

**Village  
District  
of  
Eastman**

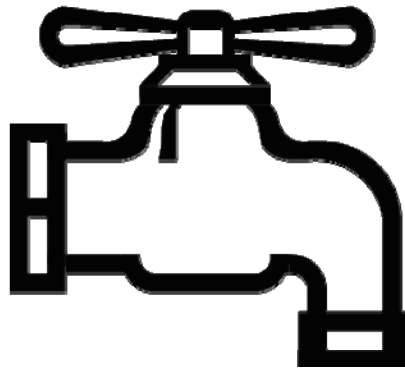
**2009**

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**Annual Meeting 7PM March 25, 2010, @ The Center at Eastman**

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USE WATER WISELY!



**ANNUAL REPORT**

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**ANNUAL MEETING**

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**WATER QUALITY**

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To the customers of the Village District of Eastman, thank you. Your attention to unusual puddles, streams and springs, led us to repairing several leaks over the past year. These repairs have brought our unaccounted for water per cent age down to a tolerable level, however, we are not done yet, we need, with your help, to continue the diligent effort in the coming year. Water loss is a waste and it is expensive, though it can be controlled. Our operator’s have state of the art detection equipment, locator’s and a great sense in locating leaks, though it has been the customer’s that have given us the most information and led us to the problem areas.

Our 2009 annual water use, billed and unaccounted, was 7 million gallons lower than 2008, which has saved all of us money. This savings translates to lower costs for the district and ultimately the customer. Please help us in our continuing effort to provide safe, clean and affordable water. Listening for, or noticing unusual sounds at or near water services may indicate a leak. Consider a “water walk” and watch the ditches, street valves and areas that you may have noticed were dry at other times.

William S. Weber, District Manager

**VILLAGE DISTRICT OF EASTMAN OFFICERS**

<b>Commissioners:</b>	William E. Sullivan	2012
	Robert B. Fairweather	2010
	Duncan W. Wood	2011
<b>Treasurer:</b>	David W. Wright	2010
<b>Deputy Treasurer:</b>	Bernard Conroy, Appointed	2010
<b>Clerk:</b>	Laurie Hayward	2010
<b>Deputy Clerk:</b>	Vacant, Appointed	2010
<b>Moderator:</b>	Richard C. Woodhouse	2010

*Regular business meetings of the Commissioners are held the third Wednesday of each month at 3:30 PM at the Village District office at 31 Draper Road.*

*You are welcome and encouraged to attend.*

## COMMISSIONER'S REPORT

2009 was a long awaited year of accomplishment for The Village District of Eastman (VDE). An outside contractor was hired to install a pressure reducing valve (PRV) and 23 water main valves to upgrade our aging water infrastructure. The PRV was installed so that the West Cove and Anderson Pond areas, usually serviced by the Hill Top Storage Tank, can now be serviced by the Snow Hill Storage Tank. This can now be done with little disruption to the entire system should a major break occur around the Hill Top Tank. The water main valves are part of our ongoing replacement program. We have experienced numerous breaks and leaks within our water system. The new replacement valves are made of high quality steel with stainless fixtures, and are being installed properly in a sand base. A majority of the valves were isolation valves. This enables us to greatly reduce the disrupted area of service. Our field operators, Neil Perez and Josh Worthen replaced 3 valves this past year on an emergency basis. We plan to continue the valve replacement program by installing 25 more in 2010. We need your support to fund the Capital Improvement Program (CIP).

The Leak Detection Program is working nicely. The VDE treated water consumption was down 7,200,000 gallons from the year 2008, while basically serving the same customer base. Our district manager, Bill Weber, instituted a new program for a one time no fee for the winter of 2009-2010. The \$50.00 water shut off fee was eliminated to encourage people, who do not winter here, to have their water turned off, thus risking any chance of water breaks. One customer, who had not had the water shut off, had 800,000 gallons of water flow through its house. The house is basically ruined. More customers took advantage of this fee waiver. We still NEED your eyes, when out walking, to identify any new wet spots that seem out of place. Please call and we will check them out. This all helps the VDE to reduce costs and operate more efficiently. Reducing water losses, in turn lowers operating costs.

We had an Open House at the Water Treatment Plant (WTP) in July and it was well received by all who attended. The VDE has one of the finest WTP's in New England. We have been told this by outside suppliers and maintenance people who service us. The WTP is only as good as our operators. They not only do a fantastic job of providing potable water for our customers, but the workplace is the envy of any fastidious housekeeper. These are proud employees, and the commissioners are proud of them as well. As commissioners, we try to provide our employees with modern technology. This enables, both our field operators and office staff to function at their best capabilities. It must be noted that our office manager, Pat Conroy, has been a constant for 22 years. Pat and Bill have been upgrading our office systems to provide more accurate and quicker information to our customers. District Manager Weber has spent countless hours complying with endless state and federal laws and compliances. This process is never ending and more complex.

Fiscally 2009 saw the first year of a three year project to replace defective isolation valves and add new ones to improve customer service in the event of a main break. In addition, two one-time projects were completed in 2009: installation of a pressure reducing station near College Overlook, and the

decommissioning of abandoned wells in the well field. These latter two projects were completed approximately \$48,500 under budget. These two trust funds will be closed and remaining money used to fund other proposed capital projects and keep the new 2010 funding below 2009 actual expenditures.

The district completed the fourth update of its 10 year Capital Improvement Program (CIP), based on the *Water System Master Plan* of November 2008, and new needs identified in 2009. The significant capital projects that the Commissioners recommend funding or changing in 2010 are: increasing the contribution to the water mains/valves fund to \$50K to continue the valve replacement program, increasing the vehicle/equipment fund by \$12K to permit purchase of truck replacements in 2010 and 2012, and establishing two new funds for computer software replacement/upgrade \$10K, and a project to explore the use of alternate energy sources for the Well field operations.

In the budget planning process, The VDE computes a historical average cost (per water service connection) to develop, operate, and maintain the water system, and adjusts that cost by the Northeast Region Urban 3<sup>rd</sup> Quarter Consumer Price Index of the preceding year to reflect for inflation in materials, services, and labor. For 2010 this maximum limit is \$857,000 based upon this funding model. The Commissioners recommend a total appropriation of approximately \$888,388 for 2010. To meet this requested appropriation, the Commissioners recommend transfer of \$48,750 remaining from completed project trust funds and \$10,000 from the General Fund Balance, to bring the effective new expenditure to \$829,638. With realistic anticipated water usage billing and other revenue sources of \$290,000, the amount to be raised in taxes is budgeted to be approximately \$539,638. This represents a 2.7 % decrease over the 2009 budgeted taxes. Given the difficult economic times that all of us face, the Commissioners have tried to come up with a budget that will fulfill our mission of providing good water quality and maintaining our aging distribution system for the needs of our customers at an affordable cost.

  
William E. Sullivan    Robert B. Fairweather    Duncan W. Wood

## CONDUCT OF THE MEETING

### General Order and Procedure:

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.

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

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.

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.

## 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.

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# 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 Center at Eastman on Thursday, March 25, 2010, 7 PM.

Polls will be open from 7:00 PM until 9:00 PM for Article 1; the election of officers. Article 2, and all others, will be taken up starting at 7:15 PM. Absentee ballots for Article 1 will be cast at 8:15 PM.

### **Article 1**

To choose Village District of Eastman Officers: one Commissioner to serve a three year term, one Treasurer to serve a one year term, one Clerk to serve a one year term, and one Moderator to serve a one year term.

### **Article 2**

To see if the Village District of Eastman will vote to raise and appropriate the sum of Seven Hundred, Forty-One Thousand, Eight-Hundred and Eighty Eight Dollars, (\$741,888) which represents the Budget. This amount includes; Five Hundred-Twenty-Nine-Thousand, Three Hundred Dollars (\$529,300) for the Operating Budget and Two Hundred-Twelve-Thousand Five Hundred, Eighty Eight Dollars (\$212,588), which represents the Principal and Interest payment for the Well Field Improvement Project. Said sum does not include special or individual articles addressed.

(Majority vote required)

### **Article 3**

To see if the Village District of Eastman will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be added to the previously established *Inventory Hardware* Reserve Fund (Created in 2005), with this entire amount to be transferred from the VDE General Fund Balance.

The commissioners recommend this appropriation.

(Majority vote required)



**Article 4**

To see if the Village District of Eastman will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000) to be added to the previously established *Office Equipment* Trust Fund (Created in 2005).

The commissioners recommend this appropriation. (Majority vote required)

**Article 5**

To see if the Village District of Eastman will vote to raise and appropriate the sum of Eight Thousand Dollars (\$8,000) to be added to the previously established *Well Renovation* Trust Fund (Created in 2006).

The commissioners recommend this appropriation. (Majority vote required)

**Article 6**

To see if the Village District of Eastman will vote to discontinue the *Well Decommissioning* Capital Reserve Fund established in 2005. Said funds with accumulated interest to date of withdrawal, estimated to be Twenty Thousand Dollars, (\$20,000) are to be transferred to the Village District of Eastman general fund.

The commissioners recommend discontinuing this fund. (Majority vote required)

**Article 7**

To see if the Village District of Eastman will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to be added to the previously established *Vehicle and Equipment Replacement* Capital Reserve Fund (Created in 2008).

The commissioners recommend this appropriation. (Majority vote required)

**Article 8**

To see if the Village District of Eastman will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be added to the *Water Mains and Valves Maintenance* Expendable Trust Fund (Created in 1995 Renamed in 2008).

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 Fifteen Thousand Dollars (\$15,000) to be added to the previously established *Filter Media* Replacement Expendable Trust Fund (created in 2005).

The commissioners recommend this appropriation. (Majority vote required)

**Article 10**

To see if the Village District of Eastman will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be added to the previously established *Generators and Pumps* Expendable Trust Fund (Created in 1995).

The commissioners recommend this appropriation. (Majority vote required)

**Article 11**

To see if the Village District of Eastman will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be added to the previously established *Office Building* Capital Reserve Fund, (Created in 2008) and to designate the Commissioners as agents to expend from this fund.

The commissioners recommend this appropriation. (Majority vote required)

**Article 12**

To see if the Village District of Eastman will vote to discontinue the *Pressure Reducing Station* Capital Reserve Fund (Created in 2008). Said funds with accumulated interest to date of withdrawal, estimated to be Twenty Eight Thousand Seven Hundred Fifty Dollars, (\$28,750) are to be transferred to the Village District of Eastman general fund.

The commissioners recommend discontinuing this fund. (Majority vote required)

**Article 13**

To see if the Village District of Eastman will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000) to be added to the previously established *Well Exploration and Development* Capital Reserve Fund, (Created in 2008) and to designate the Commissioners as agents to expend from this fund.

The commissioners recommend this appropriation. (Majority vote required)

**Article 14**      NEW      2010

To see if the Village District of Eastman will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of an *Alternative and Energy Audit/Study* and to raise and appropriate Two Thousand Five Hundred Dollars (\$2,500) to be placed in this fund, and to designate the Commissioners as agents to expend from this fund.

The commissioners recommend this appropriation. (Majority vote required)

**Article 15** NEW 2010

To see if the Village District of Eastman will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of *Computer Software, Upgrades and Maintenance* and to raise and appropriate Ten Thousand Dollars (\$10,000) to be placed in this fund, and to designate the Commissioners as agents to expend from this fund.

The commissioners recommend this appropriation. (Majority vote required)

**Article 16**

To see if the Village District of Eastman will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000) to be added to the previously established *Building Maintenance* Capital Reserve Fund, (Created in 2009) and to designate the Commissioners as agents to expend from this fund.

The commissioners recommend this appropriation. (Majority vote required)

**Article 17**

To see if the Village District of Eastman will vote to raise and appropriate the sum of Four Thousand Dollars (\$4,000) to be added to the previously established *Water Audit/Leak Study* Capital Reserve Fund, (Created in 2009) and to designate the Commissioners as agents to expend from this fund.

The commissioners recommend this appropriation. (Majority vote required)

**Article 18**

To see if the Village District of Eastman will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000) to be added to the previously established *Water Treatment Facility Operations Study* Capital Reserve Fund, (Created in 2009) and to designate the Commissioners as agents to expend from this fund.

The commissioners recommend this appropriation. (Majority vote required)

**Article 19**

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

  
William E. Sullivan    Robert B. Fairweather    Duncan W. Wood

**COMPARATIVE STATEMENT 2009 / 2010**

	<b>BUDGET 2009</b>	<b>ACTUAL 2009</b>	<b>PROPOSED BUDGET 2010</b>
<b>REVENUES</b>			
TAXES	554,600	561,686	539,638
USAGE	275,000	265,973	270,000
SERVICE	7,000	6,049	5,000
NEW CONNECTIONS	10,500	4,127	7,000
OPERATIONS FEE			
GAIN ON DISPOSAL	5,000		2,000
MISCELLANEOUS	2500	12,794	1,500
INTEREST	7,000	1,652	4,500
INSURANCE DIVIDENDS			
TRANSFER FROM RESERVES			
TRANSFER FROM TRUST FUNDS			48,750
TRANSFER FROM FUND BALANCE	10,000	10,000	10,000
PROCEEDS FROM FINANCING			
<b>TOTAL REVENUES</b>	<b>871,600</b>	<b>849,484</b>	<b>888,388</b>
<b>EXPENSES</b>			
<b>ADMINISTRATION</b>			
WAGES	198,000	200,197	204,000
BENEFITS	54,000	49,776	62,000
PAYROLL TAXES	15,000	15,310	16,000
CONTRACT LABOR	13,500	11,810	12,500
UNEMPLOYMENT COMPENSATION			
EQUIPMENT	1,000	1,849	3,000
RENT & CLEANING	18,000	15,390	16,000
OFFICE SUPPLIES	6,600	7,911	6,000
POSTAGE	5,500	3,980	6,000
AUDIT	10,500	8,602	9,000
ENGINEERING	1,000		500
LEGAL	3,000	2,457	500
HYDROGEOLOGIST			
<b>SUB TOTAL</b>	<b>326,100</b>	<b>317,283</b>	<b>335,500</b>
<b>DISTRIBUTION</b>			
AUXILIARY EQUIPMENT	2,500	5,420	2,000
BACKHOE	2,500	3,557	2,500
GENERATOR	5,500	4,170	6,600
PUMPS			2,000
VEHICLE	1,500	1,184	1,500
VEHICLE FUEL	6,000	3,848	5,000
GENERAL OPERATING SUPPLIES	7,000	7,933	6,000
MAINS	4,000	9,156	4,000
SPECIAL METERS	1,000	403	
SAND/GRAVEL/PAVING	3,000	5,975	3,000
RESIDENTIAL SERVICES	500	54	500
BLOW OFF,CURB,GATE, & VALVE	5,000	1,534	5,000
GROUNDS	3,000	246	500
STRUCTURES	1,500	1,800	1,500
STORAGE TANKS	2,000	5	7,000
SAFETY EQUIPMENT	500	682	500
WELLS	1,000	1,767	1,000
BOOSTER STATIONS	1,500	2	1,500
SECURITY	1,000	3,479	500
ELECTRIC	50,000	49,787	50,000
COMMUNICATIONS	10,000	11,711	10,500
PROPANE	20,000	15,419	17,000
<b>SUB TOTAL</b>	<b>128,500</b>	<b>128,133</b>	<b>127,600</b>

**COMPARATIVE STATEMENT 2009 / 2010**

	<b>BUDGET2009</b>	<b>ACTUAL 2009</b>	<b>PROPOSED BUDGET 2010</b>
<b>WATER TREATMENT</b>			
SODIUM HYDROXIDE	13,000	11,059	15,000
POTASSIUM PERMANGANATE	1,200		1,200
SODIUM HYPOCHLORITE	3,500	1,755	3,500
EQUIPMENT	8,000	4,039	6,000
INSTRUMENTATION	5,500	1,450	4,000
FILTER MAINTENANCE	2,500		
LABORATORY SUPPLIES	2,500	1,788	2,500
LABORATORY SERVICES	4,000	6,512	5,000
<b>SUB TOTAL</b>	<b>40,200</b>	<b>26,603</b>	<b>39,700</b>
<b>CONSERVATION</b>			
WELLHEAD PROTECTION	500		500
CONSERVATION ACTIVITIES	1,000.00		1,000.00
<b>SUB TOTAL</b>	<b>1,500.00</b>		<b>1,500.00</b>
<b>OTHER</b>			
PROPERTY, LIABILITY, & WORKERS	10,500	10,182	10,500
ANNUAL MEETING	7,500	7,407	6,000
EDUCATION/TRAINING/TRAVEL	5,000	5,197	5,500
REFUNDS			
MISCELLANEOUS	500	1,513	500
PAYMENT IN LIEU OF TAXES	2,500		2,500
<b>SUB TOTAL</b>	<b>26,000</b>	<b>24,299</b>	<b>25,000</b>
<b>TOTAL OPERATIONS</b>	<b>522,300</b>	<b>496,318</b>	<b>529,000</b>
<b>DEBT SERVICE</b>			
PRINCIPAL LONG TERM DEBT	126,633	126,633	126,865
INTEREST LONG TERM DEBT	90,667	90,563	85,723
<b>SUB TOTAL</b>	<b>217,300</b>	<b>217,196</b>	<b>212,588</b>
<b>FUND TRANSFERS</b>			
INVENTORY HARDWARE RESERVE	10,000	10,000	10,000
METER REPLACEMENT & BACKFLOW			
OFFICE EQUIPMENT RESERVE	6,000	6,000	3,000
SECURITY IMPROVEMENTS RESERVE	15,000	15,000	
WELL REJUVENATION RESERVE	5,000	5,000	8,000
WELL DECOMMISSION			
VEHICLE REPLACEMENT FUND	8,000	8,000	20,000
WATER MAIN MAINTENANCE TRUST	25,000	25,000	50,000
FILTER MEDIA REEPLACEMENT	10,000	10,000	15,000
GENERATOR AND PUMP STATIONS	10,000	10,000	10,000
OFFICE BUILDING	5,000	5,000	5,000
PRESSURE REDUCING VAULT	20,000	20,000	
WELL EXPLORATION AND ALTERNATIVE AND ENERGY AUDIT			3,000
COMPUTER SOFTWARE,UPGRADES			2,500
ALLEN'S DRIVE	1,000	1,000	
BUILDING MAINTENANCE	5,000	5,000	10,000
WATER AUDIT /LEAK STUDY	6,000	6,000	4,000
WTF OPERATIONS STUDY	6,000	6,000	3,000
<b>SUB TOTAL</b>	<b>132,000</b>	<b>132,000</b>	<b>146,500</b>
<b>TOTAL EXPENDITURES</b>	<b>871,600</b>	<b>845,514</b>	<b>888,388</b>

## 10 Year Capital Improvement Summary / Projections

#	PROJECT	BALANCE,										
		(12/31/09)	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1	INVENTORY HARDWARE FUND	3,900	10,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
2	FILTER MEDIA FUND	13,100	15,000	10,000	10,000	10,000	3,000	3,000	3,000	3,000	3,000	3,000
3	OFFICE EQUIPMENT FUND	12,200	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
4	WATER MAIN/VALVES FUND	328,500	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
5	WELL RENOVATION FUND	5,900	8,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
6	METER REPLACEMENT FUND	12,400	0	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
7	VEHICLE/EQUIPMENT FUND	26,600	20,000	20,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
8	GENERATOR/PUMP FUND	10,800	10,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
	PRESSURE REDUCING STATION	28750	(28,000)	COMPLETED IN 2009, TRANSFER BALANCE								
9	OFFICE BUILDING FUND	10,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
10	WELL EXPLORE/DEVELOPMENT	5,000	3,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
	SECURITY IMPROVEMENT											
11	FUND	6,500	0	10,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
	WELL DECOMMISSIONING	20,000	(20,000)	COMPLETED IN 2009, TRANSFER BALANCE								
12	ALLEN'S DRIVE UPGRADE	1,000	0	1,000	0	0	0	0	0	0	0	0
13	BUILDING MAINTENANCE	500	3,000	3,000	3,000	3,000	3,000	3,000	1,000	1,000	1,000	1,000
14	WATER AUDIT/ LEAK SURVEY	6,000	4,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
	WATER TREATMENT											
15	OPERATIONS	6,000	3,000	3,000	COMPLETE IN 2011							
16	COMPUTER SOFTWARE	0	10,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
17	ALTERNATE ENERGY AUDIT	0	2,500	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
<b>TOTAL</b>		497,900	98,500	157,000	137,000	137,000	130,000	130,000	128,000	128,000	128,000	128,000

# BUDGET FORM FOR VILLAGE DISTRICTS

without Budget Committee Under RSA 32:14-24

DATE OF MEETING: March 25, 2010 For Fiscal Year: 2010

VILLAGE DISTRICT: Eastman County: Sullivan

In the Town(s) Of: Enfield, Springfield, Grantham

Mailing Address: P.O. Box 990,

Grantham, NH 03753

Phone #: 863-6512 Fax #: 863-9794 E-Mail: weber@eastman.org

### IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

- 1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.
- 2. Hold at least one public hearing on this budget.
- 3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the village district clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days of the meeting.

This is to certify that this budget was posted with the warrant on the (date) \_\_\_\_\_

### majority of GOVERNING BODY (COMMISSIONERS)

*Please sign in ink.*

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

William E. Sullivan \_\_\_\_\_

Robert B. Fairweather \_\_\_\_\_

Duncan W. Wood \_\_\_\_\_

*William E. Sullivan*  
*Robert B. Fairweather*  
*Duncan W. Wood*

### **THIS BUDGET SHALL BE POSTED WITH THE VILLAGE DISTRICT WARRANT**

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)271-3397

1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (RECOMMENDED)	Appropriations Ensuing FY (NOT RECOMMENDED)
<b>GENERAL GOVERNMENT</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4130-4139	Executive					
4150-4151	Financial Administration					
4153	Legal Expense					
4155-4159	Personnel Administration					
4194	General Government Buildings					
4196	Insurance					
4197	Advertising & Regional Assoc.					
4199	Other General Government					
<b>PUBLIC SAFETY</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4210-4214	Police					
4215-4219	Ambulance					
4220-4229	Fire					
4290-4298	Emergency Management					
4299	Other Public Safety					
<b>HIGHWAYS &amp; STREETS</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4311-4312	Admin., Highways & Streets					
4313	Bridges					
4316	Street Lighting					
4319	Other					
<b>SANITATION</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4321-4323	Admin. & Solid Waste Collection					
4324	Solid Waste Disposal					
4325	Solid Waste Clean-up					
4326-4329	Sewage Coll. & Disposal & Other					
<b>WATER DISTRIBUTION &amp; TREATMENT</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4331	Administration	2	326,100	317,283	335,500	
4332	Water Services	2	128,500	128,133	127,600	
4335	Water Treatment	2	40,200	26,603	39,700	
4338-4339	Water Conservation & Other	2	27,500	24,299	26,500	
<b>HEALTH</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4411-4414	Administration & Pest Control					
<b>CULTURE &amp; RECREATION</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4520-4529	Parks & Recreation					
4589	Other Culture & Recreation					



1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuig FY (RECOMMENDED)	Appropriations Ensuig FY (NOT RECOMMENDED)
<b>DEBT SERVICE</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4711	Princ.- Long Term Bonds & Notes	2	126,633	126,633	126,865	
4721	Interest-Long Term Bonds & Notes	2	90,667	90,563	85,723	
4723	Int. on Tax Anticipation Notes					
4790-4799	Other Debt Service					
<b>CAPITAL OUTLAY</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4901	Land & Improvements					
4902	Machinery, Vehicles & Equipment					
4903	Buildings					
4909	Improvements Other Than Bldgs					
<b>OPERATING TRANSFERS OUT</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4912	To Special Revenue Fund					
4913	To Capital Projects Fund					
4914	To Proprietary Fund					
4915	To Capital Reserve Fund (Use Page 4)					
4916	To Trust and Agency Funds (Use Page 4)					
<b>OPERATING BUDGET SUBTOTAL</b>			739,600	713,514	741,888	

**\*\*INDIVIDUAL WARRANT ARTICLES\*\***

"Individual" warrant articles are not necessarily the same as "special warrant articles". Examples of individual warrant articles might be negotiated cost items for labor agreements, leases, or items of a one time nature.

1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (RECOMMENDED)	Appropriations Ensuing FY (NOT RECOMMENDED)
<b>SPECIAL ARTICLES RECOMMENDED</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>		<b>XXXXXXXXXX</b>

**\*\*SPECIAL WARRANT ARTICLES\*\***

Special warrant articles are defined in RSA 32:3,VI, as: 1) appropriations in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriation to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (RECOMMENDED)	Appropriations Ensuing FY (NOT RECOMMENDED)
4615.4	Inventory Hardware	3	10,000	10,000	10,000	
4915.1	Office Equipment	4	6,000	6,000	3,000	
4915.55	Well Renovation	5	5,000	5,000	8,000	
4915.25	Vehicle and Equipment Replacement	7	8,000	8,000	20,000	
4916.15	Water Mains and Valves	8	25,000	25,000	50,000	
4915.3	Filter Media Replacement	9	10,000	10,000	15,000	
4916	Generator and Pumps	10	10,000	10,000	10,000	
4916.3	Office Building	11	5,000	5,000	5,000	
4916.2	Pressure Reducing Station	12	20,000	20,000	0	
4916.25	Well Exploration and Development	13	5,000	5,000	3,000	
4916.6	Alternative and Energy Audit / Study	14			2,500	
4916.65	Comp. Software, Upgrades / Maint.	15			10,000	
4916.45	Building Maintenance	16	5,000	5,000	3,000	
4916.5	Water Audit/Leak Study	17	6,000	6,000	4,000	
4916.55	Water Treatment Operations Study	18	6,000	3,000	3,000	
<b>SPECIAL ARTICLES RECOMMENDED</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	\$146,500	<b>XXXXXXXXXX</b>

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	ESTIMATED REVENUES ENSUING FISCAL YEAR
<b>TAXES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3190	Interest & Penalties on Delinquent Taxes				
3311-3319	FROM FEDERAL GOVERNMENT				
<b>FROM STATE</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3351	Shared Revenues				
3354	Water Pollution Grant				
3359	Other (Including Railroad Tax)				
3379	<b>FROM OTHER GOVERNMENTS</b>				
<b>CHARGES FOR SERVICES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3401	Income from Departments	2	243,500	266,630	270,000
3409	Other Charges				12,000
<b>MISCELLANEOUS REVENUES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3501	Sale of Village District Property	2	1,000	1,000	2,000
3502	Interest on Investments	2	4,000	4,000	4,500
3503-3509	Other	2	2,000	2,000	1,500
<b>INTERFUND OPERATING TRANSFERS IN</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				
3914	From Proprietary Funds				
3915	From Capital Reserve Funds				
3916	From Trust & Agency Funds				48,750
<b>OTHER FINANCING SOURCES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3934	Proc. from Long Term Bonds & Notes				
	Amts VOTED From F/B ("Surplus")				
	Fund Balance ("Surplus") to Reduce Taxes		10,000	10,000	10,000
<b>TOTAL ESTIMATED REVENUE &amp; CREDITS</b>			260,500	283,630	348,750

**\*\*BUDGET SUMMARY\*\***

	PRIOR YEAR	ENSUING YEAR
OPERATING BUDGET Appropriations Recommended (from page 3)	739,600	741,888
Special Warrant Articles Recommended (from page 4)	132,000	146,500
Individual Warrant Articles Recommended (from page 4)	0	0
<b>TOTAL Appropriations Recommended</b>	<b>871,600</b>	<b>888,388</b>
Less: Amount of Estimated Revenues & Credits (from above)	283,630	348,750
<b>Estimated Amount of Taxes to be Raised</b>	<b>587,970</b>	<b>539,638</b>

## APPROPRIATIONS, ASSESSMENTS & TAX RATES

<b>BUDGET SUMMARY:</b>		<b>2009 Actual</b>	<b>2010 Projected</b>
Appropriations		\$739,600	\$741,888
Special Warrant Articles		\$132,000	\$146,500
Total Appropriations		\$871,600	\$888,388
<b>LESS:</b>			
Revenues & Credits		\$283,630	\$348,750
Amount of Taxes to be Raised		\$587,970	\$539,638

### 2009 TAXES ASSESSED & TAX RATES

TOWN	VALUATION	%APPROP	TAXES	TAX RATE
ENFIELD	\$15,575,300	4.47	\$26,293	\$1.69
GRANTHAM	\$401,036,359	92.32	\$542,829	\$1.36
SPRINGFIELD	\$13,279,300	3.21	\$18,848	\$1.42
			<b><u>\$587,970</u></b>	

### 2010 PROJECTED TAXES & TAX RATES

TOWN	VALUATION	%APPROP	TAXES	TAX RATE
ENFIELD	\$15,575,300	4.47	\$24,122	\$1.54
GRANTHAM	\$401,036,359	92.32	\$498,194	\$1.24
SPRINGFIELD	\$13,279,300	3.21	\$17,322	\$1.30
			<b><u>\$539,638</u></b>	

## VILLAGE DISTRICT OF EASTMAN ANNUAL MEETING

MARCH 19, 2009

THE CENTER AT EASTMAN, GRANTHAM, NH

Notices of this meeting were posted at the Village District of Eastman Office, on the website, at the Eastman Association Office, in the Valley News and the Kearsarge Shopper.

Moderator Richard C. Woodhouse called the meeting to order at 7:00 PM

Mr. Woodhouse introduced those seated at the head table: Commissioners William E. Sullivan, Robert B. Fairweather, and Duncan Wood, Treasurer David W. Wright, Asst Treasurer Bernard Conroy and Clerk Laurie E. Hayward. District Manager William Weber was at the table with the projection equipment and a small display.

Mr. Woodhouse thanked the Supervisors of the Check Lists: representing Enfield; Jim Gerding and Nancy White; representing Grantham: Sandra Nordsey and Donna Stammers; and representing Springfield: Cheryl Wood and Sally Allen.

Mr. Woodhouse appointed Eleanor Wright to be Deputy Moderator.

Mr. Woodhouse explained the meeting format.

It was noted that no absentee ballots were voted.

The moderator then proceeded to open the polls at 7:02 PM, to vote on Article 1. And for a period of two hours for the purpose of voting on the articles as follows:

**Article 1: To choose Village District of Eastman officers: one Commissioner to serve a three year term, one Treasurer to serve a one year term, one Clerk to serve a one year term, and one Moderator to serve a one year term.**

Commissioner William Sullivan was re-elected, by a vote of 28 - 0, to serve a three year term.

Treasurer David Wright was re-elected, by a vote of 27 – 0, to serve a one year term.

Moderator Richard Woodhouse was re-elected, by a vote of 26-0, to serve a one year term.

There was no one running for clerk; there were write-in votes: Laurie Hayward was elected with 5, Bob LaGassa had 2 votes and Cynthia Rand had 1for a total of 8 write-in votes.

**Article 2: To see if the Village District of Eastman will vote to raise and appropriate the sum of Seven Hundred Thirty Nine Thousand, Six Hundred Dollars (\$739,600) which represents the Budget. This amount includes Five Hundred Twenty Two Thousand Three Hundred Dollars (\$522,300) for the Operating Budget and Two Hundred Seventeen Thousand Three Hundred Dollars (\$217,300) which represents the Principal and Interest payment for the Well Field Improvement Project. Said sum does not include special or individual articles addressed.**

Commissioner Fairweather spoke in favor of the article and moved the appropriation be made. The move was seconded from the floor, by Bob LaGassa. The motion was voted and carried unanimously and so ordered.

**Article 3: To see if the Village District of Eastman will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be added to the previously established Inventory Hardware Reserve Fund (Created in 2005), with this entire amount to be transferred from the VDE General Fund Balance.**

Commissioner Sullivan spoke in favor of the article and moved the appropriation be made. The motion was seconded by Commissioner Wood. The motion was voted and carried unanimously and so ordered.

**Article 4: To see if the Village District of Eastman will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be added to the previously established Filter Media Replacement Expendable Trust Fund (created in 2005).**

Commissioner Wood spoke in favor of the article and moved the appropriation be made. The motion was seconded by Commissioner Fairweather. The motion was voted and carried unanimously and so ordered.

**Article 5: To see if the Village District of Eastman will vote to raise and appropriate the sum of Six Thousand Dollars (\$6,000) to be added to the previously established Office Equipment Trust Fund (Created in 2005).**

Commissioner Sullivan spoke in favor of the article and moved the appropriation be made. The motion was seconded by Treasurer Wright. The motion was voted and carried unanimously and so ordered.

**Article 6: To see if the Village District of Eastman will vote to raise and appropriate the sum of Twenty Five Thousand Dollars (\$25,000) to be added to the Water Main Maintenance Expendable Trust Fund. (Created in 1995).**

Commissioner Fairweather spoke in favor of the article and moved the appropriation be made. The motion was seconded by Treasurer Wright. The motion was voted and carried unanimously and so ordered.

**Article 7: To see if the Village District of Eastman will vote, pursuant to RSA 35:16 to change the purpose of the existing Water Main Maintenance Expendable Trust Fund, (Created in 1995) to the Water Main and Valves Maintenance Expendable Trust Fund.**

Commissioner Wood spoke in favor of the article and moved the appropriation be made. The motion was seconded by Treasurer Wright. The motion was voted and carried unanimously and so ordered.

**Article 8: To see if the Village District of Eastman will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be added to the previously established Well Renovation Trust Fund (Created in 2006).**

Commissioner Sullivan spoke in favor of the article and moved the appropriation be made. The move was seconded from the floor. The motion was voted and carried unanimously and so ordered.

**Article 9: To see if the Village District of Eastman will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of a Water Audit / Leak Study and to raise and appropriate Six Thousand Dollars (\$6,000) to be placed in this fund, and to designate the Commissioners as agents to expend from this fund.**

Commissioner Fairweather spoke in favor of the article and moved the appropriation be made. He described some areas where state requirements necessitate our understanding more about unaccounted for water loss. It is also good from the point of view of conservation. Commissioner Wood also spoke, explaining the need for customers to be the eyes and ears of the water district. The move was seconded. The motion was voted and carried unanimously and so ordered.

**Article 10: To see if the Village District of Eastman will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of a Water Treatment Facility Operations Study and to raise and appropriate Six Thousand Dollars (\$6,000) to be placed in this fund, and to designate the Commissioners as agents to expend from this fund.**

Commissioner Wood spoke in favor of the article and moved the appropriation be made. The move was seconded from the floor. The motion was voted and carried unanimously and so ordered.

**Article 11: To see if the Village District of Eastman will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of a Building Maintenance Fund and to raise and appropriate Five Thousand Dollars (\$5,000) to be placed in this fund, and to designate the Commissioners as agents to expend from this fund.**

Commissioner Sullivan spoke in favor of the article and moved the appropriation be made. The move was seconded from the floor. The motion was voted and carried unanimously and so ordered.

**Article 12: To see if the Village District of Eastman will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of the Allen's Drive Upgrade Study and to raise and appropriate One Thousand Dollars (\$1,000) to be placed in this fund, and to designate the Commissioners as agents to expend from this fund.**

Commissioner Fairweather spoke in favor of the article and moved the appropriation be made. The move was seconded from the floor, by Bob LaGassa. The motion was voted and carried unanimously and so ordered.

**Article 13: To see if the Village District of Eastman will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000) to be added to the previously established Security Improvements Capital Reserve Trust Fund (Created in 2002).**

Commissioner Wood spoke in favor of the article and moved the appropriation be made. The move was seconded by Commissioner Sullivan. The motion was voted and carried unanimously and so ordered.

**Article 14: To see if the Village District of Eastman will vote to raise and appropriate the sum of Eight Thousand Dollars (\$8,000) to be added to the previously established Vehicle and Equipment Replacement Capital Reserve Fund (Created in 2008).**

Commissioner Sullivan spoke in favor of the article and moved the appropriation be made. The motion was seconded by Commissioner Fairweather. The motion was voted and carried unanimously and so ordered.

**Article 15: To see if the Village District of Eastman will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be added to the previously established Generators and Pumps Expendable Trust Fund (Created in 1995).**

Commissioner Fairweather spoke in favor of the article and moved the appropriation be made. The motion was seconded by Assistant Treasurer Conroy. The motion was voted and carried unanimously and so ordered.

**Article 16: To see if the Village District of Eastman will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to be added to the previously established Pressure Reducing Station Capital Reserve Fund, (Created in 2008).**

Commissioner Wood spoke in favor of the article and moved the appropriation be made. The move was seconded from the floor. The motion was voted and carried unanimously and so ordered.

**Article 17: To see if the Village District of Eastman will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be added to the previously established Office Building Capital Reserve Fund, (Created in 2008) and to designate the Commissioners as agents to expend from this fund.**

Commissioner Sullivan spoke in favor of the article and moved the appropriation be made. The move was seconded from the floor. The motion was voted and carried unanimously and so ordered.

**Article 18: To see if the Village District of Eastman will vote to discontinue the Water System Master Plan Trust Fund established in 2008. Said funds with accumulated interest to date of withdrawal, are**



**to be transferred to the Village District of Eastman general fund. This fund currently has a balance of less than fifty dollars, (\$50.00).**

Commissioner Fairweather spoke in favor of the article and moved the appropriation be made. The motion was seconded by Treasurer Wright. The motion was voted and carried unanimously and so ordered.

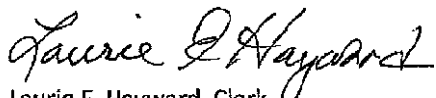
**Article 19: To see if the Village District of Eastman will vote pursuant to RSA 31:4 to compensate the position of village district clerk with a yearly stipend of (\$1,200.00) twelve hundred dollars, with said funds to be paid from the general operating funds.**

Commissioner Wood spoke in favor of the article and moved the appropriation be made. The move was seconded from the floor. The motion was voted and carried, with all in favor except 1 abstention, and so ordered.

**Article 20: To transact any other business that may legally come before the meeting.**

There being no further business, Moderator Woodhouse closed the meeting at 8:28 PM and adjourned the proceedings. The moderator noted that he was impressed with both members of the Village District at Eastman Board and the public. The Ballot vote was taken and the polls closed at 9:00 PM. The results of the ballot vote as follows:

Submitted By:

  
Laurie E. Hayward, Clerk

**Village District of Eastman  
Treasurer's Report as of December 31, 2009**

**ASSETS**

**Current Assets**

**Checking/Savings**

1010.00 · CASH	7,810.42
1010.05 · STATEMENT SAVINGS	163,013.58
1010.10 · PETTY CASH	500.00
1010.15 · NHPDIP-01-OPERATIONS	<u>283,159.73</u>
<b>Total Checking/Savings</b>	<b>454,483.73</b>

**Accounts Receivable**

**ACCOUNTS RECEIVABLE**

1150.00 · USAGE	16,349.45
1150.10 · INTEREST	135.71
1150.15 · SERVICE	1,870.40
1150.25 · MISCELLANEOUS	<u>225.00</u>
<b>Total ACCOUNTS RECEIVABLE</b>	<b><u>18,580.56</u></b>

**Total Accounts Receivable** 18,580.56

**Other Current Assets**

1400.00 · INVENTORY	3,757.26
1400.05 · PREPAID INSURANCE	3,959.78
1400.10 · PREPAID PROPANE	9,044.47
1800.00 · TRUST & RESERVE FUNDS BY TRSTEE	<u>606,029.23</u>
<b>Total Other Current Assets</b>	<b><u>622,790.74</u></b>

**Total Current Assets** 1,095,855.03

**Fixed Assets**

1610.00 · LAND	161,562.00
1620.00 · SNOW HILL STORAGE TANK	720,526.07
1620.05 · S.H.S.T. DEPRECIATION	-226,724.84
1620.10 · HILL TOP STORAGE TANK	50,707.13
1620.15 · H.T. DEPRECIATION	-16,467.55
1620.30 · WATER TREATMENT PLANT	1,076,219.88
1620.35 · W.T.P. DEPRECIATION	-252,329.77
1620.40 · GARAGE & INVENTORY BUILD	53,206.03
1620.45 · GAR. INVT. DEPRECIATION	-24,069.87
1640.00 · MATERIALS,SUPPLIES, TOOLS	2,715.00
1640.05 · M.S.T. DEPRECIATION	-2,715.00
1640.10 · OFFICE EQUIPMENT	11,061.58
1640.15 · OFFICE DEPRECIATION	-5,122.57
1640.20 · PUMPS	42,742.34
1640.25 · PUMPS DEPRECIATION	-41,684.00
1640.40 · VEHICLES	124,194.82
1640.45 · VEHICLE DEPRECIATION	-94,371.34
1660.00 · DUG WELLS	192,484.90

1660.05 · DUG WELLS DEPRECIATION	-113,285.51
1660.20 · GPW-1995	60,956.50
1660.30 · RESIDENTIAL METERS-OLD	16,673.63
1660.35 · METERS DEPRECIATION	-11,303.72
1660.40 · SERVICE CONNECTIONS	196,516.13
1660.45 · SERV. CON. DEPRECIATION	-102,233.69
1660.50 · WATER MAINS & VALVES	1,004,273.13
1660.55 · W.M. & V. DEPRECIATION	-660,237.52
1660.70 · GENERATORS	21,983.56
1660.75 · GENERATOR DEPRECIATION	-8,183.88
1660.80 · WELLFIELD IMPROVEMENTS PROJECT	2,600,080.25
1660.90 · METER REPLACEMENT PROGRAM-NEW	169,435.66
1660.95 · METER REPLACEMENT DEPRECIATION	<u>-56,897.96</u>
<b>Total Fixed Assets</b>	<u><b>4,889,711.39</b></u>
<b>TOTAL ASSETS</b>	<u><b>5,985,566.42</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2020.00 · ACCOUNTS PAYABLE	<u>1,606.25</u>
<b>Total Accounts Payable</b>	1,606.25
<b>Other Current Liabilities</b>	
2025.20 · CHILD SUPPORT	1,717.76
2030.00 · ACCRUED PERSONAL TIME	<u>5,254.36</u>
<b>Total Other Current Liabilities</b>	<u>6,972.12</u>
<b>Total Current Liabilities</b>	8,578.37
<b>Long Term Liabilities</b>	
2310.00 · LONG TERM NOTE	<u>2,115,020.71</u>
<b>Total Long Term Liabilities</b>	<u>2,115,020.71</u>
<b>Total Liabilities</b>	2,123,599.08
<b>Equity</b>	
2490.00 · RESERVE FUNDS HELD BY TRUSTEES	454,476.87
2530.00 · UNRESERVED FUND BALANCE	2,745,858.95
2790.09 · RETAINED EARNINGS - RESERVED	130,803.73
2790.10 · RETAINED EARNINGS-UNAPP.	-80,098.70
3900.00 · Retained Earnings	522,155.53
<b>Net Income</b>	<u>88,770.96</u>
<b>Total Equity</b>	<u>3,861,967.34</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>5,985,566.42</b></u>

## STATEMENT OF INVESTMENT POLICY

The Commissioners of the Village District of Eastman consider the following criteria the basis of their investment policy:

- The safety of Village District of Eastman Funds
- The accessibility of Village District of Eastman Funds
- A fair rate of return on Village District of Eastman Funds
- At no time are Village District of Eastman Funds exposed to unnecessary risk.

The New Hampshire Public Deposit Investment Pool is regarded a suitable investment tool for the Village District of Eastman Funds. These objectives will be reviewed annually.

### STATUS OF RESERVE & TRUST FUNDS WITH NH/PDIP

<u>ACCOUNT#</u>	<u>PURPOSE</u>	<u>DEC 2008</u>	<u>DEC 2009</u>
NH-005	Water Main Trust	366,200	328,500
NH-007	Generator & Pumps	800	10,800
NH-0026	Security Improvements	1,300	6,500
NH-0027	Water Audit / Leak Survey		6,000
NH-0028	Backflow/ Meter Replacement	12,300	12,400
NH-0030	Water Treatment Operations		6,000
NH-0031	Office Equipment	6,200	12,200
NH-0032	Filter Media	3,100	13,100
NH-0033	Inventory Hardware	28,800	3,900
NH-0034	Allen's Drive		1,000
NH-0035	Well Decommissioning	38,400	20,000
NH-0036	Well Renovation	26,800	5,900
NH-0038	Vehicle Replacement	18,400	26,600
NH-0039	Pressure Reducing Station	75,700	28,500
NH-0040	Office Building	5,000	10,000
NH-0041	Well Exploration	5,000	5,000
NH-0042	Building Maintenance		500
		<b>\$588,000</b>	<b>\$496,900</b>



## PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

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### *INDEPENDENT AUDITOR'S COMMUNICATION OF CONTROL DEFICIENCIES AND OTHER MATTERS*

To the Members of the Board of Commissioners  
Village District of Eastman  
Grantham, New Hampshire

In planning and reporting our audit of the financial statements of the Village District of Eastman as of and for the fiscal year ended December 31, 2008, in accordance with auditing standards generally accepted in the United States of America, we considered the Village District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village District of Eastman's internal control.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Village District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Village District's financial statements that is more than inconsequential will not be prevented or detected by the Village District's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Village District of Eastman's internal control. We did not note any deficiencies that we believe constitute material weaknesses.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

This communication is intended solely for the information and use of management, the board of commissioners, others within the organization, and state agencies, and is not intended to be and should not be used by anyone other than these specified parties.

October 30, 2009

*Plodzik & Sanderson  
Professional Association*

**VILLAGE DISTRICT OF EASTMAN**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2008**

Long-term liabilities are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at December 31, 2008	Current Portion
Notes payable:						
Various projects	\$2,540,000	2004-2006	2025	3.99	\$ 1,649,000	\$97,000
Line of credit*		2006-2007		4.25	592,653	-
Total					<u>\$ 2,241,653</u>	<u>\$97,000</u>

The annual requirements to amortize the notes payable, including interest payments, are as follow:

Fiscal Year Ending December 31	Principal	Interest	Total
2009	\$ 97,000	\$ 65,795	\$ 162,795
2010	97,000	61,925	158,925
2011	97,000	58,055	155,055
2012	97,000	54,184	151,184
2013	97,000	50,314	147,314
2014-2018	485,000	193,515	678,515
2019-2023	485,000	96,758	581,758
2024-2024	194,000	10,643	204,643
Subtotal	1,649,000	591,189	2,240,189
Line of credit*	592,653	-	-
Totals	<u>\$2,241,653</u>	<u>\$591,189</u>	<u>\$2,240,189</u>

\* The District obtained a line of credit with a local bank to provide financing for a capital project. This is the amount that has been drawn down as of the end of 2008. Once this line has been fully utilized, terms of repayment will be determined.

**NOTE 3 - RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During 2008, the District was a member of the Local Government Center Property-Liability Trust, LLC, which is a Trust organized to provide certain property and liability insurance coverages to member towns, cities and other qualified political subdivisions of New Hampshire. As a member of the Local Government Center Property-Liability Trust, LLC, the District shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1 to June 30. The program maintains a self-insured retention above which it purchases reinsurance and excess insurance. This policy covers property, auto physical damage, crime, general liability and public officials' liability subject to a \$1,000 deductible.

Contributions paid in 2008 for fiscal year 2009 ending June 30, 2009, to be recorded as an insurance expense, totaled \$7,541. There were no unpaid contributions for the year ending June 30, 2009 and due in 2008. The District also paid \$2,041 for workers' compensation for the year ended December 31, 2008. The trust agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of any additional assessments for past years.

## Village District of Eastman WATER QUALITY REPORT-2009

**What is the water quality of my drinking water?** We are pleased to report that the District's drinking water meets federal and state requirements. We will continue to work on your behalf in order to provide you with drinking water of the finest quality.

**What is the source of my water?** The source is ground water, not under the influence of surface water, from the District's well field located in the Springfield section of Eastman. A Dug Well field (Source#1), Bed Rock Well (Source#5) and a replacement Gravel Packed Well (Source#6) provides the water supply.

**Why are contaminants in my water?** Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of 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 US Environmental Protection Agency's Safe Drinking Water Hotline (1-800-426-4791).

**How can I get involved?** For more information, please contact the District Manager, at 603-863-6512, or visit our website at [www.eastmanh2o.org](http://www.eastmanh2o.org). You are invited to attend the regularly scheduled Commissioners' Meetings which are held at the District Office, 31 Draper Road, Grantham at 3:30 PM on the third Wednesday of the month.

**Other information:** The District uses a Green sand and anthracite filtration process to remove discoloring and distasteful iron and manganese oxides, and other materials, from the water supply. The finished water is treated to maintain pH in the range of 8.0 to minimize corrosion, and a free available chlorine level of about 1.0 ppm for disinfection control. At present, the water system serves 1328 customer residences and businesses.

**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/CDC guidelines on appropriate means to lessen the risk of infection by *Cryptosporidium* and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

**Definitions:**

**MCLG:** Maximum Contaminant Level Goal, or 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:** Maximum Contaminant Level: The highest level of a contaminant that is allowed in drinking water. They are set as close to the MCLGs as feasible using the best available treatment technology.

**AL:** Action Level, or the concentration of a contaminant which, when exceeded, triggers treatment or other requirements which a water system must follow.

**MRDLG:** Maximum residual disinfectant level goal or the level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLG's do not reflect the benefits of the use of disinfectants to control microbial contaminants.

**MRDL:** Maximum Residual Disinfectant Level or the highest level of a disinfectant allowed in drinking water. There is convincing evidence that the addition of a disinfectant is necessary for control of microbial contaminants.

**Abbreviations:** **ppm:** parts per million; **ppb:** parts per billion; **pCi/L:** pico curies per liter

**Sample Dates:** The results for detected contaminants listed below are from the most recent monitoring done in compliance with regulations ending with the year 2008. Results prior to 2006 will include the date the sample was taken.

DETECTED WATER QUALITY RESULTS						
Contaminant (Unit	Level Detected Violation Yes or No	MCL	MCLG	Likely Source of Contamination		
Radon (pCi/L)	871 7/3/03 NO	None	0	Erosion of natural deposits		
Alpha-Emitters Gross Alpha (pCi/L)	1.6 NO	15	0	Erosion of natural deposits		
Uranium (ug/L)	2 NO	30	0	Erosion of natural deposits		
Combined Radium (pCi/L)	0.5 NO	5	0	Erosion of natural deposits		
Inorganic Contaminants						
Barium (ppm)	0.02 NO	2	2	Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits		
Copper (ppm)	10 Samples Number of Samples Above AL Was 0 NO	AL=1.3	1.3	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives		
Fluoride	1.5	4	4	Erosion of natural deposits; water additive which promotes strong		



(ppm)				teeth; discharge from fertilizer and aluminum factories		
	NO					
Lead (ppb)	10 Samples taken, None Above AL  NO	AL=15	0	Corrosion of household plumbing systems, erosion of natural deposits		
Volatile Organic Contaminants						
Haloacetic Acids (ppb)	15  NO	60	N/A	By-product of drinking water disinfection		
TTHM (Total of Bromodichloromethane Bromoform Dibromomethane Chloroform) (ppb)	23    NO	80	N/A	By-product of drinking water chlorination		

### Description of Drinking Water Contaminants:

**Radon:** Radon is a radioactive gas that you can't see, taste or smell. It can move up through the ground and into a home through cracks and holes in the foundation. Radon can also get into indoor air when released from tap water from showering, washing dishes, and other household activities. It is a known human carcinogen. Breathing radon can lead to lung cancer. Drinking water containing radon may cause an increased risk of stomach cancer. Presently the EPA is reviewing a standard for radon in water.

**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. Contaminants that may be present in source water include:

**Microbial contaminants**, such as viruses and bacteria, which 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 storm water 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 storm water 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 storm water runoff, and septic systems.

**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 which limit the amount of certain contaminants in water provided by public water systems. The United States Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water which must provide the same protection for public health.

### **Source Water Assessment Summary:**

The NH Department of Environmental Services has prepared a Source Water Assessment Report for the source's serving this community water system, assessing the sources' vulnerability to contamination. The results of the assessment, prepared on 9/23/03 is the latest data available. As of February 2009 a new bedrock well went on line and was not included in the original assessment.

**Source #1, Dug Well field**, received **1** high susceptibility ratings, **1** medium susceptibility ratings, and **10** low susceptibility ratings in **12** Susceptibility Factors evaluated.

The **High** factor was the result of high density of septic systems (30 or more) within the Well Head Protection Area for this source.

The **Medium** factor was the result of ten, or fewer, manmade contaminants within 1000 feet of this source.

Source assessments of the two new sources (Bed Rock Well; Source #5 and Gravel Packed Well; Source #6) are expected to be conducted in the near future and reported in the next Source Water Assessment Summary.

The complete Assessment Report is available for review at the Village District of Eastman Office. For more information call 603-863-6512 or visit NH Department of Environmental Services Drinking Water Source Water Assessment Program web site at [www.des.state.nh.us/dwspp](http://www.des.state.nh.us/dwspp).



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