

Barton Village, Inc.
Regular Trustees Meeting

Monday, November 27, 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 November 13, 2023
- E. Use of ARPA Funds/Reserves
- F. Property Liens for Water/Sewer/Electric
- G. Financial Reports for period ending 10/31/2023

DISCUSSION ITEMS:

- H. Wastewater Operations Update
- I. Salt/Sand Shed Update
- J. Flood Updates
- K. Management/Staff Report

OTHER ITEMS:

- L. Other Business

EXECUTIVE SESSION ITEMS:

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

- O. Adjourn

Upcoming Meetings:

Special Joint Board of Trustees and Town Selectboard Meeting: November 29, 2023

Regular Board Meeting: December 11, 2023

Barton Village, Inc.
Regular Trustees Meeting

Monday, November 13, 2023

6:00pm

Barton Village Memorial Hall

Attendance: Gina Lyon (Chair) Marilyn Prue (Trustee), Ellis Merchant (Trustee), Vera LaPorte (Business Manager), Jacqueline Laurion (Clerk), Meghan Wayland from NEKO and David Billado, Sue Penharlow & Joan Vincent

Agenda

- A. Call to Order – Gina Lyon called the meeting to order at 6pm
- B. Changes to the Agenda/Additions or Deletions – No changes
- C. Privilege of the Floor – No activity.

ACTION ITEMS:

- D. **Minutes from Regular Board of Trustees Meeting October 23, 2023** – Ellis made a motion to accept the minutes as presented and Marilyn Prue seconded. All approved.
- E. **2023 Vermont Transco Subscription Agreement - To read more on this item please see agenda posted on the Village website.**

Vermont Transco, LLC (“Transco”), Vermont’s Transmission company often issues an equity call when it needs to raise funds for capital projects.

Transco’s goal is to maintain a specific debt to equity ratio to maximize the return received by ISO-NE (Transco receives most of its revenue from ISO-NE).

Per Vt Transco’s Operating Agreement, Transco only issues equity to the Vermont Distribution utilities.

Barton’s share of this equity call is a total of 8,017 member units, valued at \$80,170.

The average rate of return paid by Transco on these purchases is 12.51%.

It is advantageous for distribution utilities to

purchase the member units that are offered to them as it maintains the utility’s load share of Transco investments and reduces the overall cost of transmission to the utility.

In an effort to assist VPPSA members with these purchases, Transco’s operating agreement was amended to allow VPPSA members to “assign” the units that are offered to the utility, to VPPSA. VPPSA then purchases the units for the benefit of the utility, receives the distribution (return from Transco), pays any related debt service and returns any remaining return to the distribution utility via a credit on the utility's power supply settlement invoice. Assigning the units to VPPSA, allows the utility to avoid the administrative burden of making the purchase directly and yet the utility continues to receive all the benefit of the Transco ownership.

A motion was made by Marilyn Prue to assign the Vt Transco units as offered to Barton Village per the Subscription Agreement, to VPPSA, including the units offered under the transmission

cost share in the amount of \$80,170 and any units that may be offered as unsubscribed. Motion was seconded by Ellis Merchant. All approved.

- F. **USDA Community Facilities Grant Application - Authorized Representative** - The USDA grant application for the permanent salt/sand shed project is due in December and requires the name and signature of an authorized representative. This authorization will be submitted with the application and a copy must be kept on file at the Village office.

A motion was made by Gina Lyon to authorize Vera LaPorte (Business Manager) as representative for the USDA Community Facilities Grant application. Motion was seconded by Marilyn Prue. All approved.

DISCUSSION ITEMS:

- G. **NEKO Activities Update and Building Use Request** - Meghan Wayland was representing NEKO and spoke about the continued use of the Memorial Building Hall. A FEMA representative would be here on Tuesday and Thursday to assist Orleans County citizens who are still in need of FEMA assistance. They are here to assist with paperwork and outreach to the community. This would be approximately for 2–3-week presence. In addition, Meghan spoke about using the storage closet that is being used now can change over to a household item nonfood shelf. Meetings have been taking place all over Orleans County regarding locations for a more permanent Food Pantry. Currently there are 3 food pantries in Barton. St. Paul School, Barton Meal Site (Tuesday / Thursdays) & formally Barton United Church. Gina spoke on behalf of the burdens that the Village currently has ongoing and wants to have a better understanding of the needs that will impact the Village and a greater conversation will have to take place from a few organizations that are part of the overall objectives. The contract for use of space was given to Meghan to review and sign.
- H. **FEMA Hazard Mitigation Grant Program for Property Buyout** - Barton Village has been approached by the State of Vermont on behalf of a Village resident wishing to participate in FEMA’s Hazard Mitigation Grant Program. As of the 11/13/2023 Trustee meeting the homeowner has not reached out to the Village to initiate a conversation regarding the program. Both the Town and Village have to agree to this program for it to move forward. This is a choice and not a mandate if the Town or Village wants to agree to the buy out program.

The purpose of this program is to buy flood-prone properties and demolish the structures on them to create “green space” that can mitigate floodwaters in future flooding events. The properties will be purchased at full market value, ultimately paid for by FEMA’s Hazard Mitigation Grant Program (75%) and VT State’s Flood Resilient Communities Fund (25%)

If the Village agrees to participate in the buyout program, the Village must apply for a

buyout grant with the State and use the grant funds to hire an appraiser, conduct a title search, develop closing documents, purchase the property, and contract for all demolition work. The Village will then own and maintain the property as open green space.

Things to consider:

- Will need to develop or be in the process of developing a FEMA-approved Local Hazard Mitigation Plan prior to grant application
- Loss of tax revenue and electric/water/sewer fees
- Usage and maintenance of green space (cannot build permanent structures but garden/footpath/etc. are possibilities)
- Program process can take up to two years
- Grant application deadline is July 2024

- I. **Wastewater Operations Update** - As the Board is aware, there was a meeting on 10/30/2023 to discuss the progress of the preliminary engineering report (PER) for the WWTF infrastructure upgrade project.

The meeting was attended by Vera LaPorte, Jeremiah Borsoi, Mike Mainer (Aldrich & Elliott), John Merrifield (VT) and Lynette Claudon (VT). The purpose of the meeting was primarily to review the existing conditions of the WWTF, fact-check operating data, and consider the preliminary design criteria and alternatives.

This meeting is the first of several (30% complete), with the second to be held in late December/early January (60%), and the third to be held with the Trustees in early 2024 (90%) to present recommendations.

The WWTF is currently operating satisfactorily, and all testing/reporting is conducted on schedule.

- J. **Trucks Update** - DPW Foreman Andy Sicard is currently following lines of inquiry regarding two trucks that could potentially fit the Village's needs.

- K. **Salt/Sand Shed Update** - The temporary salt/sand shed is complete.

The USDA application for the permanent salt/sand shed will be complete pending the representative authorization and due in December.

VHB has given the Village permission to retrieve the salt stored at the old site on High Street. DPW Foreman Andy Sicard will move it to the temporary shed the week of November 13, 2023.

- L. **Flood Updates**- As the Board is aware the State was scheduled to perform vactoring and jetting of the storm drains and sewer lines at various locations around the Village the week of October 23, 2023.

The work was successful, and these lines are now clear of flood debris and flowing properly. It did, however, reveal that the sewer line on Glover Road is in a very bad state and is in need of repair (most likely due to the flooding) and could be responsible for the additional hydraulic loading at the WWTF.

It has been added to the FEMA Disaster Inventory and we are currently awaiting an estimate from AES Northeast to provide FEMA with a ballpark figure.

FEMA has already filed on the Village's behalf for several completed projects and funds should be made available soon.

- M. **Management/Staff Report - SEE ONGOING REPORT / LIST ON THE VILLAGE WEBSITE.** Updates to note: Interviews for the DPW job posting have taken place and a job offer will be sent out to the chosen candidate. At the previous Trustee meeting there was concern of the Villages liability if someone gets hurt at the ball field. Recently kids were playing on the roof of the dugout with no regard to the dangers if they were to fall off the roof. The Trustees had thought signage stating "use at your own risk" would indemnify them from being liable if anyone got hurt, and it turns out that signage would not.

OTHER ITEMS:

- N. Other Business- None

EXECUTIVE SESSION ITEMS:

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

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

Gina made a motion to go into executive session at 7:25PM and Marilyn 2nd the motion – all approved for the purpose of discussing potential litigation as allowed under as under 1 V.S.A. § 313 (a)(1)(E) and to further discuss personnel matters.

The Trustees came out of Executive Session at 8:45pm with no decisions taking place.

- O. Adjourn – 8:45PM

Upcoming Meetings:

Regular Board Meeting: November 27, 2023

Regular Board Meeting: December 11, 2023

Regina Lyon, Board of Trustees Chair

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

Memorandum

To: Barton Village Board of Trustees
From: Crystal Carrier
Date: November 27, 2023
Subject: Use of ARPA Funds/Reserves
Agenda: Agenda Item "E"

A summary of the ARPA funds received and utilized to date is attached. As shown on the summary, funds have been utilized for several village departments (Highway, Water, Wastewater). A balance of \$44,876.79 currently remains.

While the balance of \$44,876.79 remains, a total of approximately \$14,815 was previously committed for two projects at the water plant [Electric Service Upgrade/Mechanical Seals Upgrade]. These funds were committed by the Board at the Board meeting held on May 22, 2023. It is not likely that these projects will be completed in CY 2023.

As the Board is aware, the furnace in the BMB was red-flagged this summer and needed to be replaced. The cost of the replacement totaled \$80,148.06; significantly under the projected \$100K+ estimated cost. That said, this was not a budgeted item and was unexpected. There are reserve funds available for the BMB (see attached "schedule of restricted cash"); however, since the water projects will not be completed this calendar year, I recommend using the full balance of the ARPA funds toward the cost of the furnace, with the balance taken from the reserves dedicated for the BMB. This would consist of the following:

BMB Furnace Cost	\$80,148.06
ARPA Funds Utilized	(\$44,876.79)
Reserve Funds Utilized	(\$35,271.27)

This will distribute the ARPA funds throughout the village funds (all departments receiving funds except Electric) and the two remaining water projects can be included in the CY 2024 budget which is when the projects expect to be completed.

Proposed Motion: Motion to utilize the remaining ARPA funds in the amount of \$44,876.79 (Includes amounts previously committed to water projects) and \$35,271.27 from the Capital reserves to fund the cost of the furnace replacement in the BMB and to include the cost of the two water projects in the Water Department's CY 2024 budget.

ARPA Funds Summary

		2021	2022	2023	Total
Receipts:	<u>\$ 192,254.76</u>	\$ 96,104.71	\$ 96,150.05	\$ -	\$ 192,254.76
Expenditures:					\$ -
General	\$ -				\$ -
Highway	\$ 4,250.00		\$ 4,250.00		\$ 4,250.00
Water	\$ 56,362.99		\$ 39,265.93	\$ 17,097.06	\$ 56,362.99
Wastewater	\$ 86,764.98	\$ 10,575.88		\$ 76,189.10	\$ 86,764.98
Total	<u>\$ 147,377.97</u>	<u>\$ 10,575.88</u>	<u>\$ 43,515.93</u>	<u>\$ 93,286.16</u>	<u>\$ 147,377.97</u>
Balance (Deficit)	<u>\$ 44,876.79</u>	<u>\$ 85,528.83</u>	<u>\$ 52,634.12</u>	<u>\$ (93,286.16)</u>	<u>\$ 44,876.79</u>

GL#12-2-00-253.100

- Highway: Storage Facility Box
- Water: Valve Replacement/Blower Project
- Analytics Upgrade
- Scada Upgrade
- Main Flow Meter
- Frequency Drives on Backwash Pumps
- Wastewater: Flow Meter
- Fencing/Gate Installation
- Fie Alarm System
- Blow Off Pit/Pumps
- Digester/Sludge Pump

VILLAGE OF BARTON
SCHEDULE OF RESTRICTED CASH
For the Period Ended 12/31/23

Village Department					
<u>Restricted Purpose</u>	Balance	<u>Interest Income</u>	<u>Additions</u>	<u>Withdrawals</u>	Balance
	<u>Jan 1, 2023</u>				<u>Dec 31, 2023</u>
		0			
Sidewalks	\$ 70.02	\$ -	\$ -		\$ 70.02
Memorial Building Roof Drains	\$ 1,618.33	\$ -	\$ -		\$ 1,618.33
BMB R&R	\$ 10,062.85	\$ -	\$ 15,000.00		\$ 25,062.85
Hydrants	\$ 3,577.59	\$ -	\$ -		\$ 3,577.59
Future Grant Matching	\$ 47,149.19	\$ -	\$ 5,000.00		\$ 52,149.19
Pageant Park	\$ 25,562.06	\$ -	\$ 7,000.00		\$ 32,562.06
Crystal Lake Outlet	\$ 4,143.75	\$ -	\$ -		\$ 4,143.75
Barton River Green	\$ 885.78	\$ -	\$ -		\$ 885.78
Barton Ball Field	\$ 1,607.17	\$ -	\$ -		\$ 1,607.17
Containment [Fuel]Tank	\$ 22,838.07	\$ -	\$ -		\$ 22,838.07
Capital Reserves	\$ 48,674.06	\$ -	\$ 14,000.00		\$ 62,674.06
Municipal Garages	\$ 43,088.02	\$ -	\$ 10,000.00		\$ 53,088.02
Subtotal	\$ 209,276.89	\$ -	\$ 51,000.00	\$ -	\$ 260,276.89
Fire Department Building	\$ 41,311.79	\$ -	\$ -	\$ -	\$ 41,311.79
	\$ 250,588.68	\$ -	\$ 51,000.00	\$ -	\$ 301,588.68

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

Memorandum

To: Barton Village Board of Trustees
 From: Vera LaPorte
 Date: November 27, 2023
 Subject: Property Liens for Water/Sewer/Electric
 Agenda: Agenda Item "F"

Several water/sewer/electric accounts with outstanding balances have been deemed uncollectible due to disconnection/broken payment agreements, and/or account holders vacating the property or being deceased.

Address	Water/Sewer	Electric	Total
19 Harrison Ave., Barton	\$1,061.76		\$1,061.76
46 Porter St., Barton	\$1,061.76		\$1,061.76
476 Main St., Barton	\$3,630.80		\$3,630.80
105 Pleasant Ln, Barton	\$474.78	\$366.13	\$840.91
125 Glover Rd., Barton	\$432.64	\$312.56	\$745.20
414 High St., Barton	\$449.48	350.82	\$800.30
1064 Pageant Park Rd., Barton		\$2,442.66	\$2,442.66
7079 S. Barton Rd., Barton		\$92.72	\$92.72
2102 Pepin Rd., Brownington		\$400.70	\$400.70
2144 Willoughby Lake Rd., Brownington		\$1,454.72	\$1,454.72
2792 Dane Hill Rd., West Charleston		\$1,73.36	\$1,763.36

Proposed Motion: Motion to approve liening the listed properties for the amounts as presented.

BARTON VILLAGE, INC.
LIEN FOR MUNICIPAL WATER/SEWER SERVICES

KNOW ALL PERSONS that Barton Village, Inc., owner and operator of a duly organized Municipal Water/Sewer Department, acting by and through a majority of its Trustees, by the filing of this document, imposes a lien, in the amount of \$1,061.76, upon premises, in Barton, Vermont described as and owned by:

AJM Development, Inc. – 19 Harrison Ave., Barton, VT

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

Amount due for Water/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 November 27th, 2023 at Barton, Vermont.

BARTON VILLAGE TRUSTEES:

Regina Lyon

Marilyn Prue

Ellis Merchant

BARTON VILLAGE, INC.
LIEN FOR MUNICIPAL WATER/SEWER SERVICES

KNOW ALL PERSONS that Barton Village, Inc., owner and operator of a duly organized Municipal Water/Sewer Department, acting by and through a majority of its Trustees, by the filing of this document, imposes a lien, in the amount of \$1,061.76, upon premises, in Barton, Vermont described as and owned by:

AJM Development, Inc. – 46 Porter St., Barton, VT

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

Amount due for Water/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 November 27th, 2023 at Barton, Vermont.

BARTON VILLAGE TRUSTEES:

Regina Lyon

Marilyn Prue

Ellis Merchant

BARTON VILLAGE, INC.
LIEN FOR MUNICIPAL WATER/SEWER SERVICES

KNOW ALL PERSONS that Barton Village, Inc., owner and operator of a duly organized Municipal Water/Sewer Department, acting by and through a majority of its Trustees, by the filing of this document, imposes a lien, in the amount of \$3,630.80, upon premises, in Barton, Vermont described as and owned by:

AJM Development, Inc. – 476 Main St., Barton, VT

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

Amount due for Water/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,

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Dated on November 27th, 2023 at Barton, Vermont.

BARTON VILLAGE TRUSTEES:

Regina Lyon

Marilyn Prue

Ellis Merchant

BARTON VILLAGE, INC.
LIEN FOR MUNICIPAL WATER/SEWER/ELECTRIC SERVICES

KNOW ALL PERSONS that Barton Village, Inc., owner and operator of a duly organized Municipal Water/Sewer/Electric Department, acting by and through a majority of its Trustees, by the filing of this document, imposes a lien, in the amount of \$840.91, upon premises, in Barton, Vermont described as and owned by:

Peter Motbey – 105 Pleasant Lane, Barton VT

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

Amount due for Water/Sewer/Electric 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 November 27th, 2023 at Barton, Vermont.

BARTON VILLAGE TRUSTEES:

Regina Lyon

Marilyn Prue

Ellis Merchant

BARTON VILLAGE, INC.
LIEN FOR MUNICIPAL WATER/SEWER/ELECTRIC SERVICES

KNOW ALL PERSONS that Barton Village, Inc., owner and operator of a duly organized Municipal Water/Sewer/Electric Department, acting by and through a majority of its Trustees, by the filing of this document, imposes a lien, in the amount of \$745.20, upon premises, in Barton, Vermont described as and owned by:

Aaron Tisler – 125 Glover Rd., Barton VT

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

Amount due for Water/Sewer/Electric 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 November 27th, 2023 at Barton, Vermont.

BARTON VILLAGE TRUSTEES:

Regina Lyon

Marilyn Prue

Ellis Merchant

BARTON VILLAGE, INC.
LIEN FOR MUNICIPAL WATER/SEWER/ELECTRIC SERVICES

KNOW ALL PERSONS that Barton Village, Inc., owner and operator of a duly organized Municipal Water/Sewer/Electric Department, acting by and through a majority of its Trustees, by the filing of this document, imposes a lien, in the amount of \$800.30, upon premises, in Barton, Vermont described as and owned by:

Annie Albreg – 414 High Street, Barton, VT

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

Amount due for Water/Sewer/Electric 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 November 27th, 2023 at Barton, Vermont.

BARTON VILLAGE TRUSTEES:

Regina Lyon

Marilyn Prue

Ellis Merchant

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 \$2,442.66, upon premises, in Barton, Vermont described as and owned by:

Philip Diamont, 1064 Pageant Park Rd., Barton, VT

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

Amount due for Electric 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 November 27th, 2023 at Barton, Vermont.

BARTON VILLAGE TRUSTEES:

Regina Lyon

Marilyn Prue

Ellis Merchant

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 \$400.70, upon premises, in Brownington, Vermont described as and owned by:

Fred Barton – 2102 Pepin Rd., Brownington VT

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

Amount due for Electric 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 November 27th, 2023 at Barton, Vermont.

BARTON VILLAGE TRUSTEES:

Regina Lyon

Marilyn Prue

Ellis Merchant

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 \$1,454.72, upon premises, in Brownington, Vermont described as and owned by:

Mandy Perry, 2144 Willoughby Lake Rd., Brownington, VT

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

Amount due for Electric 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:

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

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Dated on November 27th, 2023 at Barton, Vermont.

BARTON VILLAGE TRUSTEES:

Regina Lyon

Marilyn Prue

Ellis Merchant

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 \$1,763.36, upon premises, in West Charleston, Vermont described as and owned by:

David Murray – 2792 Dane Hill Rd., West Charleston, VT

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

Amount due for Electric 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:

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FURTHER, PURSUANT 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 November 27th, 2023 at Barton, Vermont.

BARTON VILLAGE TRUSTEES:

Regina Lyon

Marilyn Prue

Ellis Merchant

**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 \$92.72, upon premises, in Barton, Vermont described as and owned by:

Crystal Rolfe & Sean Chamberlain – 7079 S. Barton Rd., Barton, VT

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

Amount due for Electric 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 November 27th, 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: Crystal Carrier
Date: November 27, 2023
Subject: Financial Reports – Period ending 10/31/2023
Agenda: Agenda Item “G”

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

Highlights:

Village:

Cash - \$170,810: need to monitor carefully until tax revenues are received in November
Net Profit to date: (\$3,681)

- Tax Revenue pending - \$65K
- 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:

Cash on Hand: \$14,398

Net Profit (loss) to date: (\$240,174)

- 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: \$318,672

Significant amount of Customer advances on hand due to NEK/Comcast Make-Ready work (\$392k)

LTD to total Assets Ratio: 46.1%

Estimated Net Profit after October Adjustments \$213,843

- Estimate surcharge refund before year-end (reduction to revenue, est at \$107K to date)
- 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 16% (after adjustments)

Water:

Cash on Hand: \$5,976

LTD to total Assets Ratio: 22.4%

Net Profit (loss) to date: (\$34,799) – slight increase from prior month

- Tax Revenue Pending: \$71,004
- Overall Expenses underbudget by approx. 29%
- Labor – overbudget by approx. 22%
- Storm-Related Expenses: \$11,532 (partial FEMA recovery)
- Allocation of VPPSA mgmt. fees to water

Wastewater:

Cash on Hand (\$176,383) – need to monitor closely, down slightly from prior month

LTD to total Assets Ratio: 12.4%

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

Net Profit (loss) to date: (\$89,937)

- Tax Revenue Pending: \$57,165
- Segregated Glover revenue from general user fees for clarity
- Labor overbudget by approx. 24% (should recover slightly 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 October 31, 2023.

VILLAGE			
Balance Sheet			
For Period Ending:		October 31, 2023	
Account	Description	Balance	Notes
12-1-00-012.000	General Checking	\$ 333,473.12	
12-1-00-012.050	Due to / From (CASH)	\$ (162,662.71)	Net = 170810.41
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	\$ 209,364.05	
12-1-00-142.400	Other A/R	\$ -	
12-1-00-143.100	Other Accounts Receivable	\$ 640.00	
12-1-00-143.200	Taxes/User Fee Receivable	\$ 170.61	
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	\$ 41,354.96	
12-1-23-390.000	General Structures and Equip-CG	\$ 16,640.40	
Total Assets		\$ 1,151,999.20	
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	\$ -	
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	\$ (53.83)	\$54 ovrrpmt pending refund
12-2-00-242.410	VT State Withholding Tax	\$ 1,747.85	Pmt pending in November
12-2-00-242.420	FICA/MEDI Withholding Tax	\$ (49.46)	\$49 ovrrpmt pending refund
12-2-00-242.430	Municipal Retirement With	\$ 4,700.57	Pending pmt in November
12-2-00-242.440	Health Insurance Withhold	\$ 320.36	Pmt pending
12-2-00-242.450	Union Dues Withholding	\$ 285.50	Pmt pending
12-2-00-242.460	Child Support Withholding	\$ 1,062.00	Pmt pending
12-2-00-242.470	Employee Savings Withhold	\$ -	
12-2-00-253.100	Deferred Grant Funds	\$ 44,876.81	ARPA funds (deferred)
12-2-21-235.100	Key Deposits	\$ 100.00	
12-2-23-252.000	Community Garden	\$ 4,570.65	
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	
		\$ 1,155,680.66	

VILLAGE			
Balance Sheet			
For Period Ending:		October 31, 2023	
Account	Description	Balance	Notes
Current Year Net Income (Loss)		\$ (3,681.46)	
Total Liabilities & Earnings		\$ 1,151,999.20	
Variance		\$ -	

VILLAGE					
Profit & Loss Statement					
For Period Ending:		October 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	\$ 287.76	29%	
12-4-00-417.140	Del Tax Collector Fees	\$ 500.00	\$ 354.12	71%	
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	\$ 3,723.74	1862%	<i>Del Prop Redemption Interest \$3,600</i>
12-4-00-419.400	Bond Interest	\$ -	\$ -	0%	
12-4-00-421.000	Misc. Income	\$ -	\$ 640.00	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	\$ 1,815.00	92%	<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	\$ 250.00	50%	
12-4-23-417.200	Grant Funds-Comm Garden	\$ -	\$ -	0%	
12-4-31-421.000	P.Park Revenue	\$ 30,000.00	\$ 38,520.00	128%	<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	\$ 117,274.26	64%	
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	\$ 330.30	132%	
12-6-00-596.000	Dist Maint-Str Light Usag	\$ 9,269.57	\$ 6,291.93	68%	
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	\$ 3,099.67	130%	
12-6-00-920.150	Employee Training	\$ 100.00	\$ -	0%	
12-6-00-920.200	Elected Official	\$ 966.00	\$ 966.00	100%	<i>Annual</i>
12-6-00-920.250	Tax Collector Fees	\$ 1,150.00	\$ 338.68	29%	
12-6-00-921.100	Supplies	\$ 1,750.00	\$ 2,466.60	141%	
12-6-00-921.150	Village Reports	\$ 50.00	\$ -	0%	
12-6-00-921.200	Computer Expense	\$ 555.00	\$ 562.74	101%	
12-6-00-921.500	Permits Licenses and Dues	\$ -	\$ 72.07	0%	
12-6-00-923.100	Outside Services	\$ 1,200.00	\$ 695.95	58%	
12-6-00-923.200	Legal Services	\$ 700.00	\$ 252.75	36%	

VILLAGE					
Profit & Loss Statement					
For Period Ending: October 31, 2023					
Account	Description	2023 Budget	2023 YTD	Actual as % of Budget	Notes
12-6-00-923.360	VPPSA Management	\$ -	\$ 5,751.21	0%	<i>Allocation of VPPSA mgmt</i>
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	\$ 4,917.66	354%	
12-6-00-924.200	Public Official Insurance	\$ 161.20	\$ 120.90	75%	<i>quarterly</i>
12-6-00-924.300	Liability Insurance	\$ 55.38	\$ 41.52	75%	<i>quarterly</i>
12-6-00-924.400	Bond Insurance	\$ -	\$ -	0%	
12-6-00-924.500	Vehicle Insurance	\$ 657.48	\$ 493.11	75%	<i>quarterly</i>
12-6-00-924.600	Unemployment Insurance	\$ 115.37	\$ 115.36	100%	<i>quarterly - includes 1-4 qtr</i>
12-6-00-924.700	Workers Comp Insurance	\$ 745.00	\$ 1,154.59	155%	<i>quarterly - includes 1-4 qtr +audit</i>
12-6-00-926.100	FICA/MEDI	\$ 1,337.93	\$ 6,567.52	491%	<i>adjust at yr-end</i>
12-6-00-926.200	Health Insurance	\$ 4,308.15	\$ 998.36	23%	
12-6-00-926.300	Municipal Retirement	\$ 588.20	\$ 3,761.44	639%	<i>adjust at yr-end</i>
12-6-00-926.400	Compensated Absences	\$ 1,390.14	\$ 437.41	31%	
12-6-00-930.000	Misc. Expense	\$ -	\$ (1.58)	0%	
12-6-00-930.100	Misc. Expense-Storm Related	\$ -	\$ 1,181.24	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%	<i>Burl Com/radio install in pickup</i>
12-6-00-933.500	Truck Fuel	\$ -	\$ -	0%	
12-6-13-710.400	Garage Supplies	\$ 2,000.00	\$ 2,026.66	101%	
12-6-13-921.400	Garage - Electric	\$ 2,880.00	\$ 1,712.61	59%	
12-6-13-921.420	Garage Utilities/Misc	\$ 1,500.00	\$ 1,692.41	113%	
12-6-13-921.440	Garage - Heating Fuel	\$ 3,000.00	\$ 1,771.82	59%	
12-6-13-921.460	Utilities - Water/Sewer	\$ 550.00	\$ 573.00	104%	
12-6-13-923.100	Outside Services	\$ -	\$ 150.25	0%	
12-6-13-924.100	Property Insurance	\$ 1,400.43	\$ 1,120.73	80%	<i>quarterly</i>
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	\$ 374.18	80%	<i>quarterly</i>
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	\$ 1,860.28	103%	<i>annual</i>
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	\$ 6,934.65	99%	
12-6-21-921.400	Utilities - Electric	\$ 4,080.00	\$ 7,650.68	188%	
12-6-21-921.420	Utilities - Phone	\$ 5,500.00	\$ 3,409.08	62%	
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	\$ 2,217.00	222%	
12-6-21-923.100	Outside Services	\$ 4,000.00	\$ 1,987.99	50%	
12-6-21-923.110	Lawn Care	\$ 384.76	\$ 290.38	75%	
12-6-21-923.200	BMB Legal	\$ -	\$ -	0%	
12-6-21-924.100	Property Insurance	\$ 7,380.07	\$ 5,906.06	80%	<i>quarterly</i>
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	\$ 137.76	38%	
12-6-22-921.460	Utilities- Water/Sewer	\$ 100.00	\$ -	0%	

VILLAGE					
Profit & Loss Statement					
For Period Ending:		October 31, 2023			
Account	Description	2023 Budget	2023 YTD	Actual as % of Budget	Notes
12-6-22-923.110	Lawn Care	\$ 494.69	\$ 373.34	75%	
12-6-23-930.000	Misc Expense-CG	\$ -	\$ -	0%	
12-6-31-408.300	P.Park Water/Sewer Prop Tax	\$ 1,000.00	\$ 1,044.25	104%	
12-6-31-700.100	DPW Labor	\$ 4,378.91	\$ 3,054.48	70%	
12-6-31-710.400	Misc. Supplies	\$ 4,500.00	\$ 3,143.37	70%	
12-6-31-920.300	Caretaker Labor	\$ 7,400.00	\$ 6,242.85	84%	
12-6-31-921.400	Utilities - Electric	\$ 2,500.00	\$ 1,860.47	74%	
12-6-31-921.420	Utilities - Phone	\$ 3,000.00	\$ 1,650.59	55%	
12-6-31-921.460	Utilities - Water/Sewer	\$ 1,500.00	\$ 1,250.00	83%	
12-6-31-923.100	Outside Services-Pageant Park	\$ -	\$ 5,100.00	0%	<i>Tree removal @ ppark</i>
12-6-31-923.110	Lawn Care	\$ 1,648.97	\$ 1,244.47	75%	
12-6-31-924.100	Property Insurance	\$ 215.26	\$ 172.28	80%	<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	\$ 117.15	20%	
12-6-31-930.000	Misc. Expense	\$ -	\$ -	0%	
12-6-41-408.300	Ballfield Water/Sewer Use	\$ 60.00	\$ 64.72	108%	
12-6-41-700.100	DPW Labor	\$ 200.00	\$ 32.67	16%	
12-6-41-921.400	Utilities - Electric	\$ 360.00	\$ 114.71	32%	
12-6-41-921.460	Utilities - Water/Sewer	\$ 500.00	\$ 411.00	82%	
12-6-41-923.110	Lawn Care	\$ 1,374.14	\$ 1,037.06	75%	
12-6-41-924.100	Property Insurance	\$ 16.02	\$ 12.84	80%	<i>quarterly</i>
12-6-41-930.000	Misc. Expense	\$ -	\$ -	0%	
12-6-51-921.460	Utilities - Water/Sewer	\$ 200.00	\$ 160.00	80%	
12-6-51-923.110	Lawn Care	\$ 329.79	\$ 248.88	75%	
12-6-51-924.100	Property Insurance	\$ -	\$ -	0%	
12-6-51-930.000	Misc. Expense	\$ -	\$ -	0%	
Total Expenses		\$ 154,611.97	\$ 120,955.72	78%	
Net Income (Loss)		\$ 29,955.47	\$ (3,681.46)	-12%	

HIGHWAY			
Balance Sheet			
For Period Ending:		October 31, 2023	
Account	Description	Balance	Notes
13-1-00-012.050	Due to / From (CASH)	\$ 14,398.31	
13-1-00-107.000	CWIP	\$ 8,222.37	<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	\$ 234,508.58	
13-1-00-143.100	Other A/R	\$ 748.00	
13-1-00-143.200	Taxes Receivable	\$ 1,099.37	
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		\$ 1,299,913.57	
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	\$ 74,777.85	
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	
		\$ 1,540,087.22	
Current Year Net Income (Loss)		\$ (240,173.65)	
Total Liabilities & Earnings		\$ 1,299,913.57	
Variance		\$ -	

HIGHWAY					
Profit & Loss Statement					
For Period Ending: October 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	\$ 3,367.17	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	\$ 46,313.28	119%	<i>adjustment needed for 1 qtr</i>
13-4-00-419.100	Interest Income	\$ 100.00	\$ 97.65	98%	
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	\$ 53,340.16	11%	
13-6-00-403.000	Depreciation Expense	\$ 35,500.00	\$ -	0%	
13-6-00-431.100	Interest Expense	\$ 1,000.00	\$ 12,371.69	1237%	<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	\$ 109.46	22%	
13-6-00-710.170	Sidewalk Expense	\$ -	\$ -	0%	
13-6-00-710.200	Bridges/Culverts/Roads/StormDam	\$ 1,000.00	\$ 46,173.00	4617%	<i>storm damage</i>
13-6-00-710.250	Guardrails/Fence	\$ -	\$ -	0%	
13-6-00-710.400	Garage Supplies	\$ -	\$ 3,821.11	0%	
13-6-00-710.450	Highway Tools/Safety	\$ 2,000.00	\$ 1,720.69	86%	
13-6-00-906.100	Newspaper Ads	\$ 100.00	\$ 180.26	180%	
13-6-00-920.100	Office Labor	\$ 800.00	\$ 2,431.27	304%	
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	\$ 1,709.68	43%	
13-6-00-921.100	Supplies	\$ 2,625.00	\$ 2,030.53	77%	
13-6-00-921.150	Village Reports	\$ -	\$ -	0%	
13-6-00-921.200	Computer Expense	\$ 832.50	\$ 843.60	101%	
13-6-00-921.300	Communication Expense	\$ 750.00	\$ 920.70	123%	
13-6-00-921.500	Permits	\$ -	\$ 712.07	0%	
13-6-00-923.100	Outside Services	\$ 1,500.00	\$ 300.00	20%	
13-6-00-923.200	Highway Legal	\$ -	\$ 185.13	0%	
13-6-00-923.360	VPPSA Management	\$ -	\$ 5,751.21	0%	<i>Allocation of VPPSA mgmt</i>
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	\$ 120.90	75%	<i>quarterly</i>
13-6-00-924.300	Liability Insurance	\$ 1,778.25	\$ 1,333.68	75%	<i>quarterly</i>
13-6-00-924.400	Bond Insurance	\$ -	\$ -	0%	
13-6-00-924.500	Vehicle/Equip Insurance	\$ 2,695.64	\$ 1,674.41	62%	<i>quarterly</i>
13-6-00-924.600	Unemployment Insurance	\$ 1,470.90	\$ 1,470.88	100%	<i>quarterly - includes 1-4 qtr</i>
13-6-00-924.700	Workers Comp Insurance	\$ 9,498.00	\$ 11,600.33	122%	<i>quarterly - includes 1-4 qtr + audit</i>
13-6-00-926.100	FICA/MEDI	\$ 8,191.14	\$ 4,929.62	60%	
13-6-00-926.200	Health Insurance	\$ 27,008.24	\$ 19,966.32	74%	
13-6-00-926.300	VMERS	\$ 4,661.39	\$ 5,100.20	109%	
13-6-00-926.400	Compensated Absenses	\$ 12,068.07	\$ 10,788.21	89%	
13-6-00-931.100	Garage Rent	\$ 5,080.00	\$ 21,612.00	425%	<i>change in allocation methodology</i>
13-6-00-931.400	Vehicle Rents	\$ -	\$ -	0%	
13-6-00-933.200	Mileage	\$ -	\$ -	0%	
13-6-00-933.300	Backhoe	\$ 1,500.00	\$ 1,812.49	121%	
13-6-00-933.310	Skid Steer	\$ 4,000.00	\$ 2,007.74	50%	
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	\$ 12,939.36	370%	<i>\$5,699 - may capitalize</i>
13-6-00-933.500	Fuel	\$ 5,000.00	\$ 6,767.46	135%	
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%	

HIGHWAY					
Profit & Loss Statement					
For Period Ending:		October 31, 2023			
13-6-11-710.120	Road Paving	\$ 1,500.00	\$ 792.57	53%	
13-6-11-923.100	Winter Maintenance	\$ 24,000.00	\$ -	0%	<i>pending in December</i>
13-6-11-930.000	Winter Misc.	\$ -	\$ -	0%	
13-6-12-700.100	DPW Labor	\$ 44,996.75	\$ 45,444.30	101%	
13-6-12-700.120	Pager On-Call	\$ 8,000.00	\$ 7,213.54	90%	
13-6-12-710.120	Road Paving	\$ 8,000.00	\$ 12,444.68	156%	
13-6-12-710.130	Road Cleaning	\$ 800.00	\$ 3,668.30	459%	
13-6-12-710.140	Road Marking	\$ 3,500.00	\$ -	0%	
13-6-12-710.160	Roadside/Trimming	\$ 2,700.00	\$ 4,454.08	165%	
13-6-12-710.200	Bridges/Culverts/Storm Drains	\$ -	\$ 1,231.29	0%	
13-6-12-930.000	Summer Misc.	\$ -	\$ -	0%	
				0%	
Total Expenses		\$ 290,706.26	\$ 293,513.81	101%	
Net Income (Loss)		\$ 179,493.74	\$ (240,173.65)	-134%	

ELECTRIC			
Balance Sheet			
For Period Ending:		October 31, 2023	
Account	Description	Balance	Notes
21-1-00-012.000	Electric Checking	\$ -	
21-1-00-012.050	Due to / From (CASH)	\$ 318,671.53	
21-1-00-012.100	Cash UB Clearing	\$ -	
21-1-00-012.101	Electric Cash Clearing	\$ 54.36	
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	Deferred 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	\$ 1,161,659.21	
21-1-00-129.200	US Bank/Bond 4 Cont Resev	\$ 341,139.78	
21-1-00-129.210	US Bank/Interest A/C	\$ 24,054.52	
21-1-00-129.220	US Bank/1998 Bond Princip	\$ 138,852.12	
21-1-00-130.100	CNB/Vehicle Savings	\$ 1,017.44	
21-1-00-130.120	CNB / Backhoe	\$ 2,751.37	
21-1-00-130.200	TD Bank/Debt Retirement	\$ 6,059.78	
21-1-00-130.300	Community/Hydro Proj Hold	\$ 19,813.85	
21-1-00-130.500	CNB/Capital Reserve	\$ 6,415.81	
21-1-00-142.100	Accts Rec / Utility	\$ 370,984.77	
21-1-00-142.200	Accts Rec / Service Bills	\$ 24,047.54	
21-1-00-142.300	Unbilled Revenue	\$ -	
21-1-00-143.100	Other A/R	\$ 720.00	
21-1-00-143.210	Tax Collections-AR	\$ 9,246.86	<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	\$ 188,209.03	
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	\$ 676,175.54	
21-1-00-370.000	Meters	\$ 120,969.68	

ELECTRIC			
Balance Sheet			
For Period Ending: <i>October 31, 2023</i>			
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		\$ 6,638,646.10	
21-2-00-221.100	Vt Municipal Bond #3	\$ -	<i>total debt = 46.1% total assets</i>
21-2-00-221.110	Vt Municipal Bond #4	\$ 920,000.00	
21-2-00-221.120	Vt Municipal Bond #5	\$ 1,355,000.00	
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	\$ 657,248.85	
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	\$ 53,671.27	
21-2-00-233.000	Net Pension Liability	\$ 126,532.00	
21-2-00-235.100	Customer Deposits	\$ 31,437.06	
21-2-00-235.150	Customer Deposit Interest	\$ -	
21-2-00-242.000	Accrued Payroll	\$ -	
21-2-00-242.100	VT Sales Tax	\$ 3,202.94	
21-2-00-242.200	EEC	\$ 28,291.38	
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	\$ 391,926.24	<i>NEK/Comcast/Customers</i>
21-2-00-254.000	Other Regulatory Liabilities	\$ 32,021.79	<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	
		\$ 6,079,249.93	
Current Year Net Income (Loss)		\$ 559,396.17	
Total Liabilities & Earnings		\$ 6,638,646.10	
Variance		\$ -	

ELECTRIC					
Profit & Loss Statement					
For Period Ending:		October 31, 2023			
Account	Description	2023 Budget	2023 YTD	Actual as % of Budget	Notes
21-4-00-415.100	Materials Sold	\$ 25,000.00	\$ 10,827.02	43%	
21-4-00-415.200	Service Bill Labor/ Equip	\$ 20,000.00	\$ 43,178.70	216%	<i>new services</i>
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	\$ -	\$ 994.74	0%	
21-4-00-417.200	FEMA Aid	\$ -	\$ -	0%	
21-4-00-419.100	Interest Income	\$ 9,000.00	\$ 15,904.79	177%	<i>higher rates</i>
21-4-0-419.120	Interest Income-Elect Tx	\$ -	\$ 355.96	0%	
21-4-00-419.200	Customer Account Penalties	\$ 15,000.00	\$ 13,157.03	88%	
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	\$ 2,482.98	355%	
21-4-00-419.520	Interest Inc-Transco NUOp	\$ 400.00	\$ 3,191.18	798%	
21-4-00-419.600	VELCO Dividend (check)	\$ -	\$ 4,322.22	0%	
21-4-00-421.000	Misc. Income	\$ 200.00	\$ 6,293.97	3147%	<i>\$4,900 VLCT Hydro Ins Pmt</i>
21-4-00-421.100	Transco Net Credit (principal)	\$ 136,731.05	\$ 102,387.49	75%	
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	\$ 1,639,428.00	82%	
21-4-00-440.150	Residential Sales Surcharge	\$ -	\$ 193,761.46	0%	
21-4-00-442.100	Commercial Sales	\$ 492,643.27	\$ 414,252.84	84%	
21-4-00-442.150	Commercial Sales Surcharge	\$ -	\$ 53,303.78	0%	
21-4-00-444.100	Public Street Lighting	\$ 25,827.95	\$ 20,848.91	81%	
21-4-00-444.150	Street Lighting Surcharge	\$ -	\$ 1,122.99	0%	
21-4-00-445.100	Municipal	\$ 47,052.09	\$ 43,594.98	93%	
21-4-00-445.150	Municipal Surcharge	\$ -	\$ 5,138.80	0%	
21-4-00-445.200	Public Authority	\$ 112,540.93	\$ 82,443.99	73%	
21-4-00-445.250	Public Authority Surcharge	\$ -	\$ 8,832.12	0%	
21-4-00-449.000	Revenue Unbilled	\$ -	\$ -	0%	
21-4-00-451.000	Disconnect / Reconnect	\$ 2,750.00	\$ 8,625.00	314%	
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	\$ 24,767.00	302%	<i>NEK Broadband/Comcast</i>
21-4-00-456.000	DOE Hydro Incentive	\$ -	\$ -	0%	
		\$ 3,012,705.57	\$ 2,830,128.98	94%	
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	\$ 12,321.53	77%	
21-6-00-408.120	Gross Revenue Tax	\$ 16,000.00	\$ 15,263.46	95%	<i>Annual</i>
21-6-00-408.200	Property Tax	\$ 122,000.00	\$ 129,150.06	106%	
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	\$ 107,604.58	76%	
21-6-00-431.150	Interest Exp-Customer Dep	\$ 750.00	\$ 570.47	76%	
21-6-00-431.200	Finance Charges/Fees	\$ 750.00	\$ 26.90	4%	
21-6-00-535.000	Hydro Labor	\$ 26,918.64	\$ 27,213.87	101%	
21-6-00-545.000	Hydro Operating Expenses	\$ 30,000.00	\$ 24,103.47	80%	
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	\$ 861,849.45	71%	<i>includes Jan-Aug (2 inv pending)</i>
21-6-00-555.100	Sunset Solor Credits	\$ (1,000.00)	\$ (3,875.16)	388%	
21-6-00-555.200	Hydro LIHI Credits	\$ (74,842.08)	\$ (171,831.66)	230%	<i>includes Jan-Jaug</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	\$ -	\$ 887.76	0%	
21-6-00-580.100	Distribution Labor	\$ 4,180.78	\$ 27,607.60	660%	<i>Primarily Steve</i>
21-6-00-580.115	Distribution-Contract Labor	\$ 625,040.00	\$ 456,923.98	73%	<i>includes Jan-Sep (1 inv pending)</i>
21-6-00-580.116	Distribution-Contract OnCall	\$ 45,760.00	\$ 31,680.00	69%	<i>includes Jan-Sep (1 inv pending)</i>

ELECTRIC					
Profit & Loss Statement					
For Period Ending: October 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	\$ 734.46	3%	
21-6-00-580.118	Disribution Labor - Capital	\$ -	\$ (70,571.00)	0%	
21-6-00-580.120	Customer Jobs	\$ 70,000.00	\$ 32,353.32	46%	
21-6-00-580.140	Distribution Contract Lbr/Equip-Outages	\$ 79,094.00	\$ 87,304.36	110%	<i>includes Jan-Sep</i>
21-6-00-580.145	Capital Outage Repair	\$ -	\$ 32.67	0%	
21-6-00-580.150	Distribution Labor-GIS	\$ -	\$ 3,924.00	0%	
21-6-00-580.160	Pager	\$ -	\$ -	0%	
21-6-00-580.200	Training / Line Apprentic	\$ 500.00	\$ 724.62	145%	
21-6-00-582.100	Dist Line/ Station Expense	\$ 1,500.00	\$ 771.86	51%	
21-6-00-582.200	Tools	\$ 1,500.00	\$ 1,006.47	67%	
21-6-00-586.000	Meter Expense	\$ 10,000.00	\$ 4,609.04	46%	
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	\$ 63,351.00	63%	
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	\$ 43,715.76	67%	
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	\$ 62,400.00	75%	<i>includes Jan-Sep (1 inv pending)</i>
21-6-00-903.000	Customer Records & Collections	\$ -	\$ 10,129.08	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	\$ 71,761.31	71%	
21-6-00-920.150	Employee Training	\$ 400.00	\$ -	0%	
21-6-00-920.200	Elected Official Salaries	\$ 800.00	\$ 756.00	95%	<i>Annual</i>
21-6-00-920.250	Electric Tax Collector Fees	\$ -	\$ 994.74	0%	
21-6-00-921.100	Supplies	\$ 24,500.00	\$ 19,934.02	81%	
21-6-00-921.150	Village Reports	\$ 75.00	\$ -	0%	
21-6-00-921.200	Computer Expense	\$ 7,770.00	\$ 9,417.31	121%	
21-6-00-921.300	Communication Expense	\$ 5,000.00	\$ 1,315.39	26%	<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	\$ 2,241.01	90%	<i>Annual NEPPA dues paid</i>
21-6-00-923.100	Outside Services	\$ 152,295.00	\$ 25,759.58	17%	
21-6-00-923.200	Legal Services	\$ 70,195.00	\$ 12,778.30	18%	
21-6-00-923.300	VPPSA - Admin Fees	\$ 80,969.00	\$ 55,287.17	68%	<i>includes Jan-Sep (1 inv pending)</i>
21-6-00-923.330	VPPSA-GIS Project Fees	\$ 11,669.00	\$ 10,080.93	86%	
21-6-00-923.335	VPPSA-AMI Project Fees	\$ -	\$ -	0%	
21-6-00-923.350	RES Project Cost	\$ 44,124.00	\$ 38,966.24	88%	
21-6-00-923.360	VPPSA Mgmt Services	\$ 79,560.00	\$ 78,642.29	99%	<i>includes Jan-Sep (1 inv pending)</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	\$ 11,185.65	103%	<i>includes annual VOO substation ins</i>
21-6-00-924.150	Boiler/Machinery Insuranc	\$ 1,076.34	\$ 5,598.30	520%	
21-6-00-924.200	Public Official Insurance	\$ 161.20	\$ 120.90	75%	
21-6-00-924.300	Liability Insurance	\$ 3,777.54	\$ 2,833.17	75%	
21-6-00-924.400	Bond Insurance	\$ -	\$ -	0%	
21-6-00-924.500	Vehicle Insurance	\$ 1,972.45	\$ 1,479.32	75%	
21-6-00-924.600	Unemployment Insurance	\$ 556.89	\$ 556.88	100%	<i>quarterly - includes 1-4 qtr</i>
21-6-00-924.700	Workers Comp Insurance	\$ 3,596.00	\$ 5,455.74	152%	<i>quarterly - includes 1-4 qtr</i>
21-6-00-926.100	FICA/MEDI	\$ 12,132.50	\$ 9,104.98	75%	
21-6-00-926.200	Health Insurance	\$ 50,643.64	\$ 32,944.24	65%	
21-6-00-926.250	Health Insurance Opt Out	\$ -	\$ -	0%	
21-6-00-926.300	Municipal Retirement	\$ 10,308.66	\$ 3,027.19	29%	
21-6-00-926.400	Compensated Absences	\$ 22,094.70	\$ 13,656.91	62%	
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:		October 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	\$ 2,167.02	87%	
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	\$ 3,879.20	111%	
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	\$ 2,270,732.81	61%	
Net Income (Loss)		\$ (690,263.67)	\$ 559,396.17	-81%	

Net Income above	\$ 559,396.17
<u>Adjustments:</u>	
Rate Case Reduction	\$ (107,073.00)
VPPSA CDA-Oct	\$ (80,000.00)
VPPSA CDA-Sep	\$ (47,195.87)
Admin Fees - Sep/Oct	\$ (11,717.26)
Mgmt Fees-Oct	\$ (4,215.00)
Operations-Oct	\$ (74,351.90)
 Net after Adjustments	 \$ 234,843.14

WATER			
Balance Sheet			
For Period Ending:		October 31, 2023	
Account	Description	Balance	Notes
23-1-00-012.050	Due to / From (CASH)	\$ 5,976.05	
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	\$ 69,797.43	
23-1-00-130.140	Community / Major Repair	\$ 14,164.19	
23-1-00-142.100	Accts Rec / Utility	\$ 24,375.35	
23-1-00-142.200	Accts Rec / Service Bills	\$ 1,519.43	
23-1-00-142.300	Unbilled Revenue	\$ -	
23-1-00-143.100	Other Accounts Receivable	\$ -	
23-1-00-143.200	Taxes/User Fee Receivable	\$ 134.26	
23-1-00-143.210	Tax Collections-Water AR	\$ 6,364.10	
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		\$ 3,560,797.90	
23-2-00-221.150	VMBB 2012 Series 4 & 5 Water	\$ 122,860.43	<i>LTD = 22.4% 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	\$ 552,814.50	
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	\$ 1,292.62	
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	
		\$ 3,595,596.88	
Current Year Net Income (Loss)		\$ (34,798.98)	
Total Liabilities & Earnings		\$ 3,560,797.90	
Variance		\$ -	

WATER					
Profit & Loss Statement					
For Period Ending:		October 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	\$ 929.77	93%	
23-4-00-417.140	Del Tax Collector's Fees	\$ 1,000.00	\$ 1,250.69	125%	
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	\$ 34.96	70%	
23-4-00-419.200	Customer Accounts Penalti	\$ 1,500.00	\$ 1,687.24	112%	
23-4-00-419.400	Bond Interest	\$ -	\$ -	0%	
23-4-00-421.000	Misc. Income	\$ -	\$ 50.00	0%	
23-4-00-421.200	Gain(Loss) on Disposition of Plt	\$ -	\$ -	0%	
23-4-00-440.100	Water Sales	\$ 230,700.00	\$ 181,134.49	79%	
23-4-00-451.000	Disconnect / Reconnect	\$ -	\$ -	0%	
Total Revenues		\$ 317,654.19	\$ 202,498.76	64%	
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	\$ 1,682.99	105%	
23-6-00-431.100	Interest Expense	\$ 20,135.09	\$ 14,170.26	70%	
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	\$ 77,091.58	101%	
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	\$ 6,573.06	66%	
23-6-00-582-110	Line/Station Expense-Chemicals	\$ 29,000.00	\$ 16,357.52	56%	
23-6-00-582.115	Line/Station Expense-Testing	\$ 1,800.00	\$ 1,940.66	108%	
23-6-00-582.116	Line/Station Expense-Scada	\$ -	\$ 5,440.00	0%	
23-6-00-582.200	Water Tools	\$ 2,000.00	\$ 1,646.20	82%	
23-6-00-582.300	Hydrants	\$ -	\$ 1,905.00	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	\$ 4,007.16	62%	
23-6-00-592.000	Maint of Structures & Equipment	\$ 5,000.00	\$ 2,429.73	49%	
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	\$ 1,710.27	114%	
23-6-00-904.000	Uncollectable Account	\$ 500.00	\$ -	0%	
23-6-00-920.100	Office Salaries	\$ 7,140.30	\$ 6,625.62	93%	
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	\$ 1,038.76	69%	
23-6-00-921.100	Office Supplies	\$ 2,625.00	\$ 1,490.61	57%	
23-6-00-921.150	Village Reports	\$ 50.00	\$ -	0%	
23-6-00-921.200	Computer Expense	\$ 832.50	\$ 843.60	101%	
23-6-00-921.300	Dispatch Expense	\$ -	\$ -	0%	
23-6-00-921.400	Utilities - Electric	\$ 10,000.00	\$ 6,269.97	63%	
23-6-00-921.420	Utilities-Phone	\$ 900.00	\$ 1,883.68	209%	
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	\$ 1,211.09	40%	
23-6-00-923.100	Outside Services	\$ 1,000.00	\$ 139.00	14%	
23-6-00-923.110	Lawn Care	\$ 1,374.14	\$ 257.37	19%	
23-6-00-923.360	VPPSA Management	\$ -	\$ 9,200.20	0%	<i>Allocation of VPPSA mgmt</i>
23-6-00-923.400	Audit Expense	\$ 1,875.00	\$ 1,774.99	95%	
23-6-00-923.500	IT Services	\$ -	\$ -	0%	

WATER					
Profit & Loss Statement					
For Period Ending:		October 31, 2023			
Account	Description	2023 Budget	2023 YTD	Actual as % of Budget	Notes
23-6-00-924.100	Property Insurance	\$ 2,233.47	\$ 1,787.38	80%	<i>quarterly</i>
23-6-00-924.150	Boiler/Machinery Insuranc	\$ 1,560.55	\$ 5,548.89	356%	
23-6-00-924.200	Pubic Official Insurance	\$ 161.20	\$ 120.90	75%	<i>quarterly</i>
23-6-00-924.300	Liability Insurance	\$ 1,638.36	\$ 1,228.77	75%	<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	\$ 1,033.60	100%	<i>quarterly - includes 1-4 qtr</i>
23-6-00-924.700	Workers Comp Insurance	\$ 6,674.33	\$ 9,903.16	148%	<i>quarterly - includes 1-4 qtr + audit</i>
23-6-00-926.100	FICA/MEDI	\$ 7,245.45	\$ 6,586.39	91%	
23-6-00-926.200	Health Insurance	\$ 12,760.74	\$ 2,994.97	23%	
23-6-00-926.300	Municipal Retirement	\$ 5,953.46	\$ -	0%	
23-6-00-926.400	Compensated Absences	\$ 10,004.64	\$ 2,816.25	28%	
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%	<i>Annual</i>
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	\$ 237,297.74	59%	
Net Income (Loss)		\$ (84,144.44)	\$ (34,798.98)	41%	

WASTE WATER			
Balance Sheet			
For Period Ending:		October 31, 2023	
Account	Description	Balance	Notes
24-1-00-012.050	Due to / From (CASH)	\$ (176,383.18)	
24-1-00-012.100	Cash UB Clearing	\$ -	
24-1-00-107.000	CWIP	\$ 39,726.74	<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	\$ -	
24-1-00-130.130	Community / Capital Reser	\$ 14,912.90	
24-1-00-130.140	Community / Major Repair	\$ 13,788.34	
24-1-00-142.100	Accts Rec / Utility	\$ 31,837.10	
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	\$ 118.44	
24-1-00-143.210	Tax Collections-WW AR	\$ 6,977.38	
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		\$ 2,850,264.28	
24-2-00-221.150	VMBB 2012 Series 4 & 5	\$ 45,396.22	<i>LTD=12.4% 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	\$ 1,818.52	
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	
		\$ 2,940,200.86	
Current Year Net Income (Loss)		\$ (89,936.58)	
Total Liabilities & Earnings		\$ 2,850,264.28	
Variance		\$ -	

WASTE WATER					
Profit & Loss Statement					
For Period Ending:		October 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	\$ 948.49	63%	
24-4-00-417.140	Del Tax Collector Fees	\$ 1,500.00	\$ 1,252.72	84%	
24-4-00-417.200	Grant Funds	\$ -	\$ 77,824.92	0%	<i>ARPA funds</i>
24-4-00-419.100	Misc. Interest Income	\$ 100.00	\$ 11.95	12%	
24-4-00-419.200	Customer Account Penalties	\$ 1,600.00	\$ 2,050.52	128%	
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	\$ 235,221.16	66%	
24-4-00-447.100	Sales for ReSale-Glover	\$ -	\$ 44,011.28	0%	<i>Segregated Glover from other user</i>
24-4-00-447.110	Sales for ReSale-Glover DS	\$ -	\$ 310.16	0%	<i>fees</i>
24-4-00-447.115	Sales for Resal-Glover Capital	\$ -	\$ 11,300.20	0%	
24-4-00-451.000	Disconnect / Reconnect	\$ -	\$ -	0%	
				0%	
Total Revenues		\$ 416,865.00	\$ 374,761.40	90%	
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	\$ 2,832.08	105%	<i>Annual</i>
24-6-00-431.100	Interest	\$ 9,093.68	\$ 7,775.20	86%	
24-6-00-431.200	Finance Charges and Fees	\$ 100.00	\$ -	0%	
24-6-00-580.000	Sewer Labor-Operations	\$ 96,170.77	\$ 99,493.52	103%	
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	\$ 6,616.89	441%	<i>not budgeted</i>
24-6-00-580.120	Sewer Exp-Customer Jobs	\$ -	\$ -	0%	
24-6-00-582.100	Station Expenses	\$ 200.00	\$ 9,004.61	4502%	
24-6-00-582.110	Sewer/Line Exp-Chemicals	\$ 32,400.00	\$ 28,053.24	87%	
24-6-00-582.115	Sewer/Line Exp-Testing	\$ 9,000.00	\$ 8,546.29	95%	
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 \$3,170 insurance proceeds rec'd Nov to offset</i>
24-6-00-590.000	Sewer Labor-Maintenance	\$ 3,000.00	\$ 3,285.56	110%	
24-6-00-592.100	Maint of Struct & Equip-Plant	\$ 10,000.00	\$ 8,739.14	87%	
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	\$ 8,265.11	165%	<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	\$ -	\$ 22,644.87	0%	
24-6-00-610.000	Sludge Disposal	\$ 10,000.00	\$ 7,792.62	78%	
24-6-00-620.000	Grit Disposal	\$ 1,200.00	\$ -	0%	
24-6-00-902.000	Meter Reading	\$ 1,500.00	\$ 1,710.27	114%	
24-6-00-904.000	Uncollectable Accounts	\$ -	\$ -	0%	
24-6-00-920.100	Office Salaries	\$ 7,140.30	\$ 6,564.82	92%	
24-6-00-920.150	Employee Training	\$ -	\$ 400.00	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	\$ 1,113.47	56%	
24-6-00-921.100	Office Supplies	\$ 3,500.00	\$ 2,233.25	64%	
24-6-00-921.150	Village Reports	\$ -	\$ -	0%	
24-6-00-921.200	Computer Expense	\$ 1,110.00	\$ 1,225.72	110%	
24-6-00-921.300	Communication Expense	\$ -	\$ -	0%	
24-6-00-921.400	Utilities - Electric	\$ 40,000.00	\$ 27,235.43	68%	
24-6-00-921.420	Utilities - Phone	\$ 3,200.00	\$ 1,212.48	38%	
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	\$ 2,703.23	225%	

WASTE WATER					
Profit & Loss Statement					
For Period Ending:		October 31, 2023			
Account	Description	2023 Budget	2023 YTD	Actual as % of Budget	Notes
24-6-00-923.100	Outside Services	\$ 2,500.00	\$ 3,994.29	160%	Missions Communications Laramie Water Resources
24-6-00-923.110	Lawn Care	\$ 2,363.52	\$ 1,995.05	84%	
24-6-00-923.360	VPPSA Management	\$ -	\$ 8,902.59	0%	Allocation of VPPSA Fees
24-6-00-923.400	Audit Expense	\$ 2,500.00	\$ 1,825.02	73%	
24-6-00-923.500	IT Services	\$ -	\$ -	0%	
24-6-00-924.100	Property Insurance	\$ 1,744.96	\$ 1,396.43	80%	quarterly - includes 1-4 qtr
24-6-00-924.150	Boiler/Machinery Insuranc	\$ 1,224.72	\$ 4,335.15	354%	quarterly
24-6-00-924.200	Public Official Insurance	\$ 161.20	\$ 120.90	75%	quarterly - includes 1-3 qtr
24-6-00-924.300	Liability Insurance	\$ 2,554.47	\$ 1,915.86	75%	quarterly - includes 1-3 qtr
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	\$ 2,067.27	100%	quarterly - includes 1-4 qtr
24-6-00-924.700	Workers Compensation	\$ 13,348.67	\$ 18,135.17	136%	quarterly - includes 1-3qtr + audit
24-6-00-926.100	FICA/MEDI	\$ 9,331.78	\$ 8,876.71	95%	quarterly
24-6-00-926.200	Health Insurance	\$ 27,474.78	\$ 30,367.06	111%	
24-6-00-926.300	Municipal Retirement	\$ 7,793.76	\$ 8,321.40	107%	
24-6-00-926.400	Compensated Absences	\$ 17,172.95	\$ 15,549.13	91%	
24-6-00-930.000	Misc Expense	\$ 500.00	\$ -	0%	
24-6-00-931.200	Office Rent	\$ 2,200.00	\$ 1,464.00	67%	Annual
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	\$ 464,697.98	95%	
Net Income (Loss)		\$ (74,187.79)	\$ (89,936.58)	121%	

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

Memorandum

To: Barton Village Board of Trustees
From: Vera LaPorte
Date: November 27, 2023
Subject: Wastewater Operations Update
Agenda: Agenda Item "H"

The Operation Management and Emergency Response Plan (OMERP) required by the State from the Notice of Alleged Violation (NOAV) received 10/02/2023 is complete courtesy of Wayne Graham from Vermont Rural Water. Is it the final directive required by the State and was submitted on 11/24/2023. The OMERP as well as the Power Failure Plan (PFP) will be displayed at the wastewater treatment facility for easy access.

The sewer ordinance update is approximately 80% complete, per Randy Bean.

The WWTF is currently operating satisfactorily and all testing/reporting is conducted on schedule.

Proposed Motion: None.

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Memorandum

To: Barton Village Board of Trustees
From: Vera LaPorte
Date: November 27, 2023
Subject: Salt/Sand Shed Update
Agenda: Agenda Item "I"

The temporary salt/sand shed is complete and the salt from the old shed on High Street has been relocated.

The USDA application for the permanent salt/sand shed will be completed and submitted this week.

Proposed Motion: None.

Barton Village, Inc.
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(802) 525-4747

Memorandum

To: Barton Village Board of Trustees
From: Vera LaPorte
Date: November 27, 2023
Subject: Flood Updates
Agenda: Agenda Item "J"

FEMA has filed on the Village's behalf for several completed projects and Vera LaPorte continues to work on the completion of the remaining projects.

The final deadline is 01/14/2024.

Proposed Motion: None.

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

Memorandum

To: Barton Village Board of Trustees
From: Vera LaPorte
Date: November 27, 2023
Subject: Management/Staff Reports; Upcoming Items
Agenda: **Item "K"**

Personnel:

- Advertisement for the Chief Wastewater Operator position began 09/15/2023
- Garrett Heath has been offered the DPW Utility Worker position and he has accepted as of 11/20/2023

Office Equipment/Computers:

- *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
- VPPSA provided a quote for a new computer for the WWTF

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 - Complete
- Plowing Contracts – VTrans contract and interlocal agreement with Town of Barton in place
- 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
- Vera LaPorte made authorized representative for USDA application at BOT meeting 11/13/2023

Wastewater Department

Pending Projects:

- Follow-up on Sewer Ordinance Violations has begun – most have cooperated and are in compliance
- Wastewater Infrastructure Improvements
 - Aldrich & Elliot – Agreement Approved June 12. First progress meeting with Michael Mainer/VT State on 10/30/2023. First progress meeting went well, next meeting is end of Dec/beginning of Jan 2024
 - VT Dept of Environmental Conservation State Revolving Loan Programs funding application completed and approved June 12, loan documents received 10/04/2023 and approved by BOT on 10/16/2023. First payment application submitted 11/02/2023 and accepted 11/03/2023
 - Randy Bean working on sewer ordinance and expects it will be finished by end of 2023, currently 80% complete
- VT Department of Environmental Conservation Inspection Report Response
 - Initial response provided by Tim
 - NOAV letter received 10/02/2023. NOAV response is complete and VT State is happy for now
- Insurance/FEMA recovery for flood damage – DI submitted and FEMA PDMG working on payment for completed projects, deadline is 01/14/2024
- Glover Agreement – Mike Mainer from Aldrich & Elliott to research in tandem with the Village's rates, will perform a holistic rate study of Barton Village and Glover rates
- Review Current Wastewater User Fees – See above
- Notice of Alleged Violation letter from ANR received 10/02/2023 – Most directives already addressed and remaining to be encompassed in WTF upgrade project. NOAV response complete

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
- VPPSA to file Rebuttal Testimony August 11th
- Rate approved at 10.82%

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
- IRP approved by the PUC 11/16/2023

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
- Sampling completed 10/29/2023 and VHB currently compiling data as it comes in

AMI – VPPSA Project – determine participation

Misc Items:

- Furnace Replacement –Nadeau's completed 08/30/2023
- Website – Vera working on it when she can
- Audit – RFP went out on July 17th with responses due August 30th. Only one response, accepted by BOT 09/25/2023