Village District of Eastman

Annual Report 2019

2020 Annual Meeting

March 31, 7PM, South Cove Activity Center

53 Wellfield Road, Springfield NH 03284

603-863-6512 www.eastmanh2o.org

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VILLAGE DISTRICT OF EASTMAN OFFICERS

Position	***Name***	***Term Expires April of;***
Commissioners:	Duncan W. Wood	2020
	Robert C. Parker	2021
	Karla H. Karash	2022
Treasurer:	David W. Wright	2020
Deputy Treasurer:	William Samuels, Appointed	2020
Clerk:	Gretchen Fairweather	2020
Deputy Clerk:	(vacant)	
Moderator:	Lorie McClory	2020

Regular business meetings of the Commissioners are held the third Wednesday of each month at 9:00 AM at the Village District office at 53 Wellfield Road.

You are welcome and encouraged to attend.

COMMISSIONERS' ANNUAL REPORT
March 2020

Last summer, the Village District of Eastman (VDE) reorganized its staff upon the departure of our Operations Manager, Mr. Tim Hicks, who resigned to accept a position with another water system. For some years, the daily VDE responsibilities were split between the Operations Manager and the Business Manager, Ms. Amy Lewis. The Commissioners appointed Ms. Lewis as the General Manager responsible for all VDE operations and administration. With the reorganization, there are three full-time field operators and a permanent part-time office assistant.

Even though the VDE has a little over 100 acres, only about 20 acres are suitable for production wells due to the nearby wetlands. During the summer months of June, July, and August, it is difficult for the VDE wells to keep up with increased potable water demand. The VDE has recently drilled two exploratory test wells both of which did not provide enough water to justify development. This will be an ongoing challenge until the VDE is able to explore new water sources or is able to re-commission a previously active well. A consultant is providing assistance as the VDE proceeds.

For several years, the VDE has been informing its customers about our aging infrastructure and some substandard water mains. Based on widespread experience, it is common for saddles (the device that connects the water main to house service line) to fail after forty years. By 2029, nearly 300 saddles and curb stops will be at least fifty years old. As we do not know what is happening underground, it is time to begin a replacement schedule.

In this proposed budget, you will see water rate and tax increases. They are required to continue to provide reliable delivery of potable water while maintaining and improving the integrity of the distribution system. The 2020 warrant also requests matching funds to establish an asset management plan through a NH state grant, which will guide the replacement of the aging infrastructure. In the next ten years the estimated expenditures for infrastructure replacement is over two million ($2,000,000) dollars. The benefit of an asset management plan is that it provides a structural framework for capital planning that delivers the most cost-effective solutions for delivering acceptable levels of service over the entire asset life cycle at minimal risk. The VDE has retained Horizons Engineering to assist with this endeavor, and the plan should be completed in 2020.

When the VDE bought the ECA Sewer Company, previously deferred maintenance needed to be accomplished and various upgrades planned and completed. The wastewater capital reserve account continues to be funded in order to make these necessary upgrades. Additionally, a warrant article approved in last year’s budget allowed the VDE to apply for and expend grant money to develop an asset management plan for 2020 similar to what we wish to do on the water side. In the General Manager's report, you will read about last year's progress.

The Commissioners are grateful to have a professional, dedicated staff to provide reliable delivery and safe disposal of our water. When an event happens, they immediately respond regardless of the time or weather. Thank you, staff.

And, thank you, our customers, for your continued support.

Bob Parker, Commissioner, Chair
Karla Karash, Commissioner
Duncan Wood, Commissioner

General Manager's Report

Greetings!

Last year presented several challenges to us. With the full support of the Commissioners, I believe we've come through the year as a stronger, more efficient and cohesive team. Staff and management changes through 2019 allowed the VDE to restructure the organization and refocus on the ultimate goal of serving the Eastman community.

Continuing education and a thirst for knowledge has allowed the staff to expand on the "day-to-day" operations of the VDE and apply that knowledge for the benefit of the District. Currently the five staff members hold a total of eight state certifications for water and wastewater.

The Village District of Eastman is committed to providing the community with exceptional drinking water and wastewater services. To that end, the VDE will:

- Ensure that our potable water customers are provided with drinking water that meets or exceeds state and federal water quality standards.
- Ensure that our wastewater customers have a reliable collection and disposal system.
- Provide ongoing preventive maintenance and improvements to both potable and wastewater infrastructures to ensure continuous service.
- Continue to ensure the long-term viability of the District's water sources including wellfield protections and well explorations.
- Work in continued outreach to educate the community on the challenges public water and wastewater utilities face in order to maintain a better understanding of our practices and goals.

Potable

General Info

The VDE Commissioners and staff are committed to providing potable water that exceeds New Hampshire's drinking water standards.

Well Development

The VDE engaged Horizons Engineering in 2019 to develop a strategy for adding another groundwater source to the existing wellfield. This endeavor was fully supported by NHDES; however due to wetlands setback requirements, we were limited as to where this potential well could go. Horizons identified a site to the northeast of the treatment plant and in February 2020 installed two test wells to determine the site's viability. While the two test wells produced water, the calculated production yield did not justify the expense to fully develop the site as a production source. Given the limitations of the wellfield, we are currently exploring options to either replace an existing well in-kind or redevelop and upgrade an older well that is no longer in use.

Water Balance

The 2019 Water Balance report, which is an audit of water pumped from the wellfield, was submitted to DES in January. The audit takes into consideration the water used for filter backwash, system flushing, billed amounts, and what the VDE has reported for known system leaks on both water mains and customer service lines. Estimated water loss through the various leaks and breaks during 2019 was approximately 14 million gallons. There were two repairs of note: a water main on Hummingbird Hill, and a gate valve on Wellfield Road.

Hummingbird Hill: This was originally reported by a resident out for a walk on the morning of April 1. It was one of our more costly and complicated repairs in that Hummingbird also has sewer service, and the majority of other utility lines are underground. This repair took 48 hours to complete with multiple contractors aiding in the excavation of the road and repair of the pipe. Estimated water loss over the two days was 100k gallons. Total cost incurred for this repair was close to $49,000. The irony of this happening on April Fool's Day was not lost on us: we greatly appreciate the patience and resilience of the Hummingbird Hill residents who were impacted by this work.

Wellfield Road/Brookridge Intersection: Discovered by a contract surveyor in early September, this was a leaking gate valve on the main distribution line from the treatment plant. Again, we had a subcontractor help with the excavation and repair because of the location and the pipe material. Estimated loss of water through the faulty valve was approximately 3.5 million gallons over five months. The total cost of this repair was close to $10,000.

Testing & Sampling

As is every public water system (PWS) in New Hampshire, the VDE is required by the NHDES to perform routine sampling throughout the year. All sampling results are public information and can be found on the DES OneStop website (www.des.nh.gov/onestop). Additionally, the current year's Consumer Confidence Report, or CCR, is included at the end of this Annual Report, and is also available for review or download at www.eastmanh2o.org/waterquality.

Bacteria testing: This is routine monthly testing. There were no bacteria detected in our finished water during 2019.

PFOS/PFOA testing: In the fall of 2019, DES required quarterly testing of all PWS for the PFOS/PFOA compounds. That requirement was placed on hold in December 2019 due to pushback from small public systems because of the testing costs. DES then asked that systems voluntarily submit samples for testing in order to establish trends that they would use for future sampling requirements. At the time the injunction was placed by the state, the VDE had already sampled for quarter 4. No PFOS/PFOA compounds were detected in the initial sample, and voluntary repeat sampling for quarter 1, 2020 provided the same result.

Wastewater

General Info

The VDE Commissioners and staff continue to work with the wastewater system contract operator and system engineers to streamline the wastewater operations and allow for long-term planning and implementation of necessary upgrades and improvements that will increase the functionality and longevity of the wastewater system.

Improvements and Upgrades

Underwood Engineers, based in Concord NH, continues to provide their expertise in planning upgrades and improvements to the wastewater system. In December 2018, a project to upgrade the Headworks building on Clearwater Drive was begun. This upgrade provided for better grinding capability as well as better control over the aeration lagoons, and the project was completed in January 2019. In the fall, baffles were installed in each of the aeration lagoons which essentially gave us eight treatment lagoons rather than four.

Additionally, projects planned for this year include redesigning and upgrading the aeration system. The existing equipment is all original and over 40 years old. Our goal for this upgrade is to use more efficient equipment and processes to increase the productivity of the aeration lagoons. The design for this should be completed by June 2020, and the implementation completed by the end of the year.

Testing & Sampling

Routine sampling is done weekly to determine the biological oxygen demand (BOD) and total suspended solids (TSS) levels in the aeration lagoons. In addition, sampling for nitrate, ammonia, and phosphorous is done monthly.

From May 1 to October 31, discharge of treated effluent is permitted to the 14th Fairway Pond on the Eastman golf course which is then used for irrigation of the course. For each day we pump to the pond, bacteria samples of this discharge are taken at the pond discharge point to ensure proper chlorination/disinfection. In 2019, out of the eleven daily samples collected, all except two met the discharge permit requirements; the samples in question, while meeting chlorine residual in-house, failed at the testing laboratory. This could be a result of one of two things: outside contamination on the sample bottle, or a false-positive read at the lab.

Continued compliance with the discharge permit requirements will allow the District to move away from the previously-proposed leaching field beyond the polishing ponds and focus on the much-needed upgrades throughout the rest of the wastewater system.

We are always happy to talk about our water and wastewater systems and gladly welcome questions. Information regarding the District is also online at www.eastmanh2o.org. Thank you all for your continued interest in and support of the District.

Amy Lewis, General Manager

CONDUCT OF THE MEETING

General Order and Procedure:

A motion shall not be subject to debate until it has been stated by the chair.

Any member having made a motion can withdraw it by consent of his second, but a motion once debated cannot be withdrawn except by majority vote.

Before putting a question to vote, the presiding officer shall ask: “Are you ready for the question?” If no member rises to speak, the presiding officer shall then put the question in this form: “All in favor of the motion say ‘Aye’” and affirmative vote is expressed. “Those of the contrary opinion say ‘No’”. “Any abstention?”

After the vote is taken, he shall announce the result in the manner: “It is carried (or lost) and so ordered.”

Before the presiding officer declares the vote on any question, any member may ask for a division of the house and it is mandatory upon the chair to grant such request by ordering a standing or roll call vote, whichever is requested. At the request of three members, submitted in writing to the presiding officer, a secret ballot may be requested, and if such request is deemed in order by the presiding officer, this shall supercede any request for a standing or roll call vote. Such secret ballot will be tabulated by the Clerk and appointed aides, with the final tally reported to the presiding officer who shall announce the result in the manner stated above.

A motion to amend an amendment shall be in order, but no motion to amend an amendment to an amendment shall be permitted.

If a question has been amended, the question on the amendment shall be put first; if more than one amendment has been offered, the question shall be put as follows:

Amendment to the amendment
Amendment
Original proposition

A motion to adjourn shall always be in order, except when a member has the floor or when members are voting.

A motion to reconsider must be made by a member who voted with the majority.

A motion to “take from the table” may be made at any time there is no other motion before the meeting.

Points of Order and Decorum:

No member shall interrupt another while speaking, except to raise a point of order, and he shall definitively state the point and the chair shall decide the same without debate.

If a member, while speaking, is called to order, he shall take his seat until the point of order is decided. If decided the point of order is not well taken, he shall proceed.

No member shall speak more than once on the same subject until all the members desiring the floor shall have spoken.

If two or more members rise to speak at the same time, the chair shall decide who is entitled to speak.

Each member, when speaking, shall confine himself to the question under debate and avoid all personal, indecorous, or sarcastic language. It will be to the presiding officer’s discretion to set a time limit on all remarks.

ORDER OF PRECEDENCE OF MOTIONS

Motion	Vote	Debate	Amend	Effect of Motion
Adjourn	Majority	No	No	End Meeting
Recess	Majority	No	Yes	Suspend Meeting
Table	Majority	No	No	Put Aside
Appeal	Majority	No	No	Decide Ruling
Call for Question	Two Thirds	No	No	Shut Off Debate
Postpone to Certain Day	Majority	Yes	Yes	Delay to Another Day
Refer to Committee	Majority	Yes	Yes	Committee Consider
Amend an Amendment	Majority	Yes	Yes	To Change Amendment
Amend	Majority	Yes	Yes	Change Main Motion
Postpone Indefinitely	Majority	Yes	No	Kill Main Motion
Main Motion	Majority	Yes	Yes	Conduct Business

When a motion is on the floor, no other motion shall be in order unless it is ranked above the current motion.

Special Notes:

Recess is debatable when no other motion is before the meeting.

Adjourn is debatable when no other motion is before the meeting.

Point of Order means calling the attention of the presiding officer to some violation of a rule.

Appeal means asking the body to decide by vote on a ruling of the presiding officer. Appeal must be made immediately after the ruling or it is too late.

Refer to a Committee should be a complete motion, stating how many members and when they shall report.

Call for the Question is known as the motion to “stop debate”. When a member “calls for the question,” the presiding officer must take a vote to see if the debate shall stop and a vote shall be taken on the motion on the floor.

There can only be one **main motion** at one time before the meeting, but motions can be made concerning the motion in the meeting itself according to the **Order of Precedence** above.

WARRANT
VILLAGE DISTRICT OF EASTMAN
ENFIELD, GRANTHAM AND SPRINGFIELD

To the inhabitants of the Village District of Eastman qualified to vote:

You are hereby notified that the Annual Meeting of the Village District of Eastman will be held at the South Cove Activity Center on Tuesday, March 31, 2020 at 7:00PM.

Polls will be open from 7:00PM through 9:00PM for Article 1, the election of officers. Article 2, and all others, will be taken up beginning at 7:15PM. Any absentee ballots for Article 1 will be counted at 8:30PM.

ARTICLE 1

To elect Village District of Eastman Officers: one (1) Commissioner to serve a three-year term; one (1) Treasurer to serve a one-year term; one (1) Clerk to serve a one-year term; and a Moderator to serve a one-year term.

VILLAGE DISTRICT OF EASTMAN POTABLE WATER DIVISION WARRANT ARTICLES

ARTICLE 2

To see if the Village District of Eastman will vote to raise and appropriate the sum $867,823, which represents the adjusted potable water budget. This amount includes $640,576 for the Operating Budget; $160,370 which represents the principal and interest payments for the Wellfield Improvement Project; $44,205 which represents the principal and interest payments for the Source 1 Upgrades; $14,672 which represents the mortgage on the VDE office building; and $8,000 from Unassigned Fund Balance. Said sum does not include special or individual Articles addressed below.

The Commissioners recommend this appropriation. (Majority vote required)

ARTICLE 3

To see if the Village District of Eastman will vote to accept the provisions of RSA 31:95-b, which provides that any village district at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the commissioners to apply for, accept and expend, without further action by the village district meeting, unanticipated money from a state, federal, or other governmental unit or a private source which becomes available during the fiscal year.

The Commissioners recommend this appropriation. (Majority vote required)

ARTICLE 4

To see if the Village District of Eastman will vote to raise and appropriate $40,000 to develop and implement an Asset Management Program, with $20,000 to come from a New Hampshire Department of Environmental Services Asset Management grant, and $20,000 to come from general water fees.

The Commissioners recommend this appropriation. (Majority vote required)

ARTICLE 5

To see if the Village District of Eastman will vote to discontinue the previously-established Security Improvements Capital Reserve Fund, and to transfer the balance of approximately $8,062 with any accumulated interest as of the date of withdrawal to the General Fund.

The Commissioners recommend this appropriation. (Majority vote required)

ARTICLE 6

To see if the Village District of Eastman will vote to raise and appropriate the sum of $180,000 to be added to the Water Mains and Valves Maintenance Expendable Trust Fund. The Commissioners are designated agents to expend from these funds.

The Commissioners recommend this appropriation. (Majority vote required)

ARTICLE 7

To see if the Village District of Eastman will vote to raise and appropriate the sum of $85,000 to be added to the following previously-established Capital Reserve Funds. The Commissioners are designated agents to expend from these funds.

CAPITAL RESERVE TRUST ACCOUNT TITLE	ACTUAL AMOUNT, 2019	PROPOSED AMOUNT, 2020
VEHICLE & EQUIPMENT	10,000	5,000
WATER PLANT/TREATMENT	25,000	10,000
METER REPLACEMENT	10,000	20,000
WELL RENOVATION	10,000	15,000
GENERATOR AND PUMP STATIONS	2,500	10,000
WELL EXPLORATION AND DEVELOP	8,000	15,000
STORAGE TANK REPAIR AND MAINT.	10,000	10,000
TOTAL:	75,500	85,000

The Commissioners recommend this appropriation. (Majority vote required)

VILLAGE DISTRICT OF EASTMAN WASTEWATER DIVISION WARRANT ARTICLES

ARTICLE 8

To see if the Village District of Eastman will vote to raise and appropriate the sum of $233,728, which represents the wastewater budget. This amount includes $188,173 for the Operating Budget; $40,664 which represents the principal and interest payments for the refinance of the Eastman Sewer Company loan as approved at the 2013 Annual Meeting; and $4,891 which represents the mortgage on the VDE office building. Said sum does not include special or individual Articles addressed below. This appropriation shall be financed from sewer user fees and/or special assessment paid by the sewer customers only, with no amount from general taxation.

The Commissioners recommend this appropriation. (Majority vote required)

ARTICLE 9

To see if the Village District of Eastman will vote to raise and appropriate the sum of $173,999 to be added to the Wastewater System Repairs and Upgrades Capital Reserve Fund. The Commissioners are designated agents to expend from this fund. This appropriation shall be financed from sewer user fees and/or special assessment paid by the sewer customers only, with no amount from general taxation.

The Commissioners recommend this appropriation. (Majority vote required)

ARTICLE 10

To transact any other business that may legally come before the meeting.

Robert C. Parker 03/05/20 Duncan W. Wood 3/4/2020 Karla H. Karash 3/10/2020

COMPARATIVE STATEMENT: POTABLE

VDE	POTABLE WATER INCOME/EXPENSE	2019 Year End	2019 BUDGET	Balance Remaining	2020 BUDGET	% ALLOCATION TO WW	2020 ADJ BUDGET	% CHANGE FROM 2019
Account No	REVENUES							
3110.00	**TAXES**	576,540.00	575,968.55	-571.45			658,823.38	14%
	MS-34 ADJUSTMENT	0.00	0.00	0.00				
3402.00	USAGE	359,872.92	365,000.00	5,127.08	438,000.00		438,000.00	20%
3402.05	SERVICE	800.00	2,000.00	1,200.00	2,000.00		2,000.00	0%
3402.10	NEW CONNECTIONS	6,500.00	3,500.00	-3,000.00	3,500.00		3,500.00	0%
3402.15	OPERATIONS FEE	0.00	0.00	0.00				
3501.00	GAIN ON DISPOSAL	0.00	0.00	0.00				
3509.00	MISCELLANEOUS (i.e.FEMA, insurance reim)	76.00	0.00	-76.00				
3502.00	INTEREST - ACCOUNTS REC'VBLE	328.74	500.00	171.26	500.00		500.00	0%
3502.05	INTEREST - BANKING	2,636.52	1,500.00	-1,136.52	2,000.00		2,000.00	33%
3506.50	INSURANCE REIMB. (HEALTH)	0.00	0.00	0.00				
3915.00	TRANSFERS FROM RESERVES/CRF	0.00	0.00	0.00	8,000.00		8,000.00	
3916.00	TRANSFER FROM FUND BALANCE	0.00	40,000.00	40,000.00	40,000.00		40,000.00	0%
3508.00	CONTRIBUTIONS	0.00	0.00	0.00				
	NON TAX REVENUES	410,214.18	412,500.00	2,285.82	494,000.00		494,000.00	20%
		986,754.18	**988,468.55**	**1,714.37**	**494,000.00**		**1,152,823.38**	17%
VDE	**POTABLE WATER INCOME/EXPENSE**	**2019 Year End**	**2019 BUDGET**	**Balance Remaining**	**2020 BUDGET**	**% ALLOCATION TO WW**	**2020 ADJ BUDGET**	**% CHANGE FROM 2019**
	EXPENSES							
	ADMINISTRATION							
4331.00	WAGES	181,373.66	189,420.00	8,046.34	233,270.00	27,992.40	205,277.60	8%
4331.05	MEDICAL BENEFITS	74,941.34	77,721.60	2,780.26	95,000.00	11,400.00	83,600.00	8%
4331.06	NHRS - RETIREMENT	19,257.58	20,680.00	1,422.42	24,675.00	2,961.00	21,714.00	5%
4331.07	CLOTHING ALLOWANCE	1,578.03	1,200.00	-378.03	2,000.00	300.00	1,700.00	42%
4331.10	PAYROLL TAXES	12,959.68	14,696.00	1,736.32	18,705.00	2,244.60	16,460.40	12%
4331.15	CONTRACT LABOR	36,055.22	20,000.00	-16,055.22	25,000.00		25,000.00	25%
4331.25	EQUIPMENT	3,366.54	2,250.00	-1,116.54	3,000.00	750.00	2,250.00	0%
4331.30	CLEANING	675.00	1,050.00	375.00	1,400.00	350.00	1,050.00	0%
4331.35	OFFICE SUPPLIES	4,628.35	3,000.00	-1,628.35	4,000.00	1,000.00	3,000.00	0%
4331.37	COMPUTER/SOFTWARE	5,304.82	2,400.00	-2,904.82	4,000.00	1,000.00	3,000.00	25%
4331.40	POSTAGE	2,834.30	2,250.00	-584.30	3,000.00	750.00	2,250.00	0%
4331.45	AUDIT	9,604.27	8,700.00	-904.27	11,600.00	2,900.00	8,700.00	0%
4331.50	ENGINEERING	11,942.29	15,000.00	3,057.71	35,000.00		35,000.00	133%
4331.55	LEGAL	2,878.60	2,000.00	-878.60	2,000.00		2,000.00	0%
	SUB TOTAL	**367,399.68**	**360,367.60**	**-7,032.08**	**462,650.00**	**51,648.00**	**411,002.00**	**14%**
VDE	**POTABLE WATER INCOME/EXPENSE**	**2019 Year End**	**2019 BUDGET**	**Balance Remaining**	**2020 BUDGET**	**% ALLOCATION TO WW**	**2020 ADJ BUDGET**	**% CHANGE FROM 2019**
	DISTRIBUTION							
4332.00	AUXILIARY EQUIPMENT	4,744.86	5,000.00	255.14	5,000.00		5,000.00	0%
4332.05	BACKHOE	949.72	1,000.00	50.28	1,000.00		1,000.00	0%
4332.15	GENERATOR	8,573.86	4,000.00	-4,573.86	5,000.00		5,000.00	25%
4332.20	PUMPS	0.00	0.00	0.00	0.00		0.00	0%
4332.25	VEHICLE MAINTENANCE	3,564.50	1,125.00	-2,439.50	2,000.00	500.00	1,500.00	33%
4332.30	VEHICLE FUEL	4,062.33	3,900.00	-162.33	6,000.00	1,500.00	4,500.00	15%
4332.40	GENERAL OPERATING SUPPLIES	5,744.41	5,500.00	-244.41	5,500.00		5,500.00	0%
4332.45	MAINS	0.00	0.00	0.00			0.00	0%
4332.50	SPECIAL METERS/BACKFLOWS	1,399.50	0.00	-1,399.50	1,200.00		1,200.00	0%
4332.55	SAND/GRAVEL/PLOWING	5,319.40	2,700.00	-2,619.40	6,000.00	1,500.00	4,500.00	67%
4332.58	RESIDENTIAL SERVICES	0.00	0.00	0.00			0.00	0%
4332.60	BLOW OFF,CURB,GATE, & VALVE REPAIRS	1,080.00	1,000.00	-80.00			0.00	0%
4332.62	GROUNDS	1,510.00	500.00	-1,010.00	500.00		500.00	0%
4332.65	STRUCTURES	3,000.00	10,000.00	7,000.00	30,000.00		30,000.00	200%
4332.70	STORAGE TANKS	0.00	0.00	0.00			0.00	0%
7332.72	SAFETY EQUIPMENT	1,403.25	2,000.00	596.75	2,000.00		2,000.00	0%
4332.75	WELLS	0.00	0.00	0.00			0.00	0%
4332.81	BOOSTER STATIONS	0.00	0.00	0.00	12,000.00		12,000.00	0%
4332.84	SECURITY	2,440.82	2,200.00	-240.82	1,800.00		1,800.00	-18%
4332.85	ELECTRIC	84,080.65	80,000.00	-4,080.65	85,000.00		85,000.00	6%
4332.90	COMMUNICATIONS	21,998.48	15,000.00	-6,998.48	15,000.00		15,000.00	0%
4332.95	PROPANE	14,418.81	14,200.00	-218.81	14,000.00		14,000.00	-1%
	SUB TOTAL	**164,290.59**	**148,125.00**	**-16,165.59**	**192,000.00**	**3,500.00**	**188,500.00**	**27%**

COMPARATIVE STATEMENT: POTABLE

VDE	POTABLE WATER INCOME/EXPENSE	2019 Year End	2019 BUDGET	Balance Remaining	2020 BUDGET	% ALLOCATION TO WW	2020 ADJ BUDGET	% CHANGE FROM 2019
	WATER TREATMENT							
4335.00	SODIUM HYDROXIDE	19,077.30	16,000.00	-3,077.30	22,000.00		22,000.00	38%
4335.05	POTASSIUM PERMANGANATE	5,331.55	5,000.00	-331.55	6,000.00		6,000.00	20%
4335.10	SODIUM HYPOCHLORITE	3,636.50	5,000.00	1,363.50	5,000.00		5,000.00	0%
4335.15	EQUIPMENT	3,125.52	4,000.00	874.48	4,000.00		4,000.00	0%
4335.17	INSTRUMENTATION	3,134.00	4,000.00	866.00	4,000.00		4,000.00	0%
4335.20	LABORATORY SUPPLIES	4,210.91	1,500.00	-2,710.91	1,500.00		1,500.00	0%
4335.25	LABORATORY SERVICES	2,780.00	4,500.00	1,720.00	5,000.00		5,000.00	11%
	SUB TOTAL	**41,295.78**	**40,000.00**	**-1,295.78**	**47,500.00**	**0.00**	**47,500.00**	**19%**
	CONSERVATION							
4338.00	WELLHEAD PROTECTION	0.00	500.00	500.00	500.00		500.00	0%
4338.05	CONSERVATION ACTIVITIES	610.35	2,000.00	1,389.65	1,500.00		1,500.00	-25%
	SUB TOTAL	**610.35**	**2,500.00**	**1,889.65**	**2,000.00**	**0.00**	**2,000.00**	**-20%**
VDE	**REIMBURSABLE FROM WW - OTHER**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**
	OTHER							
4339.00	PROPERTY, LIABILITY, & WORKERS COMP INS	9,907.35	10,125.00	217.65	14,500.00	3,175.00	11,325.00	12%
4339.05	ANNUAL MEETING/M SHIPS NOTICES	2,974.88	1,125.00	-1,849.88	2,000.00	500.00	1,500.00	33%
4339.08	EDUCATION/TRAINING/TRAVEL REIMBURSEMENT	3,752.80	3,000.00	-752.80	5,000.00	1,250.00	3,750.00	25%
4339.09	REFUNDS	0.00	0.00	0.00	0.00		0.00	
4339.10	MISCELLANEOUS/CONTINGENCY	2,695.02	3,000.00	304.98	3,000.00		3,000.00	0%
4339.11	PAYMENT IN LIEU OF TAXES	479.25	900.00	420.75	0.00	0.00	0.00	0%
	SUB TOTAL	**19,809.30**	**18,150.00**	**-1,659.30**	**24,500.00**	**4,925.00**	**19,575.00**	**8%**
	TOTAL OPERATIONS	**593,405.70**	**569,142.60**	**-24,263.10**	**728,650.00**	**60,073.00**	**668,577.00**	**17%**
	DEBT SERVICE							
2310.00	2005 WELLFIELD PROJECT PRINC.	136,804.45	136,802.83	-1.62	140,065.48		140,065.48	
2310.00	2012 SOURCE 1 SRF PROJECT PRINC	37,849.77	37,848.84	-0.93	38,785.32		38,785.32	
2310.05	2005 WELLFIELD PROJECT INT.	23,644.45	23,646.07	1.62	20,303.85		20,303.85	
2310.05	2012 SOURCE 1 SRF PROJECT INT.	6,355.03	6,355.96	0.93	5,419.48		5,419.48	
2310.00	2016 OFFICE BUILDING PRINC.	10,637.58	10,637.61	0.03	14,577.53	3,644.38	10,933.15	
2310.10	2016 OFFICE BUILDING INT.	4,034.84	4,034.64	-0.20	4,985.47	1,246.37	3,739.10	
	SUB TOTAL	**219,326.12**	**219,325.95**	**-0.17**	**224,137.13**	**4,890.75**	**219,246.38**	**0%**
VDE	**POTABLE WATER INCOME/EXPENSE**	**2019 Year End**	**2019 BUDGET**	**Balance Remaining**	**2020 BUDGET**	**% ALLOCATION TO WW**	**2020 ADJ BUDGET**	**% CHANGE FROM 2019**
	CAPITAL ACCOUNT FUNDING							
1800.09	OFFICE EQUIPMENT RESERVE	0.00	0.00	0.00	CLOSE			
1800.10	SECURITY	0.00	0.00	0.00	0.00		0.00	
1800.12	VEHICLE & EQUIP REPLACEMENT RESERVE	10,000.00	10,000.00	0.00	5,000.00		5,000.00	-50%
1800.05	WATER TREATMENT PLANT MNTC	25,000.00	25,000.00	0.00	10,000.00		10,000.00	-60%
1800.07	METER REPLACEMENT RESERVE	10,000.00	10,000.00	0.00	20,000.00		20,000.00	100%
1400.00	INVENTORY HARDWARE RESERVE	0.00	0.00	0.00			0.00	
1800.17	WELL RENOVATION RESERVE	10,000.00	10,000.00	0.00	15,000.00		15,000.00	50%
1800.06	GENERATOR AND PUMP STATIONS	2,500.00	2,500.00	0.00	10,000.00		10,000.00	300%
1800.14	WATER MAIN TRUST FUND	125,000.00	125,000.00	0.00	180,000.00		180,000.00	44%
1800.16	WELL EXPLORATION AND DEVELOPMENT	8,000.00	8,000.00	0.00	15,000.00		15,000.00	88%
1800.08	OFFICE BUILDING	0.00	0.00	0.00			0.00	
1800.01	ALLEN'S DRIVE	0.00	0.00	0.00			0.00	
1800.03	BUILDINGS AND GROUNDS MAINTENANCE	0.00	0.00	0.00			0.00	
1800.02	ALTERNATIVE AND ENERGY AUDIT / STUDY	0.00	0.00	0.00			0.00	
1800.04	COMPUTER SOFTWARE UPGRADES/MAINT	0.00	0.00	0.00			0.00	
1800.11	STORAGE TANK REPAIR AND MAINTENANCE	10,000.00	10,000.00	0.00	10,000.00		10,000.00	0%
	TOTAL CIP FUNDING	**200,500.00**	**200,500.00**	**0.00**	**265,000.00**		**265,000.00**	**32%**
	TOTAL EXPENDITURES	**1,013,231.82**	**988,968.55**	**-24,263.27**	**1,217,787.13**	**64,963.75**	**1,152,823.38**	**17%**
	TOTAL REVENUES	**986,754.18**	**988,468.55**	**1,714.37**	**494,000.00**	**0.00**	**1,152,823.38**	**17%**
	NET P OR L	**-26,477.64**	**-500.00**	**25,977.64**	**-723,787.13**	**-64,963.75**	**0.00**	

COMPARATIVE STATEMENT: WASTEWATER

WASTE WATER INCOME/EXPENSE	2019 Year End	2019 BUDGET	Balance Remaining	2020 BUDGET	% CHANGE FROM 2019
REVENUES					
Usage: Residential operations fee	359,643.10	359,651.91	8.81	366,844.95	2%
Usage: Residential water charge	12,388.27	12,240.00	-148.27	12,484.80	2%
Usage: 1 Commercial @ 1,997.56	1,958.40	1,958.39	-0.01	1,997.56	2%
Usage: 1 Commercial @ 5,100.52	5,000.52	5,000.51	-0.01	5,100.52	2%
Interest: Accounts Receivable	1,552.98	1,200.00	-352.98	1,200.00	0%
Interest: Banking	184.57	100.00	-84.57	100.00	0%
Transfer from Fund Balance	20,000.00	20,000.00	0.00	20,000.00	
Miscellaneous	7,305.91	0.00	-7,305.91		
	408,033.75	**400,150.81**	**-577.03**	**407,727.83**	**2%**
WASTE WATER INCOME/EXPENSE	**2019 Year End**	**2019 BUDGET**	**Balance Remaining**	**2020 BUDGET**	**% CHANGE FROM 2019**
EXPENSES					
ADMINISTRATION					
Wages (% of VDE total)	24,558.69	25,830.00	1,271.31	27,992.40	8%
Benefits: Medical	10,219.26	10,598.40	379.14	11,400.00	8%
Benefits: NHRS	2,625.98	2,820.00	194.02	2,961.00	5%
Payroll Taxes (% of VDE total)	1,767.24	2,004.00	236.76	2,244.60	12%
Contract Labor: Water Systems	14,268.13	10,000.00	-4,268.13	12,000.00	20%
Contract Labor: Other	4,822.10	5,000.00	177.90	5,000.00	0%
Office Equipment (% of VDE total)	1,122.18	750.00	-372.18	750.00	0%
Cleaning (% of VDE total)	225.00	350.00	125.00	350.00	0%
Office Supplies (%)	1,154.19	1,000.00	-154.19	1,000.00	0%
Postage (%)	1,061.78	750.00	-311.78	750.00	0%
Computer Software (%)	744.12	800.00	55.88	1,000.00	25%
Audit (%)	3,201.43	2,900.00	-301.43	2,900.00	0%
Legal	1,855.08	1,000.00	-855.08	1,000.00	0%
SUB TOTAL	**67,625.18**	**63,802.40**	**-3,822.78**	**69,348.00**	**9%**
WASTE WATER INCOME/EXPENSE	**2019 Year End**	**2019 BUDGET**	**Balance Remaining**	**2020 BUDGET**	**% CHANGE FROM 2019**
OPERATION & MAINTENANCE					
Engineering/Consulting	15,585.49	20,000.00	4,414.51	38,500.00	93%
Auxiliary Equipment & Repairs	1,869.77	2,000.00	130.23	2,000.00	0%
Generator Maintenance	2,335.93	3,000.00	664.07	3,000.00	0%
Supplies - Operating	0.00	800.00	800.00	800.00	0%
Building Repairs	0.00	3,300.00	3,300.00	3,300.00	0%
Vehicles/Fuel	2,339.63	1,675.00	-664.63	2,000.00	19%
Plowing/Mowing	2,611.80	900.00	-1,711.80	1,500.00	67%
Structures	4,870.75	19,000.00	14,129.25	15,000.00	-21%
Safety Equipment	212.11	200.00	-12.11	200.00	0%
Pump Stations	0.00	7,000.00	7,000.00	7,000.00	0%
Electric	26,626.54	21,000.00	-5,626.54	21,000.00	0%

COMPARATIVE STATEMENT: WASTEWATER

Communications	10,279.01	7,000.00	-3,279.01	7,000.00	0%
Propane	358.52	800.00	441.48	800.00	0%
Clothing Allowance	665.37	300.00	-365.37	300.00	0%
SUB TOTAL	**67,754.92**	**86,975.00**	**19,220.08**	**102,400.00**	**18%**
WASTE WATER INCOME/EXPENSE	**2019 Year End**	**2019 BUDGET**	**Balance Remaining**	**2020 BUDGET**	**% CHANGE FROM 2019**
TREATMENT					
Effluent Testing	10,238.56	9,000.00	-1,238.56	9,500.00	6%
Supplies - Testing	1,058.80	1,500.00	441.20	1,500.00	0%
SUB TOTAL	**11,297.36**	**10,500.00**	**-797.36**	**11,000.00**	**6%**
OTHER					
Property/Liability (% of VDE total)	3,302.43	3,175.00	-127.43	3,175.00	0%
Annual Meeting Expense	874.73	375.00		500.00	33%
Dues/Subscriptions/Notices	0.00	0.00	0.00		0%
Education/Training/Travel	1,447.16	1,000.00	-447.16	1,250.00	25%
Payment in lieu of taxes (% of VDE total)		0.00		0.00	0%
Miscellaneous	515.49	500.00	-15.49	500.00	0%
SUB TOTAL	**6,139.81**	**5,050.00**	**-590.08**	**5,425.00**	**7%**
TOTAL OPERATIONS	**152,817.27**	**166,327.40**	**14,009.86**	**188,173.00**	**13%**
DEBT SERVICE					
LTN Principal	38,203.45	38,203.43	-0.02	39,342.96	3%
LTN Interest	2,460.81	2,460.81	0.00	1,321.28	-46%
LTN - % new office building	3,545.83	3,545.87	0.04	3,644.38	3%
LTN Interest - % new office building	1,344.97	1,344.88	-0.09	1,246.37	-7%
SUB TOTAL	**45,555.06**	**45,554.99**	**-0.07**	**45,554.99**	**100%**
WASTE WATER INCOME/EXPENSE	**2019 Year End**	**2019 BUDGET**	**Balance Remaining**	**2020 BUDGET**	**% CHANGE FROM 2019**
CAPITAL ACCOUNT FUNDING					
Waste Water Collection	0.00	0.00	0.00		
Waste Water Treatment	0.00	0.00	0.00		
Waste Water Disposal	0.00	0.00	0.00		
Waste Water System Repairs & Upgrades	187,968.42	187,968.42	0.00	173,999.84	
TOTAL CIP FUNDING	**187,968.42**	**187,968.42**	**0.00**	**173,999.84**	**-7%**
TOTAL EXPENDITURES	**386,340.75**	**399,850.81**	**14,009.79**	**407,727.83**	**2%**
TOTAL REVENUES	**408,033.75**	**400,150.81**	**-577.03**	**407,727.83**	**2%**
NET P OR L	**21,693.00**	**300.00**	**-14,586.82**	**0.00**	

Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Proposed Appropriations for period ending 12/31/2020 (Recommended)	Proposed Appropriations for period ending 12/31/2020 (Not Recommended)
General Government						
0000-0000	Collective Bargaining		$0	$0	$0	$0
4130-4139	Executive		$0	$0	$0	$0
4140-4149	Election, Registration, and Vital Statistics		$0	$0	$0	$0
4150-4151	Financial Administration		$0	$0	$0	$0
4152	Revaluation of Property		$0	$0	$0	$0
4153	Legal Expense		$0	$0	$0	$0
4155-4159	Personnel Administration		$0	$0	$0	$0
4191-4193	Planning and Zoning		$0	$0	$0	$0
4194	General Government Buildings		$0	$0	$0	$0
4195	Cemeteries		$0	$0	$0	$0
4196	Insurance		$0	$0	$0	$0
4197	Advertising and Regional Association		$0	$0	$0	$0
4199	Other General Government		$0	$0	$0	$0
	General Government Subtotal		**$0**	**$0**	**$0**	**$0**
Public Safety						
4210-4214	Police		$0	$0	$0	$0
4215-4219	Ambulance		$0	$0	$0	$0
4220-4229	Fire		$0	$0	$0	$0
4240-4249	Building Inspection		$0	$0	$0	$0
4290-4298	Emergency Management		$0	$0	$0	$0
4299	Other (Including Communications)		$0	$0	$0	$0
	Public Safety Subtotal		**$0**	**$0**	**$0**	**$0**
Airport/Aviation Center						
4301-4309	Airport Operations		$0	$0	$0	$0
	Airport/Aviation Center Subtotal		**$0**	**$0**	**$0**	**$0**
Highways and Streets						
4311	Administration		$0	$0	$0	$0
4312	Highways and Streets		$0	$0	$0	$0
4313	Bridges		$0	$0	$0	$0
4316	Street Lighting		$0	$0	$0	$0
4319	Other		$0	$0	$0	$0
	Highways and Streets Subtotal		**$0**	**$0**	**$0**	**$0**

Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Proposed Appropriations for period ending 12/31/2020 (Recommended)	Proposed Appropriations for period ending 12/31/2020 (Not Recommended)
Sanitation						
4321	Administration	08	$67,625	$63,802	$69,348	$0
4323	Solid Waste Collection		$0	$0	$0	$0
4324	Solid Waste Disposal		$0	$0	$0	$0
4325	Solid Waste Cleanup		$0	$0	$0	$0
4326-4328	Sewage Collection and Disposal		$0	$0	$0	$0
4329	Other Sanitation	08	$102,525	$132,825	$118,825	$0
	Sanitation Subtotal		**$170,150**	**$196,627**	**$188,173**	**$0**
Water Distribution and Treatment						
4331	Administration	02	$367,400	$360,367	$411,002	$0
4332	Water Services	02	$164,291	$148,125	$168,500	$0
4335	Water Treatment	02	$41,296	$40,000	$47,500	$0
4338-4339	Water Conservation and Other	02	$20,420	$20,150	$21,575	$0
	Water Distribution and Treatment Subtotal		**$593,407**	**$568,642**	**$648,577**	**$0**
Electric						
4351-4352	Administration and Generation		$0	$0	$0	$0
4353	Purchase Costs		$0	$0	$0	$0
4354	Electric Equipment Maintenance		$0	$0	$0	$0
4359	Other Electric Costs		$0	$0	$0	$0
	Electric Subtotal		**$0**	**$0**	**$0**	**$0**
Health						
4411	Administration		$0	$0	$0	$0
4414	Pest Control		$0	$0	$0	$0
4415-4419	Health Agencies, Hospitals, and Other		$0	$0	$0	$0
	Health Subtotal		**$0**	**$0**	**$0**	**$0**
Welfare						
4441-4442	Administration and Direct Assistance		$0	$0	$0	$0
4444	Intergovernmental Welfare Payments		$0	$0	$0	$0
4445-4449	Vendor Payments and Other		$0	$0	$0	$0
	Welfare Subtotal		**$0**	**$0**	**$0**	**$0**
Culture and Recreation						
4520-4529	Parks and Recreation		$0	$0	$0	$0
4550-4559	Library		$0	$0	$0	$0
4583	Patriotic Purposes		$0	$0	$0	$0
4589	Other Culture and Recreation		$0	$0	$0	$0
	Culture and Recreation Subtotal		**$0**	**$0**	**$0**	**$0**

Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Proposed Appropriations for period ending 12/31/2020 (Recommended)	Proposed Appropriations for period ending 12/31/2020 (Not Recommended)
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources		$0	$0	$0	$0
4619	Other Conservation		$0	$0	$0	$0
4631-4632	Redevelopment and Housing		$0	$0	$0	$0
4651-4659	Economic Development		$0	$0	$0	$0
	Conservation and Development Subtotal		**$0**	**$0**	**$0**	**$0**
Debt Service						
4711	Long Term Bonds and Notes - Principal	02,08	$227,041	$227,038	$232,771	$0
4721	Long Term Bonds and Notes - Interest	02,08	$37,840	$37,844	$32,030	$0
4723	Tax Anticipation Notes - Interest		$0	$0	$0	$0
4790-4799	Other Debt Service		$0	$0	$0	$0
	Debt Service Subtotal		**$264,881**	**$264,882**	**$264,801**	**$0**
Capital Outlay						
4901	Land		$0	$0	$0	$0
4902	Machinery, Vehicles, and Equipment		$0	$0	$0	$0
4903	Buildings		$0	$0	$0	$0
4909	Improvements Other than Buildings		$0	$0	$0	$0
	Capital Outlay Subtotal		**$0**	**$0**	**$0**	**$0**
Operating Transfers Out						
4912	To Special Revenue Fund		$0	$0	$0	$0
4913	To Capital Projects Fund		$0	$0	$0	$0
4914A	To Proprietary Fund - Airport		$0	$0	$0	$0
4914E	To Proprietary Fund - Electric		$0	$0	$0	$0
4914O	To Proprietary Fund - Other		$0	$0	$0	$0
4914S	To Proprietary Fund - Sewer		$0	$0	$0	$0
4914W	To Proprietary Fund - Water		$0	$0	$0	$0
4918	To Non-Expendable Trust Funds		$0	$0	$0	$0
4919	To Fiduciary Funds		$0	$0	$0	$0
	Operating Transfers Out Subtotal		**$0**	**$0**	**$0**	**$0**
	Total Operating Budget Appropriations				**$1,101,551**	**$0**

Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2020 (Recommended)	(Not Recommended)
4915	To Capital Reserve Fund	07	$85,000	$0
	Purpose: *Fund CRF - Multiple*			
4915	To Capital Reserve Fund	09	$173,999	$0
	Purpose: *Fund CRF - Wastewater*			
4916	To Expendable Trusts/Fiduciary Funds	06	$180,000	$0
	Purpose: *Fund CRF - Water Mains*			
	Total Proposed Special Articles		**$438,999**	**$0**

Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2020 (Recommended)	(Not Recommended)
4332	Water Services	04	$40,000	$0
	Purpose: *Accept AM grant*			
	Total Proposed Individual Articles		**$40,000**	**$0**

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2020
Taxes					
3120	Land Use Change Tax - General Fund		$0	$0	$0
3180	Resident Tax		$576,540	$575,969	$0
3185	Yield Tax		$0	$0	$0
3186	Payment in Lieu of Taxes		$0	$0	$0
3187	Excavation Tax		$0	$0	$0
3189	Other Taxes		$0	$0	$0
3190	Interest and Penalties on Delinquent Taxes		$0	$0	$0
9991	Inventory Penalties		$0	$0	$0
	Taxes Subtotal		**$576,540**	**$575,969**	**$0**
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		$0	$0	$0
3220	Motor Vehicle Permit Fees		$0	$0	$0
3230	Building Permits		$0	$0	$0
3290	Other Licenses, Permits, and Fees		$0	$0	$0
3311-3319	From Federal Government		$0	$0	$0
	Licenses, Permits, and Fees Subtotal		**$0**	**$0**	**$0**
State Sources					
3351	Municipal Aid/Shared Revenues		$0	$0	$0
3352	Meals and Rooms Tax Distribution		$0	$0	$0
3353	Highway Block Grant		$0	$0	$0
3354	Water Pollution Grant		$0	$0	$0
3355	Housing and Community Development		$0	$0	$0
3356	State and Federal Forest Land Reimbursement		$0	$0	$0
3357	Flood Control Reimbursement		$0	$0	$0
3359	Other (Including Railroad Tax)	04	$0	$0	$20,000
3379	From Other Governments		$0	$0	$0
	State Sources Subtotal		**$0**	**$0**	**$20,000**
Charges for Services					
3401-3406	Income from Departments	02,08, 09	$963,395	$959,019	$831,627
3409	Other Charges		$0	$0	$0
	Charges for Services Subtotal		**$963,395**	**$959,019**	**$831,627**
Miscellaneous Revenues					
3501	Sale of Municipal Property		$0	$0	$0
3502	Interest on Investments	02,08	$2,821	$1,600	$2,100
3503-3509	Other		$0	$0	$0
	Miscellaneous Revenues Subtotal		**$2,821**	**$1,600**	**$2,100**

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2020
Interfund Operating Transfers In					
3912	From Special Revenue Funds		$0	$0	$0
3913	From Capital Projects Funds		$0	$0	$0
3914A	From Enterprise Funds: Airport (Offset)		$0	$0	$0
3914E	From Enterprise Funds: Electric (Offset)		$0	$0	$0
3914O	From Enterprise Funds: Other (Offset)		$0	$0	$0
3914S	From Enterprise Funds: Sewer (Offset)		$0	$0	$0
3914W	From Enterprise Funds: Water (Offset)	04	$0	$0	$20,000
3915	From Capital Reserve Funds		$0	$0	$0
3916	From Trust and Fiduciary Funds		$0	$0	$0
3917	From Conservation Funds		$0	$0	$0
	Interfund Operating Transfers In Subtotal		**$0**	**$0**	**$20,000**
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		$0	$30,000	$0
9998	Amount Voted from Fund Balance	02	$0	$0	$8,000
9999	Fund Balance to Reduce Taxes	02	$40,000	$40,000	$40,000
	Other Financing Sources Subtotal		**$40,000**	**$70,000**	**$48,000**
	Total Estimated Revenues and Credits		**$1,582,756**	**$1,606,588**	**$921,727**

Budget Summary

Item	Period ending 12/31/2020
Operating Budget Appropriations	$1,101,551
Special Warrant Articles	$438,999
Individual Warrant Articles	$40,000
Total Appropriations	$1,580,550
Less Amount of Estimated Revenues & Credits	$921,727
Estimated Amount of Taxes to be Raised	**$658,823**

SUMMARY: CAPITAL FUNDS, POTABLE

#	PROJECT FUND	BALANCE, 12/31/2019	PROPOSED 2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2	SECURITY IMPROVEMENT	8,062	**CLOSED**	0	0	0	0	0	0	0	0	0
3	VEHICLE/EQUIPMENT	60,436	**5,000**	5,000	5,000	5,000	7,500	7,500	7,500	7,500	7,500	7,500
4	WATER TREATMENT PLANT	22,467	**10,000**	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
5	METER REPLACEMENT	36,340	**20,000**	30,000	30,000	30,000	30,000	30,000	2,000	2,000	2,000	2,000
7	WELL RENOVATION	18,221	**15,000**	30,000	15,000	30,000	15,000	30,000	15,000	30,000	15,000	30,000
8	GENERATOR/PUMP	653	**10,000**	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
9	WATER MAIN/VALVES	311,453	**180,000**	180,000	180,000	180,000	200,000	200,000	200,000	210,000	210,000	210,000
10	WELL EXPLORE/DEVELOPMENT	21,856	**15,000**	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
11	OFFICE BUILDING	630	**0**	0	0	0	0	0	0	0	0	0
13	BLDG/GRDS MAINTENANCE	2,015	**0**	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
16	STORAGE TANK MAINTENANCE	40,640	**10,000**	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	TOTAL	566,603	**265,000**	292,500	277,500	292,500	300,000	315,000	272,000	297,000	282,000	297,000

Notes:

5) Meter Replacement:
   - a: 320 new meters/endpoints have been installed; 1,000 remain
   - b: Complete meter replacement in 2025

9) Water Mains & Valves:
   - a: Need est. $110,000 per year to replace 29 saddles/curb stops each year for 10 years
   - b: Fernwood main replacement possibly 2020; estimated cost is $350,000
   - c: Longwood upper third main replacement possibly 2021; estimated cost is $125,000
   - d: Hummingbird/Barn Owl main replacement projected 2022; estimated cost $500,000
   - e: 2030-2034 - 292 saddles/curb stops to be replaced

SUMMARY: CAPITAL FUNDS, WASTEWATER

#	PROJECT FUND	BALANCE, 12/31/2019	PROPOSED 2020	Available Funds	Anticipated Near-term and Future Needs
1	Collection System	2,342	0	2,342	* Raise manholes, repair leaks, and reduce groundwater inflitration
2	Treatment Facility	39,130	0	39,130	* Replacement of the existing aeration system
3	Disposal System	87,987	0	87,987	* Bank sufficient reserves over time to allow for leaching system construction if required
4	General System Maintenance	626,765	174,000	800,765	
	TOTAL	756,223	174,000	930,223	

APPROPRIATIONS & ASSESSMENTS

BUDGET SUMMARY:

	2019 ACTUAL	2020 PROJECTED
APPROPRIATIONS	$1,000,151	$1,121,555
WARRANT ARTICLES	388,468	439,000
TOTAL APPROPRIATIONS	$1,388,619	$1,560,555
LESS: REVENUES & CREDITS	812,650	901,732
SUBTOTAL:	$575,969	$658,823
*DRA ADJUSTMENTS:	571	
TOTAL TAXES	**$576,540**	**$658,823**

2019 TAXES ASSESSED & TAX RATES

TOWN:	VALUATION	% APPROP	TAXES
ENFIELD	$15,438,700	4.75%	$25,482
GRANTHAM	$310,253,158	91.69%	$531,045
SPRINGFIELD	$12,074,200	3.56%	$20,013
TOTAL TAXES:			**$576,540**

2020 ESTIMATED TAXES & TAX RATES

TOWN:	VALUATION (2019)	% APPROP	TAXES
ENFIELD	$14,901,850	4.75%	$31,294
GRANTHAM	$310,552,487	91.69%	$604,075
SPRINGFIELD	$12,354,000	3.56%	$23,454
TOTAL TAXES TO BE RAISED:			**$658,823**

*Mid-year adjustment, post re-assessments

VILLAGE DISTRICT OF EASTMAN
Annual Meeting, March 14, 2019
South Cove Activity Center, Eastman

The 2019 Annual Meeting of the Village District of Eastman was held on March 14, 7PM, at the South Cove Activity Center.

VDE: Commissioner Robert Parker (Chair), Commissioner Duncan Wood; Commissioner Karla Karash, Treasurer David Wright, Deputy Treasurer William Samuels, Clerk Gretchen Fairweather, Business Manager Amy Lewis, and Operations Manager Tim Hicks. The meeting was moderated by George Sutherland.

Supervisors of the Checklists:

Grantham: Sandy Noordsy, Donna Stamper and Suzanne Goldman
Enfield: Nancy White, Susan Blain and Sandra Fitzpatrick
Springfield: Barbara Cooper and Martha Bobruff

The meeting was called to order at 7:00PM by Moderator Sutherland.

Moderator Sutherland read Article 1 of the 2019 Warrant, and declared the polls open for voting. The polls will remain open until 9:00PM.

Commissioner Karash was introduced, and spoke to the challenges of and improvements to the water system through 2018, as well as the continued need to capital reserve funding in order to address the future requirements of the system.

Article 2

Moderator Sutherland read the Article as presented: To see if the Village District of Eastman will vote to raise and appropriate the sum of $787,968.0 which represents the adjusted potable water budget. This amount includes $568,643.00 for the Administration and Operating Budget; $160,449.00 for the principal and interest on the Wellfield Improvement Project; $44,205.0 for principal and interest on the Source 1 upgrades; and $14,672.00 for principal and interest on the office building mortgage. Said sum does not include special or individual Articles addressed below.

Commissioner Karash moved that the Article be accepted as read, and there was a second from the floor. Moderator Sutherland called for a vote and the motion passed unanimously.

Article 3

Moderator Sutherland read the Article as presented: to see if the Village District of Eastman will vote to discontinue the previously-established Office Equipment Capital Reserve Fund, and to transfer the balance of approximately $306.00 with any accumulated interest as of the date of withdrawal to the General Fund.

Commissioner Parker moved that the Article be accepted as read, and there was a second from the floor. Commissioner Parker spoke to the Article, explaining the need for certain capital reserve funds, as well as the need to close them once their original purpose was fulfilled.

Moderator Sutherland called for a vote; the Article passed unanimously.

Article 4

Moderator Sutherland read the Article as presented: to see if the Village District of Eastman will vote to raise and appropriate the sum of $125,000 to be added to the Water Mains and Valves Maintenance Expendable Trust Fund. The Commissioners are designated agents to expend from this fund.

Commissioner Parker moved that the Article be accepted as read, and there was a second from the floor. Commissioner Parker explained the need for further funding of this account, as several large-scale water main replacement projects were planned for the near future. There was a brief discussion from the floor before the vote was called by Moderator Sutherland; the motion passed unanimously.

Article 5

Moderator Sutherland read the Article as presented: to see if the Village District of Eastman will vote to raise and appropriate the sum of $75,500 to be added to the following previously-established Capital Reserve Funds. The Commissioners are designated agents to expend from these funds: Vehicle & Equipment, $10,000; Water Plant Treatment, $25,000; Meter Replacement, $10,000; Well Renovation, $10,000; Storage Tank Repair & Maintenance, $10,000; Generator & Pump Stations, $2,500; and Well Exploration, $8,000.

Commissioner Parker moved that the Article be accepted as read, and there was a second from the floor. Commissioner Parker spoke to the Article, explaining the funding need for each account. After brief discussion from the floor, Moderator Sutherland called for a vote; the motion passed unanimously.

Moderator Sutherland introduced Commissioner Duncan Wood, who provided an overview of the wastewater system upgrades and improvements through 2018.

Article 6

Moderator Sutherland read the Article as presented: to see if the Village District of Eastman will vote to raise and appropriate the sum of $212,183 which represents the wastewater budget. This amount includes $166,628 for the Administration and Operating budget; $40,664 which represents the principal and interest payments for the refinance of the Eastman Sewer Company loan as approved at the 2013 Annual Meeting; and $4,891 for principal and interest on the new office building mortgage. Said sum does not include special or individual Articles addressed below. This appropriation shall be financed from sewer user fees and/or special assessment paid by the sewer customers only, with no amount from general taxation.

Commissioner Wood moved that the Article be accepted as read, and there was a second from the floor. Moderator Sutherland called for a vote, and the motion passed unanimously.

Article 7

Moderator Sutherland read the Article as presented: to see if the Village District of Eastman will vote to raise and appropriate the sum of $30,000 for the purpose of developing an Asset Management Program for the wastewater collection system, that will qualify the District of federal and state funds, such sum to be raised by the issuance of serial bonds and notes not to exceed $30,000 under and in compliance with the provisions of the Municipal Finance Act (NH RSA 33:1 et. Seq., as amended) and to authorize

the District to issue and negotiate such bonds or notes to determine the rate of interest thereon, and to take such actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interest of the District, additionally to authorize the District to apply for and accept grants or other funds that may reduce the amount to be repaid and participate in the State Revolving Fund (SRF) RSA 486.14 established for this purpose, and to allow the District to expend such monies as become available from the federal and state governments and pass any vote relating thereto. It is anticipated that the District will receive up to $30,000 in principal forgiveness, with no impact on the sewer user rate or tax rate.

Commissioner Wood moved that the Article be accepted as read, and there was a second from the floor. Commissioner Wood explained that the purpose behind this Article was to receive approval to accept a state grant up to $30,000 for the planning and implementation of an Asset Management Program. There was no discussion from the floor. Moderator Sutherland called for the vote, and the motion passed unanimously.

Article 8

Moderator Sutherland read the Article as presented: to see if the Village District of Eastman will vote to raise and appropriate the sum of $187,968 to be added to the Wastewater General Repairs and Upgrades Fund. This appropriation shall be financed from sewer user fees and/or special assessment paid by the sewer customers only, with no amount from general taxation.

Commissioner Wood moved that the Article be accepted as read, and there was a second from the floor. He explained that the amount being funded this year is less than prior years, due to the District funding the operating budget for same-year expenses rather than using the reserve funds. Moderator Sutherland called for the vote, and the motion passed unanimously.

With business complete, Commissioner Parker opened the floor to general discussion:

There will be a VDE open house this summer, tentatively set for June 29.

Robert Meyer, resident of 11 Turnbuckle, inquired as to how the ratio between usage fees and precinct tax is determined for the water usage. Commissioner Wood replied that there is no fixed ratio, but that the District is slowly moving to funding the reserve accounts more with taxation, and operating budgets with user fees.

Mr. Meyer asked if there were homes outside of the District that were on District water; Commissioner Wood replied that yes, there were homes on Howe Hill served by the District, and that they were charged a higher rate to compensate for the lack of precinct tax.

Mr. Meyer also asked why there was a $30,000 difference between the Department of Revenue budgets shown in the Annual Report. This difference is the $30,000 grant acceptance (Article 7); the funds are not revenue, as they have not yet been received.

With no other business to discuss, Moderator Sutherland asked for a motion to recess the meeting until 9:00, at which time the ballots for Article 1 would be counted. Commissioner Wood so moved; there was a second from the floor and the meeting recessed at 8:15PM.

The meeting reopened at 9:00 and the ballot box was opened for Article 1. There were no absentee ballots cast.

Voting results:

Commissioner, 3-year term: Karla Karash
Treasurer, 1-year term: David Wright
Clerk, 1-year term: Gretchen Fairweather

There were three write-in candidates for Moderator: William Samuels, Roger Woodworth, and George Sutherland. Commissioner Parker will contact these individuals to see if there is interest in serving in this capacity.

With nothing further, a motion was made and seconded to adjourn the meeting. The motion passed unanimously, and the meeting closed at 9:05PM.

Respectfully submitted,

Gretchen Fairweather

Gretchen Fairweather, Clerk
Village District of Eastman

James W. Ward, Commissioner

Karla H. Karash, Commissioner

UNAUDITED

VILLAGE DISTRICT OF EASTMAN
Balance Sheet
As of December 31, 2019

	Dec 31, 19
ASSETS	
Current Assets	
Checking/Savings	
1010.01 · LAKE SUNAPEE CHECKING	5,677.41
1010.06 · LAKE SUNAPEE SAVINGS	105,438.60
1010.10 · PETTY CASH	500.00
1010.15 · NHPDIP-01-OPERATIONS	113,120.54
Total Checking/Savings	224,736.55
Accounts Receivable	
ACCOUNTS RECEIVABLE	
1150.00 · USAGE	97,592.44
1150.10 · INTEREST	328.74
1150.15 · SERVICE	2,616.74
1150.25 · MISCELLANEOUS	95.05
1151.00 · ACCOUNTS RECEIVABLE - OTHER	14,077.80
Total ACCOUNTS RECEIVABLE	114,710.77
Total Accounts Receivable	114,710.77
Other Current Assets	
1400.05 · PREPAID INSURANCE	5,239.03
1400.10 · PREPAID PROPANE	9,280.46
1800.00 · TRUST & RESERVE FUNDS BY TRSTEE	
1800.03 · BUILDING MAINTENANCE	1,957.11
1800.05 · WTP MAINT. & IMPROVEMENTS CRF	22,104.81
1800.06 · GENERATORS & PUMPS FUND	579.21
1800.07 · METER REPLACEMENT FUND	35,611.74
1800.08 · OFFICE BUILDING FUND	611.83
1800.09 · OFFICE EQUIPMENT FUND	-7.14
1800.10 · SECURITY IMPROVEMENTS	7,842.26
1800.11 · STORAGE TANK REPAIR	39,977.83
1800.12 · VEHICLE REPLACEMENT	59,203.36
1800.14 · WATER MAIN/VALVES FUND	304,646.94
1800.16 · WELL EXPLORE/ DEVELOPMENT	21,440.05
1800.17 · WELL RENOVATION FUND	17,700.33
Total 1800.00 · TRUST & RESERVE FUNDS BY TRSTEE	511,668.33
Total Other Current Assets	526,187.82
Total Current Assets	865,635.14
Fixed Assets	
1610.00 · LAND	161,562.00
1615.00 · Office Building	286,999.55
1615.05 · OFFICE BUILDING - DEPRECIATION	-18,150.48
1620.00 · SNOW HILL STORAGE TANK	720,526.07
1620.05 · S.H.S.T. DEPRECIATION	-406,856.54
1620.10 · HILL TOP STORAGE TANK	50,707.13
1620.15 · H.T. DEPRECIATION	-29,144.25
1620.30 · WATER TREATMENT PLANT	1,082,925.87
1620.35 · W.T. P. DEPRECIATION	-523,230.95
1620.40 · GARAGE & INVENTORY BUILD	59,180.03
1620.45 · GAR. INVT. DEPRECIATION	-38,716.60
1620.50 · SECURITY IMPROVEMENTS	40,615.24
1620.55 · SECURITY IMPRVMNTS DEPRECIATION	-21,758.64
1640.00 · MATERIALS,SUPPLIES, TOOLS	4,178.60
1640.05 · M.S.T. DEPRECIATION	-4,178.60
1640.20 · PUMPS	60,664.53
1640.25 · PUMPS DEPRECIATION	-42,269.03
1640.40 · VEHICLES	175,961.64
1640.45 · VEHICLE DEPRECIATION	-93,892.63
1660.20 · GPW-1995	60,956.50
1660.25 · GPW 1995 DEPRECIATION	-28,954.38
1660.40 · SERVICE CONNECTIONS	204,926.72

UNAUDITED

VILLAGE DISTRICT OF EASTMAN
Balance Sheet
As of December 31, 2019

	Dec 31, 19
1660.45 · SERV. CON. DEPRECIATION	-179,865.97
1660.50 · WATER MAINS & VALVES	1,721,457.55
1660.55 · W.M. & V. DEPRECIATION	-1,001,362.69
1660.70 · GENERATORS	32,449.56
1660.75 · GENERATOR DEPRECIATION	-30,516.26
1660.80 · WELLFIELD IMPROVEMENTS PROJECT	2,699,283.36
1660.85 · WELLFIELD IMPRVMNT DEPRECIATION	-1,314,725.48
1660.86 · SRF SOURCE 1 UPGRADE	465,273.81
1660.90 · METER REPLACEMENT PROGRAM-NEW	11,352.11
1660.95 · METER REPLACEMENT DEPRECIATION	-11,352.11
Total Fixed Assets	4,094,045.66
Other Assets	
1850.10 · DEFERRED OUTFLOWS - GASB 68	63,133.00
Total Other Assets	63,133.00
TOTAL ASSETS	**5,022,813.80**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2020.00 · ACCOUNTS PAYABLE	-243.76
Total Accounts Payable	-243.76
Other Current Liabilities	
1150.02 · ACCOUNTS RECEIVABLE - ALLOWANCE	5,000.00
1310.00 · DUE FROM/TO WASTEWATER DIVISION	13,488.48
2030.00 · ACCRUED PERSONAL TIME	8,633.48
2040.00 · ACCRUED PAYROLL	7,594.44
2050.00 · CONTRACTS/RETAINAGE PAYABLE	32,723.50
2100.00 · PAYROLL TAXES	3,149.96
Total Other Current Liabilities	70,589.86
Total Current Liabilities	70,346.10
Long Term Liabilities	
2310.00 · LONG TERM NOTE	892,944.59
2310.10 · SRF LONG TERM NOTE	225,826.10
2310.15 · OFFICE BUILDING - LSB	187,511.09
2350.10 · NET PENSION LIABILITY - GASB 68	248,949.00
2360.10 · DEFERRED INFLOWS - GASB68	11,684.00
Total Long Term Liabilities	1,566,914.78
Total Liabilities	1,637,260.88
Equity	
2490.00 · RESERVE FUNDS HELD BY TRUSTEES	555,582.50
2530.00 · UNRESERVED FUND BALANCE	2,792,234.33
2790.09 · RETAINED EARNINGS - RESERVED	127,807.08
2790.10 · RETAINED EARNINGS-UNAPP.	-70,049.18
3900.00 · Retained Earnings	-156,504.34
Net Income	136,482.53
Total Equity	3,385,552.92
TOTAL LIABILITIES & EQUITY	**5,022,813.80**

UNAUDITED

Village District of Eastman
Balance Sheet
As of December 31, 2019

	Dec 31, 19	
ASSETS		
Current Assets		
Checking/Savings		
1010.00 CASH - LAKE SUNAPEE CHK		9,013.56
1010.05 CASH - LAKE SUNAPEE SVG		59,082.94
Total Checking/Savings		68,096.50
Accounts Receivable		
1200.00 ACCOUNTS RECEIVABLE		
1200.01 USAGE	511.75	
1200.00 ACCOUNTS RECEIVABLE - Other	39,788.29	
Total 1200.00 ACCOUNTS RECEIVABLE		40,300.04
Total Accounts Receivable		40,300.04
Other Current Assets		
1800.00 TRUST & RESERVE FUNDS		
1800.01 WASTE WATER COLLECTION	8,423.50	
1800.02 WASTE WATER TREATMENT	38,012.35	
1800.03 WASTE WATER DISPOSAL	85,012.19	
1800.04 WW SYSTEM UPGRADES	606,856.01	
Total 1800.00 TRUST & RESERVE FUNDS		738,304.05
Total Other Current Assets		738,304.05
Total Current Assets		846,700.59
Fixed Assets		
1620.00 MAINS		-3,613.92
1620.10 SERVICES		1,014.66
1620.20 DISPOSAL PLANT STRUCT		177,939.00
1620.30 FLOW MEASURING DEVICES		16,738.00
1620.40 PLANT SEWERS		19,176.00
1620.50 PUMPING PLANT STRUCT		57,216.00
1620.60 PURIFICATION SYSTEMS		7,888.84
1620.70 SPRAY IRRIGATION		10,720.34
1620.80 SEWER PLANT		1,510,337.00
1620.85 SEWER PLANT CAP LEASE		700,674.00
1620.95 CIP		52,064.00
1640.10 GENERATORS		11,200.00
1640.20 PUMPING EQUIPMENT		147,618.01
1640.30 OTHER EQUIPMENT		70,795.94
1640.40 OTHER TANGIBLE ASSETS		83,906.86
1900.00 ACCUM DEPRECIATION		-2,529,675.65
Total Fixed Assets		333,999.08
Other Assets		
1850.10 DEFERRED OUTFLOWS - G68		8,421.00
Total Other Assets		8,421.00
TOTAL ASSETS		**1,189,120.67**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2020.00 ACCOUNTS PAYABLE		18,209.63
Total Accounts Payable		18,209.63
Other Current Liabilities		
1310.00 Due to/from Water		-47,102.40
2030.00 Accrued Personal Time		1,177.29
2040.00 Accrued Payroll		1,035.60

UNAUDITED

Village District of Eastman
Balance Sheet
As of December 31, 2019

	Dec 31, 19
2070.00 STN FROM VDE POTABLE	30,000.00
Total Other Current Liabilities	-14,889.51
Total Current Liabilities	3,320.12
Long Term Liabilities	
2230.00 LTN - LAKE SUNAPEE BANK	59,452.34
2350.10 NET PENSION LIABILITY	33,208.00
2360.10 DEFERRED INFLOWS - G68	1,558.00
Total Long Term Liabilities	94,218.34
Total Liabilities	97,538.46
Equity	
2790.00 RETAINED EARNINGS	739,564.54
3000.00 Opening Bal Equity	254,286.20
Net Income	97,731.47
Total Equity	1,091,582.21
TOTAL LIABILITIES & EQUITY	**1,189,120.67**

VILLAGE DISTRICT OF EASTMAN
GRANTHAM, NH 03753

INVESTMENT POLICY
Approved October 2014

PURPOSE
The investment policy is established pursuant to New Hampshire RSA 48:16. New Hampshire RSA 48:16 requires that at least yearly, the Board of Commissioners will review and adopt an investment policy for the investment of public funds in conformance with the provisions of the law.

The investment policy is intended to provide guidance and direction for elected and appointed officials and staff in carrying out their fiduciary responsibilities.

It is the policy of the Village District of Eastman to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Village District, and conforming to all lase governing the investment of public funds.

This investment policy applies to the financial assets of the Village District in the custody of the District Treasurer.

OBJECTIVES
The primary objectives, in priority order, of the investment activities shall be safety, liquidity, and yield.

Safety

Safety of principal is the foremost investment objective. Each investment transaction shall seek to first ensure that capital losses are avoided. The Village District Treasurer, as authorized by state statutes and with the approval of the Commissioners, will invest excess funds in obligations of the US Government, in the public deposit investment pool established pursuant to RSA 383:22, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, or in any bank on the State Treasurer's approved list as long as perfected collateral is obtained in each case. Full collateralization of all deposits shall be required.

Liquidity

The investment portfolio shall remain sufficiently liquid to meet operating requirements. Liquidity shall be assured through practices ensuring that the next disbursement date and payroll date are covered through maturing investments or marketable US Treasury issues. The Village District will participate in the New Hampshire Public Deposit Investment Pool (NHPDIP) established in accordance with NH RSA 383:22-24 when liquidity is of prime importance.

Yield

The investment portfolio shall be designed with the objective of attaining a fair rate of return. The rate of return on investment is of secondary importance to the safety and liquidity objectives described above.

Term
Investments for all operating funds shall be made in maturities of twelve months or less.

DIVERSIFICATION

The investments shall be diversified by:

Limiting investments to avoid over-concentration in securities from a specific issuer or business (excluding US Treasury securities);

Investing in securities with varying maturities; and

Continuously investing a portion of the portfolio in readily available funds including NHPDIP, money market funds, or overnight repurchase agreements to ensure appropriate liquidity is maintained in order to meet ongoing obligations.

RESPONSIBILITY

The District Treasurer is designated as investment officer and is responsible for investment decisions and activities, under the direction of the Village District Commissioners. The Treasurer shall act in accordance with any written procedures and internal controls. The investment officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the actions of subordinate officials.

All participants in the investment process will seek to act responsibly as custodians of the public trust. They will avoid any transaction that might impair public confidence.

The standard of prudence to be used by investment officials will be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investments will be made with judgement and care which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering primarily safety and then liquidity of capital. The "prudent person" standard requires that "investments shall be made with judgement and care, under circumstances then prevailing, which person of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

Officers and employees involved in the investment process will refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials will disclose to the Commissioners any material financial interests in financial institutions that conduct business with the Village District.

INTERNAL CONTROLS

The Commissioners will be responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Village District are protected from loss, theft, or misuse. The

internal control structure will be designed to provide assurance recognizing that the cost of a control should not exceed the benefits likely to be derived, and the valuation of costs and benefits requires estimates and judgements by management.

VACHON CLUKAY
& COMPANY PC

CERTIFIED PUBLIC ACCOUNTANTS
608 Chestnut Street • Manchester, New Hampshire 03104
(603) 622-7070 • Fax: (603) 622-1452 • www.vachonclukay.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Village District of Eastman

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities and each major fund of the Village District of Eastman, as of and for the year ended December 31, 2018, 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 from 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 audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and each major fund of the Village District of Eastman, as of December 31, 2018, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of changes in the District's proportionate share of the net OPEB liability, schedule of District OPEB contributions, schedule of changes in the District's total OPEB liability and related ratios, schedule of changes in the District's proportionate share of the net pension liability, and the schedule of District pension contributions on pages i-iii and 22-26 be presented to supplement the basic financial statements. 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.

Vachon Clukay & Company PC

Manchester, New Hampshire
February 19, 2020

VILLAGE DISTRICT OF EASTMAN
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ending December 31, 2018

Presented herewith please find the Management Discussion & Analysis Report for the Village District of Eastman for the year ending December 31, 2018. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in all material aspects. This report and its content have been designed to fairly present the District's financial position, including the results of operations of the District. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the District's financial activities have been included.

The District's management is responsible for establishing accounting and internal control structures designed to ensure that the physical, data, informational, intellectual, and human resource assets of the District are protected from loss, theft and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

The Village District of Eastman is an independent municipal water District located in the Town of Grantham, New Hampshire and provides water services to parts of the Towns of Enfield, Grantham and Springfield, New Hampshire. The District is governed by a three-member Board of Commissioners, who are registered voters with a legal residence within the boundaries of the District. The District's primary function is to provide potable and waste water services for residential and commercial entities within its boundaries. The District is responsible for protecting, improving, maintaining and expanding the existing water distribution system.

FINANCIAL REPORTING

Statement of Net Position and Statement of Revenues, Expenses and Changes in Net Position

The Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position report information about the District as a whole and about its activities. These statements include all assets, deferred outflows of resources, liabilities and deferred inflows of resources of the District using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These statements report the District's net position and changes in them. Net position is the difference between assets plus deferred outflows of resources less liabilities plus deferred inflows of resources. Over time, increases or decreases in the District's net position is one indicator of whether its financial health is improving or deteriorating. Other factors to consider are changes in the District's customer base and condition of the District's infrastructure.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

Statements of Net Position

Net position of the Village District of Eastman as of December 31, 2018 and 2017 are follows:

	2018	2017
Capital and other assets:		
Capital assets, net	$ 4,391,595	$ 4,682,350
Other assets	1,738,356	1,628,001
Total assets	6,129,951	6,310,351
Deferred outflows of resources:		
Deferred outflows related to OPEB	706	309
Deferred outflows related to pension	50,203	71,554
Total deferred outflows of resources	50,909	71,863
Long-term and other liabilities:		
Long-term liabilities	1,863,958	2,107,195
Other liabilities	70,238	126,862
Total liabilities	1,934,196	2,234,057
Deferred inflows of resources:		
Deferred inflows related to OPEB	825	32
Deferred inflows related to pension	26,694	13,242
Total deferred inflows of resources	27,519	13,274
Net position:		
Net investment in capital assets	2,798,370	2,867,764
Unrestricted	1,420,775	1,267,119
Total net position	$ 4,219,145	$ 4,134,883

Statements of Revenues, Expenses and Changes in Net Position

Changes in net position for the years ending December 31, 2018 and 2017 are follows:

	2018	2017
Operating revenues	$ 764,623	$ 735,722
Operating expenses	1,225,825	1,096,871
Operating income (loss)	(461,202)	(361,149)
Net non-operating revenues	545,464	506,467
Change in net position	84,262	145,318
Total net position at beginning of year	4,134,883	3,999,740
Impact of GASB 75 restatement		(10,175)
Total net position at end of year	$ 4,219,145	$ 4,134,883

VILLAGE DISTRICT OF EASTMAN
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ending December 31, 2018

VILLAGE DISTRICT OF EASTMAN'S ACTIVITIES

As shown in the above statements the District's total net position increased by $84,262 from the previous year. The revenue earned from operations was $764,623 for the year ended December 31, 2018. This represents 62.4% of operating expenses. Operating expenses for 2018 were $1,225,825. Net non-operating revenues for 2018, which include District tax assessments, interest income and interest expense, represent 44.5% of operating expenses.

Capital Assets

The capital assets of the District are those assets that are used in the performance of the District's functions including infrastructure assets, which consist of water distribution mains. The capital assets net decrease of ($290,755) from December 31, 2017 was due to current year additions of $12,000 reduced by current year depreciation expense of $302,755. See Note 3 in the notes to the basic financial statements for a summary of the District's capital asset activity.

Long-Term Obligations

During the year ended December 31, 2018, the District's notes payable decreased by $221,361, as a result of scheduled debt payments on the existing notes. The District's net pension liability had a decrease of $24,853. The District's OPEB liability had an increase of $2,977 See Notes 4, 5 and 6 in the notes to the basic financial statements for additional information on the District's long-term obligations.

Contacting the Village District of Eastman

This financial report intends to provide our citizens and creditors with a general overview of the District's finances and to show a measure of accountability for the money it receives. If you have any questions about this report or desire to get additional information, contact the Board of Commissioners at, PO Box 990, Grantham, New Hampshire 03753, Telephone number (603) 863-6512 or amy@eastmanh2o.org.

2019 Consumer Confidence Report

Is my water safe?

Yes! We are pleased to present this year's Annual Water Quality Report (Consumer Confidence Report) as required by the Safe Drinking Water Act (SDWA). This report is designed to provide details about where your water comes from, what it contains, and how it compares to standards set by regulatory agencies. This report is a snapshot of last year's water quality. We are committed to providing you with information because informed customers are our best allies.

Do I need to take special precautions?

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. EPA/Centers for Disease Control (CDC) guidelines on appropriate means to lessen the risk of infection by Cryptosporidium and other microbial contaminants are available from the Safe Water Drinking Hotline (800-426-4791).

Where does my water come from?

The District blends raw water from three sources prior to treatment and distribution. Source 1 is made up of three shallow, gravel-pack wells; source 5 is a deep bedrock (drilled) well; and source 6 is a deep gravel-pack well.

Source water assessment and its availability

Additional information related to the testing and sampling procedures is available on the

DES OneStop website, www.des.nh.gov/onestop/index.htm.

Why are there contaminants in my drinking water?

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's (EPA) Safe Drinking Water Hotline (800-426-4791). The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some

cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity:

microbial contaminants, such as viruses and bacteria, that may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife; inorganic contaminants, such as salts and metals, which can be naturally occurring or result from urban stormwater runoff, industrial, or domestic wastewater discharges, oil and gas production, mining, or farming; pesticides and herbicides, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses; organic Chemical Contaminants, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems; and radioactive contaminants, which can be naturally occurring or be the result of oil and gas production and mining activities.

In order to ensure that tap water is safe to drink, EPA prescribes regulations that limit the amount of certain contaminants in water provided by public water systems. Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water which must provide the same protection for public health.

How can I get involved?

For more information on water conservation and watershed protection, please visit our website, www.eastmanh2o.org, or the New Hampshire Department of Environmental Services, www.des.state.nh.us.

Description of Water Treatment Process

Your water is treated by filtration and disinfection. Filtration removes particles suspended in the source water. Particles typically include clays and silts, natural organic matter, iron and manganese, and microorganisms. Your water is also treated by disinfection. Disinfection involves the addition of chlorine or other disinfectants to kill bacteria and other microorganisms (viruses, cysts, etc.) that may be in the water. Disinfection is considered to be one of the major public health advances of the 20th century.

Water Conservation Tips

Did you know that the average U.S. household uses approximately 400 gallons of water per day or 100 gallons per person per day? Luckily, there are many low-cost and no-cost ways to conserve water. Small changes can make a big difference - try one today and soon it will become second nature.

- Take short showers - a 5-minute shower uses 4 to 5 gallons of water compared to up to 50 gallons for a bath.

- Shut off water while brushing your teeth, washing your hair and shaving and save up to 500 gallons a month.
- Use a water-efficient showerhead. They're inexpensive, easy to install, and can save you up to 750 gallons a month.
- Run your clothes washer and dishwasher only when they are full. You can save up to 1,000 gallons a month.
- Water plants only when necessary.
- Fix leaky toilets and faucets. Faucet washers are inexpensive and take only a few minutes to replace. To check your toilet for a leak, place a few drops of food coloring in the tank and wait. If it seeps into the toilet bowl without flushing, you have a leak. Fixing it or replacing it with a new, more efficient model can save up to 1,000 gallons a month.
- Adjust sprinklers so only your lawn is watered. Apply water only as fast as the soil can absorb it and during the cooler parts of the day to reduce evaporation.
- Teach your kids about water conservation to ensure a future generation that uses water wisely. Make it a family effort to reduce next month's water bill!
- Visit www.epa.gov/watersense for more information.

Cross Connection Control Survey

The purpose of this survey is to determine whether a cross-connection may exist at your home or business. A cross connection is an unprotected or improper connection to a public water distribution system that may cause contamination or pollution to enter the system. We are responsible for enforcing cross-connection control regulations and ensuring that no contaminants can, under any flow conditions, enter the distribution system. If you have any of the devices listed below please contact us so that we can discuss the issue, and if needed, survey your connection and assist you in isolating it if that is necessary.

- Boiler/ Radiant heater (water heaters not included)
- Underground lawn sprinkler system
- Pool or hot tub (whirlpool tubs not included)
- Additional source(s) of water on the property
- Decorative pond
- Watering trough

Source Water Protection Tips

Protection of drinking water is everyone's responsibility. You can help protect your community's drinking water source in several ways:

- Eliminate excess use of lawn and garden fertilizers and pesticides - they contain hazardous chemicals that can reach your drinking water source.
- Pick up after your pets.

- If you have your own septic system, properly maintain your system to reduce leaching to water sources or consider connecting to a public water system.
- Dispose of chemicals properly; take used motor oil to a recycling center.
- Volunteer in your community. Find a watershed or wellhead protection organization in your community and volunteer to help. If there are no active groups, consider starting one. Use EPA's Adopt Your Watershed to locate groups in your community, or visit the Watershed Information Network's How to Start a Watershed Team.
- Organize a storm drain stenciling project with your local government or water supplier. Stencil a message next to the street drain reminding people "Dump No Waste - Drains to River" or "Protect Your Water." Produce and distribute a flyer for households to remind residents that storm drains dump directly into your local water body.

Safe Drinking Water Act

The SDWA was enacted in 1974 to formulate standards and guidelines for organic and inorganic compounds found in drinking water. The SDWA gave the Environmental Protection Agency (EPA) the authority to set maximum acceptable levels of contaminants in drinking water and to establish guidelines for public water systems to aid in cleansing and treating water for distribution. Over the years amendments to the SDWA have set maximum contaminant levels (MCLs), maximum contaminant level goals (MCLGs), and have provided for the establishment of programs ranging from the overseeing the protection of watersheds to the study of alternative treatment technology. All public water systems are regulated by the standards set by the federal SDWA and are required to test water samples as set forth by the state regulating agency. In New Hampshire, that regulating agency is the Department of Environmental Services.

The NH DES provides a yearly sampling schedule to every public water system (PWS) in the state. Water samples are taken to determine the levels of various organic and inorganic materials. The laboratories testing the samples are certified by the state and are required to report all results to the DES as well as the PWS. Sampling results are posted on the DES website for public viewing. A link to this site is provided on the VDE website under the WATER QUALITY/SAMPLING tab.

Results of voluntary monitoring

PFAS Background:

Per-and polyfluoroalkyl substances (PFAS) are a class of man-made chemicals that have been found to be pervasive in the environment. Developed in the 1940s, PFAS can be found across industries in many products, including food packaging, nonstick pans, clothing, furniture, and firefighting foam used by the military and fire departments.

PFAS chemicals are linked with serious health effects including some kinds of cancer, harm to the kidneys and liver, harm to the developmental and reproductive systems, and reduced

effectiveness of vaccines. PFAS also builds up in the human body and can stay there for decades. It is estimated that PFAS has been detected in the drinking water of 19 million Americans across the country. Legislation at both federal and state levels is currently being written to address the regulation and testing requirements of PFAS compounds.

In the fall of 2019, DES required quarterly testing of all PWS for the PFAS/PFOA compounds. That requirement was placed on hold in December 2019, due to pushback from small public systems because of the testing costs. DES then asked that systems voluntarily submit samples for testing. At the time the injunction was placed by the state, the VDE had already sampled for quarter 4. Those samples resulted in a “non-detect” of the PFAS/PFOA compounds. Voluntary repeat sampling for quarter 1, 2020 provided the same result.

Additional Information for Lead

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. Village District of Eastman is responsible for providing high quality drinking water but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at http://www.epa.gov/safewater/lead.

Additional Information for Arsenic

While your drinking water meets EPA's standard for arsenic, it does contain low levels of arsenic. EPA's standard balances the current understanding of arsenic's possible health effects against the costs of removing arsenic from drinking water. EPA continues to research the health effects of low levels of arsenic which is a mineral known to cause cancer in humans at high concentrations and is linked to other health effects such as skin damage and circulatory problems.

Water Quality Data Table

In order to ensure that tap water is safe to drink, EPA prescribes regulations which limit the amount of contaminants in water provided by public water systems. The table below lists all of the drinking water contaminants that we detected during the calendar year of this report. Although many more contaminants were tested, only those substances listed below were found in your water. All sources of drinking water contain some naturally occurring contaminants. At low levels, these substances are generally not harmful in our drinking water. Removing all contaminants would be extremely expensive, and in most cases, would not provide increased

protection of public health. A few naturally occurring minerals may actually improve the taste of drinking water and have nutritional value at low levels. Unless otherwise noted, the data presented in this table is from testing done in the calendar year of the report. The EPA or the State requires us to monitor for certain contaminants less than once per year because the concentrations of these contaminants do not vary significantly from year to year, or the system is not considered vulnerable to this type of contamination. As such, some of our data, though representative, may be more than one year old. In this table you will find terms and abbreviations that might not be familiar to you. To help you better understand these terms, we have provided the definitions below the table.

Contaminants	MCLG or MRDLG	MCL, TT, or MRDL	Detect In Your Water	Range		Sample Date	Violation	Typical Source
				Low	High			
Disinfectants & Disinfection By-Products								
(There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants)								
Haloacetic Acids (HAA5) (ppb)	NA	60	22.5	21.1	23.8	2019	No	By-product of drinking water chlorination
TTHMs [Total Trihalomethanes] (ppb)	NA	80	34.7	32.1	34.7	2019	No	By-product of drinking water disinfection
Inorganic Contaminants								
Arsenic (ppb)	0	10	.19	NA	NA	2018	No	Erosion of natural deposits; Runoff from orchards; Runoff from glass and electronics production wastes
Fluoride (ppm)	4	4	.59	NA	NA	2018	No	Erosion of natural deposits; Water additive which promotes strong teeth; Discharge from fertilizer and aluminum factories
Nitrite [measured as Nitrogen] (ppm)	1	1	.09	NA	NA	2019	No	Runoff from fertilizer use; Leaching from septic tanks, sewage; Erosion of natural deposits
Sodium (optional) (ppm)	NA		31	NA	NA	2018	No	Erosion of natural deposits; Leaching
Microbiological Contaminants								
Total Coliform (RTCR)	NA	TT	NA	NA	NA	2019	No	Naturally present in the environment
Radioactive Contaminants								
Uranium (ug/L)	0	30	1.6	NA	NA	2018	No	Erosion of natural deposits
Synthetic organic contaminants including pesticides and herbicides								

Contaminants	MCLG or MRDLG	MCL, TT, or MRDL	Detect In Your Water	Range		Sample Date	Violation	Typical Source
				Low	High			
2,4-D (ppb)	70	70	5	NA	NA	2019	No	Runoff from herbicide used on row crops
Alachlor (ppb)	0	2	.9	NA	NA	2019	No	Runoff from herbicide used on row crops
Atrazine (ppb)	3	3	.9	NA	NA	2019	No	Runoff from herbicide used on row crops
Benzo(a)pyrene (ppt)	0	200	.001	NA	NA	2019	No	Leaching from linings of water storage tanks and distribution lines
Carbofuran (ppb)	40	40	.9	NA	NA	2019	No	Leaching of soil fumigant used on rice and alfalfa
Di (2-ethylhexyl) adipate (ppb)	400	400	4	NA	NA	2019	No	Discharge from chemical factories
Di (2-ethylhexyl) phthalate (ppb)	0	6	2	NA	NA	2019	No	Discharge from rubber and chemical factories
Dinoseb (ppb)	7	7	2	NA	NA	2019	No	Runoff from herbicide used on soybeans and vegetables
Diquat (ppb)	20	20	.9	NA	NA	2019	No	Runoff from herbicide use
Glyphosate (ppb)	700	700	9	NA	NA	2019	No	Runoff from herbicide use
Heptachlor (ppt)	0	400	.001	NA	NA	2019	No	Residue of banned pesticide
Heptachlor epoxide (ppt)	0	200	.001	NA	NA	2019	No	Breakdown of heptachlor
Hexachlorobenzene (ppb)	0	1	.4	NA	NA	2019	No	Discharge from metal refineries and agricultural chemical factories
Hexachlorocyclopentadiene (ppb)	50	50	4	NA	NA	2019	No	Discharge from chemical factories
Methoxychlor (ppb)	40	40	.9	NA	NA	2019	No	Runoff/leaching from insecticide used on fruits, vegetables, alfalfa, livestock
Oxamyl [Vydate] (ppb)	200	200	.9	NA	NA	2019	No	Runoff/leaching from insecticide used on apples, potatoes and tomatoes
Pentachlorophenol (ppb)	0	1	.4	NA	NA	2019	No	Discharge from wood preserving factories

Contaminants	MCLG or MRDLG	MCL, TT, or MRDL	Detect In Your Water	Range		Sample Date	Violation	Typical Source
				Low	High			
Picloram (ppb)	500	500	4	NA	NA	2019	No	Herbicide runoff
Toxaphene (ppb)	0	3	1.9	NA	NA	2019	No	Runoff/leaching from insecticide used on cotton and cattle
Volatile Organic Contaminants								
1,1,1-Trichloroethane (ppb)	200	200	.4	NA	NA	2019	No	Discharge from metal degreasing sites and other factories
1,1,2-Trichloroethane (ppb)	3	5	.4	NA	NA	2019	No	Discharge from industrial chemical factories
1,2,4-Trichlorobenzene (ppb)	70	70	.4	NA	NA	2019	No	Discharge from textile-finishing factories
1,2-Dichloroethane (ppb)	0	5	.4	NA	NA	2019	No	Discharge from industrial chemical factories
1,2-Dichloropropane (ppb)	0	5	.4	NA	NA	2019	No	Discharge from industrial chemical factories
Benzene (ppb)	0	5	.4	NA	NA	2019	No	Discharge from factories; Leaching from gas storage tanks and landfills
Carbon Tetrachloride (ppb)	0	5	.4	NA	NA	2019	No	Discharge from chemical plants and other industrial activities
Chlorobenzene (monochlorobenzene) (ppb)	100	100	.4	NA	NA	2019	No	Discharge from chemical and agricultural chemical factories
Ethylbenzene (ppb)	700	700	.4	NA	NA	2019	No	Discharge from petroleum refineries
Styrene (ppb)	100	100	.4	NA	NA	2019	No	Discharge from rubber and plastic factories; Leaching from landfills
Toluene (ppm)	1	1	.4	NA	NA	2019	No	Discharge from petroleum factories
Vinyl Chloride (ppb)	0	2	.4	NA	NA	2019	No	Leaching from PVC piping; Discharge from plastics factories
Xylenes (ppm)	10	10	.9	NA	NA	2019	No	Discharge from petroleum factories; Discharge from chemical factories

Contaminants	MCLG or MRDLG	MCL, TT, or MRDL	Detect In Your Water	Range		Sample Date	Violation	Typical Source
				Low	High			
o-Dichlorobenzene (ppb)	600	600	.4	NA	NA	2019	No	Discharge from industrial chemical factories
p-Dichlorobenzene (ppb)	75	75	.4	NA	NA	2019	No	Discharge from industrial chemical factories

Contaminants	MCLG	AL	Your Water	Sample Date	# Samples Exceeding AL	Exceeds AL	Typical Source
Inorganic Contaminants							
Copper - action level at consumer taps (ppm)	1.3	1.3	.162	2018	0	No	Corrosion of household plumbing systems; Erosion of natural deposits
Inorganic Contaminants							
Lead - action level at consumer taps (ppb)	0	15	2	2018	0	No	Corrosion of household plumbing systems; Erosion of natural deposits

Violations and Exceedances

Additional Contaminants

As of September 1, 2019, all NH PWS were required to test for PFOS/PFOA compounds.

Contaminants	State MCL	Your Water	Violation	Explanation and Comment
PFDA	MNR	0 ppb	No	Perfluorinated Alkyl Acids - compounds not detected
PFNA	MNR	0 ppb	No	Perfluorinated Alkyl Acids - Compounds not detected
PFOA	MNR	0 ppb	No	Perfluorinated Alkyl Acids - Compounds not detected
PFOS	MNR	0 ppb	No	Perfluorinated Alkyl Acids - Compounds not detected

Undetected Contaminants

The following contaminants were monitored for, but not detected, in your water.

Contaminants	MCLG or MRDLG	MCL, TT, or MRDL	Your Water	Violation	Typical Source
Antimony (ppb)	6	6	ND	No	Discharge from petroleum refineries; fire retardants; ceramics; electronics; solder; test addition.
Asbestos (MFL)	7	7	ND	No	Decay of asbestos cement water mains; Erosion of natural deposits
Barium (ppm)	2	2	ND	No	Discharge of drilling wastes; Discharge from metal refineries; Erosion of natural deposits
Beryllium (ppb)	4	4	ND	No	Discharge from metal refineries and coal-burning factories; Discharge from electrical, aerospace, and defense industries
Cadmium (ppb)	5	5	ND	No	Corrosion of galvanized pipes; Erosion of natural deposits; Discharge from metal refineries; runoff from waste batteries and paints
Chromium (ppb)	100	100	ND	No	Discharge from steel and pulp mills; Erosion of natural deposits
Copper - source water (ppm)	NA		ND	No	Corrosion of household plumbing systems; Erosion of natural deposits
Lead - source water (ppm)	NA		ND	No	Corrosion of household plumbing systems; Erosion of natural deposits
Nitrate [measured as Nitrogen] (ppm)	10	10	ND	No	Runoff from fertilizer use; Leaching from septic tanks, sewage; Erosion of natural deposits
Radium (combined 226/228) (pCi/L)	0	5	ND	No	Erosion of natural deposits
Selenium (ppb)	50	50	ND	No	Discharge from petroleum and metal refineries; Erosion of natural deposits; Discharge from mines

Unit Descriptions	
Term	**Definition**
ug/L	ug/L : Number of micrograms of substance in one liter of water
ppm	ppm: parts per million, or milligrams per liter (mg/L)
ppb	ppb: parts per billion, or micrograms per liter (µg/L)
ppt	ppt: parts per trillion, or nanograms per liter
pCi/L	pCi/L: picocuries per liter (a measure of radioactivity)
MFL	MFL: million fibers per liter, used to measure asbestos concentration
% positive samples/month	% positive samples/month: Percent of samples taken monthly that were positive
NA	NA: not applicable

Unit Descriptions	
ND	ND: Not detected
NR	NR: Monitoring not required, but recommended.

Important Drinking Water Definitions	
Term	**Definition**
MCLG	MCLG: Maximum Contaminant Level Goal: The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs allow for a margin of safety.
MCL	MCL: Maximum Contaminant Level: The highest level of a contaminant that is allowed in drinking water. MCLs are set as close to the MCLGs as feasible using the best available treatment technology.
TT	TT: Treatment Technique: A required process intended to reduce the level of a contaminant in drinking water.
AL	AL: Action Level: The concentration of a contaminant which, if exceeded, triggers treatment or other requirements which a water system must follow.
Variances and Exemptions	Variances and Exemptions: State or EPA permission not to meet an MCL or a treatment technique under certain conditions.
MRDLG	MRDLG: Maximum residual disinfection level goal. The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
MRDL	MRDL: Maximum residual disinfectant level. The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
MNR	MNR: Monitored Not Regulated
MPL	MPL: State Assigned Maximum Permissible Level

For more information please contact:

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Springfield, NH 03284
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Lead, Copper and Safe Drinking Water

While the sampling results of all routine testing are available through the OneStop feature on the New Hampshire Department of Environmental Services website, we've provided our results for the most recent lead and copper testing below.

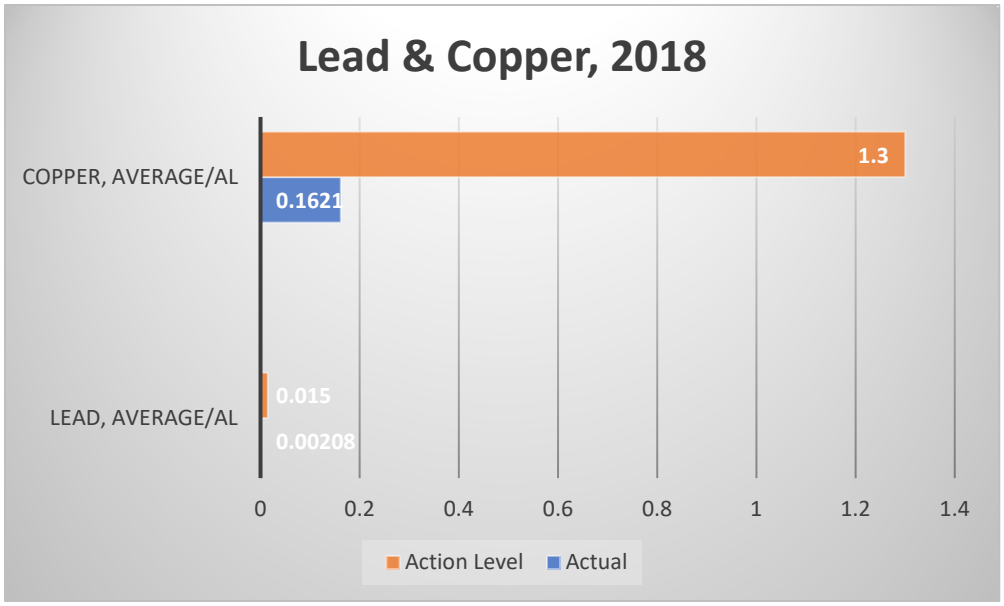
SWDA

The Safe Water Drinking Act of 1986 established specific guidelines for the treatment and monitoring of drinking water. Under the direction of the Environmental Protection Agency, in 1991 the Lead and Copper rule went into effect, which outlined monitoring requirements and treatment techniques for lead and copper, as well as establishing Action Levels and Maximum Contaminant Level Goals (MCLGs). Action Levels determine at what point a water utility must take additional steps to control the presence of organic and inorganic materials found in the water supply. The current Action Level for lead is .015mg/L, and 1.3mg/L for copper.

New Hampshire DES requires public water systems (PWS) to routinely test specific sites for lead and copper. The size of the PWS determines the number of sites that must be sampled. In addition, any PWS that demonstrates optimal corrosion control may be approved by DES to perform sampling every three years rather than annually. The Village District of Eastman is a small- to medium-sized PWS, and because of our sampling history and treatment processes, we are required to test for lead and copper once every three years using 10 site parameters that are preset by DES.

Calculating Results

There are specific guidelines for obtaining a sample, including location and time of day. Water that has remained in pipes overnight, for example, has a higher probability of containing lead than water that is constantly flowing. The most recent sampling requirement was fulfilled in quarter 3 of 2018; all of our samples were below the Action Level for both lead and copper. Action levels are defined as the value measured in the 90th percentile at the consumer's tap: when arranged in a list from lowest to highest, the 9th value from the lowest number in the list is used to determine compliance with the action level. Based on that formulary, our results are shown here:



Tips and Tricks 2020

The tips below will help conserve water in and outside of your home. The following pages provide insight to conduct a home water audit, to see where your biggest residential water use is. We are happy to provide dye tablets free of charge to use in toilets to check for leaking tank gaskets and can point you in the right direction should the need for a plumber arise.

We all need to work together to conserve water. We ask that you work to implement these water conservation measures:

- Reduce the number of times you flush your toilets.
- Take shorter, more efficient showers. Inexpensive shower timers are easy to find.
- Rinse dishes in a few inches of water in the sink rather than under a running faucet.
- Reduce the use of a dishwasher by running it only when full.
- Reduce the use of the clothes washer by only running it with a large load.
- Collect rainwater (when we get it!) in a bucket for watering house plants and gardens.

On the wastewater side…for both sewer customers and those residents with private septic systems, the GreenWorks pages following the water audit provide guidance as to what is and is not flushable, and tips on maintaining the integrity of both sewer and septic systems.

The SepticSmart Week 2020 is September 14-18. This is an annual event supported by the US Environmental Protection Agency and aims to educate homeowners on the care and maintenance of private septic systems. The information provided can help our sewer customers as well. Please visit www.epa.gov/septicsmart for more.

ENVIRONMENTAL Fact Sheet

NEW HAMPSHIRE DEPARTMENT OF Environmental Services

29 Hazen Drive, Concord, New Hampshire 03301 • (603) 271-3503 • www.des.nh.gov

WD-DWGB-26-25 2019

Home Water Efficiency: Home Water Audit

Performing a water audit of your home is the first step in designing an effective water conservation plan. A water audit surveys all water-using or -conveying fixtures, plumbing, equipment, and practices in your home to determine the present water uses, losses, and conservation practices and to recommend improvements. A water audit serves as the starting point for identifying losses and implementing useful water efficiency practices.

The following steps are designed as a general guide to the water audit process. Since this is a generic document, not all portions of the audit process will apply to your home.

Step 1: Identify your source.

- Where do you get your water? Is it from a municipal or community water supply or from a private well on your property?

Step 2: Gather all existing information, including:

- Water and sewer bills.
- Number of occupants and a typical schedule of their activity. Does anyone stay home all day? These factors make a difference in the magnitude of your water use.
- Paperwork (owner's manuals) related to water-using equipment, appliances, fixtures, pumps, etc.
- Capacities, storage, and water use of all appliances, fixtures, pumps, hoses, and other water-using equipment, such as spas and pools. Some of this information should be in the owner's manuals. You may have to call the manufacturer or installer (such as your plumber) to get the information you don't have.

Step 3: Quantify your water use.

- If your house is metered, this task is easy. Locate your water meter. It is most likely located in your basement. Some meters read in cubic feet. To convert cubic feet to gallons, multiply the reading by 7.48. To measure daily water use, record the meter readings at the beginning and end of any 24-hour period. Subtract the initial reading from the final one. This is how much water you used on that day. Do this several times and average the daily readings.
- If you want to know how much water individual appliances or practices use, read the meter before and after each water use. Make sure no one else in the house is using water when you are taking these readings. For instance, if you want to know how much water you use when washing dishes, take a meter reading before and after you run the dishwasher, but make sure no one flushes a toilet or takes a shower during the cycle.

- If your home is not metered, determining water use is more difficult. You can easily measure the flow from your faucets, showerheads, or garden hose by following the next step.
- Hold a large container under the device to be measured and run the water for 10 seconds. Measure the amount of water in the container and multiply it by 6 to get the volume per minute. This is the flow rate for that device. For example, if there are 2 quarts of water in the container after 10 seconds, multiply 2 by 6, equaling 12 quarts. Dividing this number by 4 (the number of quarts in a gallon) yields a flow rate of 3 gallons per minute for that faucet.
- You can determine the water used by appliances and other water-using devices by contacting the manufacturer, reading the owner's manual, or checking with your plumber.

Step 4. Perform the audit.

- Catalog your water-using devices. Note the number of each, the manufacturer, and the amount of water each uses (flow rate calculated in step 3). For example, homes built after 1994 typically have toilets that flush at 1.6 gallons per flush, and those homes built prior to 1994 might have toilets that flush a minimum of 3.5 gallons per flush. Don't forget to include fixtures and practices employed in outside water use.
- Multiply the flow rate for each device by the amount of time the device is used in a day for each water use, such as brushing teeth or taking a shower. For instance, multiply the flow rate of a garden hose in gallons per minute times the number of minutes you run the water. If you water the garden twice a day for 20 minutes with a 5 gallon per minute hose, you would use 200 gallons of water a day on your garden.
- Note any leaks and try to determine how much water is being lost to that leak. If the leak is in a kitchen sink, place a measuring device under the leak and measure how long it takes to fill. Let’s say it takes 15 minutes to fill a 2-quart measure. This means the leaking faucet wastes 2 gallons of water an hour, or 48 gallons of water a day. Depending on your water rates, one small leak could be costing you about $5 a month. If you have your own well, this leak could cost as much as $30 a month in electricity to run your pump.
- If you aren't sure whether you have leaks in the house, turn off all water-using devices and watch your water meter. If it still spins, you have a leak. Otherwise, listen to your pump if you have a private well. It shouldn't come on if you aren't using any water.
- Identify and quantify water conservation devices and practices already in place, such as low-flow faucets and shutting off the water when you brush your teeth. Quantify their water use and savings over conventional devices and methods.

Step 5. Analyze the audit results.

- Determine how and where you use water in your house.
- Identify areas where you can save water. Include retrofit and replacement of high water-using devices and appliances. For more information about how you can conserve water in your home, from installing WaterSense certified fixtures to making small behavior changes, NHDES has created a series of fact sheets on water efficiency practices and conservation techniques. These fact sheets can be found on the NHDES website at www.des.nh.gov.

Step 6. Prepare a benefit/cost analysis of potential water conservation measures.

- Calculate the cost of water lost to leaks as identified in Step 4. This cost could be either cost per gallon to buy water or cost per gallon to pump it. Be sure to include cost of wastewater disposal. If you know the wattage rating for your pump, you can estimate the cost of pumping water. Multiply the wattage times the number of hours a day the pump runs times the kilowatt-hour rate your electric company charges. A licensed pump installer should be able to tell you the wattage rating for your type of pump.

- Consider all costs associated with a proposed conservation measure, including initial purchase and installation.
- Determine the savings the new conservation measure will provide. Consider the cost savings of buying, pumping, or heating water that would be used without the measure and the disposal costs of wastewater. Also take into consideration savings due to leak repair. Implementation of water efficiency practices could eliminate or reduce the need for water pump or septic system upgrades or replacements. Take these avoided costs into consideration as well.
- Calculate a payback period for water efficiency measures. The payback period equals the amount of time it will take to recover the initial expenditure of a retrofit as a result of the savings associated with its use.

Step 7. Develop a long-range water conservation plan.

- Use your audit results and benefit/cost analysis to formulate your plan.
- Include a regular leak detection and repair program. To learn more about identifying and repairing leaks yourself, check out the NHDES fact sheet WD-DWGB-26-23, "Home Water Efficiency: Fixing Leaks Indoors and Out."
- Determine where and how you will replace or retrofit water efficiency devices. For example, "I am going to install faucet aerators in the kitchen and bathrooms."
- Determine how water efficiency practices will be implemented. For instance, "Everyone in the family will take 5-minute showers and turn off the water while brushing their teeth. I will put a timer in each bathroom to remind everyone to take shorter showers."
- Document an implementation schedule for any proposed water efficiency practices and upgrades. For example, "I am going to start watering the garden by drip irrigation next summer, and I am going to mail order soaker hoses this winter."
- Educate your family about the implemented practices and the installed devices. Without your family's help, water efficiency practices will not work.

For More Information

Please contact the Drinking Water and Groundwater Bureau at (603) 271-2513 or dwgbinfo@des.nh.gov or visit our website at www.des.nh.gov.

References

U.S. Department of Defense; *MIL-Handbook-1165, Water Conservation*; U.S. Dept. of Defense; 1997

Vickers, Amy; *Handbook of Water Use and Conservation*; WaterPlow Press; Amherst, MA; 2001

Note: This fact sheet is accurate as of August 2019. Statutory or regulatory changes or the availability of additional information after this date may render this information inaccurate or incomplete.

GREENWorks

Ideas for a Cleaner Environment

A publication of the New Hampshire Department of Environmental Services, Concord, NH (603) 271-3710

November 2013

What's Flushable?

At one point in our lives, whether we remember it or not, our parents potty trained us and taught us proper bathroom etiquette. However, some disturbing recent trends indicate that people believe toilets to be multi-purpose garbage disposals. Yet using your toilet as a trash can results in serious plumbing problems in your home, septic tank or your municipalities sewer pipes and wastewater treatment plants.

The problem stems from a misunderstanding of what is flushable. A good rule of thumb is only flush **the three P's-pee, poop and paper (toilet)**. If it isn't human waste or toilet paper it belongs somewhere else – it is that simple. Here is a list of items people commonly flush which they shouldn't. Just incase you need a reminder.

Sanitary products, paper towels, facial tissue, rubber gloves, wipes, dental floss and hair: One of the large retailer websites lists over 600 various kinds of wipe products. That's a lot of wipes that shouldn't be going down your toilet. All of these items will clog your system. Users feel like its okay to flush items because of misleading marketing of products labeling them as "flushable" and "safe for septic systems." Wipes are not flushable-period.

Unused drugs (prescription and over the counter): Wastewater plants and septic systems are not designed to remove drugs and medication that are flushed down a toilet. By flushing these items, they could end up in our surface water and groundwater. Do NOT flush medicine down the toilet unless accompanying product information instructs otherwise. Don't keep unneeded medications in the home. Medicine collection events staffed by law enforcement, if readily available, are also good options for safely disposing of unwanted medicine. If you do need to dispose of unwanted medicine follow this procedure

1) Pour medicine into a sealable plastic bag.
2) If the medicine is a solid, add a small amount of water to dissolve it.
3) Add coffee grounds, kitty litter or something similar to the liquid medicine in the plastic bag.
4) Seal the bag and immediately dispose of it in the trash.
5) Use a marker to black out any personal contact information on the empty medicine container prior to disposing of it in the trash.
6) For more information, consult www.nh.gov/medsafety. Disposal information for household generated sharps may also be found on this website.

Other non-flushable items, but are frequently found at wastewater treatment plants, include: rags/towels, cotton swabs, syringes, candy and food wrappers, clothing labels, cleaning sponges, toys, cigarette butts, and disposable toilet brushes.

Plumbing and sewer blockages, and contamination to our surface and groundwaters are not only caused by items flushed down the toilet, but caused just as easily by items inappropriately put

down the sink drain. Just because it has a "garbage disposal" doesn't mean it's a trash can. Keep these items out of your sink drain:

Fat, Oils and Grease: stick to the inside of your pipes and solidify over time causing more back ups. The proper way to dispose of grease, fat and oils is to let them cool and harden and then mix them with other absorbent food waste and put them in a jar, container or bag before disposing of them in the trash. You can also take waste vegtable oil to a local collection site where this waste can be turned into a fuel.

Hazardous Household Materials: such as motor oil, chemicals, paint, stains and pesticides all contain toxic material which when released into the drain can have detrimental effect on drinking water. There are specific ways to dispose of these types of materials, for more information contact the DES HHW program
http://des.nh.gov/organization/commissioner/p2au/pps/hhwp/

Food, Coffee Grounds and Eggshells: Composting is the best way to get rid of food waste and create a product you can use next season in your garden or flower beds. Use your garbage disposal in moderation and use a drain screen to catch excess food. Never put coffee grounds and eggshells in the garbage disposal.

Your bathroom etiquette re-education is now complete. Just remember that only **the three P's- pee, poop, and paper (toilet) are flushable.** And don't forget to wash your hands.

# # #

Service line on Hidden Lane – water main to curb stop.

Corrosion and bad backfill materials will contribute to the failure of copper service lines.

New service tap and gate valve for the ECA Maintenance Building.

A ***minimum*** 5’ radius (10’ diameter) is required around all service curb stops. Rock walls like this will not be rebuilt should the curb stop need to be dug out for repair or emergency shut-off.

The gate valve at the intersection of Wellfield Road and Brookridge Drive controls the flow of water from the main distribution line to Brookridge, Crestbrook, and Moose Run. Water service to this area was suspended for the day while the repair was made.

Old age was the main factor in the valve failure. Additionally, once the main line was exposed, a second issue was identified and fixed where a prior repair on the pipe itself had failed.

Drilling for water…

For a gravel-pack or overburden well, the media shown here is what holds the ground water. Material that is too fine, like sand, will slow the flow to the screen at the bottom of the well casing.

Two test wells were drilled in February 2020. While the wells' projected yields did not justify further development, the drilling and testing process was interesting to watch.