

Barton Village, Inc.
Regular Trustees Meeting

Monday, May 22, 2023

6:00 pm

Barton Village Memorial Hall

Agenda

- A. Call to Order
- B. Changes to the Agenda/Additions or Deletions
- C. Privilege of the Floor

ACTION ITEMS:

- D. Minutes from Regular Board of Trustees Meeting May 8th, 2023
- E. Coin Drops
 - a. LR Boys Soccer
 - b. Glover Barton Senior Meals Group
- F. Hydro DG Building Power Removal/Reconfiguration
- G. Wastewater Fencing/Alarm
- H. Water Facility Generator and Related Upgrades

DISCUSSION ITEMS:

- I. Meet Lucas
 - a. Water Facility Projects – current and future
- J. Barton Village Stormwater Project – Update from Gina
- K. Financial Review
- L. Management/Staff Report

OTHER ITEMS:

- M. Other Business

EXECUTIVE SESSION ITEMS:

- N. NONE
- O. Adjourn

Date of Next Regular Board Meeting: June 12th, 2023

Barton Village, Inc.
Regular Trustees Meeting
Monday, May 8th, 2023
6:00 pm
Barton Village Memorial Hall
Agenda

Attendance: Gina Lyon (Chair), Ellis Merchant, Dave Billado, Ed Helm (Greater Barton Arts), Ed Barber (Newport Daily News), Denis Fortin -(Manager for BV Hydro), Lindy Sargent, Cindy Delano (Community Garden) Jacqueline Laurion (Clerk)

- A. **Call to Order** - 6:05pm
- B. **Changes to the Agenda/Additions or Deletions** – None. Ellis made a motion to approve and Gina Seconded.
- C. **Privilege of the Floor:** Ed Helm (Greater Barton Arts) discussed the potential for Barton Falls to be used as a backup emergency power for the village. The request is for the trustees to reach out to Jay Boeri to continue a conversation. Denis Fortin added that without a FERC license there was no chance of getting this idea off the ground. An idea that has been floated around for many years.

SPECIAL GUESTS:

- D. **Community Garden Guests** - Lindy Sargent, Cindy Delano came to speak about the community garden. The garden project started about 5 years ago and each year it is better and better. It has morphed into a giving garden, and Lindy and Cindy would like more community participation which will foster further garden and food education. They have offered cooking classes and also reached out to the local high school for assistance with the gardens. The intent is to bring more folks out and enjoy time together and create more of a community presence. Current issues at hand are animals eating in the gardens to their heart's content. They have worked with the high school to obtain fencing to keep the animals out. Ellis motioned to approve the giving garden the green light to install the fence and Gina seconded it. The last item for discussion was a larger sign to help improve letting folks know of their location. The giving garden has served local senior centers, food shelves and many families with free food grown in the gardens.

ACTION ITEMS:

- E. **Minutes from Regular Board of Trustees Meeting April 24, 2023** - Ellis motioned to approve the minutes from the meeting on 4/24. Gina 2nd.

DISCUSSION ITEMS:

- F. **Meet Denis - Hydro Manager for the Village of Barton.** Update on plant upkeep and much needed repairs.
 - 1) Power in the old DG Building. There is a 2400 VAC in the old building and that sends the power from the powerhouse building directly underground to the substation. The 2400VAC

is at arm's length to the switch gear for the old diesel generators and it is an open switch gear and makes it extremely dangerous and needs to be removed. The cost is estimated to be around 8/10K, but Denis is still waiting on bids for that removal.

- 2) There is an exterior / interior diesel fuel tank. The tank is on the historic preservation list, but we have received notice from the preservation society that it is ok to remove the tank. The tank needs to come down and at a cost of around 10K. Denis is going to cut the ladder used to climb the tower diesel tank, so kids don't climb up there as there is evidence left on the roof indicating many have been up on top.
- 3) There is also an old caretaker's house that in 3 years will be on the historic preservation list. It is recommended the building comes down before it is placed on the historic preservation list. A state rep came to look at the building for any artifacts or historic significance. We received an all clear on that aspect and can move forward on removal.
- 4) There are a few generators needing repair and new parts. Finding replacement parts is very difficult on these old generators. Current FERC license is good until 2043. The hydro has more water than we can handle, even if they added a 3rd generator there would still be more water that is not being captured.
- 5) The discussion then moved to the penstock. We received a 138-page report from Dubois and King for the work needed. Penstock #1 built in 1991 is in great shape and it may have 20 years left on it, although there are recommendations to stabilize the existing structure. The #2 penstock has small and some very large leaks, very unstable and was built in the 40's about an 80 ft section needing to be replaced. Discussion turned to funding of all the repairs. Research must be done for grants and other funding opportunities to assist with paying for it all. If the #2 penstock is not repaired; that portion of the hydro will become inoperable and result in loss revenue to the Village.
- 6) The great news is the hydro plant continues to make money for the Village in its current status, but how long that will last is uncertain due to the major repairs required to continue successfully.

G. **Management /Staff Report:** Much of the same as reported at the last trustee meeting. One seasonal person was hired for the Village office and DPW assistance this summer. Still placing ads for more DPW assistance.

OTHER ITEMS:

- H. Gina gave the room an update on how the Green Up Day open house at the Wastewater Treatment plant went. It was a success, and a recommendation was made to host another one, perhaps in the Fall. Our thanks to Tim Degasse, Manager of the Wastewater treatment plant for giving the plant tours and speaking to all that attended.
- I. Discussions started about repairs to stairs and sidewalks around the Memorial Building as well as in front of some Village businesses. A conversation will take place with Andy Sicard to get a better understanding of what can be done.

EXECUTIVE SESSION ITEMS: - None

Adjourned @ 7:33pm

Date of next meeting: May 22nd, 2023

Submitted by Regina (Gina) Lyon, Board chair.

Attested by Shelia martin, Village Clerk

Barton Village, Inc.
PO Box 519
Barton, Vermont 05822
(802) 525-4747

Memorandum

To: Barton Village Board of Trustees
From: Crystal Currier
Date: 05/22/2023
Subject: Coin Drop Applications
Agenda#: Agenda Item "E"

The village has received two coin drop applications – one from Lake Region Boys Varsity Soccer to be held on 07/15/23 and the other from the Glover Barton Senior Meals Group to be held on 06/24/23.

The applications are attached for the Board's review and approval.

Proposed Motion: Motion to approve the two coin drop applications: 1) Lake Region Boys Varsity Soccer and 2) Glover Barton Senior Meals Group.

COIN-DROP APPLICATION

Village of Barton, Vermont

Coin Drops are to be approved by the Board of Trustees. Trustees meet on the 2nd and 4th Monday of the month. All requests must be in by Friday morning prior to the meeting to be properly warned on the Agenda.

Name of Organization: Lake Region Union High School

Address of Organization: 317 Lake Region Road Orleans, VT

For purposes of Boys Varsity Soccer Fundraising.

Contact Information:
Responsible Individual: Darcy LeBlanc

Phone: 802-673-0286

Email: dleblanc@cfpwood.com

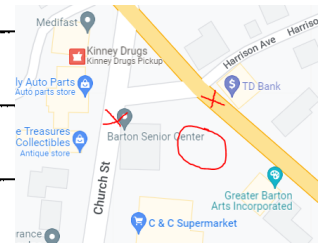
Requested Coin Drop Information:

Date: 7/15/23 Alt (Rain Day): 7/29/23

Hours: 10-2

Same place as last year

Location: _____



ON BEHALF OF THE REQUESTING ORGANIZATION, I UNDERSTAND AND AGREE TO THE FOLLOWING RULES AND REGULATIONS REGARDING COIN-DROPS. I ALSO UNDERSTAND THAT THE FAILURE TO COMPLY WITH ANY OF THE RULES COULD RESULT IN THE FORFEITURE OF THE ORGANIZATIONS OPPORTUNITY TO CONDUCT FUTURE COIN-DROPS IN BARTON VILLAGE.

Darcy LeBlanc ✓
Signature of Responsible Individual

5/2/2023
Date

| |
|---|
| Trustee Review Date: _____ |
| Approved: YES / NO |
| Signed: _____ |
| Comments: _____ |
| Date Insurance information receive: _____ |

COIN-DROP APPLICATION

Village of Barton, Vermont

Coin Drops are to be approved by the Board of Trustees. Trustees meet on the 2nd and 4th Monday of the month. All requests must be in by Friday morning prior to the meeting to be properly warned on the Agenda.

Name of Organization: Glover Barton Senior Meals

Address of Organization: Munisable Building - Glover

Contact Information:
Responsible Individual: Mary Ann Royer

Phone: 802-525-0084

Email: marbut@gmail.com

Requested Coin Drop Information:

Date: 6/24/23 Alt (Rain Day): _____

Hours: 8

Location: front of old Cleveland Building

ON BEHALF OF THE REQUESTING ORGANIZATION, I UNDERSTAND AND AGREE TO THE FOLLOWING RULES AND REGULATIONS REGARDING COIN-DROPS. I ALSO UNDERSTAND THAT THE FAILURE TO COMPLY WITH ANY OF THE RULES COULD RESULT IN THE FORFEITURE OF THE ORGANIZATIONS OPPORTUNITY TO CONDUCT FUTURE COIN-DROPS IN BARTON VILLAGE.

Mary Ann Royer
Signature of Responsible Individual

5/18/23
Date

| |
|---|
| Trustee Review Date: _____ |
| Approved: YES / NO |
| Signed: _____ |
| Comments: _____ |
| Date Insurance information receive: _____ |

Barton Village, Inc.
PO Box 519
Barton, Vermont 05822
(802) 525-4747

Memorandum

To: Barton Village Board of Trustees
From: Crystal Currier/Denis Fortin
Date: 05/22/2023
Subject: DG Building Power Removal/Reconfiguration
Agenda#: Agenda Item "F"

On May 8th, Denis Fortin, Barton's Hydro Operator attended the Board of Trustee's meeting to introduce himself to the Board and go over some items of concern at the Hydro location.

One primary concern was the power in the old DG Building. The current power configuration is very dangerous and should be removed and reconfigured to accommodate only the needs for the hydro facility. Denis has been trying to get quotes for the work required; however, to date, the only quote received is from MEI. The quote in the amount of \$11,800 is attached for the Board's consideration.

Proposed Motion: Motion to accept the quote from MEI at a cost of \$11,800 and request that Denis work with MEI to get the power infrastructure removed and reconfigured as needed.



MEI
1571 VT Rte 100
Westfield, VT 05874

Phone: 802-988-9678
Fax: 802-988-9679
Toll Free: 888-988-9678
Email: info@mei-vt.com
Website: www.mei-vt.com

Estimate

| DATE | ESTIMATE # |
|-----------|------------|
| 5/10/2023 | 18213 |

| NAME / ADDRESS |
|--|
| Barton Village Inc. 17 Village Square PO Box 519 Barton, VT 05822 |

| P.O. NO. | TERMS | DUE DATE | ELECT./TECH. | PROJECT |
|----------|--------|----------|--------------|--------------------------|
| | Net 30 | 6/9/2023 | JEC | Barton Village Hydro ... |

| DESCRIPTION | QTY | COST | TOTAL |
|--|-----|--------------|-------------|
| Service Requested Per: Denis Fortin - Make safe generator Building | | | |
| Location: Barton Village Hydro Plants 250 Great Falls Rd. West Charleston, VT | | | |
| Contact: Denis Fortin 802-323-3352 hydromanager@bartonvt.com | | | |
| Description of Work: - Work with Barton Electric to shut down power to the high voltage gear in the deasil building. - Remove high voltage gear to gain access to rigid conduit install 36X36 R3 junction box over existing conduits. - Install terminal adaptors on existing cable and splice them together in the J box maintaining phase rotation. - Remove existing disconnects off wall and all components for old electric heat - Remove three wall mount transformers and associated equipment for the generator room service. - Refeed existing electrical panel in deasil garage from main panel in hydro plant move existing main panel out from behind hydro switch gear so there is proper working space in front of panel. - Add ground rods and bond to main panel | | | |
| Total Job Cost: \$11,800.00 | | 11,800.00 | 11,800.00 |
| | | TOTAL | \$11,800.00 |

SIGNATURE _____

Barton Village, Inc.
PO Box 519
Barton, Vermont 05822
(802) 525-4747

Memorandum

To: Barton Village Board of Trustees
From: Crystal Currier/Timothy Dagesse
Date: 05/22/2023
Subject: Wastewater Fencing/Alarm System
Agenda#: Agenda Item "G"

Facility Fencing/ Entrance Gate -

A contract proposal from Round Hill Fence & Security, Inc. for the installation of a sliding front entrance gate with keypad, support posts (set in concrete), conduit, wiring, and installation of fencing at the wastewater plant is attached for your consideration. The existing fence is inadequate to meet proper security standards as required under the wastewater facility permit. Tim will be seeking additional estimates but to date no responses have been received. The request is to move forward with the proposal from Round Hill at a "not to exceed" cost so that if a lower price is obtained, Tim can move forward with the most economical proposal.

Fire Alarm System –

VLCT conducts a loss control facility assessment each year. This assessment took place on January 27, 2023 at which time they identified that the fire alarm at the facility was not inspected. The fire alarm system is currently inoperable and was also listed as one of the "corrective actions" required as a result of the facility inspection conducted by the Vermont Department of Environmental Conservation on April 5, 2023. A quote from Gene's Electric to put the alarm system back into service is attached.

Since the alarm system is included on the VLCT loss control facility assessment, it qualifies as a reimbursable cost through the VLCT grant program. Barton has submitted and received approval for this grant. From this grant, approximately \$1,700 will be available to apply toward the alarm system repairs.

Proposed Motion:

Motions to: 1) accept the proposal from Round Hill Fence & Security, Inc. at a cost not to exceed \$10,300 and request that Tim work with Round Hill to get the fencing installed (unless a more economical proposal is received from an alternate vendor); 2) approve the estimate from Gene's electric for the alarm system repairs and request that Tim work with Gene's to get the alarm system repaired and 3) to use ARPA funds as necessary to facilitate the two purchases (net of the VLCT grant).

Round Hill Fence & Security, inc.

288 Telephone Lane, Orleans, VT 05860
 802-754-6328 (phone) 802-754-6327 (fax)
 www.roundhillfence.com e-mail: info@roundhillfence.com

ESTIMATE #

13948

**Barton Village of
 CO Waste Water Plant
 Tim Dagesse
 P.O. Box 519
 Barton, VT 05822**

CONTRACT/PROPOSAL

| |
|------------|
| Estimate # |
| 13948 |

| | | |
|----------------|----------------------------|-------------|
| DATE | PROJECT | |
| 5/5/2023 | Water Treatment Plant 2023 | |
| TERMS | | REP |
| Due on receipt | | SEC. |

| DESCRIPTION | QTY | COST | TOTAL |
|--|-----|----------|----------|
| <p>Front Entrance Gate--Sliding (cantilever) 6' high with 24' opening--installed. Overall length of gate to be 36' with tail</p> <p>Includes 4" diameter support posts, Nylon "lubed for life" rollers. Gate will slide between 2 pieces of 2.5" diameter pipe and be chained.</p> <p>--Gate support posts set in concrete at a depth of 5'. Latch posts to be mechanically pounded into earth at depth of 48".</p> <p>Today's cost to automate the gate with electric opener \$8,500</p> <p>--price not included in totals.</p> <p>Liftmaster 1 HP operator</p> <p>5 remotes (garage door style clickers"</p> <p>1 keypad, located on gate support post for walk-up</p> | 1 | 5,400.00 | 5,400.00 |

| | |
|--|--------------|
| | TOTAL |
|--|--------------|

Round Hill Fence & Security, inc.

288 Telephone Lane, Orleans, VT 05860
 802-754-6328 (phone) 802-754-6327 (fax)
 www.roundhillfence.com e-mail: info@roundhillfence.com

ESTIMATE #

13948

**Barton Village of
 CO Waste Water Plant
 Tim Dagesse
 P.O. Box 519
 Barton, VT 05822**

CONTRACT/PROPOSAL

| |
|------------|
| Estimate # |
| 13948 |

| | | |
|----------------|----------------------------|-------------|
| DATE | PROJECT | |
| 5/5/2023 | Water Treatment Plant 2023 | |
| TERMS | | REP |
| Due on receipt | | SEC. |

| DESCRIPTION | QTY | COST | TOTAL |
|---|-----|----------|----------|
| code entry 1 free exit traffic loop, cut into existing pavement 1 photo-eye anti-entrapment safety device 1 Miller edge electronic bumper anti-entrapment safety device Conduit and wiring. --assumes electric power is stubbed up underneath the electric gate operator. | | | |
| Labor to install approximately 200' of 6' chain link fencing, reclaimed from the site. Two runs of fencing will go from the sliding gate to the wood line (180') and then from the latch posts at the end of the gate to the existing fence (20'). --assumes all materials can be reclaimed from Town-owned stock and that no materials are missing. | 1 | 2,200.00 | 2,200.00 |

| | |
|--|--------------|
| | TOTAL |
|--|--------------|

Round Hill Fence & Security, inc.

288 Telephone Lane, Orleans, VT 05860
 802-754-6328 (phone) 802-754-6327 (fax)
 www.roundhillfence.com e-mail: info@roundhillfence.com

ESTIMATE #

13948

Barton Village of
 CO Waste Water Plant
 Tim Dagesse
 P.O. Box 519
 Barton, VT 05822

CONTRACT/PROPOSAL

| |
|------------|
| Estimate # |
| 13948 |

| | | |
|----------------|----------------------------|------|
| DATE | PROJECT | |
| 5/5/2023 | Water Treatment Plant 2023 | |
| TERMS | | REP |
| Due on receipt | | SEC. |

| DESCRIPTION | QTY | COST | TOTAL |
|---|-----|----------|----------|
| <p>Labor to install approximately 350' of fencing from far side of new ramp, parallel to the new earthworks, to the back left corner --We assume there will be 100' of 6' chain link left over that can be reclaimed and used. The remainder will involve reinstalling the 4' tall very rusted welded wire.</p> <p>Please note: for any brand new 6' high chain link fencing installations (similar to existing fence around Town Garage) whereby Round Hill Fence is providing 100% of the labor and the materials, please use \$30.00 per linear foot.</p> | 1 | 2,700.00 | 2,700.00 |

| | | |
|--|--------------|--------------------|
| | TOTAL | \$10,300.00 |
|--|--------------|--------------------|

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specs involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. BALANCE IS DUE IN FULL UPON COMPLETION OF JOB. Contractor is not responsible for frost heaving of the posts. We are fully insured. This proposal may be withdrawn if not accepted within 30 days.

PACIF Risk Management Report

Member: Barton Village

Visit Date: 01/27/2023

Consultant: Larry Smith

Location: Wastewater Treatment Plant

Location Detail:

Issue ID: 8171

Priority: LOW

Suggested Correction Date: 04/27/2023

Status: Open

Issue: The fire alarm system had not received its annual certification inspection.

Recommendation: Have the fire alarm system inspected by a qualified vendor. This must be done on an annual basis and an inspection sticker must be applied to the unit.



Location: Wastewater Treatment Plant

Location Detail: Multiple locations

Issue ID: 8172

Priority: MEDIUM

Suggested Correction Date: 03/28/2023

Status: Open

Issue: There is no program to inspect electrical distribution equipment for incipient electrical faults that could lead to electrical failure or fire.

Recommendation: Implement a scheduled infrared thermographic inspection program of the electrical distribution system. Switchgear, cable and bus, motors and their controllers and other electrical devices should be scanned using an infrared thermographic imager. Proper arc flash protocol should be followed when working around energized electrical equipment. Infrared thermographic inspections should be conducted by an individual who is at least a Level 2 Certified Infrared Thermographer as specified in the American Society of Nondestructive testing (ASNT) SNT-TC-1A guidelines. Inspections should be conducted at least annually, and records of thermographic surveys should be retained and compared with previous results. The inspection program should include requirements to correct deficiencies that are identified. Inspection frequency may be extended or reduced once a clear pattern of test results has been developed.



*Our service visits are designed to assist you in your risk management efforts. We do not assume responsibility for the discovery or elimination of all hazards which could possibly cause accidents or losses. Recommendations are developed from the conditions observed at the time of the survey and may not include every possible cause of loss. Compliance with these recommendations does not guarantee the fulfillment of your obligation under local, state, or federal laws or regulations. When recommendations have been completed, please let us know. **Note: all "High Priority" recommendations must be completed prior to being considered for a PACIF Equipment Grant "award".***

Inspection Attendees/Facility Contacts:

| Name | Title | Grade | Participated in Inspection? |
|-----------------|-------------------|-------|-----------------------------|
| Tim Dagesse | Chief Operator | 1D | Yes |
| Regina Lyon | Village Trustee | N/A | Yes |
| Crystal Currier | Village of Barton | N/A | Yes |
| John Merrifield | VT DEC Wastewater | N/A | Yes |
| Heather Collins | VT DEC Wastewater | N/A | Yes |
| Michelle Kolb | VT DEC Wastewater | N/A | Yes |

Corrective Actions:**Required:**

- **Provide a written response with a preliminary schedule and plan to address the findings of this inspection by June 30, 2023.**
- Chief Operator Dagesse must obtain a Domestic II Pollution Abatement Facility Operator License.
- Hire a firm experienced in the design and operation of wastewater plants and CWSRF/USDA RD funding programs to assist the Village in 1) identifying the areas where improvements to the WWTF, pump stations and collection system are needed to efficiently operate and meet permit requirements, 2) designing a series of phased projects to address these issues, 3) assisting in obtaining funding for these projects and 4) assisting in revising ordinances, intra-municipal agreements and rate structures that will help the Village's WWTF operate in a financially sustainable manner.
- Create a plan to clean the lagoons. This should include funding mechanism, method of sludge removal, method of sludge disposal and consideration of how to keep the WWTF compliant with effluent limits.
- Repair or replace the aeration system.
- Repair the blowoff pit sludge pump.
- Evaluate the fall protection requirements for the blowoff pit and mitigate the hazard. Mark as a confined space and secure hatch against unauthorized access.
- Track BOD and TSS loading of the facility and compare to the design loads.
- Reduce the BOD, TSS and hydraulic loading to the WWTF to the design loads.
- **Fix the fire alarm.**
- Review existing OMERP and EPFP and perform required inspections.
- Update OMERP and EPFP plans by November 30, 2023.
- Submit annual TP report for 2022.

Barton Village, Inc.
PO Box 519
Barton, Vermont 05822
(802) 525-4747

Memorandum

To: Barton Village Board of Trustees
From: Crystal Carrier
Date: 05/22/2023
Subject: Water Facility Generator/Related Upgrades
Agenda: Agenda Item "H"

Lucas Dimauro, Barton's Water Facility Operator is working on obtaining a backup generator that will operate the plant in the event of a power failure. In the event of a power failure, water is not treated; therefore, the generator will provide continued operation in a safe and reliable manner to the village.

In preparation of the generator purchase, two things are needed:

Install Frequency drives on backwash motors/pumps –

An estimate from D & D Electric Inc. to install frequency drives on the backwash pumps/motors is attached for your consideration. This installation will reduce the start-up amperage on the back wash pump and motors, increasing the lifespan of the equipment (it allows the equipment to start up slow) and reduces the impact on the generator.

Electric Service Upgrade -

An estimate to upgrade the existing electric service at the water plant is attached. This upgrade will reconfigure the electric power from an existing Y to Delta service to a Y to Y service. This upgrade/reconfiguration is required to allow operation of a backup generator.

Generator -

Lucas is obtaining quotes for the backup generator – more to come.

Proposed Motion: Motion to move forward with the installation of the frequency drives on the backwash motors/pumps and the electric service upgrade based on estimates received (understanding that the cost may be in excess of the estimate) and to use ARPA funds to facilitate the purchases.



D&D Electric Inc.
 P.O. Box 107
 Troy VT 05868
 (802)744-6621
 ddelectricoffice@yahoo.com

Estimate

| Date | Estimate # |
|----------|------------|
| 5/8/2023 | 1087 |

| Name / Address |
|---|
| Barton Village Water 436 Willoughby Lake Rd Barton VT 05822 |

| P.O. No. |
|----------|
| |

| Qty | Description | Total |
|--------------|--|------------|
| | Install frequency drives on back wash pumps. | |
| 2 | Worldwide | |
| 200 | #10 THHN Stranded Wire, by the ft | |
| 50 | #16 TFFN Stranded Wire By The Ft. | |
| 1 | Miscellaneous | |
| | Total Material Cost | 5,465.00 |
| 1 | Labor | 500.00 |
| Total | | \$5,965.00 |

Barton Village, Inc.
PO Box 519
Barton, Vermont 05822
(802) 525-4747

Memorandum

To: Barton Village Board of Trustees
From: Crystal Currier
Date: 05/22/2023
Subject: Chief Water Operator – Lucas DiMauro
Agenda: Agenda Item “I”

Lucas DiMauro, Barton’s Chief Water Operator will be present to introduce himself to the Board (those who haven’t met him already) and go over some projects he is currently working on or has upcoming. Including but not limited to:

- Values/Filters – replaced one set in 2022, second set to be purchased and installed in 2023
 - Moderate the flow of water in and out of the filters (control the pace)
 - Existing equipment too old to get parts
- Driveway – needs excavation work
- May Pond/Reservoir – needs silt dredging
- Depart of Environmental Conservation – compliance with new lead and copper guidelines
- May Pond Property

Proposed Motion: NONE

Barton Village, Inc.
PO Box 519
Barton, Vermont 05822
(802) 525-4747

Memorandum

To: Barton Village Board of Trustees
From: Crystal Carrier
Date: 05/22/2023
Subject: Financial Review
Agenda#: Agenda Item "K"

The financial reports through April 30, 2023 are attached for your review.

Proposed Motion: NONE

| VILLAGE | | | |
|---------------------------|---------------------------------|------------------------|---|
| Balance Sheet | | | |
| For Period Ending: | | April 30, 2023 | |
| Account | Description | Balance | Notes |
| 12-1-00-012.000 | General Checking | \$ 415,848.77 | |
| 12-1-00-012.050 | Due to / From (CASH) | \$ (116,754.74) | Net = 299,094 |
| 12-1-00-107.000 | CWIP | \$ 2,807.94 | FD/Engine House Bldg Repairs from 2021 |
| 12-1-00-107.050 | CWIP- Del. Tax Property | \$ - | |
| 12-1-00-108.000 | Accumulated Depreciation | \$ (329,726.32) | |
| 12-1-00-128.000 | Deferred Outflows-Pension | \$ 12,523.00 | |
| 12-1-00-130.120 | Community / Backhoe | \$ - | |
| 12-1-00-130.130 | Community / Capital Reser | \$ 209,311.29 | |
| 12-1-00-142.400 | Other A/R | \$ - | |
| 12-1-00-143.100 | Other Accounts Receivable | \$ - | |
| 12-1-00-143.200 | Taxes/User Fee Receivable | \$ 1,872.59 | |
| 12-1-00-143.250 | Taxes/User Fee Interest R | \$ - | |
| 12-1-00-165.100 | Prepaid Expenses | \$ - | |
| 12-1-00-165.200 | Prepaid Insurance | \$ - | |
| 12-1-00-373.000 | Dist. Street Lights | \$ - | |
| 12-1-00-389.000 | Land | \$ 149,989.93 | |
| 12-1-00-390.000 | General Structures and Equip | \$ 805,463.35 | |
| 12-1-00-391.000 | Office Furniture and Equip | \$ - | |
| 12-1-00-392.000 | Transportation Equipment | \$ 19,572.87 | |
| 12-1-15-130.310 | Passumpsic/ FD/Engine House Blg | \$ 41,328.99 | |
| 12-1-23-390.000 | General Structures and Equip-CG | \$ 16,640.40 | |
| Total Assets | | \$ 1,228,878.07 | |
| 12-2-00-221.130 | VT Municipal LN/2015 Ford | \$ - | |
| 12-2-00-228.000 | Deferred Inflows-Pension | \$ 37,642.00 | |
| 12-2-00-231.220 | CNB / Revenue Anticipatio | \$ - | |
| 12-2-00-231.600 | People's / 09 Garage Loan | \$ - | |
| 12-2-00-231.700 | VEDA / Bridge 20 and 58 | \$ - | |
| 12-2-00-232.100 | Accounts Payables | \$ - | |
| 12-2-00-232.300 | Accounts Payables-Tax Collector | \$ - | |
| 12-2-00-233.000 | Net Pension Liability | \$ 15,078.00 | |
| 12-2-00-242.000 | Accrued Payroll | \$ - | |
| 12-2-00-242.300 | Accrued Sick Time | \$ 0.36 | |
| 12-2-00-242.350 | Accrued Vacation | \$ 4.28 | |
| 12-2-00-242.400 | Federal Withholding Tax | \$ (53.83) | <i>overpayment pending refund/\$884 March</i> |
| 12-2-00-242.410 | VT State Withholding Tax | \$ 1,199.76 | |
| 12-2-00-242.420 | FICA/MEDI Withholding Tax | \$ (49.46) | <i>\$49 ovrpmt pending ref/\$1,422 Mar</i> |
| 12-2-00-242.430 | Municipal Retirement With | \$ 3,270.56 | <i>Pmt pending</i> |
| 12-2-00-242.440 | Health Insurance Withhold | \$ 241.64 | <i>Pmt pending</i> |
| 12-2-00-242.450 | Union Dues Withholding | \$ 250.48 | <i>Pmt pending</i> |
| 12-2-00-242.460 | Child Support Withholding | \$ 472.00 | <i>Pmt pending</i> |
| 12-2-00-242.470 | Employee Savings Withhold | \$ - | |
| 12-2-00-253.100 | Deferred Grant Funds | \$ 138,162.97 | <i>ARPA funds (deferred)</i> |
| 12-2-21-235.100 | Key Deposits | \$ 100.00 | |
| 12-2-23-252.000 | Community Garden | \$ 5,233.81 | |
| 12-2-31-235.100 | Customer Deposits | \$ 3,270.00 | <i>Pageant Park Deposits</i> |
| 12-3-00-000.000 | Fund Balance | \$ - | |
| 12-3-00-215.000 | Appropriated Earning | \$ 250,588.68 | |
| 12-3-00-216.000 | Unappropriated Earnings | \$ 797,418.89 | |
| | | \$ 1,252,830.14 | |

| | | | |
|--------------------------------|-------------|-----------------------|-------|
| VILLAGE | | | |
| Balance Sheet | | | |
| For Period Ending: | | April 30, 2023 | |
| Account | Description | Balance | Notes |
| Current Year Net Income (Loss) | | \$ (23,952.07) | |
| Total Liabilities & Earnings | | \$ 1,228,878.07 | |
| Variance | | \$ - | |

| VILLAGE | | | | | |
|------------------------------------|-----------------------------------|-----------------------|---------------------|------------------------------|---|
| Profit & Loss Statement | | | | | |
| For Period Ending: | | April 30, 2023 | | | |
| Account | Description | 2023 Budget | 2023 YTD | Actual as % of Budget | Notes |
| 12-4-00-415.200 | Service Bill Labor/Equipm | \$ - | \$ - | 0% | |
| 12-4-00-417.100 | Taxes and User Fees | \$ 65,000.00 | \$ - | 0% | |
| 12-4-00-417.110 | PILOT | \$ - | \$ - | 0% | |
| 12-4-00-417.112 | PILOT - Electric | \$ 13,125.00 | \$ - | 0% | <i>Annual</i> |
| 12-4-00-417.114 | PILOT - StatePark/Dam/Riv | \$ 10,000.00 | \$ (1,270.60) | -13% | <i>Refund to Town</i> |
| 12-4-00-417.120 | Tax and User Fee Interest | \$ 1,000.00 | \$ 109.00 | 11% | |
| 12-4-00-417.140 | Del Tax Collector Fees | \$ 500.00 | \$ 217.95 | 44% | |
| 12-4-00-417.200 | Grant Funds | \$ - | \$ - | 0% | |
| 12-4-00-417.250 | State Street Aid | \$ - | \$ - | 0% | |
| 12-4-00-419.100 | Misc. Interest Income | \$ 200.00 | \$ 3,645.01 | 1823% | <i>Del Prop Redemption Interest \$3,600</i> |
| 12-4-00-419.400 | Bond Interest | \$ - | \$ - | 0% | |
| 12-4-00-421.000 | Misc. Income | \$ - | \$ - | 0% | |
| 12-4-00-421.200 | Gain/Loss on Disposition of Plant | \$ - | \$ - | 0% | |
| 12-4-00-454.000 | Rent Income | \$ - | \$ - | 0% | |
| 12-4-00-454.100 | Rent-Vehicles-Electric | \$ - | \$ - | 0% | |
| 12-4-00-454.101 | Rent-Vehicles-Water | \$ - | \$ - | 0% | |
| 12-4-00-454.102 | Rent-Vehicles-Wastewater | \$ - | \$ - | 0% | |
| 12-4-00-454.103 | Rent-Vehicles-Highway | \$ - | \$ - | 0% | |
| 12-4-13-454.113 | Garage Rent-Highway | \$ 5,000.00 | \$ - | 0% | <i>Annual</i> |
| 12-4-13-454.121 | Garage Rent-Electric | \$ 34,344.00 | \$ - | 0% | <i>Annual</i> |
| 12-4-15-421.000 | FD/Engine House Misc Income | \$ 1,980.00 | \$ 660.00 | 33% | <i>EM Brown Lease</i> |
| 12-4-21-421.000 | Misc Income | \$ - | \$ - | 0% | |
| 12-4-21-454.121 | BMB Rent-Electric | \$ 18,309.00 | \$ - | 0% | <i>Annual</i> |
| 12-4-21-454.123 | BMB Rent- Water | \$ 2,304.72 | \$ - | 0% | <i>Annual</i> |
| 12-4-21-454.124 | BMB Rent-Sewer | \$ 2,304.72 | \$ - | 0% | <i>Annual</i> |
| 12-4-21-454.200 | BMB Rent- BASSI | \$ - | \$ - | 0% | |
| 12-4-21-454.300 | BMB Rent- Misc. | \$ 500.00 | \$ - | 0% | |
| 12-4-23-417.200 | Grant Funds-Comm Garden | \$ - | \$ - | 0% | |
| 12-4-31-421.000 | P.Park Revenue | \$ 30,000.00 | \$ 11,330.00 | 38% | <i>Transfer pending</i> |
| 12-4-41-421.000 | Ballfield Revenue | \$ - | \$ - | 0% | |
| 12-4-51-421.000 | Barton River Green Revenues | \$ - | \$ - | 0% | |
| Total Revenues | | \$ 184,567.44 | \$ 14,691.36 | 8% | |
| 12-6-00-403.000 | Depreciation Expense | \$ 26,500.00 | \$ - | 0% | |
| 12-6-00-408.200 | Property Taxes | \$ - | \$ - | 0% | |
| 12-6-00-408.300 | Water/Sewer User Fees | \$ - | \$ - | 0% | |
| 12-6-00-408.400 | Delinquent Property Purch | \$ - | \$ - | 0% | |
| 12-6-00-426.000 | Donations/Appropriations | \$ - | \$ - | 0% | |
| 12-6-00-431.100 | Interest Expense | \$ - | \$ - | 0% | |
| 12-6-00-431.200 | Finance Charges and Fees | \$ 250.00 | \$ 127.71 | 51% | |
| 12-6-00-596.000 | Dist Maint-Str Light Usag | \$ 9,269.57 | \$ 1,939.14 | 21% | |
| 12-6-00-700.100 | Village DPW Labor | \$ - | \$ - | 0% | |
| 12-6-00-906.100 | Newspaper Ads | \$ 500.00 | \$ 229.07 | 46% | |
| 12-6-00-920.100 | Office Salaries | \$ 2,380.10 | \$ 525.33 | 22% | |
| 12-6-00-920.150 | Employee Training | \$ 100.00 | \$ - | 0% | |
| 12-6-00-920.200 | Elected Official | \$ 966.00 | \$ 966.00 | 100% | |
| 12-6-00-920.250 | Tax Collector Fees | \$ 1,150.00 | \$ 217.96 | 19% | |
| 12-6-00-921.100 | Supplies | \$ 1,750.00 | \$ 537.41 | 31% | |
| 12-6-00-921.150 | Village Reports | \$ 50.00 | \$ - | 0% | |
| 12-6-00-921.200 | Computer Expense | \$ 555.00 | \$ 1.55 | 0% | |
| 12-6-00-921.500 | Permits Licenses and Dues | \$ - | \$ - | 0% | |
| 12-6-00-923.100 | Outside Services | \$ 1,200.00 | \$ 402.20 | 34% | |
| 12-6-00-923.200 | Legal Services | \$ 700.00 | \$ 16.75 | 2% | |

| VILLAGE | | | | | |
|------------------------------------|------------------------------------|-----------------------|-----------------|------------------------------|----------------------------------|
| Profit & Loss Statement | | | | | |
| For Period Ending: | | April 30, 2023 | | | |
| Account | Description | 2023 Budget | 2023 YTD | Actual as % of Budget | Notes |
| 12-6-00-923.400 | Audit Services | \$ 1,000.00 | \$ 423.02 | 42% | |
| 12-6-00-924.100 | Property Insurance | \$ - | \$ - | 0% | |
| 12-6-00-924.150 | Boiler/Machinery Insuranc | \$ 1,388.39 | \$ 1,639.22 | 118% | |
| 12-6-00-924.200 | Public Official Insurance | \$ 161.20 | \$ 40.30 | 25% | quarterly |
| 12-6-00-924.300 | Liability Insurance | \$ 55.38 | \$ 13.84 | 25% | quarterly |
| 12-6-00-924.400 | Bond Insurance | \$ - | \$ - | 0% | |
| 12-6-00-924.500 | Vehicle Insurance | \$ 657.48 | \$ 164.37 | 25% | quarterly |
| 12-6-00-924.600 | Unemployment Insurance | \$ 115.37 | \$ 57.68 | 50% | quarterly |
| 12-6-00-924.700 | Workers Comp Insurance | \$ 745.00 | \$ 372.50 | 50% | quarterly |
| 12-6-00-926.100 | FICA/MEDI | \$ 1,337.93 | \$ 730.42 | 55% | |
| 12-6-00-926.200 | Health Insurance | \$ 4,308.15 | \$ 453.80 | 11% | |
| 12-6-00-926.300 | Municipal Retirement | \$ 588.20 | \$ 907.70 | 154% | review |
| 12-6-00-926.400 | Compensated Absences | \$ 1,390.14 | \$ 131.53 | 9% | |
| 12-6-00-930.000 | Misc. Expense | \$ - | \$ (0.49) | 0% | |
| 12-6-00-930.500 | Transfer to Other Funds | \$ - | \$ - | 0% | |
| 12-6-00-933.200 | Transportation Mileage | \$ - | \$ - | 0% | |
| 12-6-00-933.400 | Truck Maintenance | \$ 500.00 | \$ 1,498.25 | 300% | Burl Com/radio install in pickup |
| 12-6-00-933.500 | Truck Fuel | \$ - | \$ - | 0% | |
| 12-6-13-710.400 | Garage Supplies | \$ 2,000.00 | \$ 457.12 | 23% | |
| 12-6-13-921.400 | Garage - Electric | \$ 2,880.00 | \$ 781.32 | 27% | |
| 12-6-13-921.420 | Garage Utilities/Misc | \$ 1,500.00 | \$ 520.75 | 35% | |
| 12-6-13-921.440 | Garage - Heating Fuel | \$ 3,000.00 | \$ 1,701.78 | 57% | |
| 12-6-13-921.460 | Utilities - Water/Sewer | \$ 550.00 | \$ 279.00 | 51% | |
| 12-6-13-923.100 | Outside Services | \$ - | \$ 150.25 | 0% | |
| 12-6-13-924.100 | Property Insurance | \$ 1,400.43 | \$ 420.51 | 30% | quarterly |
| 12-6-15-408.300 | FD/Engine Hs Wr/Swr User Fee | \$ 500.00 | \$ - | 0% | |
| 12-6-15-710.400 | FD/Engine House Supplies | \$ 250.00 | \$ - | 0% | |
| 12-6-15-921.100 | F/Engine House-Office Supplies | \$ - | \$ - | 0% | |
| 12-6-15-921.400 | FD/Engine House-Electric | \$ 200.00 | \$ - | 0% | |
| 12-6-15-921.440 | FD/Engine House-Fuel | \$ - | \$ - | 0% | |
| 12-6-15-921.460 | FD/Engine House- Water/Sewer | \$ 500.00 | \$ - | 0% | |
| 12-6-15-923.100 | FD/Engine House - Outside Services | \$ 4,000.00 | \$ - | 0% | |
| 12-6-15-924.100 | FD/Engine House-Property Insurance | \$ 467.57 | \$ 140.40 | 30% | quarterly |
| 12-6-15-924.150 | FD/Engine House-Boiler Insurance | \$ - | \$ - | 0% | |
| 12-6-15-924.500 | FD - Vehicle Insurance | \$ - | \$ - | 0% | |
| 12-6-21-408.300 | BMB Water/Sewer Prop Tax | \$ 1,800.00 | \$ - | 0% | |
| 12-6-21-700.100 | DPW Labor | \$ 2,648.08 | \$ 147.55 | 6% | |
| 12-6-21-920.300 | Other Labor - BMB | \$ - | \$ - | 0% | |
| 12-6-21-921.100 | Supplies | \$ 7,000.00 | \$ 3,152.45 | 45% | |
| 12-6-21-921.400 | Utilities - Electric | \$ 4,080.00 | \$ 1,223.21 | 30% | |
| 12-6-21-921.420 | Utilities - Phone | \$ 5,500.00 | \$ 324.13 | 6% | |
| 12-6-21-921.440 | Utilities - Fuel | \$ 15,000.00 | \$ 7,830.21 | 52% | |
| 12-6-21-921.460 | Utilities - Water/Sewer | \$ 1,000.00 | \$ 159.00 | 16% | |
| 12-6-21-923.100 | Outside Services | \$ 4,000.00 | \$ 1,000.99 | 25% | |
| 12-6-21-923.110 | Lawn Care | \$ 384.76 | \$ - | 0% | |
| 12-6-21-923.200 | BMB Legal | \$ - | \$ - | 0% | |
| 12-6-21-924.100 | Property Insurance | \$ 7,380.07 | \$ 2,216.02 | 30% | quarterly |
| 12-6-21-924.700 | Workers Comp Insurance | \$ - | \$ - | 0% | |
| 12-6-21-930.000 | Misc. Expense | \$ - | \$ - | 0% | |
| 12-6-22-700.100 | Village Common Labor | \$ 100.00 | \$ - | 0% | |
| 12-6-22-921.400 | Village Common- Electric | \$ 360.00 | \$ 59.52 | 17% | |
| 12-6-22-921.460 | Utilities- Water/Sewer | \$ 100.00 | \$ - | 0% | |
| 12-6-22-923.110 | Lawn Care | \$ 494.69 | \$ - | 0% | |
| 12-6-23-930.000 | Misc Expense-CG | \$ - | \$ - | 0% | |

| VILLAGE | | | | | |
|------------------------------------|-------------------------------|-----------------------|-----------------|------------------------------|---------------------|
| Profit & Loss Statement | | | | | |
| For Period Ending: | | April 30, 2023 | | | |
| Account | Description | 2023 Budget | 2023 YTD | Actual as % of Budget | Notes |
| 12-6-31-408.300 | P.Park Water/Sewer Prop Tax | \$ 1,000.00 | \$ - | 0% | |
| 12-6-31-700.100 | DPW Labor | \$ 4,378.91 | \$ 383.63 | 9% | |
| 12-6-31-710.400 | Misc. Supplies | \$ 4,500.00 | \$ - | 0% | |
| 12-6-31-920.300 | Caretaker Labor | \$ 7,400.00 | \$ - | 0% | |
| 12-6-31-921.400 | Utilities - Electric | \$ 2,500.00 | \$ 31.02 | 1% | |
| 12-6-31-921.420 | Utilities - Phone | \$ 3,000.00 | \$ 633.64 | 21% | |
| 12-6-31-921.460 | Utilities - Water/Sewer | \$ 1,500.00 | \$ 382.00 | 25% | |
| 12-6-31-923.100 | Outside Services-Pageant Park | \$ - | \$ 4,900.00 | 0% | <i>Tree removal</i> |
| 12-6-31-923.110 | Lawn Care | \$ 1,648.97 | \$ - | 0% | |
| 12-6-31-924.100 | Property Insurance | \$ 215.26 | \$ 64.64 | 30% | <i>quarterly</i> |
| 12-6-31-924.600 | Unemployment Insurance | \$ 115.37 | \$ - | 0% | |
| 12-6-31-924.700 | Workers Comp Insurance | \$ - | \$ - | 0% | |
| 12-6-31-926.100 | P.Park FICA/MEDI | \$ 600.00 | \$ 28.09 | 5% | |
| 12-6-31-930.000 | Misc. Expense | \$ - | \$ - | 0% | |
| 12-6-41-408.300 | Ballfield Water/Sewer Use | \$ 60.00 | \$ - | 0% | |
| 12-6-41-700.100 | DPW Labor | \$ 200.00 | \$ - | 0% | |
| 12-6-41-921.400 | Utilities - Electric | \$ 360.00 | \$ 33.12 | 9% | |
| 12-6-41-921.460 | Utilities - Water/Sewer | \$ 500.00 | \$ 159.00 | 32% | |
| 12-6-41-923.110 | Lawn Care | \$ 1,374.14 | \$ - | 0% | |
| 12-6-41-924.100 | Property Insurance | \$ 16.02 | \$ 4.82 | 30% | <i>quarterly</i> |
| 12-6-41-930.000 | Misc. Expense | \$ - | \$ - | 0% | |
| 12-6-51-921.460 | Utilities - Water/Sewer | \$ 200.00 | \$ 64.00 | 32% | |
| 12-6-51-923.110 | Lawn Care | \$ 329.79 | \$ - | 0% | |
| 12-6-51-924.100 | Property Insurance | \$ - | \$ - | 0% | |
| 12-6-51-930.000 | Misc. Expense | \$ - | \$ - | 0% | |
| | | | | | |
| Total Expenses | | \$ 154,611.97 | \$ 38,643.43 | 25% | |
| | | | | | |
| Net Income (Loss) | | \$ 29,955.47 | \$ (23,952.07) | -80% | |

| HIGHWAY | | | |
|--------------------------------|------------------------------|------------------------|-----------------------|
| Balance Sheet | | | |
| For Period Ending: | | April 30, 2023 | |
| Account | Description | Balance | Notes |
| 13-1-00-012.050 | Due to / From (CASH) | \$ 208,529.82 | |
| 13-1-00-107.000 | CWIP | \$ 1,069.25 | <i>CWIP-Salt Shed</i> |
| 13-1-00-108.000 | Accumulated Depreciation | \$ (996,966.00) | |
| 13-1-00-130.120 | Backhoe Savings | \$ - | |
| 13-1-00-130.130 | CNB/Capital Reserve | \$ 234,449.47 | |
| 13-1-00-143.100 | Other A/R | \$ - | |
| 13-1-00-143.200 | Taxes Receivable | \$ 13,057.52 | |
| 13-1-00-165.100 | Prepaid Expenses | \$ - | |
| 13-1-00-390.000 | General Structures/Equip. | \$ 1,746,121.45 | |
| 13-1-00-392.000 | Transportation Equipment | \$ 291,781.49 | |
| | | | |
| | | | |
| Total Assets | | \$ 1,498,043.00 | |
| | | | |
| 13-2-00-221.130 | VT Municipal LN/2015 Ford | \$ - | |
| 13-2-00-231.220 | CNB/ Revenue Anticipation | \$ - | |
| 13-2-00-231.230 | Passumpsic-Wtr Street Paving | \$ 230,635.41 | |
| 13-2-00-231.700 | VEDA/Bridge 20 and 58 | \$ 79,077.45 | |
| 13-2-00-232.100 | Accounts Payable | \$ - | |
| 13-2-00-235.100 | Customer Deposits | \$ - | |
| 13-2-00-242.000 | Accrued Payroll | \$ - | |
| 13-2-00-242.300 | Accrued Sick Time | \$ 12,940.14 | |
| 13-2-00-242.350 | Accrued Vacation Time | \$ 3,947.55 | |
| 13-2-00-242.420 | FICA/MEDI Withholding Tax | \$ - | |
| 13-3-00-000.000 | Fund Balance | \$ - | |
| 13-3-00-215.000 | Appropriated Earnings | \$ 234,410.93 | |
| 13-3-00-216.000 | Unappropriated Earnings | \$ 993,048.35 | |
| | | \$ 1,554,059.83 | |
| Current Year Net Income (Loss) | | \$ (56,016.83) | |
| Total Liabilities & Earnings | | \$ 1,498,043.00 | |
| | | | |
| Variance | | \$ - | |

| HIGHWAY | | | | | |
|--|------------------------------|----------------------|---------------------|------------------------------|--|
| Profit & Loss Statement | | | | | |
| For Period Ending: April 30, 2023 | | | | | |
| Account | Description | 2023 Budget | 2023 YTD | Actual as % of Budget | Notes |
| 13-4-00-417.100 | Taxes and User Fees | \$ 338,100.00 | \$ 1,312.15 | 0% | |
| 13-4-00-417.200 | Grant Funds | \$ 93,000.00 | \$ 1,466.41 | 2% | <i>Dept of Safety Grant</i> |
| 13-4-00-417.250 | State Street Aid | \$ 39,000.00 | \$ 18,533.82 | 48% | <i>includes 2qtrs</i> |
| 13-4-00-419.100 | Interest Income | \$ 100.00 | \$ 38.54 | 39% | |
| 13-4-00-421.000 | Misc. Income | \$ - | \$ 47.27 | 0% | |
| 13-4-00-421.200 | Loss on Disposition of Plant | \$ - | \$ - | 0% | |
| 13-4-00-421.500 | Transfer From Other Funds | \$ - | \$ - | 0% | |
| 13-4-15-421.000 | Transfer from Other Funds | \$ - | \$ - | 0% | |
| Total Revenues | | \$ 470,200.00 | \$ 21,398.19 | 5% | |
| 13-6-00-403.000 | Depreciation Expense | \$ 35,500.00 | \$ - | 0% | |
| 13-6-00-431.100 | Interest Expense | \$ 1,000.00 | \$ 6,272.12 | 627% | <i>includes new Passumpsic loan (not bdgt'd)</i> |
| 13-6-00-431.200 | Finance Charges and Fees | \$ 100.00 | \$ - | 0% | |
| 13-6-00-580.200 | Employee Training | \$ - | \$ - | 0% | |
| 13-6-00-710.150 | Road Signs | \$ 500.00 | \$ 33.12 | 7% | |
| 13-6-00-710.170 | Sidewalk Expense | \$ - | \$ - | 0% | |
| 13-6-00-710.200 | Bridges/Culverts/StormDrn | \$ 1,000.00 | \$ - | 0% | |
| 13-6-00-710.250 | Guardrails/Fence | \$ - | \$ - | 0% | |
| 13-6-00-710.400 | Garage Supplies | \$ - | \$ 562.03 | 0% | |
| 13-6-00-710.450 | Highway Tools/Safety | \$ 2,000.00 | \$ 468.93 | 23% | |
| 13-6-00-906.100 | Newspaper Ads | \$ 100.00 | \$ 55.04 | 55% | |
| 13-6-00-920.100 | Office Labor | \$ 800.00 | \$ 1,121.38 | 140% | |
| 13-6-00-920.150 | Employee Training | \$ 300.00 | \$ - | 0% | |
| 13-6-00-920.200 | Elected Official | \$ 800.00 | \$ 756.00 | 95% | |
| 13-6-00-920.250 | Tax Collector Fees | \$ 4,000.00 | \$ 828.28 | 21% | |
| 13-6-00-921.100 | Supplies | \$ 2,625.00 | \$ 809.14 | 31% | |
| 13-6-00-921.150 | Village Reports | \$ - | \$ - | 0% | |
| 13-6-00-921.200 | Computer Expense | \$ 832.50 | \$ 2.32 | 0% | |
| 13-6-00-921.300 | Communication Expense | \$ 750.00 | \$ 392.20 | 52% | |
| 13-6-00-921.500 | Permits | \$ - | \$ 640.00 | 0% | |
| 13-6-00-923.100 | Outside Services | \$ 1,500.00 | \$ 300.00 | 20% | |
| 13-6-00-923.200 | Highway Legal | \$ - | \$ 185.13 | 0% | |
| 13-6-00-923.400 | Audit | \$ 1,875.00 | \$ 634.52 | 34% | |
| 13-6-00-924.100 | Property Insurance | \$ - | \$ - | 0% | |
| 13-6-00-924.200 | Public Official Insurance | \$ 161.20 | \$ 40.30 | 25% | <i>quarterly</i> |
| 13-6-00-924.300 | Liability Insurance | \$ 1,778.25 | \$ 444.56 | 25% | <i>quarterly</i> |
| 13-6-00-924.400 | Bond Insurance | \$ - | \$ - | 0% | |
| 13-6-00-924.500 | Vehicle/Equip Insurance | \$ 2,695.64 | \$ 1.91 | 0% | <i>quarterly</i> |
| 13-6-00-924.600 | Unemployment Insurance | \$ 1,470.90 | \$ 735.44 | 50% | <i>quarterly</i> |
| 13-6-00-924.700 | Workers Comp Insurance | \$ 9,498.00 | \$ 4,749.00 | 50% | <i>quarterly</i> |
| 13-6-00-926.100 | FICA/MEDI | \$ 8,191.14 | \$ 2,281.17 | 28% | |
| 13-6-00-926.200 | Health Insurance | \$ 27,008.24 | \$ 9,075.60 | 34% | |
| 13-6-00-926.300 | VMERS | \$ 4,661.39 | \$ 2,017.66 | 43% | |
| 13-6-00-926.400 | Compensated Absenses | \$ 12,068.07 | \$ 2,803.45 | 23% | |
| 13-6-00-931.100 | Garage Rent | \$ 5,080.00 | \$ - | 0% | |
| 13-6-00-931.400 | Vehicle Rents | \$ - | \$ - | 0% | |
| 13-6-00-933.200 | Mileage | \$ - | \$ - | 0% | |
| 13-6-00-933.300 | Backhoe | \$ 1,500.00 | \$ 19.99 | 1% | |
| 13-6-00-933.310 | Skid Steer | \$ 4,000.00 | \$ 956.38 | 24% | |
| 13-6-00-933.400 | Truck Maintenance | \$ - | \$ 65.00 | 0% | |
| 13-6-00-933.405 | Truck 5 | \$ 5,000.00 | \$ 802.53 | 16% | |
| 13-6-00-933.406 | Truck 6 | \$ 3,500.00 | \$ 3,337.63 | 95% | <i>\$1,980 invoice - may capitalize</i> |
| 13-6-00-933.500 | Fuel | \$ 5,000.00 | \$ 2,471.90 | 49% | |
| 13-6-11-700.100 | DPW Labor | \$ 15,216.80 | \$ 12,320.86 | 81% | |
| 13-6-11-700.120 | Pager On-Call | \$ 4,000.00 | \$ 3,037.60 | 76% | |
| 13-6-11-700.140 | Stipend | \$ 3,800.00 | \$ 2,730.00 | 72% | <i>only during winter months</i> |
| 13-6-11-700.200 | Plowing Labor | \$ 11,397.38 | \$ 3,391.73 | 30% | |
| 13-6-11-710.100 | Road Salt | \$ 16,000.00 | \$ 8,526.72 | 53% | <i>only during winter months</i> |
| 13-6-11-710.110 | Road Sand | \$ 1,500.00 | \$ - | 0% | |
| 13-6-11-710.120 | Road Paving | \$ 1,500.00 | \$ 792.57 | 53% | |

| HIGHWAY | | | | | |
|------------------------------------|--------------------|-----------------------|-----------------------|-------------|--|
| Profit & Loss Statement | | | | | |
| For Period Ending: | | April 30, 2023 | | | |
| 13-6-11-923.100 | Winter Maintenance | \$ 24,000.00 | \$ - | 0% | |
| 13-6-11-930.000 | Winter Misc. | \$ - | \$ - | 0% | |
| 13-6-12-700.100 | DPW Labor | \$ 44,996.75 | \$ 3,044.57 | 7% | |
| 13-6-12-700.120 | Pager On-Call | \$ 8,000.00 | \$ 708.24 | 9% | |
| 13-6-12-710.120 | Road Paving | \$ 8,000.00 | \$ - | 0% | |
| 13-6-12-710.130 | Road Cleaning | \$ 800.00 | \$ - | 0% | |
| 13-6-12-710.140 | Road Marking | \$ 3,500.00 | \$ - | 0% | |
| 13-6-12-710.160 | Roadside/Trimming | \$ 2,700.00 | \$ - | 0% | |
| 13-6-12-930.000 | Summer Misc. | \$ - | \$ - | 0% | |
| | | | | | |
| | | | | | |
| Total Expenses | | \$ 290,706.26 | \$ 77,415.02 | 27% | |
| | | | | | |
| Net Income (Loss) | | \$ 179,493.74 | \$ (56,016.83) | -31% | |

| ELECTRIC | | | |
|--|-------------------------------|-------------------|--------------------------------|
| Balance Sheet | | | |
| For Period Ending: April 30, 2023 | | | |
| Account | Description | Balance | Notes |
| 21-1-00-012.000 | Electric Checking | \$ - | |
| 21-1-00-012.050 | Due to / From (CASH) | \$ (73,866.07) | |
| 21-1-00-012.100 | Cash UB Clearing | \$ - | |
| 21-1-00-012.101 | Electric Cash Clearing | \$ (574.47) | |
| 21-1-00-012.102 | Water/Sewer Cash Clearing | \$ - | |
| 21-1-00-012.200 | Cash in Office | \$ 575.00 | |
| 21-1-00-012.300 | Petty Cash | \$ 100.00 | |
| 21-1-00-107.000 | CWIP | \$ 75,949.80 | hydro/utility upgrades |
| 21-1-00-108.000 | Accumulated Depreciation | \$ (6,554,055.68) | |
| 21-1-00-128.000 | Deferred Outflows-Pension | \$ 13,245.00 | |
| 21-1-00-129.100 | Investment Velco Stock | \$ 75,300.00 | |
| 21-1-00-129.110 | Investment Transco LLC | \$ 3,350.00 | |
| 21-1-00-129.120 | Investment VPPSA/Transco | \$ 1,093,438.44 | |
| 21-1-00-129.200 | US Bank/Bond 4 Cont Resev | \$ 323,880.27 | |
| 21-1-00-129.210 | US Bank/Interest A/C | \$ 23,674.87 | |
| 21-1-00-129.220 | US Bank/1998 Bond Princip | \$ 69,282.27 | |
| 21-1-00-130.100 | CNB/Vehicle Savings | \$ 1,017.20 | |
| 21-1-00-130.120 | CNB / Backhoe | \$ 2,750.68 | |
| 21-1-00-130.200 | TD Bank/Debt Retirement | \$ 6,058.24 | |
| 21-1-00-130.300 | Community/Hydro Proj Hold | \$ 19,803.86 | |
| 21-1-00-130.500 | CNB/Capital Reserve | \$ 6,414.17 | |
| 21-1-00-142.100 | Accts Rec / Utility | \$ 434,554.16 | |
| 21-1-00-142.200 | Accts Rec / Service Bills | \$ 22,979.03 | |
| 21-1-00-142.300 | Unbilled Revenue | \$ - | |
| 21-1-00-143.100 | Other A/R | \$ - | |
| 21-1-00-143.210 | Tax Collections-AR | \$ 7,594.46 | Electric transferred to Shelia |
| 21-1-00-144.000 | Allowance for Doubtful Ac | \$ (20,000.00) | |
| 21-1-00-154.100 | Inventory / Materials | \$ 157,642.29 | |
| 21-1-00-154.200 | Transformer Inventory | \$ - | |
| 21-1-00-165.100 | Prepaid Expenses | \$ - | |
| 21-1-00-165.200 | Prepaid Insurance | \$ - | |
| 21-1-00-331.000 | Hydro Structures | \$ 68,157.99 | |
| 21-1-00-332.000 | Reservoirs and Dams | \$ 1,209,553.28 | |
| 21-1-00-333.000 | Hydro Equipment | \$ 1,109,440.71 | |
| 21-1-00-341.000 | Diesel Structures | \$ - | |
| 21-1-00-350.000 | Transmission ROW | \$ 123,964.12 | |
| 21-1-00-353.000 | Trans Substation Equip | \$ 116,523.02 | |
| 21-1-00-355.000 | Trans Pole Line & Fixt | \$ 671,036.92 | |
| 21-1-00-356.000 | Trans Overhead Conductors | \$ 534,686.68 | |
| 21-1-00-360.000 | Distribution ROW | \$ 2,716.02 | |
| 21-1-00-361.000 | Differed Storm Damage | \$ 12,176.76 | |
| 21-1-00-362.000 | Distr Substation Equip | \$ 168,665.99 | |
| 21-1-00-365.000 | Pole Lines & Fixtures | \$ 4,064,403.50 | |
| 21-1-00-365.100 | Overhead Conductors & Devices | \$ 155,237.34 | |
| 21-1-00-367.000 | Underground | \$ 80,697.45 | |
| 21-1-00-368.000 | Line Transform/Regulators | \$ 915,479.62 | |
| 21-1-00-369.000 | Dist. Services | \$ 661,231.57 | |
| 21-1-00-370.000 | Meters | \$ 120,969.68 | |

| ELECTRIC | | | |
|--|---------------------------|------------------------|--|
| Balance Sheet | | | |
| For Period Ending: April 30, 2023 | | | |
| Account | Description | Balance | Notes |
| 21-1-00-371.000 | Install-Customer Premises | \$ - | |
| 21-1-00-373.000 | Street Lights | \$ 43,519.10 | |
| 21-1-00-390.000 | General Structures and Eq | \$ 25,393.38 | |
| 21-1-00-391.000 | Furniture & Fixtures | \$ 108,968.10 | |
| 21-1-00-392.000 | Transportation Equipment | \$ 81,492.22 | |
| 21-1-00-394.000 | Tools & Equipment | \$ 12,220.00 | |
| 21-1-00-397.000 | Communication Equipment | \$ - | |
| | | | |
| Total Assets | | \$ 5,975,646.97 | |
| | | | |
| 21-2-00-221.100 | Vt Municipal Bond #3 | \$ - | <i>total debt = 52.5% total assets</i> |
| 21-2-00-221.110 | Vt Municipal Bond #4 | \$ 920,000.00 | |
| 21-2-00-221.120 | Vt Municipal Bond #5 | \$ 1,405,000.00 | |
| 21-2-00-228.000 | Deferred Inflows-Pension | \$ 39,813.00 | |
| 21-2-00-231.000 | Notes Payable | \$ - | |
| 21-2-00-231.200 | CNB/ 900k Operating | \$ 677,804.00 | |
| 21-2-00-231.210 | Pass./ Hydro Electric Loa | \$ 135,457.84 | |
| 21-2-00-232.100 | Accounts Payable | \$ - | |
| 21-2-00-232.200 | Overbill Refunds Payable | \$ 25,663.16 | |
| 21-2-00-233.000 | Net Pension Liability | \$ 128,971.00 | |
| 21-2-00-235.100 | Customer Deposits | \$ 28,064.06 | |
| 21-2-00-235.150 | Customer Deposit Interest | \$ - | |
| 21-2-00-242.000 | Accrued Payroll | \$ - | |
| 21-2-00-242.100 | VT Sales Tax | \$ 2,601.40 | |
| 21-2-00-242.200 | EEC | \$ 13,692.95 | |
| 21-2-00-242.300 | Accrued Sick Time | \$ 3,907.49 | |
| 21-2-00-242.350 | Accrued Vacation | \$ 2,159.38 | |
| 21-2-00-242.500 | Payroll Clearing | \$ - | |
| 21-2-00-242.550 | Accrued Liabilities | \$ - | |
| 21-2-00-242.600 | Accrued Purchase Power | \$ - | |
| 21-2-00-252.000 | Customer Advance Payments | \$ 47,513.01 | <i>customer jobs</i> |
| 21-3-00-000.000 | Fund Balance | \$ - | |
| 21-3-00-215.000 | Appropriated Earnings | \$ 36,034.97 | |
| 21-3-00-216.000 | Unappropriated Earnings | \$ 2,346,655.72 | |
| | | \$ 5,813,337.98 | |
| Current Year Net Income (Loss) | | \$ 162,308.99 | |
| Total Liabilities & Earnings | | \$ 5,975,646.97 | |
| | | | |
| Variance | | \$ - | |

| ELECTRIC | | | | | |
|------------------------------------|--------------------------------|------------------------|----------------------|------------------------------|-----------------------------------|
| Profit & Loss Statement | | | | | |
| For Period Ending: | | April 30, 2023 | | | |
| Account | Description | 2023 Budget | 2023 YTD | Actual as % of Budget | Notes |
| 21-4-00-415.100 | Materials Sold | \$ 25,000.00 | \$ 803.31 | 3% | |
| 21-4-00-415.200 | Service Bill Labor/ Equip | \$ 20,000.00 | \$ 2,742.30 | 14% | |
| 21-4-00-415.300 | Service Revenue-Contractor L/M | \$ 45,000.00 | \$ 2,142.47 | 5% | |
| 21-4-00-417.140 | Del Tax Collector Fees | \$ - | \$ 303.93 | 0% | |
| 21-4-00-417.200 | FEMA Aid | \$ - | \$ - | 0% | |
| 21-4-00-419.100 | Interest Income | \$ 9,000.00 | \$ 5,225.06 | 58% | |
| 21-4-0-419.120 | Interest Income-Elect Tx | \$ - | \$ 72.02 | 0% | |
| 21-4-00-419.200 | Customer Account Penalties | \$ 15,000.00 | \$ 6,082.18 | 41% | |
| 21-4-00-419.400 | Bond Interest | \$ - | \$ - | 0% | |
| 21-4-00-419.500 | Transco Settlement (on bill) | \$ 62,725.89 | \$ 15,358.03 | 24% | <i>includes Jan-March</i> |
| 21-4-00-419.510 | Interest Inc-Transco Dire | \$ 700.00 | \$ 251.72 | 36% | |
| 21-4-00-419.520 | Interest Inc-Transco NUOp | \$ 400.00 | \$ - | 0% | |
| 21-4-00-419.600 | VELCO Dividend (check) | \$ - | \$ 2,161.11 | 0% | |
| 21-4-00-421.000 | Misc. Income | \$ 200.00 | \$ 5,067.97 | 2534% | <i>\$4,900 VLCT Hydro Ins Pmt</i> |
| 21-4-00-421.100 | Transco Net Credit (principal) | \$ 136,731.05 | \$ 34,166.72 | 25% | |
| 21-4-00-421.200 | Misc Rev-Gain on Sale-Pro | \$ - | \$ 88,899.89 | 0% | <i>Sale of bucket truck</i> |
| 21-4-00-440.100 | Residential Sales | \$ 2,005,431.39 | \$ 620,006.21 | 31% | |
| 21-4-00-440.150 | Residential Sales Surcharge | \$ - | \$ - | 0% | |
| 21-4-00-442.100 | Commercial Sales | \$ 492,643.27 | \$ 133,477.96 | 27% | |
| 21-4-00-442.150 | Commercial Sales Surcharge | \$ - | \$ - | 0% | |
| 21-4-00-444.100 | Public Street Lighting | \$ 25,827.95 | \$ 7,187.83 | 28% | |
| 21-4-00-444.150 | Street Lighting Surcharge | \$ - | \$ - | 0% | |
| 21-4-00-445.100 | Municipal | \$ 47,052.09 | \$ 14,392.93 | 31% | |
| 21-4-00-445.150 | Municipal Surcharge | \$ - | \$ - | 0% | |
| 21-4-00-445.200 | Public Authority | \$ 112,540.93 | \$ 33,984.05 | 30% | |
| 21-4-00-445.250 | Public Authority Surcharge | \$ - | \$ - | 0% | |
| 21-4-00-449.000 | Revenue Unbilled | \$ - | \$ - | 0% | |
| 21-4-00-451.000 | Disconnect / Reconnect | \$ 2,750.00 | \$ 35.00 | 1% | |
| 21-4-00-453.000 | Hydro LIHI Credits | \$ - | \$ - | 0% | |
| 21-4-00-454.000 | Rent Income | \$ - | \$ - | 0% | |
| 21-4-00-454.300 | Pole Attachment Rental | \$ 3,500.00 | \$ - | 0% | <i>Annual-Dec</i> |
| 21-4-00-454.350 | Pole Attachment-Survey Fee | \$ 8,203.00 | \$ 18,156.00 | 221% | |
| 21-4-00-456.000 | DOE Hydro Incentive | \$ - | \$ - | 0% | |
| | | \$ 3,012,705.57 | \$ 990,516.69 | 33% | |
| Total Revenues | | | | | |
| 21-6-00-403.000 | Depreciation Expense | \$ 300,000.00 | \$ - | 0% | |
| 21-6-00-408.110 | Fuel Gross Tax | \$ 16,000.00 | \$ 4,062.10 | 25% | |
| 21-6-00-408.120 | Gross Revenue Tax | \$ 16,000.00 | \$ 15,263.46 | 95% | <i>Annual-March</i> |
| 21-6-00-408.200 | Property Tax | \$ 122,000.00 | \$ - | 0% | |
| 21-6-00-408.210 | PILOT | \$ 13,125.00 | \$ - | 0% | |
| 21-6-00-408.300 | Other Taxes | \$ - | \$ - | 0% | |
| 21-6-00-431.100 | Interest Expense | \$ 141,575.01 | \$ 42,659.80 | 30% | |
| 21-6-00-431.150 | Interest Exp-Customer Dep | \$ 750.00 | \$ 227.86 | 30% | |
| 21-6-00-431.200 | Finance Charges/Fees | \$ 750.00 | \$ 26.90 | 4% | |
| 21-6-00-535.000 | Hydro Labor | \$ 26,918.64 | \$ 9,981.07 | 37% | |
| 21-6-00-545.000 | Hydro Operating Expenses | \$ 30,000.00 | \$ 11,304.67 | 38% | |
| 21-6-00-546.000 | Diesel Labor | \$ - | \$ - | 0% | |
| 21-6-00-549.000 | Diesel Operating Expenses | \$ - | \$ - | 0% | |
| 21-6-00-555.000 | Purchased Power | \$ 1,218,408.09 | \$ 389,420.43 | 32% | <i>includes Jan-March</i> |
| 21-6-00-555.100 | Sunset Solor Credits | \$ (1,000.00) | \$ - | 0% | |
| 21-6-00-555.200 | Hydro LIHI Credits | \$ (74,842.08) | \$ (103,235.00) | 138% | |
| 21-6-00-561.000 | Transmission Labor | \$ - | \$ - | 0% | |
| 21-6-00-574.000 | Transmission Plant Mainte | \$ 2,500.00 | \$ - | 0% | |
| 21-6-00-580.000 | Distribution Labor | \$ - | \$ - | 0% | |
| 21-6-00-580.100 | Distribution Labor | \$ 4,180.78 | \$ 413.96 | 10% | |

| ELECTRIC | | | | | |
|------------------------------------|------------------------------|-----------------------|-----------------|------------------------------|------------------------------------|
| Profit & Loss Statement | | | | | |
| For Period Ending: | | April 30, 2023 | | | |
| Account | Description | 2023 Budget | 2023 YTD | Actual as % of Budget | Notes |
| 21-6-00-580.115 | Distribution-Contract Labor | \$ 625,040.00 | \$ 210,740.00 | 34% | |
| 21-6-00-580.116 | Distribution-Contract OnCall | \$ 45,760.00 | \$ 14,960.00 | 33% | |
| 21-6-00-580.117 | Distribution Labor - Outages | \$ 79,094.00 | \$ 227.94 | 0% | |
| 21-6-00-580.118 | Disribution Labor - Capital | \$ - | \$ (5,876.00) | 0% | |
| 21-6-00-580.120 | Customer Jobs | \$ 70,000.00 | \$ - | 0% | |
| 21-6-00-580.140 | Outage Repairs | \$ 25,000.00 | \$ 13,882.26 | 56% | |
| 21-6-00-580.145 | Capital Outage Repair | \$ - | \$ 29.51 | 0% | |
| 21-6-00-580.145 | Distribution Labor-GIS | \$ - | \$ - | 0% | |
| 21-6-00-580.160 | Pager | \$ - | \$ - | 0% | |
| 21-6-00-580.200 | Training / Line Apprentic | \$ 500.00 | \$ - | 0% | |
| 21-6-00-582.100 | Dist Line/ Station Expense | \$ 1,500.00 | \$ 39.98 | 3% | |
| 21-6-00-582.200 | Tools | \$ 1,500.00 | \$ 656.62 | 44% | |
| 21-6-00-586.000 | Meter Expense | \$ 10,000.00 | \$ - | 0% | |
| 21-6-00-590.000 | Dist. Maint. Labor | \$ - | \$ - | 0% | |
| 21-6-00-592.000 | Dist. Maint. Structure/Eq | \$ 10,000.00 | \$ - | 0% | |
| 21-6-00-593.100 | Line Clearing-Internal Labor | \$ 3,945.60 | \$ - | 0% | |
| 21-6-00-593.105 | Line Clearing/Contractor | \$ 100,000.00 | \$ 26,435.00 | 26% | |
| 21-6-00-593.110 | Line Clearing Contra | \$ (25,000.00) | \$ - | 0% | Annual NEPPA dues paid |
| 21-6-00-593.115 | Distribution Maint- OH Lines | \$ 65,000.00 | \$ 2,720.73 | 4% | |
| 21-6-00-595.000 | Dist. Line Transformers | \$ - | \$ 1,395.00 | 0% | |
| 21-6-00-596.000 | Dist. Maint. Street Light | \$ 2,500.00 | \$ - | 0% | |
| 21-6-00-598.000 | Dist. Maint. Other | \$ 250.00 | \$ - | 0% | |
| 21-6-00-902.000 | Meter Reading Labor | \$ 83,200.00 | \$ 20,800.00 | 25% | VPPSA contract-timing of posting |
| 21-6-00-904.000 | Uncollectable Accounts | \$ 10,000.00 | \$ - | 0% | |
| 21-6-00-906.100 | Newspaper Ads | \$ 500.00 | \$ 513.72 | 103% | |
| 21-6-00-916.100 | Misc Sales Expenses | \$ - | \$ - | 0% | |
| 21-6-00-916.200 | Misc Sales Exp-RES Incent | \$ - | \$ - | 0% | |
| 21-6-00-920.100 | Office Salaries | \$ 101,159.10 | \$ 19,180.75 | 19% | |
| 21-6-00-920.150 | Employee Training | \$ 400.00 | \$ - | 0% | |
| 21-6-00-920.200 | Elected Official Salaries | \$ 800.00 | \$ 756.00 | 95% | |
| 21-6-00-920.250 | Electric Tax Collector Fees | \$ - | \$ 303.93 | 0% | |
| 21-6-00-921.100 | Supplies | \$ 24,500.00 | \$ 7,361.92 | 30% | |
| 21-6-00-921.150 | Village Reports | \$ 75.00 | \$ - | 0% | |
| 21-6-00-921.200 | Computer Expense | \$ 7,770.00 | \$ 733.72 | 9% | |
| 21-6-00-921.300 | Communication Expense | \$ 5,000.00 | \$ 606.85 | 12% | All-Ways answering |
| 21-6-00-921.420 | Utilities - Phone | \$ 750.00 | \$ 668.53 | 89% | |
| 21-6-00-921.500 | Permits, Licenses and Due | \$ 2,500.00 | \$ 1,517.00 | 61% | Annual NEPPA dues paid |
| 21-6-00-923.100 | Outside Services | \$ 152,295.00 | \$ 19,794.43 | 13% | |
| 21-6-00-923.200 | Legal Services | \$ 70,195.00 | \$ 1,503.00 | 2% | |
| 21-6-00-923.300 | VPPSA - Admin Fees | \$ 80,969.00 | \$ 19,680.41 | 24% | \$5,858 for Feb, posted in April |
| 21-6-00-923.330 | VPPSA-GIS Project Fees | \$ 11,669.00 | \$ 3,665.78 | 31% | |
| 21-6-00-923.335 | VPPSA-AMI Project Fees | \$ - | \$ - | 0% | |
| 21-6-00-923.350 | RES Project Cost | \$ 44,124.00 | \$ 15,710.77 | 36% | |
| 21-6-00-923.360 | VPPSA Mgmt Services | \$ 79,560.00 | \$ 30,855.00 | 39% | |
| 21-6-00-923.400 | Audit Services | \$ 17,500.00 | \$ 10,575.40 | 60% | |
| 21-6-00-924.100 | Property Insurance | \$ 10,832.26 | \$ 5,769.51 | 53% | includes annual VOO substation ins |
| 21-6-00-924.150 | Boiler/Machinery Insuranc | \$ 1,076.34 | \$ 1,866.10 | 173% | |
| 21-6-00-924.200 | Public Official Insurance | \$ 161.20 | \$ 40.30 | 25% | |
| 21-6-00-924.300 | Liability Insurance | \$ 3,777.54 | \$ 944.39 | 25% | |
| 21-6-00-924.400 | Bond Insurance | \$ - | \$ - | 0% | |
| 21-6-00-924.500 | Vehicle Insurance | \$ 1,972.45 | \$ 493.11 | 25% | |
| 21-6-00-924.600 | Unemployment Insurance | \$ 556.89 | \$ 278.44 | 50% | |
| 21-6-00-924.700 | Workers Comp Insurance | \$ 3,596.00 | \$ 1,798.00 | 50% | |
| 21-6-00-926.100 | FICA/MEDI | \$ 12,132.50 | \$ 2,655.69 | 22% | |
| 21-6-00-926.200 | Health Insurance | \$ 50,643.64 | \$ 14,974.66 | 30% | |
| 21-6-00-926.250 | Health Insurance Opt Out | \$ - | \$ - | 0% | |
| 21-6-00-926.300 | Municipal Retirement | \$ 10,308.66 | \$ 1,035.98 | 10% | |

| WATER | | | |
|---------------------------|----------------------------------|------------------------|---------------------------------|
| Balance Sheet | | | |
| For Period Ending: | | April 30, 2023 | |
| Account | Description | Balance | Notes |
| 23-1-00-012.050 | Due to / From (CASH) | \$ 57,998.47 | |
| 23-1-00-012.100 | Cash UD Clearing | \$ - | |
| 23-1-00-107.000 | CWIP | \$ - | |
| 23-1-00-108.000 | Accumulated Depreciation | \$ (2,865,673.28) | |
| 23-1-00-120.000 | Water Checking | \$ - | |
| 23-1-00-128.000 | Deferred Outflows-Pension | \$ 2,090.00 | |
| 23-1-00-130.120 | Community / Backhoe | \$ - | |
| 23-1-00-130.130 | Community / Capital Reser | \$ 69,779.83 | |
| 23-1-00-130.140 | Community / Major Repair | \$ 14,160.63 | |
| 23-1-00-142.100 | Accts Rec / Utility | \$ 27,155.25 | |
| 23-1-00-142.200 | Accts Rec / Service Bills | \$ 721.43 | |
| 23-1-00-142.300 | Unbilled Revenue | \$ - | |
| 23-1-00-143.100 | Other Accounts Receivable | \$ - | |
| 23-1-00-143.200 | Taxes/User Fee Receivable | \$ 1,220.65 | |
| 23-1-00-143.210 | Tax Collections-Water AR | \$ 6,230.48 | |
| 23-1-00-143.250 | Taxes/User Fee Interest R | \$ - | |
| 23-1-00-144.000 | Allowance for Doubtful Ac | \$ (1,000.00) | |
| 23-1-00-154.100 | Inventory / Materials | \$ 42,837.18 | |
| 23-1-00-165.000 | Prepaid Expenses | \$ - | |
| 23-1-00-165.200 | Prepaid Insurance | \$ - | |
| 23-1-00-361.000 | Dist. Structures and Equipment | \$ 3,950,750.00 | |
| 23-1-00-362.000 | Station Equipment | \$ 39,265.93 | |
| 23-1-00-390.000 | General Structures and Equipmnet | \$ 2,212,727.82 | |
| 23-1-00-391.000 | Office Furniture and Equipment | \$ 22,809.00 | |
| 23-1-00-392.000 | Transpotation Equipment | \$ 35,218.50 | |
| | | | |
| | | | |
| Total Assets | | \$ 3,616,291.89 | |
| | | | |
| 23-2-00-221.150 | VMBB 2012 Series 4 & 5 Water | \$ 144,833.82 | <i>LTD = 22.9% total assets</i> |
| 23-2-00-221.200 | School Street Bond 2016 | \$ 73,671.05 | |
| 23-2-00-228.000 | Deferred Inflows-Pension | \$ 6,283.00 | |
| 23-2-00-231.200 | CNB/10YR Capital Improv. | \$ 37,531.84 | |
| 23-2-00-231.220 | CNB / Revenue Anticipatio | \$ - | |
| 23-2-00-231.300 | USDA / Improvement Loan | \$ 561,065.94 | |
| 23-2-00-231.400 | State of VT / Loan # AR3 | \$ 9,971.54 | |
| 23-2-00-232.100 | Accounts Payables | \$ - | |
| 23-2-00-232.200 | Overbill Refunds Payable | \$ 1,080.64 | |
| 23-2-00-233.000 | Net Pension Liability | \$ 8,284.00 | |
| 23-2-00-242.000 | Accrued Payroll | \$ - | |
| 23-2-00-242.100 | VT Sales Tax | \$ - | |
| 23-2-00-242.300 | Accrued Sick Time | \$ (138.91) | |
| 23-2-00-242.350 | Accrued Vacation Time | \$ 12.84 | |

| | | | |
|--------------------------------|-----------------------------------|----|--------------|
| 23-2-00-531.500 | Passumpsic /Tax Anticipation Note | \$ | - |
| 23-3-00-000.000 | Fund Balance | \$ | - |
| 23-3-00-215.000 | Appropriated Earning | \$ | 83,926.66 |
| 23-3-00-216.000 | Unappropriated Earnings | \$ | 2,699,523.31 |
| | | | |
| | | \$ | 3,626,045.73 |
| Current Year Net Income (Loss) | | \$ | (9,753.84) |
| Total Liabilities & Earnings | | \$ | 3,616,291.89 |
| | | | |
| Variance | | \$ | - |

| WATER | | | | | |
|------------------------------------|----------------------------------|-----------------------|---------------------|------------------------------|--------------|
| Profit & Loss Statement | | | | | |
| For Period Ending: | | April 30, 2023 | | | |
| Account | Description | 2023 Budget | 2023 YTD | Actual as % of Budget | Notes |
| 23-1-00-417.120 | User Fee Interest | \$ - | \$ - | 0% | |
| 23-4-00-415.100 | Materials Sold | \$ - | \$ 39.15 | 0% | |
| 23-4-00-415.200 | Service Bill Labor/Equip | \$ 400.00 | \$ 275.40 | 69% | |
| 23-4-00-417.100 | Taxes & User Fees | \$ 71,004.19 | \$ - | 0% | |
| 23-4-00-417.120 | Tax & User Fee Interest | \$ 1,000.00 | \$ 331.46 | 33% | |
| 23-4-00-417.140 | Del Tax Collector's Fees | \$ 1,000.00 | \$ 601.13 | 60% | |
| 23-4-00-417.200 | Grant Funds | \$ 12,000.00 | \$ - | 0% | |
| 23-4-00-419.100 | Misc. Interest Income | \$ 50.00 | \$ 13.80 | 28% | |
| 23-4-00-419.200 | Customer Accounts Penalti | \$ 1,500.00 | \$ 641.52 | 43% | |
| 23-4-00-419.400 | Bond Interest | \$ - | \$ - | 0% | |
| 23-4-00-421.000 | Misc. Income | \$ - | \$ - | 0% | |
| 23-4-00-421.200 | Gain(Loss) on Disposition of Plt | \$ - | \$ - | 0% | |
| 23-4-00-440.100 | Water Sales | \$ 230,700.00 | \$ 62,138.74 | 27% | |
| 23-4-00-451.000 | Disconnect / Reconnect | \$ - | \$ - | 0% | |
| Total Revenues | | \$ 317,654.19 | \$ 64,041.20 | 20% | |
| 23-6-00-403.000 | Depreciation Expense | \$ 145,000.00 | \$ - | 0% | |
| 23-6-00-408.300 | Water/Sewer Property Tax | \$ 1,600.00 | \$ - | 0% | |
| 23-6-00-431.100 | Interest Expense | \$ 20,135.09 | \$ 8,312.50 | 41% | |
| 23-6-00-431.200 | Finance Charges and Fees | \$ 1,500.00 | \$ - | 0% | |
| 23-6-00-574.000 | Transmission Plant Mainte | \$ - | \$ - | 0% | |
| 23-6-00-580.000 | Water Labor-Operations | \$ 76,066.79 | \$ 27,503.13 | 36% | |
| 23-6-00-580.100 | Water Labor-Training | \$ - | \$ 50.45 | 0% | |
| 23-6-00-580.120 | Water Labor-Customer Jobs | \$ 200.00 | \$ - | 0% | |
| 23-6-00-582.100 | Line / Station Expense | \$ 10,000.00 | \$ 3,102.02 | 31% | |
| 23-6-00-582-110 | Line/Station Expense-Chemicals | \$ 29,000.00 | \$ 5,383.08 | 19% | |
| 23-6-00-582.115 | Line/Station Expense-Testing | \$ 1,800.00 | \$ 214.90 | 12% | |
| 23-6-00-582.200 | Water Tools | \$ 2,000.00 | \$ 1,646.20 | 82% | |
| 23-6-00-582.300 | Hydrants | \$ - | \$ - | 0% | |
| 23-6-00-582.320 | Reservoir | \$ - | \$ - | 0% | |
| 23-6-00-586.000 | Water Meters | \$ 2,500.00 | \$ - | 0% | |
| 23-6-00-590.000 | Water Labor-Maintenance | \$ 6,500.00 | \$ 1,580.37 | 24% | |
| 23-6-00-592.000 | Maint of Structures & Equipment | \$ 5,000.00 | \$ - | 0% | |
| 23-6-00-594.000 | Maint of Water Lines-Materials | \$ 5,000.00 | \$ - | 0% | |
| 23-6-00-600.100 | UP Operations Contact | \$ - | \$ - | 0% | |
| 23-6-00-600.200 | UP Maintenance | \$ - | \$ - | 0% | |
| 23-6-00-902.000 | Meter Reading Expense | \$ 1,500.00 | \$ 815.37 | 54% | |
| 23-6-00-904.000 | Uncollectable Account | \$ 500.00 | \$ - | 0% | |
| 23-6-00-920.100 | Office Salaries | \$ 7,140.30 | \$ 1,575.73 | 22% | |
| 23-6-00-920.150 | Employee Training | \$ 500.00 | \$ - | 0% | |
| 23-6-00-920.200 | Elected Official Salaries | \$ 800.00 | \$ 756.00 | 95% | Annual |
| 23-6-00-920.250 | Tax Collector Fees | \$ 1,500.00 | \$ 601.13 | 40% | |
| 23-6-00-921.100 | Office Supplies | \$ 2,625.00 | \$ 357.51 | 14% | |
| 23-6-00-921.150 | Village Reports | \$ 50.00 | \$ - | 0% | |
| 23-6-00-921.200 | Computer Expense | \$ 832.50 | \$ 2.32 | 0% | |
| 23-6-00-921.300 | Dispatch Expense | \$ - | \$ - | 0% | |
| 23-6-00-921.400 | Utilities - Electric | \$ 10,000.00 | \$ 2,547.40 | 25% | |
| 23-6-00-921.420 | Utilities-Phone | \$ 900.00 | \$ 520.52 | 58% | |
| 23-6-00-921.440 | Utilities - Fuel | \$ 8,000.00 | \$ 3,368.01 | 42% | |
| 23-6-00-921.500 | Permits Licenses and Dues | \$ 3,000.00 | \$ 348.90 | 12% | |
| 23-6-00-923.100 | Outside Services | \$ 1,000.00 | \$ 53.63 | 5% | |
| 23-6-00-923.110 | Lawn Care | \$ 1,374.14 | \$ - | 0% | |
| 23-6-00-923.400 | Audit Expense | \$ 1,875.00 | \$ 821.03 | 44% | |
| 23-6-00-923.500 | IT Services | \$ - | \$ - | 0% | |
| 23-6-00-924.100 | Property Insurance | \$ 2,233.47 | \$ 670.65 | 30% | quarterly |
| 23-6-00-924.150 | Boiler/Machinery Insuranc | \$ 1,560.55 | \$ 1,849.63 | 119% | |
| 23-6-00-924.200 | Pubic Official Insurance | \$ 161.20 | \$ 40.30 | 25% | quarterly |

| WATER | | | | | |
|------------------------------------|-------------------------|-----------------------|----------------------|------------------------------|--------------|
| Profit & Loss Statement | | | | | |
| For Period Ending: | | April 30, 2023 | | | |
| Account | Description | 2023 Budget | 2023 YTD | Actual as % of Budget | Notes |
| 23-6-00-924.300 | Liability Insurance | \$ 1,638.36 | \$ 409.59 | 25% | quarterly |
| 23-6-00-924.400 | Bond Insurance | \$ - | \$ - | 0% | |
| 23-6-00-924.500 | Vehicle Insurance | \$ - | \$ - | 0% | |
| 23-6-00-924.600 | Unemployment Insurance | \$ 1,033.61 | \$ 516.80 | 50% | quarterly |
| 23-6-00-924.700 | Workers Comp Insurance | \$ 6,674.33 | \$ 3,337.16 | 50% | quarterly |
| 23-6-00-926.100 | FICA/MEDI | \$ 7,245.45 | \$ 2,615.40 | 36% | |
| 23-6-00-926.200 | Health Insurance | \$ 12,760.74 | \$ 1,361.35 | 11% | |
| 23-6-00-926.300 | Municipal Retirement | \$ 5,953.46 | \$ - | 0% | |
| 23-6-00-926.400 | Compensated Absences | \$ 10,004.64 | \$ 1,160.36 | 12% | |
| 23-6-00-930.000 | Misc. Expense | \$ - | \$ - | 0% | |
| 23-6-00-931.200 | Office Rent | \$ 2,134.00 | \$ - | 0% | |
| 23-6-00-931.300 | Railroad Crossing Lease | \$ 2,200.00 | \$ 2,200.00 | 100% | |
| 23-6-00-931.400 | Vehicle Rent | \$ - | \$ - | 0% | |
| 23-6-00-933.200 | Transportation Mileage | \$ 300.00 | \$ 73.60 | 25% | |
| 23-6-00-933.300 | Backhoe | \$ - | \$ - | 0% | |
| 23-6-00-933.500 | Truck Fuel | \$ - | \$ - | 0% | |
| | | | | 0% | |
| Total Expenses | | \$ 401,798.63 | \$ 73,795.04 | 18% | |
| Net Income (Loss) | | \$ (84,144.44) | \$ (9,753.84) | 12% | |

| WASTE WATER | | | |
|--------------------------------|----------------------------------|------------------------|----------------------------------|
| Balance Sheet | | | |
| For Period Ending: | | April 30, 2023 | |
| Account | Description | Balance | Notes |
| 24-1-00-012.050 | Due to / From (CASH) | \$ (75,907.48) | |
| 24-1-00-012.100 | Cash UB Clearing | \$ - | |
| 24-1-00-107.000 | CWIP | \$ 8,393.50 | <i>Champlin inv for Glover</i> |
| 24-1-00-108.000 | Accumulated Depreciation | \$ (3,824,872.90) | |
| 24-1-00-120.000 | Sewer Checking | \$ - | |
| 24-1-00-128.000 | Defered Outflows-Pension | \$ 25,617.00 | |
| 24-1-00-130.120 | Community / Backhoe | \$ - | |
| 24-1-00-130.130 | Community / Capital Reser | \$ 14,909.16 | |
| 24-1-00-130.140 | Community / Major Repair | \$ 13,784.85 | |
| 24-1-00-142.100 | Accts Rec / Utility | \$ 34,261.14 | |
| 24-1-00-142.200 | Accts Rec / Service Bills | \$ - | |
| 24-1-00-142.300 | Unbilled Revenue | \$ - | |
| 24-1-00-143.100 | Other Accounts Receivable | \$ - | |
| 24-1-00-143.200 | Tax/User Fee Receivable | \$ 1,122.22 | |
| 24-1-00-143.210 | Tax Collections-WW AR | \$ 5,768.83 | |
| 24-1-00-143.250 | Tax/User Fee Interest Receivable | \$ - | |
| 24-1-00-144.000 | Allowance For Doubtful Ac | \$ (1,000.00) | |
| 24-1-00-154.100 | Inventory / Materials | \$ 10,814.09 | |
| 24-1-00-165.100 | Prepaid Expenses | \$ - | |
| 24-1-00-165.200 | Prepaid Insurance | \$ 0.01 | |
| 24-1-00-233.000 | Net Pension Liability | \$ - | |
| 24-1-00-389.000 | Land | \$ - | |
| 24-1-00-390.000 | General Structures and Eq | \$ 6,678,979.93 | |
| 24-1-00-392.000 | Transportation Equipment | \$ 37,738.43 | |
| Total Assets | | \$ 2,929,608.78 | |
| 24-2-00-221.150 | VMBB 2012 Series 4 & 5 | \$ 53,515.39 | <i>LTD=12.5% of total assets</i> |
| 24-2-00-228.000 | Defered Inflows-Pension | \$ 59,999.00 | |
| 24-2-00-231.320 | USDA / Improvement Loan # | \$ 314,017.84 | |
| 24-2-00-231.420 | State of VT / Loan | \$ - | |
| 24-2-00-232.100 | Accounts Payable | \$ - | |
| 24-2-00-232.200 | Overbill Refunds Payable | \$ 1,561.67 | |
| 24-2-00-233.000 | Net Pension Liability | \$ (35,433.00) | |
| 24-2-00-242.000 | Accrued Payroll | \$ - | |
| 24-2-00-242.300 | Accrued Sick Time | \$ 2,131.21 | |
| 24-2-00-242.350 | Accrued Vacation Time | \$ 3,933.42 | |
| 24-3-00-000.000 | Fund Balance | \$ - | |
| 24-3-00-215.000 | Appropriated Earnings | \$ 28,689.29 | |
| 24-3-00-216.000 | Unappropriated Earnings | \$ 2,536,289.23 | |
| | | \$ 2,964,704.05 | |
| Current Year Net Income (Loss) | | \$ (35,095.27) | |
| Total Liabilities & Earnings | | \$ 2,929,608.78 | |
| Variance | | \$ - | |

| WASTE WATER | | | | | |
|------------------------------------|--------------------------------------|------------------------|---------------------|----------------------------------|------------------|
| Profit & Loss Statement | | | | | |
| For Period Ending: | | April 30, 2023 | | | |
| Account | Description | 2023 Budget | 2023 YTD | Actual as % of Budget | Notes |
| 24-4-00-415.100 | Materials Sold | \$ - | \$ - | 0% | |
| 24-4-00-415.200 | | \$ - | \$ - | | |
| 24-4-00-417.100 | Taxes and User Fees | \$ 57,165.00 | \$ - | 0% | <i>Annual</i> |
| 24-4-00-417.120 | Tax and User Fee Interest | \$ 1,500.00 | \$ 386.01 | 26% | |
| 24-4-00-417.140 | Del Tax Collector Fees | \$ 1,500.00 | \$ 650.22 | 43% | |
| 24-4-00-417.200 | Grant Funds | \$ - | \$ - | 0% | |
| 24-4-00-419.100 | Misc. Interest Income | \$ 100.00 | \$ 4.72 | 5% | |
| 24-4-00-419.200 | Customer Account Penalties | \$ 1,600.00 | \$ 743.18 | 46% | |
| 24-4-00-421.000 | Misc Income | \$ - | \$ - | 0% | |
| 24-4-00-421.200 | Gain(Loss) on Disposition of Plt | \$ - | \$ - | 0% | |
| 24-4-00-440.100 | Waste Water Sales | \$ 355,000.00 | \$ 91,904.52 | 26% | |
| 24-4-00-440.200 | Town of Glover Sewer Rent | \$ - | \$ - | 0% | |
| 24-4-00-451.000 | Disconnect / Reconnect | \$ - | \$ - | 0% | |
| | | | | 0% | |
| Total Revenues | | \$ 416,865.00 | \$ 93,688.65 | 22% | |
| 24-6-00-403.000 | Depreciation Expense | \$ 138,000.00 | \$ - | 0% | |
| 24-6-00-408.300 | Water/Sewer Property Tax | \$ 2,700.00 | \$ - | 0% | |
| 24-6-00-431.100 | Interest | \$ 9,093.68 | \$ 4,000.14 | 44% | |
| 24-6-00-431.200 | Finance Charges and Fees | \$ 100.00 | \$ - | 0% | |
| 24-6-00-580.000 | Sewer Labor-Operations | \$ 96,170.77 | \$ 39,097.95 | 41% | |
| 24-6-00-580.100 | Sewer Line Expenses | \$ 5,000.00 | \$ 3,452.07 | 69% | |
| 24-6-00-580.115 | Sewer Labor-Training | \$ 1,500.00 | \$ 2,349.18 | 157% | |
| 24-6-00-580.120 | Sewer Exp-Customer Jobs | \$ - | \$ - | 0% | |
| 24-6-00-582.100 | Station Expenses | \$ 200.00 | \$ 3,387.22 | 1694% | |
| 24-6-00-582.110 | Sewer/Line Exp-Chemicals | \$ 32,400.00 | \$ 4,941.96 | 15% | |
| 24-6-00-582.115 | Sewer/Line Exp-Testing | \$ 9,000.00 | \$ 1,125.00 | 13% | |
| 24-6-00-582.200 | Sewer Tools | \$ 2,500.00 | \$ - | 0% | |
| 24-6-00-590.000 | Sewer Labor-Maintenance | \$ 3,000.00 | \$ 29.51 | 1% | |
| 24-6-00-592.100 | Maint of Struct & Equip-Plant | \$ 10,000.00 | \$ 3,316.49 | 33% | |
| 24-6-00-592.110 | Maint of Struct & Equip-Lift Station | \$ 3,000.00 | \$ 1,798.52 | 60% | |
| 24-6-00-594.000 | Sewer Maintenance of Lines | \$ 5,000.00 | \$ - | 0% | |
| 24-6-00-600.100 | UP Operations Contract | \$ - | \$ - | 0% | |
| 24-6-00-600.200 | UP Maintenance | \$ - | \$ - | 0% | |
| 24-6-00-600.300 | Sludge Removal | \$ - | \$ 7,542.37 | 0% | |
| 24-6-00-610.000 | Sludge Disposal | \$ 10,000.00 | \$ 666.76 | 7% | |
| 24-6-00-620.000 | Grit Disposal | \$ 1,200.00 | \$ - | 0% | |
| 24-6-00-902.000 | Meter Reading | \$ 1,500.00 | \$ 815.37 | 54% | |
| 24-6-00-904.000 | Uncollectable Accounts | \$ - | \$ - | 0% | |
| 24-6-00-920.100 | Office Salaries | \$ 7,140.30 | \$ 1,575.73 | 22% | |
| 24-6-00-920.150 | Employee Training | \$ - | \$ - | 0% | |
| 24-6-00-920.200 | Elected Official Salaries | \$ 800.00 | \$ 756.00 | 95% | <i>Annual</i> |
| 24-6-00-920.250 | Tax Collector Fees | \$ 2,000.00 | \$ 650.23 | 33% | |
| 24-6-00-921.100 | Office Supplies | \$ 3,500.00 | \$ 584.03 | 17% | |
| 24-6-00-921.150 | Village Reports | \$ - | \$ - | 0% | |
| 24-6-00-921.200 | Computer Expense | \$ 1,110.00 | \$ 3.11 | 0% | |
| 24-6-00-921.300 | Communication Expense | \$ - | \$ - | 0% | |
| 24-6-00-921.400 | Utilities - Electric | \$ 40,000.00 | \$ 7,407.92 | 19% | |
| 24-6-00-921.420 | Utilities - Phone | \$ 3,200.00 | \$ 361.61 | 11% | |
| 24-6-00-921.440 | Utilities - Fuel | \$ 6,500.00 | \$ 3,812.73 | 59% | |
| 24-6-00-921.500 | Permits Licenses Dues | \$ 1,200.00 | \$ 1,466.67 | 122% | |
| 24-6-00-923.100 | Outside Services | \$ 2,500.00 | \$ 1,345.81 | 54% | |
| 24-6-00-923.110 | Lawn Care | \$ 2,363.52 | \$ - | 0% | |
| 24-6-00-923.400 | Audit Expense | \$ 2,500.00 | \$ 871.03 | 35% | |
| 24-6-00-923.500 | IT Services | \$ - | \$ - | 0% | |
| 24-6-00-924.100 | Property Insurance | \$ 1,744.96 | \$ 523.95 | 30% | <i>quarterly</i> |

| WASTE WATER | | | | | |
|------------------------------------|---------------------------|------------------------|---------------------|----------------------------------|--------------|
| Profit & Loss Statement | | | | | |
| For Period Ending: | | April 30, 2023 | | | |
| Account | Description | 2023 Budget | 2023 YTD | Actual as % of Budget | Notes |
| 24-6-00-924.150 | Boiler/Machinery Insuranc | \$ 1,224.72 | \$ 1,445.05 | 118% | quarterly |
| 24-6-00-924.200 | Public Official Insurance | \$ 161.20 | \$ 40.30 | 25% | quarterly |
| 24-6-00-924.300 | Liability Insurance | \$ 2,554.47 | \$ 638.62 | 25% | quarterly |
| 24-6-00-924.400 | Bond Insurance | \$ - | \$ - | 0% | |
| 24-6-00-924.500 | Vehicle Insurance | \$ - | \$ - | 0% | |
| 24-6-00-924.600 | Unemployment Insurance | \$ 2,067.23 | \$ 1,033.63 | 50% | quarterly |
| 24-6-00-924.700 | Workers Compensation | \$ 13,348.67 | \$ 6,674.33 | 50% | quarterly |
| 24-6-00-926.100 | FICA/MEDI | \$ 9,331.78 | \$ 3,680.06 | 39% | quarterly |
| 24-6-00-926.200 | Health Insurance | \$ 27,474.78 | \$ 15,055.31 | 55% | |
| 24-6-00-926.300 | Municipal Retirement | \$ 7,793.76 | \$ 3,481.59 | 45% | |
| 24-6-00-926.400 | Compensated Absences | \$ 17,172.95 | \$ 4,718.71 | 27% | |
| 24-6-00-930.000 | Misc Expense | \$ 500.00 | \$ - | 0% | |
| 24-6-00-931.200 | Office Rent | \$ 2,200.00 | \$ - | 0% | |
| 24-6-00-931.400 | Vehicle Rent | \$ - | \$ - | 0% | |
| 24-6-00-933.200 | Transportation Mileage | \$ 300.00 | \$ 110.98 | 37% | |
| 24-6-00-933.300 | Backhoe | \$ - | \$ - | 0% | |
| 24-6-00-933.400 | Truck Maintenance | \$ - | \$ 23.98 | 0% | |
| 24-6-00-933.500 | Truck Fuel | \$ 2,000.00 | \$ - | 0% | |
| | | | | | |
| | | | | | |
| Total Expenses | | \$ 491,052.79 | \$ 128,783.92 | 26% | |
| | | | | | |
| Net Income (Loss) | | \$ (74,187.79) | \$ (35,095.27) | 47% | |

VILLAGE OF BARTON
SCHEDULE OF RESTRICTED CASH
For the Period Ended 12/31/22

| Village Department | | | | | | |
|-------------------------------|---------------|-----------------|------------------|--------------------|--------------|---------------|
| <u>Restricted Purpose</u> | Balance | | <u>Additions</u> | <u>Withdrawals</u> | Balance | |
| | Jan 1, 2022 | Interest Income | | | Dec 31, 2022 | |
| | | 88.84 | | | | |
| Sidewalks | \$ 69.98 | \$ 0.04 | \$ - | | | \$ 70.02 |
| Memorial Building Roof Drains | \$ 1,617.49 | \$ 0.84 | \$ - | | | \$ 1,618.33 |
| BMB R&R | \$ 7,558.92 | \$ 3.93 | \$ 2,500.00 | | | \$ 10,062.85 |
| Hydrants | \$ 3,575.73 | \$ 1.86 | \$ - | | | \$ 3,577.59 |
| Future Grant Matching | \$ 42,127.26 | \$ 21.93 | \$ 5,000.00 | | | \$ 47,149.19 |
| Pageant Park | \$ 18,552.40 | \$ 9.66 | \$ 7,000.00 | | | \$ 25,562.06 |
| Crystal Lake Outlet | \$ 4,141.60 | \$ 2.16 | \$ - | | | \$ 4,143.75 |
| Barton River Green | \$ 885.32 | \$ 0.46 | \$ - | | | \$ 885.78 |
| Barton Ball Field | \$ 1,606.33 | \$ 0.84 | \$ - | | | \$ 1,607.17 |
| Containment [Fuel]Tank | \$ 22,826.19 | \$ 11.88 | \$ - | | | \$ 22,838.07 |
| Capital Reserves | \$ 34,656.02 | \$ 18.04 | \$ 14,000.00 | | | \$ 48,674.06 |
| Garage | \$ 33,070.81 | \$ 17.21 | \$ 10,000.00 | | | \$ 43,088.02 |
| Subtotal | \$ 170,688.05 | \$ 88.84 | \$ 38,500.00 | \$ - | | \$ 209,276.89 |
| Fire Department Building | \$ 41,288.85 | \$ 22.94 | \$ - | \$ - | | \$ 41,311.79 |
| | \$ 211,976.90 | \$ 111.78 | \$ 38,500.00 | \$ - | | \$ 250,588.68 |

| Highway Department | | | | | | |
|---------------------------|---------------|-----------------|------------------|--------------------|--------------|---------------|
| <u>Restricted Purpose</u> | Balance | | <u>Additions</u> | <u>Withdrawals</u> | Balance | |
| | Jan 1, 2022 | Interest Income | | | Dec 31, 2022 | |
| | | 105.58 | | | | |
| Truck | \$ 13,536.99 | \$ 7.18 | \$ 18,000.00 | \$ - | | \$ 31,544.17 |
| Tractor/Snowblower | \$ 22,186.09 | \$ 11.77 | \$ 5,000.00 | | | \$ 27,197.86 |
| Backhoe | \$ 21,322.19 | \$ 11.31 | \$ - | | | \$ 21,333.50 |
| Paving | \$ 141,915.97 | \$ 75.31 | \$ 55,000.00 | \$ (42,655.89) | | \$ 154,335.39 |
| Backhoe | \$ 41,369.48 | \$ 10.37 | \$ 10,000.00 | \$ (51,379.85) | | \$ - |
| | \$ 240,330.72 | \$ 115.95 | \$ 88,000.00 | \$ (94,035.74) | | \$ 234,410.93 |

| Electric Department | | | | | | |
|----------------------------|--------------|-----------------|------------------|--------------------|--------------|--------------|
| <u>Restricted Purpose</u> | Balance | | <u>Additions</u> | <u>Withdrawals</u> | Balance | |
| | Jan 1, 2022 | Interest Income | | | Dec 31, 2022 | |
| Debt Retirement | \$ 6,054.19 | \$ 3.05 | \$ - | | | \$ 6,057.24 |
| Capital Reserve | \$ 6,409.89 | \$ 3.23 | \$ - | | | \$ 6,413.12 |
| Vehicle Savings | \$ 1,016.53 | \$ 0.50 | \$ - | | | \$ 1,017.03 |
| Hydro Plant Improvements | \$ 19,777.22 | \$ 20.13 | \$ - | | | \$ 19,797.35 |
| Backhoe | \$ 2,748.34 | \$ 1.89 | \$ - | | | \$ 2,750.23 |
| | \$ 36,006.17 | \$ 28.80 | \$ - | \$ - | | \$ 36,034.97 |

| Water Department | | | | | | |
|---------------------------|---------------|-----------------|------------------|--------------------|--------------|--------------|
| <u>Restricted Purpose</u> | Balance | | <u>Additions</u> | <u>Withdrawals</u> | Balance | |
| | Jan 1, 2022 | Interest Income | | | Dec 31, 2022 | |
| Major Repair | \$ 13,151.58 | \$ 6.73 | \$ 1,000.00 | | | \$ 14,158.31 |
| Capital Reserve | \$ 59,737.60 | \$ 30.75 | \$ 10,000.00 | | | \$ 69,768.35 |
| Backhoe | \$ 28,025.74 | \$ 7.03 | \$ 4,500.00 | \$ (32,532.77) | | \$ - |
| | \$ 100,914.92 | \$ 44.51 | \$ 15,500.00 | \$ (32,532.77) | | \$ 83,926.66 |

| Sewer Department | | | | | | |
|---------------------------|---------------|-----------------|------------------|--------------------|--------------|--------------|
| <u>Restricted Purpose</u> | Balance | | <u>Additions</u> | <u>Withdrawals</u> | Balance | |
| | Jan 1, 2022 | Interest Income | | | Dec 31, 2022 | |
| Major Repairs | \$ 109,245.95 | \$ 55.31 | \$ 10,000.00 | \$ (105,518.68) | | \$ 13,782.58 |
| Capital Reserve | \$ 117,916.52 | \$ 60.21 | \$ 24,000.00 | \$ (127,070.02) | | \$ 14,906.71 |
| Backhoe | \$ 22,198.51 | \$ 5.55 | \$ 2,700.00 | \$ (24,904.06) | | \$ - |
| | \$ 249,360.98 | \$ 121.07 | \$ 36,700.00 | \$ (257,492.76) | | \$ 28,689.29 |

Barton Village, Inc.
PO Box 519
Barton, Vermont 05822
(802) 525-4747

Memorandum

To: Barton Village Board of Trustees
From: Crystal Currier
Date: May 22, 2023
Subject: Management/Staff Reports; Upcoming Items
Agenda: **Agenda Item "L"**

Personnel:

- Temporary/Seasonal Hires – Three Hires completed.
- IBEW Contract – Expired 12/31/2022, renewal pending
- Business Manager – position advertised. Two applications received. Advertising set up on Indeed.

Office Equipment/Computers:

Computer Hardware – the software on the current computer server that houses all the NMERC files as well as the Village shared files will no longer be supported this summer (hardware hasn't been supported for several years). I am planning to move the NMERC software to a Cloud version that NMERC offers. The cost of the Cloud version is \$10/mo/per user; approximately \$360/annually and will allow us to purchase a lower cost computer server (\$3k vs \$8-10k) to house the shared files. Crystal to start working on transition.

Mailing Machine/Postage – The lease on the mailing/postage machine expired in 2020. Since that time, the village has paid the lease on a month-to-month basis. The current machine will soon become noncompliant with US postal requirements. I will be bringing options for replacing this machine to the Board in the near future.

Village

Sidewalks
Office Hours

Highway Department

Current Projects:

- Summer Paving
 - Pricing forthcoming
- Salt/Sand Shed Project

- Crystal met with USDA on May 16th
- Ballfields
 - Letter to area schools/organizations

WasteWater Department

Pumps in Sludge Blow Off Pit

- Still waiting for equipment to arrive
- Decamp box being constructed by NEVTEC at lower cost than Peak Motor & Pump
- Taplin's Continues to pump twice/week

Wastewater Infrastructure Improvements

- Aldrich & Elliot – Agreement Pending (hopefully June 12th meeting)
- Vt Dept of Environmental Conservation State Revolving Loan Programs funding application completed for engineering cost
- Vt Department of Environmental Conservation Inspection Report Response (due June 30th)
 - Tim/Crystal working with Northeast Rural Water

Review Current Wastewater User Fees

Water Department

- Upon approval of BOT, install frequency drives on backwash pumps/upgrade electric service
- Review Current Water User Fees

Hydro Plant

- Voltage Regulator – new issue that arose during the storm the week of April 3rd – repair in process
- Penstock – major upgrade will require financing (village vote and PUC approval)

Electric:

Rate Case

- Surcharge will be implemented in May billing
- May require partial refund if full rate not granted by PUC
- Public Hearing Held May 11th
- VPPSA responded to round one of discovery questions from Vermont Public Service Department

IRP [Integrated Resource Plan]

- VPPSA Filed on 03/05/2023
- Public input/comments (due 06/02/23)

High Street Site Investigation & Remediation

- Meeting held on March 22nd
- Site Investigation provided by VHB 01/26/2022
- Supplemental Investigation Work Plan provided by VHB 07/12/2022
- Testing scheduled for May, reports late summer
- Contract balance - \$75k (not expended)

Consulting

- ESS Contract

Misc Items:

BMB HVAC System –

- Board approved assessment at end of January 2023 Marc Nadeau
- Generators – no contract

Website