

Barton Village, Inc.
Regular Trustees Meeting
Monday, September 25, 2023
6:00pm
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 September 11, 2023
- E. Acceptance/Approval of Financial Reports for period ending August 31, 2023
- F. Acceptance of Audit Proposal - KBS
- G. Job Descriptions-Hydro Plant Operator/Manager & Water Plant Operator/Manager
- H. Pageant Park Rates
- I. Water/Wastewater Warrant for Tax Sale
- J. Property Lien

DISCUSSION ITEMS:

- K. Wastewater Operations Update
- L. Village Streets Right-of-Way Permit Policy Update
- M. Winter Maintenance Update
- N. Trucks Update
- O. Salt/Sand Shed Update
- P. Flood Updates
- Q. Management/Staff Report

OTHER ITEMS:

- R. Other Business

EXECUTIVE SESSION ITEMS:

- S. Executive Session - Legal Action: 1 V.S.A. § 313 (1)(E)
- T. Executive Session - Personnel: 1 V.S.A. § 313 (a)(3)

- U. Adjourn

Upcoming Meetings:

Regular Board Meeting: October 9, 2023

Barton Village, Inc.
Regular Trustees Meeting

Monday, September 11, 2023

6:00pm

Barton Village Memorial Hall

Attendance: Gina Lyon (Chair) Marilyn Prue, Ellis Merchant, Vera LaPorte (Business Manager), Crystal Currier (VPPSA) Jeremiah Borsoi (Village DPW) David Billido, Jacqueline Laurion (Clerk)

Agenda

- A. Call to Order -Gina Lyon called the meeting to order at 6:05pm
- B. Changes to the Agenda/Additions or Deletions - None
- C. Privilege of the Floor: Jacqueline Laurion requested the use of 2 tables for a private function. Approved by the trustees.

ACTION ITEMS:

- D. **Minutes from Regular Board of Trustees Meeting August 28, 2023** - After review, Gina Lyon made a motion and 2nd by Marilyn to accept the minutes as presented.
 - E. **Tax Sale Warrant for Delinquent Water/Sewer and Electric Accounts** - At the Board of Trustees meeting on 08/28/2023, the Board approved a motion to send delinquent electric accounts to the tax collector. Because no warrant was included and since then several delinquent water/sewer accounts have also been identified and sent over to Shelia Martin for collection. This has now been warned and the list has been extended.
- F. **Pageant Park Seasonal Rate and Electric Metering:** -In 2018, the seasonal camping fee for Pageant Park increased from \$1,500.00 to \$1,800.00 to include water, sewer, and electricity. An average of 885 KW was allotted per site instead of individual site metering (16 sites).

All electric usage was to be billed as one account through a master meter. This has not happened. It was confirmed on 09/06/2023 by Scott Morley that the master meter does not function as intended and that Barton Village has not been correctly billed for the seasonal campers' electric usage at Pageant Park, likely for several years.

Returning to individual site metering would allow us to correctly bill for individual site usage. Each of the 16 campsites currently have installed meters.

It is unclear at this time if the fee increase, irrespective of the electric consumption, is adequate for water and sewer costs.

The board decided that more research pertaining to water and sewer usage information needs to be obtained prior to making any decisions.

The office will hold off on sending out 2024 contracts until this is sorted out.

- G. **Letter to the Board** - A 2nd letter from The Barton United Church regarding the increase in utility bills was received because of the 7/10/2023 flooding they experienced. – Vera LaPorte was able to work with them and FEMA to help regarding the higher bill. No action by the Board was needed.

DISCUSSION ITEMS:

- H. **Wastewater Operations**- Jeremiah Borsio has stepped up to assist with the operations at the Wastewater treatment facility. He came in to give an update to the board on his progress and review of pumps that are still in need of repair. An estimate will be needed for replacement, and Vera will check in with Aldrich & Elliot to see if the pump replacement jobs are part of the overall engineering project currently being developed. A job advertisement will be sent out to various industry sources for replacement of the former WW manager position.
- I. **Village Streets Right-of-Way Permit Policy** - The current road standards that the Village is using is out-of-date. Vera has worked with VLCT to obtain the most up to date permit policies and applications. She also obtained a similar packet from the VT Agency of Transportation for review and will select a policy after comparing what will be the fit best for the Village.
- J. **Spare Components for Water Plant System:** An additional quote for spare components for the Water Treatment Plant were presented. These are back up parts and not currently required or in need at this time. Vera stated that the current components are working well, still being used in the industry and replacement parts are easy to come by. Discussions took place around waiting until 2024 since all components are currently in good working.
- K. **Access Road to Reservoir:** The Water Treatment Manager, Lucas DiMauro, would like an access road off of May Pond Road, to the Dam for easy dredging. This project would not take place until Sept of 2024. Permits would be required and Vera will work with Lucas and the Town of Barton to obtain them when the time arrives.
- L. **Winter Maintenance Update** - The State has initially agreed to assist the Village of Barton for the 2023/2024 road maintenance plowing. Still waiting for a formal contract with the State. Gina did go to the Town of Barton Select Board meeting and the Select Board agreed to assist the Village with Winter plowing as they have done in the past. The Town is gathering the appropriate contracts for this to take place.
- M. **Trucks Update:** The hunt for a replacement of the Village ¾ ton truck continues and Vera will be assisting Andy Sicard with this search.
- N. **Salt/Sand Shed Update:** The building for a temporary structure continues, time to get a zoning permit and Vera will work with Kristin Atwood to obtain one.
- O. **Flood Updates:** FEMA contacted Gina Lyon and just wanted to check in and requested that FEMA stays in Barton until 10/12/2023. Gina reports that the Barton location is still very active with people coming in for assistance. The Village of Barton has also worked with FEMA regarding the flooding impact on the Village infrastructure. The State of VT has indicated to

Gina that there may be a Village resident interested in the Buy-Out Program. If the property owner moves forward with the buy-out, the home is removed and turned into a green space.

- P. Management/Staff Report:** Progress has been made regarding the Junk Yard ordinance notices that were sent out in August. Also, most Village residents responded to the Smoke Testing notices that were issued earlier in the summer and a follow up will be done to those who received notices (Junk or Smoke) to ensure compliance with each ordinance.

The Barton electric rate case is moving forward and the Village is still awaiting the final percentage that the increase will be. This is expected to come out very soon. This is the 3rd week that Orleans electric has been handling Barton Village maintenance. There is a 3-man crew dedicated to Barton Electric Service area.

OTHER ITEMS:

- Q. Other Business:** Vera wanted to follow up on the Thank you messages to City of Newport and Lyndonville Electric that was discussed at the last Board meeting.

EXECUTIVE SESSION ITEMS:

- R. Executive Session - Legal Action:** 1 V.S.A. § 313 (1)(E)
S. Executive Session - Personnel: 1 V.S.A. § 313 (a)(3)

Gina Lyon made a motion that due to the nature of agenda item R (pending litigation), the premature general public knowledge of the discussion would place the public body or a person involved at a substantial disadvantage. Marilyn Prue seconded the motion. The motion was approved.

Gina Lyon made a motion to enter executive session at 8:17 pm for the purpose of discussing potential litigation as allowed under 1 V.S.A. § 313 (a)(1)(E) and to further discuss personnel as allowed under 1 V.S.A. § 313 (a)(3). The motion was seconded by Marilyn Prue. The motion was approved.

The Board came out of executive session at 9:40 p.m.

Marilyn Prue made a motion directing the Business Manager (Vera LaPorte) to work with the Vermont League of Cities and Towns (VLCT) to retain legal representation related to the claim previously filed with the VLCT [Sunrise Ave], to inform legal counsel at Primmer to work with the VLCT counsel related their efforts to date, place legal counsel at Primmer on hold and directed the Board Chair to execute the letter from VLCT dated 08/30/2023 accepting the VLCT defense as described. Ellis Merchant seconded the motion. The motion was approved.

Gina Lyon made a motion to accept the Client Authorization from VHB amending the contract [Amendment #2] dated September 7, 2023 subject to the terms and conditions in the original contract dated September 10, 2021. This amendment increases the contract cost by \$44,150 to a total contract cost of \$169,445. The motion was seconded by Marilyn Prue. The motion was approved.

No action was taken related to the personnel discussion allowed under 1 V.S.A. § 313 (a)(3).

T. Adjourn - Meeting adjourned at 9:43pm

Upcoming Meetings:

Regular Board Meeting: September 25, 2023

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

Memorandum

To: Barton Village Board of Trustees
From: Crystal Carrier
Date: September 25, 2023
Subject: Financial Reports – Period ending 08/31/2023
Agenda: Agenda Item “E”

The Financial Reports for the period ending August 31, 2023 are attached for your review.

Highlights:

Village:

Cash - \$216,308: need to monitor carefully until tax revenues are received in November
Net Profit to date: \$22,595

- Pending reduction to revenue for CY 2024 pageant park deposits
- Includes allocation of VPPSA mgmt. fees to Village
- Retirement and benefits to be adjusted for actual at year-end

Highway:

Net Profit (loss) to date: (\$166,932)

- Pending Tax Revenue of approximately \$338,000
- New Passumpsic loan interest was not budgeted (approx. \$10k to date)
- Includes storm damage expenses (partial FEMA recovery)
- Allocation of VPPSA mgmt. fees to Highway

Electric:

Cash on Hand: \$47,980

LTD to total Assets Ratio: 48.9%

Estimated Net Profit after August Adjustments \$228,337

- Estimate surcharge refund before year-end (reduction to revenue)
- Sale of Bucket Truck increased revenues by \$88K
- Increase in pole attachment survey fees due to NEK/Comcast make-ready applications
- Distribution Contract costs on budget
- Labor allocated to capital = \$ 71k (reducing expenses)
- Expenses overall, underbudget by 20%

Water:

Cash on Hand: \$40,440

LTD to total Assets Ratio: 23.0%

Net Profit (loss) to date: (\$26,779)

- Tax Revenue Pending: \$71,004
- Overall Expenses underbudget by approx. 20%
- Labor – overbudget by approx. 10%
- Storm-Related Expenses: \$11,532 (partial FEMA recovery)
- Allocation of VPPSA mgmt. fees to water

Wastewater:

Cash on Hand (\$190,813) – need to monitor closely

LTD to total Assets Ratio: 12.7%

May need to consider financing to cover current and prior year operating cost shortfalls

Net Profit (loss) to date: (\$111,370)

- Tax Revenue Pending: \$57,165
- Labor overbudget by approx. 23% (should recover due to staff changes)
- Allocation of VPPSA mgmt. fees to WW
- Storm-related expenses (expected recovery- Insurance/FEMA)

Proposed Motion: Motion to accept/approve the financial reports for the period ending August 31, 2023.

VILLAGE			
Balance Sheet			
For Period Ending:		August 31, 2023	
Account	Description	Balance	Notes
12-1-00-012.000	General Checking	\$ 207,773.90	
12-1-00-012.050	Due to / From (CASH)	\$ 8,533.99	Net = 216,308
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	Defered Outflows-Pension	\$ 9,911.00	
12-1-00-130.120	Community / Backhoe	\$ -	
12-1-00-130.130	Community / Capital Reser	\$ 209,346.56	
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	\$ 524.44	
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	\$ 860,463.35	
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	\$ 41,346.35	
12-1-23-390.000	General Structures and Equip-CG	\$ 16,640.40	
Total Assets		\$ 1,197,184.41	
12-2-00-221.130	VT Municipal LN/2015 Ford	\$ -	
12-2-00-228.000	Defered 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	\$ 1,909.99	
12-2-00-232.300	Accounts Payables-Tax Collector	\$ -	
12-2-00-233.000	Net Pension Liability	\$ 12,807.00	
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	\$ 1,410.51	\$54 ovrrpmt pending refund
12-2-00-242.410	VT State Withholding Tax	\$ 1,718.47	Pmt pending in Sep
12-2-00-242.420	FICA/MEDI Withholding Tax	\$ 1,519.98	\$49 ovrrpmt pending refund
12-2-00-242.430	Municipal Retirement With	\$ 4,420.25	Pending pmt on 08/16
12-2-00-242.440	Health Insurance Withhold	\$ 369.64	Pmt pending
12-2-00-242.450	Union Dues Withholding	\$ 228.40	Pmt pending
12-2-00-242.460	Child Support Withholding	\$ 472.00	Pmt pending
12-2-00-242.470	Employee Savings Withhold	\$ -	
12-2-00-253.100	Deferred Grant Funds	\$ 59,658.53	ARPA funds (deferred)
12-2-21-235.100	Key Deposits	\$ 100.00	
12-2-23-252.000	Community Garden	\$ 4,661.54	
12-2-31-235.100	Customer Deposits	\$ -	
12-3-00-000.000	Fund Balance	\$ -	
12-3-00-215.000	Appropriated Earning	\$ 250,588.68	
12-3-00-216.000	Unappropriated Earnings	\$ 797,077.89	
		\$ 1,174,589.52	

VILLAGE			
Balance Sheet			
For Period Ending:		August 31, 2023	
Account	Description	Balance	Notes
Current Year Net Income (Loss)		\$ 22,594.89	
Total Liabilities & Earnings		\$ 1,197,184.41	
Variance		\$ -	

VILLAGE					
Profit & Loss Statement					
For Period Ending:		August 31, 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%	<i>taxes pending</i>
12-4-00-417.110	PILOT	\$ -	\$ -	0%	
12-4-00-417.112	PILOT - Electric	\$ 13,125.00	\$ 13,125.00	100%	<i>Annual</i>
12-4-00-417.114	PILOT - StatePark/Dam/Riv	\$ 10,000.00	\$ 3,525.08	35%	<i>Refund to Town</i>
12-4-00-417.120	Tax and User Fee Interest	\$ 1,000.00	\$ 238.91	24%	
12-4-00-417.140	Del Tax Collector Fees	\$ 500.00	\$ 325.81	65%	
12-4-00-417.200	Grant Funds	\$ -	\$ 265.56	0%	<i>VLCT PACIF Grant</i>
12-4-00-417.250	State Street Aid	\$ -	\$ -	0%	
12-4-00-419.100	Misc. Interest Income	\$ 200.00	\$ 3,697.64	1849%	<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	\$ 21,612.00	432%	<i>Annual</i>
12-4-13-454.121	Garage Rent-Electric	\$ 34,344.00	\$ 20,664.00	60%	<i>Annual</i>
12-4-15-421.000	FD/Engine House Misc Income	\$ 1,980.00	\$ 1,485.00	75%	<i>EM Brown Lease</i>
12-4-21-421.000	Misc Income	\$ -	\$ -	0%	
12-4-21-454.121	BMB Rent-Electric	\$ 18,309.00	\$ 9,516.00	52%	<i>Annual</i>
12-4-21-454.123	BMB Rent- Water	\$ 2,304.72	\$ 1,512.00	66%	<i>Annual</i>
12-4-21-454.124	BMB Rent-Sewer	\$ 2,304.72	\$ 1,464.00	64%	<i>Annual</i>
12-4-21-454.200	BMB Rent- BASSI	\$ -	\$ -	0%	
12-4-21-454.300	BMB Rent- Misc.	\$ 500.00	\$ 100.00	20%	
12-4-23-417.200	Grant Funds-Comm Garden	\$ -	\$ -	0%	
12-4-31-421.000	P.Park Revenue	\$ 30,000.00	\$ 34,971.00	117%	<i>pending prepmts transfer to CY 2024</i>
12-4-41-421.000	Ballfield Revenue	\$ -	\$ -	0%	
12-4-51-421.000	Barton River Green Revenues	\$ -	\$ -	0%	
Total Revenues		\$ 184,567.44	\$ 112,502.00	61%	
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	\$ -	\$ (0.61)	0%	
12-6-00-431.200	Finance Charges and Fees	\$ 250.00	\$ 295.30	118%	
12-6-00-596.000	Dist Maint-Str Light Usag	\$ 9,269.57	\$ 5,336.59	58%	
12-6-00-700.100	Village DPW Labor	\$ -	\$ -	0%	
12-6-00-906.100	Newspaper Ads	\$ 500.00	\$ 312.55	63%	
12-6-00-920.100	Office Salaries	\$ 2,380.10	\$ 1,431.80	60%	
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	\$ 325.82	28%	
12-6-00-921.100	Supplies	\$ 1,750.00	\$ 2,109.33	121%	
12-6-00-921.150	Village Reports	\$ 50.00	\$ -	0%	
12-6-00-921.200	Computer Expense	\$ 555.00	\$ 465.99	84%	
12-6-00-921.500	Permits Licenses and Dues	\$ -	\$ -	0%	
12-6-00-923.100	Outside Services	\$ 1,200.00	\$ 5,269.47	439%	<i>Allocation of VPPSA mgmt</i>
12-6-00-923.200	Legal Services	\$ 700.00	\$ 252.75	36%	

VILLAGE					
Profit & Loss Statement					
For Period Ending:		August 31, 2023			
Account	Description	2023 Budget	2023 YTD	Actual as % of Budget	Notes
12-6-00-923.400	Audit Services	\$ 1,000.00	\$ 900.00	90%	
12-6-00-924.100	Property Insurance	\$ -	\$ -	0%	
12-6-00-924.150	Boiler/Machinery Insuranc	\$ 1,388.39	\$ 3,278.44	236%	
12-6-00-924.200	Public Official Insurance	\$ 161.20	\$ 80.60	50%	quarterly
12-6-00-924.300	Liability Insurance	\$ 55.38	\$ 27.68	50%	quarterly
12-6-00-924.400	Bond Insurance	\$ -	\$ -	0%	
12-6-00-924.500	Vehicle Insurance	\$ 657.48	\$ 328.74	50%	quarterly
12-6-00-924.600	Unemployment Insurance	\$ 115.37	\$ 86.52	75%	quarterly - includes 1-3 qtr
12-6-00-924.700	Workers Comp Insurance	\$ 745.00	\$ 968.34	130%	quarterly - includes 1-3 qtr
12-6-00-926.100	FICA/MEDI	\$ 1,337.93	\$ 4,408.76	330%	
12-6-00-926.200	Health Insurance	\$ 4,308.15	\$ 816.84	19%	
12-6-00-926.300	Municipal Retirement	\$ 588.20	\$ 2,240.79	381%	
12-6-00-926.400	Compensated Absences	\$ 1,390.14	\$ 378.99	27%	
12-6-00-930.000	Misc. Expense	\$ -	\$ (0.48)	0%	
12-6-00-930.100	Misc. Expense-Storm Related	\$ -	\$ 481.24	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	\$ 1,726.62	86%	
12-6-13-921.400	Garage - Electric	\$ 2,880.00	\$ 1,421.13	49%	
12-6-13-921.420	Garage Utilities/Misc	\$ 1,500.00	\$ 1,231.84	82%	
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	\$ 489.00	89%	
12-6-13-923.100	Outside Services	\$ -	\$ 150.25	0%	
12-6-13-924.100	Property Insurance	\$ 1,400.43	\$ 770.62	55%	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	\$ -	\$ 360.82	0%	
12-6-15-921.400	FD/Engine House-Electric	\$ 200.00	\$ -	0%	
12-6-15-921.440	FD/Engine House-Fuel	\$ -	\$ 8.23	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	\$ 257.29	55%	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	\$ 803.49	30%	
12-6-21-920.300	Other Labor - BMB	\$ -	\$ -	0%	
12-6-21-921.100	Supplies	\$ 7,000.00	\$ 6,540.18	93%	
12-6-21-921.400	Utilities - Electric	\$ 4,080.00	\$ 2,099.59	51%	
12-6-21-921.420	Utilities - Phone	\$ 5,500.00	\$ 2,034.29	37%	
12-6-21-921.440	Utilities - Fuel	\$ 15,000.00	\$ 9,306.89	62%	
12-6-21-921.460	Utilities - Water/Sewer	\$ 1,000.00	\$ 1,923.00	192%	
12-6-21-923.100	Outside Services	\$ 4,000.00	\$ 1,987.99	50%	
12-6-21-923.110	Lawn Care	\$ 384.76	\$ 138.31	36%	
12-6-21-923.200	BMB Legal	\$ -	\$ -	0%	
12-6-21-924.100	Property Insurance	\$ 7,380.07	\$ 4,061.04	55%	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	\$ 111.64	31%	
12-6-22-921.460	Utilities- Water/Sewer	\$ 100.00	\$ -	0%	
12-6-22-923.110	Lawn Care	\$ 494.69	\$ 177.83	36%	

VILLAGE					
Profit & Loss Statement					
For Period Ending:		August 31, 2023			
Account	Description	2023 Budget	2023 YTD	Actual as % of Budget	Notes
12-6-23-930.000	Misc Expense-CG	\$ -	\$ -	0%	
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	\$ 2,433.12	56%	
12-6-31-710.400	Misc. Supplies	\$ 4,500.00	\$ 2,403.94	53%	
12-6-31-920.300	Caretaker Labor	\$ 7,400.00	\$ 5,700.00	77%	
12-6-31-921.400	Utilities - Electric	\$ 2,500.00	\$ 391.37	16%	
12-6-31-921.420	Utilities - Phone	\$ 3,000.00	\$ 1,401.46	47%	
12-6-31-921.460	Utilities - Water/Sewer	\$ 1,500.00	\$ 914.00	61%	
12-6-31-923.100	Outside Services-Pageant Park	\$ -	\$ 5,100.00	0%	<i>Tree removal</i>
12-6-31-923.110	Lawn Care	\$ 1,648.97	\$ 592.75	36%	
12-6-31-924.100	Property Insurance	\$ 215.26	\$ 118.46	55%	<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	\$ 98.14	16%	
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	\$ 32.67	16%	
12-6-41-921.400	Utilities - Electric	\$ 360.00	\$ 83.34	23%	
12-6-41-921.460	Utilities - Water/Sewer	\$ 500.00	\$ 327.00	65%	
12-6-41-923.110	Lawn Care	\$ 1,374.14	\$ 493.96	36%	
12-6-41-924.100	Property Insurance	\$ 16.02	\$ 8.83	55%	<i>quarterly</i>
12-6-41-930.000	Misc. Expense	\$ -	\$ -	0%	
12-6-51-921.460	Utilities - Water/Sewer	\$ 200.00	\$ 128.00	64%	
12-6-51-923.110	Lawn Care	\$ 329.79	\$ 118.54	36%	
12-6-51-924.100	Property Insurance	\$ -	\$ -	0%	
12-6-51-930.000	Misc. Expense	\$ -	\$ -	0%	
Total Expenses		\$ 154,611.97	\$ 89,907.11	58%	
Net Income (Loss)		\$ 29,955.47	\$ 22,594.89	75%	

HIGHWAY			
Balance Sheet			
For Period Ending:		August 31, 2023	
Account	Description	Balance	Notes
13-1-00-012.050	Due to / From (CASH)	\$ 93,859.53	
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	\$ 234,488.98	
13-1-00-143.100	Other A/R	\$ 748.00	
13-1-00-143.200	Taxes Receivable	\$ 3,474.80	
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		\$ 1,374,577.50	
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	\$ 220,962.40	
13-2-00-231.700	VEDA/Bridge 20 and 58	\$ 76,204.15	
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	
		\$ 1,541,513.52	
Current Year Net Income (Loss)		\$ (166,936.02)	
Total Liabilities & Earnings		\$ 1,374,577.50	
Variance		\$ -	

HIGHWAY					
Profit & Loss Statement					
For Period Ending: August 31, 2023					
Account	Description	2023 Budget	2023 YTD	Actual as % of Budget	Notes
13-4-00-417.100	Taxes and User Fees	\$ 338,100.00	\$ 2,858.23	1%	<i>Taxes pending</i>
13-4-00-417.200	Grant Funds	\$ 93,000.00	\$ 2,766.79	3%	<i>Dept of Safety Grant/VLCT PACIF Grant</i>
13-4-00-417.250	State Street Aid	\$ 39,000.00	\$ 37,053.48	95%	
13-4-00-419.100	Interest Income	\$ 100.00	\$ 78.05	78%	
13-4-00-421.000	Misc. Income	\$ -	\$ 795.27	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	\$ 43,551.82	9%	
13-6-00-403.000	Depreciation Expense	\$ 35,500.00	\$ -	0%	
13-6-00-431.100	Interest Expense	\$ 1,000.00	\$ 12,233.13	1223%	<i>includes new Passumpsic loan (not bdgt'd)</i>
13-6-00-431.200	Finance Charges and Fees	\$ 100.00	\$ 768.88	769%	
13-6-00-580.200	Employee Training	\$ -	\$ -	0%	
13-6-00-710.150	Road Signs	\$ 500.00	\$ 83.34	17%	
13-6-00-710.170	Sidewalk Expense	\$ -	\$ -	0%	
13-6-00-710.200	Bridges/Culverts/Roads/StormDam	\$ 1,000.00	\$ 1,435.11	144%	<i>storm damage</i>
13-6-00-710.250	Guardrails/Fence	\$ -	\$ -	0%	
13-6-00-710.400	Garage Supplies	\$ -	\$ 7,655.85	0%	<i>\$4,450 container</i>
13-6-00-710.450	Highway Tools/Safety	\$ 2,000.00	\$ 1,625.87	81%	
13-6-00-906.100	Newspaper Ads	\$ 100.00	\$ 180.26	180%	
13-6-00-920.100	Office Labor	\$ 800.00	\$ 1,462.96	183%	
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	\$ 1,594.91	40%	
13-6-00-921.100	Supplies	\$ 2,625.00	\$ 1,682.07	64%	
13-6-00-921.150	Village Reports	\$ -	\$ -	0%	
13-6-00-921.200	Computer Expense	\$ 832.50	\$ 698.48	84%	
13-6-00-921.300	Communication Expense	\$ 750.00	\$ 748.48	100%	
13-6-00-921.500	Permits	\$ -	\$ 640.00	0%	
13-6-00-923.100	Outside Services	\$ 1,500.00	\$ 5,167.27	344%	<i>Allocation of VPPSA mgmt</i>
13-6-00-923.200	Highway Legal	\$ -	\$ 185.13	0%	
13-6-00-923.400	Audit	\$ 1,875.00	\$ 1,349.99	72%	
13-6-00-924.100	Property Insurance	\$ -	\$ -	0%	
13-6-00-924.200	Public Official Insurance	\$ 161.20	\$ 80.60	50%	<i>quarterly</i>
13-6-00-924.300	Liability Insurance	\$ 1,778.25	\$ 889.12	50%	<i>quarterly</i>
13-6-00-924.400	Bond Insurance	\$ -	\$ -	0%	
13-6-00-924.500	Vehicle/Equip Insurance	\$ 2,695.64	\$ 838.17	31%	<i>quarterly</i>
13-6-00-924.600	Unemployment Insurance	\$ 1,470.90	\$ 1,103.16	75%	<i>quarterly - includes 1-3 qtr</i>
13-6-00-924.700	Workers Comp Insurance	\$ 9,498.00	\$ 9,225.83	97%	<i>quarterly - includes 1-3 qtr</i>
13-6-00-926.100	FICA/MEDI	\$ 8,191.14	\$ 4,227.61	52%	
13-6-00-926.200	Health Insurance	\$ 27,008.24	\$ 16,336.08	60%	
13-6-00-926.300	VMERS	\$ 4,661.39	\$ 4,136.65	89%	
13-6-00-926.400	Compensated Absenses	\$ 12,068.07	\$ 8,360.32	69%	
13-6-00-931.100	Garage Rent	\$ 5,080.00	\$ 21,612.00	425%	
13-6-00-931.400	Vehicle Rents	\$ -	\$ -	0%	
13-6-00-933.200	Mileage	\$ -	\$ -	0%	
13-6-00-933.300	Backhoe	\$ 1,500.00	\$ 302.63	20%	
13-6-00-933.310	Skid Steer	\$ 4,000.00	\$ 1,972.82	49%	
13-6-00-933.400	Truck Maintenance	\$ -	\$ 49.55	0%	
13-6-00-933.405	Truck 5	\$ 5,000.00	\$ 1,629.36	33%	
13-6-00-933.406	Truck 6	\$ 3,500.00	\$ 11,624.00	332%	<i>\$5,699 - may capitalize</i>
13-6-00-933.500	Fuel	\$ 5,000.00	\$ 5,438.81	109%	
13-6-11-700.100	DPW Labor	\$ 15,216.80	\$ 13,750.86	90%	
13-6-11-700.120	Pager On-Call	\$ 4,000.00	\$ 3,376.56	84%	
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	\$ 3,618.13	32%	
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	\$ 325.00	22%	
13-6-11-710.120	Road Paving	\$ 1,500.00	\$ 792.57	53%	

HIGHWAY					
Profit & Loss Statement					
For Period Ending:		August 31, 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	\$ 37,371.84		83%
13-6-12-700.120	Pager On-Call	\$ 8,000.00	\$ 4,861.30		61%
13-6-12-710.120	Road Paving	\$ 8,000.00	\$ 5,798.14		72%
13-6-12-710.130	Road Cleaning	\$ 800.00	\$ 2,881.96		360%
13-6-12-710.140	Road Marking	\$ 3,500.00	\$ -		0%
13-6-12-710.160	Roadside/Trimming	\$ 2,700.00	\$ -		0%
13-6-12-710.200	Bridges/Culverts/Storm Drains	\$ -	\$ 360.32		0%
13-6-12-930.000	Summer Misc.	\$ -	\$ -		0%
					0%
Total Expenses		\$ 290,706.26	\$ 210,487.84		72%
Net Income (Loss)		\$ 179,493.74	\$ (166,936.02)		-93%

ELECTRIC			
Balance Sheet			
For Period Ending: August 31, 2023			
Account	Description	Balance	Notes
21-1-00-012.000	Electric Checking	\$ -	
21-1-00-012.050	Due to / From (CASH)	\$ 47,979.45	
21-1-00-012.100	Cash UB Clearing	\$ -	
21-1-00-012.101	Electric Cash Clearing	\$ (285.64)	
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	\$ 27,751.07	<i>hydro/utility upgrades</i>
21-1-00-108.000	Accumulated Depreciation	\$ (6,565,855.68)	
21-1-00-128.000	Defered Outflows-Pension	\$ 10,494.00	
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	\$ 1,127,540.62	
21-1-00-129.200	US Bank/Bond 4 Cont Resev	\$ 335,226.88	
21-1-00-129.210	US Bank/Interest A/C	\$ 17,573.70	
21-1-00-129.220	US Bank/1998 Bond Princip	\$ 115,480.68	
21-1-00-130.100	CNB/Vehicle Savings	\$ 1,017.36	
21-1-00-130.120	CNB / Backhoe	\$ 2,751.02	
21-1-00-130.200	TD Bank/Debt Retirement	\$ 6,059.27	
21-1-00-130.300	Community/Hydro Proj Hold	\$ 19,810.44	
21-1-00-130.500	CNB/Capital Reserve	\$ 6,415.27	
21-1-00-142.100	Accts Rec / Utility	\$ 437,291.09	
21-1-00-142.200	Accts Rec / Service Bills	\$ 27,380.13	
21-1-00-142.300	Unbilled Revenue	\$ -	
21-1-00-143.100	Other A/R	\$ -	
21-1-00-143.210	Tax Collections-AR	\$ 4,488.50	<i>Electric transferred to Shelia</i>
21-1-00-144.000	Allowance for Doubtful Ac	\$ (20,000.00)	
21-1-00-154.100	Inventory / Materials	\$ 192,020.86	
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	\$ 1,139,287.20	
21-1-00-341.000	Diesel Structures	\$ -	
21-1-00-247.000	Asset Retirement Cost-Other Gen	\$ 11,800.00	
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	\$ 4,151,817.33	
21-1-00-365.100	Overhead Conductors & Devices	\$ 198,944.25	
21-1-00-367.000	Underground	\$ 80,697.45	
21-1-00-368.000	Line Transform/Regulators	\$ 934,468.71	
21-1-00-369.000	Dist. Services	\$ 676,100.54	
21-1-00-370.000	Meters	\$ 120,969.68	

ELECTRIC			
Balance Sheet			
For Period Ending: August 31, 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		\$ 6,365,622.76	
21-2-00-221.100	Vt Municipal Bond #3	\$ -	<i>total debt = 48.9% 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	Defered Inflows-Pension	\$ 39,856.00	
21-2-00-231.000	Notes Payable	\$ -	
21-2-00-231.200	CNB/ 900k Operating	\$ 664,133.83	
21-2-00-231.210	Pass./ Hydro Electric Loa	\$ 125,457.84	
21-2-00-232.100	Accounts Payable	\$ -	
21-2-00-232.200	Overbill Refunds Payable	\$ 38,626.48	
21-2-00-233.000	Net Pension Liability	\$ 126,532.00	
21-2-00-235.100	Customer Deposits	\$ 27,254.06	
21-2-00-235.150	Customer Deposit Interest	\$ -	
21-2-00-242.000	Accrued Payroll	\$ -	
21-2-00-242.100	VT Sales Tax	\$ 3,618.81	
21-2-00-242.200	EEC	\$ 14,246.19	
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	\$ 207,874.86	
21-2-00-254.000	Other Regulatory Liabilities	\$ 37,021.79	<i>VHB contract</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	\$ 2,272,502.72	
		\$ 5,924,226.42	
Current Year Net Income (Loss)		\$ 441,396.34	
Total Liabilities & Earnings		\$ 6,365,622.76	
Variance		\$ -	

ELECTRIC					
Profit & Loss Statement					
For Period Ending:		August 31, 2023			
Account	Description	2023 Budget	2023 YTD	Actual as % of Budget	Notes
21-4-00-415.100	Materials Sold	\$ 25,000.00	\$ 9,124.10	36%	
21-4-00-415.200	Service Bill Labor/ Equip	\$ 20,000.00	\$ 36,347.70	182%	
21-4-00-415.300	Service Revenue-Contractor L/M	\$ 45,000.00	\$ 11,126.41	25%	
21-4-00-417.140	Del Tax Collector Fees	\$ -	\$ 552.18	0%	
21-4-00-417.200	FEMA Aid	\$ -	\$ -	0%	
21-4-00-419.100	Interest Income	\$ 9,000.00	\$ 12,102.77	134%	
21-4-0-419.120	Interest Income-Elect Tx	\$ -	\$ 227.31	0%	
21-4-00-419.200	Customer Account Penalties	\$ 15,000.00	\$ 11,417.08	76%	
21-4-00-419.400	Bond Interest	\$ -	\$ -	0%	
21-4-00-419.500	Transco Settlement (on bill)	\$ 62,725.89	\$ 30,886.73	49%	<i>includes Jan-June</i>
21-4-00-419.510	Interest Inc-Transco Dire	\$ 700.00	\$ 209.56	30%	
21-4-00-419.520	Interest Inc-Transco NUOp	\$ 400.00	\$ 178.93	45%	
21-4-00-419.600	VELCO Dividend (check)	\$ -	\$ 4,322.22	0%	
21-4-00-421.000	Misc. Income	\$ 200.00	\$ 5,503.97	2752%	<i>\$4,900 VLCT Hydro Ins Pmt</i>
21-4-00-421.100	Transco Net Credit (principal)	\$ 136,731.05	\$ 68,268.90	50%	
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	\$ 1,274,089.07	64%	
21-4-00-440.150	Residential Sales Surcharge	\$ -	\$ 124,823.94	0%	
21-4-00-442.100	Commercial Sales	\$ 492,643.27	\$ 314,956.44	64%	
21-4-00-442.150	Commercial Sales Surcharge	\$ -	\$ 34,604.18	0%	
21-4-00-444.100	Public Street Lighting	\$ 25,827.95	\$ 16,271.89	63%	
21-4-00-444.150	Street Lighting Surcharge	\$ -	\$ 747.45	0%	
21-4-00-445.100	Municipal	\$ 47,052.09	\$ 34,853.16	74%	
21-4-00-445.150	Municipal Surcharge	\$ -	\$ 3,581.73	0%	
21-4-00-445.200	Public Authority	\$ 112,540.93	\$ 69,469.93	62%	
21-4-00-445.250	Public Authority Surcharge	\$ -	\$ 6,471.31	0%	
21-4-00-449.000	Revenue Unbilled	\$ -	\$ -	0%	
21-4-00-451.000	Disconnect / Reconnect	\$ 2,750.00	\$ 5,670.00	206%	
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	\$ 20,191.00	246%	<i>Broadband/Comcast</i>
21-4-00-456.000	DOE Hydro Incentive	\$ -	\$ -	0%	
		\$ 3,012,705.57	\$ 2,184,897.85	73%	
Total Revenues					
21-6-00-403.000	Depreciation Expense	\$ 300,000.00	\$ 11,800.00	4%	
21-6-00-408.110	Fuel Gross Tax	\$ 16,000.00	\$ 9,166.09	57%	
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	\$ 837.44	1%	
21-6-00-408.210	PILOT	\$ 13,125.00	\$ 13,125.00	100%	<i>Annual-July</i>
21-6-00-408.300	Other Taxes	\$ -	\$ -	0%	
21-6-00-431.100	Interest Expense	\$ 141,575.01	\$ 70,702.66	50%	
21-6-00-431.150	Interest Exp-Customer Dep	\$ 750.00	\$ 459.07	61%	
21-6-00-431.200	Finance Charges/Fees	\$ 750.00	\$ 26.90	4%	
21-6-00-535.000	Hydro Labor	\$ 26,918.64	\$ 21,994.95	82%	
21-6-00-545.000	Hydro Operating Expenses	\$ 30,000.00	\$ 20,330.82	68%	
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	\$ 764,390.21	63%	<i>includes Jan-Jul (1 inv pending)</i>
21-6-00-555.100	Sunset Solor Credits	\$ (1,000.00)	\$ (2,687.21)	269%	
21-6-00-555.200	Hydro LIHI Credits	\$ (74,842.08)	\$ (158,698.33)	212%	<i>includes Jan-Jul</i>
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	\$ -	\$ 665.82	0%	
21-6-00-580.100	Distribution Labor	\$ 4,180.78	\$ 18,690.75	447%	<i>Primarily Steve</i>
21-6-00-580.115	Distribution-Contract Labor	\$ 625,040.00	\$ 387,123.98	62%	<i>includes Jan-Aug (1 inv pending)</i>
21-6-00-580.116	Distribution-Contract OnCall	\$ 45,760.00	\$ 26,400.00	58%	<i>includes Jan-Aug (1 inv pending)</i>

ELECTRIC					
Profit & Loss Statement					
For Period Ending: August 31, 2023					
Account	Description	2023 Budget	2023 YTD	Actual as % of Budget	Notes
21-6-00-580.117	Distribution Labor - Outages (Internal)	\$ 25,000.00	\$ 426.15	2%	
21-6-00-580.118	Disribution Labor - Capital	\$ -	\$ (70,571.00)	0%	
21-6-00-580.120	Customer Jobs	\$ 70,000.00	\$ 16,664.32	24%	
21-6-00-580.140	Distribution Contract Lbr/Equip-Outages	\$ 79,094.00	\$ 64,786.17	82%	<i>includes Jan-Aug</i>
21-6-00-580.145	Capital Outage Repair	\$ -	\$ 32.67	0%	
21-6-00-580.150	Distribution Labor-GIS	\$ -	\$ 3,708.00	0%	
21-6-00-580.160	Pager	\$ -	\$ -	0%	
21-6-00-580.200	Training / Line Apprentic	\$ 500.00	\$ 507.96	102%	
21-6-00-582.100	Dist Line/ Station Expense	\$ 1,500.00	\$ 550.30	37%	
21-6-00-582.200	Tools	\$ 1,500.00	\$ 946.47	63%	
21-6-00-586.000	Meter Expense	\$ 10,000.00	\$ 2,894.04	29%	
21-6-00-590.000	Dist. Maint. Labor	\$ -	\$ 3,205.00	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	\$ 199.35	5%	
21-6-00-593.105	Line Clearing/Contractor	\$ 100,000.00	\$ 51,966.00	52%	
21-6-00-593.110	Line Clearing Contra	\$ (25,000.00)	\$ -	0%	<i>Annual NEPPA dues paid</i>
21-6-00-593.115	Distribution Maint- OH Lines	\$ 65,000.00	\$ 24,026.06	37%	
21-6-00-595.000	Dist. Line Transformers	\$ -	\$ 2,013.04	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	\$ 52,800.00	63%	<i>includes Jan-Aug (1 inv pending)</i>
21-6-00-903.000	Customer Records & Collections	\$ -	\$ 3,153.84	0%	
21-6-00-904.000	Uncollectable Accounts	\$ 10,000.00	\$ -	0%	
21-6-00-906.100	Newspaper Ads	\$ 500.00	\$ 2,487.91	498%	
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	\$ 48,394.77	48%	
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	\$ -	\$ 552.18	0%	
21-6-00-921.100	Supplies	\$ 24,500.00	\$ 16,303.65	67%	
21-6-00-921.150	Village Reports	\$ 75.00	\$ -	0%	
21-6-00-921.200	Computer Expense	\$ 7,770.00	\$ 7,796.12	100%	
21-6-00-921.300	Communication Expense	\$ 5,000.00	\$ 1,089.99	22%	<i>All-Ways answering</i>
21-6-00-921.420	Utilities - Phone	\$ 750.00	\$ 1,004.00	134%	
21-6-00-921.500	Permits, Licenses and Due	\$ 2,500.00	\$ 1,517.00	61%	<i>Annual NEPPA dues paid</i>
21-6-00-923.100	Outside Services	\$ 152,295.00	\$ 25,729.58	17%	
21-6-00-923.200	Legal Services	\$ 70,195.00	\$ 9,281.00	13%	
21-6-00-923.300	VPPSA - Admin Fees	\$ 80,969.00	\$ 47,324.00	58%	<i>includes Jan-May</i>
21-6-00-923.330	VPPSA-GIS Project Fees	\$ 11,669.00	\$ 7,331.58	63%	
21-6-00-923.335	VPPSA-AMI Project Fees	\$ -	\$ -	0%	
21-6-00-923.350	RES Project Cost	\$ 44,124.00	\$ 31,234.76	71%	
21-6-00-923.360	VPPSA Mgmt Services	\$ 79,560.00	\$ 57,947.51	73%	<i>includes Jan-Jun, July posted in Aug</i>
21-6-00-923.400	Audit Services	\$ 17,500.00	\$ 22,500.00	129%	
21-6-00-924.100	Property Insurance	\$ 10,832.26	\$ 8,477.58	78%	<i>includes annual VOO substation ins</i>
21-6-00-924.150	Boiler/Machinery Insuranc	\$ 1,076.34	\$ 3,732.20	347%	
21-6-00-924.200	Public Official Insurance	\$ 161.20	\$ 80.60	50%	
21-6-00-924.300	Liability Insurance	\$ 3,777.54	\$ 1,888.78	50%	
21-6-00-924.400	Bond Insurance	\$ -	\$ -	0%	
21-6-00-924.500	Vehicle Insurance	\$ 1,972.45	\$ 986.21	50%	
21-6-00-924.600	Unemployment Insurance	\$ 556.89	\$ 417.66	75%	<i>quarterly - includes 1-3 qtr</i>
21-6-00-924.700	Workers Comp Insurance	\$ 3,596.00	\$ 4,556.74	127%	<i>quarterly - includes 1-3 qtr</i>
21-6-00-926.100	FICA/MEDI	\$ 12,132.50	\$ 7,073.14	58%	
21-6-00-926.200	Health Insurance	\$ 50,643.64	\$ 26,954.38	53%	
21-6-00-926.250	Health Insurance Opt Out	\$ -	\$ -	0%	
21-6-00-926.300	Municipal Retirement	\$ 10,308.66	\$ 2,386.62	23%	
21-6-00-926.400	Compensated Absences	\$ 22,094.70	\$ 10,993.16	50%	
21-6-00-928.000	Regulatory Commission (SQ	\$ 295.92	\$ -	0%	
21-6-00-930.000	Misc. Expense	\$ -	\$ 100.03	0%	

ELECTRIC					
Profit & Loss Statement					
For Period Ending:		August 31, 2023			
Account	Description	2023 Budget	2023 YTD	Actual as % of Budget	Notes
21-6-00-931.100	Garage Rent	\$ 32,000.00	\$ 20,664.00	65%	Annual
21-6-00-931.150	Garage Rent (Int./Princ.)	\$ -	\$ -	0%	
21-6-00-931.200	Office Rent	\$ 22,000.00	\$ 9,516.00	43%	Annual
21-6-00-931.300	Railroad Crossing Lease	\$ 1,100.00	\$ 1,029.00	94%	Annual
21-6-00-933.100	Transportation Equipment	\$ -	\$ 822.50	0%	
21-6-00-933.200	Transportation Mileage	\$ 2,500.00	\$ 1,667.91	67%	
21-6-00-933.300	Backhoe	\$ -	\$ -	0%	
21-6-00-933.400	Truck Maintenance	\$ -	\$ -	0%	
21-6-00-933.410	Bucket Truck	\$ -	\$ 1,441.73	0%	
21-6-00-933.420	Digger Truck	\$ 3,500.00	\$ 1,663.73	48%	
21-6-00-933.430	Line Truck	\$ -	\$ 899.51	0%	
21-6-00-933.440	Meter Truck	\$ -	\$ -	0%	
21-6-00-933.500	Truck Fuel	\$ -	\$ -	0%	
21-6-00-935.100	Maint of General Plant-Remediation	\$ -	\$ -	0%	
Total Expenses		\$ 3,702,969.24	\$ 1,743,501.51	47%	
Net Income (Loss)		\$ (690,263.67)	\$ 441,396.34	-64%	

Net Income above	\$ 441,396.34
<u>Adjustments:</u>	
VPPSA CDA-Aug	\$ (150,000.00)
Admin Fees - Aug	\$ (11,717.26)
Mgmt Fees-Aug	\$ (11,815.00)
Operations-Aug	\$ (39,527.35)
Net after Adjustments	\$ 228,336.73

WATER			
Balance Sheet			
For Period Ending:		August 31, 2023	
Account	Description	Balance	Notes
23-1-00-012.050	Due to / From (CASH)	\$ 40,439.89	
23-1-00-012.100	Cash UD Clearing	\$ -	
23-1-00-107.000	CWIP	\$ -	
23-1-00-108.000	Accumulated Depreciation	\$ (2,882,770.34)	
23-1-00-120.000	Water Checking	\$ -	
23-1-00-128.000	Defered Outflows-Pension	\$ 1,654.00	
23-1-00-130.120	Community / Backhoe	\$ -	
23-1-00-130.130	Community / Capital Reser	\$ 69,791.60	
23-1-00-130.140	Community / Major Repair	\$ 14,163.01	
23-1-00-142.100	Accts Rec / Utility	\$ 31,658.72	
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	\$ 282.59	
23-1-00-143.210	Tax Collections-Water AR	\$ 2,677.62	
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	\$ 42,715.12	
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	\$ 56,362.99	
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		\$ 3,598,201.95	
23-2-00-221.150	VMBB 2012 Series 4 & 5 Water	\$ 144,833.82	<i>LTD = 23.0% total assets</i>
23-2-00-221.200	School Street Bond 2016	\$ 73,671.05	
23-2-00-228.000	Defered 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	\$ 560,255.11	
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	\$ 1,262.37	
23-2-00-233.000	Net Pension Liability	\$ 7,905.00	
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	\$	2,699,466.31	
		\$	3,624,980.63	
Current Year Net Income (Loss)		\$	(26,778.68)	
Total Liabilities & Earnings		\$	3,598,201.95	
Variance		\$	-	

WATER					
Profit & Loss Statement					
For Period Ending:		August 31, 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%	<i>taxes pending</i>
23-4-00-417.120	Tax & User Fee Interest	\$ 1,000.00	\$ 726.37	73%	
23-4-00-417.140	Del Tax Collector's Fees	\$ 1,000.00	\$ 960.15	96%	
23-4-00-417.200	Grant Funds	\$ 12,000.00	\$ 17,097.06	142%	<i>ARPA Funds allocated</i>
23-4-00-419.100	Misc. Interest Income	\$ 50.00	\$ 27.95	56%	
23-4-00-419.200	Customer Accounts Penalti	\$ 1,500.00	\$ 1,333.45	89%	
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	\$ 139,407.24	60%	
23-4-00-451.000	Disconnect / Reconnect	\$ -	\$ -	0%	
Total Revenues		\$ 317,654.19	\$ 159,866.77	50%	
23-6-00-403.000	Depreciation Expense	\$ 145,000.00	\$ 17,097.06	12%	
23-6-00-408.300	Water/Sewer Property Tax	\$ 1,600.00	\$ -	0%	
23-6-00-431.100	Interest Expense	\$ 20,135.09	\$ 6,788.59	34%	
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	\$ 59,600.87	78%	
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	\$ 6,062.84	61%	
23-6-00-582-110	Line/Station Expense-Chemicals	\$ 29,000.00	\$ 13,013.96	45%	
23-6-00-582.115	Line/Station Expense-Testing	\$ 1,800.00	\$ 1,890.66	105%	
23-6-00-582.116	Line/Station Expense-Scada	\$ -	\$ 3,631.00	0%	
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	\$ 2,004.30	80%	
23-6-00-588.100	Misc Distribution Exp-Storm Related	\$ -	\$ 11,531.93	0%	<i>flood - storm related</i>
23-6-00-590.000	Water Labor-Maintenance	\$ 6,500.00	\$ 3,020.94	46%	
23-6-00-592.000	Maint of Structures & Equipment	\$ 5,000.00	\$ 1,382.00	28%	
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	\$ 1,575.27	105%	
23-6-00-904.000	Uncollectable Account	\$ 500.00	\$ -	0%	
23-6-00-920.100	Office Salaries	\$ 7,140.30	\$ 4,076.38	57%	
23-6-00-920.150	Employee Training	\$ 500.00	\$ -	0%	
23-6-00-920.200	Elected Official Salaries	\$ 800.00	\$ 756.00	95%	<i>Annual</i>
23-6-00-920.250	Tax Collector Fees	\$ 1,500.00	\$ 960.15	64%	
23-6-00-921.100	Office Supplies	\$ 2,625.00	\$ 1,126.75	43%	
23-6-00-921.150	Village Reports	\$ 50.00	\$ -	0%	
23-6-00-921.200	Computer Expense	\$ 832.50	\$ 698.48	84%	
23-6-00-921.300	Dispatch Expense	\$ -	\$ -	0%	
23-6-00-921.400	Utilities - Electric	\$ 10,000.00	\$ 5,143.89	51%	
23-6-00-921.420	Utilities-Phone	\$ 900.00	\$ 1,200.88	133%	
23-6-00-921.440	Utilities - Fuel	\$ 8,000.00	\$ 4,362.77	55%	
23-6-00-921.500	Permits Licenses and Dues	\$ 3,000.00	\$ 895.95	30%	
23-6-00-923.100	Outside Services	\$ 1,000.00	\$ 7,925.16	793%	<i>Allocation of VPPSA mgmt</i>
23-6-00-923.110	Lawn Care	\$ 1,374.14	\$ 83.58	6%	
23-6-00-923.400	Audit Expense	\$ 1,875.00	\$ 1,774.99	95%	
23-6-00-923.500	IT Services	\$ -	\$ -	0%	
23-6-00-924.100	Property Insurance	\$ 2,233.47	\$ 1,229.01	55%	<i>quarterly</i>

WATER					
Profit & Loss Statement					
For Period Ending:		August 31, 2023			
Account	Description	2023 Budget	2023 YTD	Actual as % of Budget	Notes
23-6-00-924.150	Boiler/Machinery Insuranc	\$ 1,560.55	\$ 3,699.26	237%	
23-6-00-924.200	Pubic Official Insurance	\$ 161.20	\$ 80.60	50%	<i>quarterly</i>
23-6-00-924.300	Liability Insurance	\$ 1,638.36	\$ 819.18	50%	<i>quarterly</i>
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	\$ 775.20	75%	<i>quarterly - includes 1-3 qtr</i>
23-6-00-924.700	Workers Comp Insurance	\$ 6,674.33	\$ 8,234.58	123%	<i>quarterly - includes 1-3 qtr</i>
23-6-00-926.100	FICA/MEDI	\$ 7,245.45	\$ 5,199.75	72%	
23-6-00-926.200	Health Insurance	\$ 12,760.74	\$ 2,450.43	19%	
23-6-00-926.300	Municipal Retirement	\$ 5,953.46	\$ -	0%	
23-6-00-926.400	Compensated Absences	\$ 10,004.64	\$ 2,070.79	21%	
23-6-00-930.000	Misc. Expense	\$ -	\$ -	0%	
23-6-00-931.200	Office Rent	\$ 2,134.00	\$ 1,512.00	71%	<i>Annual</i>
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	\$ 186,645.45	46%	
Net Income (Loss)		\$ (84,144.44)	\$ (26,778.68)	32%	

WASTE WATER			
Balance Sheet			
For Period Ending:		August 31, 2023	
Account	Description	Balance	Notes
24-1-00-012.050	Due to / From (CASH)	\$ (190,812.86)	
24-1-00-012.100	Cash UB Clearing	\$ -	
24-1-00-107.000	CWIP	\$ 37,866.29	<i>digester/sludge pump project</i>
24-1-00-108.000	Accumulated Depreciation	\$ (3,899,216.30)	
24-1-00-120.000	Sewer Checking	\$ -	
24-1-00-128.000	Deferred Outflows-Pension	\$ 15,797.00	
24-1-00-130.120	Community / Backhoe	\$ 0.12	
24-1-00-130.130	Community / Capital Reser	\$ 14,911.66	
24-1-00-130.140	Community / Major Repair	\$ 13,787.18	
24-1-00-142.100	Accts Rec / Utility	\$ 39,892.37	
24-1-00-142.200	Accts Rec / Service Bills	\$ 1,830.00	
24-1-00-142.300	Unbilled Revenue	\$ -	
24-1-00-143.100	Other Accounts Receivable	\$ -	
24-1-00-143.200	Tax/User Fee Receivable	\$ 246.67	
24-1-00-143.210	Tax Collections-WW AR	\$ 1,711.52	
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	\$ 6,753,323.33	
24-1-00-392.000	Transportation Equipment	\$ 37,738.43	
Total Assets		\$ 2,836,889.51	
24-2-00-221.150	VMBB 2012 Series 4 & 5	\$ 53,515.39	<i>LTD=12.7% of total assets</i>
24-2-00-228.000	Deferred Inflows-Pension	\$ 59,999.00	
24-2-00-231.320	USDA / Improvement Loan #	\$ 307,196.97	
24-2-00-231.420	State of VT / Loan	\$ -	
24-2-00-232.100	Accounts Payable	\$ -	
24-2-00-232.200	Overbill Refunds Payable	\$ 1,758.49	
24-2-00-233.000	Net Pension Liability	\$ (44,708.00)	
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	\$ 2,535,744.23	
		\$ 2,948,260.00	
Current Year Net Income (Loss)		\$ (111,370.49)	
Total Liabilities & Earnings		\$ 2,836,889.51	
Variance		\$ -	

WASTE WATER					
Profit & Loss Statement					
For Period Ending:		August 31, 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	Service Bill Labor	\$ -	\$ 1,830.00	0%	
24-4-00-417.100	Taxes and User Fees	\$ 57,165.00	\$ -	0%	<i>Taxes pending</i>
24-4-00-417.120	Tax and User Fee Interest	\$ 1,500.00	\$ 836.34	56%	
24-4-00-417.140	Del Tax Collector Fees	\$ 1,500.00	\$ 1,044.57	70%	
24-4-00-417.200	Grant Funds	\$ -	\$ 63,043.20	0%	<i>ARPA funds</i>
24-4-00-419.100	Misc. Interest Income	\$ 100.00	\$ 9.55	10%	
24-4-00-419.200	Customer Account Penalties	\$ 1,600.00	\$ 1,606.40	100%	
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	\$ 215,587.74	61%	
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	\$ 283,957.80	68%	
24-6-00-403.000	Depreciation Expense	\$ 138,000.00	\$ 74,343.40	54%	
24-6-00-408.300	Water/Sewer Property Tax	\$ 2,700.00	\$ -	0%	
24-6-00-431.100	Interest	\$ 9,093.68	\$ 7,382.27	81%	
24-6-00-431.200	Finance Charges and Fees	\$ 100.00	\$ -	0%	
24-6-00-580.000	Sewer Labor-Operations	\$ 96,170.77	\$ 84,942.09	88%	
24-6-00-580.100	Sewer Line Expenses	\$ 5,000.00	\$ 4,348.75	87%	
24-6-00-580.115	Sewer Labor-Training	\$ 1,500.00	\$ 4,090.53	273%	
24-6-00-580.120	Sewer Exp-Customer Jobs	\$ -	\$ -	0%	
24-6-00-582.100	Station Expenses	\$ 200.00	\$ 5,502.15	2751%	
24-6-00-582.110	Sewer/Line Exp-Chemicals	\$ 32,400.00	\$ 25,910.52	80%	
24-6-00-582.115	Sewer/Line Exp-Testing	\$ 9,000.00	\$ 5,037.14	56%	
24-6-00-582.116	Sewer/Line Exp-Scada	\$ -	\$ 3,032.10	0%	
24-6-00-582.200	Sewer Tools	\$ 2,500.00	\$ 224.72	9%	
24-6-00-588.100	Sewer Distrib Maint-Storm Damages	\$ -	\$ 7,761.18	0%	<i>flood/storm related</i>
24-6-00-590.000	Sewer Labor-Maintenance	\$ 3,000.00	\$ 1,293.39	43%	
24-6-00-592.100	Maint of Struct & Equip-Plant	\$ 10,000.00	\$ 8,316.84	83%	
24-6-00-592.110	Maint of Struct & Equip-Lift Station	\$ 3,000.00	\$ 3,248.52	108%	<i>BP Wastewater pumping/cleaning</i>
24-6-00-592.120	Maint of Struct & Equip-Scada	\$ -	\$ -	0%	
24-6-00-594.000	Sewer Maintenance of Lines	\$ 5,000.00	\$ 7,250.00	145%	<i>BP Wastewater pumping/cleaning</i>
24-6-00-600.100	UP Operations Contract	\$ -	\$ -	0%	
24-6-00-600.200	UP Maintenance	\$ -	\$ -	0%	
24-6-00-600.300	Sludge Removal	\$ -	\$ 20,334.87	0%	
24-6-00-610.000	Sludge Disposal	\$ 10,000.00	\$ 5,537.00	55%	
24-6-00-620.000	Grit Disposal	\$ 1,200.00	\$ -	0%	
24-6-00-902.000	Meter Reading	\$ 1,500.00	\$ 1,575.27	105%	
24-6-00-904.000	Uncollectable Accounts	\$ -	\$ -	0%	
24-6-00-920.100	Office Salaries	\$ 7,140.30	\$ 4,065.24	57%	
24-6-00-920.150	Employee Training	\$ -	\$ 160.00	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	\$ 1,044.58	52%	
24-6-00-921.100	Office Supplies	\$ 3,500.00	\$ 1,733.59	50%	
24-6-00-921.150	Village Reports	\$ -	\$ -	0%	
24-6-00-921.200	Computer Expense	\$ 1,110.00	\$ 1,032.23	93%	
24-6-00-921.300	Communication Expense	\$ -	\$ -	0%	
24-6-00-921.400	Utilities - Electric	\$ 40,000.00	\$ 23,324.67	58%	
24-6-00-921.420	Utilities - Phone	\$ 3,200.00	\$ 1,041.97	33%	
24-6-00-921.440	Utilities - Fuel	\$ 6,500.00	\$ 4,009.52	62%	
24-6-00-921.500	Permits Licenses Dues	\$ 1,200.00	\$ 1,706.67	142%	
24-6-00-923.100	Outside Services	\$ 2,500.00	\$ 9,388.58	376%	<i>\$1,255 Missions Communications Allocation of VPPSA Mgmt</i>
24-6-00-923.110	Lawn Care	\$ 2,363.52	\$ 691.58	29%	
24-6-00-923.400	Audit Expense	\$ 2,500.00	\$ 1,825.02	73%	

WASTE WATER					
Profit & Loss Statement					
For Period Ending:		August 31, 2023			
Account	Description	2023 Budget	2023 YTD	Actual as % of Budget	Notes
24-6-00-923.500	IT Services	\$ -	\$ -	0%	
24-6-00-924.100	Property Insurance	\$ 1,744.96	\$ 960.19	55%	<i>quarterly</i>
24-6-00-924.150	Boiler/Machinery Insuranc	\$ 1,224.72	\$ 2,890.10	236%	<i>quarterly</i>
24-6-00-924.200	Public Official Insurance	\$ 161.20	\$ 80.60	50%	<i>quarterly</i>
24-6-00-924.300	Liability Insurance	\$ 2,554.47	\$ 1,277.24	50%	<i>quarterly</i>
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	\$ 1,550.45	75%	<i>quarterly - includes 1-3 qtr</i>
24-6-00-924.700	Workers Compensation	\$ 13,348.67	\$ 14,798.00	111%	<i>quarterly - includes 1-3 qtr</i>
24-6-00-926.100	FICA/MEDI	\$ 9,331.78	\$ 7,349.61	79%	<i>quarterly</i>
24-6-00-926.200	Health Insurance	\$ 27,474.78	\$ 26,459.29	96%	
24-6-00-926.300	Municipal Retirement	\$ 7,793.76	\$ 7,224.39	93%	
24-6-00-926.400	Compensated Absences	\$ 17,172.95	\$ 10,104.07	59%	
24-6-00-930.000	Misc Expense	\$ 500.00	\$ -	0%	
24-6-00-931.200	Office Rent	\$ 2,200.00	\$ 1,464.00	67%	<i>Annual</i>
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	\$ -	\$ 148.98	0%	
24-6-00-933.500	Truck Fuel	\$ 2,000.00	\$ -	0%	
Total Expenses		\$ 491,052.79	\$ 395,328.29	81%	
Net Income (Loss)		\$ (74,187.79)	\$ (111,370.49)	150%	

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

Memorandum

To: Barton Village Board of Trustees
From: Crystal Currier
Date: September 25, 2023
Subject: Audit RFP
Agenda: Agenda Item "F"

As requested by the Board, an RFP for audit services was issued on July 17, 2023 and mailed to seven (7) firms. Only one (1) response and corresponding proposal was received. That response and proposal was from Kittell, Branagan and Sargent ("KBS") and is attached for your review. KBS is the audit firm who has previously prepared Barton's audit report since 2017.

As requested, the proposal is for a three-year term with fees estimated at:

2023	\$29,900
2024	\$31,500
2025	\$33,000

Of particular note is that the fees are "estimated" and not a quoted price. That said, given the lack of response and the requirement for audited financial reports, I would recommend the Board accept the proposal from KBS.

Proposed Motion:

Motion to accept the 2023-2025 audit proposal from Kittell Branagan and Sargent as presented.

PROPOSAL TO SERVE
BARTON VILLAGE, INC.
December 31, 2023-2025

Submitted By the Firm Of:

KITTELL, BRANAGAN & SARGENT
154 North Main Street
St. Albans, Vermont 05478

(802) 524-9531

Contact Person:

Gregory D. Sargent, CPA

Robin M. Barnett, CPA

Table of Contents

	<u>Exhibit</u>
Letter of Transmittal	A
Firm History and Organization	B
Relevant Firm Experience	C
Statement of the Work to be Performed	D
Fees	E
Resumes	F
Peer Review Opinion	G



Kittell Branagan & Sargent

Certified Public Accountants

Vermont License #167

August 1, 2023

Crystal Currier
Member Support Advisor
Barton Village, Inc.
PO Box 519
17 Village Square
Barton, Vermont 05822

Dear Crystal:

We are pleased to have the opportunity to continue to provide services to Barton Village, Inc. for the years ended 2023-2025. This proposal serves to explain the scope and approach of the services and our commitment to provide the highest quality service at a reasonable cost. We would very much like to provide services for Barton Village, Inc.

Kittell, Branagan & Sargent has extensive experience with audits of 501(c)(3) and governmental organizations, including organizations with Uniform Grant guidance single audit requirements. We have been serving these organizations since our inception over 35 years ago. We have built our reputation on being highly responsive to our clients needs.

We have also included in this proposal a list of client references. I encourage you to contact them. Kittell, Branagan & Sargent possesses a unique blend of experience and expertise that will be difficult to find in other firms.

Barton Village, Inc. is a valued client for Kittell, Branagan & Sargent and we look forward to working with you again in the future.

Should you have any questions or need additional information about our proposal, please call me.

Sincerely,

KITTELL, BRANAGAN & SARGENT

Robin M. Barnett, CPA

RMB:ksm

Enclosures.

FIRM HISTORY AND ORGANIZATION

KITTELL, BRANAGAN & SARGENT

Kittell, Branagan & Sargent, Certified Public Accountants, was formed on May 1, 1986 by Dana Kittell, Christopher Branagan and Gregory Sargent with its office at 154 North Main Street, St. Albans, Vermont. The Firm is an outgrowth of predecessor firms Briggs Keyes Company and Urbach, Kahn and Werlin, which had served Northern Vermont since 1968.

Our firm consists of the following professionals:

Shareholders	4
Principal	2
Managers	3
Seniors	3
Staff	7
Support Staff	<u>2</u>
Total	<u>21</u>

We offer the traditional services of accounting, auditing and taxation as well as computer system design, software installation, complete management advisory services, pension and profit sharing plan administration and design and litigation support.

Our mission is to exceed your organization's expectation of what an accounting firm should do for you.

Firm's System of Quality Control

Our Firm's commitment to quality is evidenced by our membership since 1986 in the Private Companies Practice Section of the A.I.C.P.A., voluntary membership that assures our clients that our quality remains high. We are also members of the A.I.C.P.A. Government Audit Quality Center (GAQC), another voluntary membership center for firms that perform governmental audits. This membership allows us access to a wide variety of resources and tools for CPAs working in government, including alerts containing important regulatory developments and breaking news so we can stay current with topics that affect you.

We are proud of these associations, which requires each of our professional staff to obtain 40 hours of continuing professional education each year, designate an audit partner to have firm-wide responsibility for the quality of the firm's governmental audit practice, and require that partner to participate in an annual web cast on recent developments in governmental auditing. We include our most recent unqualified peer review opinion letter in Exhibit F.

The primary objectives of our quality control policies and procedures are to assure that each engagement conducted by the firm meets the quality control and other standards of the profession and to assure compliance with the firm's quality control policies and procedures.

The achievement of this objective generally requires the engagement partner to ascertain whether the client's financial statements have been prepared in accordance with generally accepted accounting principles consistently applied, and whether the engagement has been completed in accordance with generally accepted auditing standards. In addition, the engagement partner must consider whatever special requirements must be met, such as regulatory requirements, special engagement terms and conditions, etc.

FIRM HISTORY AND ORGANIZATION

KITTELL, BRANAGAN & SARGENT

In addition to achieving, the broad objectives mentioned above, our policies and procedures are designed to provide assurance that:

1. Our working papers support any conclusions or opinions stated in reports or letters issued by the firm.
2. Possible alternative methods of presenting financial information are adequately considered.
3. Financial statement disclosures are adequate.
4. Possible alternative auditing approaches or procedures which may be more effective or efficient are adequately considered.
5. Matters that should be brought to the attention of the client's management are properly communicated.
6. Our professional personnel are provided with adequate training and supervision.

RELEVANT FIRM EXPERIENCE

Kittell, Branagan & Sargent has provided audit and consulting services to many 501(c)(3) and governmental entities with Federal Uniform Grant Guidance single audit requirements for over 35 years.

A partial list of clients whom you may wish to contact follow:

Village of Swanton, Vermont

Village of Enosburg Falls, Inc.

Village of Morrisville Water & Light

Village of Hyde Park, Vermont

You may wish to contact the following persons concerning their satisfaction with our service.

Lynn M. Paradis, Assistant Village Mgr. /Controller
Village of Swanton
120 First St.
Swanton, VT 05488
(802) 868-3397

Abbey Miller, Director of Finance
Village of Enosburg Falls, Inc.
42 Village Drive
Enosburg Falls, VT 05450
(802) 933-4443

Penny Jones, Controller
Village of Morrisville Water & Light
857 Elmore Street
Morrisville, VT 05661
(802) 888-6289

Karen Wescom, Village Admin., Clerk & Treasurer
Village of Hyde Park
P.O. Box 400
Hyde Park, VT 05655
(802) 888-2310

STATEMENT OF THE WORK TO BE PERFORMED

We will perform audit of the financial statements for Barton Village, Inc. for the years ended 2023-2025.

The audit will be performed by persons having adequate technical training and proficiency as auditors. The partners and staff of Kittell, Branagan & Sargent are independent in respect to Barton Village, Inc. Due professional care will be exercised in the performance of the audit and the preparation of the reports.

Our audits of Barton Village, Inc. will be made in accordance with generally accepted auditing standards and will include tests of your accounting records and other procedures we consider necessary. An audit is based primarily on the selective testing of accounting records and related data. Because we will not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud or defalcations, may exist and not be detected by us.

We anticipate fieldwork would begin late-April and that the audit would be completed by June 30th.

Recommendations are made on an informal basis during the audit and, if necessary, in a letter after completion of the audit.

FEES

We are prepared to set the estimated fees for the Barton Village, Inc. audit as:

2023	\$ 29,900
2024	\$ 31,500
2025	\$ 33,000

Our fees are based on the amount of time expended by each professional at billing rates established on the basis of experience plus out-of-pocket expenses. Our invoices are rendered bi-weekly as work progresses and are payable on presentation.

The fees quoted contemplates that conditions satisfactory to the normal progress and completion of the audits will be encountered, there will not be a single audit reporting requirement and that Barton Village, Inc. accounting personnel will furnish maximum reasonable assistance in connection with the preparation of necessary detail schedules and the production of documents for the auditor's inspection.

Hourly rates at which additional services would be billed currently range as follows:

Partner's	\$ 280-370
Principal	\$ 235
Manager's	\$ 185-200
Seniors	\$ 145-155
Staff	\$ 110-135
Secretarial	\$ 60

Resume of: ROBIN M. BARNETT, CPA

Present Position: Shareholder - Director of Quality Control

Responsibilities: Responsible for providing reasonable assurance that firm practices and procedures comply with professional standards.

Experience: Twenty-four years of public accounting experience in the auditing of non-profit, housing governmental, manufacturing, wholesale, retail, health care, service industries and department of labor audits.

Professional Activities: Member, American Institute of Certified Public Accountants
Member, Vermont Society of Certified Public Accountants

Civic Organizations: Former Member, Champlain Housing Trust Board of Directors and Finance Committee, Former Chair, Vice-Chair, Treasurer, and Secretary
Past Treasurer and Finance Chair, Burlington Business and Professional Women, Past Finance Chair, Burlington Business and Professional Women

Education: B.S., Accounting, Lyndon State College

Resume of: **GREGORY D. SARGENT, CPA**

Present Position: **Managing Partner; Founding KBS Partner, 1986.**

Responsibilities: **Overall Firm Management**

Experience: **Thirty-six years of public accounting experience in audits of various community mental health centers, municipalities and other non-profit organizations. Also extensive audit experience in the areas of housing, pension and profit sharing plans, health care, manufacturing retail and service industries.**

Professional Activities: **Member, American Institute of Certified Public Accountants**
Member, Vermont Society of Certified Public Accountants

Civic Organization: **Past President/Treasurer, St. Albans Little League**
Past President and Treasurer, Franklin-Grand Isle Mental Health Services, Inc., Board of Directors.
Past Treasurer, St. Albans Skating Association, Board of Directors
Past Treasurer, St. Albans Chamber of Commerce

Education: **B. S., Accounting, South New Hampshire University (formerly known as New Hampshire College).**



Report on the Firm's System of Quality Control

June 29, 2022

To the Principals of Kittell Branagan & Sargent Inc.
and the New England Peer Review Executive Committee

We have reviewed the system of quality control for the accounting and auditing practice of Kittell Branagan & Sargent Inc. (the firm) in effect for the year ended December 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards* including a compliance audit under the Single Audit Act; and audits of employee benefit plans.



As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Kittell Branagan & Sargent Inc. in effect for the year ended December 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Kittell Branagan & Sargent Inc. has received a peer review rating of *pass*.

Marcum LLP

Marcum LLP

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

Memorandum

To: Barton Village Board of Trustees
From: Crystal Carrier
Date: September 25, 2023
Subject: Job Descriptions
Agenda: Agenda Item "G"

As previously discussed, staff is working on updating all BVI job descriptions for active positions. The updated job descriptions for the Hydro Plant Operator/Manager and the Water Plant Operator/Manager are attached for your review and approval.

Proposed Motion: Motion to approve the two job descriptions 1) Hydro Plant Operator/Manager and 2) Water Plant Operator/Manager as presented.

BARTON VILLAGE, INC.

17 VILLAGE SQUARE
P.O. Box 519
BARTON, VT 05822
(802) 525-4747

JOB DESCRIPTION

Position Title: Hydro Plant Operator/Manager

Position Classification: FLSA Non-Exempt, FT/PT Discretionary, Non-Collective Bargaining Unit

Supervisor: Barton Village Business Manager or in the absence of such, other delegated by the Board of Trustees

Pay Grade: NA

Date Approved by Board of Trustees: 09/25/2023

GENERAL SUMMARY:

Under the direction of the Business Manager, the hydro plant operator/manager shall oversee the operations of the Barton Village 1.3 MW, run of the river Hydroelectric Plant located on the Clyde River in West Charleston, Vermont.

Responsible for Essential Job Functions:

1. Regular Site Inspections.
 - Routine Assessment of Operating Conditions
 - Monitoring of operational status
 - Performing start-up and shutdown of plant equipment
 - Recording of instrument readings
 -
 - Review of Equipment Status and Conditions
 - Complete routine plant checks including oil levels
 - Maintain and troubleshoot 24-volt relay systems
2. General Maintenance
 - Debris (including ice) clearing of trash rack
 - Reading and Maintaining Facility Drawings and PLC systems
 - Working with Vendors for plant repairs/maintenance
3. Production and Water Level Monitoring
 - Monitor river flows; enact and execute emergency action plan when necessary
 -
4. Communications.
 - BVI Staff
 - Federal Energy Regulatory Commission [FERC]
 - The State of Vermont
 - Collaborate with vendors to troubleshoot various issues and develop solutions
5. Computer/Software.
 - Maintain and monitor computer systems, access controls and data monitoring hardware/software
6. Other tasks as needed and requested by supervisor, may include but not limited to:
 - Attend Board of Trustees meetings as requested
 - May be required to work weekends, holidays or a variety of shifts and may be subject to emergency call-in

Supervision Received:

The Hydro Plant Manager shall work under the direction of the Business Manager or in the absence of such, such individual as designated by the Board of Trustees.

Supervisory Responsibilities:

This position shall supervise employees hired for the purpose of hydro plant operations.

Required Qualifications/Certifications:

- Minimum of a high school diploma or equivalent.
- Minimum of five (5) years of experience in operating power plants or large generators.
- Expertise in methods, materials and practices essential to operate hydro plants.
- Knowledge of: OSHA, VOSHA and NESC standards as applicable to power plant operations and hydroelectric dams.
- Ability to read ladder logic in controls code.
- Ability to use a multi-meter to read current and voltage.
- Ability to read 1-line and 3-line electrical schematics.
- Knowledge and ability to execute lock-out/tag-out on plant electrical mechanical equipment.
- Must be able to work independently.
- Must successfully pass a criminal background check.
- Must successfully pass pre-employment drug testing and submit to periodic drug testing as required by applicable laws (if applicable).

Preferred Knowledge Skills and/or Abilities:

- GE/Rockwell automation experience preferred.
- Ability to effectively and efficiently schedule and organize work schedules and workloads.
- Demonstrated ability to interact well and communicate both verbally and written, with others, including co-workers, customers, and the general public.
- Ability to use sound judgment in decision making.
- Ability to take charge and coordinate employees (if applicable).
- Knowledge of computer software including Outlook and Microsoft Office products.
- Ability to complete work accurately.

This job description was approved by the Board of Trustees on the date listed above and supersedes all prior versions of the job description for this position.

BARTON VILLAGE, INC.

17 VILLAGE SQUARE
P.O. Box 519
BARTON, VT 05822
(802) 525-4747

JOB DESCRIPTION

Position Title: Water Plant Operator/Manager

Position Classification: FLSA Non-Exempt, FT/PT Discretionary, Non-Collective Bargaining Unit

Supervisor: Barton Village Business Manager or in the absence of such, the Board of Trustees or its designated representative

Pay Grade: NA

Date Approved by Board of Trustees: 09/25/2023

GENERAL SUMMARY:

Under the direction of the Business Manager, the water plant operator/manager shall oversee the operations of the Barton Village water plant, reservoir and related dams.

Responsible for Essential Job Functions:

1. Regular Site Inspections.
 - Routine Assessment of Plant and Operating Conditions
 - Monitoring of operational status
 - Regular inspections of dams, reservoir, storage cell and treatment building
 - Review of Equipment Status and Conditions
 - Complete routine plant checks including oil levels, inline instrumentation, pumps and chemicals
2. General Maintenance
 - Debris cleanup at plant, dams, reservoir
 - Working with Vendors for plant repairs/maintenance
 - Maintaining chemical inventory and ordering as needed
 - Works with Business Manager and others to develop equipment replacement plans/schedules/budgets
3. Water Operations Monitoring/Testing
 - Monitor water inflows, dam levels, reservoir levels, water quality, treatment efficiency
 - Operations, recording and monitoring of technical components and/or instrument readings for operating public drinking water system
 - Complete daily testing for surface water treatment facility
 - Submit required testing and reporting to State of Vermont and other organizations as required
 - Maintain compliance with laboratory analysis standards for daily testing
4. Communications.
 - BVI Staff
 - The State of Vermont, Department of Environmental Conservation
 - Collaborate with vendors to troubleshoot various issues and develop solutions
5. Computer/Software.
 - Maintain and monitor computer and/or Scada systems
6. Other tasks as needed and requested by supervisor, may include but not limited to:
 - Attend Board of Trustees meetings as requested

- May be required to work weekends, holidays or a variety of shifts and may be subject to emergency call-in

Supervision Received:

The Water Plant Operator shall work under the direction of the Business Manager or in the absence of such, the Board of Trustees or its designated representative.

Supervisory Responsibilities:

This position shall supervise BVI employees hired for the purpose of assisting in operating the water plant and its various components.

Required Qualifications/Certifications:

- Minimum of a high school diploma or equivalent.
- Vt Class 4B Surface Water Treatment License to operate a .252MGD filter System, with a minimum of 2 years of relevant operating experience.
- Expertise in methods, materials and practices essential to surface water plants.
- Knowledge of: OSHA, VOSHA and NESC standards as applicable water plant operations.
- Knowledge and experience with PLCs, VFDs, SCADA, and Digital instrumentation controllers.
- Ability to meet requirements with State guidelines for water system compliance.
- Ability to appropriately handle/transfer acids, caustics and extreme oxidant chemicals.
- Must be able to work independently.
- Must successfully pass a criminal background check.
- Must successfully pass pre-employment drug testing and submit to periodic drug testing as required by applicable laws (if applicable).
- Ability to lift at least 80lbs.

Preferred Knowledge Skills and/or Abilities:

- Knowledge and experience in plumbing and electrical issues preferred.
- Ability to effectively and efficiently schedule and organize work schedules and workloads.
- Demonstrated ability to interact well and communicate both verbally and written, with others, including co-workers, customers, and the general public.
- Ability to use sound judgment in decision making.
- Ability to take charge and coordinate employees (if applicable).
- Knowledge of computer software including Outlook and Microsoft Office products.
- Ability to complete work accurately.

This job description was approved by the Board of Trustees on the date listed above and supersedes all prior versions of the job description for this position.

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

Memorandum

To: Barton Village Board of Trustees
From: Crystal Carrier
Date: September 25, 2023
Subject: Pageant Park Rates
Agenda: Agenda Item "H"

Following up on the discussion regarding the rates for seasonal renters at Pageant Park and the electric service provided to those sites, some research was done to determine what is currently billed, what should be billed, the net profitability of the Park and how the seasonal rates affect the financial results.

As you can see on the attached, during the period 2016-2023 the park has contributed to the Village revenues in every year except CY 2020 (closed due to COVID pandemic). The average electric consumption cost for the months of Jul-Oct varies considerably. In CY 2023, two sites were metered and averaged just over \$500 for the season (per site). If you assume the additional cost of the unmetered sites (at \$500/site), the Park loses money in most years.

For Board discussion:

1. Should the rate for seasonal campers remain at \$1,800?
2. Should seasonal campers pay for electric service directly?
3. Are there improvements the Village would like to implement at the park and what would those cost?
4. Does the Village expect to earn revenue from PP to offset Village taxes?

Proposed Motion: Motion will be based on discussion.

Pageant Park - Historical Revenue/Expense 2016-2023

	2023	2022	2021	2020	2019	2018	2017	2016
Revenue-Seasonals	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	\$ -	\$ 22,500.00	\$ 27,000.00	\$ 22,500.00	\$ 22,500.00
Revenue-Daily	\$ 400.00	\$ 8,008.00	\$ 4,773.00		\$ 3,854.30	\$ 7,514.20	\$ 4,192.70	\$ 7,978.45
Total Revenue	\$ 27,400.00	\$ 35,008.00	\$ 31,773.00	\$ -	\$ 26,354.30	\$ 34,514.20	\$ 26,692.70	\$ 30,478.45
W/S User Fee	\$ -	\$ 993.22	\$ 975.49	\$ 973.76	\$ 1,026.09	\$ 1,048.57	\$ -	\$ -
DPW Labor	\$ 2,982.48	\$ 2,680.96	\$ 1,740.86	\$ 347.06	\$ 1,234.68	\$ 1,444.59	\$ 4,640.20	\$ 9,842.96
Misc Supplies	\$ 2,439.93	\$ 4,501.27	\$ 1,950.62	\$ 1,077.46	\$ 1,709.03	\$ 3,661.63	\$ 3,292.76	\$ 3,871.10
Caretaker Labor	\$ 6,242.85	\$ 7,135.00	\$ 7,057.18	\$ -	\$ 6,800.00	\$ 6,800.00	\$ 6,750.00	\$ -
Utilities-Electric	\$ 1,501.73	\$ 2,505.58	\$ 1,228.04	\$ 521.52	\$ 3,415.08	\$ 4,107.13	\$ 1,209.06	\$ 1,020.14
Utilities-Phone	\$ 1,401.46	\$ 3,038.70	\$ 1,702.43	\$ 902.82	\$ 1,417.26	\$ 925.10	\$ 674.30	\$ 1,043.78
Utilities-W/WW	\$ 914.00	\$ 1,434.00	\$ 1,248.00	\$ 1,001.47	\$ 2,352.66	\$ 1,654.87	\$ 2,869.74	\$ 2,596.00
Outside Services	\$ 5,100.00	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lawn Care	\$ 1,244.47	\$ 1,648.97	\$ 2,573.40	\$ 2,074.00	\$ 1,917.60	\$ 1,959.90	\$ 1,917.60	\$ 1,473.56
Property Insurance	\$ 172.28	\$ 205.12	\$ 288.86	\$ 227.44	\$ 263.00	\$ 1,028.20	\$ 877.23	\$ 768.05
Unemployment Ins	\$ -	\$ -	\$ -	\$ -	\$ 68.95	\$ 158.95	\$ 776.97	\$ 58.94
W/C Insurance	\$ -	\$ -	\$ -	\$ 33.59	\$ 377.56	\$ 1,355.22	\$ -	\$ -
FICA/Medicare	\$ 117.15	\$ 183.73	\$ 107.71	\$ 25.97	\$ 520.20	\$ -	\$ -	
Total Expenses	\$ 22,116.35	\$ 28,326.55	\$ 18,872.59	\$ 7,185.09	\$ 21,102.11	\$ 24,144.16	\$ 23,007.86	\$ 20,674.53
Net Profit (Loss)	\$ 5,283.65	\$ 6,681.45	\$ 12,900.41	\$ (7,185.09)	\$ 5,252.19	\$ 10,370.04	\$ 3,684.84	\$ 9,803.92
Avg Electric -15 add'l sites @ \$500	\$ (7,500.00)	\$ (7,500.00)	\$ (7,500.00)	\$ -	\$ (7,500.00)	\$ (7,500.00)	\$ (7,500.00)	\$ (7,500.00)
	\$ (2,216.35)	\$ (818.55)	\$ 5,400.41	\$ (7,185.09)	\$ (2,247.81)	\$ 2,870.04	\$ (3,815.16)	\$ 2,303.92

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

Memorandum

To: Barton Village Board of Trustees
From: Vera LaPorte
Date: September 25, 2023
Subject: Water/Wastewater Warrant for Tax Sale
Agenda: Agenda Item "I"

Three Barton Village water/wastewater accounts have been identified as delinquent and can be turned over to the Tax Collector for Tax Sale.

Name	Water	Sewer	Total
Mark Coburn	\$87.26	\$113.87	\$201.13
Mica Collier	\$500.32	\$545.46	\$1,045.78
Chris Silvestro	\$338.45	\$387.40	\$725.85
		Total	\$1,972.76

Proposed Motion: Motion to send delinquent water/wastewater accounts to the tax collector via Warrant to the Delinquent Tax Collector.

Date 09/25/2023

Warrant to the Delinquent Tax Collector
Incorporated Village of Barton
STATE OF VERMONT
ORLEANS COUNTY

Greetings: Shelia Martin

Attached herewith is a list of delinquent water/sewer bills for The Incorporated Village of Barton, Water/Sewer Department, unpaid as of 4:00PM, Monday, September 25, 2023.

Said listing incorporates Name and Address and delinquent amounts.

BY THE AUTHORITY OF THE STATE OF VERMONT, you are hereby commanded to levy and collect of the several persons named in the foregoing list herewith committed to you, the sum of money annexed to the name of each person, respectively, with your own fees, and pay the same to the Treasurer of the Incorporated Village of Barton, on or before sixty days from the date here of: September 25, 2023, any person neglects or refuses to pay such sums with your fees, you are hereby commanded to distrain the goods and chattels of such delinquent person, and the same dispose of according to law for the satisfying of the such sum, together with your own fees; and for want thereof you are hereby commanded either to extend this warrant for the collection of such sum so assessed against such delinquent person with costs upon any land in this State belonging to such delinquent, according to law, or to take the body of such delinquent person and him commit to the keeper of the jail in the County of Orleans (or such other jail as the law directs), within such jail, who is hereby commanded to receive such person, and him safely keep until he pays such sum so assessed with legal costs, together with your own fees, or is released according to law.

Fail not, but service and return make according to law.

Dated at Barton Village in the County of Orleans, Vermont this 25th day of September, 2023.

Inc. Village of Barton Trustees:

Regina Lyon

Marilyn Prue

Ellis Merchant

Name	Water	Sewer	Total
Mark Coburn	\$87.26	\$113.87	\$201.13
Mica Collier	\$500.32	\$545.46	\$1,045.78
Chris Silvestro	\$338.45	\$387.40	\$725.85
		Total	\$1,972.76

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

Memorandum

To: Barton Village Board of Trustees
From: Vera LaPorte
Date: September 25, 2023
Subject: Property Lien
Agenda: Agenda Item "J"

341 High Street in Barton Village is reportedly for sale. While the owner indicated her intention to pay her overdue water/sewer/electric accounts, it would be prudent to lien the property to ensure payment at closing. The amounts due are as follows:

Water	Sewer	Electric	Total
\$500.32	\$545.46	\$1,074.50	\$2,120.28

Proposed Motion: Motion to lien 341 High Street.

BARTON VILLAGE, INC.
LIEN FOR MUNICIPAL ELECTRIC SERVICES

KNOW ALL PERSONS that Barton Village, Inc., owner and operator of a duly organized Municipal Electric Department, acting by and through a majority of its Trustees, by the filing of this document, imposes a lien, in the amount of \$2,120.28, upon premises, in Barton Vermont described as and owned by:

Mica Collier – 341 High St., Barton, VT 05822

This lien imposed for the following services rendered to the above described property

Amount due for Electric, Water, and Sewer services

PURSUANT TO Section of the Charter of the Village of Barton, as amended by Municipal Act No., Laws of Vermont 1939, and such lien:

“...shall be a lien in the nature of a tax upon any real estate so supplied with the same, wherever located,... and may be collected in the same manner as any tax assessed by said Village.”

FURTHER, PURSANT TO 32 V>S>A. #5061, such lien, as a lien in the nature of a municipal tax,

“...shall be a first lien thereon, underlying all mortgages, attachments, liens, or other encumbrances thereon...”

Dated on September 25, 2023 at Barton, Vermont.

BARTON VILLAGE TRUSTEES:

Regina Lyon

Marilyn Prue

Ellis Merchant

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

Memorandum

To: Barton Village Board of Trustees
From: Vera LaPorte
Date: September 25, 2023
Subject: Wastewater Operations
Agenda: Agenda Item "K"

The advertisement for the Chief Wastewater Operator position has been posted on Indeed, VLCT Classifieds, VT Rural Water Classifieds, as well as the Barton Village website. John Merrifield at the State has been notified. There have been no applicants at this time.

The Municipal Discharge Permit Renewal was submitted to the State on 09/20/2023.

DPW Foreman Andy Sicard is following up on Sewer Ordinance violations sent 06/26/2023. Several have made verifiable corrections, but some are still works in progress.

The wastewater plant continues operations under Jeremiah Borsoi's supervision and the State and VT Rural Water continues to check in and offer assistance.

Proposed Motion: None.

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

Memorandum

To: Barton Village Board of Trustees
From: Vera LaPorte
Date: September 25, 2023
Subject: Village Streets Right-of-Way Permit Policy
Agenda: Agenda Item "L"

The Village Streets Right-of-Way Permit Policy is almost complete and will be available for the Board of Trustees to review at the next meeting on October 9, 2023.

Proposed Motion: None.

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

Memorandum

To: Barton Village Board of Trustees
From: Vera LaPorte
Date: September 25, 2023
Subject: Winter Maintenance Update
Agenda: Agenda Item "M"

Mike Booth, District Transportation Administrator at VTrans is working with the State's legal department to finalize the winter maintenance contract for 2023-2024 season. It should be available by the next BOT meeting on October 9, 2023.

The Town of Barton is in the process of updating the contract for 2023-2024 season and will also have it available by the next BOT meeting on October 9, 2023.

Proposed Motion: None.

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

Memorandum

To: Barton Village Board of Trustees
From: Vera LaPorte
Date: September 25, 2023
Subject: Trucks Update
Agenda: Agenda Item "N"

Vera LaPorte has several leads on available suitable trucks and will be evaluating them with DPW Foreman Andy Sicard.

Proposed Motion: None.

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

Memorandum

To: Barton Village Board of Trustees
From: Vera LaPorte
Date: September 25, 2023
Subject: Salt/Sand Shed Update
Agenda: Agenda Item "O"

The zoning permit for the temporary salt/sand shed has been approved. Construction has resumed and is approximately 50% complete.

Proposed Motion: None.

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

Memorandum

To: Barton Village Board of Trustees
From: Vera LaPorte
Date: September 25, 2023
Subject: Flood Updates
Agenda: Agenda Item "P"

Gina, Vera, and Crystal will provide the Board with an update on the July flooding and subsequent events, including but not limited to:

Barton Memorial Building
FEMA
Wastewater plant update
Highways

Proposed Motion: None.

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

Memorandum

To: Barton Village Board of Trustees
From: Vera LaPorte
Date: September 25, 2023
Subject: Management/Staff Reports; Upcoming Items
Agenda: **Item "Q"**

Personnel:

- Chief Wastewater Operator – Tim Dagesse resigned August 20th
- Advertisement for the Chief Wastewater Operator position began 09/15/2023

Office Equipment/Computers:

Computer Hardware –NMERC moved their programs to the cloud on Friday 06/23 and after working out a few bugs, it seems to be running smoothly. VPPSA IT staff installed the new server and despite a little downtime during installation, everything is operating as it should.

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

LEMP – Local Emergency Management Plan has been completed, approved by the Board and filed with NVDA.

Highway Department

Current Projects:

- Pageant Park Road Ditching/Culvert Issue – Complete, using Municipal Grant in Aid Funding (deadline extended to 09/30/2024 due to flood)
- Eastern Ave/Route 16
- Flooding – Duck Pond Road, Vigario Lane, Pleasant Lane
- Plowing Contracts – Vtrans working on contract
- Paving
 - Andy to obtain paving estimate for West Street North
- Salt/Sand Shed Project

- Project Engineer, Tyler Billingsley East Engineering working with Andy and USDA
- Construction/Funding Options
- Ballfields
 - Letter to area schools/organizations was sent
 - Barton Academy has moved their soccer goals from the ballfield to the fairgrounds and will proceed to hold games and practices there

Wastewater Department

Pending Projects:

- Follow-up on Sewer Ordinance Violations has begun
- Wastewater Infrastructure Improvements
 - Aldrich & Elliot – Agreement Approved June 12. Michael Mainer to schedule first check-in mid-October, 2023
 - Vt Dept of Environmental Conservation State Revolving Loan Programs funding application completed and approved June 12th
- Vt Department of Environmental Conservation Inspection Report Response
 - Initial response provided by Tim
- Insurance/FEMA recovery for flood damage
- Glover Agreement
- Review Current Wastewater User Fees

Water Department

- May Pond Land Research
- Lucas working with Crystal on State of Vermont Revolving Loan Application for capital projects
- Review Current Water User Fees

Hydro Plant

Pending Projects:

- Removal of Fuel Tank
- Penstock – major upgrade will require financing (village vote and PUC approval)

Electric:

Rate Case

- Surcharge was implemented in May
- May require partial refund if full rate not granted by PUC
- Public Hearing Held May 11th
- VPPSA/staff responded to two rounds of discovery questions from Vermont Public Service Department
- VPSPA to file Rebuttal Testimony August 11th

IRP [Integrated Resource Plan]

- VPPSA Filed on 03/05/2023
- Public input/comments (due 06/02/23)
- VPPSA/staff responded to PSD Discovery questions July 17th

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
- First testing occurred on May 25th and 26th, Additional testing approx. June 8th, reports expected late summer
- Contract balance - \$75k (not expended)
- Project Update expected 07/24/2023

AMI – VPPSA Project – determine participation

Misc Items:

- Furnace Replacement –Nadeau's completed 08/30/2023
- Website
- Audit – RFP went out on July 17th with responses due August 30th. Only one response