTANT	54,809.00	1,078.75	23,011.61	0.00	31,797.39	41.99
01.4130.001.113	EXEC - ADMINISTRATIVE ASSISTANT	15,190.00	2,707.68	44,082.43	0.00	(28,892.43)	290.21
01.4130.001.116	EXEC - PAYROLL EXPENSE	1,666.00	0.00	0.00	0.00	1,666.00	0.00
4130 - GENERAL GOVERNMENT: EXECUTIVE		**239,170.00**	**7,452.51**	**195,429.29**	**0.00**	**43,740.71**	**81.71**
4312 - HIGHWAY AND STREETS							
01.4312.001.110	HWY - WAGES - ROAD	73,430.00	967.12	61,813.08	0.00	11,616.92	84.18
01.4312.001.112	HWY - WAGES - PLOWING	15,042.00	0.00	17,648.70	0.00	(2,606.70)	117.33
4312 - HIGHWAY AND STREETS		**88,472.00**	**967.12**	**79,461.78**	**0.00**	**9,010.22**	**89.82**
4314 - BUILDING & GROUNDS							
01.4314.001.110	B&G- WAGES - BUILDING	159,644.00	5,173.05	146,334.30	0.00	13,309.70	91.66
01.4314.001.111	B&G - WAGES - CLEANING	90,549.00	2,669.64	67,238.01	0.00	23,310.99	74.26
01.4314.001.112	B&G - WAGES - GROUNDS	2,340.00	0.00	325.60	0.00	2,014.40	13.91
4314 - BUILDING & GROUNDS		**252,533.00**	**7,842.69**	**213,897.91**	**0.00**	**38,635.09**	**84.70**
4521 - FRONT DESK							
01.4521.001.110	FD - WAGES - FRONT DESK	100,023.00	4,235.16	82,911.92	0.00	17,111.08	82.89
4521 - FRONT DESK		**100,023.00**	**4,235.16**	**82,911.92**	**0.00**	**17,111.08**	**82.89**
4522 - SKI AREA							
01.4522.001.113	SKI - WAGES - CLEANING	0.00	0.00	560.41	0.00	(560.41)	0.00
01.4522.001.118	B&G - WAGES - LIFT MAINTENANCE	13,350.00	300.00	5,238.96	0.00	8,111.04	39.24
4522 - SKI AREA		**13,350.00**	**300.00**	**5,799.37**	**0.00**	**7,550.63**	**43.44**
4525 - FOOD, BEVERAGE AND FUNCTION							
01.4525.001.110	FBF - WAGES - ADMIN	39,296.00	2,180.55	42,855.11	0.00	(3,559.11)	109.06
4525 - FOOD, BEVERAGE AND FUNCTION		**39,296.00**	**2,180.55**	**42,855.11**	**0.00**	**(3,559.11)**	**109.06**
01 - VILLAGE DISTRICT FUND		**732,844.00**	**22,978.03**	**620,355.38**	**0.00**	**112,488.62**	**84.65**
02 - WATER FUND							
4331 - WATER DISTRIBUTION AND TREATMENT: ADMINISTRATION							
02.4331.520.110	WTR - WAGES	87,260.00	4,531.41	38,017.78	0.00	49,242.22	43.57
4331 - WATER DISTRIBUTION AND TREATMENT: ADMINISTRATION		**87,260.00**	**4,531.41**	**38,017.78**	**0.00**	**49,242.22**	**43.57**
02 - WATER FUND		**87,260.00**	**4,531.41**	**38,017.78**	**0.00**	**49,242.22**	**43.57**
03 - RECREATION FUND							
4522 - SKI AREA							
03.4522.002.110	SKI - WAGES - SKI LIFT MANAGER	0.00	0.00	649.59	0.00	(649.59)	0.00

EXPENDITURE DETAIL BY ACCOUNT

Report for: WAGES ALL FUNDS Periods: 2023-11 thru 2023-11 [91.67% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
03.4522.002.111	SKI - BARTENDER WAGES	18,142.00	294.73	6,523.47	0.00	11,618.53	35.96
03.4522.002.112	SKI - COOK WAGES	58,393.00	817.25	16,924.54	0.00	41,468.46	28.98
03.4522.002.113	SKI - LIFT & PATROLL WAGES	17,910.00	0.00	13,143.26	0.00	4,766.74	73.39
03.4522.002.114	SKI - GROOMING WAGES	4,860.00	0.00	300.00	0.00	4,560.00	6.17
4522 - SKI AREA		**99,305.00**	**1,111.98**	**37,540.86**	**0.00**	**61,764.14**	**37.80**
4523 - LOUNGE							
03.4523.001.112	LNG - WAGES - BARTENDERS	19,132.00	402.50	5,878.26	0.00	13,253.74	30.72
03.4523.001.115	SUMMER REC PERSON	0.00	0.00	719.98	0.00	(719.98)	0.00
03.4523.001.117	LNG - WAGES - KITCHEN	56,622.00	734.56	29,957.11	0.00	26,664.89	52.91
03.4523.001.118	LNG - CASUAL LABOR	500.00	144.75	632.35	0.00	(132.35)	126.47
03.4523.003.111	LNG - WAGES - EVENT STAFF	0.00	0.00	3,003.65	0.00	(3,003.65)	0.00
4523 - LOUNGE		**76,254.00**	**1,281.81**	**40,191.35**	**0.00**	**36,062.65**	**52.71**
03 - RECREATION FUND		**175,559.00**	**2,393.79**	**77,732.21**	**0.00**	**97,826.79**	**44.28**
		995,663.00	**29,903.23**	**736,105.37**	**0.00**	**259,557.63**	**73.93**

EXPENDITURE DETAIL BY ACCOUNT

Fund: WATER FUND Periods: 2023-11 thru 2023-11 [91.67% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
02 - WATER FUND							
4331 - WATER DISTRIBUTION AND TREATMENT: ADMINISTRATION							
02.4331.520.110	WTR - WAGES	87,260.00	4,531.41	38,017.78	0.00	49,242.22	43.57
02.4331.520.111	WTR - WAGES ADMINISTRATION	0.00	1,078.12	22,783.12	0.00	(22,783.12)	0.00
02.4331.520.119	WTR - WAGES - OVERTIME	0.00	58.80	3,544.86	0.00	(3,544.86)	0.00
02.4331.520.210	WTR - HEALTH INSURANCE	19,418.00	0.00	4,898.39	0.00	14,519.61	25.23
02.4331.520.211	WTR - DENTAL INSURANCE	790.00	0.00	197.52	0.00	592.48	25.00
02.4331.520.220	WTR - PAYROLL TAXES	6,821.00	433.62	4,048.15	0.00	2,772.85	59.35
02.4331.520.230	WTR - RETIREMENT	12,038.00	637.72	7,486.22	0.00	4,551.78	62.19
02.4331.520.260	WTR - WORKERS COMP INSURANCE	0.00	0.00	1,591.80	0.00	(1,591.80)	0.00
02.4331.520.261	WTR - PROPERTY & LIABILITY INSURANCE	0.00	0.00	6,960.53	0.00	(6,960.53)	0.00
02.4331.520.305	WTR - ADVERTISING	0.00	0.00	550.50	0.00	(550.50)	0.00
02.4331.520.320	WTR - LICENSES AND FEEES	10,000.00	0.00	1,415.18	0.00	8,584.82	14.15
02.4331.520.321	WTR - BAD DEBTS	0.00	0.00	593.60	0.00	(593.60)	0.00
02.4331.520.323	WTR - LEGAL EXPENSES	5,000.00	0.00	10,810.81	0.00	(5,810.81)	216.22
02.4331.520.340	WTR - ELECTRICITY	110,000.00	3,065.55	77,192.55	0.00	32,807.45	70.18
02.4331.520.350	WTR - TELEPHONE	0.00	0.00	739.08	0.00	(739.08)	0.00
02.4331.520.351	WTR - CELL PHONE	0.00	0.00	579.30	0.00	(579.30)	0.00
02.4331.520.390	WTR - CONSULTING	10,300.00	0.00	0.00	0.00	10,300.00	0.00
02.4331.520.610	WTR - OFFICE SUPPLIES	9,500.00	57.79	8,384.17	0.00	1,115.83	88.25
02.4331.520.611	WTR - TOOLS	2,000.00	0.00	0.00	0.00	2,000.00	0.00
02.4331.520.618	WTR - COPIER LEASE	0.00	0.00	1,396.83	0.00	(1,396.83)	0.00
02.4331.520.620	WTR - MISCELLANEOUS EXPENSE	500.00	0.00	473.95	0.00	26.05	94.79
02.4331.520.625	WTR - POSTAGE	1,000.00	44.00	1,570.95	0.00	(570.95)	157.10
02.4331.520.640	WTR - GENERATOR MAINTENANCE	9,000.00	0.00	6,011.25	0.00	2,988.75	66.79
02.4331.520.641	WTR - SYSTEM REPAIRS	110,000.00	0.00	139,843.05	0.00	(29,843.05)	127.13
02.4331.520.670	WTR - SUBSCRIPTION & DUES	9,500.00	0.00	298.00	0.00	9,202.00	3.14
02.4331.520.816	WTR - FEES	1,000.00	0.00	1,415.39	0.00	(415.39)	141.54
02.4331.520.822	WTR - PROJECTS	1,030.00	0.00	448.96	0.00	581.04	43.59
02.4331.520.823	WTR - VEHICLE FUEL	0.00	0.00	3,395.10	0.00	(3,395.10)	0.00
02.4331.520.826	WTR - VEHICLE MAINTENANCE	0.00	0.00	9,778.88	0.00	(9,778.88)	0.00
02.4331.520.860	WTR - WATER TESTING	8,000.00	0.00	1,057.00	0.00	6,943.00	13.21
02.4331.520.861	WTR - LEAK REPAIRS	15,000.00	0.00	28,240.50	0.00	(13,240.50)	188.27
02.4331.520.862	WTR - ENGINEERING	30,000.00	0.00	480.00	0.00	29,520.00	1.60
02.4331.520.863	WTR - EQUIPMENT RENTAL	1,500.00	0.00	210.28	0.00	1,289.72	14.02
02.4331.520.864	WTR - TELEMETRY	7,000.00	0.00	3,083.23	0.00	3,916.77	44.05
02.4331.520.865	WTR - CHEMICALS	13,000.00	0.00	5,125.85	0.00	7,874.15	39.43
4331 - WATER DISTRIBUTION AND TREATMENT: ADMINISTRATION		**479,657.00**	**9,907.01**	**392,622.78**	**0.00**	**87,034.22**	**81.85**
4903 - BUILDINGS							
02.4903.023.002	WATER MAIN - W A 2 2023	262,000.00	0.00	86,584.00	0.00	175,416.00	33.05

EXPENDITURE DETAIL BY ACCOUNT

Fund: WATER FUND Periods: 2023-11 thru 2023-11 [91.67% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
02.4903.490.002	CAP - PUMP HOUSE PAINTING	2,500.00	0.00	0.00	0.00	2,500.00	0.00
02.4903.490.004	CAP - WATER METER UPGRADES	140,000.00	47.53	10,212.42	0.00	129,787.58	7.29
02.4903.490.005	CAP - COMPUTER SOFTWARE UPDATES	25,000.00	0.00	12,995.50	0.00	12,004.50	51.98
02.4903.490.008	CAP - SKI BOWL TREATMENT BUILDING REPAIRS	1,200.00	0.00	8.50	0.00	1,191.50	0.71
02.4903.490.011	CAP - PUMP PHASE REPLACEMENT	20,000.00	0.00	18,998.01	0.00	1,001.99	94.99
4903 - BUILDINGS		**450,700.00**	**47.53**	**128,798.43**	**0.00**	**321,901.57**	**28.58**
02 - WATER FUND		**930,357.00**	**9,954.54**	**521,421.21**	**0.00**	**408,935.79**	**56.05**
		930,357.00	**9,954.54**	**521,421.21**	**0.00**	**408,935.79**	**56.05**

EXPENDITURE DETAIL BY ACCOUNT

Report for: FRONT DESK ALL FUNDS Periods: 2023-11 thru 2023-11 [91.67% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01 - VILLAGE DISTRICT FUND							
4521 - FRONT DESK							
01.4521.001.110	FD - WAGES - FRONT DESK	100,023.00	4,235.16	82,911.92	0.00	17,111.08	82.89
01.4521.001.210	FD - HEALTH INSURANCE	25,891.00	0.00	22,654.54	0.00	3,236.46	87.50
01.4521.001.211	FD - DENTAL INSURANCE	1,053.00	0.00	920.69	0.00	132.31	87.43
01.4521.001.220	FD - PAYROLL TAX EXPENSE	8,234.00	326.72	4,314.04	0.00	3,919.96	52.39
01.4521.001.230	FD - RETIREMENT	11,147.00	454.15	6,161.30	0.00	4,985.70	55.27
01.4521.002.350	FD - TELEPHONE/CELL PHONE	600.00	0.00	623.40	0.00	(23.40)	103.90
01.4521.003.240	FD - EDUCATION	2,600.00	0.00	0.00	0.00	2,600.00	0.00
01.4521.003.291	FD - TRAVEL	50.00	0.00	0.00	0.00	50.00	0.00
01.4521.003.610	FD - SUPPLIES	500.00	0.00	1,611.87	0.00	(1,111.87)	322.37
01.4521.003.620	FD - EXPENSES	2,600.00	0.00	73.00	0.00	2,527.00	2.81
01.4521.003.814	FD - CRIMINAL RECORDS	75.00	0.00	25.00	0.00	50.00	33.33
4521 - FRONT DESK		**152,773.00**	**5,016.03**	**119,295.76**	**0.00**	**33,477.24**	**78.09**
01 - VILLAGE DISTRICT FUND		**152,773.00**	**5,016.03**	**119,295.76**	**0.00**	**33,477.24**	**78.09**
		152,773.00	**5,016.03**	**119,295.76**	**0.00**	**33,477.24**	**78.09**