



ANNUAL REPORT 2023



Lydia Shute
8 Aspen Dr, Campton NH

*First Place Winner
of the third Annual
Photo Contest*

waterville-estatesnh.gov/



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**Thank you to Campton Elementary School students and staff for picking the winners of
our photo contest!**

Waterville Estates Village District Commissioner 2023 Report

The Waterville Estates Village District Commissioners remain committed to improving the infrastructure, facilities, and municipal operations of our community with responsible and prudent spending of tax revenues. In 2023, our focus was improving our accounting systems and strengthening our collaborative relationship with the Waterville Estates Association (WEA) Board of Directors. Meanwhile, WEVD Staff and Management worked diligently to improve our facilities, water system, and systems of operation. We would like to take a moment to recognize some of the achievements of our District staff:

Community Center – The Summit Lounge has been refitted with new HVAC units providing efficient cooling and heating for this important function room. Old units including ductwork have been removed, and the new system is fully functional. All pool staff have become State of New Hampshire certified pool operators. This distinction ensures that all pool operations are being conducted to the highest of standards in cleaning and water quality for our guests. The hot tubs were fitted with hot water lines so refill is now conducted in four hours instead of twenty-four hours using already heated water from our more efficient boilers. The pine trees bordering the recently replaced tennis courts have been removed ensuring less debris falling on the courts. This will assist with extending the life of this recently upgraded asset.

Lodge/Ski Area – Snowmaking is a reality using a separate and reliable water source located on the mountain. We would like to thank the Waterville Estates Association Board of Directors for their contribution of \$110,000 for the many parts and installation this required. Please note, that without the wealth of knowledge from our General Manager and maintenance staff, this project would not have been possible. The catwalks on all ski lift towers have been installed. This is an important safety item for staff performing lift maintenance. Resorts Logic, Inc. and EVP marketing were hired to develop a business plan and marketing plan for the Campton Mountain Ski Area. These plans illustrate a path forward to get our wonderful ski area back on the map of ski destinations in New Hampshire.

Water – A significant water main replacement is in process on Pegwood Road. This is an important upgrade to an important area of our system. Staff continued to track down several leaks across the system, with the most important fixes being on Doe Run. The PH treatment process has a new backup system installed at the snow bowl pump house.

Roads – Given the cost of the Pegwood water main replacement, no new paving projects were undertaken. Brush was cut back at many road intersections providing better driver visibility and driver safety at intersections. Annual dirt road maintenance as well as culvert cleaning and rebuilds were conducted.

Waterville Estates Village District – 2023 saw much work on a new financial software system for the District. The books for several years were thoroughly reviewed and past errors were corrected. This paved the way for the creation of a revised chart of accounts and the installation of new municipal financial software. Along with the software installation, our banking relationships were changed to simplify accounts, ensure sufficient deposit insurance, and provide increased interest-earning opportunities. Additionally, a new vendor was selected and implemented for our information technology support.

The Commissioners would like to thank the many committee and Planning Board volunteers who give countless hours of service to make the Village District a better place to own and live. Additionally, the Commissioners would like to thank the Waterville Estates Association leadership for their commitment to communication and cooperation as well as generous Capital Improvement Fund contributions. Without those contributions, projects would have been delayed, or not done at all. The Commissioners look forward to 2024 and the completion of ongoing projects as well as the beginning of new work to improve our community.

Sincerely,
Maureen Patti, Chair
David Spinney
Gerry Panuczak

Waterville Estates Village District Mission Statement

Adopted by Commission on May 4, 2022

The Waterville Estates Village District (WEVD) is the municipality responsible for Roads, Water, and Community Properties in the Estates. The governing body, the Commission, is responsible to comply with New Hampshire law in its operations. The Commission is charged with responsible spending and setting policy in accordance with the actions of the WEVD voters at the Annual Meeting.

The Waterville Estates Village District seeks to efficiently and effectively provide the following: an adequate supply and delivery of quality water; road maintenance; maintenance of the community assets/buildings and other infrastructure owned by the District; and support for recreational programs as agreed upon with the Waterville Estates Association. Our mission is to maintain or enhance the remarkable and rewarding quality of life experienced by all property owners in Waterville Estates Village District.

General Manager Annual Report for 2023

Waterville Estates Village District had a busy year. Shawn Pelchat and his team did an outstanding job with their property maintenance responsibilities. Several owners commented that the property around the Community Center was more beautiful than ever before. The employees that maintain all of our pools and hot tubs are now all NH Certified Pool Operators. I have been told the condition of the pools was far superior this year, and the only down-time seen by the indoor family pool was due to replacing the sand in the sand filter. Shawn and his team assisted in the removal of the HVAC system in the summit lounge so the contractor could install the new system for a reduced cost. Shawn and his team put a lot of work into the snowmaking system this fall, and now we are able to make snow at Campton Mountain without using the municipal water system.

Steve Baert had a very busy year in the Roads and Water Departments. Steve has been monitoring the Pegwood water main replacement project. That project was slowed because of the amount of ledge that had to be removed. This project will resume in the spring of 2024 after the frost is out and the roads have dried. Steve has had some very challenging water leaks this year to locate and repair. Lauren Bennett came to work with Steve this summer and has been a good, self-motivated employee to work with Steve in the Roads and Water Departments.

The conversion to the new municipal software is nearing completion and I would like to thank Rita Donaldson from Municipal Resources Inc. (MRI) for all of her hard work. Being that we are now on the new software it made a big difference working with the Budget Advisory Committee due to the accuracy and the ability to better define expenditures in each department and revenues. I also would like to thank the Budget Advisory Committee for all of their hard work during the budget cycle, it is truly a pleasure to work with them all.

In closing, I would like to thank all of my staff for their hard work, and to the Commissioners and the community for their trust in me.

Respectfully submitted,
Ronald Beard
General Manager

Waterville Estates Village District Commissioners and Officials



Left to right: Commission Chair Maureen Patti, Commissioner Gerry Panuczack,
and Commissioner Dave Spinney



District Clerk
Ryan Timms
2024



Treasurer
Robert Diefenback
2024



Moderator
Jaime Oldmixon
2025



Assistant Moderator
Jack Letvinchuk
2025

WEVD ADA Accessibility Committee Annual Report for 2023

The WEVD ADA Accessibility Committee worked with District Management from May of 2021 until November of 2023 to improve access to facilities and recreational activities in Waterville Estates, improving engagement and participation by all owners and guests.

To ensure accessibility is a consideration in future projects including remodeling or expanding of our amenities, the WEVD Commission adopted a policy requiring any new construction project or major repair sent out for bid must include ADA compliance in the design and construction. The Commission now requires the General Manager to perform a written review prior to the undertaking by WEVD staff of any significant project that impacts accessibility. The review is to determine if accessibility can be expanded or improved.

In 2023, there were several upgrades or improvements to our facilities. At the Community Center, the addition of an automatic door opener at the main entrance is a significant upgrade. Appropriately shaped handrails have been installed on the main staircase leading from the main floor to the Summit Lounge, allowing safe passage on the stairs. At the rear of the Community Center are new, appropriately sized Handicapped parking spaces and a walkway leading to the rear door that meets ADA standards. Signage throughout the Community Center has been improved to make sure accessible exits are well-identified.

In 2023, at the Ski Lodge, an automatic door opener was installed on the accessible point of ingress and egress – the first door on the deck. Signage was improved, and a designated accessible table seating has been identified. The lower level of the Lodge now features lockers for guests to store ski equipment, a storage space was installed alongside the designated ADA-accessible table, for use by patrons who cannot easily access the lower-level lockers.

For WEVD Management, the next projects to improve access to all services in our facilities will include installing appropriately sized doors for entrance from the Community Center deck into the Summit Lounge. Adding a call button and, possibly, an automatic door opener to enter the upper level/adult pool area from the parking lot/handicapped parking spot will allow access for all at the second-floor level of our facility. Management is planning to mount lifts for the outdoor and indoor hot tubs, possibly including call buttons to alert staff to operate the lifts. The main floor restrooms and those outside the Summit Lounge need ADA-compliant sinks and faucets installed.

It has been an honor to serve on this committee and I want to thank the long-serving and last members – Joseph Feiner and Jackie Herlihy.

Sincerely,
Maureen Patti

Budget Advisory Committee Annual Report for 2023

The Budget Advisory Committee (BAC) was established by the WEVD Commissioners during the 2020 annual meeting. The purpose of the BAC is to work with management in the development of the WEVD's annual budget, provide input to management and the commissioners, and enable the delivery of an understandable and transparent budget to interested constituents.

Meetings of the committee members (5) began in September 2023. Meetings were held regularly on Mondays at 4PM supported by Zoom. Members met with management, employees, and WEA Board representatives to obtain their input on operational and budget matters. This process was similar to past budget years. The level of engagement was excellent. All involved took the time to gather the necessary information and be ready to discuss all aspects of our operation. This past season also saw great participation from WEA.

Many improvements to the budgeting process were introduced including but not limited to creating more user-friendly budgeting tools. This came about from WEVD's consultant who reworked budget history to match the new budget software now being used. She evaluated expenses and discovered many inappropriate assignments, redirecting them to the correct department or other expense lines. These improvements have made our financial summaries a far better management tool.

The committee may engage with management on a periodic basis to assess budget variances and determine the appropriateness of expenditures if directed by the commissioners. The BAC will also offer its help to WEA with their budgeting processes.

I would like to thank committee members Denise Bujalski, Rob Diefenbach, Billy Mitchell, and Dave Spinney for their hard work during the past months. I would also like to thank Jim Cahill, Linda Ivers, and Nancy Seward for the many hours they spent meeting with the BAC and providing invaluable input. Lastly, we need to thank Ron Beard, his staff, and Rita Donaldson, our consultant, for their dedication and commitment to making our community's services something we can all rely upon.

Respectfully submitted,
Mark Canfield
Committee Chair

Improving Amenity Profitability Committee Annual Report for 2023

The Improving Amenity Profitability Committee was formed in December of 2022 “to determine strategies to improve revenue, control costs, determine marketing strategies, and determine operational strategies”. The Committee consisted of 3 part-time owners and 3 full-time owners who met with the General Manager and Food/Beverage Manager.

In 2023 the committee:

- Created a list of revenue-generating ideas and examined their potential
- Identified staffing as a significant issue affecting our events/food and beverage business
- Identified the need for marketing assistance to promote public recreation programs
- Discussed the pros and cons of a public access pass
- Interviewed and hired a ski resort consultant company, ResortLogic, to evaluate the potential of Campton Mountain
- Gathered and discussed data to provide to the consultant
- Discussed the intricacies of snowmaking at small operation mountains
- Evaluated ski pricing through small mountain comparisons
- Reviewed the Resortlogic consultant's final report
- Interviewed and hired a marketing firm to assist in generating business at Campton Mountain

Thank you to Kathleen Roy, Ralph Wilbur, Gerry Panuczak, Joe Feiner, and Linda Ivers for their time and efforts on the committee this year.

Respectfully Submitted,
Nancy Seward
Committee Chair and WEA Board Vice President

Maintenance Department Report for 2023

Community Center Improvements and Maintenance:

- Installed new doors to the horseshoe pit and back lawn
- Removed old AC in summit lounge
- Removed old condensers and piping
- Installed new AC heads in summit lounge
- Replaced wood siding and soffit with new vinyl soffit and pvc siding and paint
- Took scrap material to recycle \$1,445.00 in scrap value
- Rebuilt condenser chase and paint
- New fencing around horseshoe pits
- Installed new pool heater for the adult hot tub
- Installed new hot water lines to both hot tubs reducing down time by 8 hours
- Certified pool operator training for all maintenance and custodial staff
- Installed new LED lights in mailbox building and around family pool
- Installed lawn edging to keep bark mulch in place
- Lawn mowing and Weed Whacking, Purchase new weed-wacker
- Trim shrubs, Clean bark beds, Power washed pool decks and pools
- Purchased new power head for power washer reducing power washing time by 60%
- Removed lattice from pool area and replace with aluminum balusters
- Hand dug four-foot deep hole for new mega slam base assembly and pour concrete
- Assembled mega slam basketball hoop
- Installed new backflow preventer at center
- Serviced 4 boilers at center
- Replaced pool pump for lap pool
- Changed sand in sand filters for the oval pool
- Changed multi ports on sand filters on oval pool add break unions to reduce downtime incase pool pump replacement is needed
- Purchases new pool vacuum to reduce labor
- Installed new hand rail on west side of center plowing at center, snow shoveling at center
- Painted family changing room
- Installed new service door for kitchen entrance

- Installed new ADA walkway on basketball court
- Winterized outside pools and hot tubs
- Put away outside furniture, tables umbrellas
- Installed new ADA hand rail from main floor to summit lounge
- Removed pine trees by tennis courts

Campton Mountain Ski Area Improvements and Maintenance:

- Installed new catwalks and lift frames
- Installed new comm line/communications cable for ski lift
- Wired-in all tower switches
- Repainted ladies and men's bathrooms (walls & floors) downstairs due to wear
- Installed new fencing at the bottom of rope tow
- Purchased and installed prefab shed for snowmaking equipment
- Insulated bottom and interior of shed and plywood
- Trenched for new electrical service
- Installed electrical conduit and backfill
- Pulled wires for new electrical service
- Installed new disconnect for electrical service
- Installed new power panels
- Installed new variable frequency drives for the new well pump and booster pump
- Installed new pitless on well casing
- Trenched from well to new snowmaking shed
- Installed new water line from well to shed
- Insulated water line and backfill
- Installed electrical conduit from well to snowmaking shed
- Installed booster pump in shed
- Started wiring all components
- Put water tank in place
- Started plumbing from water tank to booster pump

Many thanks to my entire staff for their dedicated efforts.

Respectfully submitted,
Shawn Pelchat

Outdoor Court Committee Annual Report for 2023

The construction of the tennis court battery and multi-use court battery is 100% complete. It is the Committee's opinion that Vermont Recreational Surfacing & Fencing has done an outstanding quality job from start to finish. Their recommended upgrades and finishing tweaks were spot on, added value, and will help reduce maintenance. The improved drainage from the access road to the courts has held up perfectly during heavy rains.

The half-court basketball area is 95% complete. Final landscaping around the half-court basketball area will be completed with the remaining funds. The remaining work recommendations have been presented to the General Manager, Ron Beard, for implementation in 2024. Annual and seasonal maintenance recommendations were summarized and presented as well.

Outdoor Courts Reconstruction Costs

Total All Projects	\$344,146			<i>\$2,454 remaining funds</i>
Court Reconstruction		\$295,177		<i>\$15,823 under initial budget, 5% buffer</i>
Racket Courts			\$262,050	
Basketball Half-court/H-cap Parking			\$33,127	
Extras/Options		\$8,225		<i>hoop 6' overhang, walkway & drainage upgrades</i>
Asphalt Surcharge		\$5,544		<i>RFP/contract qualification</i>
Court Base Upgrade		\$35,200		<i>\$17,600 per battery, supplemental funding 75% CIF, 25% WEVD</i>

Plans are still in place to refurbish the horseshoe and shuffleboard areas, but pushed out to 2024.

The Committee recommended the purchase of a prefab tennis backboard to be installed on the lower tennis court battery and two additional 6-foot metal benches.

The Committee wishes to thank the ownership for advocating for the courts, the residents for approving the warrant article funding, the WEA Board for their CIF support, and the WEVD staff for their commitment to the project.

After three plus years, the Committee's work is done, and so it voted to dissolve at the October 26th committee meeting. Please thank Dick Mayo, Dave Spinney, Dave Rose, Maureen Patti, Stan Bujalski, and Mahdu Challagulla for dedicating their time and energy to this successful, multifaceted, rewarding project.

Cheers,
Dave Ketcham (Chair)

WEVD Planning Board Annual Report for 2023

The Planning Board was established in July 2020 and has been working on its first major project, the development of a Waterville Estates Master Plan. Over the past year, many changes and improvements were made to the Master Plan Draft, but the major points of interest have remained the same. The Commissioners, Board of Directors, and the town of Campton have provided a great deal of input to the current draft.

The sections of the Master Plan focus on Community Vision and Land Use (required), Environment, Recreation, and Facilities (Community Center, Ski area, Roads, and Water Infrastructure). The draft of the Master Plan is complete as of 1/13/2024.

Why establish a Master Plan? The benefits of a Master Plan include:

- It is a Community's guide to the Future
- Acts as a Reference Document
- Provides a Summary of Actions
- Is a Source of Information about the Community
- Provides Guidance to Your Planning Board
- Establishes Legal Standing for the Actions and Measures of Your Planning Board
- It is a Prerequisite for Establishing a Capital Improvement Program, aspects of which may be undertaken with Federal, State, County, or Other Public Funds
- Enables Enactment of Impact Fees in accordance with RSA 673:1 II (i.e. developments' impact on WEVD infrastructure such as Roads and Water)

The Master Plan draft and all supporting documents are available on the WEVD website with hard copies at the community center. The next step is conducting a public hearing. Due to unanticipated circumstances, our planned meeting of 1/13/24 was postponed until a date in the spring.

I appreciate the time and energies invested by each board member (Stan Bujalski, Anthony Patti, Michael Palm - resigned 1/4/2024, Gerry Panuczak, and Ryan Tims) and our consultant to get us to this point in the Master Plan process.

Respectfully submitted,
Mark Canfield Chair

WEVD Records Committee Annual Report for 2023

The WEVD Records Committee is, unlike the other advisory committees, required under New Hampshire law (RSA 33-A:3). The Records Committee is to “govern the disposition of municipal records” and must include the municipal Clerk, Treasurer, and one Commissioner. The WEVD Records Committee was established in 2020.

In December of 2021, the WEVD Commission adopted 10 different procedures addressing the retention of records, processing of Right-to-Know requests, adoption of official public body meeting minutes, and much more which had been developed by the Records Committee and reviewed by WEVD Management. In later years, more procedures have been developed and adopted in accordance with the emerging and evolving needs of the District. The Records Committee continues to engage in discussions with Management and staff about improving and refining the disposition of municipal records.

In 2023, the Records Committee finished processing the dozens and dozens of oversized documents that had been stored/strewn about the Community Center Board Room. The oversized materials were cataloged and housed in cabinets – architectural plans (some dating back to the ‘60s), surveys, maps, and other documents. The Committee further reviewed the oversized documents and worked with WEVD Management to have scanned the oversized items that must be retained.

During 2023, WEVD Staff called upon the Records Committee to review, process, catalog, and, if appropriate, retain materials located in long abandoned file cabinets and boxes. The Committee had performed this task back in 2020 (boxes found in the Community Center basement) and, in 2023, we were called upon to review the paperwork unearthed when the District offices were reorganized and/or cleared.

Meeting with WEVD Management several times in 2023, the Records Committee discussed whether to digitize the existing hard copy municipal records and how best to implement a system for naming new documents/files in a way that retention dates could be immediately recognized. Given the District focus on the new financial software and implementing the systems needed to process the financial records, developing systems to name or identify newly created municipal electronic records with retention schedule information will be a project for 2024.

I would like to thank all the volunteers who serve on the Records Committee – Ryan Timms, Rob Diefenbach, Terry Bennett, and Anthony Patti.

Thank you,
Maureen Patti,
WEVD Commission Chair

WEVD Water & Roads Committee Annual Report for 2023

The Waterville Estates Village District Water and Roads Committee continued to update the Asset Plan with additional information regarding the position, type of equipment, and condition of assets associated with the public water system. The Committee also recommended several modifications to the Water Ordinance. A Public Hearing was held, and the revised ordinance was adopted. The Committee continues to work on a Water Strategic Plan, however, the final draft was not realized in 2023.

Significant water system projects undertaken in 2023 included a large section of water main replacement on Pegwood, and a backup PH adjustment system installed at the treatment facility. Unpaved roads were regraded in 2023, and significant intersection brush removal was conducted. The Committee would like to thank the staff for their continued efforts.

I would like to thank volunteers for their efforts in 2023.

Respectfully submitted,
Gerry Panuczak

Water & Roads Department Annual Report for 2023

Dear Waterville Estates Village District Community,

As we reflect on the accomplishments of the past year, I am proud to highlight the significant strides we have made in ensuring the sustainability and efficiency of our water infrastructure.

Our commitment has resulted in notable advancements, with crucial projects completed to enhance the overall well-being of our community. From road improvements to upgraded utilities, we are dedicated to meeting the needs of today and leveraging strategies to build for the future.

Our focused efforts led to the successful identification and repair of 14 water leaks, resulting in a substantial estimated number of gallons saved. This not only contributes to our commitment to environmental stewardship, but also ensures the responsible use of our valuable water resources.

In a bid to enhance the visibility of our water infrastructure, we successfully marked over 300 water corporations and main valves. This increased visibility lays the foundation for more effective monitoring and management, essential for the continued reliability of our water supply.

Embracing technological advancements, we strategically invested in upgrades to enhance the transparency of water usage. These improvements empower us to detect and isolate leaks promptly, minimizing potential disruptions and conserving water resources.

A notable infrastructure achievement includes the upgrade of 1,400 out of 3,200 feet of waterline, providing increased water capacity to residents on Pegwood Hill Road, McLaren Drive, Morrill Drive, and portions of Hodgeman Hill Road. This upgrade not only enhances water capacity but also contributes to the overall well-being of our community. Due to reaching an exorbitant amount of ledge during construction, the project was prolonged into winter months and will resume in spring 2024 with the completion of the remaining 1,800 feet.

Financially, we have maintained a stable budget, allocating resources effectively to address key priorities. The diligent efforts of the budget committee have ensured the responsible management of funds, fostering sustainability and resilience in the face of aging infrastructure challenges.

Your continued support and engagement are vital as we continue to build a resilient and thriving Waterville Estates Village District.

Sincerely,

Steve Baert

WEVD Roads and Water Supervisor

2023 WEVD Advisory Committees and Boards

Thank you all for your service to our community!

ADA Accessibility Comm (disbanded as of 11/08/23)	Jackie Herlihy - CHAIR Joseph Feiner Maureen Patti
Budget Advisory Committee	Mark Canfield - CHAIR Rob Diefenbach Denise Bujalski Billy Mitchell Dave Spinney
Improving Amenity Profitability	Nancy Seward - CHAIR Linda Ivers Kathleen Roy Ralph Wilbur Joseph Feiner Gerry Panuczak
Outdoor Courts Committee (disbanded as of 11/08/23)	Dave Ketcham - CHAIR Richard Mayo David Rose Dave Spinney
Planning Board	Mark Canfield - CHAIR Ryan Timms Ned McElroy Stan Bujalski Anthony Patti Gerry Panuczak Michael Palm
Records Committee	Ryan Timms Anthony Patti Terry Bennett Rob Diefenbach Maureen Patti
Water & Roads Committee	Gerry Panuczak - CHAIR Terry Bennett Stan Bujalski Anthony Patti Scott Monroe

If you are interested in volunteering, email district@waterville-estates.com

Waterville Estates Association Board of Directors Annual Report for 2023

The year for the Waterville Estates Association (WEA) was marked with change and success. First, the working relationship with the Waterville Estates Village District (WEVD) and our General Manager couldn't be stronger. The communication and collaboration has allowed us to work towards getting to the right place.

The financial standing for WEA is now in a place where we are able to provide a larger contribution towards our recreation. Through the Recreation Management Agreement (RMA), we will contribute an additional \$200K to the WEVD in 2024. Thus, reducing the need for WEVD to find the funds in tax revenue. In addition, WEVD agreed to almost double the amount of money (\$120K) in the Rec Fund for the start-up of Campton Mountain. We also brought events back to WVE and hope to expand on them in the following year. Finding a viable well and installing snowmaking on Campton Mountain was a large undertaking, using \$110K in Capital Improvement Funds (CIF).

It is no secret that the cost of providing recreation and maintaining facilities has gone up. WEA has been looking for ways to offset these costs. Thus, trying to find a balance of public-facing revenue generation that does not directly impact owners' use of the community. We will continue to explore renting facilities, public memberships, and events, but only for when the majority of our community will not be affected.

CIF allocations included \$190K in 2023 and \$110K in YTD 2024. The outdoor courts and snowmaking have been installed. With new mailboxes, a playground, and outdoor beer/snack shack to come. Also to come is assisting the District with much needed new siding on the back of the community center and a solution for the storage of tables and chairs when not in use in the Summit Lounge.

Waterville Estates has seen sizable growth in the past couple of years. Preserving the quality of construction and compliance with our Bylaws is critical. Our Building Committee is developing a more structured permitting process yet mainstreams the process for new owners and builders. Also, our Compliance Committee has been rebooted ensuring that our community maintains the level of appearance and respect we have come to expect.

In 2024 the WEA BOD looks forward to serving all of the homeowners and it has been a privilege to serve this great community.

Respectively Yours,
James B. Cahill, Jr.
President, Waterville Estates Association

Waterville Estates Village District 2022 Financial Audit - Summary

The subsequent eleven pages are a summary of the District's financial audit of 2022. You can find the full financial audit of forty-three pages at www.waterville-estatesnh.gov and navigate to 'Administration'.

The following financial audit summary includes; the auditor's description of methods and opinions, the Statement of Net Position, the Statement of Activities, and the Governmental Funds Balance Sheet.

Pages eight and nine include the Statement of Revenues, Expenditures, and Changes in Fund Balances, and the Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances.

Page eleven shows the Water Fund balance sheet.

The final two pages of the audit (forty-two and forty-three) include the Independent Auditor's Communication of Material Weaknesses and Significant Deficiencies.



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Commissioners
Waterville Estates Village District
Campton, New Hampshire

Report on the Financial Statements

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund (governmental and proprietary), and aggregate remaining fund information of the Waterville Estates Village District as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Adverse
Business-type Activities	Adverse
Major Governmental Fund - General Fund	Unmodified
Major Governmental Fund - Water Fund	Unmodified
Major Recreation Proprietary Fund	Adverse
Aggregate Remaining Fund Information	Unmodified

Adverse Opinion on Governmental Activities and Business-type Activities and Proprietary Fund

In our opinion, because of the significance of the matters described in the "Matters Giving Rise to Adverse Opinion on Governmental Activities, Business-type Activities and Proprietary Fund" paragraphs, the financial statements referred to above do not present fairly the financial position of the Governmental Activities, Business-type Activities and Proprietary Fund of the Waterville Estates Village District as of December 31, 2022, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Each Major Funds and Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the each major governmental fund and aggregate remaining fund information of the Waterville Estates Village District as of December 31, 2022, and the respective changes in financial position and the respective budgetary comparison for the general fund and water fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the Waterville Estates Village District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Waterville Estates Village District
Independent Auditor's Report***

***Matters Giving Rise to Adverse Opinion on Governmental Activities, Business-type Activities and
Proprietary Fund***

As discussed in Note 11-B to the financial statements, management has not recorded the long-term costs of retirement healthcare costs and obligations for other postemployment benefits for the single employer plan in the governmental activities, business-type activities, and proprietary fund. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the liabilities, decrease the net position and increase the expenses of the governmental activities, business-type activities, and proprietary fund. The amount by which this departure would affect the liabilities, net position, and expenses on the governmental activities, business-type activities, and proprietary fund is not readily determinable.

We were unable to adequately observe or obtain sufficient audit evidence to otherwise support the year-end inventory counts related to the recreation fund. Variances in inventory accounts would affect the assets, net position, and expenses of the business-type activities and proprietary fund. The amount by which this departure would affect the assets, net position, and expenses of the business-type activities and proprietary fund is not readily determinable.

Responsibilities of Management for the Financial Statements

The Waterville Estates Village District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Waterville Estates Village District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Waterville Estate's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Waterville Estates Village District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Change in Accounting Principle

As discussed in Note 2-D to the financial statements, in fiscal year 2022 the District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

***Waterville Estates Village District
Independent Auditor's Report***

Required Supplementary Information – Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Schedule of the District's Proportionate Share of Net Pension Liability,
- Schedule of District Contributions – Pensions,
- Schedule of the District's Proportionate Share of the Net Other Postemployment Benefits Liability,
- Schedule of District Contributions – Other Postemployment Benefits, and
- Notes to the Required Supplementary Information

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management's Discussion and Analysis – Management has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

Supplementary Information – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Waterville Estates Village District's basic financial statements. The accompanying individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

December 21, 2023
Concord, New Hampshire

*Blodzik & Sanderson
Professional Association*

BASIC FINANCIAL STATEMENTS

EXHIBIT A
WATERVILLE ESTATES VILLAGE DISTRICT
Statement of Net Position
December 31, 2022

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 1,047,600	\$ 63,367	\$ 1,110,967
Taxes receivables (net)	894,926	-	894,926
Account receivables	96,561	147	96,708
Internal balances	188,465	(188,465)	-
Inventory	-	42,774	42,774
Prepaid items	24,767	-	24,767
Capital assets:			
Land and construction in progress	319,020	-	319,020
Other capital assets, net of depreciation	2,021,967	402,820	2,424,787
Total assets	<u>4,593,306</u>	<u>320,643</u>	<u>4,913,949</u>
DEFERRED OUTFLOWS OF RESOURCES			
Amounts related to pensions	336,762	59,736	396,498
Amounts related to other postemployment benefits	998	177	1,175
Total deferred outflows of resources	<u>337,760</u>	<u>59,913</u>	<u>397,673</u>
LIABILITIES			
Accounts payable	263,171	21,878	285,049
Accrued salaries and benefits	18,293	-	18,293
Accrued interest payable	4,791	-	4,791
Long-term liabilities:			
Due within one year	67,017	-	67,017
Due in more than one year	824,162	128,727	952,889
Total liabilities	<u>1,177,434</u>	<u>150,605</u>	<u>1,328,039</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - user charges	284,064	-	284,064
Amounts related to pensions	33,319	5,910	39,229
Total deferred inflows of resources	<u>317,383</u>	<u>5,910</u>	<u>323,293</u>
NET POSITION			
Net investment in capital assets	2,139,980	402,820	2,542,800
Unrestricted	1,296,269	(178,779)	1,117,490
Total net position	<u>\$ 3,436,249</u>	<u>\$ 224,041</u>	<u>\$ 3,660,290</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT B
WATERVILLE ESTATES VILLAGE DISTRICT
Statement of Activities
For the Fiscal Year Ended December 31, 2022

	Expenses	Program Revenues Charges for Services	Net (Expense) Revenue and Change in Net Position		Total
			Governmental Activities	Business-type Activities	
Governmental activities:					
General government	\$ 915,867	\$ -	\$ (915,867)	\$ -	\$ (915,867)
Public safety	17,089	-	(17,089)	-	(17,089)
Highways and streets	382,837	-	(382,837)	-	(382,837)
Water distribution and treatment	410,773	596,498	185,725	-	185,725
Culture and recreation	978,352	-	(978,352)	-	(978,352)
Interest on long-term debt	7,729	-	(7,729)	-	(7,729)
Total governmental activities	2,712,647	596,498	(2,116,149)	-	(2,116,149)
Business-type activities:					
Recreation	605,271	480,049	-	(125,222)	(125,222)
Total	\$ 3,317,918	\$ 1,076,547	(2,116,149)	(125,222)	(2,241,371)
General revenues:					
Taxes:					
Property			1,619,834	-	1,619,834
Other			6,807	-	6,807
Unrestricted investment earnings			1,327	19	1,346
Miscellaneous			573,735	-	573,735
Total general revenues			2,201,703	19	2,201,722
Change in net position			85,554	(125,203)	(39,649)
Net position, beginning			3,350,695	349,244	3,699,939
Net position, ending			\$ 3,436,249	\$ 224,041	\$ 3,660,290

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-1
WATERVILLE ESTATES VILLAGE DISTRICT
Governmental Funds
Balance Sheet
December 31, 2022

	General	Water	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 694,452	\$ 353,148	\$ -	\$ 1,047,600
Taxes receivable	954,926	-	-	954,926
Accounts receivable	51,760	44,801	-	96,561
Interfund receivable	213,996	108,223	-	322,219
Prepaid items	16,752	8,015	-	24,767
Total assets	<u>\$ 1,931,886</u>	<u>\$ 514,187</u>	<u>\$ -</u>	<u>\$ 2,446,073</u>
LIABILITIES				
Accounts payable	\$ 192,872	\$ 70,299	\$ -	\$ 263,171
Accrued salaries and benefits	17,079	1,214	-	18,293
Interfund payable	108,223	-	25,531	133,754
Total liabilities	<u>318,174</u>	<u>71,513</u>	<u>25,531</u>	<u>415,218</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	232,878	-	-	232,878
Unavailable revenue - user charges	-	284,064	-	284,064
Total deferred inflows of resources	<u>232,878</u>	<u>284,064</u>	<u>-</u>	<u>516,942</u>
FUND BALANCES (DEFICIT)				
Nonspendable	16,752	8,015	-	24,767
Committed	259,881	150,595	-	410,476
Unassigned (deficit)	1,104,201	-	(25,531)	1,078,670
Total fund balances (deficit)	<u>1,380,834</u>	<u>158,610</u>	<u>(25,531)</u>	<u>1,513,913</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,931,886</u>	<u>\$ 514,187</u>	<u>\$ -</u>	<u>\$ 2,446,073</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-3
WATERVILLE ESTATES VILLAGE DISTRICT
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2022

	General	Water	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 1,547,522	\$ -	\$ -	\$ 1,547,522
Charges for services	-	596,498	-	596,498
Miscellaneous	564,300	10,762	-	575,062
Total revenues	2,111,822	607,260	-	2,719,082
EXPENDITURES				
Current:				
General government	701,074	-	-	701,074
Public safety	17,089	-	-	17,089
Highways and streets	367,812	-	-	367,812
Water distribution and treatment	-	368,423	-	368,423
Culture and recreation	833,917	-	-	833,917
Debt service:				
Principal	40,000	19,615	-	59,615
Interest	3,342	1,813	-	5,155
Capital outlay	267,227	58,799	225,531	551,557
Total expenditures	2,230,461	448,650	225,531	2,904,642
Net change in fund balances	(118,639)	158,610	(225,531)	(185,560)
Fund balances, beginning	1,499,473	-	200,000	1,699,473
Fund balances, ending	\$ 1,380,834	\$ 158,610	\$ (25,531)	\$ 1,513,913

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-4
WATERVILLE ESTATES VILLAGE DISTRICT
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds to the Statement of Activities
For the Fiscal Year Ended December 31, 2022

Net change in fund balances of governmental funds (Exhibit C-3)		\$ (185,560)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Capital outlay expenditures exceeded depreciation expense in the current year, as follows:		
Capitalized capital outlay	\$ 407,122	
Depreciation expense	<u>(187,436)</u>	219,686
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.		
Change in deferred inflows of resources - property taxes		79,119
Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Repayment of notes		59,615
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Increase in accrued interest expense	\$ (2,574)	
Increase in compensated absences payable	(5,597)	
Net change in net pension liability, and deferred outflows and inflows of resources related to pensions	(71,568)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>(7,567)</u>	(87,306)
Changes in net position of governmental activities (Exhibit B)		<u><u>\$ 85,554</u></u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT D-2
WATERVILLE ESTATES VILLAGE DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (GAAP Basis/Non-GAAP Budgetary Basis)
Water Fund
For the Fiscal Year Ended December 31, 2022

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	\$ 532,455	\$ 596,498	\$ 64,043
Miscellaneous	-	10,762	10,762
Total revenues	532,455	607,260	74,805
EXPENDITURES			
Current:			
Water distribution and treatment	532,455	368,423	164,032
Debt service:			
Principal	-	19,615	(19,615)
Interest	-	1,813	(1,813)
Capital outlay	-	58,799	(58,799)
Total expenditures	532,455	448,650	83,805
Net change in fund balances	\$ -	158,610	\$ 158,610
Increase in nonspendable fund balance		(8,015)	
Committed fund balance, beginning		-	
Committed fund balance, ending		\$ 150,595	

The Notes to the Basic Financial Statements are an integral part of this statement.



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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INDEPENDENT AUDITOR'S COMMUNICATION OF MATERIAL WEAKNESSES AND SIGNIFICANT DEFICIENCIES

To the Members of the Board of Commissioners
Waterville Estates Village District
Campton, New Hampshire

In planning and performing our audit of the basic financial statements of the Waterville Estates Village District as of and for the year ended December 31, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Waterville Estates Village District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the Waterville Estates Village District's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and another deficiency that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- Reasonably possible. The chance of the future event or events occurring is more than remote but less than likely.
- Probable. The future event or events are likely to occur.

We consider the following deficiencies in the Waterville Estates Village District's internal control to be material weaknesses:

Budgeting

We noted significant variances between amounts budgeted and approved by voters with the actual results of activity recorded. A large percentage of the variances relate to the budgeting of recreation expenses in both the governmental general fund and the proprietary recreation fund, and capital items purchased by one fund for the benefit of the other fund. The amount of recreation expenditures actually recorded in the general fund appeared to be based on the revenue results and financial position of the recreation fund, rather than an identifiable or systematic process of allocating expenditures between funds. We recommend that an expenditure budget be created based on a reasonable, systematic process of allocating expenditures. An alternative to this approach, would be to budget all recreation expenditures in the proprietary recreation fund, and budget one amount, representing the general fund's subsidy of the difference between the total recreation expenditure budget, anticipated recreation revenue, and revenue committed from Waterville Estates Association.

***Waterville Estates Village District
Independent Auditor's Communication of Material Weaknesses and Significant Deficiencies***

Procedural changes need to be made relative to the purchase and recording of capital items, as well as transfers of funds by Waterville Estates Association for the benefit of Waterville Estates Village District. According to the Recreation Management Agreement dated October 29, 2016, between Waterville Estates Village District and Waterville Estates Association:

"On or before November 1 of each year, the Association shall advise the District of the irrevocable commitment of the amount of money the Association shall make available to the District for recreational activities for the ensuing year. At this time, the Association shall also provide a proposed program of recreational activities, together with the estimated cost of each such activity. Additionally, the Association shall provide a separate proposal for capital improvements, all with a corresponding commitment of Association funds to be made available for such."

The District should use the accepted, irrevocable commitment from the Association in developing the annual budgets for the general and recreation funds. Commitments pledged for the benefit of the general fund should be budgeted directly in the general fund in an identifiable account, funds should be transferred directly to the general fund bank account, and purchases should be made from this account. The transfers should be recorded in a clearly identifiable manner in the general fund. If the transfer is related to the purchase of a capital item, the nature of the expenditure should also be clearly identified, so the District can properly record the item for financial reporting purposes. This process should also be followed for commitments pledged to the recreation fund.

Journal Entries

During the audit, it was noted that most journal entries were not formally reviewed and approved and often lacked adequate supporting documentation. We recommend that management categorize journal entries into recurring journal entries and nonrecurring journal entries, where authorization for recurring entries is established at the beginning of the year. Nonrecurring journal entries would require formal review and approval by management, that should be demonstrated by a signature or initialing or another method that would allow for confirmation of the approval. Journal entries should always be supported by appropriate documentation where possible. Good documentation serves as an accounting record and facilitates future follow-up as well as additional insight for other users.

Review of Accounting Software Permissions and Proper Segregation of Duties

Accounting software permission should be reviewed, and employees should be restricted to permissions relevant and appropriate to their position. Software permissions are critical in ensuring that employees are not able to override internal control policies and procedures designed by management. We recommend that the District apply the principle of the least privilege for all users. Employees/users should be permitted access on an as-required basis such that they can perform their required tasks. By reducing access to only designated individuals, as needed, it helps ensure that segregation of duties is maintained and reduces the risk of management override of controls.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the entity's internal control to be significant deficiencies:

Accounting Policies and Procedures

During our audit, we noted that the District has not developed several accounting policies and procedures. Reconciliation policies and procedures have not been established. The District has started the process of documenting various procedures in the finance department. We recommend that they continue to document these procedures, and ultimately develop Board approved policies, that are maintained in a formal procedures manual. This procedures manual should be distributed to all employees, to ensure that proper procedures and related internal controls are in place and consistently followed.

This communication is intended solely for the information and use of management, the Board of Commissioners, and others within the Waterville Estates Village District, and is not intended to be, and should not be, used by anyone other than these specified parties.

December 21, 2023
Concord, New Hampshire

*Plodzik & Sanderson
Professional Association*

The Waterville Estates Village District Annual Meeting convened at the Summit Lounge on Saturday, April 15, 2023 at 9:00 am to act on the articles of this warrant.

Saturday, April 15, 2022

The Annual meeting was opened at 9:05 am by Moderator Jaime Oldmixon. Moderator Oldmixon indicated when recognized to speak, residents shall state their name and address.

Moderator Oldmixon led the Pledge of Allegiance.

Moderator Oldmixon mentioned the “1 voter, 1 vote” rule and that the most helpful way to cast your vote is to deposit your ballot, and yours alone, in the ballot box. Moderator Oldmixon introduced Jack Letvintchuk as the Deputy Moderator who would assist with any secret ballot votes.

Moderator Oldmixon moved Article #1.

Article #1: To choose one Commissioner for a three-year term, a Clerk for the ensuing year, and a Moderator for two years.

Discussion:

Jaime Oldmixon declared for Moderator for a two-year term. No other declarations.

Motion carried by majority vote.

Gerry Panuczak declared for Commissioner for a three-year term. No other declarations.

Motion carried by majority vote.

Ryan Timms declared for Clerk for the ensuing year. No other declarations.

Motion carried by majority vote.

Article #2: To see if the Village District will vote to raise and appropriate the sum of Two Hundred Sixty-Two Thousand Dollars and No Cents (\$262,000.00) for the purpose of the purchase and installation of materials related to the replacement of a 3,200 foot section of water main on Pegwood Road, and to authorize the issuance of not more than Two Hundred Sixty-Two Thousand Dollars and No Cents (\$262,000.00) of bonds or notes in accordance with the provisions of the Municipal Finance Act, RSA 33:1 et seq., as amended and to authorize the Waterville Estates Village District Board of Commissioners to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the Waterville Estates Village District Board of Commissioners to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; and to authorize the

Waterville Estates Village District Board of Commissioners to take any other action or to pass any other vote relative thereto.

3/5ths (60%) vote required.

Notwithstanding the general obligation nature of the bonds and/or notes, this article will have an estimated tax impact of \$0.00 per \$1,000. This is intended to have a zero-tax impact as it will be funded by WEVD Water Department income.

Recommended by all WEVD Commissioners (3:0)

Moved: Terry Bennett

Seconded: Denise Bujalski

Discussion: Commissioner Panuczak spoke regarding the continuous work improving the water system and the strategic plan around the replacement of lines on Pegwood Road. Sean Tole (18 Ryan Circle) asked if this warrant would be paid from the Water Department Budget. Mr. Panuczak answered in the affirmative.

Moderator Oldmixon indicated that this warrant requires a paper ballot, and the ballot box would be open for one hour. Moderator Oldmixon and Assistant Moderator Letvinchuk distributed ballots. Voting on this article closes at 10:15 AM.

Article #3: To see if the Village District will vote to raise and appropriate the sum of One Million, Nine Hundred Seventy Thousand, Thirty-One Dollars and No Cents (\$1,970,031.00) for the general municipal operations of the Village District. This article does not include appropriation(s) contained in special or individual articles addressed separately.

Majority vote required.

The estimated tax rate for the Waterville Estates Village District, if it were all one taxing district, would total \$14.77. The amount will be apportioned between Campton and Thornton by NH Department of Revenue.

Recommend by all WEVD Commissioners (3:0)

Recommend by all Budget Advisory Committee members (5:0)

Commissioner Spinney detailed the budget development process, which consisted of combing line-by-line with the Budget Advisory Committee over a three-month period. Mr. Spinney commended the Budget Advisory Committee for their hard work and diligence in helping develop the proposed budget. Mr. Spinney detailed the changes and simplification to the Recreation Management Agreement (RMA), bringing \$400,000 in revenue over from the Waterville Estates Association (WEA), paid \$100,000 quarterly. Mr. Spinney indicated the Village District takes on approximately \$370,000 in recreation expenses under this new RMA. Mr. Spinney indicated this budget is for this year with minimal expenditures and recognizing continued assessment would need to occur for future budgets.

Moved: Ned McElroy

Seconded: Frank Marshall

Discussion: Stan Bujalski (11-2 Carey Circle) stated that he appreciated Mr. Spinney's remarks. Mr. Bujalski stated he was bothered by recreation expenses being paid by taxes and, though he appreciates the work being done by the current WEA Board of Directors, he would like to see more of the recreation expenses paid by the HOA. Mr. Bujalski indicated he was in favor of this warrant article. Mr. Panuczak stated the Village District has formed an Improving Amenity Profitability Committee to enhance revenue, cut costs, and improve profitability and the the committee will address those concerns in the future. Harry Bertino (27 Condo Rd Unit 10) asked if any budgeted expenditures are paid to district officials. General Manager Ron Beard stated the 3 Commissioners, Moderator, Treasurer and Clerk receive stipends that are budgeted. Mr. Bertino asked if any district officials would be contracted to do work on water, roads, or facilities. Commissioner Spinney stated no and that is not in the budget. Mr. Bertino further stated the Village District already has the authority to generate recreation programs to bring in revenue and offset taxes. Frank Marshall (67 David Thompson Drive) stated WEA has forwarded 90% of dues to the district via the RMA and day pass funds now go to the Recreation Fund. Mr. Marshall stated the WEA Board recognizes the need to find additional revenue streams to continue offering recreation opportunities. Mr. Bertino stated the district has a greater ability to generate revenue to assist with reducing taxes and dues. Mr. Tole stated he saw a Zoning and Planning line item in the budget. Commissioner Spinney stated he did not recall that line item. Commissioner Patti stated the only reference to Zoning and Planning was a DRA form with \$0 allocated in 2023. Mr. Tole stated he believed approximately \$30,000 was spent on the Planning Board Master plan in 2022. Ms. Patti stated the Commissioners did authorize an expenditure from the consulting fee line of the 2022 budget for Municipal Resources Inc. (MRI) to provide expert assistance to the WEVD Planning Board. Mr. Marshall stated the revenue generation gameplan is WEVD and WEA working in tandem toward the common goal of profitable revenue generation.

Motion carried by majority vote (50 yea, 0 nay).

Article #4: To see if the Village District will vote to raise and appropriate the sum of Six Hundred, Sixty-Eight Thousand, Three Hundred Fifty-Seven Dollars and No Cents (\$668,357.00) for the purpose of interdepartmental water department operations, said funds to come from Water Fees, Rates and other charges in the Water Fun, with an offset of Twenty-Four Thousand Dollars and No Cents (\$24,000.00) from the 2022 WEVD Water Department Fund surplus, consisting of Water Rates, Fees, and other charges.

Majority vote required.

This article will have an estimated tax rate impact of \$0.00 per \$1,000 of valuation as it will be funded by income from the Water Fund.

Recommended by all WEVD Commissioners (3:0)

Commissioner Panuczak stated the Water Budget underwent the same methodology as the general budget, working line-by-line for months. If approved, the water rates would likely result in an 11% reduction in May 2023. Mr. Panuczak stated this budget does not include those capital improvement projects that the District is seeking Federal or State monies to fund.

Moved: Sean Tole

Seconded: Stan Bujalski

Discussion: Mr. Bertino asked for clarification regarding billing. Ms. Allison Smith, Water Department Administrator, stated billing is typically May 1, but due to a software upgrade and the requirement to schedule a hearing, the schedule will likely shift into early May. Mr. Bertino stated the Water Ordinance changed and he is seeking clarity on billing being covered under differing ordinances. Commissioner Patti stated none of the changes in the ordinance affected the billing. Mr. Bertino stated the Federal Occupancy Standard should be in the ordinance. Commissioner Patti stated she appreciated the input. Bob Winters (14 Campton Mountain Road) asked if this article authorizes water meters for residential homes. The Board of Commissioners stated it does not. Ms. Smith stated there are no current plans to purchase additional meters for residential use.

Motion carried by majority vote (42 yea, 0 nay).

Article #5: To see if the Village District will vote to raise and appropriate One Hundred Fifty Thousand Dollars and No Cents (\$150,000) for the purpose of paving of Village District Roads. This appropriation is not included in the main operating budget Article #3.

Majority vote required.

The estimated tax rate impact of this article for the Waterville Estates Village District, if it were all one taxing district, would total \$1.43 per \$1,000 of valuation. This amount will be apportioned between Campton and Thornton by NH Department of Revenue.

Recommended by all WEVD Commissioners (3:0)

Recommended by all Budget Advisory Committee members (5:0)

Commissioner Spinney stated the Roads Department has a plan to pave roads as needed, but this would go to the most necessary paving. Mr. Spinney further stated this article would cover paving Pegwood if Article #2 passes. If Article #2 fails, this article would cover paving of prioritized roads.

Moved: Terry Bennett

Seconded: Stan Bujalski

Discussion: Mr. Marshall asked whether paving would include the entire road or just hills. Commissioner Spinney stated future planning may dictate whether we pave the entirety of a road or not. Mr. Marshall added the WEA Board is available to discuss participating in funding road work, as has been done historically. Commissioner Panuczak stated that the Water and Roads Committee's recent focus has been on water, but now that the water issues have tempered, the focus can shift to addressing roads, with a 20-year plan to pave all roads. Mr. Tole asked if there is an effort to compel the towns of Campton and Thornton to take ownership of additional roads. Commissioner Patti stated that those roads that meet town standards have been turned over. Other roads have been done so via town warrants. Mr. Bertino stated CIF funds can be used for private roads. Mr. Bujalski stated there may be some roads that can be transferred to the respective towns and the Water and Roads committee is

actively investigating that possibility. Scott Salloway (110 Snowood Drive) asked if the \$1.43 per \$1,000 is in addition to the operating budget impact. Commissioner Spinney affirmed it is in addition.

Motion carried by majority vote (47 yea, 1 nay).

Article #6: To see if the Village District will vote to raise and appropriate the sum of Fifty-Eight Thousand, Six Hundred Dollars and No Cents (\$58,600.00) for the purpose of capital improvements to Village District Municipal buildings/assets. Improvements to include the purchase of maintenance equipment, replacement of the ATV (safety issues), Fire Pump Suppression upgrades, security and entry key system upgrades, pool covers, repairs to indoor pools, deck supplies and repair, fencing, and ski lift electrical upgrades. This appropriation is not included in the main operating budget Article #3.

Majority vote required.

The estimated tax rate impact of this article for the Waterville Estates Village District, if it were all one taxing district, would total \$0.56 per \$1,000 of valuation. This amount will be apportioned between Campton and Thornton by NH Department of Revenue.

Recommended by all WEVD Commissioners (3:0).

Recommended by all Budget Advisory Committee Members (5:0)

GM Ron Beard stated this article would cover a lot of areas. The ATV is utilized year-round and is no longer serviceable. Pool covers would save on energy and water. Decking at the Mountain View Lounge and the Ski Lodge both need repair.

Moved: Maureen Patti

Seconded: Dave Spinney

Discussion: Stephanie Cram Kiernan (140 Hodgeman Hill Road) asked if the keyless entry security system would allow member access to the gym facilities. Mr. Beard stated that would likely be an option during business hours but could explore additional access possibilities. Heidi Provencher (Richardson Trail) asked if solar power has been considered. Mr. Beard stated he has actively researched solar for electricity and will look at solar as an alternative to the pool heating system. Ms. Kiernan asked if a salt water system would be considered for pools. Mr. Beard stated he would explore that.

Motion carried by majority vote (47 yea, 1 nay)

Article #7: To see if the Village District will vote to raise and appropriate the sum of Seven Thousand Dollars and No Cents (\$7,000.00) for the purpose of purchasing a backup generator for the public works building. This appropriation is not included in the main operating budget Article #3.

Majority vote required.

The estimated tax rate impact of this article for the Waterville Estates Village District, if it were all one taxing district, would total \$0.07 per \$1,000 of valuation. This amount will be apportioned between Campton and Thornton by NH Department of Revenue.

Recommended by all WEVD Commissioners (3:0).

Recommended by all Budget Advisory Committee members (5:0).

GM Ron Beard stated there is no backup power source currently. All but 1 plow truck is diesel, and in a power outage we would not be able to get fuel, nor would the heating system work at the Public Works building.

Moved: Maureen Patti

Seconded: Gerry Panuczak

Discussion: None.

Motion carried by majority vote (49 yea, 0 nay).

Article #8: To see if the Village District will vote to raise and appropriate the sum of Twenty-Nine Thousand Dollars and No Cents (\$29,000.00) for the purpose of making repairs to Municipal Buildings. Improvements to include remodeling of the old shop and addition, constructing outdoor chemical storage, repairs to the community center, and repairs to the return terminal building at Campton Mountain. This appropriation is not included in the main operating budget Article #3.

Majority vote required.

The estimated tax rate impact of this article for the Waterville Estates Village District, if it were all one taxing district, would total \$0.28 per \$1,000 of valuation. This amount will be apportioned between Campton and Thornton by NH Department of Revenue.

Recommended by all WEVD Commissioners (3:0).

Recommended by all Budget Advisory Committee members (5:0).

GM Ron Beard stated the building at the DPW Yard is in disrepair and this warrant would allow repairs to ensure its functionality as a repair facility for the fleet, as well as storage areas. Repairs at the community center would alleviate leaks that can occur during rainstorms. Repairs at the lift shack are needed and it may be possible to add a new window that will improve visibility for staff, allowing the lift to be operated with greater efficiency (one less employee). Mr. Beard stated the addition of walls to the existing concrete pad below the deck near the adult pool would allow storage of chemicals outside rather than inside the facility where District employees are located.

Moved: Richard Mayo

Seconded: Terry Bennett

Discussion: None.

Motion carried by majority vote (48 yea, 0 nay)

Article #9: To see if the Village District will vote, pursuant to RSA 31:19-a, II, to discontinue the Park and Public Recreation Purpose Expendable Trust Fund (also referred to as the account for Friends of Campton Mountain) held in trust by the Town of Campton Trustees of Trust Funds. Established in 2021 as Warrant Article #15, this fund has a \$100 balance from when the fund was established. The \$100, with any accumulated interest to date of withdrawal, will be transferred to the Village District's Treasurer upon closing of this fund.

Majority vote required.

Recommended by all WEVD Commissioners (3:0).

Commissioner Patti stated this warrant is the final step in resolving the Trust Fund.

Moved: Maureen Patti

Seconded: Gerry Panuczak

Discussion: Ms. Kiernan stated there are many ways to generate revenue and she is willing to help bring money in to keep the costs down. Commissioner Panuczak recommended participation in the Improving Amenity Profitability Committee.

Motion carried by majority vote.

Clerk Ryan Timms indicated the time for Article #2 had expired. Harry Bertino motioned for a 10-minute recess. Sean Tole seconded. The meeting was in recess for 10 minutes to allow for the counting of Article #2 ballots.

10:29 AM session resumed.

Article #2 carried by majority vote (52 yea, 2 nay)

Article #10: To see if the Village District will vote to voice an advisory opinion that the Village District should explore consider the purchasing and installing of residential water meters in all WEVD residential units using Water Department income.

Recommended by two of three (2:1) WEVD Commissioners. Commissioner Patti stated this article asks whether this community wants residential water metering to be a District responsibility -- to have a vendor install residential water meters on all residences through a project funded by the District (bond) -- or do homeowners prefer to install meters at their homes independently. Ms. Patti explained that the existing Water Ordinance provides for moving the community to meters but provides for starting with an estimated usage rate. This article would allow the District to explore how to accomplish the installation of meters in all residences which can be metered and how to fund the project. If Warrant Article #10 is approved today, the Commission would bring Article(s) to future Annual Meetings for the voters to decide on proposed funding of the project.

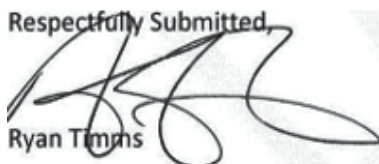
Moved: Gerry Panuczak

Seconded: Stan Bujalski

Discussion: Ms. Provencher asked whether a savings has been made by those that have already installed. Ms. Provencher also stated that \$80,000 in damage occurred due to improper installation on Richardson Trail. Commissioner Patti stated we cannot get adequate data to set the rate for billing for actual usage until many more meters are installed. Dick Mayo (42 Taylor Drive) stated this article has been modified from its initial proposal which had a monetary component. Commissioner Panuczak stated the warrant originally included the language of a 20-year bond of approximately \$1.1 million once paid off. Mr. Panuczak stated this is a philosophical question of whether this community wants to continue with the current rate or move to metered rates. Mr. Bertino asked about the “bedrooms plus 1” in the ordinance. Mr. Panuczak stated it is included in the water ordinance and is based on the tax card. Commissioner Patti stated the article is asking if the community wants to move to metered billing. Commissioner Patti stated the billing is based on an estimating tool of “bedrooms plus 1” based on the tax card. Dave Paradis (Bell Valley Road) stated that every dollar (raised through taxes) that is spent by the District should go into the water system. The water system should be improved, and not spend money on meters. Mr. Winters stated putting water meters in all residences will be difficult, especially as it pertains to the various condos. Mr. Tole stated that he would be in favor of a flat rate where 80% went to infrastructure and 20% to usage. Mr. Bertino stated a capital reserve fund could have been done to accomplish this. He further stated the “bedroom plus 1” issue is discriminatory. Nancy Perlmutter (59 Snowood Drive) stated it is not uncommon for a single meter to be installed for a multi-residence building, that each unit is billed based on square footage, and does not believe it is an obstacle to prevent if the community moved toward meters. Lev Zarakovich (34 Campton Mountain Road) asked if the District was responsible for the installation of meters would they be insured. Commissioner Spinney said the due diligence would be done to ensure so with a single contractor. Ms. Perlmutter stated with her new home build she was required to install a meter and a Water Department inspection occurred to make sure there were no issues like those experienced on Richardson Trail. Mr. Paradis commented that meters would need to have continuous inspections that will only cost more.

Motion failed with a clear majority opposing the article.

Harry Bertino motioned to adjourn the Annual Meeting. Bob Winters seconded. Meeting adjourned 10:55 AM.

Respectfully Submitted,

Ryan Timms

Clerk

Waterville Estates Village District

WATERVILLE ESTATES VILLAGE DISTRICT ANNUAL MEETING MODERATORS' RULES OF PROCEDURE

Unless changed by the voters at the Annual Meeting, the Moderator will use the following Rules of Procedure to conduct the respective Meetings:

1. The Moderator will not follow Robert's Rules. The Moderator will use the following general rules of procedure, whose main purpose is to keep the meeting moving, and not get bogged down in procedural quagmires.
2. By majority vote, the voters can overrule any decision that the Moderator makes and any rule that the Moderator establishes. A voter can raise such a request by Point of Order.
3. The Moderator will take Articles in the order that they appear on Warrant unless the Moderator announces the intent to take Articles out of order.
4. The Moderator will accept motions to waive reading each warrant article. The legislative body may later request specific warrant articles be read. All amendments will be read by the Moderator after seconded and prior to the vote.
5. The Moderator will consider each Article, as follows:
 - a. The Moderator will announce the Article number. The Moderator will read the full text of the Article based on bullet 4.
 - b. The Moderator will recognize a member of the Board of Commissioners or the petitioner (if a petitioned Article) to move the adoption of the Article.
 - c. If the Motion is seconded, the Moderator will recognize a member of the Board of Commissioners or the petitioner to explain the Article.
 - d. The Meeting will debate and then vote on the Article.
6. Everyone who speaks must use a microphone so they can be heard. (The Moderator will announce the location of the microphones in the Meeting room.) If a voter is unable to reach one of the stand-up microphones, the voter should raise his/her hand and one of the hand-held microphones will be provided.
7. No one may speak unless he or she has the floor.
 - a. No one may have the floor unless recognized by the Moderator.
 - b. Except for Points of Order, the Moderator will not recognize speakers unless they are standing at or holding one of the microphones.
 - c. Each speaker must provide his/her name and address.
 - d. Even if a voter does not have the floor, a voter may speak to raise a Point of Order, to challenge a Moderator's ruling, or to overrule the Moderator.
8. The Moderator will allow only one motion on the floor at a time. There are two exceptions to this rule:
 - a. A voter may raise a Point of Order at any time, and
 - b. If a voter has the floor, the voter may make
 - i. A motion to amend the pending motion, or
 - ii. A motion to Call the Question
9. The Moderator will not accept negative motions, which are motions that require a "no" vote to vote in the affirmative such as "I move that we not adopt the budget."
10. Motions to Call the Question limit debate and require a 2/3 vote. If passed, these motions stop debate on a motion. However, all those voters who are standing at a microphone or holding a microphone, and anyone seated at the head table who has previously told the Moderator that he/ she wishes to speak on the Motion will be allowed to speak. In addition, the Moderator shall have the right to refuse to recognize a Motion to Call the Question, if, in the Moderator's opinion, the voters have not yet had an adequate opportunity to discuss an issue.
11. Non-voters may not speak at the Meeting without the permission of the voters except, the Moderator will allow non-resident Village officials and consultants or experts who are at the Meeting to provide information about an Article to speak, but only on technical matters related to the issue. This might include the Village Attorney, General Manager or Assistant General Manager, as examples.

12. All speakers must be courteous and must speak to the issues, not any individual or group of individuals. Each member of the legislative body has a right to speak for themselves and not have their testimony biased by comments made by others, whether specific or general. The Moderator will not allow personal attacks or inappropriate language.
13. If any person behaves in a disorderly manner, and after notice from the Moderator, persists in such behavior, or shall in any way disturb the meeting, or willfully violate any rule of proceeding, the Moderator may have a police officer, or any legal voter of the town, remove such person from the meeting. (RSA 40:8). A first warning shall be provided. On second warning, the meeting shall be recessed and the disorderly party will be asked to confer with the Moderator and Patrol Officer assigned to the meeting. Only one more warning shall be provided, the third and last. Once a fourth offense, the individual shall be removed. This process will ensure order, while maintaining the integrity and diversity of the legislative body.
14. All questions and comments should be addressed to the Moderator. The Moderator will choose who responds to the questions.
15. With the exception of initial presentations on Articles, which the Moderator requests be limited to five (5) minutes, all speakers in debate will be limited to three (3) minutes.
16. Each speaker may only speak once until everyone has spoken.
17. The Moderator may determine the method of voting except as determined by law. However, any voter who doubts the accuracy of any non-counted vote may require the Moderator to determine a vote by a counted show of hands or counted standing vote.
18. Any vote on a note or bond issue of over \$100,000 must be voted on by secret ballot. In the case of a vote requiring a ballot box to remain open for a statutory time period, ballots will have been provided by the Supervisors of the Checklist along with your voter card. A voter may place ONLY their ballot in the ballot box. Any voter depositing more than one ballot will disqualify the vote and the process will start over. ONE VOTER = ONE VOTE. In addition, any three (3) voters may require that the vote on any Article or question be by secret ballot. To do so:
 - a. All three (3) voters must be present and identified, and
 - b. The request must be presented in writing to the Moderator prior to the end of debate on the Article or question.
 - c. When the secret ballot vote is called, ALL voters shall remain seated and hold up their voter card. Once you receive your ballot, lower your card, remain in your seat, and fill out your ballot. Then remain in your seat until a Moderator's Assistant comes by with a ballot box. If the ballot box is returned to the Moderator's podium and you have not cast your ballot, stand, raise your voter card and call for a Point of Order.
19. Motions to reconsider an Article may only be made immediately after the vote on the Article, and may only be made by a voter who voted on the prevailing side of the vote to be reconsidered. However, the following limits may apply to the reconsideration of an Article:
 - a. Mandatory Restriction: In accordance with RSA 33:8-a, if a motion to reconsider a ballot vote on a bond issue of over \$100,000 passes, the Article cannot be reconsidered until a reconvened Meeting that is at least seven (7) days after the original vote. With respect to bond votes, the restriction on reconsideration automatically applies without the need for the Meeting to vote for it.
 - b. Optional Restriction: Voters may postpone reconsideration of any Article at this Meeting by voting to restrict reconsideration of the Article in accordance with RSA 40:10. If the Meeting passes such a motion, then the Article cannot be reconsidered until a reconvened meeting held at least seven (7) days after the date of the original vote.

Reminder: Since any rule of the Moderator or decision of the Meeting can be reversed or changed at any time prior to the end of the meeting by a majority vote of the Meeting, there is no rule that can be adopted that can absolutely prevent the reconsideration of an Article.

20. The Moderator may vote on all Articles. However, the Moderator plans to vote only in three (2)

instances:

- a. To break a tie
 - b. To make a vote a tie vote if a motion the Moderator opposes would otherwise carry by one (1) vote.
 - c. On any secret ballot vote, where the Moderator's vote will not bias the vote of the assembled legislators.
21. The Moderator will provide for a comfort break recess of 15-minutes every two hours and between Warrant Article votes. The meeting will not be recessed while a Warrant Article is being considered. You must check back in with the Supervisors of the Checklist on returning to the meeting.
 22. If the Meeting is not finished after 6 hours, the Moderator will recess the Meeting to a future date and time certain.

Jaime Oldmixon, Waterville Estates Village District Moderator

WATERVILLE ESTATES VILLAGE DISTRICT ANNUAL MEETING VOTERS' RIGHTS AND RESPONSIBILITIES

Every Voter is responsible to:

1. Recognize that the Meeting is a legislative assembly where voters gather together to conduct business, and that the Moderator has volunteered to preside over the Meeting to bring order to the process.
2. Review the Village Report in advance of the Village Meeting.
3. Seek answers to any questions that you have from the appropriate Village officials in advance of the Meetings. Attend informational sessions to learn the background of significant proposals and to ensure meaningful debate at the Meeting including Budget Hearings.
4. Become familiar with the Rules of Procedure for the Meetings which are published in the Village Report.
5. Give the Moderator fair warning if you would like to do anything out of the ordinary, like present slides or use alternative rules of procedure.
6. Arrive early enough for the Meetings to allow sufficient time to check in and find a seat.
7. Be courteous to all officials, presenters, and other voters.
8. Avoid personal attacks and inappropriate language.
9. Understand that occasional problems are to be expected when presenting information to or managing the movement of large numbers of voters, and be patient and courteous with officials and other voters when they occur.
10. Be aware that since any rule of the Moderator or decision of the Meeting can be reversed or changed at any time by a majority vote of the Meeting, there is no rule that can be adopted that can prevent reconsideration of an Article. Restricting reconsideration can only postpone the second vote to a reconvened meeting held at least seven (7) days after the date of the original vote.
11. Remember that if the Moderator cancels a Meeting due to inclement weather, the decision will be communicated via the Village website, the Public Notice Board in front of the Community Center, and Constant Contact email system.
12. Help the Meeting to promptly complete the business on the warrant.
13. Speak on every Article by approaching a microphone or by requesting a hand-held microphone, unless debate has been limited by a successful Motion to Call the Question.
14. Request the Meeting to overrule the Moderator or to change the Rules of Procedure, as follows:
 - a. Seek to be recognized by saying "Mr./Ms. Moderator, I have a Point of Order", and
 - b. once recognized by the Moderator, proceed to state your request or make your Motion.
15. Request that any Article or question be acted upon by secret ballot, as follows:
 - a. A minimum of three voters who are present and identified at the Meeting must make the request in writing; and
 - b. The written request must be presented to the Moderator prior to the end of the debate on the Article or question.
16. Request the Meeting to postpone the reconsideration of an Article at the Meeting until a future Meeting, as follows:
 - a. At any time after the Article has been voted upon, seek to be recognized at a microphone by the Moderator.
 - b. Once recognized by the Moderator, say "Mr./Ms. Moderator, I move that the Meeting restrict consideration of Article __, in accordance with NH RSA 40:10."
 - c. NOTE: Voters need not vote to restrict reconsideration of any ballot vote on a bond issue over \$100,000 because State law provides that the reconsideration vote may not be held until an adjourned Meeting that is at least seven (7) days after the date of the Meeting.

Jaime Oldmixon, Waterville Estates Village District Moderator



Tax Rate Breakdown Campton

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$3,613,228	\$455,042,195	\$7.94
County	\$857,211	\$455,042,195	\$1.88
Local Education	\$7,652,316	\$455,042,195	\$16.82
State Education	\$945,759	\$444,220,695	\$2.13
Total	\$13,068,514		\$28.77

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Campton Village	\$53,136	\$55,932,477	\$0.95
Waterville Estates	\$1,313,393	\$76,315,690	\$17.21
Total	\$1,366,529		\$18.16

Tax Commitment Calculation	
Total Municipal Tax Effort	\$13,068,514
War Service Credits	(\$152,500)
Village District Tax Effort	\$1,366,529
Total Property Tax Commitment	\$14,282,543

Sam Greene
Director of Municipal and Property Division
New Hampshire Department of Revenue Administration

11/21/2023



2023
\$20.76

Tax Rate Breakdown Thornton

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$1,794,166	\$469,691,671	\$3.82
County	\$803,912	\$469,691,671	\$1.71
Local Education	\$6,354,214	\$469,691,671	\$13.53
State Education	\$787,102	\$462,983,071	\$1.70
Total	\$9,739,394		\$20.76

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Waterville Estates	\$495,786	\$31,025,386	\$15.98
Total	\$495,786		\$15.98

Tax Commitment Calculation	
Total Municipal Tax Effort	\$9,739,394
War Service Credits	(\$96,500)
Village District Tax Effort	\$495,786
Total Property Tax Commitment	\$10,138,680

11/16/2023

Sam Greene
Director of Municipal and Property Division
New Hampshire Department of Revenue Administration

Waterville Estates Village District
Employee 2023 Gross Pay
46 Employees

Employee	Department	Gross Pay
Archer, Ian	Building Maintenance	\$ 27,903.54
Baert, Stephen M	Roads & Water, Dept. Head	\$ 84,724.31
Ballou, Amy L	Front Desk	\$ 6,020.75
Banville, Samantha N	Food and Beverage Manager	\$ 60,250.32
Beard, Ronald R	General Manager	\$ 91,074.32
Bennett, Lauren C	Roads & Water	\$ 12,225.04
Brookner, Linda J	Administrative Assistant	\$ 52,680.68
Bryson, Allan N	Roads & Water	\$ 30,307.58
Costa, Cheryl A	Front Desk	\$ 6,577.24
Costa, Dave	Building Maintenance	\$ 19,309.07
Costa, Devlin DEL	Event Staff	\$ 781.90
Costa, Sabrina A	Food and Beverage	\$ 802.48
Daniels, Emma N	Event Staff	\$ 700.15
Demers, Benjamin	Custodian	\$ 35,424.37
Demers, Nancy	Front Desk	\$ 2,324.65
Duffy, Tracy A	Kitchen Manager	\$ 48,488.49
Gadbois, Maddie A	Kitchen Staff	\$ 211.88
Gray, Nina	Ski Patrol	\$ 2,081.60
Hart, Emaline L	Food and Beverage	\$ 30,750.94
Hewes, Wayne P	Building Maintenance	\$ 28,571.36
Hussey, Kayle M	Food and Beverage	\$ 18,400.85
Kelly, Thomas P	Food and Beverage	\$ 5,125.13
Kennedy, Zachary A	Building Maintenance	\$ 43,465.11
Kinney, Judy L	Assistant Manager	\$ 47,892.51
Lappeitito, Ryan G	Kitchen Staff	\$ 2,759.18
LeBlanc, Dana	Building Maintenance	\$ 4,778.61
Lindblom, Patricia A	Admin Assistant	\$ 5,030.42
MacDonald, Ryan	Head Custodian	\$ 43,223.23
MacKay, Bruce A	Kitchen Staff	\$ 366.00
MacNeil, Luke B	Kitchen Staff	\$ 1,012.25
McCarthy Pierce, Heather	Food and Beverage	\$ 423.38
Moses, Tanya R	Front Desk Manager	\$ 40,513.09
Nau-McCrea, Carter J	Food and Beverage	\$ 3,822.09
Nicodemus, Malachi	Building Maintenance	\$ 100.00
Oldmixon, Jaime N	Ski Lift Manager & Grooming	\$ 4,730.33
Pelchat, Ruth A	Custodian	\$ 6,094.97

Pelchat, Shawn E	Building Maintenance, Dept. Head	\$	82,526.55
Smart, Julie A	Front Desk Manager	\$	14,705.45
Smith, Allison M	Administrative Assistant	\$	54,606.75
Spadea, Matteo P	Kitchen Staff	\$	1,004.25
Szostak, Dylan J	Kitchen Staff	\$	1,076.25
Toolin, Cheryl	Front Desk	\$	40,900.88
Toolin, John M	Food and Beverage	\$	219.00
Toolin, Kelsey M	Event Staff	\$	57.63
Welch, Brandon E	Food and Beverage	\$	211.88
Zeron, Daniel A	Food and Beverage	\$	928.76

2024 Recreation Management Agreement

This Agreement is made this 2nd day of January, 2024, by and between Waterville Estates Village District, a municipal corporation, with a principal mailing address of 562 Winterbrook Road, Campton, NH 03223 (hereinafter the “District” or “WEVD”), and Waterville Estates Association, a New Hampshire corporation, with a principal mailing address of 562 Winterbrook Road Campton NH, 03223 (hereinafter the “Association” or “WEA”). This Agreement supersedes and replaces, in its entirety, the 2023 Recreation Management Agreement executed by the District and WEA.

AUTHORITY

This Agreement is entered into under the authority of RSA 35-B.

PURPOSE

The purpose of this Agreement is to formalize the amount of anticipated recreational fees and charges paid by WEA to the District in exchange for WEA’s use of District property, for members/owner events and recreational activities, and the provision of member services by WEVD. As outlined below, fees and charges paid by WEA to the District shall be processed in two separate ways. First, a portion of anticipated recreational fees and charges received by the District from WEA shall be deposited into the District’s general operation account/general fund. Second, a portion of anticipated recreational fees and charges received by the District from WEA shall be deposited into the District’s revolving recreational fund pursuant to RSA 35-B:1 and 35B:2, II. This Agreement further memorializes the terms and scope of WEA’s use of District property relative to the operation of Recreational Activities, Recreational Promotion, the construction of Recreational Capital Improvements, and the maintenance and care of parks and common areas in order to ensure that activities and services provided by the District and financing of those aforementioned items are consistent with RSA 35-B.

DEFINITIONS

The meaning of the following words or phrases used in this document are as described below, unless the context indicates otherwise:

2024 Recreation Management Agreement

Admission policy:	A formal statement outlining the eligibility requirements and application procedures for admission to common areas and recreational facilities of Waterville Estates
Business activities:	The revenue generated by WEA activities including but not limited to recreational activities.
General Manager:	An individual that oversees and coordinates recreational activities on behalf of the District and WEA (as authorized by the District). The General Manager's duties are described in the Job Description identified as Attachment A.
Usage Policy:	An enforceable formal code of conduct for all members and guests of "Waterville Estates" while visiting WEVD facilities.
Recreational Activities:	Management of Recreational Programs.
Recreational Capital Improvements:	Improvements, expansions, or updates made to existing facility amenities including but not limited to exercise and weight rooms, saunas, hot tubs, indoor/outdoor furniture, teen room, tennis courts, swimming pools, audio and video systems, snow making equipment, trail systems, ski area lighting, ski area lifts, and ski area equipment and bars and restaurants.
Recreational Programs:	Activities and entertainment that provides benefits to the WEA's members as well as WEVD residents and guests
Recreation Promotion:	The process involved in operating and maintaining the amenities and recreational facilities within Waterville Estates
Waterville Estates:	The community of residences and building lots, facilities, and community amenities contained in the Waterville Estates Village District
District Property:	All District property owned by the District as municipal property, including recreational property and facilities, and subject to New Hampshire's municipal law requirements.

RECITALS

- A. The District has been formed pursuant to RSA Chapter 52 as a municipal corporation funded through property taxes for the purpose of funding community services such as the supply of water for domestic purposes (RSA 52:1, I(d)), the maintenance of roads (RSA 52:1, I(m)), the impoundment of water (RSA

2024 Recreation Management Agreement

52:1, I(d)), the maintenance of facilities and activities for “recreational promotion” (RSA 52:1, I(h)), and the maintenance and care of parks and commons (RSA 52:1, I(g) and (h)).

The District’s rights and responsibilities include the following:

- a. Maintenance of District facilities and District property and management of District facilities and District property.
- b. Construction of any “recreational capital improvements” and maintenance of District parks and common areas.
- c. Operating “recreational programs” in accordance with this agreement.
- d. Ensuring a safe and inviting environment of all common areas consistent with their intended uses, managing safe and legal alcoholic beverage service, and maintaining liquor and food service standards commensurate with licensing for each. All alcohol service shall be performed in a manner compliant with applicable District liquor licenses.
- e. Exercising universal and unilateral authority to take actions to manage its responsibilities relative to safety and professionalism.
- f. Provide the necessary personnel and equipment to perform the services required by related to such activities as contractually agreed upon.
- g. Provide accounting, billing, and clerical services regarding the revolving recreational fund to the Association as contractually agreed upon.

B. The Association was formed as the successor to Waterville Estates developer, Locke Waterville Corporation, and represents all owners of property in “Waterville Estates.” In recognition of the fees and charges paid by the Association to the District pursuant to RSA 35-B:1 and 35-B:2, II and described herein,

2024 Recreation Management Agreement

the Association shall maintain the following rights and responsibilities regarding District property as long as this Agreement remains in effect.

The Association's rights and responsibilities include the following:

- a. Establish, maintain, and enforce a “usage policy” to all recreational facilities falling within the scope of this Agreement.
- b. Organize, schedule, plan, and administer recreational activities as authorized by WEVD. Cooperate with WEVD regarding recreational activities and help facilitate the organization and administration of recreational activities.
- c. In consideration of this Agreement, the District and WEA agree that WEA is specifically receiving the right and benefit of planning and participating in recreational programming and activities on behalf of its owners members and guests. These rights include, but are not limited to, WEA's oversight and approval of recreational activities on District property.
- d. Accept and/or annex new property for use in common by eligible “Waterville Estates” property owners.
- e. WEA shall commit no waste on or to District facilities.

In consideration of the mutual covenants stated within this document, the parties willingly enter into this Recreation Management Agreement concerning the management and maintenance of Recreational Activities, Recreational Programs, the construction of Recreational Capital Improvements, capital improvements, and the maintenance and care of parks and commons areas pursuant to the terms of this Agreement.

2024 Recreation Management Agreement

1. Duration and Termination

- a. This agreement supersedes all prior agreements between the parties concerning “recreational activities,” including but not limited to the Recreation Management Agreement executed by WEA and the District on December 30, 2021, and the 2023 Recreation Management Agreement executed by the parties.
- b. This Agreement shall be effective January 1, 2024 and shall run to December 31, 2025.

Annual review of the agreement’s terms and conditions will be conducted by representatives of the contracting parties starting October 1st of each year. Changes, if any, are to be in written form on the original agreement document or by addendum and to include the names and signatures of the approving representatives. Copies of the updated original agreement or addendum are to be provided to WEVD and WEA.
- c. Non-appropriation clause: The District and WEA understand this Agreement contemplates a multi-year agreement subject to the District’s municipal budget process. In the event no funds are appropriated for the provisions of this Agreement through the District’s Annual Meeting process, this Agreement shall automatically terminate without any further obligations owed to either the District or WEA.

2. Insurance

- a. The Association agrees to maintain insurance as well as insurance for Directors’ and Officers’. The specifics of required coverage include Liability ISO forms or their equivalent without limiting endorsements, \$1,000,000 CSL, WEVD named as additional insured, volunteers as additional insured and provided by an insurer rated

2024 Recreation Management Agreement

“A” or better by AM Best. Directors and Officers is provided by a “A” or better rated carrier and provides a \$1,000,000 limit. A certificate of insurance evidencing this coverage is to be provided to WEVD on an annual basis and prior to the annual anniversary of this agreement.

- b. WEA further agrees to compensate WEVD for the annual cost of insurance for ski operations at Campton Mountain with WEA to be named as additional insured.

3. Servicing of Recreational Activities and Business Activities

- a. The District shall supply necessary qualified personnel and equipment in order to provide “recreational activities” agreed upon by the parties on an annual basis, within the limits of the funds made available by the Association.
- b. **Anticipated WEA Quarterly Fees:** As an anticipated recreational fee and charge, WEA shall pay to the District an annual sum of six hundred thousand dollars (\$600,000.00) for the rights and responsibilities provided pursuant to this Agreement (including, but not limited to, WEA’s right to participate in the administration of recreational programming). WEA shall make payments quarterly in the amount of one hundred fifty thousand dollars (\$150,000.00) each quarter (hereinafter “WEA Quarterly Fee”). WEA’s first Quarterly Fee is due on March 31ST 2024. WEA’s second Quarterly Fee is due June 30TH 2024. WEA’s third Quarterly Fee is due September 30th 2024. WEA’s fourth Quarterly Fee is due December 31st 2024. All WEA Quarterly Fees are considered anticipated funds, and shall be deposited into the District’s Operating Fund, as authorized through the District’s Annual Meeting and budgeting process, to be used for recreational purposes and expenses.

2024 Recreation Management Agreement

- c. The District intends all Quarterly Fee payments made by WEA pursuant to this Agreement to be used for recurring recreational operating expenses as budgeted by the District and approved by District voters at the Annual Meeting.
- d. **Additional WEA Revolving Recreation Fund Payments:** In addition to the WEA Quarterly Payments outlined in Section 3.b of this Agreement, in prior years WEA and the District have agreed to an additional one-time payment from WEA to fund the District's revolving recreational fund. The District anticipates the revolving recreational fund will have approximately \$120,000 at the end of the 2023 fiscal year, and that for 2024 there is no requirement that WEA make a one-time payment to the District's revolving recreational fund. WEA and the District agree the recreational fund shall continue to be further funded with profits from concessions and other revenue generated as a result of running recreational activities throughout the year, including, but not limited to, daily/day use passes, Campton Mountain ski lift/rope tow tickets, merchandise sales, rental & event proceeds, and miscellaneous front desk revenue. WEA and the District further agree that nothing in this 2024 RMA shall be construed as to limit the party's ability to agree to a one-time recreational fund payment in future years. WEA and the District acknowledge and agree that all monies ~~(including the \$50,000 fee received by WEA)~~ deposited into the revolving recreation fund are properly considered District monies, which the District can use 100% of, in its sole discretion, to invoice costs and pay for recreational activities, services, and other obligations as permitted by law.
- e. Recreational expenses to be charged to the revolving recreational fund shall include, but are not limited to, the following:

2024 Recreation Management Agreement

All supplies to operate food/beverage (Liquor/food/soda/linens/paper products/condiments etc.)

All third-party event expenses (ex: linens, paper goods, cleaning and set up fees) for weddings/functions, room rentals etc.

All bands and entertainment subcontractors

All sub-contractors including cooks, bartenders, and wait staff

All ski operation sub-contractors including lift operators and ski patrol

- f. District food-service employee's (cook) wages and benefits as long as the employee is performing duties related to concessions and recreation for the District. When District food-service employee (cook) is not performing duties related to concessions and recreation the employee's wages and benefits shall not be considered expenses charged to the revolving recreational fund. Any surplus funds above \$75,000 created in the Recreation Fund in a given year shall remain in the Recreation Fund to be utilized in the sole discretion of the District for additional costs for providing recreation. The District shall provide WEA with detailed reports each quarter of the Recreation Fund's income and expenses – having reconciled with the bank statements – in order to determine the amount of surplus funds above \$75,000. This accounting or reconciliation shall be provided to WEA on the following dates: March 31st, June 30th, September 30th, 2024 and January 15th, 2025. The parties agree that any accounting or reconciliation of costs for administrative services provided to WEA by District employees pursuant to the separate Administrative Services Agreement will also follow the same yearly reconciliation schedule.
- g. Nothing contained herein shall prevent the WEA from making additional funds separate from the fees and payments contemplated in this Agreement, that are available to WEA, to WEVD

2024 Recreation Management Agreement

for Recreational Programs during the fiscal year. However, any additional funds must be administered pursuant to applicable New Hampshire Municipal laws.

4. Unforeseen Circumstances:

- a. In the event of unforeseen circumstances, including but not limited to force majeure, fire, earthquake, etc., which render District facilities unavailable for use for recreational activities for more than 30 consecutive days, WEVD shall release WEA from an obligation to pay the remaining WEA Quarterly Fee due that fiscal year, and instead, shall set a minimum fee and charge of \$25,000.00 for the remainder of the period in which the facilities are unavailable to operate recreation. The parties agree that any outstanding invoices for services already rendered, or payment obligations or promises already agreed to, which are not covered by the remaining Rec Fund balance, shall be paid by the Association upon presentation to the Board.

5. The parties specifically agree that this Agreement does not obligate the District to pay or promise any money in any form, and it does not require the District to raise and appropriate money within the meaning of RSA Chapters 31 and 33 outside of funds raised and appropriated through the District's Annual Meeting process.
6. On or before October 15, 2024, WEA shall provide a formal program proposal of Recreational Activities together with the description of the events and activities. The format of the proposal should consist of an event calendar and community center operating hours. See attached addendum

2024 Recreation Management Agreement

– anything similar to the exemplar is satisfactory. WEA to provide reasonable notice upon any change or addition to either the event calendar or operating hours. Both WEVD and WEA agree to meet, discuss, and produce a 2024 Recreational Activities schedule.

7. Monies deposited into the revolving Rec Fund pursuant to this agreement are fees & charges. As such, they are not subject to the Trustee of the Trust Fund process.
8. On or before November 1, 2024, WEA shall provide a separate formal proposal for Recreational Improvements and capital improvements that includes a corresponding commitment of CIF or WEA funds. Any additional funds must be administered pursuant to applicable New Hampshire Municipal laws. It is the intent of the parties to work together in maintaining, improving, and/or expanding assets and facilities which support recreation.
9. On or before November 1, 2024, WEVD and WEA will work jointly to forecast expenses for the upcoming year's Recreational Services considering any expected cost increases in salary, benefits, materials, and any chargeable miscellaneous items to allow WEVD and WEA to adequately plan costs related to the ensuing year's recreational programming.
10. WEVD, at its sole discretion, may provide support for recreational services in accordance with NH municipal law.

11. Separate Capital Payments

All additional payments made with respect to Recreation Capital Improvements shall be paid before project completion dates. Such additional fund payments must be administered pursuant to applicable New Hampshire Municipal laws.

12. WEA Third-Party Requirements

The parties agree that, in the event WEA intends to hire a contract service or employee(s) to supervise and run Recreational Programming for the Association, the

2024 Recreation Management Agreement

WEA Board must provide the District with a detailed proposal outlining which Recreational Operation duties are going to be assumed by the Association. In no event shall the WEA contract service provider or WEA employee supervise WEVD employees. Upon receipt of said proposal, the District will work diligently with WEA to determine which WEVD staffing changes will be necessary as well as the timing to implement said plan, including moving WEVD employees who are currently paid from the Revolving Rec Fund to the WEA payroll. Working cooperatively, the parties can agree to amend or terminate this Agreement if necessary.

13. Books and Records

WEVD shall oversee maintaining books, accounts, and records that reflect all expenditures incurred in the revolving rec fund. These books, accounts, and records shall be maintained at the WEVD's offices and shall be available for inspection by the Association during regular business hours.

At all times, WEVD staff who are assisting WEA are performing their duties as municipal employees. WEVD Employees remain municipal employees while performing recreational services and any WEA administrative/bookkeeping functions. As municipal employees, all WEVD staff are subject to NH municipal law including, but not limited to, RSA Chapter 91-A (Right-To-Know law) and Chapter 31 of the RSA.

14. Remedies

- a. If WEVD breaches any term of this Agreement, WEA shall give written notice of the breach to WEVD. If WEVD fails to remedy the breach within 30 days of such notice, or if such breach shall have been of a nature that the same could not have been cured within 30 days, and if WEVD shall not have, in good faith, commenced the curing or remedying of such

2024 Recreation Management Agreement

breach, within such 30-day period, WEA may, at its option, terminate this Agreement. Upon termination, WEVD shall return to the Association all unexpended fees and charges which are not encumbered by a contract with a third party or owed to WEVD for services already rendered.

- b. WEA shall timely make each WEA Quarterly-Fee in the amount of \$150,000.00 to the District's Operating Fund. If WEA fails to timely pay each WEA Quarterly Fee WEA shall be considered in material breach of this Agreement. Thereupon, the WEVD may terminate the provision of services for Recreational Activities until WEA makes the required WEA Quarterly Fee due. If WEA breaches any term of this Agreement, WEVD shall give written notice of the breach to WEA. If WEA fails to remedy the breach within 30 days of such notice, or if such breach shall have been of a nature that the same could not have been cured within 30 days, and if WEA shall not have, in good faith, commenced the curing or remedying of such breach, within such 30-day period, WEVD may, at its option, terminate this Agreement. Upon termination, WEA shall not have any of the rights and responsibilities regarding District property, including programming and access rights, contemplated by this Agreement.
- c. Notwithstanding anything to the contrary contained herein, WEVD will not be obligated, by this Agreement, to perform services beyond the amount funded by the WEA.

15. Successors Assigns and Non-Assignability

This Agreement shall be binding on and inure to the benefit of the successors and assigns of the parties hereto, however, this Agreement may not be assigned by either party without prior written consent.

2024 Recreation Management Agreement

16. Validity

This Agreement is understood to comply fully with the laws of the State of New Hampshire relative to Village Districts, and in particular, relative to the authority and duties of the commissioners, and therefore, to the extent any provision of this Agreement in any way may conflict with or breach such laws, such provision shall be null and void.

17. Severability Clause

Any party, provision, representation or warranty of this Agreement which is prohibited or which is held to be void or unenforceable shall be ineffective to the extent such prohibition or unenforceability without invalidating the remaining provisions thereof. If the invalidity of any part, provision, representation or warranty of this Agreement shall deprive any party of the economic benefit intended to be conferred by this Agreement, the parties shall negotiate, in good faith, to develop a structure the economic effect of which is as close as possible to the economic effect of this Agreement without regarding to such invalidity.

18. Notices

- a. Notice to the Association shall be in writing to the President of the WEA Board of Directors.
- b. Notice to WEVD shall be to the Commissioners of WEVD and the WEVD General Manager.

WHEREFORE, the parties have signed this eleven (11) page Agreement on the date first written above.

Waterville Estates Village District

By Commissioners

The image shows two handwritten signatures in cursive script, each followed by a horizontal line. The first signature is more complex and stylized, while the second is simpler and appears to be 'S. P.'.

2024 Recreation Management Agreement

Attachment B



Waterville Estates Association

Annual Operating Schedule by Facility

Community Center:

1. Open daily (same hours for outdoor facilities)
 - a. Monday – Thursday: 10 a.m. to 8:00 p.m.
 - b. Friday & Saturday: 10:00 a.m. to 10:00 p.m.
 - c. Sunday: 10:00 a.m. to 8:00 p.m.
2. CLOSED for Holidays – Easter, Thanksgiving, Christmas.
3. Subject to closure for Severe Weather events/safety concerns by WEVD Management.
4. Indoor concession operations – Mountain View Lounge (beverages, snack food), Food Service for special events.
5. Outdoor facilities = Basketball Courts, Tennis Courts, Multi-Use Court, Sand Volleyball, Pond & Beach, Pools and Hot Tubs.
6. Outdoor pools, hot tubs only
 - a. Open daily Memorial Day weekend through END OF SEPTEMBER OR END OF COLUMBUS DAY WEEKEND
 - b. Heating pools and hot tubs from Memorial Day Weekend through END OF SEPTEMBER OR END OF COLUMBUS DAY WEEKEND
7. Summertime Concession Operations (outdoors, poolside)
 - i. Dates:
 1. Memorial Day weekend, limited menu
 2. Fourth Week of June through Labor Day Weekend

2024 Recreation Management Agreement

- ii. Hours of concession service:
 - 1. Friday: Noon to 8 p.m.
 - 2. Saturday: Noon to 8 p.m.
 - 3. Sunday: Noon to 5 p.m.
 - 4. Extended to Monday – Thursday 4th of July Weekend/week

- 8. Community Center special events to include but are not limited to:
 - a. Live music/DJ at pavilion and/or poolside
 - b. Country Western Day
 - c. Fourth of July celebration
 - d. Pirate Day
 - e. Fishing Derby
 - f. Wine/beer tastings
 - g. Trunk or Treat (or at Campton Mountain depending on weather)
 - h. Comedy Night
 - i. BBQ on lawn

CAMPTON MOUNTAIN:

- 1. Ski Operations – snow and weather dependent – Mid December through March
 - a. Thursday: 3:00 p.m. to 9:00 p.m.
 - b. Friday: 10:00 a.m. to 4:00 p.m.; 5:00 to 9:00 p.m.
 - c. Saturday: 10:00 to 4:00 p.m.; 5:00 p.m. to 9:00 p.m.
 - d. Sunday: 10:00 a.m. to 4:00 p.m.
 - e. Christmas Vacation Week: Monday – Thursday 10:00 a.m. to 4:00 p.m.; 5:00 to 9:00 p.m. in addition to regular schedule
 - f. MLK Weekend – extend Sunday to include 5:00 p.m. to 9:00 p.m.
 - g. Mass Vacation Week: Monday – Thursday 10:00 a.m. to 4:00 p.m.; 5:00 to 9:00 p.m. in addition to regular schedule
 - h. NH Vacation Week: Wednesday 10:00 a.m. to 4:00 p.m.; Thursday 10:00 to 4:00 p.m.; 5:00 p.m. to 9:00 p.m. in addition to regular schedule
 - i. WEVD Management to determine if weather conditions and snow conditions will cancel ski operations
- 2. Ski Lodge Operations

2024 Recreation Management Agreement

- a. When skiing open, Lodge follows the same schedule with the exception of staying open until 10 p.m.
 - b. If ski lifts are not running, the Lodge will be open evenings only from 5:00 p.m. to 10:00 p.m.
- 3. Ski Lodge Special Events to include but are not limited to:
 - a. Live Music/DJ
 - b. Trivia Contests
 - c. New Year's Eve Celebration
 - d. Ski Race(s)
 - e. Cardboard Box Derby

All dates and times subject to change due to weather and unpredictable situations, at the discretion of the WEA Board of Directors.

*THIRD PLACE WINNER
OF THE THIRD ANNUAL PHOTO CONTEST*



*LYDIA SHUTE
8 ASPEN DR, CAMPTON NH*

Scan QR code with your phone
to get to the WEVD website



**WATERVILLE ESTATES
VILLAGE DISTRICT
ANNUAL REPORT
2023**



*STAN BUJALSKI
11-2 CAREY CIRCLE, CAMPTON, NH*

*SECOND PLACE WINNER
OF THE THIRD ANNUAL PHOTO CONTEST*

waterville-estatesnh.gov/

