
Merrimack Village District

2020 Annual Report



Wildcat Falls – Merrimack, NH

IMPORTANT INFORMATION

CONTACT INFORMATION

Office Location & Hours:

2 Greens Pond Rd Merrimack, NH 03054

Monday – Friday 8:00 AM – 4:30 PM

Phone: 603-424-9241 Fax: 603-424-0563

Email: customerservice@mvdwater.org Website: www.mvdwater.org

The MVD website, www.mvdwater.org, is perpetually updated and provides a vast amount of information for all MVD customers, including: MVD By-Laws, Rate & Fee Schedule, Water Quality, Calendar & Maintenance Schedules, Appointment Scheduling, Public/Legal Notices, and more.

Stay informed - follow us on Facebook and subscribe to email notifications for announcements & notices, watering restriction updates, flushing notices, and more.

2021 MVD HOLIDAYS

New Year's Day	Friday, January 1 st
Martin Luther King, Jr./Civil Rights Day	Monday, January 18 th
President's Day	Monday, February 15 th
Memorial Day	Monday, May 31 st
Independence Day (observed)	Monday, July 5 th
Labor Day	Monday, September 6 th
Veterans Day	Thursday, November 11 th
Thanksgiving	Thursday, November 25 th & Friday, November 26 th
Christmas (observed)	Friday, December 24 th

DATES TO REMEMBER

(Subject to change due to COVID-19)

Annually/Bi-Annually	Backflow Device Testing <i>Commercial and Industrial Businesses.</i>
Monthly	Board of Commissioner Meeting - 3rd Monday of each Month <i>Holidays may affect date of meeting - Check MVD Calendar for updates.</i>
Yearly: April - October	Water System Flushing <i>Notices posted on MVD's website and Facebook page.</i>
Yearly: By June 30th	CCR - Water Quality Report <i>Notification mailed and posted on MVD's Facebook page. Report available on MVD's website.</i>
Yearly: February	Public Hearing <i>Check MVD Calendar for date, time and location.</i>
Yearly: March	Annual Meeting <i>Check MVD Calendar for date, time and location.</i>
Yearly: May	Hydrant Maintenance <i>Additional information available on MVD's Maintenance Program webpage</i>
Year-Round	Odd/Even Watering Restriction <i>Check MVD's website and Facebook page for detailed information and updates.</i>

MERRIMACK VILLAGE DISTRICT 2020 ANNUAL REPORT

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SECTION I: ABOUT MERRIMACK VILLAGE DISTRICT

ABOUT MERRIMACK VILLAGE DISTRICT

**New Hampshire Statutes – RSA 52:
Village Districts – Defined as a Municipal entity within a town that
holds a separate budgetary meeting and has a Board of
Commissioners as its governing body.**

Merrimack Village District Water Works (MVD) was established and is regulated in accordance with the provisions of the State of New Hampshire RSA 52 Law as Amended.

MVD is governed by a five-member Board of Commissioners (BOC). In addition, there are Officers elected for the positions of Clerk, Treasurer, and Moderator. The registered voters of Merrimack elect MVD's BOC and Officers for their terms at the Annual Meeting held in March.

MVD manages over 7,500 service locations, which is more than 87% of the town. These locations include residential, municipal, commercial and industrial properties.

MVD services and maintains 930,800 feet of water mains, 930 fire hydrants, six wells (4 active/2 inactive), three water storage tanks, an Iron & Manganese Treatment Plant, three Booster Stations and a PFAS Treatment Plant.

MISSION STATEMENT

**“The Merrimack Village District will develop, operate and maintain
our water system in a cost-effective manner.”**

Revised and Adopted by the Board of Commissioners - September 16, 2013

ELECTED OFFICIALS

Merrimack Village District (MVD) is governed by a five member Board of Commissioners (BOC). In addition to the BOC, there are District Officer positions for Clerk, Treasurer, and Moderator, as well as an Administrative appointment for Recording Secretary. Officials are elected by the Town of Merrimack's registered voters during MVD's Annual Meeting. Each Commissioner, the District Clerk, and the Treasurer serve 3-year terms and the Moderator serves for a 2-year term.

Elected Officials meet monthly and/or at the call of the Chair.

COMMISSIONERS

Chairman: Donald ("Don") Provencher

Don was elected to the Board in 2018. Don holds a master's degree in Civil & Geo-environmental Engineering and is a registered professional civil engineer in NH and MA. Don owns and operates Provencher Engineering, LLC, which is located here in town and specializes in water supply, wastewater and civil engineering projects.

(Current Term Ending 2021)

Vice Chairman: Wolfram ("Wolf") von Schoen

Wolf was elected to the Board in 2018. Wolf holds a master's degree in Mechanical & Automation Engineering. Wolf has served in various executive positions of manufacturing & industrial service companies, running large-scale capital equipment installation & maintenance operations.

(Current Term Ending 2021)

Personnel Liaison: John Lyons

John was elected in 2020. He is the President of Granite State Analytical, LLC, which performs water testing. He is also a Grade I Distribution & Treatment Certified Water Operator.

(Current Term Ending 2023)

Kenneth ("Ken") Ayers

Ken was elected to the Board in 2019. Ken holds an associate degree in Criminal Justice and he is working on a bachelor's degree in Business Administration. Ken works in Tubing Fabrication & Assembly at General Electric in Hooksett, NH.

(Current Term Ending 2022)

Paul McLaughlin

Paul was elected in 2020. Paul holds an associate degree in Mechanical Engineering and working to complete his bachelor's degree in Political Science. Paul works in bio-pharmaceuticals, manufacturing treatments for rare diseases.

(Current Term Ending 2023)

ELECTED OFFICERS

Moderator:

Marc Nozell

(Current Term Ending 2023)

District Clerk:

Jill Lavoie

(Current Term Ending – 2023)

Treasurer:

Kathryn Stack

(Current Term Ending – 2021)

ADMINISTRATIVE

Recording Secretary:

Amanda McKenna

(No Term – Not an Elected Position)

DISTRICT STAFF

ADMINISTRATIVE

Superintendent:	Ron Miner, Jr
Business Manager/Water Quality Specialist:	Jill Lavoie
Finance & Human Resources Director:	Michele Holton
Senior Accountant:	Kristen Maher
Customer Service & Billing:	Amy Doucette
Office Assistant:	Michelle Thompson

FIELD STAFF

MVD has two Field Staff Departments, Treatment & Distribution. Both departments perform a variety of duties to maintain and distribute the water supply.

Field Staff Operations Manager: David Fredrickson

Construction Inspector: Stephen (“Steve”) Chase

TREATMENT

Foreman:	Brian Hieken
Sr. Utility Treatment Technician:	James (“Skip”) Colburn
Sr. Utility Treatment Technician:	Daniel (“Dan”) St. Pierre

DISTRIBUTION

Foreman:	James (“Jim”) Young
Sr. Utility Field Technician:	Edward (“Ed”) Lambert
Sr. Utility Field Technician:	Heinz Smith
Utility Field Technician:	Jacob (“Jake”) Howe
Utility Field Technician:	John Foss
Utility Field Technician:	Dan Steagald
Utility Field Technician:	James Filipowich



2020

RECOGNITIONS



MERRIMACK VILLAGE DISTRICT

Merrimack Village District Extends a Sincere
'Thank You'

For 9 Years of Dedicated Service as Commissioner

Joseph "Joe" Comer

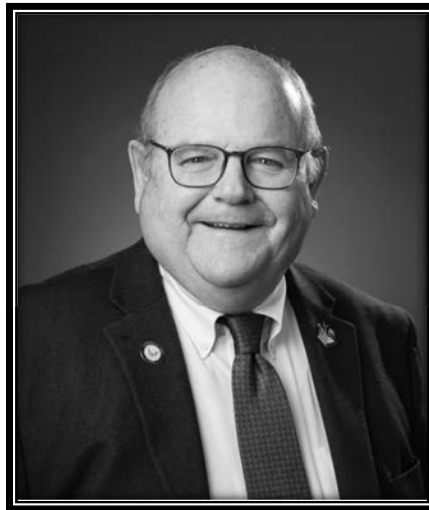




MERRIMACK VILLAGE DISTRICT

In memory of Richard “Dick” Hinch for his longstanding dedication to the Merrimack community, his devotion to the citizens of New Hampshire, his support of legislation to improve the state’s water quality, and most of all, for his unwavering support of Merrimack Village District.

Richard “Dick” Hinch



May 1, 1949 – December 9, 2020



“...clean drinking water is fundamental for New Hampshire citizens”

– House Republican Leader Dick Hinch ^(†)

2020 Employee Service Recognition

<i>Stephen Chase</i>	<i>23 Years</i>
<i>Ronald Miner</i>	<i>22 Years</i>
<i>Daniel St. Pierre</i>	<i>19 Years</i>
<i>James Colburn</i>	<i>19 Years</i>
<i>Edward Lambert</i>	<i>18 Years</i>
<i>Heinz Smith</i>	<i>15 Years</i>
<i>Jill Lavoie</i>	<i>13 Years</i>
<i>Brian Hieken</i>	<i>13 Years</i>
<i>David Fredrickson</i>	<i>9 Years</i>
<i>Amy Doucette</i>	<i>3 Years</i>
<i>Michele Holton</i>	<i>3 Years</i>
<i>Michelle Thompson</i>	<i>2 Years</i>
<i>Jacob Howe</i>	<i>1 Year</i>
<i>Jim Young</i>	<i>1 Year</i>
<i>John Foss</i>	<i>1 Year</i>

~ THANK YOU FOR YOUR SERVICE AND DEDICATION ~

SPECIAL ACKNOWLEDGEMENT



The past year has provided ample challenges to everyday life to which the water industry has certainly not been exempt.

The crisis of the coronavirus pandemic has revealed the critical nature and true value of reliable water services.

Because of MVD's outstanding employees, we have been able to continue daily operations throughout the entire pandemic.

All of MVD's employees have always been, and will always be, essential workers who play a vital role in providing water service to the community.

As we close out this fiscal year, we give a very big thank you to our devoted team whose work is often performed behind the scenes and largely unseen to the public.

~ THANK YOU ~

"Ensuring that all Americans have clean and safe water is a high priority for the agency and I want to thank the water sector for their courageous efforts at a time when workforces are being challenged and stretched... Having fully operational drinking water and wastewater services is critical to containing COVID-19 and protecting Americans from other public health risks. Our nation's water and wastewater employees are everyday heroes who are on the frontline of protecting human health and the environment every single day."

– Andrew Wheeler, U.S. Environmental Protection Agency (EPA) Administrator

2020 ANNUAL REPORT



SECTION II: WATER INFORMATION

WATER SOURCE

100% of Merrimack water comes from groundwater. Groundwater is precipitation that has soaked through the ground's surface and is stored where there are open spaces between rocks and soil. This water is pumped from wells located in various parts of Merrimack and Hollis. Water from each well is treated on-site at each pumping station or treatment plant and distributed through a network of water mains to homes, businesses and schools.

Many people think of groundwater as underground lakes or rivers. Groundwater, however, is simply water that is stored beneath the earth's surface within the spaces between rocks and sand or between fractures in bedrock. When enough water beneath the surface is present in a usable quantity, we call this an aquifer. Compared to water in rivers and streams, groundwater moves very, very slowly.

Groundwater, like all water on earth, comes from precipitation-rain and snow-which percolates through the soil until it reaches the zone of saturation. At this point, the water moves toward sites of groundwater discharge, such as lakes, local springs and oceans.

Groundwater Guardian Community Since 1999 - Merrimack has been awarded the official Groundwater Guardian status from the National Groundwater Foundation in Lincoln, Nebraska since 1999. This program recognizes communities who are dedicated and committed to local groundwater protection to ensure a safe water supply for the future of the community. Merrimack is the only town in New Hampshire awarded this status.

For more information, please contact:

Merrimack Village District

www.mvdwater.org

603-424-9241

New Hampshire Department of Environmental Services

www.des.state.nh.us

603-271-3503

US Environmental Protection Agency, Region 1

www.epa.gov/region1

888-372-7341

EPA Safe Drinking Water Hotline

800-426-2791

US Center for Disease Control (CDC)

800-311-3435

www.cdc.gov

WATER SOURCE PROTECTION

A protected drinking water source, combined with proper water quality monitoring, treatment, maintenance and distribution, is necessary to provide clean, safe water.

MVD participates in the NH Department of Environmental Services' (NHDES) Drinking Water Source Protection Program to ensure the water sources remain safe. Each of the wells have an established "Sanitary Protective Radius"; a radius around the well that is required by law to be controlled by MVD through ownership or easements. In addition to the Sanitary Protective Radius, MVD's wells also have an established "Wellhead Protection Area" as delineated by the NHDES. Having the Sanitary Protective Radius and Wellhead Protection Areas allows MVD to monitor, regulate, and prevent any activities that could potentially be harmful to wells and the water they produce.

To assist in protecting water sources please review the information below and visit the United States Environmental Protection Agency's web page, "Preventing Contamination of Drinking Water Resources" at <https://www.epa.gov/privatewells/protect-your-homes-water> and the NHDES Drinking Water Source Protection Program web page at <https://www.des.nh.gov/organization/divisions/water/dwgb/dwspp>.

Easy steps to help protect drinking water.

- Reduce the amount of trash you create by taking advantage of recycling programs
- Recycle used antifreeze & motor oil
- Don't dump anything into storm drains
- Do not overuse household chemicals
- Check frequently for leaks in any underground fuel storage tanks
- Inspect your septic system for issues yearly
- Properly seal abandoned wells
- Limit the use of lawn fertilizers, be sure to use only phosphorus-free lawn fertilizers and reduce or eliminate pesticide applications
- Keep pollutants away from boat marinas and waterways
- Report any spills or illegal dumping in designated Drinking Water Protection Areas
- Commercial properties – Install a Backflow Protection Device

WATER QUALITY

MVD's water quality and sampling are regulated by the New Hampshire Department of Environmental Services (NHDES).

In order to ensure that tap water is safe to drink the EPA prescribes regulations, which limit the amount of certain contaminants in water provided by public water systems.

To comply with the required regulations MVD tests for various contaminants, including inorganic contaminants (salts, metals), organic chemical contaminants (synthetic and volatile chemicals), and radioactive contaminants as well as some additional unregulated contaminants/chemicals.

Water analyses and treatments are performed as required and directed by the United States Environmental Services Agency's Safe Drinking Water Act (SDWA) and the NHDES Drinking Water and Groundwater Bureau (DWGB).

All water tests are performed by an independent laboratory that is accredited in accordance with the National Environmental Laboratory Accreditation Program (NELAP) & the New Hampshire Environmental Laboratory Accreditation Program (NHELAP). All testing is reported to and monitored by the NHDES.

Results from these tests are provided on MVD's Annual CCR (Water Quality Report). The most recent CCR is included in this Annual Report and can also be found on MVD's website at www.mvdwater.org.

PFAS Information: Per- and polyfluoroalkyl substances (PFAS), sometimes referred to as PFCs, are a family of man-made compounds that do not naturally occur in the environment. They have a large number of industrial uses and are found in many commercial products because of their properties to resist heat, oil, grease and water. Once released to the environment, PFCs are persistent and do not biodegrade or breakdown. Additional information regarding PFAS, including standards, analysis reports for water sampling test results, historical charts, resources, announcements, media/press releases and contact information can be found on MVD's web page at http://www.mvdwater.org/pfas_info.

For more information regarding water quality, please contact:

Jill Lavoie, MVD Business Manager

jill.lavoie@mvdwater.org

603-424-9241

For more information, specifically regarding PFAS, please either contact MVD or the New Hampshire Department of Environmental Services' Public Information Officer, Jim Martin by phone at 603-271-3710 or via email to james.martin@des.nh.gov.

CONSUMER CONFIDENCE REPORT

The following is the 2020 Consumer Confidence Report (CCR), which contains 2019 data. The 2021 CCR will be published by June 30th.

When the report is complete and available, a pdf copy will be posted on the MVD website, www.mvdwater.org, for viewing and printing. Notification of availability will be provided by postcard via US Postal Service to the mailing address on file for each service location as well as announced on MVD's website, Facebook, and sent by email to subscribers of MVD's "Announcement & Notices" notifications.

For more information regarding water quality, please visit www.mvdwater.org or contact our office.

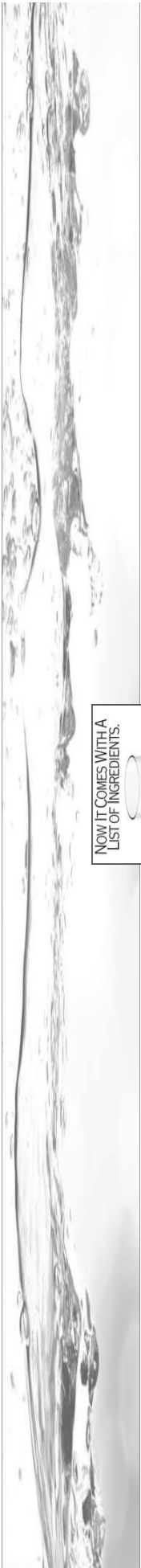
MERRIMACK VILLAGE DISTRICT



2020 CONSUMER CONFIDENCE REPORT

(2019 Data)

EPA ID #: 1531010



Introduction: Like any responsible public water system, our mission is to develop, operate and maintain our water system in a cost-effective manner. MVD achieves this by servicing and maintaining 925,762 feet of water mains, 905 fire hydrants, six groundwater wells (4 active/2 inactive), three water storage tanks, an Iron & Manganese Treatment Plant and three Booster Stations. Aging infrastructure presents challenges to drinking water safety, and continuous improvements are needed to maintain the water quality throughout the distribution system. In the past year, we have begun multiple improvements to the water system including Water Storage Tank improvements, replacement of the Turkey Hill Booster Station, evaluation for alternatives to the Lime Stations at Wells 2, 3, 5, and 7 as well as the design of the PFAS Treatment Plant for Wells 4 and 5. In the coming year(s) we intend to design and construct two PFAS Treatment Plants on the remaining four wells at a cost of \$14.5 million, install a water main extension providing the availability of water service connection to approximately 37 properties, as well as explore options for feasibility of Artificial Recharge to the aquifer at Wells 4 and 5. These investments along with on-going operations and maintenance costs are supported by the water rates as well as grants and loans.

What is a Consumer Confidence Report? The Consumer Confidence Report (CCR) details the quality of your drinking water, where it comes from, and where you can get more information. This annual report documents all detected primary and secondary drinking water parameters, and compares them to their respective standards known as Maximum Contaminant Levels (MCLs).

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally-occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

What is the source of my drinking water? 100% of Merrimack water comes from groundwater. Groundwater is precipitation that has soaked through the ground's surface and is stored where there are open spaces between rocks and soil. This water is pumped from six groundwater wells located in various parts of Merrimack and Hollis and known locally as Wells 2, 3, 4, 5, 7 and 8. Currently Wells 4 and 5 are offline and will remain so until the PFAS Treatment Plant is constructed and operational. Water treatment occurs onsite at each pumping station. Water from all online wells is chlorinated for disinfection. Additionally, Wells 7 and 8 are treated for naturally occurring Iron and Manganese. Once treated, water is pumped to one of the three water storage tanks. Water is distributed through a network of over 175 miles of water mains to homes, businesses and schools.



In order to ensure that tap water is safe to drink: The EPA prescribes regulations which limit the amount of certain contaminants in water provided by public water systems. The US Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water which must provide the same protection for public health.

Contaminants that may be present in source water include:

Microbial contaminants, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.

Inorganic contaminants, such as salts and metals, which can be naturally occurring or result from urban storm water runoff, industrial or domestic wastewater discharges, oil and gas production, mining or farming.

Pesticides and herbicides, which may come from a variety of sources such as agriculture, urban storm water runoff, and residential uses.

Organic chemical contaminants, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban storm water runoff, and septic systems.

Radioactive contaminants, which can be naturally-occurring or be the result of oil and gas production and mining activities.

Why are there contaminants in my water? Drinking water, including bottled water, may reasonably be expected to contain at least a small amount of some contaminants. The presence of contaminants does not necessarily indicate that water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's (EPA) Safe Drinking Water Hotline (800-426-4791) or online at www.epa.gov/safewater.

Do I need to take special precautions? Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. EPA/CDC guidelines on appropriate means to lessen the risk of infection by *Cryptosporidium* and other microbial contaminants are available from the Safe Drinking Water Hotline at 1-800-426-4791 or online at www.epa.gov/safewater.



Source Water Assessment Summary: In an effort to assess the vulnerability of each of the states' public water supply sources NH DES prepared drinking water source assessment reports for all public water systems between 2000 and 2003. Included in the report is a map of each source water protection area, a list of potential and known contamination sources, and a summary of available protection options. The results of the assessment, prepared for well 7 in 2000 and the remainder of the wells in 2002 indicates that four (4) wells were rated low, the other two (2) wells were rated in the medium range as noted below.

How can I get involved?

For more information about your drinking water please contact MVD's Water Quality Testing Specialist, Jill Lavoie at 603-424-9241 x: 103 or email jill.lavoie@mvdwater.org. Or contact MVD's Superintendent, Ronald Miner, Jr. at 603-424-9241 x 107 or email ron.miner@mvdwater.org. The MVD Board of Commissioners meets the 3rd Monday of each month except holidays. You may submit questions in writing to MVD by sending them to 2 Greens Pond Road, Merrimack, NH 03054.

Well #	Susceptibility Rating		
	High	Medium	Low
1	1	2	9
2	1	2	9
3	1	2	9
4	3	4	5
5	4	3	5
7	1	2	9
8	1	2	9

Violations and Other information: None

Water Quality

In order to ensure that tap water is safe to drink, EPA prescribes regulations which limit the amount of contaminants in water provided by public water systems. Last year MVD tested for various contaminants, including inorganic contaminants (salts, metals), organic chemical contaminants (synthetic and volatile chemicals), and radioactive contaminants. The following tables only show the substances that were detected in MVD's water in 2018 or earlier. All sources of drinking water contain some naturally occurring contaminants. At low levels, these substances are generally not harmful in our drinking water. Removing all contaminants would be extremely expensive, and in most cases, would not provide increased protection of public health. A few naturally occurring minerals may actually improve the taste of drinking water and have nutritional value at low levels. Unless otherwise noted, the data presented in this table is from testing completed in the prior calendar year. The EPA or the State requires us to monitor for certain contaminants less than once per year because the concentrations of these contaminants do not vary significantly from year to year, or the system is not considered vulnerable to this type of contamination. As such, some of our data, though representative, may be more than one-year-old. In this table you will find terms and abbreviations that might not be familiar to you. To help you better understand these terms, we have provided the definitions on page 10 of this report (refer to "IMPORTANT DRINKING WATER DEFINITIONS").



DETECTED WATER QUALITY RESULTS						
Contaminant (Units)	Level Detected	MCL	MCLG	Violation YES/NO	Likely Source of Contamination	Health Effects of Contaminant
Microbiological Contaminants						
Turbidity (NTU)	Low < 0.5 High 0.710 Average 0.64	TT	N/A	No	Soil runoff	Turbidity has no health effects. However, turbidity can interfere with disinfection and provide a medium for microbial growth. Turbidity may indicate the presence of disease-causing organisms. These organisms include bacteria, viruses, and parasites that can cause symptoms such as nausea, cramps, diarrhea, and associated headaches.
Inorganic Contaminants						
Nitrate (as Nitrogen) (ppm)	< 1	10	10	No	Runoff from fertilizer use; leaching from septic tanks, sewage; erosion of natural deposits	(5 ppm through 10ppm) Nitrate in drinking water at levels above 10 ppm is a health risk for infants of less than six months of age. High nitrate levels in drinking water can cause blue baby syndrome. Nitrate levels may rise quickly for short periods of time because of rainfall or agricultural activity. If you are caring for an infant, you should ask for advice from your health care provider. (Above 10 ppm) Infants below the age of six months who drink water containing nitrate in excess of the MCL could become seriously ill and, if untreated, may die. Symptoms include shortness of breath and blue baby syndrome.
Volatile Organic Contaminants						
Haloacetic Acids (HAA) (ppb)	Low 5.8 High 13 Average 9.4	60	NA	No	By-product of drinking water disinfection	Some people who drink water containing haloacetic acids in excess of the MCL over many years may have an increased risk of getting cancer.



SECONDARY CONTAMINANTS						
Secondary MCLs (SMCL)	Level Detected	Date	Treatment technique (if any)	SMCL	Specific contaminant criteria and reason for monitoring	
Chloride (ppm)	141	2019	N/A	250	Wastewater, road salt, water softeners, corrosion	
Iron (ppm)	1.01	2019	N/A	0.3	Geological	
Manganese (ppm)	0.19	2019	N/A	0.05	Geological	
pH	6.26	2019	N/A	6.5-8.5	Precipitation and geology	
Sodium (ppm)	64.8	2019	N/A	250	We are required to regularly sample for sodium	
Sulfate (ppm)	22.01	2018	N/A	250	Naturally occurring	
Zinc (ppm)	.0095	2018	N/A	5	Galvanized pipes	
ADDITIONAL TESTING						
Additional Tests	Results	Date	MCLG Or MRDLG	MCL, SMCL, TT or MRDL	Specific contaminant criteria and reason for monitoring	
Alkalinity (mg/L)	Low 11.0 High 57.0 Average 27.35	2019			The capacity of water to neutralize acids.	
Hardness (mg/L)	Low 42.6 High 112 Average 63.48	2019	100		A characteristic of water.	
Copper (ppm)	Low <0.01 High 0.082 Average 0.012	2019		1.0	Corrosion of household plumbing systems; Erosion of natural deposits	
Lead (mg/L)	Low <0.005 High <0.005 Average <0.005	2019		15	Corrosion of household plumbing systems; Erosion of natural deposits	
Barium (mg/L)	Low .020 High .118 Average .069	2019	2	2	Discharge of drilling wastes; Discharge from metal refineries; Erosion of natural deposits.	



LEAD AND COPPER RESULTS

Contaminant	AL	MVD's Results	Sample Date	# Samples Exceeding AL	Violation	Likely Source of Contamination	Health Effects of Contaminant
Copper - action level at consumer taps (ppm)	1.3	0.337	2017	0	No	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives	Copper is an essential nutrient, but some people who drink water containing copper in excess of the action level over a relatively short amount of time could experience gastrointestinal distress. Some people who drink water containing copper in excess of the action level over many years could suffer liver or kidney damage. People with Wilson's Disease should consult their personal doctor.
Lead - action level at consumer taps (ppb)	15	0	2017	0	No	Corrosion of household plumbing systems; Erosion of natural deposits	(15 ppb in more than 5%) Infants and young children are typically more vulnerable to lead in drinking water than the general population. It is possible that lead levels at your home may be higher than at other homes in the community as a result of materials used in your home's plumbing. If you are concerned about elevated lead levels in your home's water, you may wish to have your water tested and flush your tap for 30 seconds to 2 minutes before using tap water. Additional information is available from the Safe Drinking Water Hotline (800-426-4791). (above 15 ppb) Infants and children who drink water containing lead in excess of the action level could experience delays in their physical or mental development. Children could show slight deficits in attention span and learning abilities. Adults who drink this water over many years could develop kidney problems or high blood pressure.

If present, elevated levels of lead can cause serious problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. MVD is responsible for providing high quality drinking water but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline at 800-426-4791 or at <http://www.epa.gov/safewater/lead>.



PFAS RESULTS

Contaminant	EPA advisory/AGQS 70 ppt combined	Average Level PFOA/PFOS in MVD Wells	Range		Sample Date
			Low	High	
1531010_008 MVD - 2					
Perfluorobutanesulfonic acid	N/A	2.61	1.5	4.4	2019
Perfluorobutanoic acid	N/A	2.8	ND	5.4	2019
Perfluoroheptanoic acid	N/A	2.96	1.1	5.2	2019
Perfluorohexanesulfonic acid	N/A	0.91	0.63	1.3	2019
Perfluorohexanesulfonate	N/A	4.4	1.3	8.7	2019
Perfluorononanoic acid	N/A	0.3	ND	0.7	2019
Perfluorooctanesulfonamide	N/A	0.15	ND	1.2	2019
Perfluorooctanesulfonic acid	70 ppt	1.8	1.1	2.2	2019
Perfluorooctanoic acid	70 ppt	14.98	7.5	19	2019
Perfluoropentanesulfonate	N/A	0.09	ND	0.52	2019
Perfluoropentanoic acid	N/A	2.87	ND	6.5	2019
1531010_003 MVD - 3					
Perfluorobutanesulfonic acid	N/A	4.75	3.9	5.7	2019
Perfluorobutanoic acid	N/A	5.91	5.3	7	2019
Perfluoroheptanoic acid	N/A	5.09	3.6	7.3	2019
Perfluorohexanesulfonic acid	N/A	0.79	0.49	1.3	2019
Perfluorohexanoic acid	N/A	7.5	3.3	14	2019
Perfluorononanoic acid	N/A	0.85	0.61	1.2	2019
Perfluorooctanesulfonic acid	N/A	2.29	1.7	3.2	2019
Perfluorooctanoic acid	70 ppt	23.5	19	30	2019
Perfluoropentanesulfonate	70 ppt	0.04	ND	0.39	2019
Perfluoropentanoic acid	N/A	6.62	3.2	11	2019
Perfluoroundecanoic acid	N/A	0.04	ND	0.56	2019
1531010_007 MVD - 7					
Perfluorobutanesulfonic acid	N/A	1.7	1.5	1.9	2019
Perfluorobutanoic acid	N/A	2.29	1.8	2.8	2019
Perfluoroheptanoic acid	N/A	2.79	2.3	3.1	2019
Perfluorohexanesulfonic acid	N/A	1.38	1.2	1.6	2019
Perfluorohexanoic acid	N/A	2.55	2.1	2.9	2019
Perfluorononanoic acid	N/A	0.68	0.59	0.78	2019
Perfluorooctanesulfonic acid	70 ppt	2.65	2.1	3	2019
Perfluorooctanoic acid	70 ppt	21.6	19	25	2019

(PFAS RESULTS CONTINUED ON PAGE 9)



PFAS RESULTS (CONTINUED)

Contaminant All are Parts per Trillion (ppt)	EPA advisory/AGQS 70 ppt combined	Average Level PFOA/PFOS in MVD Wells	Range		Sample Date
			Low	High	
1531010_007 MVD - 7 (continued)					
Perfluoropentanesulfonate	N/A	0.11	ND	0.45	2019
Perfluoropentanoic acid	N/A	1.74	ND	2.5	2019
1531010_009 MVD - 8					
Perfluorobutanesulfonic acid	N/A	1.4	1.3	1.6	2019
Perfluorobutanoic acid	N/A	1.4	ND	2.2	2019
Perfluoroheptanoic acid	N/A	2.32	1.8	2.9	2019
Perfluorohexanesulfonic acid	N/A	1.15	1	1.4	2019
Perfluorohexanoic acid	N/A	2.25	1.9	2.6	2019
Perfluorononanoic acid	N/A	0.09	ND	0.43	2019
Perfluorooctanesulfonic acid	70 ppt	1.5	1.2	1.7	2019
Perfluorooctanoic acid	70 ppt	17.6	15	19	2019
Perfluoropentanesulfonate	N/A	0.07	ND	0.42	2019
Perfluoropentanoic acid	N/A	1.23	ND	2.1	2019
1531010_508 MVD - TP					
Perfluorobutanesulfonic acid	N/A	1.54	1.3	1.8	2019
Perfluorobutanoic acid	N/A	1.5	ND	2.6	2019
Perfluoroheptanoic acid	N/A	2.51	2	3	2019
Perfluorohexanesulfonic acid	N/A	1.23	1.1	1.4	2019
Perfluorohexanoic acid	N/A	2.45	1.9	2.8	2019
Perfluorononanoic acid	N/A	0.45	0.42	0.55	2019
Perfluorooctanesulfonic acid	70 ppt	2.04	1.6	2.5	2019
Perfluorooctanoic acid	70 ppt	19.38	17	22	2019
Perfluoropentanesulfonate	N/A	0.17	ND	0.43	2019
Perfluoropentanoic acid	N/A	1.1	ND	2.1	2019

To view more information on PFOA/PFOS along with testing results please visit our web site at www.mvdwater.org and click on the link provided.



PFAS RESOURCES

The most up to date information can be found on the following NHDES websites:

NH PFAS Investigation

<https://www4.des.state.nh.us/nh-pfas-investigation/>

NH Department of Health and Human Services

<https://www.dhhs.nh.gov/dphs/pfcs/index.htm>



UNREGULATED CONTAMINANT RESULTS

As part of an on-going evaluation program the EPA has required us to monitor some additional contaminants/chemicals (UCMR). Information collected through the monitoring of these contaminants/chemicals will help to ensure that future decisions on drinking water standards are based on sound science.

UCMR	Result: Average	Result: Low	Result: High	Date	AL (Action Level), MCL, SMCL, MRL, AGQS	Likely Source of Contamination	Health Effects of Contaminant
Chromium	0.27 ug/L	ND	0.40 ug/L	14/15	100 ppm	Found naturally in rocks, plants, soil, volcanic dust and animals.	Some people who use water containing chromium well in excess of the MCL over many years could experience allergic dermatitis.
Cobalt	0.38 ug/L	ND	1.6 ug/L	14/15	1 ug/L	A natural element found throughout the environment.	
Molybdenum	0.42 ug/L	ND	3.5 ug/L	14/15	1 ug/L	Found naturally in rocks, plants, soil and animals.	
Strontium	192.8 ug/L	72.7 ug/L	356 ug/L	14/15	0.3 ug/L	Naturally occurring element.	
Vanadium	1.58 ug/L	0.14 ug/L	2.5 ug/L	14/15	0.2 ug/L	Naturally occurring element.	
1,4 Dioxane	0.016 ug/L	ND	0.056 ug/L	14/15	0.07 ug/L	Used as a solvent or solvent stabilizer in manufacturing.	
Chlorate	71.91 ug/L	ND	290 ug/L	14/15	20 ug/L	Agricultural defoliant or desiccant; disinfection byproduct; and used in production of chlorine dioxide.	
Chromium, Hexavalent	0.15 ug/l	0.11 ug/L	0.27 ug/L	14/15	100 ppm	Found naturally in rocks, plants, soil, volcanic dust and animals.	



IMPORTANT DRINKING WATER DEFINITIONS

Term	Definition
AGQS	Ambient Groundwater Quality Standard: An enforceable standard set by NHDES under Chapter 485 of the New Hampshire Safe Drinking water Act.
AL	Action Level: The concentration of a contaminant which, if exceeded, triggers treatment or other requirements which a water system must follow.
MCL	Maximum Contaminant Level: The highest level of a contaminant that is allowed in drinking water. MCLs are set as close to the MCLGs as feasible using the best available treatment technology.
MCLG	Maximum Contaminant Level Goal: The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs allow for a margin of safety.
MNR	Monitored Not Regulated
MPL	State Assigned Maximum Permissible Level
MRDL	Maximum Residual Disinfectant Level: The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
MRDLG	Maximum Residual Disinfection Level Goal: The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
MRL	Minimum Reporting Level
N/A or NA	Not Applicable
ND	Not Detected
NR	Monitoring not Required but Recommended.
NTU	Nephelometric Turbidity Units: Turbidity is a measure of the cloudiness of the water. We monitor it because it is a good indicator of the effectiveness of our filtration system.
ppb	Parts per Billion or Micrograms per Liter (µg/L)
ppm	Parts per million or Milligrams per Liter (mg/L)
ppt	Parts per Trillion
TT	Treatment Technique: A required process intended to reduce the level of a contaminant in drinking water.
UCMR	Unregulated Contaminant Monitoring Rule

If you have any questions regarding this report or would like additional information about the water system please contact MVD's Water Quality & Testing specialist, Jill Lavoie. Jill can be reached by phone at 603-424-9241 x: 103, email at jill.lavoie@mvdwater.org, or by visiting our office located at 2 Greens Pond Rd Merrimack NH, 03054. MVD's normal business hours are Monday - Friday, from 8:00 AM - 4:30 PM. Additionally, you may contact any of the offices listed below for information.

Name:	Phone /Website
US EPA	www.epa.gov
US EPA Safe Drinking Water Hotline	800-426-4791
NH DES Drinking Water & Groundwater Bureau	603-271-2513
American Water Works Association	www.awwa.org
New England Water Works Association	www.newwa.org
NH Water Works Association	www.nhwwa.org



WATERING RESTRICTIONS/BANS

MVD has a year-round Odd/Even Scheduled Watering Restriction which limits the use of irrigation and sprinkler systems based on your street address and the calendar date.

The purpose of MVD's watering restrictions is to assist in managing the water distribution system. Watering restrictions allow water withdrawal from the aquifer in a controlled manner which helps protect against seasonal fluctuations and aids in maintaining sufficient supply. MVD continuously monitors the water distribution system, the weather conditions and forecasts to determine if additional watering restrictions or bans are necessary. MVD will update customers of any change to Watering Restriction statuses.

What type of watering is restricted. . .? Irrigation and Sprinkler Systems

The following ***does not*** apply to the Odd/Even Scheduled Restrictions: Hand-held hoses and watering cans for flower and vegetable gardens/car washing/pool filling and pressure washers. While these are permitted any time, we ask that customers use discretion and be conservative when it comes to water usage.

When can I water. . .? Check Your Calendar

If the *last* digit of the property address ends in an *even* number (0, 2, 4, 6 or 8) you may water only on even-numbered calendar dates. For example, if the address is 1234 Main St., you would water on *EVEN* calendar days such as the 2nd, 4th, 6th, etc... Likewise, if the *last* digit of the property address ends in an *odd* number (1, 3, 5, 7 or 9) you may water only on odd-numbered calendar dates.

On the 31st of March, May, July August, and October ALL customers may water outside, but only from 5AM to 8AM.

As a reminder - All irrigation and sprinkler systems must be set to comply with the odd/even schedule. Additionally, they must also be adjusted/aligned appropriately to prevent unnecessary watering of areas such as driveways, roadways, parking lots, etc.



Find the following information and more on MVD's Website

www.mvdwater.org

Billing, Payment, and Rate Info

Appointment Scheduling

Scheduled Maintenance/Repairs, Water Flushing, Outages (planned or emergency)

Water Quality

Water Restrictions/Bans

By-Laws, Meetings, and Reports

Want the latest updates...?

Visit the website to sign up for MVD's email notifications.



Merrimack Village District

Contact Information

Office Location and Hours

2 Greens Pond Rd Merrimack, NH 03054

Monday – Friday 8:00 AM - 4:30 PM

Phone : 603-424-9241

Fax : 603-424-0563

Email : customerservice@mvdwater.org

Website : www.mvdwater.org

WATER RESTRICTIONS/BANS



Purpose:

1. To assist in managing the water distribution system – ensuring we maintain adequate supply for residential and commercial usage.
2. Maintain the required level of water in the storage tanks to ensure ample pressure for potential use by the Town of Merrimack’s Fire Department.
3. Comply with the New Hampshire Department of Environmental Services (NH DES) Drinking Water and Groundwater Bureau (DWGB) rules and regulations.

Reasoning:

MVD's water is supplied from groundwater wells, not surface water such as rivers, lakes, and reservoirs. The New Hampshire Department of Environmental Services (NH DES) Drinking Water and Groundwater Bureau (DWGB) permits each of MVD’s wells to withdraw a maximum specified quantity of water from the ground per minute – this limits the amount of water we are permitted to produce at a time. Limiting the production amount allows water withdrawal from the aquifer in a controlled manner, which helps protect against seasonal fluctuations, and aids in maintaining sufficient supply. Irrigation and sprinklers have the highest rate of water consumption and causes substantially increased demands. Increased demand is supplied by three storage tanks; the tanks cannot fill up faster than what we are allowed to produce – having Water Restrictions allows the tanks to replenish and be ready for peak usage demands.

Details:

Information about the current Watering Restriction as well as any changes to the Level of the Watering Restrictions can be found posted on signs/banners located throughout town, through email notification for subscribers, as well as on MVD’s Facebook page and website.

Other useful information on the Watering Restrictions/Bans page of our website is a “*Frequently Asked Questions*” document, an “*Irrigation Calculator*”, links to the “*US Drought Monitor for NH*” and to the “*Known Water Use Restrictions*”.

MVD staff adjusts the production rates to match demand and continuously monitors the water distribution system, the weather conditions & forecasts to determine if additional Watering Restrictions are necessary.

MVD has multiple levels for Water Restrictions; Year-Round Odd/Even, Level 1, Level 2, and Level 3.

(WATER RESTRICTIONS/BANS CONTINUED)

YEAR-ROUND ODD/EVEN

MVD customers with street addresses that end in an odd number can water only on odd days of the month, while residents with even numbered addresses can water on even numbered days.

On the 31st of March, May, July, August, and October, all residents may water outside, but only from 5 AM to 8 AM.

(Refer to MVD By-Laws 2.D. and 2.J.)

LEVEL 1

Outside watering may be done on odd/even days based upon house number and date. Outside watering will be permitted between the hours of 5am to 8am and/or 5pm to 8pm

- i. Washing of streets, driveways, sidewalks or other impervious areas is prohibited.
- ii. Washing of cars and boats at a non-commercial facility shall be restricted to odd/even days by address as described above.

LEVEL 2

Outside watering by odd numbered addresses is allowed on Mondays and Thursdays.

Outside watering by even numbered addresses is allowed on Tuesdays and Fridays.

Outside watering will be permitted between the hours of 5am to 8am and/or 5pm to 8pm

- i. Washing of streets, driveways, sidewalks or other impervious areas is prohibited.
- ii. Washing of cars and boats at a non-commercial facility shall be prohibited.

LEVEL 3

NO OUTSIDE WATER USE

In times that precipitation is not substantial enough to permeate into the ground and fully replenish groundwater sources a Watering Ban may be imposed to ensure we maintain adequate supply for necessary use (refer to number 1, 2, and 3, listed above section: "Purpose"). Per MVD

By-Law 2.J - ". . . The MVD Board of Commissioners has the authority under RSA 38:26 to issue a partial or full water ban at it's discretion as well as fine for any violation to preserve the safety and integrity of the system. . ." Should a State or Federal drought or other emergency be declared, the Merrimack Village District may supplement/modify its existing policy.

Restriction Exceptions:

- i. Hand irrigation of crops used for food by residents at a residential property shall not be restricted.
- ii. Water to sustain animal life shall not be restricted.
- iii. Despite the authority granted by RSA 41:11-d. water use restrictions shall not apply to uses that obtain water from sources other than the public water supply, unless it can be clearly demonstrated that the use of such water directly affects the public water supply. Note: Municipalities or village districts have the authority to implement lawn watering restrictions in accordance with RSA 41:11-d applicable to all water users (including those using private wells) under state declared drought conditions.

Please be advised - MVD's Watering Restrictions and Bans are strictly enforced.

Per MVD By-Law 1.D.: *"The first violation will result in a warning letter. Further violations will result in termination of water service as well as fees."*

MAINTENANCE PROGRAMS

MVD has the following maintenance programs in place to maintain the water quality and supply:

Water Flushing Program –

To maintain the water quality throughout the water distribution system, MVD performs a unidirectional flushing of the water mains in the spring and autumn of each year. The program involves opening flushing valves to create increased water flow; this dislodges and cleans out naturally occurring sediment in the water mains. **Flushing typically occurs weekdays between the hours of 8:00 AM to 3:00 PM.**

In order to keep customers aware of the progress*, MVD provides notification of the streets scheduled for flushing on a weekly basis to Merrimack TV Online, as well as the two local newspapers. Additionally, the schedule is posted on our website at www.mvdwater.org as well as posted to our Facebook page.

During the water flushing there can be fluctuations of pressure and/or brief interruptions of water service. Additionally, flushing may cause minor flooding of streets, and discolored water.

Discolored water is typically caused by sediment, such as iron. Although discolored water is not aesthetically pleasing it is not unsafe** and can be easily resolved by flushing the water service line to the property. Flushing allows a larger than normal quantity of water to flow through the service line, which helps clear out the sediment. You may notice the discoloration return after the water has sat in the lines for a period, such as overnight or during the day if it is not being used – this is to be expected. When the water is not used for a longer period of time the sediment settles, when water is turned on it is agitated and the discoloration returns. If this happens, you may repeat the flushing process.

If your water is discolored, we recommend avoiding the use of hot water until the cold water is clear. If you have used hot water prior to/during flushing and are noticing discoloration in the hot water, the water heater may need to be flushed – refer to the manufacturer’s manual for instructions or contact a licensed plumber.

*Residential customers with special water needs required for medical reasons are urged to call MVD so they can be notified in advance of flushing in their area.

**Some people may be more vulnerable to contaminants in drinking water than the general population. These people should seek advice about from their health care providers.

(MAINTENANCE PROGRAMS CONTINUED)

Fire Hydrant Maintenance –

MVD's Hydrant Maintenance Program ensures that the hydrants are operable and available for use by the Merrimack Fire Department in an emergency situation. Hydrants are flushed twice a year (usually in the spring and autumn) and typically after any use by the fire department. During the flushing process MVD's technicians perform an inspection of the hydrant and its parts to ensure the hydrant is operable and readily accessible. Inspection includes a visual examination of the hydrant; including checking valves, checking (and if necessary cleaning/lubricating) caps, checking for leaks, checking the flow of water, and assessing if there are any required repairs to the hydrant or area surrounding it. During the winter hydrants are cleared of snow and ice. Hydrants are also painted as needed which is necessary to ensure the fire department can readily locate a hydrant.

Backflow Prevention Device Program -

Backflow devices are required by the New Hampshire Department of Environmental Services – Drinking Water & Groundwater Bureau (NHDES DWGB) as part of the Cross-Contamination Control Program. In the event of a decrease or increase in water pressure, the backflow device protects any contaminated water from being siphoned back into the water system; protecting the water system from potential contamination. MVD has licensed backflow inspectors who perform annual and semi-annual testing of the backflow devices. Annual tests are required for businesses considered “low” hazard (such as office buildings) and semi-annual tests are required for “high” hazard facilities (such as gas stations and medical facilities). Questions about this program? Please contact Jill Lavoie by phone at 603-424-9241 x: 103 or via email at jill.lavoie@mvdwater.org.

Meter Exchange Program –

Like any mechanical device, water meters are susceptible to wear and deterioration over time which causes the internal mechanics of the meter to slow down. In turn, the slow down causes water usage to be registered inaccurately; typically, lower than what is actually used. This results in unaccounted for or “lost” water. Lost water has a fiscal impact on MVD and its customers. Lost water is not billed and does not generate revenue; however, it still costs MVD to pump, treat, and distribute the water. The potential for revenue loss can be staggering if a large number of meters are under-registering. MVD's water meter exchange program is intended to decrease lost water and thereby, reduce unnecessary costs. To ensure the accuracy of meter readings and billings MVD performs routine meter exchanges. Service locations that are due for a meter exchange will receive notification.

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SECTION III: CUSTOMER INFORMATION

BILLING & SCHEDULE OF RATES

Bills are sent quarterly in 3 cycles. The property's location determines the billing cycle and which months bills are sent. The quarterly cycles can be viewed on our web page at www.mvdwater.org.

MVD's rates and fees are based upon the type of service for each location. Below are the types and explanation of the charges. The complete Schedule of Rates is available on our website at www.mvdwater.org (hardcopies can be obtained at the MVD office).

Domestic (Residential) water bills consist of the following:

- Meter Charge – Cost is determined by the meter size for the water service location. Water service locations with multiple units served by one meter are charged per unit (refer to MVD By-Laws: Section 9).
- Water Usage Charge – Cost for all water passing through the meter; whether used, wasted, or lost by leakage.
- Hydrant Charge – For structures, buildings, or units within a six hundred (600) foot radius of a hydrant. This charge applies regardless if the property is provided water service by MVD.

Mercantile & Industrial water bills consist of the following:

- Meter, Usage, & *Hydrant charges as listed above.
- Fire Sprinkler Charge – For structures, buildings, or units that are connected to a fire sprinkler water service line. Cost determined by the size of water line.

Description of Service:	Rate:	
Water Consumption/Usage Charge	\$2.32 per 100 cubic feet	
Meter Charge	Quarterly:	Yearly:
5/8"	\$16.00	\$64.00
1"	\$28.50	\$114.00
1-1/2"	\$44.00	\$176.00
2"	\$65.00	\$260.00
3"	\$98.75	\$395.00
4"	\$153.00	\$612.00
6"	\$286.00	\$1,144.00
8"	\$444.00	\$1,776.00
10"	\$626.25	\$2,505.00
12"	\$1,114.00	\$4,456.00
Hydrant Charge	Quarterly:	Yearly:
Domestic (Residential/Condominiums)	\$19.50	\$78.00
Mercantile	\$39.00	\$156.00
Industrial	\$97.00	\$388.00
Fire Protection	Quarterly:	Yearly:
2"	\$56.00	\$224.00
4"	\$112.00	\$448.00
6"	\$251.00	\$1,004.00
8"	\$447.00	\$1,788.00
10"	\$775.00	\$3,100.00
12"	\$1,006.00	\$4,024.00
Carrying Charges/Late Fees	Monthly charge of 1.5% of total balance due past 30 days Minimum \$5.00	
Return Payment Fee	\$25.00 + MVD Cost	
Lien Recording and Lien Release Recording Liens and Lien Releases are recorded to the Hillsborough County Registry of Deeds (HCRD).	Lien Recording and Lien Release Recording - Current HCRD Cost LCHIP Fees - Current HCRD Cost Filing Fee - \$75.00 per recording Residential - \$40.00 Mercantile - \$50.00 Industrial - \$60.00	
Service Transfer Fee (Buyer)		
Final Reading/Billing Fee (Seller)	\$30.00	

PAYMENT INFORMATION

MVD accepts cash, check, money order, credit cards, and electronic check (e-check) payments.



NOTE: Credit card and e-check payments can only be processed online or through the automated phone system.

CREDIT CARD/E-CHECK

Online: [ACI Payments, Inc.](http://www.acipayments.com)

(<https://www.officialpayments.com/index.jsp>)

Phone: 800-272-9829

Please note, you will need the account number that you are making the payment for as well as MVD's four digit "Jurisdiction Code" which is "3903". Additionally, please be advised that ACI Payments, Inc. charges a convenience fee and per, NH RSA, MVD is not allowed to absorb the fee; it must be paid by the customer. MVD only uses **ACI PAYMENTS, INC.** for credit card and e-check processing.

CHECK/MONEY ORDER/CASH

Mail To: 2 Greens Pond Rd Merrimack, NH 03054

Drop-off: Payments can be dropped off at the above address; either walk-in or use the "drop-box" located to the left of the front door.

NOTE: All payments received, by either by mail or drop-off, prior to 1:00 pm are processed on the same business day. Payments after 1:00 pm may be processed the following business day. Cash payments are accepted in-person at MVD office only.

ADDITIONAL INFORMATION

Online Banking/Bill Pay - Payments that are processed through your online banking/bill payment method are not received electronically by MVD. Your bank will physically send a paper check to MVD via US Postal Service. Due to this delivery procedure there can be a delay in receipt of your payment. If you choose to process payment through your bank's online banking/bill payment method we advise you to request the payment be received by MVD a minimum of 1 week prior to the due date. For example, if your bill is due on the 10th, we would recommend requesting your bank have the payment to MVD by the 3rd.

ADVISORY: Non-Affiliated 3rd-Party Bill Payment Services - Please Be Advised - Some 3rd party bill payment services are made to APPEAR they are affiliated with Merrimack Village District. "Doxo.com" and "ChargeSmart.com" are examples of third-party companies that allow payment of utility bills via their website and mobile applications. These companies, and any other 3rd-party bill payment service companies, including online banking/bill pay services, are not affiliated with Merrimack Village District and therefore payment is NOT received electronically (a paper check will be mailed to MVD via US Postal Service). Due to this delivery procedure MVD cannot control when, or, possibly, if payment will be received - which may result in late payments/fees or potentially water service disconnection for non-payment.

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SECTION IV: FINANCIAL REPORTS

**MERRIMACK VILLAGE DISTRICT,
NEW HAMPSHIRE**

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020**

MERRIMACK VILLAGE DISTRICT, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

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PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX 603-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Commissioners
Merrimack Village District
Merrimack, New Hampshire

We have audited the accompanying financial statements of the business-type activities and enterprise fund of the Merrimack Village District as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and enterprise fund of the Merrimack Village District, as of June 30, 2020, and the respective changes in financial position and cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 1 to the financial statements, in fiscal year 2020 the District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. Our opinions are not modified with respect to this matter.

Other Matters

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:

- Management's Discussion and Analysis,
- Schedule of the District's Proportionate Share of the Net Pension Liability,

***Merrimack Village District
Independent Auditor's Report***

- 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,
- Schedule of Changes in the District's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

Such 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. 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.

February 5, 2021

*Plodzik & Sanderson
Professional Association*

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Merrimack Village District (the District) offers readers this narrative overview and analysis of the financial activities of the District for the year ended June 30, 2020.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the financial statements presented herein. The financial statements are comprised of two components: (1) proprietary fund financial statements, and (2) notes to financial statements.

Proprietary fund financial statements: The District's operations are accounted for as a single proprietary fund using the accrual basis of accounting. In this regard, the District's operations are accounted for in a manner similar to a private business enterprise.

Notes to financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the financial statements.

Other information: In addition to the financial statements and accompanying notes, this report also presents certain supplementary information required to be disclosed by Generally Accepted Accounting Principles (GAAP) as defined by the Government Accounting Standards Board (GASB) in the United States of America.

NET POSITION

As of the close of the current year, the total of assets and deferred outflows of resources, exceeded liabilities and deferred inflows of resources by \$25,357,243 (i.e., net position), a change of \$4,444,162 in comparison to the prior year. Net position may serve over time as a useful indicator of overall financial standing.

CAPITAL ASSETS AND DEBT ADMINISTRATION

The total investment in capital assets at year-end was \$22,861,692, a change of \$4,279,953 from the prior year. This investment in capital assets includes buildings and improvements, land and improvements, machinery, equipment, vehicles, infrastructure assets (e.g. treatment systems, pumping wells, water mains) and intangible assets (i.e. easements).

The total debt outstanding at year-end was \$5,570,339, a change of (\$447,714), due to routine debt service retirements and note payments.

Additional information on capital assets and debt can be found in the Notes to Financial Statements.

NET POSITION

	2020	2019	Difference	Percent Change
Current assets	\$ 11,386,215	\$ 10,113,497	\$ 1,272,718	12.58%
Noncurrent assets	22,861,692	18,581,739	4,279,953	23.03%
Total assets	<u>34,247,907</u>	<u>28,695,236</u>	<u>5,552,671</u>	<u>19.35%</u>
Deferred outflows	244,853	204,300	40,553	19.85%
Current liabilities	1,578,578	345,993	1,232,585	356.25%
Noncurrent liabilities	7,499,513	7,570,503	(70,990)	-0.94%
Total liabilities	<u>9,078,091</u>	<u>7,916,496</u>	<u>1,161,595</u>	<u>14.67%</u>
Deferred inflows	57,426	69,959	(12,533)	-17.91%
Net position:				
Net investment in capital assets	17,552,302	12,869,529	4,682,773	36.39%
Restricted	846,036	423,921	422,115	99.57%
Unrestricted	6,958,905	7,619,631	(660,726)	-8.67%
Total net position	<u>\$ 25,357,243</u>	<u>\$ 20,913,081</u>	<u>\$ 4,444,162</u>	<u>21.25%</u>

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	2020	2019	Difference	Percent Change
Operating revenues:				
User charges	\$ 4,324,787	\$ 3,613,860	\$ 710,927	19.67%
Miscellaneous	260,188	135,115	125,073	92.57%
Total operating revenues	<u>4,584,975</u>	<u>3,748,975</u>	<u>836,000</u>	<u>22.30%</u>
Operating expenses:				
Salaries and wages	1,727,831	1,550,040	177,791	11.47%
Operation and maintenance	1,219,016	999,921	219,095	21.91%
Depreciation	675,941	691,207	(15,266)	-2.21%
Total operating expenses	<u>3,622,788</u>	<u>3,241,168</u>	<u>381,620</u>	<u>11.77%</u>
Operating gain	<u>962,187</u>	<u>507,807</u>	<u>454,380</u>	<u>89.48%</u>
Nonoperating revenues (expenses):				
Interest revenue	30,627	23,514	7,113	30.25%
Intergovernmental revenues	394,796	-	394,796	100.00%
Change in fair market value of investments	74,952	64,687	10,265	100.00%
Net gain on sale of property	-	25,703	(25,703)	100.00%
Settlement proceeds	3,137,063	303,387	2,833,676	100.00%
Interest expense	(155,463)	(181,335)	25,872	-14.27%
Total nonoperating revenues (expenses)	<u>3,481,975</u>	<u>235,956</u>	<u>3,246,019</u>	<u>1375.69%</u>
Change in net position	4,444,162	743,763	3,700,399	497.52%
Net position at beginning of year	20,913,081	20,169,318	743,763	3.69%
Net position at end of year	<u>\$ 25,357,243</u>	<u>\$ 20,913,081</u>	<u>\$ 4,444,162</u>	<u>21.25%</u>

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be directed to:

Merrimack Village District – 2 Greens Pond Road – Merrimack, NH 03054 / 603-424-9241

BASIC FINANCIAL STATEMENTS

EXHIBIT A
MERRIMACK VILLAGE DISTRICT, NEW HAMPSHIRE
Statement of Net Position
June 30, 2020

ASSETS	
Cash and cash equivalents	\$ 3,708,501
Restricted cash	863,718
Investments	997
Accounts receivable	1,385,136
Intergovernmental receivable	5,276,269
Inventory	113,152
Prepaid items	38,442
Capital assets:	
Land and construction in progress	5,902,539
Other capital assets, net of depreciation	16,959,153
Total assets	<u>34,247,907</u>
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	200,535
Amounts related to other postemployment benefits	44,318
Total deferred outflows of resources	<u>244,853</u>
LIABILITIES	
Accounts payable	1,266,362
Accrued salaries and benefits	46,056
Retainage payable	226,020
Accrued interest payable	40,140
Intergovernmental payable	322,063
Long-term liabilities:	
Due within one year	461,971
Due in more than one year	6,715,479
Total liabilities	<u>9,078,091</u>
DEFERRED INFLOWS OF RESOURCES	
Amounts related to pensions	49,635
Amounts related to other postemployment benefits	7,791
Total deferred inflows of resources	<u>57,426</u>
NET POSITION	
Net investment in capital assets	17,552,302
Restricted	846,036
Unrestricted	6,958,905
Total net position	<u>\$ 25,357,243</u>

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

EXHIBIT B
MERRIMACK VILLAGE DISTRICT, NEW HAMPSHIRE
Proprietary Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Fiscal Year Ended June 30, 2020

Operating revenues:	
User charges	\$ 4,324,787
Miscellaneous	260,188
Total operating revenues	<u>4,584,975</u>
Operating expenses:	
Salaries and wages	1,727,831
Operation and maintenance	1,219,016
Depreciation	675,941
Total operating expenses	<u>3,622,788</u>
Operating gain	<u>962,187</u>
Nonoperating revenue (expense):	
Interest income	30,627
Intergovernmental revenues	394,796
Change in fair market value of investments	74,952
Interest expense	(155,463)
Settlement proceeds	3,137,063
Total nonoperating revenues	<u>3,481,975</u>
Change in net position	4,444,162
Net position, beginning	20,913,081
Net position, ending	<u>\$ 25,357,243</u>

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

EXHIBIT C
MERRIMACK VILLAGE DISTRICT, NEW HAMPSHIRE
Proprietary Fund
Statement of Cash Flows
For the Fiscal Year Ended June 30, 2020

Cash flows from operating activities:	
Receipts from customers and users	\$ 4,275,789
Payments to employees	(1,625,941)
Payments to suppliers	(23,976)
Net cash provided by operating activities	<u>2,625,872</u>
Cash flows from capital and related financing activities:	
Principal paid on bonds	(447,714)
Acquisition and construction of fixed assets	(4,955,894)
Proceeds from State of NH Drinking Water and Groundwater Trust	306,276
Proceeds from State of NH State Revolving Loan Management Fee Fund	20,000
Proceeds from issuance of State Revolving Loan	255,446
Cash received from capital reserves	657,565
Interest paid	(180,630)
Net cash used for capital and related financing activities	<u>(4,344,951)</u>
Cash flows from non-capital financing activities:	
Settlement proceeds	<u>2,845,102</u>
Cash flows from investing activities:	
Proceeds from sale of investments	906,133
Interest received	105,579
Net cash provided by investing activities	<u>1,011,712</u>
Net increase in cash	2,137,735
Cash and cash equivalents, beginning	2,434,484
Cash and cash equivalents, ending	<u>\$ 4,572,219</u>

Reconciliation of Operating Gain to Net Cash Provided by Operating Activities

Operating gain	<u>\$ 962,187</u>
Adjustments to reconcile operating gain to net cash provided by operating activities:	
Depreciation expense	675,941
Increase in other receivables	(309,186)
Increase in accounts payable	998,034
Increase in accrued salaries and benefits	22,018
Increase in retainage payable	226,020
Decrease in prepaid items	(28,066)
Increase in inventory	(948)
Increase in compensated absences	17,852
Decrease in net pension liability and deferred outflows and inflows of resources related to pensions	38,783
Increase in other postemployment benefits and deferred outflows and inflows of resources related to OPEB	23,237
Total adjustments	<u>1,663,685</u>
Net cash provided by operating activities	<u>\$ 2,625,872</u>

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

MERRIMACK VILLAGE DISTRICT, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

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MERRIMACK VILLAGE DISTRICT, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Merrimack Village District, New Hampshire (the District), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

In fiscal year 2020, the District implemented GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, which requires increased disclosures by separating direct borrowings and direct placements from other debt in the notes to the financial statements.

The more significant of the District's accounting policies are described below.

1-A Reporting Entity

The Merrimack Village District is a municipal corporation governed by an elected 5-member Board of Commissioners. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The District has no component units to include in its reporting entity.

1-B Basis of Accounting and Measurement Focus

The District prepares its financial statements as a proprietary fund type (enterprise fund) on an accrual basis of accounting. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (including depreciation) to provide certain goods and services to the general public are to be financed or recovered primarily through user charges or where the governing body has deemed that periodic determination of net income is appropriate for purpose of monitoring capital maintenance, accountability, or other purposes.

The proprietary fund financial statements are reported using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets, deferred outflows of resources, liabilities (whether current or noncurrent), and deferred inflows of resources are included on the Statement of Net Position. The Statement of Revenues, Expenses, and Changes in Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

1-C Cash and Cash Equivalents

The District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits and savings accounts.

The treasurer is required to deposit such moneys in solvent banks in state or the Public Deposit Investment Pool pursuant to New Hampshire RSA 383:22. Funds may be deposited in banks outside of the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-D Statement of Cash Flows

For purposes of the Statement of Cash Flows, the District considers all highly liquid investments (including restricted assets) with a maturity when purchased of three months or less to be cash equivalents.

MERRIMACK VILLAGE DISTRICT, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

1-E Investments

State statutes place certain limitations on the nature of deposits and investments available as follows:

New Hampshire law authorizes the District to invest in the following type of obligations:

- Obligations of the United States government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the District. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Fair Value Measurements of Investments – In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, except for investments measured using net asset value (NAV) as a practical expedient to estimate fair value, the District categorizes the fair value measurements of its investments within the fair value hierarchy established by US GAAP. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

Level 1 – Inputs reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the District has the ability to access at the measurement date. Directly held marketable equity securities would be examples of Level 1 investments.

Level 2 – Inputs are other than quoted prices that are observable for the assets or liabilities, either directly or indirectly, including inputs in markets that are not considered to be active. Because they most often are priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held fixed income securities are categorized in Level 2. All of the District's holdings in New Hampshire Public Deposit Investment Pool (NHPDIP) is an example of Level 2 investments. All of the District's holdings in New Hampshire Public Deposit Investment, U.S. government obligations, and corporate bonds would be examples of Level 2 investments.

Level 3 – Inputs are significant unobservable inputs.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. In certain instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, is the level in the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement. Investments are reported at fair value. If an investment is held directly by the District and an active market with quoted prices exists, such as for domestic equity securities, the market price of an identical security is used to report fair value and is classified in Level 1. Corporate fixed income securities and certain governmental securities utilize pricing that may involve estimation using similar securities or trade dates and are classified in Level 2. Fair values for shares in registered mutual funds and exchange-traded funds are based on published share prices and classified in Level 1.

In determining fair value, the District utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible.

Investments in Certain External Investment Pools – In accordance with GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, the District held investments with the New Hampshire Public Deposit Investment Pool (NHPDIP) are categorized as Level 2. The NHPDIP measures all of its investments at amortized cost. There are no redemption restrictions and shares may be redeemed by the District in accordance with the NHPDIP's Information Statement.

MERRIMACK VILLAGE DISTRICT, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

1-F Receivables

Receivables recorded in the financial statements represent amounts due to the District at June 30. They are aggregated into a single accounts receivable line. They consist primarily of user charges and trust funds held in the custody of the Town of Merrimack Trustees of Trust Funds.

1-G Inventory

The inventories of the District are valued at cost using the first-in/first-out (FIFO) method. The inventories of the District's proprietary fund consist of water system materials and supplies. The cost is recorded as an expense when consumed rather than when purchased.

1-H Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

1-I Capital Assets

Capital assets include property, plant, and equipment, infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and intangible assets (i.e., easements), which are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year for water main improvements and operating equipment or \$50,000 or more for infrastructure. As the District constructs or acquires additional capital assets each year, they are capitalized and reported at historical cost. When the cost of the capital assets cannot be determined from available records, estimated historical cost is used. Donated capital assets received on or prior to June 15, 2015 are recorded at their estimated fair value at the date of donations. Donated capital assets received after June 15, 2015 are recorded at acquisition value.

The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

Capital assets of the District are depreciated using the straight-line method over the following estimated useful lives:

Capital Asset Classes:	<u>Years</u>
Land improvements	20 - 50
Buildings and building improvements	15 - 100
Machinery, equipment, and vehicles	5 - 50
Infrastructure	5 - 50

1-J Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2020.

1-K Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension and OPEB expense and contributions from the District after the measurement date but before the end of the District's reporting period.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

1-L Long-term Obligations

Long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums are deferred and amortized over the life of the bonds using the straight-line method.

MERRIMACK VILLAGE DISTRICT, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

1-M Compensated Absences

General leave for the District includes vacation and sick pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by personnel policy. The liability for such leave is reported as incurred in the proprietary fund financial statements.

1-N Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments are recorded in the proprietary fund financial statements as an expense when the related liabilities are incurred.

1-O Postemployment Benefits Other Than Pensions (OPEB)

The District maintains two separate other postemployment benefit plans, as follows:

New Hampshire Retirement System Plan – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Single Employer Plan – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the District's actuarial report. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms.

1-P Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* and GASB Statement No. 82 *Pension Issues – an amendment of GASB Statement No. 67, No. 68 and No. 73* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

1-Q Net Position

Equity is classified as net position and displayed in three components:

Net investment in capital assets – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets.

Restricted net position – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The District typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a further project.

MERRIMACK VILLAGE DISTRICT, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

Unrestricted net position – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

1-R Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses during the period reported. These estimates include assessing the collectability of accounts receivable, recoverability of inventory and the useful lives of capital assets, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

DETAILED NOTES ON ALL FUNDS

NOTE 2 – CASH AND CASH EQUIVALENTS

The District's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the District's agent in the District's name. The FDIC currently insures the first \$250,000 of the District's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the District's deposits was \$4,572,219 and the bank balances totaled \$4,573,312. Petty cash totaled \$250.

NOTE 3 – INVESTMENTS

Note 1-F describes statutory requirements covering the investment of the District funds. The District holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the District's mission, the District determines that the disclosures related to these investments only need to be disaggregated by major type. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The District has the following recurring fair value measurements and maturities as of June 30, 2020:

Investments carried at amortized cost:	
NH Public Deposit Investment Pool	<u>\$ 997</u>

Interest Rate Risk – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk - The District has no formal policy on managing credit risk; however, state law limits investments as explained in Note 1-E.

Custodial Credit Risk – This is the risk that in the event of the failure of the counterparty (e.g., broker/dealer) to honor a transaction, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District does not have custodial credit risk policies for investments.

Concentration of Credit Risk – The District places no limit on the amount it may invest in any one issuer.

NOTE 4 – ACCOUNTS RECEIVABLE

Receivables at June 30, 2020, consisted of billings for water and other user charges. Receivables are recorded on the District's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

MERRIMACK VILLAGE DISTRICT, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE 5 – DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at June 30, 2020, consisted of amounts held in the custody of the Trustees of Trust Funds for the Town of Merrimack.

Due from New Hampshire Department of Environmental Services - Drinking Water and Ground Water Trust Fund	\$	84,512
Due from the Town of Merrimack Trustees of Trust Funds:		
<i>Capital Reserve Funds:</i>		
Acquisition of Land	\$	1,570,488
Equipment and Facilities		3,150,736
System Development Charge		366,127
Legal Fees		104,406
Total due from the Town of Merrimack Trustees of Trust Funds		<u>5,191,757</u>
Total due from other governments	\$	<u><u>5,276,269</u></u>

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020 is as follows:

	<u>Balance, beginning</u>	<u>Additions</u>	<u>Balance, ending</u>
At cost:			
Not being depreciated:			
Land	\$ 393,210	\$ -	\$ 393,210
Construction in progress	901,928	4,607,401	5,509,329
Total capital assets not being depreciated	<u>1,295,138</u>	<u>4,607,401</u>	<u>5,902,539</u>
Being depreciated:			
Land improvements	3,299,253	-	3,299,253
Buildings and building improvements	797,290	11,859	809,149
Machinery, equipment, and vehicles	2,500,690	73,195	2,573,885
Infrastructure	25,392,467	263,439	25,655,906
Total capital assets being depreciated	<u>31,989,700</u>	<u>348,493</u>	<u>32,338,193</u>
Total all capital assets	<u>33,284,838</u>	<u>4,955,894</u>	<u>38,240,732</u>
Less accumulated depreciation:			
Land improvements	(2,049,730)	(66,397)	(2,116,127)
Buildings and building improvements	(501,212)	(16,634)	(517,846)
Machinery, equipment, and vehicles	(1,454,998)	(100,772)	(1,555,770)
Infrastructure	(10,697,159)	(492,138)	(11,189,297)
Total accumulated depreciation	<u>(14,703,099)</u>	<u>(675,941)</u>	<u>(15,379,040)</u>
Net book value, capital assets being depreciated	17,286,601	(327,448)	16,959,153
Net book value, all capital assets	<u>\$ 18,581,739</u>	<u>\$ 4,279,953</u>	<u>\$ 22,861,692</u>

NOTE 7 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources at June 30, 2020 consist of amounts related to pensions totaling \$200,535 and amounts related to OPEB totaling \$44,318. For further discussion on these amounts, see Note 10 and 11 respectively.

Deferred inflows of resources are as follows:

	<u>Business-type Activities</u>
Amounts related to pensions, see Note 10	\$ 49,635
Amounts related to OPEB, see Note 11	7,791
Total deferred inflows of resources	<u>\$ 57,426</u>

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NOTE 8 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments of \$322,063 at June 30, 2020 consist of amounts drawn on the District’s loan with the State of New Hampshire Department of Environmental Services Drinking Water and Ground Water trust fund. Amount represents the amount drawn to date on the approved \$1,300,000 authorized. The remaining amount available to draw down as of June 30, 2020 is \$977,937.

NOTE 9 – LONG-TERM LIABILITIES

The District issues general obligation bonds and state revolving loans (both considered direct borrowings) to provide funds for the acquisition and construction of major capital infrastructure. Long-term liabilities are comprised of the following:

	Original Amount	Maturity Date	Interest Rate %	Outstanding at June 30, 2020	Current Portion
Bonds payable:					
2002 Series B issue	\$ 1,500,000	2023	3.00-5.00%	\$ 225,000	\$ 75,000
2010 Series B issue	\$ 835,000	2026	3.00-5.00%	315,000	55,000
2010 Series D issue	\$ 2,800,000	2031	3.00-5.00%	1,430,000	130,000
Drinking Water SRF	\$ 4,300,000	2036	1.96%	3,600,339	191,393
Total bonds payable				5,570,339	451,393
Bond premium				58,206	10,578
Total				<u>\$ 5,628,545</u>	<u>\$ 461,971</u>

The annual requirements to amortize all general obligation bonds and state revolving loans outstanding as of June 30, 2020, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2021	\$ 451,393	\$ 155,264	\$ 606,657
2022	455,145	132,229	587,374
2023	458,969	115,955	574,924
2024	382,869	100,649	483,518
2025	386,845	89,335	476,180
2026-2030	1,796,652	282,912	2,079,564
2031-2035	1,338,421	104,629	1,443,050
2036	300,045	5,880	305,925
Totals	<u>\$ 5,570,339</u>	<u>\$ 986,853</u>	<u>\$ 6,557,192</u>

The District has issued direct borrowings from the New Hampshire Municipal Bond Bank as well as from the New Hampshire Department of Environmental Services.

Through the New Hampshire Municipal Bond Bank, all eligible communities submit a loan application to the Bond Bank. Once approved for a loan by the Board of Directors, the local governmental unit executes a loan agreement with the Bond Bank. The Bond Bank will combine all approved borrowers into a single pooled bond issue when it is ready to enter the national bond market. Once the sale occurs, the proceeds are deposited and made available to each eligible participating community as a loan. The Bond Bank will provide each participating community with a final financing schedule after interest rates have been determined by the sale.

The New Hampshire Department of Environmental Services offers two financial assistance programs to communities for the design and construction of eligible water and wastewater project; the Clean Water State Revolving Fund (CWSRF) and the Drinking Water State Revolving Fund (DWSRF). Both programs provide low interest loans to local government entities primarily for the construction and improvement of drinking water and wastewater infrastructure.

As of June 30, 2020, there were no unused lines of credit or assets pledged as collateral for debt.

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Changes in the District's long-term liabilities consisted of the following for the year ended June 30, 2020:

	Balance July 1, 2019	Additions	Reductions	Balance June 30, 2020	Due Within One Year
Bonds payable:					
General obligation bonds	\$ 2,230,000	\$ -	\$ (260,000)	\$ 1,970,000	\$ 260,000
State revolving loans	3,788,053	-	(187,714)	3,600,339	191,393
Bond premium	69,886	-	(11,680)	58,206	10,578
Total bonds payable	<u>6,087,939</u>	<u>-</u>	<u>(459,394)</u>	<u>5,628,545</u>	<u>461,971</u>
Compensated absences	156,459	17,852	-	174,311	-
Net pension liability	1,097,969	51,581	-	1,149,550	-
Net other postemployment benefits	161,519	63,525	-	225,044	-
Total long-term liabilities	<u>\$ 7,503,886</u>	<u>\$ 132,958</u>	<u>\$ (459,394)</u>	<u>\$ 7,177,450</u>	<u>\$ 461,971</u>

All debt is general obligation debt of the District, which is backed by its full faith and credit, and will be repaid from water user fees.

Bond Authorized and Unissued – Bonds and notes authorized and unissued as of June 30, 2020 were as follows:

Per Town Meeting Vote of	Purpose	Unissued Amount
March 27, 2019	Wells 7 and 9	\$ 3,600,000
March 27, 2019	Wells 2 and 3	10,900,000
		<u>\$ 14,500,000</u>

NOTE 10 – DEFINED BENEFIT PENSION PLAN

Plan Description – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided – The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and available to pay retirement benefits to all members.

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC) multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years.

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However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by ¼ of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Contributions: The System is financed by contributions from both the employees and the District. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. Group I members are required to contribute 7% of earnable compensation. For fiscal year 2020, the District contributed 10.88% for other employees. The contribution requirement for the fiscal year 2020 was \$103,969, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At June 30, 2020 the District reported a liability of \$1,149,550 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2019, the District’s proportion was 0.02389094% which was an increase of 0.0010888% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the District recognized pension expense of \$148,561. At June 30, 2020 the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 43,154	\$ 15,526
Changes in assumptions	41,245	-
Net difference between projected and actual investment earnings on pension plan investments	-	9,390
Differences between expected and actual experience	6,356	24,719
Contributions subsequent to the measurement date	109,780	-
Total	\$ 200,535	\$ 49,635

The \$109,780 reported as deferred outflows of resources related to pensions results from the District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,	Amount
2021	\$ 41,439
2022	(18,835)
2023	7,590
2024	10,926
Totals	\$ 41,120

Actuarial Assumptions – The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2018, using the following actuarial assumptions which, accordingly, apply to 2018 measurements:

- Inflation: 2.50%
- Salary increases: 5.60% average, including inflation
- Investment rate of return: 7.25% net of pension plan investment expense, including inflation

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Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

Long-term Rates of Return – The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2019:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2019
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	20.00%	
Core Bonds	9.00%	1.12%
Global Multi-Sector Fixed Income	10.00%	2.46%
Absolute Return Fixed Income	6.00%	1.50%
Total fixed income	25.00%	
Private equity	10.00%	7.90%
Private debt	5.00%	4.86%
Total alternative investments	15.00%	
Real estate	10.00%	3.00%
Total	100.00%	

Discount Rate – The discount rate used to measure the collective total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan’s actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following table presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.25% as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Measurement Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2019	\$ 1,539,294	\$ 1,149,550	\$ 827,429

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Pension Plan Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

NOTE 11 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

11-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2018 Comprehensive Annual Financial Report, which can be found on the system’s website at www.nhrs.org.

Benefits Provided - Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2019 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

Contributions – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2018, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2020, the District contributed 0.29% for other employees. The contribution requirement for the fiscal year 2020 was \$2,815, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – At June 30, 2020, the District reported a liability of \$27,043 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The District’s proportion of the net OPEB liability was based on a projection of the District’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2019, the District’s proportion was 0.00616838% which was an increase of 0.00027007% from its proportion measured as of June 30, 2018.

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For the year ended June 30, 2020, the District recognized OPEB expense of \$4,698. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 131	\$ -
Net difference between projected and actual investment earnings on OPEB plan investments	-	30
Differences between expected and actual experience	-	47
Contributions subsequent to the measurement date	2,926	-
Total	\$ 3,057	\$ 77

The \$2,926 reported as deferred outflows of resources related to OPEB results from the District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2021	\$ 64
2022	(20)
2023	2
2024	8
Totals	\$ 54

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2018 and a measurement date of June 30, 2019. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.50% per year
Wage inflation:	3.25% per year
Salary increases:	5.60% average, including inflation
Investment rate of return:	7.25% net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

Long-term Rates of Return – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

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Following is a table presenting target allocations and long-term rates of return for 2019:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2019
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	20.00%	
Core Bonds	9.00%	1.12%
Global Multi-Sector Fixed Income	10.00%	2.46%
Absolute Return Fixed Income	6.00%	1.50%
Total fixed income	25.00%	
Private equity	10.00%	7.90%
Private debt	5.00%	4.86%
Total alternative investments	15.00%	
Real estate	10.00%	3.00%
Total	100.00%	

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2019 was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the District’s Proportionate Share of the OPEB Liability to Changes in the Discount Rate – The following table presents the District’s proportionate share of the OPEB liability calculated using the discount rate of 7.25% as well as what the District’s proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Measurement Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2019	\$ 29,332	\$ 27,043	\$ 25,054

OPEB Plan Fiduciary Net Position – Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

11-B Merrimack Village District Retiree Health Benefit Program

Plan Description – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time.

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Benefits Provided – The District provides medical benefits to its eligible retirees. The benefits are provided through fully insured plans that are sponsored by a state-wide health insurance consortium. Retirees are required to continue to pay 100% of the cost of the medical premium. This valuation does not account for the cost of benefits to retirees or their spouses after age 65.

Employees Covered by Benefit Terms – As of July 1, 2019, 16 active employees were covered by the benefit terms.

Total OPEB Liability – The District’s total OPEB liability of \$198,001 was measured as of June 30, 2020, and was determined by an actuarial valuation as of July 1, 2019.

Actuarial Assumptions and Other Inputs – The total OPEB liability of \$198,001 in the July 1, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	2.21%
Healthcare Cost Trend Rates:	
Current Year Trend	0.90%
Second Year Trend	9.50%
Decrement	0.50%
Ultimate Trend	5.00%
Year Ultimate Trend is Reached	2030
Salary Increases:	3.00%

The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of June 30, 2020.

Mortality rates were based on the SOA RP-2014 Total Dataset Mortality with Scale MP-2019 (Base Year 2006).

Significant Changes from the Previous Actuarial Valuation

- Decreasing the discount rate from 3.58% to 2.21%.
- Trend rates were advanced, and the current year trend rate was adjusted to reflect actual experience.
- Mortality assumption changed from RP-2000 Projected 10 Years using Projection Scale AA to SOA RP-2014 Total Dataset Mortality with Scale MP-2019 (Base Year 2006).
- Morbidity factors were adjusted to reflect rates that better reflect expected underlying costs.

Changes in the Total OPEB Liability

	June 30,	
	2019	2020
OPEB liability beginning of year	\$ 129,080	\$ 134,514
Changes for the year:		
Service cost	7,176	12,440
Interest	4,600	4,042
Assumption changes and difference between actual and expected experience	(5,171)	49,716
Benefit payments	(1,171)	(2,711)
OPEB liability end of year	<u>\$ 134,514</u>	<u>\$ 198,001</u>

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Sensitivity of the District's OPEB Liability to Changes in the Discount Rate – The July 1, 2019 actuarial valuation was prepared using a discount rate of 2.21%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$187,656 or by 5.22%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$207,932 or by 5.02%.

	Discount Rate		
	1% Decrease	Baseline 2.21%	1% Increase
Total OPEB Liability	\$ 207,932	\$ 198,001	\$ 187,656

Sensitivity of the District's OPEB Liability to Changes in the Healthcare Cost Trend Rates – The July 1, 2019 actuarial valuation was prepared using an initial trend rate of 0.90%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$219,873 or by 11.05%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$178,484 or by 9.86%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 0.90%	1% Increase
Total OPEB Liability	\$ 178,484	\$ 198,001	\$ 219,873

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2020, the District recognized OPEB expense of \$24,176. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 39,399	\$ -
Differences between expected and actual experience	1,862	7,714
Total	\$ 41,261	\$ 7,714

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2021	\$ 7,694
2022	7,694
2023	7,694
2024	7,694
2025	6,680
Thereafter	(3,909)
Totals	\$ 33,547

MERRIMACK VILLAGE DISTRICT, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

NOTE 12 – BUSINESS-TYPE ACTIVITIES NET POSITION

Net position reported on the Statement of Net Position at June 30, 2020 include the following:

Net investment in capital assets:	
Net book value, all capital assets	\$ 22,861,692
Less:	
General obligation bonds payable	(5,570,339)
Unamortized bond premiums	(58,206)
Non-capital related debt	315,000
Non-capital related premiums	4,155
Total net investment in capital assets	17,552,302
Restricted net position:	
Unspent bond proceeds	646,181
Inventory	113,152
Encumbered	86,703
Total restricted net position	846,036
Unrestricted	6,958,905
Total net position	\$ 25,357,243

NOTE 13 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2020, the District was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2019 to June 30, 2020 by Primex³, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex³ to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2020 the District paid \$27,818 and \$13,571 respectively, to Primex for property, liability and worker's compensation. At this time, Primex³ foresees no likelihood of any additional assessment for this or any prior year.

The District continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 14 – CONTINGENT LIABILITIES

There are various legal claims and suits pending against the District which arose in the normal course of the District's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the District.

The District participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Act as amended. Accordingly, the District's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the District anticipates such amounts, if any, will be immaterial.

Environmental Remediation – Low concentrations of certain perfluorinated chemicals (PFC's) have been detected in the Merrimack Village District water system. The Merrimack Village District is served by groundwater pumped from six wells in sand and gravel deposits. The source of these PFC's is most likely airborne contamination originating from an industry in the northeast portion of the Town of Merrimack. The contaminants were then carried by precipitation or runoff into the aquifers. The primary contaminant is perfluorooctanoic acid or PFOA.

MERRIMACK VILLAGE DISTRICT, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

New Hampshire Department of Environmental Services (NHDES) has an ongoing investigation into the presence of perfluorochemicals (PFCs) in drinking water in the Towns of Merrimack and Litchfield, New Hampshire. The investigation was initiated in 2016, when Saint-Gobain Performance Plastics (SGPP) notified NHDES that perfluorooctanoic acid (PFOA) was detected at low levels [0.03 micrograms per liter (ug/L) or 30 parts per trillion] in samples taken from four water faucets within their Merrimack facility, which is served by the Merrimack Village District.

To provide Americans, including the most sensitive populations, with a margin of protection from a lifetime of exposure to PFOA and PFOS from drinking water, EPA has established the health advisory levels at 70 parts per trillion (ppt). After a review and comment period, NHDES has set an Ambient Groundwater Quality Standard for PFOA and PFOS at 70 ppt combined making it enforceable not just advisory. Merrimack Village District signed a settlement agreement with SGPP on May 1, 2018 for \$4,323,000 to cover design, construction and operations expenses through the first five years online for the water treatment plant at Wells numbers 4 and 5 and expenses incurred to the date of the settlement.

See breakdown of settlement agreement payouts from SGPP:

Wells #4 & #5 Treatment Plant - Design and Construction	\$ 3,350,000
Wells #4 & #5 Treatment Plant - Year 1 Operating Costs	106,900
Wells #4 & #5 Treatment Plant - Year 2 Operating Costs	106,900
Wells #4 & #5 Treatment Plant - Year 3 Operating Costs	106,900
Wells #4 & #5 Treatment Plant - Year 4 Operating Costs	106,900
Wells #4 & #5 Treatment Plant - Year 5 Operating Costs	106,900
Reimburse Costs Related to PFOA Investigation 3/2016 - 8/2017	438,501
	\$ 4,323,001

NOTE 15 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through February 5, 2021 the date the June 30, 2020 financial statements were available to be issued, and the following event occurred that requires recognition or disclosure:

On March 11, 2020, the World Health Organization declared, the outbreak of a coronavirus (COVID-19), a pandemic. In response to the pandemic, the State of New Hampshire’s Governor, issued an order declaring a state of emergency on March 13, 2020. As a result, economic uncertainties have arisen which could have a financial impact though such impact is unknown at this time.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT D
MERRIMACK VILLAGE DISTRICT, NEW HAMPSHIRE
Schedule of the District's Proportionate Share of the Net Pension Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2020

	June 30,						
	2014	2015	2016	2017	2018	2019	2020
District's proportion of the net pension liability	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
District's proportionate share of the net pension liability	\$ 1,014,923	\$ 854,919	\$ 935,021	\$ 1,259,145	\$ 1,120,802	\$ 1,097,969	\$ 1,149,550
District's covered payroll	\$ 691,486	\$ 707,766	\$ 758,465	\$ 777,827	\$ 715,450	\$ 869,812	\$ 938,353
District's proportionate share of the net pension liability as a percentage of its covered payroll	146.77%	120.79%	123.28%	161.88%	156.66%	126.23%	122.51%
Plan fiduciary net position as a percentage of the total pension liability	59.81%	66.32%	65.47%	58.30%	62.66%	64.73%	65.59%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

EXHIBIT E
MERRIMACK VILLAGE DISTRICT, NEW HAMPSHIRE
Schedule of District Contributions - Pensions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2020

	June 30,						
	2014	2015	2016	2017	2018	2019	2020
Contractually required contribution	\$ 58,638	\$ 73,891	\$ 79,184	\$ 84,789	\$ 83,489	\$ 96,375	\$ 103,969
Contributions in relation to the contractually required contributions	(58,638)	(73,891)	(79,184)	(84,789)	(83,489)	(96,375)	(103,969)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 691,486	\$ 707,766	\$ 758,465	\$ 777,827	\$ 715,450	\$ 869,812	\$ 938,353
Contributions as a percentage of covered payroll	8.48%	10.44%	10.44%	10.90%	11.67%	11.08%	11.08%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

EXHIBIT F
MERRIMACK VILLAGE DISTRICT, NEW HAMPSHIRE
Schedule of the District's Proportionate Share of the Net Other Postemployment Benefits Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2020

	June 30,			
	2017	2018	2019	2020
District's proportion of the net OPEB liability	0.004%	0.004%	0.006%	0.006%
District's proportionate share of the net OPEB liability (asset)	\$ 20,145	\$ 18,391	\$ 27,005	\$ 27,043
District's covered payroll	\$ 777,827	\$ 715,450	\$ 869,812	\$ 938,353
District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	2.59%	2.57%	3.10%	2.88%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%

The Notes to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

EXHIBIT G
MERRIMACK VILLAGE DISTRICT, NEW HAMPSHIRE
Schedule of District Contributions - Other Postemployment Benefits
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2020

	June 30,			
	2017	2018	2019	2020
Contractually required contribution	\$ 2,418	\$ 2,384	\$ 2,609	\$ 2,815
Contributions in relation to the contractually required contribution	(2,418)	(2,384)	(2,609)	(2,815)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 777,827	\$ 715,450	\$ 869,812	\$ 938,353
Contributions as a percentage of covered payroll	0.31%	0.33%	0.30%	0.30%

The Notes to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

EXHIBIT H
MERRIMACK VILLAGE DISTRICT, NEW HAMPSHIRE
Schedule of Changes in the District's Total Other Postemployment Benefits Liability and Related Ratios
Retiree Health Benefit Program
For the Fiscal Year Ended June 30, 2020

	June 30,			
	2017	2018	2019	2020
OPEB liability, beginning of year	\$ -	\$ 122,595	\$ 129,080	\$ 134,514
Changes for the year:				
Service cost	-	6,967	7,176	12,440
Interest	-	4,375	4,600	4,042
Assumption changes and difference between actual and expected experience	-	(4,065)	(5,171)	49,716
Benefit payments	-	(792)	(1,171)	(2,711)
OPEB liability, end of year	<u>\$ 122,595</u>	<u>\$ 129,080</u>	<u>\$ 134,514</u>	<u>\$ 198,001</u>
Covered payroll	<u>\$ 847,510</u>	<u>\$ 872,935</u>	<u>\$ 872,935</u>	<u>\$ 982,750</u>
Total OPEB liability as a percentage of covered payroll	14.47%	14.79%	15.41%	20.15%

The Notes to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

MERRIMACK VILLAGE DISTRICT, NEW HAMPSHIRE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –
OTHER POSTEMPLOYMENT BENEFITS LIABILITY
FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

Schedule of the District’s Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of District Contributions – Other Postemployment Benefits

As required by GASB Statement No. 75, Exhibits F and G represent the actuarial determined costs associated with the District’s other postemployment benefits at June 30, 2020. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

There were no changes to benefit terms or assumptions in the current actuarial valuation report.

Methods and Assumptions:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-year smooth market; 20% corridor
Price Inflation	2.50% per year
Wage Inflation	3.25% per year
Salary Increases	5.60% Average, including inflation
Municipal Bond Rate	3.13% per year
Investment Rate of Return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions.
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

Schedule of Changes in District’s Total Other Postemployment Benefits Liability and Related Ratios

As required by GASB Statement No. 75, Exhibit H represents the actuarial determined costs associated with the District’s other postemployment benefits at June 30, 2020. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

**MERRIMACK VILLAGE DISTRICT
LONG-TERM DEBT SCHEDULE
JUNE 30, 2020**

		Acct #30150	Acct # 30735	Acct # 30740	Acct # 30013	
		2002 Bean Road Main Line Bonds - 02B \$1,500,000 4.45% / 20 Yr Term	2011 New Well Development Bond - 10D \$835,000 3.61% / 15 Yr Term	2011 Continental Blvd Main Line Bond - 10B \$2,800,000 3.8248% / 20 Yr Term	2016 Well 7&8 Treatment Facility DWSRF Loan \$4,300,000 1.96% / 20 Yr Term	TOTAL
Year End June 30	P / I					
2021	P	75,000.00	55,000.00	130,000.00	191,393.22	451,393.22
	I	9,375.00	12,000.00	63,322.00	70,566.65	155,263.65
2022	P	75,000.00	55,000.00	130,000.00	195,144.52	455,144.52
	I	5,625.00	7,243.00	52,546.00	66,815.35	132,229.35
2023	P	75,000.00	55,000.00	130,000.00	198,969.36	458,969.36
	I	1,875.00	5,043.00	46,046.00	62,990.51	115,954.51
2024	P		50,000.00	130,000.00	202,869.16	382,869.16
	I		2,012.00	39,546.00	59,090.71	100,648.71
2025	P		50,000.00	130,000.00	206,845.39	386,845.39
	I		1,175.00	33,046.00	55,114.48	89,335.48
2026	P		50,000.00	130,000.00	210,899.56	390,899.56
	I		88.00	26,546.00	51,060.31	77,694.31
2027	P			130,000.00	215,033.19	345,033.19
	I			20,208.50	46,926.68	67,135.18
2028	P			130,000.00	219,247.84	349,247.84
	I			14,033.50	42,712.03	56,745.53
2029	P			130,000.00	223,545.10	353,545.10
	I			7,696.00	38,414.77	46,110.77
2030	P			130,000.00	227,926.59	357,926.59
	I			1,192.00	34,033.28	35,225.28
2031	P			130,000.00	232,393.95	362,393.95
	I			3,250.00	29,565.92	32,815.92
2032	P				236,948.87	236,948.87
	I				25,011.00	25,011.00
2033	P				241,593.07	241,593.07
	I				20,366.80	20,366.80
2034	P				246,328.29	246,328.29
	I				15,631.58	15,631.58
2035	P				251,156.32	251,156.32
	I				10,803.55	10,803.55
2036	P				300,045.00	300,045.00
	I				5,880.88	5,880.88
Principal	P	225,000.00	315,000.00	1,430,000.00	3,600,339.43	5,570,339.43
Interest	I	16,875.00	27,561.00	307,432.00	634,984.50	986,852.50

TOTAL PRINCIPAL & INTEREST **6,557,191.93**

* The bond interest rates listed are the true interest costs over the term of the bonds. The rates are variable from 3% to 5% over the term of the bonds.

Water System Improvements
Merrimack Village District
10 year Capital Improvements Plan FY 2021
3/11/2021

Projects	Notes/Reference	Source	Total	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Land purchase for potential well site	TBD	CR	\$400,000		TBD									
Potential new well site development	Mitchell Woods	CR	\$400,000				\$400,000							
New Well Site Installation	Master Plan	Bond/CR	\$1,500,000			\$1,500,000								
New Well Treatment	Master Plan/ TBD	Bud/Bond	TBD											
Well #3 Treatment	Master Plan	Bud/Bond	TBD											
Well #4/ #5 Treatment Plant	PFAS	CR/Owner/Grant	\$4,933,000	\$4,933,000										
Wells 2&3, 7&8 PFAS Treatment/New Well 9 (Well 3 Replacement) **see below	By Petition	CR/Owner/Grant	\$14,500,000	\$5,023,666	\$4,738,166	\$4,738,168								
Well House Evaluation (#2, #3, #7/#8)	Structure / Roofs / TBD	Budget	TBD											
Master Plan Update	Master Plan	Budget	\$50,000					\$50,000						
Water Model Update - Hydraulic		Budget	\$20,000		\$20,000									
Well level monitoring, SCADA/GIS/IT improvements	Master Plan, Study Phase, then implementation	Bud/CR	\$610,000				\$10,000	\$300,000	\$300,000					
Storage Tank Improvements (Turkey Hill)	Master Plan	CR/Bond	\$66,000	\$66,000										
Storage Tank Improvements (Hutchinson)	Tank coating/cleaning	TBD	TBD						TBD					
Storage Tank Improvements (Parker Dr)	blast and recoat	TBD	TBD											
Turkey Hill Booster Station	Master Plan	Bud/Bond	\$1,310,000	\$1,310,000										
Rte. 3 North Improvements	Eliminate Parallel Mains and Main Improve.	Private	TBD											
Belmont Booster Station Pump/controls	Asset Management	CR/Bud	\$50,000				\$50,000							
Rate Update	Recommended every 2-3 years	Budget	\$63,000		\$3,000		\$15,000		\$15,000				\$15,000	
Loops, dead-ends, and system extensions	Distribution System Improvements - AM	CR	TBD											
Equipment														
10 Wheel Dump Truck	Replacement of W-15 1989 International	CR	\$175,000			\$175,000								
Backhoe/Loader	Replacement TBD	CR	\$136,000											
Portable Pressure Pump/High Service	Booster Pumping Station Evaluation	CR	\$100,000					\$100,000						
Town Coordination Projects														
Executive Park Drive	Town Project	CR/Bud	TBD		TBD									
Wire Road	Town Project	CR/Bud	TBD		TBD									
Bedford Road Bridge	Town Project	CR/Bud	TBD		TBD									
Route 3 Bridge	Town Project	CR/Bud	TBD		TBD									
Other	Various Pavement Projects	CR	TBD		TBD									
TOTAL			\$24,313,000	\$11,332,666	\$4,761,166	\$6,413,168	\$475,000	\$450,000	\$315,000		\$15,000		\$15,000	

Completed and Ongoing Projects

Well #7 and #8 - Iron and Manganese Facility	5,564,833	4,254,833	5,754,834
Sunset Drive, Dawn Ave. and High Noon waterline extension	1,365,500		175,000
McGaw Bridge new 8" water main (by Town)	66,000	23,000	
Bean Road Bridge - water main relocation and directional drill (by Town)	3,450,000		
Wire Road Extension- extension of SG main install	888,333	483,333	483,334
Difference	11,332,666	4,761,166	6,413,168

FUNDING SOURCE

Bond/SRF/DWGTFF (Loans)	5,564,833	4,254,833	5,754,834
Capital Reserves	1,365,500		175,000
Budget - Operating	66,000	23,000	
SPLIT: Capital Reserves & Budget	3,450,000		
Other / Private	888,333	483,333	483,334
Grants (DWGTFF)			
Difference	11,332,666	4,761,166	6,413,168

****** 285,500 FY2020 Capital Reserves
1,450,000 FY2020-FY2022 Grants (Split Evenly Above...Actual Will Vary)
12,764,500 FY2020-FY2022 Loans (Split Evenly Above...Actual Will Vary)
14,500,000 Wells 2&3, 7&8 PFAS Treatment/ New Well 9 (Well 3 Replacement)

WELLS 4 & 5 TREATMENT FACILITY CONSTRUCTION



PRE-CONSTRUCTION



WELL 4



WELL 5

DEMOLITION & SITE WORK



DEMOLITION & SITE WORK



DEMOLITION & SITE WORK



DEMOLITION & SITE WORK



DEMOLITION & SITE WORK



DEMOLITION & SITE WORK

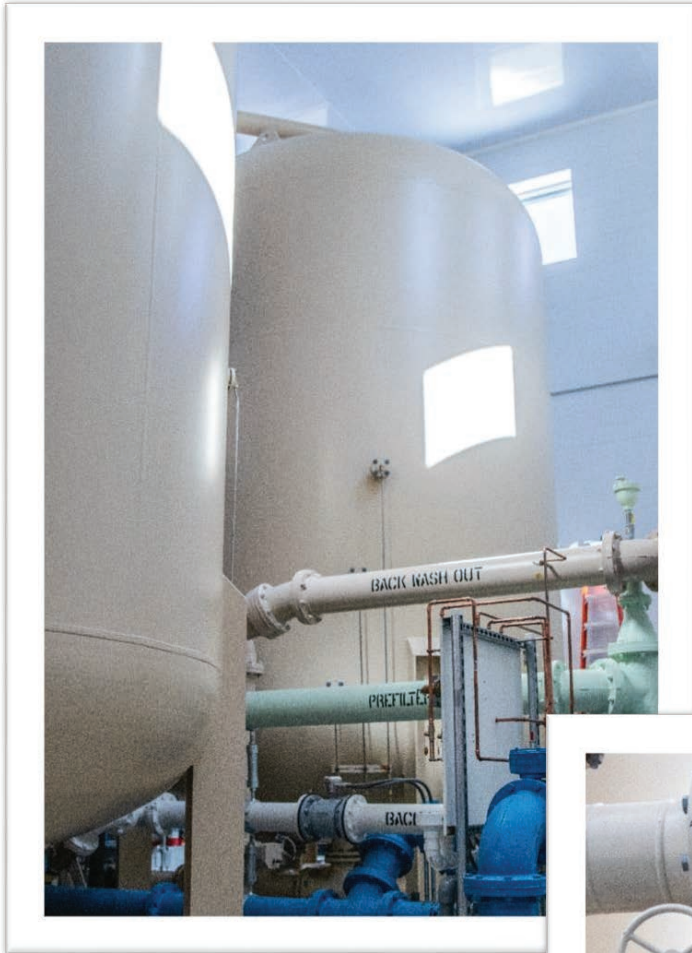


COMPLETED PROJECT - EXTERIOR



COMPLETED PROJECT - INTERIOR

(Virtual tour of interior available to view at www.mvdwater.org)



2020 ANNUAL REPORT



SECTION V: WARRANT AND BUDGET

MERRIMACK VILLAGE DISTRICT

Warrant

To the inhabitants of the Merrimack Village District in the Town of Merrimack, New Hampshire qualified to vote in District affairs:

You are hereby notified to meet in the **All-Purpose Room** of the **James Masticola Upper Elementary School at 26 Baboosic Lake Road** in said District on the 30th day of March 2021 at 7:00 PM to act upon the following:

ARTICLE 1: To choose two (2) Commissioners for a three-year (3) term of office.
(Written ballot vote required)

ARTICLE 2: To see if the Merrimack Village District will vote to change the office of District Treasurer from an elected position to an appointed position in accordance with RSA 41:26-e. Such appointment shall be made in accordance with RSA 669:17-d by the Board of Commissioners. The appointment shall be made in writing and shall include the compensation to be paid. Should this article pass Article 3 will be null and void. (Majority vote required)

Recommended by the Board of Commissioners (3-0-0)
Reviewed by the Department of Revenue Administration

ARTICLE 3: To choose one (1) Treasurer for a three-year (3) term of office.
(Written ballot vote required)

ARTICLE 4: To see if the Merrimack Village District will vote to raise and appropriate the sum of four million four hundred seventy-two thousand two hundred sixty-three dollars (\$4,472,263) for general municipal operations for the 2021-2022 fiscal year with said sum to come from water related charges. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required)

Recommended by the Board of Commissioners (3-0-0)
Reviewed by the Department of Revenue Administration

ARTICLE 5: Shall the Merrimack Village District vote to establish a contingency fund, pursuant to RSA 52:4-a, by raising and appropriating the amount of twenty thousand dollars (\$20,000) to meet the cost of unanticipated expenses that may arise during the fiscal year 2021-2022 with said funds to come from water related charges? (Majority vote required)

Recommended by the Board of Commissioners (3-0-0)
Reviewed by the Department of Revenue Administration

ARTICLE 6: Shall the Merrimack Village District vote to establish a Non-Capital Reserve Fund under provisions of RSA 35:1-c, for the purpose of emergency water and/or the operations and maintenance of GAC Treatment facilities, and raise and appropriate the sum of one hundred thousand dollars (\$100,000) to be placed in this fund. This sum to come from unassigned fund balance. Further, to appoint the Board of Commissioners as agents to expend from this Non-Capital Reserve Fund. (Majority vote required.)

Recommended by the Board of Commissioners (3-0-0)

Reviewed by the Department of Revenue Administration

ARTICLE 7: Shall the Merrimack Village District vote to raise and appropriate the sum of two hundred forty-eight thousand one hundred sixty-two dollars (\$248,162) under provisions of RSA 35:1, I and II to add to the District's "System Development Capital Reserve" fund for the future system expansion and improvement of the existing system? This sum to come from the fiscal year 2019-2020 unassigned fund balance; these are the system development charges collected during the 2019-2020 budget year. (Majority vote required.)

Recommended by the Board of Commissioners (3-0-0)

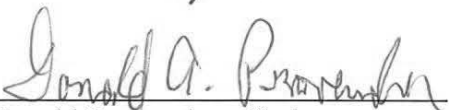
Reviewed by the Department of Revenue Administration

ARTICLE 8: Shall the Merrimack Village District vote to raise and appropriate the sum of one hundred thousand dollars (\$100,000) under provisions of RSA 35:1, I and II to add to the District's "Equipment and Facilities Capital Reserve" fund for associated costs with existing storage, transmission and production of water? This sum to come from unassigned fund balance. (Majority vote required.)

Recommended by the Board of Commissioners (3-0-0)

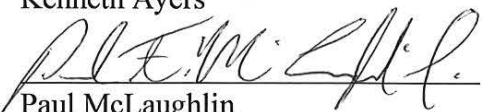
Reviewed by the Department of Revenue Administration

A true copy of WARRANT – attest Board of Commissioners this date of 2/22, 2021.


Donald Provencher, Chairman

Wolfram von Schoen, Vice Chairman


Kenneth Ayers


Paul McLaughlin

John Lyons

MERRIMACK VILLAGE DISTRICT

BUDGET FISCAL YEAR

2021 / 2022



WATER WORKS
www.mvdwater.org

**MERRIMACK VILLAGE DISTRICT
2021 / 2022 BUDGET SUMMARY**

Account #	Description	APPROVED BUDGET 2019 / 2020	ACTUAL 2019 / 2020	APPROVED BUDGET 2020 / 2021	STAFF REQUESTED 2021 / 2022	BOC RECOMMENDED 2021 / 2022	ANNUAL MEETING 2021 / 2022
50010	Officers Salaries	11,170	12,368	14,210	14,870	14,870	
50100	Administrative Salaries	349,370	368,434	529,003	545,090	536,269	
50150	Employee Recognition	100	0	650	550	550	
50200	Field Staff Salaries	790,652	695,390	702,648	698,666	693,396	
50300	Unemployment Compensation	1,200	608	1,200	1,200	1,200	
50350	Employee Wellness Program	5,000	4,113	5,000	6,000	6,000	
50400	Social Security/ Medicare Employer Tax	88,066	81,100	95,308	96,327	95,249	
50450	Retirement - Employer Contribution	128,588	114,890	139,163	169,255	167,274	
50500	Health Insurance	398,000	326,253	446,500	470,700	470,700	
50525	Dental Insurance	26,320	21,114	28,800	29,041	29,041	
50530	Flexible Spending Account Fees	600	162	600	600	600	
50550	Life/Short & Long Term Disability Insurance	11,000	9,278	11,000	11,796	11,685	
50575	Workers Compensation	15,000	14,249	16,000	16,000	16,000	

**MERRIMACK VILLAGE DISTRICT
2021 / 2022 BUDGET SUMMARY**

Account #	Description	APPROVED BUDGET 2019 / 2020	ACTUAL 2019 / 2020	APPROVED BUDGET 2020 / 2021	STAFF REQUESTED 2021 / 2022	BOC RECOMMENDED 2021 / 2022	ANNUAL MEETING 2021 / 2022
60000	Electricity	250,000	234,638	275,000	343,000	343,000	
60100	Telephone / Cable	19,500	20,358	25,300	20,000	20,000	
60200	Uniforms	6,390	6,593	7,200	7,870	7,870	
60225	Education/Seminars	5,000	5,652	7,000	6,000	6,000	
60250	Testing / Licensing	2,200	1,480	2,200	2,500	2,500	
60300	Water Purchase	20,000	76,209	20,000	20,000	20,000	
60400	Heating Fuel LPG/Propane	15,500	16,436	20,500	25,000	25,000	
60450	Gasoline	20,500	20,901	24,850	25,500	25,500	
60460	Diesel Fuel	3,500	3,262	6,000	7,600	7,600	
60500	Motor Vehicle Maintenance	20,000	30,954	22,000	22,000	22,000	
60600	Chemicals	140,000	131,653	162,684	228,507	228,507	
60650	Filtration - PFAS		0	0	65,000	65,000	
60700	Safety Supplies/Equipment	6,500	6,836	7,000	7,500	7,500	

MERRIMACK VILLAGE DISTRICT
2021 / 2022 BUDGET SUMMARY

Account #	Description	APPROVED BUDGET 2019 / 2020	ACTUAL 2019 / 2020	APPROVED BUDGET 2020 / 2021	STAFF REQUESTED 2021 / 2022	BOC RECOMMENDED 2021 / 2022	ANNUAL MEETING 2021 / 2022
60800	Lease	8,500	8,238	10,250	6,250	6,250	
60850	Property Taxes	5,500	5,423	6,000	6,500	6,500	
66900	Reconciliation Discrepancies	0	22	1	1	1	
70000	Tools	7,700	7,181	7,700	8,200	8,200	
70010	Office Equipment	10,000	9,130	15,500	15,500	15,500	
70020	Rentals	1,100	240	2,000	2,500	2,500	
70030	Town Sewer Rent / Septic Pump	2,500	2,067	4,000	4,000	4,000	
70050	Repairs & Maintenance - Backflows	1,100	425	1,500	1,500	1,500	
70100	Repairs & Maintenance - Communications Equipment	4,000	5,684	5,000	5,000	5,000	
70150	Repair & Maintenance - Chemical Injection & Analysis	5,000	4,144	20,000	20,000	20,000	
70200	Main Lines & Entrances - Enhancements	25,400	34,216	26,150	26,150	26,150	
70250	Repairs & Maintenance - Entrances	16,500	8,363	19,500	19,500	19,500	
70300	Repairs & Maintenance - Hydrants	20,360	8,829	20,360	20,360	20,360	

**MERRIMACK VILLAGE DISTRICT
2021 / 2022 BUDGET SUMMARY**

Account #	Description	APPROVED BUDGET 2019 / 2020	ACTUAL 2019 / 2020	APPROVED BUDGET 2020 / 2021	STAFF REQUESTED 2021 / 2022	BOC RECOMMENDED 2021 / 2022	ANNUAL MEETING 2021 / 2022
70400	Repairs & Maintenance - Main Lines	41,700	8,828	41,700	43,125	43,125	
70450	Repairs & Maintenance - Meters	50,000	17,826	50,000	50,000	50,000	
70500	Repairs & Maintenance - Monitoring Wells/Sampling/Divers	43,062	44,033	72,304	80,550	80,550	
70525	Repairs & Maintenance - Office Equipment	33,000	37,919	36,700	39,000	39,000	
70550	Repair & Maintenance - Pump Stations	82,500	46,565	89,100	89,100	89,100	
70600	Repairs & Maintenance - Structures	20,280	19,924	36,350	40,400	40,400	
70650	Repairs & Maintenance - Tanks	10,000	404	10,000	10,000	10,000	
70700	Repairs & Maintenance - Tools & Equipment	2,650	2,482	3,000	3,000	3,000	
70750	Repairs & Maintenance - Watershed	5,000	4,205	10,000	5,000	5,000	
80000	Office Supplies	15,000	10,660	15,000	15,000	15,000	
80100	Postage	20,000	23,442	24,000	24,000	24,000	
80125	Shipping / Freight / Fuel Charge	2,750	1,393	2,750	2,750	2,750	

**MERRIMACK VILLAGE DISTRICT
2021 / 2022 BUDGET SUMMARY**

Account #	Description	APPROVED BUDGET 2019 / 2020	ACTUAL 2019 / 2020	APPROVED BUDGET 2020 / 2021	STAFF REQUESTED 2021 / 2022	BOC RECOMMENDED 2021 / 2022	ANNUAL MEETING 2021 / 2022
80150	Fees Miscellaneous	6,000	5,193	6,000	6,500	6,500	
80200	Dues / Subscriptions	3,000	4,061	3,500	4,500	4,500	
80300	Meeting Expense	6,000	5,803	7,500	7,500	7,500	
80350	Travel Expense	1,800	1,255	1,800	1,800	1,800	
80400	Advertising & Public Information Notices	6,200	2,760	6,200	5,000	5,000	
81400	Public Education	2,000	0	2,000	2,000	2,000	
81600	Land Improvement	5,000	0	5,000	5,000	5,000	
81700	Insurance	28,300	28,118	30,800	34,600	34,600	
81800	Outside Services	35,000	35,280	44,900	47,000	47,000	
81900	Engineering	88,500	179,480	88,500	138,500	138,500	
81901	Inspections / Plan Reviews	0	0	1,000	1,000	1,000	
81950	Professional Fees	65,000	42,947	65,000	81,000	81,000	

**MERRIMACK VILLAGE DISTRICT
2021 / 2022 BUDGET SUMMARY**

Account #	Description	APPROVED BUDGET 2019 / 2020	ACTUAL 2019 / 2020	APPROVED BUDGET 2020 / 2021	STAFF REQUESTED 2021 / 2022	BOC RECOMMENDED 2021 / 2022	ANNUAL MEETING 2021 / 2022
90000	Capital Budget Expense	215,500	85,054	147,000	102,000	102,000	
90050	Capital Reserve Fund	0	0	0	-	0	
90100	Bad Debts	500	1,181	2,500	5,000	5,000	
90200	Debt Service Principal	260,000	260,000	260,000	260,000	260,000	
90203	NHDES - DWSRF Loan Principal	187,714	187,714	191,393	195,145	195,145	
90204	NHDES - DWGT Loan Principal	0	0	0	48,790	48,790	
90300	Debt Service Interest	101,425	97,147	84,697	65,414	65,414	
90303	NHDES - DWSRF Loan Interest	74,246	74,246	70,567	66,815	66,815	
90304	NHDES - DWGT Loan Interest	0	0	0	34,004	34,004	
Total Operating Budget/Expense		3,853,943	3,524,813	4,117,036	4,489,525	4,472,263	TBD
<i>Petitioned Warrant Articles</i>		-	-	0	0	0	
<i>Individual Warrant Articles - Contingency Fund</i>			0	20,000	20,000	20,000	
<i>Special Warrant Articles - Transfers to Capital Reserve Funds</i>			150,070	715,750	448,162	448,162	
TOTAL APPROPRIATIONS		3,853,943	3,674,883	4,852,786	4,957,687	4,940,425	TBD

MERRIMACK VILLAGE DISTRICT
ACTUAL & PROJECTED REVENUE 2015/2016 to 2021/2022

	<u>ACTUAL 2015 / 2016</u>	<u>ACTUAL 2016 / 2017</u>	<u>ACTUAL 2017 / 2018</u>	<u>ACTUAL 2018 / 2019</u>	<u>ACTUAL 2019 / 2020</u>	<u>APPROVED BUDGET 2019 / 2020</u>	<u>APPROVED BUDGET 2020 / 2021</u>	<u>STAFF PROJECTED 2021 / 2022</u>	<u>BOC PROJECTED 2021 / 2022</u>
Domestic Water Sales	\$1,732,542	\$1,650,798	\$1,561,602	\$1,436,141	\$1,896,631	\$1,749,216	\$1,844,757	\$2,110,740	\$2,110,740
Mercantile Water Sales	\$215,714	\$214,711	\$260,526	\$262,934	\$290,966	\$306,809	\$285,423	\$264,077	\$264,077
Industrial Water Sales	\$90,353	\$69,018	\$29,178	\$19,122	\$26,588	\$35,761	\$36,346	\$25,283	\$25,283
Meter Charges	\$554,366	\$539,144	\$540,225	\$550,682	\$688,983	\$572,650	\$678,815	\$763,052	\$763,052
Fines	\$22,930	\$24,894	\$23,813	\$28,941	\$39,212	\$40,000	\$40,000	\$25,000	\$25,000
Transfer Fee	\$11,820	\$11,810	\$13,430	\$13,610	\$12,620	\$18,921	\$13,000	\$13,000	\$13,000
Hydrant Charges	\$647,219	\$654,835	\$653,998	\$663,735	\$811,468	\$698,682	\$823,130	\$881,498	\$881,498
Sprinkler Charges	\$121,688	\$124,185	\$118,407	\$124,832	\$147,624	\$133,300	\$144,315	\$160,364	\$160,364
Interest	\$2,649	\$6,668	\$14,321	\$23,514	\$15,875	\$26,000	\$22,000	\$5,000	\$5,000
Communication Tower Rental	\$40,191	\$82,315	\$93,097	\$112,936	\$108,083	\$116,863	\$117,000	\$108,000	\$108,000
Miscellaneous Income	\$27,227	\$4,242	\$12,189	\$13,926	\$22,433	\$10,000	\$5,000	\$5,000	\$5,000
Service Charge Mains	\$0	\$3,537	\$75	\$55,500	\$23,000	\$1,488	\$1,500	\$500	\$500
Service Charge Hydrant Hook-Ups	\$285	\$1,308	\$234	\$225	\$444	\$1,250	\$500	\$500	\$500
Service Charge Turn On/Off Water	\$8,680	\$11,853	\$21,049	\$22,136	\$7,595	\$27,374	\$20,000	\$20,000	\$20,000
Miscellaneous Service Charges	\$11,166	\$14,928	\$15,993	\$11,534	\$15,161	\$15,173	\$12,500	\$12,500	\$12,500
Service Charge Backflow Test	\$38,643	\$33,250	\$42,400	\$40,000	\$37,850	\$43,673	\$40,000	\$40,000	\$40,000
Service Charge Entrances	\$25,305	\$83,929	\$25,911	\$52,385	\$95,006	\$34,035	\$30,000	\$35,000	\$35,000
Merchandise Sales	\$2,262	\$791	\$3,103	\$3,446	\$3,477	\$2,750	\$2,750	\$2,750	\$2,750
System Development Charge	\$41,620	\$48,750	\$50,070	\$215,751	\$248,163	\$0	\$0	\$0	\$0
Gain on Asset Disposal / Sale	\$0	\$0	\$0	\$28,223	\$0	\$0	\$0	\$0	\$0
Legal Fee Reimbursements	\$360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Inspection / Plan Reviews	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Overtime Estimate (Reimbursable)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Income Received from State Grants	\$0	\$0	\$0	\$0	\$20,000	\$20,000	\$0	\$0	\$0
TOTAL	\$3,595,021	\$3,580,966	\$3,479,620	\$3,679,572	\$4,491,179	\$3,853,943	\$4,117,036	\$4,472,263	\$4,472,263



New Hampshire
Department of
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Proposed Budget
Merrimack Village

For the period beginning July 1, 2021 and ending June 30, 2022

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: March 15, 2021

GOVERNING BODY CERTIFICATION

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

Name	Position	Signature
Donald Provencher	Chairman	
Wolfram von Schoen	Vice Chairman	
Kenneth Ayers	Commissioner	
John Lyons	Commissioner	
Paul McLaughlin, Jr.	Commissioner	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



**New Hampshire
Department of
Revenue Administration**

**2021
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Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	(Recommended)	(Not Recommended)
			6/30/2020	6/30/2021	ending 6/30/2022	ending 6/30/2022
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive		\$0	\$0	\$0	\$0
4140-4149	Election, Registration, and Vital Statistics		\$0	\$0	\$0	\$0
4150-4151	Financial Administration		\$0	\$0	\$0	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0
4153	Legal Expense		\$0	\$0	\$0	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning		\$0	\$0	\$0	\$0
4194	General Government Buildings		\$0	\$0	\$0	\$0
4195	Cemeteries		\$0	\$0	\$0	\$0
4196	Insurance		\$0	\$0	\$0	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$20,000	\$0	\$0
General Government Subtotal			\$0	\$20,000	\$0	\$0
Public Safety						
4210-4214	Police		\$0	\$0	\$0	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0
4220-4229	Fire		\$0	\$0	\$0	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0
4290-4298	Emergency Management		\$0	\$0	\$0	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0
Public Safety Subtotal			\$0	\$0	\$0	\$0
Airport/Aviation Center						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0
Highways and Streets						
4311	Administration		\$0	\$0	\$0	\$0
4312	Highways and Streets		\$0	\$0	\$0	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0
4319	Other		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$0	\$0	\$0	\$0



**New Hampshire
Department of
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Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 6/30/2022	
			6/30/2020	6/30/2021	(Recommended)	(Not Recommended)
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$0	\$0	\$0	\$0
Water Distribution and Treatment						
4331	Administration	04	\$1,164,943	\$1,603,453	\$1,680,698	\$0
4332	Water Services	04	\$665,544	\$730,573	\$800,518	\$0
4335	Water Treatment	04	\$990,615	\$1,029,353	\$1,233,879	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$2,821,102	\$3,363,379	\$3,715,095	\$0
Electric						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0
Health						
4411	Administration		\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0
Health Subtotal			\$0	\$0	\$0	\$0
Welfare						
4441-4442	Administration and Direct Assistance		\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
Welfare Subtotal			\$0	\$0	\$0	\$0
Culture and Recreation						
4520-4529	Parks and Recreation		\$0	\$0	\$0	\$0
4550-4559	Library		\$0	\$0	\$0	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$0	\$0	\$0	\$0



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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2020	Appropriations for period ending 6/30/2021	Proposed Appropriations for period ending 6/30/2022	
					(Recommended)	(Not Recommended)
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$0	\$0	\$0	\$0
Debt Service						
4711	Long Term Bonds and Notes - Principal	04	\$447,714	\$451,393	\$503,935	\$0
4721	Long Term Bonds and Notes - Interest	04	\$171,393	\$155,264	\$166,233	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
Debt Service Subtotal			\$619,107	\$606,657	\$670,168	\$0
Capital Outlay						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	04	\$73,423	\$147,000	\$87,000	\$0
4903	Buildings		\$11,630	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$85,053	\$147,000	\$87,000	\$0
Operating Transfers Out						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$4,472,263	\$0



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Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2022	
			(Recommended)	(Not Recommended)
4915	To Capital Reserve Fund	07 <i>Purpose: The MVD's Board of Commissioners adopted a System</i>	\$248,162	\$0
4915	To Capital Reserve Fund	08 <i>Purpose: The purpose of this article is to use a portion of</i>	\$100,000	\$0
Total Proposed Special Articles			\$348,162	\$0



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Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2022	
			(Recommended)	(Not Recommended)
4199	Other General Government	05 <i>Purpose: RSA 52:4-a states: "Every village district annually"</i>	\$20,000	\$0
4915	To Capital Reserve Fund	06 <i>Purpose: To establish a Non-Capital Reserve Fund</i>	\$100,000	\$0
Total Proposed Individual Articles			\$120,000	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2020	Estimated Revenues for period ending 6/30/2021	Estimated Revenues for period ending 6/30/2022
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax		\$0	\$0	\$0
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes		\$0	\$0	\$0
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$0	\$0	\$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees		\$0	\$0	\$0
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees		\$0	\$0	\$0
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$0	\$0	\$0
State Sources					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution		\$0	\$0	\$0
3353	Highway Block Grant		\$0	\$0	\$0
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$20,000	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$20,000	\$0	\$0
Charges for Services					
3401-3406	Income from Departments	04, 05	\$4,285,575	\$3,953,036	\$4,349,263
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$4,285,575	\$3,953,036	\$4,349,263
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	04	\$15,875	\$22,000	\$5,000
3503-3509	Other	04	\$169,728	\$162,000	\$138,000
Miscellaneous Revenues Subtotal			\$185,603	\$184,000	\$143,000



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Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2020	Estimated Revenues for period ending 6/30/2021	Estimated Revenues for period ending 6/30/2022
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$0	\$0	\$0
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	07, 08, 06	\$0	\$0	\$448,162
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$0	\$448,162
Total Estimated Revenues and Credits			\$4,491,178	\$4,137,036	\$4,940,425



New Hampshire
Department of
Revenue Administration

2021
MS-636

Budget Summary

Item	Period ending 6/30/2022
Operating Budget Appropriations	\$4,472,263
Special Warrant Articles	\$348,162
Individual Warrant Articles	\$120,000
Total Appropriations	\$4,940,425
Less Amount of Estimated Revenues & Credits	\$4,940,425
Estimated Amount of Taxes to be Raised	\$0

IMPORTANT REMINDER



**CHECK WATERING RESTRICTIONS
PRIOR TO IRRIGATING/WATERING
LAWNS**

**FOR ADDITIONAL INFO VISIT WWW.MVDWATER.ORG,
FOLLOW US ON FACEBOOK,
AND SUBSCRIBE TO RECEIVE EMAIL NOTIFICATIONS.**

**MERRIMACK VILLAGE DISTRICT
THANKS THE RESIDENTS AND BUSINESSES
OF MERRIMACK FOR THEIR CONTINUED
SUPPORT**



**Merrimack Village District
2 Greens Pond Rd
Merrimack, NH 03054
www.mvdwater.org**