



Merrimack Village District



2023 Annual Report

MERRIMACK VILLAGE DISTRICT 2023 ANNUAL REPORT

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SECTION I: ABOUT MERRIMACK VILLAGE DISTRICT

CONTACT INFORMATION

Merrimack Village District Office Location & Hours

2 Greens Pond Rd Merrimack, NH 03054

Monday – Friday 8:00 AM – 4:30 PM

Phone: 603-424-9241 Email: customerservice@mvdwater.org Website: www.mvdwater.org

MVD's website, www.mvdwater.org, is perpetually updated and provides a vast amount of information such as Water Quality, By-Laws, Rates & Fees, Flushing/Maintenance Schedules, Appointment Requests, Public/Legal Notices, and online account access through the "MyMVD" customer website.

2024 MVD HOLIDAYS

New Year's Day (observed)	Monday, January 1 st
Martin Luther King Jr. Day	Monday, January 15 th
President's Day	Monday, February 19 th
Memorial Day	Monday, May 27 th
Independence Day	Thursday, July 4 th
Labor Day	Monday, September 2 nd
Veterans Day (observed)	Monday, November 11 th
Thanksgiving	Thursday, November 28 th & Friday, November 29 th
Christmas	Wednesday, December 25 th

IMPORTANT DATES

Annually/Semi-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

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 District Officer positions for Clerk and Moderator as well as Administrative Appointed positions for the Treasurer and the Recording Secretary. 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 925,762 feet of water mains, 905 fire hydrants, 6 wells, 3 water storage tanks, an Iron & Manganese Treatment Facilities, three Booster Stations, and 3 PFAS Treatment Facilities.

MISSION STATEMENT

“To provide the best Quality, Quantity, and Cost Conscious water that meets or exceeds standards for Merrimack’s consumption and fire protection – from source to tap.”

Revised and Adopted by the Board of Commissioners – September 19, 2022

ELECTED OFFICIALS

MVD is governed by a five-member Board of Commissioners (BOC). In addition, there are District Officer positions for Clerk and Moderator as well as Administrative Appointed positions for the Treasurer and the Recording Secretary. The registered voters of Merrimack elect MVD's BOC and Officers for their terms at the Annual Meeting held in March. Each Commissioner and the District Clerk 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 2024)

Vice Chairman: 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 2025)

Personnel Liaison: 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 2024)

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)

Erin Clement

Erin was appointed in 2023. She holds a bachelor's degree in Civil Engineering and works as a Municipal Engineer in Manchester, NH

(Current Term Ending 2024)

ELECTED OFFICERS

Moderator:

Marc Nozell

(Current Term Ending 2024)

District Clerk:

Jill Lavoie

(Current Term Ending – 2026)

ADMINISTRATIVE

Treasurer:

Lynn Christensen

(No Term – Not an Elected Position)

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:	Kristen Maher
Customer Service & Billing:	Amy Doucette
Office Assistant:	Michelle (Shelly) 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.

Operations Manager: Brian Hieken

Construction Inspector: Stephen Chase

TREATMENT

Foreman:	Daniel Steagald
Sr. Utility Treatment Technician:	James (Skip) Colburn
Utility Field Technician:	Nicholas Baxter

DISTRIBUTION

Foreman:	Nemanja Jankovic
Sr. Utility Field Technician:	Edward Lambert
Sr. Utility Field Technician:	Heinz Smith
Sr. Utility Field Technician:	Jacob Howe
Utility Field Technician:	Curtis Morrow
Utility Field Technician:	Jason Bellemore
Utility Field Technician:	John Foss



A Message from the Superintendent

It is with sincere gratitude that I thank those involved throughout the process of MVD's PFAS journey over the past 8 years. Special thanks to Emery & Garrett Groundwater Investigations/GZA & Underwood Engineering, Inc., the NH Department of Environmental Services, the previous & current MVD Board of Commissioners, the devoted MVD Staff, and to our customers. All of whom played an integral part ensuring MVD is providing customers with water that is in compliance with all Federal and State standard requirements through the construction of the three PFAS Treatment Facilities, all of which are now fully operational.

Thank you for your hard work and dedication.

A handwritten signature in blue ink, appearing to read "Ronald B. Miner, Jr.".

Ronald B. Miner, Jr., Superintendent





2023 EMPLOYEE SERVICE RECOGNITIONS

~ Thank You for Your Service and Dedication ~

<i>Stephen Chase</i>	<i>26 Years</i>
<i>Ronald Miner</i>	<i>25 Years</i>
<i>James Colburn</i>	<i>22 Years</i>
<i>Edward Lambert</i>	<i>21 Years</i>
<i>Heinz Smith</i>	<i>17 Years</i>
<i>Jill Lavoie</i>	<i>16 Years</i>
<i>Brian Hieken</i>	<i>16 Years</i>
<i>Amy Doucette</i>	<i>6 Years</i>
<i>Michelle Thompson</i>	<i>5 Years</i>
<i>Amanda McKenna</i>	<i>4 Years</i>
<i>Jacob Howe</i>	<i>4 Years</i>
<i>Daniel Steagald</i>	<i>3 Years</i>
<i>Kristen Maher</i>	<i>3 Years</i>
<i>Curtis Morrow</i>	<i>2 Years</i>
<i>Nicolas Baxter</i>	<i>1 Year</i>
<i>Nemanja Jankovic</i>	<i>1 Year</i>
<i>Jason Bellemore</i>	<i>1 Year</i>
<i>John Foss</i>	<i>< 1 Year</i>



Congratulations to Merrimack Village District's Superintendent, Ronald Miner Jr.

2023 was Ron's 25th year with MVD. Ron has held multiple titles at MVD. His career began in June of 1998 when he was hired as a Field Technician. He then worked his way to become Assistant Foreman in 2003, followed by becoming Foreman in 2005. Ron was promoted to his current position as Superintendent in 2010. Ron's enduring loyalty, leadership, and expertise in the water industry for the past 25 years have been invaluable to MVD. It is with great appreciation that MVD wishes Ron a heartfelt 'thank you' for his hard work and dedication year after year.

Congratulations on your milestone Ron!



2023 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. 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 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 rain and snow which percolate through the soil until it reaches the zone of saturation. At this point, water moves toward sites of groundwater discharge, such as lakes, local springs and oceans.

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)

www.cdc.gov

800-311-3435

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 is 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. Construction of the PFAS Treatment Facilities for Wells 7 & 8 has been completed and is operational as of spring 2022. Construction of the Wells 2 & 9 PFAS Treatment Facilities has been completed and is operational as of March 2023. All water is now treated with granular activated carbon (GAC). All water sent to the distribution system is compliant with all NHDES and EPA PFAS regulations. The cost of these PFAS Treatment Facilities is approximately \$14.5 million. These investments, along with on-going operations and maintenance costs, are supported by the voter approved budget as well as grants and loans. MVD continues to pursue additional grants through NHDES. Additionally, MVD has filed suit in New Hampshire Superior Court against the parties responsible for the PFOA contamination of MVD's wells.

For more information regarding water quality, please contact:

Jill Lavoie, MVD Business Manager/Water Quality Specialist

Phone: [603-424-9241](tel:603-424-9241) x: 103

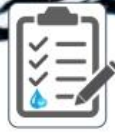
Email: jill.lavoie@mvdwater.org

For information specifically regarding PFAS, please either contact MVD or

The NHDES Public Information Officer, Jim Martin

Phone: [603-271-3710](tel:603-271-3710)

Email: james.martin@des.nh.gov.



CONSUMER CONFIDENCE REPORT

The following is the 2023 Consumer Confidence Report (CCR), which contains 2022 data. The 2024 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 that will be sent 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.

MVD's website, www.mvdwater.org, is perpetually updated and provides a vast amount of information about Water Quality as well as other information such as By-Laws, Rates & Fees, Flushing/Maintenance Schedules, Appointment Requests, and Public/Legal Notices.

Account specific information is available on the customer web portal "MyMVD". Log in to view your account history, check your bill, make payments, and set up your options for communication preferences.

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



2023 CONSUMER CONFIDENCE REPORT

(2022 Data)

EPA ID #: 1531010

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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).

Introduction:

The Merrimack Village District's (MVD) Mission is *"To provide the best Quality, Quantity, and Cost Conscious water that meets or exceeds standards for Merrimack's consumption and fire protection – from source to tap."* MVD achieves this by servicing and maintaining approximately 930,800 feet of Water Mains, 930 Fire Hydrants, 6 Groundwater Wells, 3 Water Storage Tanks, an Iron & Manganese Treatment Plant, three Booster Stations, as well as three PFAS Treatment Facilities. Aging infrastructure presents challenges to drinking water safety. Continuous improvements are necessary in order to maintain the water quality throughout the distribution system.

In the past year, MVD has continued with improvements to the water system including pursuit of additional water sources, such as Mitchell Woods. We've continued exploring options and feasibility of Artificial Recharge to the aquifer at Wells 4 and 5. MVD sought and obtained a Local Source Water Protection Grant through the NHDES which was used to install signage to areas in town to delineate the Wellhead Protection Area (WHPA). These signs indicate the location of water resources that feed wells providing water to Merrimack residents and that precautions are necessary to prevent water source contamination from things such as hazardous waste, toxic substances, construction/roadwork, as well as excessive road salt. In addition to the new signage, MVD has been working with the Town of Merrimack and local stake holders over many years to reduce salt usage for winter storm maintenance as well as research alternatives as road salt impacts drinking water. MVD also has a Salt Mitigation Committee which monitors usage and also provides public education intended to lower Sodium and Chloride levels in the aquifer. Construction of the PFAS Treatment Facilities for Wells 7 & 8 has been completed and is operational as of spring 2022. Construction of the Wells 2 & 9 PFAS Treatment Facilities has been completed and is operational as of March 2023. All water is now treated with granular activated carbon (GAC). All water sent to the distribution system is compliant with all NHDES and EPA PFAS regulations. The cost of these PFAS Treatment Facilities is approximately \$14.5 million. These investments, along with on-going operations and maintenance costs, are supported by the voter approved budget as well as grants and loans. MVD continues to pursue additional grants through NHDES. Additionally, MVD has filed suit in New Hampshire Superior Court against the parties responsible for the PFOA contamination of MVD's wells.



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 MVD's Drinking Water?

100% of MVD's 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 and distributed through a network of water mains to residential, municipal, commercial and industrial locations. The water from MVD's wells is distributed through MVD's water mains which are an interconnecting looped system. Depending on the situation, wells may be on or off at any given point in time. The well source for the water provided may vary based on which wells are on and producing water.

In order to ensure that tap water is safe to drink, the Environmental Protection Agency (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/Center for Disease Control (CDC) guidelines on appropriate means to lessen the risk of infection by *Cryptosporidium* (found in surface water) 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 New Hampshire's public water supply sources, the New Hampshire Department of Environmental Services (NHDES) prepared drinking water Source Water Assessment Reports for all public water systems between 2000 and 2003. The Source Water Assessment Reports include a map of each Source Water Protection Area (SWPA), a list of potential and known contamination sources, as well as a summary of available protection options. The Susceptibility Rating can be viewed on the chart located on this page.

Well #	Date Assessment Completed	Susceptibility Rating		
		High	Medium	Low
001	02/20/2002	1	2	9
003	02/20/2002	1	2	9
004	02/20/2002	3	4	5
005	02/20/2002	4	3	5
007	03/31/2000	1	2	9
008	02/20/2002	1	2	9
009	02/20/2002	1	2	9

Note: As indicated on the chart, the results of MVD's Source Water Assessment Report are from 2000 and 2002. This information is twenty to twenty-two years old and includes information that was current at the time the report was completed. Therefore, some of the ratings might be different if updated to reflect current information. At the present time, DES has no plans to update this data. The complete Source Water Assessment Report is available for review at MVD's office located at 2 Greens Pond Rd Merrimack, NH. For more information, call MVD's Water Quality Testing Specialist, Jill Lavoie at 603-424-9241 x: 103 or email jill.lavoie@mvdwater.org, or visit the NHDES website.

How can I get involved?

For more information about your drinking water please contact MVD's Water Quality Testing Specialist, Jill Lavoie by phone at 603-424-9241 x: 103 or email jill.lavoie@mvdwater.org or contact MVD's Superintendent, Ronald Miner, Jr. by phone at 603-424-9241 x: 107 or email ron.miner@mvdwater.org.

MVD's Board of Commissioners (BOC) meet the 3rd Monday of each month (except holidays). The Public Session Agenda of the BOC Meeting includes "Questions from the Public/Press". Questions can be submitted in writing to MVD via email at customerservice@mvdwater.org, or by mail to 2 Greens Pond Road, Merrimack, NH 03054. Please refer to MVD's website www.mvdwater.org for further details (including dates, times, full agendas).



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 2021 or earlier. Please note, during 2021 MVD temporarily obtained water from Pennichuck Water Works to provide customers with PFAS complaint water. As such, we have included the Pennichuck Water Works testing results from their CCR. Pennichuck Water Works complete CCR can be found on their website at <https://pennichuck.com/water-quality/water-quality-reports/>.

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 and/or the NHDES 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. The data tables included in this report may have terms and abbreviations that are not familiar; to help with understanding this information we have provided "IMPORTANT DRINKING WATER DEFINITIONS".

QUESTIONS REGARDING THIS CCR REPORT

If you have any questions regarding this report or would like additional information about the water system please contact MVD's Business Manager/Water Quality & Testing Specialist, Jill Lavoie by phone at 603-424-9241 x: 103, by emailing jill.lavoie@mvdwater.org or in-person at MVD 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
NHDES 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

LEAD AND COPPER

Contaminant (Units)	Action Level	90th Percentile Sample Value	Date	# of Sites Above AL	Violation Yes/No	Likely Source of Contamination	Health Effects of Contaminant
Copper (ppm)	1.3	0.16	10/19/22	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 (ppb)	15	0	10/19/22	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.

Drinking Water Contaminants: Lead: If present, elevated levels of lead can cause serious health 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. This water system is responsible for high quality drinking water but cannot control the variety of materials used in your plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing cold water from your tap for at least 30 seconds before using water for drinking or cooking. Do not use hot water for drinking and 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 1-800-426-4791 or at [US EPA Basic Information about Lead in Drinking Water \(https://www.epa.gov/ground-water-and-drinking-water/basic-information-about-lead-drinking-water\)](https://www.epa.gov/ground-water-and-drinking-water/basic-information-about-lead-drinking-water).

DETECTED WATER QUALITY RESULTS

INORGANIC CONTAMINANTS

Contaminant (Units)	Level Detected	Date	MCL	MCLG	Violation YES/NO	Likely Source of Contamination	Health Effects of Contaminant
Arsenic (ppb)	3	04/07/2022	5	0	NO	Erosion of natural deposits; runoff from orchards; runoff from glass and electronics production wastes	(2.5 ppb through 5 ppb) While your drinking water meets EPA's standard for arsenic, it does contain low levels of arsenic. EPA's standard balances the current understanding of arsenic's possible health effects against the costs of removing arsenic from drinking water. EPA continues to research the health effects of low levels of arsenic, which is a mineral known to cause cancer in humans at high concentrations and is linked to other health effects such as skin damage and circulatory problems. (Above 5 ppb) Some people who drink water containing arsenic in excess of the MCL over many years could experience skin damage or problems with their circulatory system and may have an increased risk of getting cancer.
Barium (ppm)	0.03	04/07/2022	2	2	NO	Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits	Some people who drink water containing barium in excess of the MCL over many years could experience an increase in their blood pressure.
Nitrate (as Nitrogen) (ppm)	4.6	04/07/2022	10	10	NO	Runoff from fertilizer use; leaching from septic tanks, sewage; erosion of natural deposits	(5 ppm through 10 ppm) 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.

PER- AND POLYFLUOROALKYL SUBSTANCES (PFAS) CONTAMINANTS

Contaminant (Units)	Level Detected	Date	MCL	MCLG	Violation YES/NO	Likely Source of Contamination	Health Effects of Contaminant
Perfluorohexane sulfonic acid (PFHxS) (ppt)	ND	2022	18	0	NO	Discharge from industrial processes, wastewater treatment, residuals from firefighting foam, runoff/leachate from landfills and septic systems	Some people who drink water containing perfluorohexane sulfonic acid (PFHxS) in excess of the MCL over many years could experience problems with their liver, endocrine system, or immune system, or may experience increased cholesterol levels. It may also lower a women's chance of getting pregnant.
Perfluorononanoic acid (PFNA) (ppt)	ND	2022	11	0	NO		Some people who drink water containing perfluorononanoic acid (PFNA) in excess of the MCL over many years could experience problems with their liver, endocrine system, or immune system, or may experience increased cholesterol levels.
Perfluorooctane sulfonic acid (PFOS) (ppt)	ND	2022	15	0	NO		Some people who drink water containing perfluorooctane sulfonic acid (PFOS) in excess of the MCL over many years could experience problems with their liver, endocrine system, or immune system, may experience increased cholesterol levels, and may have an increased risk of getting certain types of cancer. It may also lower a women's chance of getting pregnant.
Perfluorooctanoic acid (PFOA) (ppt)	ND	2022	12	0	NO		Some people who drink water containing perfluorooctanoic acid (PFOA) in excess of the MCL over many years could experience problems with their liver, endocrine system, or immune system, may experience increased cholesterol levels, and may have an increased risk of getting certain types of cancer. It may also lower a women's chance of getting pregnant.

RESOURCE INFORMATION FOR PER- AND POLYFLUOROALKYL SUBSTANCES (PFAS) - The most up to date information can be found on the following websites:

NH PFAS Investigation: <https://www.pfas.des.nh.gov/>

NH Dept Health & Human Services: <https://www.dhhs.nh.gov/programs-services/environmental-health-and-you/poly-and-fluoroalkyl-substances-pfas>

United States Environmental Protection Agency: <https://www.epa.gov/pfas>

MVD PFAS Information: Detailed information, including "Frequently Asked Questions", Notices, Planning/Financial info, Announcements, Media/Press Releases, as well as the analysis reports of water sampling test results, can be found on our website at www.mvdwater.org. Construction of the PFAS Treatment Facility for Wells 7 & 8 has been completed and is operational as of spring 2022. Construction of the Wells 2 & 9 PFAS Treatment Facility has been completed and is operational as of March 2023. The cost of these PFAS Treatment Facilities is approximately \$14.5 million. These investments, along with on-going operations and maintenance costs, are supported by the voter approved budget as well as grants and loans. MVD continues to pursue additional grants through NHDES. Additionally, MVD has filed suit in New Hampshire Superior Court against the parties responsible for the PFOA contamination of MVD's wells.

SECONDARY CONTAMINANTS

Secondary MCLs (SMCL)	Level Detected	Date	Treatment technique (if any)	SMCL	50 % AGQS (Ambient groundwater quality standard)	AGQS (Ambient groundwater quality standard)	Specific contaminant criteria and reason for monitoring
Chloride (ppm)	150	04/07/2022	N/A	250	N/A	N/A	Wastewater, road salt, water softeners, corrosion
Iron (ppm)	2.4	04/07/2022	N/A	0.3	N/A	N/A	Geological
Manganese (ppm)	0.006	04/07/2022	N/A	0.05	0.15	0.3	Geological
Nickel (ppm)	0.012	04/07/2022	N/A	Not established; reporting is required for detections	0.05	0.1	Geological; electroplating, battery production, ceramics
pH (ppm)	6.174	04/07/2022	N/A	6.5-8.5 (Normal Range)	N/A	N/A	Precipitation and geology
Sodium (ppm)	72	04/07/2022	N/A	100-250	N/A	N/A	We are required to regularly sample for sodium.
Sulfate (ppm)	11	04/07/2022	N/A	250	250	500	Naturally occurring
Zinc (ppm)	0.007	04/07/2022	N/A	5	N/A	N/A	Galvanized pipes

PENNICHUCK WATER WORKS

During 2022 MVD temporarily obtained water from Pennichuck Water Works to provide customers with PFAS complaint water. As such, we have included the Pennichuck Water Works testing results from their CCR. Pennichuck Water Work's CCR can be found on their website at <https://pennichuck.com/water-quality/water-quality-reports/>

Pennichuck Water- Nashua Core- 2022 Results

EPA # 1621010

Fennimore Water - Nishua CSD - 2022 Results								LPA # 1021010
	Year Collected	90th Percentile	Action Level	MCLG	# of Sites Sampled	# sites above Action Level	Violation Yes/No	Typical Source of Contaminant
Lead (ppb)	2020	0	15	0	26	0	No	Corrosion of household plumbing systems, erosion of natural deposits
Copper (ppm)	2020	0.05	1.3	1.3	26	0	No	Corrosion of household plumbing systems, erosion of natural deposits; leaching from wood preservatives

Turbidity	TT	Lowest Monthly % of Samples	Highest Detected Daily Value	Violation Yes/No	Typical Source of Contaminant
Daily Compliance (NTU)	5	-----	0.23 on September 30, 2022	No	Soil Runoff
Monthly Compliance*	At least 100%	100 % - All of the months of 2022	-----	No	

Turbidity is a measure of the cloudiness of the water. We monitor it because it is a good indicator of water quality.

*Monthly turbidity compliance is related to a specific treatment technique (TT). Our system filters the water so at least 95% of our samples each month must be below the turbidity limits specified in the regulations.

Inorganic Contaminants	Year Collected	Highest Detect	Range Detected	MCL	MCLG	Violation Yes/No	Typical Source of Contaminant
Barium (ppm)	7/7/2022	0.0076	NA	2	2	No	Discharge of drilling wastes; discharge from metal refineries; erosion or the natural deposits
Nitrate (ppm)	7/7/2022	0.55	NA	10	10	No	Runoff from fertilize use; leaching from septic tanks, sewage; erosion of natural deposits
Total Organic Carbon (ppm)	2022	Average 0.72	0 – 1.01	TT	NA	No	Naturally present in the environment

Organic Chemical Contaminants	Year Collected	Highest Detect	Range Detected	MCL	MCLG	Violation Yes/No	Typical Source of Contaminant
Perfluorooctanoic acid (PFOA)(ppt)	Quarterly 2022	RAA 6.23	2.87 – 10.6	12	0	No	Discharge from industrial processes, wastewater treatment, residuals from firefighting foam, runoff/leachate from landfills and septic systems

Disinfectants and Disinfection By-Products	Year Collected	Highest Detect	Range Detected	MCL	MCLG	Violation Yes/No	Typical Source of Contaminant
Chlorine (ppm)	Monthly 2022	Average 0.54	0.02 - 1.13	4-MRDL	4-MRDLG	No	Water additive used to control microbes
Total Trihalomethanes (TTHM) (ppb)	Quarterly 2022	RAA 28.8	15 - 41	80	NA	No	By-product of drinking water disinfection
Halooacetic Acids (ppb)	Quarterly 2022	RAA 14.5	6 – 19	60	NA	No	By-product of drinking water disinfection

Secondary MCLs (SMCL)	Date	Level Detected	Treatment technique	SMCL	AGQS	Specific contaminant criteria and reason for monitoring
Chloride (ppm)	7/20/2022	74	N/A	250	N/A	Wastewater, road salt, water softeners, corrosion
Hardness (ppm)	7/20/2022	19.5	N/A	N/A	N/A	Geological
Iron (ppm)	7/20/2022	0.036	Carbon filter	0.3	N/A	Geological
Manganese (ppm)	7/20/2022	0.0157	Carbon filter	0.05	0.3	Geological
Nickel (ppm)	7/20/2022	0.0023	N/A	N/A	0.01	Geological; electroplating, battery production, ceramics
pH	7/20/2022	7.57	N/A	6.5 -8.5	N/A	Geological; electroplating, battery production, ceramics
Sodium (ppm)	7/20/2022	46.6	N/A	100-250	N/A	We are required to regularly sample for sodium
Sulfate (ppm)	7/20/2022	6	N/A	250	500	Naturally occurring
Zinc (ppm)	7/20/2022	0.237	N/A	5	N/A	Galvanized pipes

Unregulated Contaminant Monitoring Regulation 4	Year Collected	Highest Detect	Range Detected	Reason for Monitoring
Unregulated Contaminant Monitoring Regulation 4				
Halooacetic Acids HAA5 (ppb)	2018/2019	21.6	4.4 - 21.6	The elements listed in this section are contaminants that do not have a standard set. These contaminants are monitored in order to provide information to the US Environmental Protection Agency, while they conduct evaluation on whether these contaminants should have a standard established.
Halooacetic Acids HAA6Br (ppb)	2018/2019	8.5	4.6 - 8.5	
Halooacetic Acids HAA9 (ppb)	2018/2019	28.9	8.6 – 28.9	
Manganese (ppb)	2018/2019	4.06	0.7 -4.6	
Germanium (ppb)	2018/2019	BDL	BDL	

Cyanotoxin Assessment Monitoring	Year Collected	Highest Detect	Range Detected	Reason for Monitoring
Total microcystin (ppb)	2020	BDL	BDL	The elements listed in this section are contaminants that do not have a standard set. These contaminants are monitored in order to provide information to the US Environmental Protection Agency, while they conduct evaluation on whether these contaminants should have a standard established.
Cylindrospermopsin (ppb)	2020	BDL	BDL	
Anatoxin-a (ppb)	2020	BDL	BDL	

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.
BDL	Below Detection Limit
LEVEL I ASSESSMENT:	A study of the water system to identify potential problems and determine, if possible, why total coliform bacteria have been found in our water system.
LEVEL II ASSESSMENT:	A very detailed study of the water system to identify potential problems and determine, if possible, why an E. coli MCL violation has occurred and/or why total coliform bacteria have been found in our water system on multiple occasions.
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.
mg/L	Milligrams per Liter
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 ($\mu\text{g/L}$)
ppm	Parts per million or Milligrams per Liter (mg/L)
ppt	Parts per Trillion
RAA	Running Annual Average
TTHM	Total Trihalomethanes
TT	Treatment Technique: A required process intended to reduce the level of a contaminant in drinking water.
UCMR	Unregulated Contaminant Monitoring Rule
$\mu\text{g/L}$	micrograms per Liter



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 (NHDES) Drinking Water and Groundwater Bureau (DWGB) rules and regulations which requires water providers to submit and enforce a "Conservation Plan".

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 (NHDES) 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 production rates to match demand and continuously monitors the water distribution system, the weather conditions and forecasts to determine if additional Watering Restrictions are necessary.

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."

MVD has FOUR levels for Water Restrictions as follows:

YEAR-ROUND ODD/EVEN	<p>Address/Calendar Day - Watering is permitted based on number of the street address.</p> <ul style="list-style-type: none"> ◦ Odd Street Address: ODD calendar days ◦ Even Street Address: EVEN calendar days ◦ <i>Condo Units – please contact your Property Management Company</i> <p>31st of March, May, July, August, and October – all residents may water outside, from 5AM to 8AM only. (Refer to MVD By-Laws 2.D. and 2.J.)</p>
LEVEL 1	<p>ODD/EVEN with <i>TIME LIMIT</i></p> <ul style="list-style-type: none"> ◦ Odd Street Addresses: ODD calendar days ◦ Even Street Addresses: EVEN calendar days ◦ <i>Condo Units – please contact your Property Management Company</i> <p>ONLY between: 5am to 8am and/or 5pm to 8pm</p> <ul style="list-style-type: none"> 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	<p>DAY AND TIME LIMIT</p> <ul style="list-style-type: none"> ◦ Odd Street Addresses: <i>MONDAYS & THURSDAYS</i> ◦ Even Street Addresses: <i>TUESDAYS & FRIDAYS</i> ◦ <i>Condo Units – please contact your Property Management Company</i> <p>ONLY between: 5am to 8am and/or 5pm to 8pm</p> <ul style="list-style-type: none"> 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 3	<p><u>NO OUTSIDE WATER USE</u></p>

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.



Merrimack Village District

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

Facebook: www.facebook.com/MerrimackVillageDistrict

Visit MVD's website www.mvdwater.org

Billing, Payment, and Rate Info, Appointment Scheduling, Scheduled Maintenance/Repairs, Water Flushing, Outages, Water Quality, Water Restrictions/Bans, By-Laws, Meetings, and Reports and to access the new Customer Web Portal MyMVD

Want the latest updates...?

Visit the website to sign up for MVD's email notifications and follow us on Facebook



MyMVD is NOW AVAILABLE!!

MVD's new online customer web portal for all-in-one access!

View your bill, account history, make payments, and MORE...Log into MyMVD to view/update your options for:

- **E-bill**
- **AutoPay**

(no fee for ACH bank payment)

- **New Communication Options**

Receive emails, automated calls, and/or texts for the following:

- Billing Statements
- Late Fee/Disconnect Notices
- Payment Receipts
- AutoPay Notifications
- Returned Payments
- High Usage Notifications

www.mvdwater.org

Click the  logo

NOTE: There is a Payment Services Fee (PSF) to process Credit/Debit Card & E-check payments. The PSF is the greater of \$2.50 or 2.5%. The PSF is charged by the payment processing company. The PSF is non-refundable. Per "NH RSA 80:52c Electronic Payment" MVD cannot absorb any processing fees; all fees must be paid by the customer. The PSF will appear on your statement as "MERRIMACK VILLAGE". By processing payment you agree to MVD's Terms & Conditions.

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 occurs weekdays between the hours of 8:30 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.

For additional information including Flushing Schedules please visit www.mvdwater.org or refer to the MVD Facebook page at <https://www.facebook.com/MerrimackVillageDistrict/>.

2023 ANNUAL REPORT



SECTION III: CUSTOMER INFORMATION

BILLING & SCHEDULE OF RATES

As of 07/01/2023 bills are sent monthly. The “Due Date” listed on the bill is the 10th of the following month. NOTE: Per MVD By-Law 2. B. bills are “due upon presentation”. Should any MVD bill remain unpaid after 30 days from the date of the invoice, the District may discontinue service as well as apply a carrying charge on the overdue account, if proper payment or arrangements have not been made.” MVD’s rates and fees are based upon the type of service for each location. Below are the types and explanation of the charges as well as a partial list of the Schedule of Rates.

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 on 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.

Water Consumption/Usage Charge	
0 - 1,000 cubic feet = \$3.69 per 100 cubic feet	
Over 1000 cubic feet = \$4.61 per 100 cubic feet	
Meter Size	*Monthly Amount
5/8"	\$8.48
1"	\$15.11
1-1/2"	\$23.37
2"	\$34.45
3"	\$52.39
4"	\$81.19
6"	\$151.73
8"	\$235.53
10"	\$332.15
12"	\$590.83
Hydrant Type	*Monthly Amount
Domestic (Residential)	\$10.33
Mercantile	\$20.66
Industrial	\$51.41
Fire Protection	*Monthly Amount
2"	\$29.67
4"	\$59.46
6"	\$133.14
8"	\$236.97
10"	\$411.06
12"	\$533.54

Note: Rates Effective as of 10/1/2023. The above chart is a partial list of the Schedule of Rates. The complete Schedule of Rates information is available online at <http://www.mvdwater.org/billing>. Hardcopies are available at the MVD Office.

ACCOUNT ACCESS & PAYMENT INFORMATION

ONLINE ACCOUNT ACCESS

Log into **MyMVD** for all-in-one access to view your account, check you're your balance, make payments, and more! Visit www.mvdwater.org and click on the MyMVD logo.



PAYMENT OPTIONS



MVD accepts cash, checks, money orders, Visa, MasterCard, Discover, and e-checks, Apple Pay, Google Pay, and ACH payments from a checking/savings account.

AUTOPAY - RECURRING PAYMENTS:

Have payment automatically deducted from a checking/savings account or a credit/debit card. Contact MVD's by phone or email, or enroll on the MyMVD customer website.

CREDIT/DEBIT CARD AND ACH CHECKING OR SAVINGS:

Online: Log into your account on the MyMVD customer website. Visit www.mvdwater.org and click on the "MyMVD" logo.

Phone: 603-424-9241 Option 7

NOTE: There is a "Payment Services Fee" for processing payments with a credit/debit card as well as for one-time ACH banking payments. Per "NH RSA 80:52c Electronic Payment", MVD cannot absorb any processing fees; all fees must be paid by the customer. The "Payment Services Fee" is charged by the processing company. The "Payment Services Fee" will appear on your statement as "MERRIMACK VILLAGE". The "Payment Services Fee" is non-refundable. Payment Services Fees are as follows:

Credit Cards Payment Fees:

AutoPay – the greater of \$2.50 or 2.5%.
One-time – the greater of \$2.50 or 2.5%.

Banking (ACH) Payment Fees:

AutoPay – No fees for recurring payment processing.
One-time – the greater of \$2.50 or 2.5%.

Credit Card & Banking payments can ONLY be processed online on the customer web portal "MyMVD" or through the automated phone system.

(PAYMENT OPTIONS CONTINUED)

CHECK/MONEY ORDER/CASH

(NOTE: Cash payments are accepted in-person during normal business hours at MVD office only.)

Mail: 2 Greens Pond Rd Merrimack, NH 03054

Important Info Regarding US Postal Service (USPS) Mail Delivery: Please be advised, the USPS has been experiencing and continues to experience delivery delays. Additionally, according to the Merrimack Post Office ALL mail regardless of whether it's "In Town" or "Out of Town", is sent to a central sorting facility in Manchester before it is delivered; this seems to have been increasing delivery delays. MVD cannot control when payment will be received from the USPS; late fees and service disconnections will be processed according to MVD's By-Laws.

Click the following link to view the FAQ/Customer Information regarding Delivery Standards:

<https://faq.usps.com/s/article/Delayed-Mail-and-Packages>

Click the following link to view the USPS Service Alerts for Residential Service Disruptions:

<https://about.usps.com/newsroom/service-alerts/residential/welcome.htm>

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.

ADDITIONAL PAYMENT INFORMATION

IMPORTANT NOTICE Regarding 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, 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.

FINANCIAL ASSISTANCE:

If you are experiencing financial difficulties please contact MVD Customer Service to discuss possible options for your account such as a payment arrangement. Other option may be available through the Town of Merrimack and other programs. The links below are to some options that may be available as well as links to the Town of Merrimack's website containing additional information for assistance:

- **2-1-1: New Hampshire's No Cost Information & Referral Service**
 - Call: [211](tel:211)
 - Text your zip code to "898-211"
 - Web: www.211.org
- [New Hampshire Homeowner Assistance Fund – NHHAF](#)
- [Town of Merrimack Assistance Information](#)
- [Town of Merrimack Info for Other Area Resources](#)

2023 ANNUAL REPORT



SECTION IV: FINANCIAL REPORTS

MERRIMACK VILLAGE DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

MERRIMACK VILLAGE DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

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PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the business-type activities and enterprise fund of the Merrimack Village District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Merrimack Village District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements 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, 2023, 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.

Basis for Opinions

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

Emphasis of Matter – Change in Accounting Principle

As discussed in Note 2-A to the financial statements, in the year ending June 30, 2023, the District adopted new accounting guidance, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Merrimack Village District's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and are not a required part of the basic financial statements.

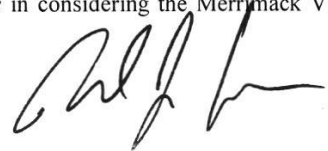
***Merrimack Village District
Independent Auditor's Report***

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 6, 2024 on our consideration of the Merrimack Village District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Merrimack Village District's internal control over financial reporting and compliance.

March 6, 2024
Concord, New Hampshire



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, 2023**.

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 or resources, exceeded liabilities and deferred inflows of resources by \$31,986,607 (i.e., net position), a change of \$4,948,555 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 less depreciation at year-end was \$35,963,488, a change of \$3,166,854 from the prior year. This investment in capital assets includes buildings and improvements (e.g. water treatment plants), land and improvements, machinery, equipment, vehicles, infrastructure assets (e.g. treatment systems, pumping wells, booster stations, water mains) and intangible assets (i.e. easements).

The total debt outstanding at year-end was \$5,301,622, a change of \$506,987, due to new debt, routine debt service retirements and bond & loan payments.

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

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
Statement of Net Position
June 30, 2023

ASSETS	
Cash and cash equivalents	\$ 3,426,034
Restricted cash	164,037
Investments	1,039
Accounts receivable	1,231,009
Intergovernmental receivable	6,577,333
Inventory	149,323
Prepaid items	35,089
Capital assets:	
Land and construction in progress	15,126,260
Other capital assets, net of depreciation	20,837,228
Total assets	<u>47,547,352</u>
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	435,745
Amounts related to other postemployment benefits	20,038
Total deferred outflows of resources	<u>455,783</u>
LIABILITIES	
Accounts payable	77,660
Accrued salaries and benefits	27,620
Retainage payable	163,802
Accrued interest payable	38,680
Intergovernmental payable	8,378,992
Long-term liabilities:	
Due within one year	452,011
Due in more than one year	6,798,804
Total liabilities	<u>15,937,569</u>
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - security deposits	11,657
Amounts related to pensions	58,077
Amounts related to other postemployment benefits	9,225
Total deferred inflows of resources	<u>78,959</u>
NET POSITION	
Net investment in capital assets	22,426,916
Restricted	2,457,706
Unrestricted	7,101,985
Total net position	<u>\$ 31,986,607</u>

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

EXHIBIT B
MERRIMACK VILLAGE DISTRICT
Proprietary Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Fiscal Year Ended June 30, 2023

Operating revenues:	
User charges	\$ 5,461,841
Miscellaneous	258,130
Total operating revenues	<u>5,719,971</u>
Operating expenses:	
Salaries and wages	1,976,302
Operation and maintenance	1,891,742
Depreciation	796,776
Total operating expenses	<u>4,664,820</u>
Operating gain	<u>1,055,151</u>
Nonoperating revenue (expense):	
Interest income	218,661
Management fees	(14,902)
Intergovernmental revenues	459,543
Change in fair market value of investments	(8,937)
Interest expense	(130,336)
Total nonoperating revenues	<u>524,029</u>
Other financing sources:	
Capital contributions	<u>3,369,375</u>
Change in net position	4,948,555
Net position, beginning	<u>27,038,052</u>
Net position, ending	<u>\$ 31,986,607</u>

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

EXHIBIT C
MERRIMACK VILLAGE DISTRICT
Proprietary Fund
Statement of Cash Flows
For the Fiscal Year Ended June 30, 2023

Cash flows from operating activities:	
Receipts from customers and users	\$ 5,687,455
Payments to employees	(1,916,567)
Payments to suppliers	(3,257,580)
Net cash provided by operating activities	<u>513,308</u>
Cash flows from capital and related financing activities:	
Principal paid on bonds	(506,987)
Acquisition and construction of capital assets	(3,963,630)
Proceeds from State of NH Water Protection	22,500
Proceeds from State of NH PFAS Remediation Loan	1,335,195
Proceeds from State of NH Drinking Water and Groundwater Trust	1,601,520
Proceeds from State of NH State Revolving Loan	1,248,171
Interest paid	(143,704)
Net cash used for capital and related financing activities	<u>(406,935)</u>
Cash flows from non-capital financing activities:	
Cash paid to capital reserves	<u>(702,500)</u>
Cash flows from investing activities:	
Interest received	<u>69,588</u>
Net decrease in cash	(526,539)
Cash and cash equivalents, beginning	4,116,610
Cash and cash equivalents, ending	<u>\$ 3,590,071</u>
Reconciliation of Operating Gain to Net Cash Provided by Operating Activities	
Operating gain	<u>\$ 1,055,151</u>
Adjustments to reconcile operating gain to net cash provided by operating activities:	
Depreciation expense	796,776
Change in other receivables	(44,173)
Change in prepaid items	32,603
Change in inventory	(33,554)
Change in accounts payable	(1,027,111)
Change in intergovernmental payable	(32,868)
Change in accrued salaries and benefits	7,515
Change in retainage payable	(304,908)
Change in deferred inflows of resources	11,657
Change in compensated absences	17,659
Change in net pension liability and deferred outflows and inflows of resources related to pensions	19,660
Change in other postemployment benefits and deferred outflows and inflows of resources related to OPEB	14,901
Total adjustments	<u>(541,843)</u>
Net cash provided by operating activities	<u>\$ 513,308</u>

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

MERRIMACK VILLAGE DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

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MERRIMACK VILLAGE DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

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.

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 five-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 Statement No. 14 (as amended). 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 Restricted Assets

Certain District assets are classified as restricted assets because their use is earmarked for a specific purpose such as retainage withheld upon satisfactory completion of work performed.

1-E 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
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

1-F 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 – Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets. A quoted price for an identical asset or liability in an active market (e.g., an equity security traded on a major exchange) provides the most reliable fair value measurement and, if available, should be used to measure the fair value in that particular market.

Level 2 – The categorization of an asset/liability as Level 1 requires that it is traded in an active market. If an instrument is not traded in an active market, it may fall to Level 2. Level 2 inputs are inputs that are observable, either directly or indirectly, but do not qualify as Level 1.

Level 3 – Reporting entities may use unobservable inputs to measure fair value if relevant observable inputs are not available, thereby allowing for situations in which there is little, if any market activity for the asset or liability at the measurement date. These unobservable inputs are considered Level 3.

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). 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.

1-G Receivables

Receivables recorded in the financial statements represent amounts due to the District at June 30. They consist primarily of user charges and trust funds held in custody of the District of Merrimack Trustees of Trust Funds.

MERRIMACK VILLAGE DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

1-H Inventory

Inventories are valued at cost (first-in, first-out) which approximates market. The District's inventories include various items consisting of water system materials and supplies. The cost is recorded as an expense when consumed rather than when purchased.

1-I Prepaid Items

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

1-J Capital Assets

Capital assets 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. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the District are depreciated (except for land and construction on progress which are not depreciated) using the straight-line method over the following estimated useful lives:

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

1-K 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, 2023.

1-L Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then. The District has two items that qualify for reporting in this category. Deferred outflows related to pensions and deferred outflows related to OPEB are reported in the Statement of Net Position for various estimate differences that will be amortized and recognized over future years.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. The District has three types of items which qualify for reporting in this category. Deferred inflows of resources related to pensions and OPEB are reported in the Statement of Net Position for various estimate differences that will be amortized and recognized over future years. In addition, unavailable revenues from security deposits arises when the related eligible expenditures will not be made until the subsequent period.

1-M Compensated Absences

General leave for the District includes vacation 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 the District's personnel policy. The liability for such leave is reported as incurred in the proprietary fund financial statements.

MERRIMACK VILLAGE DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

1-N Long-term Obligations

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

In accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, the District utilizes the following classifications to categorize the financial transactions:

Direct Borrowings – financial transactions for a note or a loan where the District negotiates certain terms with a single lender and are not offered for public sale.

Direct Placements – financial transactions for the sale of bonds where the District engages with a single buyer or limited number of buyers without a public offering.

1-O 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-P 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-Q Net Position

Government-wide Statements – 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 bonds and other debt attributable to the acquisition, construction, or improvement of those 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.

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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/expenditures during the period reported. These estimates include assessing the collectability of accounts receivable, recoverability of inventory and the useful lives of capital assets, net pension liability, other postemployment benefit liability, deferred outflows and inflows of resources related to both pension and other postemployment benefits, 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.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Accounting Change

Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*, was implemented during fiscal year 2023. The objective of this Statement is to better meet information needs of financial statement users by (a) establishing uniform accounting and financial reporting requirement for subscription-based information technology arrangements (SBITAs); (b) improving the comparability of financial statements among governments that have entered into SBITAs; and (c) enhancing the understandability, reliability, relevance, and consistency of information about SBITAs. This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription assets (an intangible asset), and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards of SBITA are based on the standards established in Statement No. 87, *Leases*, as amended. The District has assessed all potential agreements that may be applicable for reporting under GASB Statement No. 96 and have determined that none of the agreements have met the requirements of the pronouncement.

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The District's deposits are entirely covered by Federal Depository Insurance Corporation (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 \$3,590,071 (of this balance \$164,037 is reported as restricted assets, see Note 4) and the bank balances totaled \$3,676,763. Petty cash totaled \$350.

NOTE 4 – RESTRICTED ASSETS

The cash balance of \$164,037 represents funds held by the District upon satisfactory completion from the contractor for the Well #2 treatment plant project. Upon satisfactory completion, these funds will be returned to the contractor.

NOTE 5 – INVESTMENTS

Note 1-E 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 as of June 30, 2023:

Investments carried at amortized cost:	
NH Public Deposit Investment Pool	<u>\$ 1,039</u>

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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 I-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 6 – RECEIVABLES

Receivables at June 30, 2023, 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.

NOTE 7 – DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at June 30, 2023, consisted of amounts held in the custody of the District of Merrimack Trustees of Trust Funds and due from the State of New Hampshire:

Due from New Hampshire Department of Environmental Services:		
PFAS Remediation Loan	\$	50,630
Due from the Town of Merrimack Trustees of Trust Funds:		
<i>Capital Reserve Funds:</i>		
Acquisition of Land	\$	1,580,786
Equipment and Facilities		3,355,908
System Development Charge		1,133,157
Legal Fees		105,092
Emergency water and O&M of GAC treatment facilities		351,760
Total due from the Town of Merrimack Trustees of Trust Funds		<u>6,526,703</u>
Total due from other governments		<u><u>\$ 6,577,333</u></u>

NOTE 8 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023 is as follows:

	Balance, beginning	Additions	Deletions	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 381,190	\$ -	\$ -	\$ 381,190
Construction in progress	10,973,519	3,822,186	(50,635)	14,745,070
Total capital assets not being depreciated	<u>11,354,709</u>	<u>3,822,186</u>	<u>(50,635)</u>	<u>15,126,260</u>

(Continued)

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Capital assets continued:

	Balance, beginning	Additions	Deletions	Balance, ending
Being depreciated:				
Land improvements	118,605	-	-	118,605
Buildings and building improvements	2,111,817	-	-	2,111,817
Machinery, equipment, and vehicles	2,580,076	138,845	(35,919)	2,683,002
Infrastructure	33,748,834	53,234	-	33,802,068
Total capital assets being depreciated	38,559,332	192,079	(35,919)	38,715,492
Total all capital assets	49,914,041	4,014,265	(86,554)	53,841,752
Less accumulated depreciation:				
Land improvements	(114,134)	(994)	-	(115,128)
Buildings and building improvements	(1,267,827)	(49,150)	-	(1,316,977)
Machinery, equipment, and vehicles	(2,251,362)	(100,759)	35,919	(2,316,202)
Infrastructure	(13,484,084)	(645,873)	-	(14,129,957)
Total accumulated depreciation	(17,117,407)	(796,776)	35,919	(17,878,264)
Net book value, capital assets being depreciated	21,441,925	(604,697)	-	20,837,228
Net book value, all capital assets	\$ 32,796,634	\$ 3,217,489	\$ (50,635)	\$ 35,963,488

NOTE 9 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments of \$8,378,992 at June 30, 2023 consisted of \$22,605 due to other governments and \$8,356,387 relating to drawdown of loans from the State of New Hampshire.

	Drinking Water and Groundwater Trust DWGT-40	State Revolving Loan 1531010-01	Total
Authorized	\$ 6,264,500	\$ 6,500,000	\$ 14,064,500
Amount drawn to date	(5,160,660)	(5,355,380)	(10,516,040)
Available to draw down	\$ 1,103,840	\$ 1,144,620	\$ 3,548,460

During fiscal year 2023, the District refinanced the Drinking Water and Ground Water Trust and State Revolving loans with the State of New Hampshire into a per- and polyfluoroalkyl substances (PFAS) remediation loan for \$9,219,024 with current year draw downs amounting to \$8,356,387, leaving \$862,637 available to draw down in subsequent years. In addition, the District received a grant of \$3,369,375 from the American Rescue Plan which reduced the overall amount owed. Additional schedules are presented below:

	Beginning Balance	Additions	Reductions	Ending Balance
Drinking Water and Ground Water Trist	\$ 4,375,976	\$ 784,684	\$ (5,160,660)	\$ -
State Revolving Loan	4,541,088	814,292	(5,355,380)	-
PFAS Remediation Loan	-	8,356,387	-	8,356,387
	\$ 8,917,064	\$ 9,955,363	\$ (10,516,040)	\$ 8,356,387

(Continued)

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Intergovernmental payables continued:

Drawdowns on old financing	\$ 10,516,040
American Rescue Plan Grant to reduce loan	(3,369,375)
Loan financing charges	105,620
Payment by District	<u>(176,103)</u>
Total refinanced under the PFAS Remediation Loan	7,076,182
Current year drawdowns under PFAS Remediation Loan	<u>1,280,205</u>
Total intergovernmental payables - amount drawn to date	<u><u>\$ 8,356,387</u></u>

NOTE 10 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources are as follows:

	Business-type Activities
Amounts related to pensions, see Note 12	\$ 435,745
Amounts related to OPEB, see Note 13	20,038
Total deferred inflows of resources	<u><u>\$ 455,783</u></u>

Deferred inflows of resources are as follows:

	Business-type Activities
Security deposits collected in advance of eligible expenditures being made	\$ 11,657
Amounts related to pensions, see Note 12	58,077
Amounts related to OPEB, see Note 13	9,225
Total deferred inflows of resources	<u><u>\$ 78,959</u></u>

NOTE 11 – LONG-TERM LIABILITIES

Changes in the District's long-term liabilities consisted of the following for the year ended June 30, 2023:

	Balance July 1, 2022	Additions	Reductions	Balance June 30, 2023	Due Within One Year	Due Within One Year
Bonds/loans payable:						
General obligation bonds - direct placements	\$ 1,450,000	\$ -	\$ (260,000)	\$ 1,190,000	\$ 180,000	\$ 1,010,000
State revolving loans - direct borrowings	4,358,609	-	(246,987)	4,111,622	252,052	3,859,570
Bond premium	38,152	-	(8,375)	29,777	7,274	22,503
Total bonds/loans payable	5,846,761	-	(515,362)	5,331,399	439,326	4,892,073
Compensated absences	154,471	17,659	-	172,130	12,685	159,445
Net pension liability	1,213,933	283,525	-	1,497,458	-	1,497,458
Net other postemployment benefits	240,811	9,017	-	249,828	-	249,828
Total long-term liabilities	<u><u>\$ 7,455,976</u></u>	<u><u>\$ 310,201</u></u>	<u><u>\$ (515,362)</u></u>	<u><u>\$ 7,250,815</u></u>	<u><u>\$ 452,011</u></u>	<u><u>\$ 6,798,804</u></u>

Long-term bonds are comprised of the following:

	Original Amount	Maturity Date	Interest Rate %	Outstanding at June 30, 2023	Current Portion
Bonds payable:					
Direct placements:					
2010 Series B issue	\$ 835,000	2026	3.00-5.00%	150,000	50,000
2010 Series D issue	\$ 2,800,000	2031	3.00-5.00%	1,040,000	130,000
Total direct placements				<u><u>1,190,000</u></u>	<u><u>180,000</u></u>

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Long-term bonds continued:

	Original Amount	Maturity Date	Interest Rate %	Outstanding at June 30, 2023	Current Portion
State revolving loans:					
Direct borrowings:					
Drinking Water SRF	\$ 4,300,000	2036	1.96%	3,014,832	202,869
Drinking Water GT Booster	\$ 1,189,695	2041	2.42%	1,096,790	49,183
Total direct borrowings				4,111,622	252,052
Bond premium				29,777	7,274
Total				\$ 5,331,399	\$ 439,326

The annual requirements to amortize all general obligation bonds outstanding as of June 30, 2023, including interest payments, are as follows:

Fiscal Year Ending June 30,	Bonds - Direct Placements			State Revolving Loans - Direct Borrowings		
	Principal	Interest	Total	Principal	Interest	Total
2024	\$ 180,000	\$ 41,558	\$ 221,558	\$ 252,052	\$ 85,677	\$ 337,729
2025	180,000	34,221	214,221	257,220	80,508	337,728
2026	180,000	26,634	206,634	262,496	75,233	337,729
2027	130,000	20,209	150,209	267,880	69,849	337,729
2028	130,000	14,034	144,034	273,376	64,353	337,729
2029-2033	390,000	12,138	402,138	1,453,374	235,269	1,688,643
2034-2038	-	-	-	1,125,512	83,177	1,208,689
2039-2041	-	-	-	219,712	10,813	230,525
Totals	\$ 1,190,000	\$ 148,794	\$ 1,338,794	\$ 4,111,622	\$ 704,879	\$ 4,816,501

NOTE 12 – 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 – Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). 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.

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by 1/1/12 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service.

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For Group II members not vested by 1/1/12 the benefit is calculated the same way, but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of 1/1/12	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

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 and group II members (police and fire) are required to contribute 11.55% and 11.80% respectively. For fiscal year 2023, the District contributed 30.67% for police, 29.78% for fire and 13.75% for other employees. The contribution requirement for the fiscal year 2023 was \$164,563, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At June 30, 2023 the District reported a liability of \$1,497,458 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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 Districts and school districts, actuarially determined. At June 30, 2022, the District's proportion was 0.03% which was the same as its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the District recognized pension expense of \$184,224. At June 30, 2023 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	\$ 106,672	\$ 52,329
Changes in assumptions	79,653	-
Net difference between projected and actual investment earnings on pension plan investments	56,752	-
Differences between expected and actual experience	28,105	5,748
Contributions subsequent to the measurement date	164,563	-
Total	<u>\$ 435,745</u>	<u>\$ 58,077</u>

The \$164,563 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, 2024. 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,	
2024	\$ 88,449
2025	73,343
2026	(15,316)
2027	66,629
Thereafter	-
Totals	<u>\$ 213,105</u>

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Actuarial Assumptions – The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2021, using the following actuarial assumptions which, accordingly, apply to 2022 measurements:

Inflation:	2.00%
Salary increases:	5.40% average, including inflation
Wage inflation:	2.75% (2.25% for teachers)
Investment rate of return:	6.75% net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Health Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2021, valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

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 2022:

Asset Class	Target Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	7.60%
Global Ex-US Equity (2)	20.00%	7.90%
Total public equity	50.00%	
Real Estate Equity	10.00%	6.60%
Private Equity	10.00%	8.85%
Total private market equity	20.00%	
Private Debt	5.00%	7.25%
Core U.S. Fixed Income (3)	25.00%	3.60%
Inflation	0.00%	2.25%
Total	100.00%	7.30%

Discount Rate – The discount rate used to measure the collective total pension liability was 6.75%. 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 6.75% 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 (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Measurement Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2022	\$ 2,009,211	\$ 1,497,458	\$ 1,071,983

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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 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

13-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 2022 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 2023 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 2022, 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 2023, the District contributed 3.21% for police and fire, and 0.31% for other employees. The contribution requirement for the fiscal year 2023 was \$3,710, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – At June 30, 2023, the District reported a liability of \$30,584 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. 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 Districts and school districts, actuarially determined. At June 30, 2022, the District’s proportion was 0.008% which was an increase of 0.001% from its proportion measured as of June 30, 2021.

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For the year ended June 30, 2023, the District recognized OPEB expense of \$5,627. At June 30, 2023, the District reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources
Net difference between projected and actual investment earnings on OPEB plan investments	\$ 84
Differences between expected and actual experience	-
Contributions subsequent to the measurement date	3,710
Total	<u>\$ 3,794</u>

The \$3,710 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, 2024. Other amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2024	\$ 14
2025	4
2026	(33)
2027	99
Thereafter	-
Totals	<u>\$ 84</u>

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2021, and a measurement date of June 30, 2022. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.00% per year
Wage inflation:	2.75% (2.25% for teachers)
Salary increases:	5.40% average, including inflation
Investment rate of return:	6.75% 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 Pub-2010 Health Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2021, valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

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.

MERRIMACK VILLAGE DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Following is a table presenting target allocations and long-term rates of return for 2022:

Asset Class	Target Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	7.60%
Global Ex-US Equity (2)	20.00%	7.90%
Total public equity	50.00%	
Real Estate Equity	10.00%	6.60%
Private Equity	10.00%	8.85%
Total private market equity	20.00%	
Private Debt	5.00%	7.25%
Core U.S. Fixed Income (3)	25.00%	3.60%
Inflation	0.00%	2.25%
Total	100.00%	7.30%

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2022, was 6.75%. 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 6.75% 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 (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Measurement Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2022	\$ 33,204	\$ 30,584	\$ 28,302

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.

13-B 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.

Benefits Provided – The District provides postemployment healthcare benefits for certain eligible retirees. The District provides medical benefits to its eligible retirees.

Employees Covered by Benefit Terms – At July 1, 2021, 16 active employees were covered by the benefit terms.

Total OPEB Liability – The District's total OPEB liability of \$219,244 was measured as of June 30, 2023, and was determined by an actuarial valuation as of July 1, 2021.

MERRIMACK VILLAGE DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

Actuarial Assumptions and Other Inputs – The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	3.54%
Healthcare Cost Trend Rates:	
Current Year Trend	(2.16%)
Second Year Trend	7.00%
Ultimate Trend	4.24%
Year Ultimate Trend is Reached	2090
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, 2022.

Mortality rates were based on the Pub-2010 General Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, and Pub-2010 General Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021.

Changes in the Total OPEB Liability

	June 30,	
	2022	2023
OPEB liability beginning of year	\$ 212,290	\$ 212,861
Changes for the year:		
Service cost	11,709	12,124
Interest	7,093	7,304
Assumption changes and difference between actual and expected experience	(5,632)	-
Benefit payments	(12,599)	(13,045)
OPEB liability end of year	<u>\$ 212,861</u>	<u>\$ 219,244</u>

Sensitivity of the District's OPEB Liability to Changes in the Discount Rate – The July 1, 2021, actuarial valuation was prepared using a discount rate of 3.54%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$206,639 or by 5.75%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$232,433 or by 6.02%.

	Discount Rate		
	1% Decrease	Baseline 3.54%	1% Increase
Total OPEB Liability	<u>\$ 232,433</u>	<u>\$ 219,244</u>	<u>\$ 206,639</u>

Sensitivity of the District's OPEB Liability to Changes in the Healthcare Cost Trend Rates – The July 1, 2021, actuarial valuation was prepared using an initial trend rate of 2.16%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$245,897 or by 12.16%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$196,227 or by 10.50%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 2.16%	1% Increase
Total OPEB Liability	<u>\$ 196,227</u>	<u>\$ 219,244</u>	<u>\$ 245,897</u>

MERRIMACK VILLAGE DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2023, the District recognized OPEB expense of \$6,601. At June 30, 2023, 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	\$ 15,177	\$ 3,794
Differences between expected and actual experience	1,067	5,431
Total	<u>\$ 16,244</u>	<u>\$ 9,225</u>

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,	
2024	\$ 6,601
2025	5,587
2026	(2,021)
2027	(761)
2028	(2,387)
Totals	<u>\$ 7,019</u>

NOTE 14 – BUSINESS-TYPE ACTIVITIES NET POSITION

Net position reported on the Statements of Net Position at June 30, 2023 include the following:

Net investment in capital assets:	
Net book value, all capital assets	\$ 35,963,488
Less:	
General obligation bonds payable	(5,301,622)
Unamortized bond premiums	(29,777)
State revolving loan program	(8,356,387)
Non-capital related debt	150,000
Non-capital related premiums	1,214
Total net investment in capital assets	<u>22,426,916</u>
Restricted net position:	
Inventory	149,323
Encumbered	221,950
System development	99,943
Restricted for specific uses	1,986,490
Total restricted net position	<u>2,457,706</u>
Unrestricted	7,101,985
Total net position	<u>\$ 31,986,607</u>

NOTE 15 – 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 2023, the District was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs.

MERRIMACK VILLAGE DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

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, 2022 to June 30, 2023 by Primex³, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and for each property loss it is based upon the District's property schedule on file with Primex³. 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 2022-23 the District paid \$38,303 and \$14,172 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 16 – CONTINGENT LIABILITIES

There are various legal claims and suits pending against the District which arose in the normal course of the governments 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 Function as amended. Accordingly, the government'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 government 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 Merrimack Village District. The contaminants were then carried by precipitation or runoff into the aquifers. The primary contaminant is perfluorooctanoic acid or PFOA.

New Hampshire Department of Environmental Services (NHDES) has an ongoing investigation into the presence of perfluorochemicals (PFCs) in drinking water in the Districts 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 \$4,323,001 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
	<u>\$ 4,323,001</u>

MERRIMACK VILLAGE DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

On September 23, 2021, the District issued a press release announcing that it had filed a lawsuit against Saint-Gobain Performance Plastics (SGPP), Textiles Coated International (TCI) and Dia Com Corporation for contamination of the water supply and environment in and around the District's property. The lawsuit alleges the defendants' production methods have caused per- and polyfluoroalkyl substances (PFAS) including, but not limited to, perfluorooctanoic acid (PFOA) and/or perfluorooctane sulfonic acid (PFOS) to be discharged directly into the local environment, including into the District's groundwater supply. The suit was filed in the State of New Hampshire's Superior Court for Hillsborough County, Southern District. As of June 30, 2023, the case is still active.

NOTE 17 – 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 March 6, 2024, the date the June 30, 2023 financial statements were available to be issued, and no events occurred that require recognition or disclosure:

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT D
MERRIMACK VILLAGE DISTRICT
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, 2023

Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
District's proportion of the net pension liability	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.03%	0.03%
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	\$ 1,580,602	\$ 1,213,933	\$ 1,497,458
District's covered payroll	\$ 691,486	\$ 707,766	\$ 758,465	\$ 777,827	\$ 715,450	\$ 869,812	\$ 938,353	\$ 1,009,009	\$ 1,156,614	\$ 1,099,318
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%	156.65%	104.96%	136.22%
Plan fiduciary net position as a percentag of the total pension liability	59.81%	66.32%	65.47%	58.30%	62.66%	64.73%	65.59%	58.72%	72.22%	65.12%

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

EXHIBIT E
MERRIMACK VILLAGE DISTRICT
Schedule of District Contributions - Pensions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2023

Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Contractually required contribution	\$ 58,638	\$ 73,891	\$ 79,184	\$ 84,789	\$ 83,489	\$ 96,375	\$ 103,969	\$ 125,840	\$ 151,156	\$ 164,563
Contributions in relation to the contractually required contributions	(58,638)	(73,891)	(79,184)	(84,789)	(83,489)	(96,375)	(103,969)	(125,840)	(151,156)	(164,563)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 707,766	\$ 758,465	\$ 777,827	\$ 715,450	\$ 869,812	\$ 938,353	\$ 938,353	\$ 1,156,614	\$ 1,099,318	\$ 1,196,825
Contributions as a percentage of covered payroll	8.28%	9.74%	10.18%	11.85%	9.60%	10.27%	11.08%	10.88%	13.75%	13.75%

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

MERRIMACK VILLAGE DISTRICT, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –
PENSION LIABILITY
FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

***Schedule of the District's Proportionate Share of Net Pension Liability and
Schedule of District Contributions - Pensions***

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – There were no changes in assumptions for the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits D and E represent the actuarial determined costs associated with the District's pension plan at June 30, 2023. 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.

EXHIBIT F
MERRIMACK VILLAGE DISTRICT
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, 2023

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
District's proportion of the net OPEB liability	0.004%	0.004%	0.006%	0.006%	0.006%	0.007%	0.008%
District's proportionate share of the net OPEB liability (asset)	\$ 20,145	\$ 18,391	\$ 27,005	\$ 27,043	\$ 27,592	\$ 27,950	\$ 30,584
District's covered payroll	\$ 777,827	\$ 715,450	\$ 869,812	\$ 938,353	\$ 1,009,009	\$ 1,156,614	\$ 1,099,318
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%	2.73%	2.42%	2.78%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%	11.06%	10.64%

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

EXHIBIT G
MERRIMACK VILLAGE DISTRICT
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, 2023

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Contractually required contribution	\$ 2,418	\$ 2,384	\$ 2,609	\$ 2,815	\$ 3,354	\$ 3,408	\$ 3,710
Contributions in relation to the contractually required contribution	(2,418)	(2,384)	(2,609)	(2,815)	(3,354)	(3,408)	(3,710)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 715,450	\$ 869,812	\$ 938,353	\$ 1,009,009	\$ 1,156,614	\$ 1,099,318	\$ 1,196,825
Contributions as a percentage of covered payroll	0.34%	0.27%	0.28%	0.28%	0.29%	0.31%	0.31%

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

EXHIBIT H
MERRIMACK VILLAGE DISTRICT
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, 2023

	June 30,						
	2017	2018	2019	2020	2021	2022	2023
OPEB liability, beginning of year	\$ -	\$ 122,595	\$ 129,080	\$ 134,514	\$ 198,001	\$ 212,290	\$ 212,861
Changes for the year:							
Service cost	-	6,967	7,176	12,440	12,715	11,709	12,124
Interest	-	4,375	4,600	4,042	4,345	7,093	7,304
Assumption changes and difference between actual and expected experience	-	(4,065)	(5,171)	49,716	-	(5,632)	-
Benefit payments	-	(792)	(1,171)	(2,711)	(2,771)	(12,599)	(13,045)
OPEB liability, end of year	<u>\$ 122,595</u>	<u>\$ 129,080</u>	<u>\$ 134,514</u>	<u>\$ 198,001</u>	<u>\$ 212,290</u>	<u>\$ 212,861</u>	<u>\$ 219,244</u>
Covered payroll	<u>\$ 847,510</u>	<u>\$ 872,935</u>	<u>\$ 872,935</u>	<u>\$ 982,750</u>	<u>\$ 1,012,233</u>	<u>\$ 1,082,276</u>	<u>\$ 1,136,390</u>
Total OPEB liability as a percentage of covered payroll	14.47%	14.79%	15.41%	20.15%	20.97%	19.67%	19.29%

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

MERRIMACK VILLAGE DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –
FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

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

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – There were no changes in assumptions for the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

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, 2023. 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.

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

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – There were no changes in assumptions for the current period.

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, 2023. 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.

***INDEPENDENT AUDITOR'S REPORTS AND
SINGLE AUDIT ACT SCHEDULES***



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Merrimack Village District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Merrimack Village District's basic financial statements, and have issued our report thereon dated March 6, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Merrimack Village District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Merrimack Village District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Merrimack Village District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Merrimack Village District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Merrimack Village District

***Report on Internal Control Over Financial Reporting and on Compliance and Other Matter Based on an
Audit of Financial Statements Performed in Accordance With Government Auditing Standards***

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Merrimack Village District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Merrimack Village District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

March 6, 2024
Concord, New Hampshire



PLODZIK & SANDERSON
Professional Association



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditor's Report

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Merrimack Village District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Merrimack Village District's major federal programs for the year ended June 30, 2023. The Merrimack Village District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Merrimack Village District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Merrimack Village District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Merrimack Village District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Merrimack Village District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Merrimack Village District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will

Merrimack Village District

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Merrimack Village District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Merrimack Village District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Merrimack Village District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Merrimack Village District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Government Auditing Standards requires the auditor to perform limited procedures on the Merrimack Village District's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Merrimack Village District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

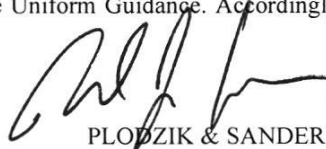
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

March 6, 2024
Concord, New Hampshire



PLODZIK & SANDERSON
Professional Association

SCHEDULE I
MERRIMACK VILLAGE DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified opinions on business-type activities and enterprise fund

Internal control over financial reporting:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? yes X none reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in
accordance with 2 CFR 200.516(a)? yes X no

Identification of major federal programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and
type B programs: \$750,000

Auditee qualified as low-risk auditee? X yes no

SECTION II - FINANCIAL STATEMENT FINDINGS

NONE

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

SCHEDULE II
MERRIMACK VILLAGE DISTRICT
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Grantor's Number	Provided to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF TREASURY				
Passed Through the State of New Hampshire Department of Environmental Services				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds (Note 4)	21.027	PRLF-02	\$ -	\$ 3,369,375
U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION AGENCY				
Passed Through the State of New Hampshire Department of Environmental Services				
Drinking Water State Revolving Fund (Note 4)	66.468	1531010-01	-	631,085
Total Expenditures of Federal Awards			<u>\$ -</u>	<u>\$ 4,000,460</u>

The accompanying notes are an integral part of this schedule.

MERRIMACK VILLAGE DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the Merrimack Village District under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Merrimack Village District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Merrimack Village District.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. Indirect Cost Rate

The Merrimack Village District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4. Loans Outstanding

The Merrimack Village District had no outstanding loan balance at June 30, 2023. During fiscal year 2023, the District refinanced the Drinking Water State Revolving Loan with the State of New Hampshire. At the time of the refinancing, the outstanding balance was \$4,150,428 and was converted into a state-funded per- and polyfluoroalkyl substances (PFAS) remediation loan. As part of the agreement, the District also received a grant funded by the American Rescue Plan Act (ARPA) which reduced the overall loan balance. The loans made during the year against the Drinking Water State Revolving Loan and grant portion funded by ARPA are included in the federal expenditures presented in Schedule II.

MERRIMACK VILLAGE DISTRICT
LONG-TERM DEBT SCHEDULE

June 30, 2023

			2002 Bean Road Main Line Bonds - 02B \$1,500,000 4.45% / 20 Yr Term NH Municipal Bond Bank	2011 New Well Development Bond - 10D \$811,400 3.61% / 15 Yr Term NH Municipal Bond Bank	2011 Continental Blvd Main Line Bond - 10B \$2,620,000 3.8248% / 20 Yr Term NH Municipal Bond Bank	2016 Well 7&8 Treatment Facility DWSRF Loan \$4,300,000 1.96% / 20 Yr Term NHDES	2022 Turkey Hill Booster Station DWGT - 13 \$1,189,696 2.424% / 20 Yr Term NHDES	2023 WTP 2,3,7&8 After Refi & Grant (3.36M) DWGT (ESTIMATE) \$9,219,024 1.57% / 20 Yr Term NHDES	TOTAL
Year End June 30	P / I	Pmt	Due 08/15 (Pay Jul) & 02/15 (Pay Jan)	Due 01/15 (Pay Dec) & 07/15 (Pay Jun)	Due 08/15 (Pay Jul) & 02/15 (Pay Jan)	Due 05/01 (Pay Apr)	Due 01/01 (Pay Dec)	Due 05/01 (Pay Apr)	
2023	P	1st				-			0.00
	I	1st				-			0.00
	P	2nd		-	-	-			0.00
	I	2nd		-	-	-			0.00
2024	P	1st		50,000.00	130,000.00	202,869.16	49,182.57	460,951.20	893,002.93
	I	1st		925.00	21,398.00	59,090.71	26,586.18	176,640.22	284,640.11
	P	2nd		-	-	-			0.00
	I	2nd		1,087.00	18,148.00	-			19,235.00
2025	P	1st		50,000.00	130,000.00	206,845.39	50,374.76	460,951.20	898,171.35
	I	1st		1,087.00	18,148.00	55,114.48	25,393.99	137,501.74	237,245.21
	P	2nd		-	-	-			0.00
	I	2nd		88.00	14,898.00	-			14,986.00
2026	P	1st		50,000.00	130,000.00	210,899.56	51,595.84	460,951.20	903,446.60
	I	1st		88.00	14,898.00	51,060.31	24,172.91	130,264.81	220,484.03
	P	2nd		-	-	-			0.00
	I	2nd		-	11,648.00	-			11,648.00
2027	P	1st			130,000.00	215,033.19	52,846.53	460,951.20	858,830.92
	I	1st			11,648.00	46,926.68	22,922.22	123,027.88	204,524.78
	P	2nd		-	-	-			0.00
	I	2nd			8,560.50	-			8,560.50
2028	P	1st			130,000.00	219,247.84	54,127.53	460,951.20	864,326.57
	I	1st			8,560.50	42,712.03	21,641.22	115,790.94	188,704.69
	P	2nd		-	-	-			0.00
	I	2nd			5,473.00	-			5,473.00
2029	P	1st			130,000.00	223,545.10	55,439.58	460,951.20	869,935.88
	I	1st			5,473.00	38,414.77	20,329.17	108,554.01	172,770.95
	P	2nd		-	-	-			0.00
	I	2nd			2,223.00	-			2,223.00
2030	P	1st			130,000.00	227,926.59	56,783.43	460,951.20	875,661.22
	I	1st			1,192.00	34,033.28	18,985.32	101,317.07	155,527.67
	P	2nd		-	-	-			0.00
	I	2nd			-	-			0.00
2031	P	1st			130,000.00	232,393.95	58,159.86	460,951.20	881,505.01
	I	1st			3,250.00	29,565.92	17,608.89	94,080.14	144,504.95
	P	2nd		-	-	-			0.00
	I	2nd			-	-			0.00
2032	P	1st				236,948.87	59,569.66	460,951.20	757,469.73
	I	1st				25,011.00	16,199.09	86,843.21	128,053.30
	P	2nd		-	-	-			0.00
	I	2nd			-	-			0.00
2033	P	1st				241,593.07	61,013.63	460,951.20	763,557.90
	I	1st				20,366.80	14,755.12	79,606.27	114,728.19
	P	2nd		-	-	-			0.00
	I	2nd			-	-			0.00
2034	P	1st				246,328.29	62,492.60	460,951.20	769,772.09
	I	1st				15,631.58	13,276.15	72,369.34	101,277.07
	P	2nd		-	-	-			0.00
	I	2nd			-	-			0.00
2035	P	1st				251,156.32	64,007.42	460,951.20	776,114.94
	I	1st				10,803.55	11,761.33	65,132.40	87,697.28
	P	2nd		-	-	-			0.00
	I	2nd			-	-			0.00
2036	P	1st				300,045.00	65,558.96	460,951.20	826,555.16
	I	1st				5,880.88	10,209.79	57,895.47	73,986.14
	P	2nd		-	-	-			0.00
	I	2nd			-	-			0.00
2037-2041	P						355,637.10	3,226,658.40	3,582,295.50
	I					-	26,427.16	202,634.15	229,061.31
Principal	P		0.00	150,000.00	1,040,000.00	3,014,832.33	1,096,789.47	9,219,024.00	14,520,645.80
Interest	I		0.00	3,275.00	145,518.00	434,611.99	270,268.54	1,551,657.65	2,405,331.18
TOTAL PRINCIPAL & INTEREST									16,925,976.98

*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.

Merrimack Village District
Water System Improvements
Capital Improvements Plan
11/16/2023

Projects	Notes/Reference	Source	Ongoing/ Previous	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	PB TBD
10-Year CIP												
Supply Improvements (as needed)*												
PWW - Wholesale Agreement	Water Supply Evaluation Update	TBD	\$892,101		TBD							
New Well Site Installation (Mitchell Woods)	Water Supply Evaluation Update	Bond/CR/Bud	\$25,000	\$25,000	\$4,300,000							
Artificial Recharge at Wells 4&5	Water Supply Evaluation Update	Bond/CR		\$75,000	\$7,050,000							
Wells #7/#8 Inspection and Cleaning (annual)	Cleaning/Inspection	Budget		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	
MWW - Emergency Connection Infrastructure Upgrades	Water Supply Evaluation Update	CR					\$1,200,000					
Long-term Supply Investigations and Evaluations	Water Supply Evaluation - Every 5-years	CR				TBD						
Treatment Facility Improvements	Master Plan and pending report	CR/Bud										
Polishing and/or Media Improvements	Ongoing Water Quality Improvements	CR		\$177,000								
Additional MW's	Getinge Area	CR		\$16,000								
Storage Tank and Distribution System Improvements												
Hutchinson Road Tank	Cleaning/Inspection	Budget			\$50,000							
Hutchinson Road Tank	Altitude control valve											
Parker Drive Tank	blast/recoat (firm quote needed)	CR				\$500,000						
Turkey Hill Road Tank	Cleaning/Inspection	Budget						\$50,000				
Rte. 3 North Improvements	Transmission Main Improvements	Private		TBD								
Eliminate Parallel Line	Various locations	CR/Bud			TBD							
Loops, dead-ends, and system extensions	Distribution System Improvements - AM	CR				TBD						
LSU	Distribution System Improvements - AM	Grant	\$50,000									
PFAS Water Main Extension(s)	Elimate private wells	Grant		\$3,000,000								
DOT Water Line Improvements	Distribution System Improvements - AM	CR		\$591,036								
DOT - Everett TPK	Distribution System Improvements - AM	CR/Bud		\$274,340								
Belmont Booster Station Pumps/controls and misc. piping	Asset Management	CR/Bud			\$100,000							
Rate Update	Recommended every 2-3 years	Budget			\$20,000		\$7,500		\$7,500			
Equipment												
10 Wheel Dump Truck	Replacement of W-15 1989 International	CR		\$121,320								
Backhoe/Loader	Replacement of 1995 JCB W-30	CR				\$135,000						
Portable Pressure Pump/High Service	Booster Pumping Station Evaluation	CR					\$100,000					
Town Coordination Projects	Master Plan											
Ongoing Town Road Projects	Town Project	Budget		\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	
SUBTOTAL Projects			\$75,000	\$4,319,697	\$11,560,000	\$675,000	\$1,347,500	\$90,000	\$47,500	\$40,000	\$40,000	
Distribution System Improvements (Annual Funding to support CIP/AM)	Asset Management - target CR Contribution	Budget	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	
Well, Tank and Pumping Facilities	Asset Management - target CR Contribution	Budget	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	
SUBTOTAL of CR Contributions			\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	
TOTAL Capital Project Needs			\$715,000	\$4,959,697	\$12,200,000	\$1,315,000	\$1,987,500	\$730,000	\$687,500	\$680,000	\$680,000	

Target Source of Funds	Notes/Reference		Ongoing/	10-Year CIP							
			Previous	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Bond/SRF/DWGTF (loans)					\$11,350,000						
Grants (DWGTF, ARPA, SRF, PFAS, Etc.)				\$3,000,000							
Capital Reserves				\$630,000	\$413,000	\$635,000	\$1,300,000				
Private											
Budget - Operating				\$40,000	\$110,000	\$40,000	\$47,500	\$90,000	\$47,500	\$40,000	\$40,000
Budget - Target CR Contributions				\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000
TOTAL				\$4,310,000	\$12,513,000	\$1,315,000	\$1,987,500	\$730,000	\$687,500	\$680,000	\$680,000

Completed Projects (last 5 years)
Well #4/#5 PFAS Treatment, Chemical Feed, and replacement well (2020)
Turkey Hill Booster Pumping Station (2021)
Turkey Hill Tank Improvements (hatch, etc.)
Master Plan Update (2021)
Corrosion Control Study (2021)
Hutchinson Tank (recoat)
PWW Cost-of-Service Study (2022)
Wells 7&8 PFAS Treatment (2022)
Wells 2&3 PFAS Treatment/ New Well 9 (well 3 replacement) (2023)

Future Projects (>20 years)
Future Storage Tank
Future Well or treatment

Projects on Hold
New MVD Office

PB Action (RSA 647:6)
Urgent - Cannot be delayed
Necessary - Needed within 3 years to maintain LOS
Desirable - Needed within 4 to 6 years to improvement LOS
Deferrable - Can be placed on hold
Premature - Needs more research
Inconsistent - Contrary to land use planning
N/A - PB took no action on these items (not Capital)



Town of Merrimack, New Hampshire

Community Development Department
6 Baboosic Lake Road
Town Hall - Lower level - East Wing

603 424-3531
Fax 603 424-1408
www.merrimacknh.gov

Planning - Zoning - Economic Development - Conservation

Memorandum

Date: December 8, 2023
To: Ron Miner, Superintendent, Merrimack Village District
From: Robert Best, Chair, Merrimack Planning Board
Subject: 2024-2030 Capital Improvements Program Recommendations

PLANNING BOARD RECOMMENDATIONS – 2023 C.I.P. REVIEW (MVD)

The Planning Board heard your presentation regarding the Capital Improvement Program (CIP) requests for program years 2024 to 2030 at its December 5, 2023 meeting. The Board deliberated on the CIP following the presentation and assigned a priority ranking to each project as indicated below:

Priority I (Urgent)

- *New well site installation (Mitchell Woods)*
- *Artificial recharge at wells 4 & 5*
- *PFAS water main extensions*

Priority II (Necessary)

- *MWW emergency connection infrastructure upgrades*
- *DOT water line improvements*
- *DOT Everett Turnpike*
- *Belmont booster station pumps*

Priority III (Desirable)

- *Parker Drive tank*

Should you have any questions concerning the Planning Board's recommendations, or if I can provide additional information, please feel free to contact me.

Robert Best
Chair, Merrimack Planning Board

Cc: Paul Micali, Town Manager
Adam Britten, Finance Director
Robert Price, Community Development Director
Merrimack Planning Board

SODIUM & CHLORIDE REDUCTION PROJECT

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

During 2023 MVD sought and obtained a Watershed Planning Grant through the NHDES which will be used to develop a Sodium and Chloride watershed-based plan for the MVD's Well Head Protection Areas (WHPA). Additionally, MVD has put together a list of stakeholders and formed our Salt Mitigation Committee comprised of the MVD, Water Industry Engineers, the Town of Merrimack, NHDOT, NHDES, local Contractors, Businesses, and Residents. The Salt Mitigation Committee monitors the amounts of Sodium and Chloride used for winter maintenance and also provides public education intended to lower Sodium and Chloride levels in the WHPA's. Part of our Sodium & Chloride Reduction initiative is to bring awareness to Merrimack businesses as well as to its residents, as such we were also approved for a Local Source Water Protection Grant through the NHDES which allowed us to install signage in areas of town to delineate the (WHPA). These signs indicate the location of water resources that feed wells providing water to Merrimack and also that serve as a reminder that precautions are necessary to prevent water source contamination from things such as hazardous waste, toxic substances, construction/roadwork, as well as excessive road salt. These projects along with on-going operations and maintenance costs, are supported by the voter approved budget as well as grants and loans. MVD continues to pursue additional grants through NHDES.

For additional information please refer to the following:

Water Protection: <https://www.mvdwater.org/protect-your-drinking-water/>

MVD's Sodium & Chloride Reduction Project: <https://www.mvdwater.org/sodium-chloride-reduction-project/>

Questions? Please contact Jill Lavoie, Business Manager/Water Quality Specialist, by phone at [603-424-9241](tel:603-424-9241) x: 103 or via email to jill.lavoie@mvdwater.org.



2023 ANNUAL REPORT



SECTION V: WARRANT AND BUDGET



MERRIMACK VILLAGE DISTRICT

Warrant Articles

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 Cafeteria of the Merrimack High School located at 38 McElwain Street in said District on the 26th day of March 2024 at 7:00 PM to act upon the following:

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

ARTICLE 2: To choose one (1) Commissioner to fill two (2) years of a three (3) year term of office. (Written ballot vote required)

ARTICLE 3: To choose one (1) Moderator for a two (2) year 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 six million two hundred eighty-one thousand three hundred fifty-six dollars (\$6,281,356) for general municipal operations for the 2024-2025 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 (4-0-0)

ARTICLE 5: Shall the Merrimack Village District vote to raise and appropriate the sum of ninety-nine thousand nine hundred forty-three dollars (\$99,943) 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 unassigned fund balance; these are the system development charges collected during the 2022-2023 budget year.
(Majority vote required.)

Recommended by the Board of Commissioners (4-0-0)

ARTICLE 6: Shall the Merrimack Village District vote to raise and appropriate the sum of eight hundred thousand dollars (\$800,000) 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 (4-0-0)

ARTICLE 7: Shall the Merrimack Village District vote to raise and appropriate the sum of two hundred thousand dollars (\$200,000) under provisions of RSA 35:1-c to add to the District's "Purchase of water and/or the operations and maintenance of GAC Treatment facilities" Non-Capital Reserve fund for associated costs with purchase of and/or treatment of water? This sum to come from unassigned fund balance. (Majority vote required.)

Recommended by the Board of Commissioners (4-0-0)

ARTICLE 8: This article is to transact any other business and close the meeting.

A true copy of WARRANT – attest Board of Commissioners this date of 2/29, 2024.



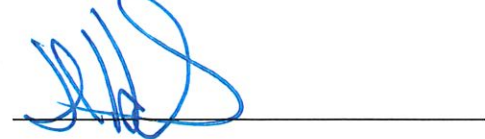
Donald Provencher, Chairman



Kenneth Ayers, Vice Chairman



Wolfram von Schoen



John Lyons



Erin Clement



BUDGET SUMMARY FISCAL YEAR 2024-2025 RECOMMENDED BY THE BOC

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	ACTUAL	APPROVED BUDGET	SUPERINTENDENT	BOC	<u>ANNUAL MEETING</u> <u>2024 / 2025</u>
		<u>2022-2023</u>	<u>2023-2024</u>	<u>REQUESTED</u> <u>2024-2025</u>	<u>RECOMMENDED</u> <u>2024-2025</u>	
50010	Officers Salaries	\$13,156	\$15,155	<i>\$13,995</i>	<i>\$13,995</i>	
50100	Administrative Salaries	\$594,373	\$698,922	<i>\$620,358</i>	<i>\$620,358</i>	
50120	Admin - Turnover Cost (Resignation/Retirement)	\$611	\$1,500	<i>\$0</i>	<i>\$0</i>	
50150	Employee Recognition	\$700	\$500	<i>\$650</i>	<i>\$650</i>	
50200	Field Staff Salaries	\$625,925	\$723,238	<i>\$724,009</i>	<i>\$724,009</i>	
50220	Field Staff - Turnover Cost (Resignation/Retirement)	\$3,658	\$10,370	<i>\$0</i>	<i>\$0</i>	
50300	Unemployment Compensation	\$583	\$650	<i>\$500</i>	<i>\$500</i>	
50350	Employee Wellness Program	\$5,739	\$8,000	<i>\$6,500</i>	<i>\$6,500</i>	
50400	Social Security/ Medicare Employer Tax	\$94,477	\$110,901	<i>\$107,300</i>	<i>\$107,300</i>	
50450	Retirement - Employer Contribution	\$169,007	\$188,928	<i>\$179,374</i>	<i>\$179,374</i>	
50500	Health Insurance	\$367,769	\$520,176	<i>\$527,209</i>	<i>\$527,209</i>	
50525	Dental Insurance	\$22,458	\$27,279	<i>\$26,800</i>	<i>\$26,800</i>	
50530	Flexible Spending Account Fees	\$228	\$500	<i>\$400</i>	<i>\$400</i>	
50550	Life/Short & Long Term Disability Insurance	\$10,851	\$13,000	<i>\$11,300</i>	<i>\$11,300</i>	
50575	Workers Compensation	\$14,550	\$15,000	<i>\$12,755</i>	<i>\$12,755</i>	
60000	Electricity	\$270,186	\$290,500	<i>\$300,000</i>	<i>\$300,000</i>	
60100	Telephone / Cable	\$26,985	\$34,236	<i>\$33,060</i>	<i>\$33,060</i>	
60200	Uniforms	\$5,164	\$6,490	<i>\$6,190</i>	<i>\$6,190</i>	
60225	Education/Seminars	\$9,797	\$14,000	<i>\$9,000</i>	<i>\$9,000</i>	
60250	Testing / Licensing	\$3,852	\$4,500	<i>\$4,450</i>	<i>\$4,450</i>	
60300	Water Purchase	\$113,780	\$42,000	<i>\$50,000</i>	<i>\$50,000</i>	
60400	Heating Fuel LPG/Propane	\$30,486	\$35,180	<i>\$31,350</i>	<i>\$31,350</i>	
60450	Gasoline	\$29,722	\$29,000	<i>\$32,000</i>	<i>\$32,000</i>	
60460	Diesel Fuel	\$6,586	\$4,100	<i>\$4,000</i>	<i>\$4,000</i>	
60500	Motor Vehicle Maintenance	\$35,129	\$20,000	<i>\$15,000</i>	<i>\$15,000</i>	
60600	Chemicals	\$333,301	\$758,098	<i>\$701,000</i>	<i>\$701,000</i>	
60650	Filtration - PFAS	\$70,813	\$150,000	<i>\$261,777</i>	<i>\$261,777</i>	
60700	Safety Supplies/Equipment	\$8,358	\$5,900	<i>\$5,965</i>	<i>\$5,965</i>	
60800	Lease	\$9,134	\$9,134	<i>\$9,628</i>	<i>\$9,628</i>	
60850	Property Taxes	\$5,123	\$6,500	<i>\$7,020</i>	<i>\$7,020</i>	
66900	Reconciliation Discrepancies	\$8	\$1	<i>\$1</i>	<i>\$1</i>	
70000	Tools & Equipment	\$10,868	\$30,200	<i>\$23,200</i>	<i>\$23,200</i>	
70010	Office Equipment	\$39,908	\$15,730	<i>\$19,920</i>	<i>\$19,920</i>	
70020	Rentals	\$0	\$3,000	<i>\$3,000</i>	<i>\$3,000</i>	
70030	Town Sewer / Septic Pump	\$3,856	\$3,500	<i>\$3,960</i>	<i>\$3,960</i>	
70040	New Entrance Costs	\$23,209	\$15,000	<i>\$15,000</i>	<i>\$15,000</i>	
70045	Enhancements to Water System	\$3,488	\$22,850	<i>\$29,000</i>	<i>\$29,000</i>	

ACCOUNT #	DESCRIPTION	ACTUAL	APPROVED BUDGET	SUPERINTENDENT	BOC	ANNUAL MEETING
		2022-2023	2023-2024	REQUESTED	RECOMMENDED	
				2024-2025	2024-2025	2024 / 2025
70050	Repairs & Maintenance - Backflows	\$270	\$2,600	<i>\$1,600</i>	<i>\$1,600</i>	
70100	Repairs & Maintenance - Communications Equipment	\$830	\$5,725	<i>\$4,000</i>	<i>\$4,000</i>	
70150	Repair & Maintenance - Chemical Injection & Analysis	\$14,831	\$0	<i>\$0</i>	<i>\$0</i>	
70250	Repairs & Maintenance - Entrances	\$13,335	\$19,000	<i>\$19,000</i>	<i>\$19,000</i>	
70300	Repairs & Maintenance - Hydrants	\$3,001	\$20,000	<i>\$23,800</i>	<i>\$23,800</i>	
70400	Repairs & Maintenance - Main Lines	\$30,969	\$40,000	<i>\$40,000</i>	<i>\$40,000</i>	
70450	Repairs & Maintenance - Meters	\$43,389	\$32,000	<i>\$60,000</i>	<i>\$60,000</i>	
70500	Repairs & Maintenance - Monitoring Wells/Sampling/Divers	\$97,025	\$105,457	<i>\$151,247</i>	<i>\$151,247</i>	
70525	Repairs & Maintenance - Office Equipment/Software	\$60,124	\$83,665	<i>\$126,945</i>	<i>\$126,945</i>	
70550	Repair & Maintenance - Pump Stations/Wells	\$118,904	\$0	<i>\$0</i>	<i>\$0</i>	
70575	R & M - Booster Stations	\$0	\$5,000	<i>\$5,000</i>	<i>\$5,000</i>	
70600	Repairs & Maintenance - Main Structures	\$32,708	\$45,340	<i>\$39,698</i>	<i>\$39,698</i>	
70650	R & M - Tanks	\$0	\$10,000	<i>\$10,000</i>	<i>\$10,000</i>	
70675	R & M - Treatment Plants	\$0	\$175,800	<i>\$176,800</i>	<i>\$176,800</i>	
70700	Repairs & Maintenance - Tools & Equipment	\$12,691	\$4,225	<i>\$4,910</i>	<i>\$4,910</i>	
70750	Repairs & Maintenance - Watershed	\$36,872	\$5,250	<i>\$39,224</i>	<i>\$39,224</i>	
80000	Office Supplies	\$14,794	\$17,000	<i>\$17,500</i>	<i>\$17,500</i>	
80100	Postage	\$25,103	\$50,500	<i>\$45,000</i>	<i>\$45,000</i>	
80125	Shipping / Freight / Fuel Charge	\$4,027	\$3,750	<i>\$6,200</i>	<i>\$6,200</i>	
80150	Fees Miscellaneous	\$10,154	\$34,604	<i>\$41,493</i>	<i>\$41,493</i>	
80200	Dues / Subscriptions	\$2,700	\$3,200	<i>\$3,465</i>	<i>\$3,465</i>	
80300	Meeting Expense	\$3,654	\$6,000	<i>\$4,000</i>	<i>\$4,000</i>	
80350	Travel Expense	\$487	\$1,000	<i>\$1,000</i>	<i>\$1,000</i>	
80400	Advertising & Public Information Notices	\$1,166	\$6,000	<i>\$6,000</i>	<i>\$6,000</i>	
81400	Public Education	\$929	\$2,000	<i>\$2,000</i>	<i>\$2,000</i>	
81500	Wellhead Program	\$5,024	\$1,000	<i>\$1,000</i>	<i>\$1,000</i>	
81600	Land Improvement	\$0	\$1,000	<i>\$0</i>	<i>\$0</i>	
81700	Insurance	\$38,603	\$42,433	<i>\$48,710</i>	<i>\$48,710</i>	
81800	Outside Services	\$39,750	\$24,720	<i>\$25,440</i>	<i>\$25,440</i>	
81900	Engineering	\$104,497	\$125,200	<i>\$323,750</i>	<i>\$323,750</i>	
81901	Inspections / Plan Reviews	\$0	\$1,000	<i>\$1,000</i>	<i>\$1,000</i>	
81950	Professional Fees	\$40,716	\$82,000	<i>\$90,000</i>	<i>\$90,000</i>	
90000	Capital Budget Expense	\$48,869	\$31,000	<i>\$15,000</i>	<i>\$15,000</i>	
90100	Bad Debts	\$4,010	\$2,000	<i>\$1,500</i>	<i>\$1,500</i>	
90200	Debt Service Principal	\$260,000	\$180,000	<i>\$180,000</i>	<i>\$180,000</i>	
90203	NHDES - DWSRF Loan Principal	\$198,969	\$202,869	<i>\$206,845</i>	<i>\$206,845</i>	
90204	NHDES - DWGT Loan Principal	\$48,019	\$49,183	<i>\$50,375</i>	<i>\$50,375</i>	

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	ACTUAL <u>2022-2023</u>	APPROVED BUDGET <u>2023-2024</u>	SUPERINTENDENT REQUESTED <u>2024-2025</u>	BOC RECOMMENDED <u>2024-2025</u>	<i>ANNUAL MEETING</i> <u>2024 / 2025</u>
90206	NHDES - PFAS RLF Loan Principal	\$0	\$460,951	\$460,951	\$460,951	
90300	Debt Service Interest	\$52,964	\$41,558	\$34,221	\$34,221	
90303	NHDES - DWSRF Loan Interest	\$62,991	\$59,091	\$55,114	\$55,114	
90304	NHDES - DWGT Loan Interest	\$27,750	\$26,868	\$25,394	\$25,394	
90306	NHDES - PFAS RLF Loan Interest	\$0	\$176,640	\$137,502	\$137,502	
Total Operating Budget/Expense:		\$4,423,965	\$6,019,666	\$6,281,356	\$6,281,356	<i>TBD</i>
<i>Special Warrant Articles - Transfers to Capital Reserve Funds For the Following:</i>						
	System Development Capital Reserve	\$248,162	\$52,500	\$99,943	\$99,943	
	Equipment and Facilities Capital Reserve	\$100,000	\$200,000	\$800,000	\$800,000	
	Purchase of Water and/or the O&M of GAC Treatment Facilities	\$100,000	\$150,000	\$200,000	\$200,000	
<i>Petitioned Warrant Articles</i>		\$0	\$0	\$0	\$0	
TOTAL APPROPRIATIONS:		\$448,162	\$6,422,166	\$7,381,299	\$7,381,299	<i>TBD</i>

MERRIMACK VILLAGE DISTRICT
ACTUAL & PROJECTED REVENUE 2017/2018 to 2024/2025



	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	APPROVED	BOC
	2017 / 2018	2018 / 2019	2019 / 2020	2020 / 2021	2021 / 2022	2022 / 2023	BUDGET	PROJECTED
	2017 / 2018	2018 / 2019	2019 / 2020	2020 / 2021	2021 / 2022	2022 / 2023	2023 / 2024	2024 / 2025
Domestic Water Sales	\$1,561,602	\$1,436,141	\$1,896,631	\$1,957,028	\$2,129,609	\$2,345,033	\$2,744,656	\$2,542,512
Mercantile Water Sales	\$260,526	\$262,934	\$290,966	\$254,704	\$354,023	\$423,257	\$378,843	\$420,000
Industrial Water Sales	\$29,178	\$19,122	\$26,588	\$21,872	\$25,753	\$23,263	\$28,239	\$30,000
Meter Charges	\$540,225	\$550,682	\$668,983	\$722,092	\$868,604	\$989,969	\$1,003,892	\$1,170,000
Fines	\$23,813	\$28,941	\$39,212	\$7,998	\$56,236	\$43,068	\$50,000	\$50,000
Transfer Fee	\$13,430	\$13,610	\$12,620	\$14,950	\$12,680	\$9,350	\$14,000	\$10,000
Hydrant Charges	\$653,998	\$663,735	\$811,468	\$873,074	\$1,040,212	\$1,168,370	\$1,152,208	\$1,200,000
Sprinkler Charges	\$118,407	\$124,832	\$147,624	\$171,816	\$196,983	\$232,742	\$246,828	\$290,000
Interest	\$14,321	\$23,514	\$15,875	\$1,679	\$1,286	\$69,628	\$36,000	\$45,000
Communication Tower Rental	\$93,097	\$112,936	\$108,083	\$99,507	\$110,914	\$103,750	\$115,000	\$118,800
Miscellaneous Income	\$12,189	\$13,926	\$22,433	\$16,794	\$60,347	\$2,709	\$14,100	\$10,000
O&M from St. Gobains (Offsets account 60650)					\$106,900	\$106,900	\$106,900	\$106,900
Service Charge Mains	\$75	\$55,500	\$23,000	\$0	\$0	\$35,500	\$1,000	\$1,000
Service Charge Hydrant Hook-Ups	\$234	\$225	\$444	\$1,032	\$791	\$511	\$1,000	\$800
Service Charge Turn On/Off Water	\$21,049	\$22,136	\$7,595	\$7,160	\$7,185	\$4,388	\$10,000	\$6,000
Miscellaneous Service Charges	\$15,993	\$11,534	\$15,161	\$9,511	\$14,158	\$10,990	\$13,000	\$10,000
Service Charge Backflow Test	\$42,400	\$40,000	\$37,850	\$22,730	\$22,188	\$42,650	\$44,000	\$45,000
Service Charge Entrances (offsets account 70040)	\$25,911	\$52,385	\$95,006	\$72,354	\$17,822	\$62,935	\$55,000	\$40,000
Merchandise Sales	\$3,103	\$3,446	\$3,477	\$8,501	\$17,255	\$12,940	\$5,000	\$7,000
Gain on Asset Disposal / Sale	\$0	\$28,223	\$0	\$0	\$0	\$0	\$0	\$0
Legal Fee Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Inspection / Plan Reviews	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Overtime Estimate (Reimbursable)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Income Received from Grants	\$0	\$0	\$20,000	\$13,756	\$20,000	\$22,500	\$0	
								\$16,620
								\$36,724
								\$125,000
TOTAL	\$3,429,550	\$3,463,821	\$4,243,016	\$4,276,557	\$5,062,946	\$5,710,451	\$6,019,666	\$6,281,356

2024
MS-636

Form Due Date: 20 Days after the Annual Meeting



New Hampshire
Department of
Revenue Administration

2024
MS-636

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Proposed Appropriations for period ending 6/30/2025	
					(Recommended)	(Not Recommended)
General Government						
4130	Executive		\$0	\$0	\$0	\$0
4140	Election, Registration, and Vital Statistics		\$0	\$0	\$0	\$0
4150	Financial Administration		\$0	\$0	\$0	\$0
4152	Property Assessment		\$0	\$0	\$0	\$0
4153	Legal Expense		\$0	\$0	\$0	\$0
4155	Personnel Administration		\$0	\$0	\$0	\$0
4191	Planning and Zoning		\$0	\$0	\$0	\$0
4194	General Government Buildings		\$0	\$0	\$0	\$0
4195	Cemeteries		\$0	\$0	\$0	\$0
4196	Insurance Not Otherwise Allocated		\$0	\$0	\$0	\$0
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$20,000	\$0	\$0
General Government Subtotal			\$0	\$20,000	\$0	\$0
Public Safety						
4210	Police		\$0	\$0	\$0	\$0
4215	Ambulances		\$0	\$0	\$0	\$0
4220	Fire		\$0	\$0	\$0	\$0
4240	Building Inspection		\$0	\$0	\$0	\$0
4290	Emergency Management		\$0	\$0	\$0	\$0
4299	Other Public Safety		\$0	\$0	\$0	\$0
Public Safety Subtotal			\$0	\$0	\$0	\$0
Airport/Aviation Center						
4301	Airport Administration		\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0
Highways and Streets						
4311	Highway 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 Highway, Streets, and Bridges		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$0	\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2024
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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Proposed Appropriations for period ending 6/30/2025	
					(Recommended)	(Not Recommended)
Sanitation						
4321	Sanitation Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0
4326	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	Water Administration	04	\$1,718,833	\$1,976,024	\$1,510,132	\$0
4332	Water Services	04	\$793,306	\$1,174,620	\$1,272,487	\$0
4335	Water Treatment	04	\$1,542,014	\$1,950,381	\$2,333,335	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$4,054,153	\$5,101,025	\$5,115,954	\$0
Electric						
4351	Electric Administration		\$0	\$0	\$0	\$0
4352	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	Health Administration		\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals		\$0	\$0	\$0	\$0
4419	Other Health		\$0	\$0	\$0	\$0
Health Subtotal			\$0	\$0	\$0	\$0
Welfare						
4441	Welfare Administration		\$0	\$0	\$0	\$0
4442	Direct Assistance		\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0
Welfare Subtotal			\$0	\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2024
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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Proposed Appropriations for period ending 6/30/2025	
					(Recommended)	(Not Recommended)
Culture and Recreation						
4520	Parks and Recreation		\$0	\$0	\$0	\$0
4550	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
Conservation and Development						
4611	Conservation Administration		\$0	\$0	\$0	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$0	\$0	\$0	\$0
Debt Service						
4711	Principal - Long Term Bonds, Notes, and Other Debt	04	\$506,988	\$893,003	\$898,171	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	04	\$143,705	\$304,157	\$252,231	\$0
4723	Interest on Tax and Revenue Anticipation Notes		\$0	\$0	\$0	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0
Debt Service Subtotal			\$650,693	\$1,197,160	\$1,150,402	\$0
Capital Outlay						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	04	\$107,000	\$31,000	\$15,000	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$107,000	\$31,000	\$15,000	\$0



Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 6/30/2025	
			6/30/2023	6/30/2024	(Recommended)	(Not Recommended)
Operating Transfers Out						
4911	To Revolving Funds		\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund		\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund		\$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					\$6,281,356	\$0



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Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2025	
			(Recommended)	(Not Recommended)
4915	To Capital Reserve Funds	05	\$99,943	\$0
	Purpose: To add funds to the System Development Capital Res			
4915	To Capital Reserve Funds	06	\$800,000	\$0
	Purpose: The purpose of this article is to use a portion of			
4915	To Capital Reserve Funds	07	\$200,000	\$0
	Purpose: To appropriate to CRF or ETF from fund balance			
Total Proposed Special Articles			\$1,099,943	\$0



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Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2025	
			(Recommended)	(Not Recommended)
Total Proposed Individual Articles			\$0	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2023	Estimated Revenues for period ending 6/30/2024	Estimated Revenues for period ending 6/30/2025
Taxes					
3120	Land Use Change Taxes for General Fund		\$0	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes		\$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
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
Licenses, Permits, and Fees Subtotal			\$0	\$0	\$0
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
From Federal Government Subtotal			\$0	\$0	\$0
State Sources					
3351	Shared Revenues - Block Grant		\$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	Railroad Tax Distribution		\$0	\$0	\$0
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH	04	\$0	\$0	\$178,344
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
State Sources Subtotal			\$0	\$0	\$178,344



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Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2023	Estimated Revenues for period ending 6/30/2024	Estimated Revenues for period ending 6/30/2025
Charges for Services					
3401	Income from Departments	04	\$4,559,946	\$5,697,666	\$5,772,312
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$4,559,946	\$5,697,666	\$5,772,312
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	04	\$3,000	\$36,000	\$45,000
3503	Other		\$0	\$0	\$0
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	04	\$268,900	\$286,000	\$285,700
Miscellaneous Revenues Subtotal			\$271,900	\$322,000	\$330,700
Interfund Operating Transfers In					
3911	From Revolving Funds		\$0	\$0	\$0
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund		\$0	\$0	\$0
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$297,368	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$0	\$297,368	\$0
Other Financing Sources					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	05, 06, 07	\$448,162	\$402,500	\$1,099,943
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$448,162	\$402,500	\$1,099,943
Total Estimated Revenues and Credits			\$5,280,008	\$6,719,534	\$7,381,299

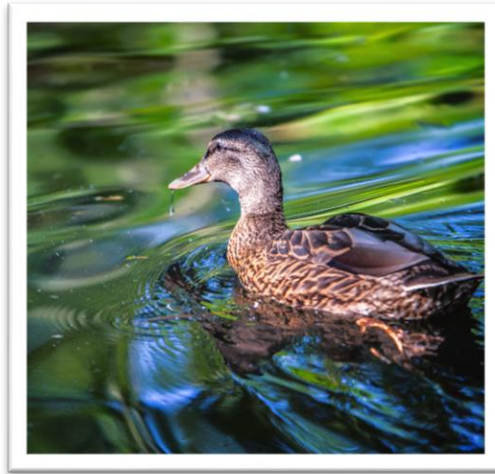


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Budget Summary

Item	Period ending 6/30/2025
Operating Budget Appropriations	\$6,281,356
Special Warrant Articles	\$1,099,943
Individual Warrant Articles	\$0
Total Appropriations	\$7,381,299
Less Amount of Estimated Revenues & Credits	\$7,381,299
Estimated Amount of Taxes to be Raised	\$0



NOTES

[illegible]

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



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