



Long Creek Watershed Management District Board of Director's Meeting

Agenda: October 26, 2022, 9:00a.m. to 11:00a.m.

Location: Remote participation due to COVID-19; members of the public may join the meeting by virtually by clicking this link [Microsoft Teams Meeting](#) or may participate in the meeting telephonically by calling (207) 352-4212 and entering conference ID: 511 712 188#.

Time	Agenda Item	Attachment	Page(s)
9:00 — 9:05	1. Call to Order		
9:05 — 9:10	2. Minutes: September 13, 2022, Board Meeting <i>Proposed Motion: Motion to approve the September 13, 2022, Board meeting minutes.</i>	Attachment A	1 — 4
9:10 — 9:20	3. Treasurer's Report: a. September Financial Report b. Fiscal Year 2022 Financial Audit Update	Attachment B	5 — 19
9:20 — 9:30	4. Documentation of Internal Financial Control Structure, Debt Write-Off Standards and Procedure <i>Proposed Motion: Motion to approve revisions to Documentation of Internal Financial Control Structure as set forth in Attachment C.</i>	Attachment C	20 — 45
9:30 — 9:40	5. South Branch BMP Retrofits Project, Status Update		
9:40 — 10:40	6. New Development and Redevelopment Projects, Discussion	Attachment D	46 — 47
10:40 — 10:45	7. Public Comment(s)		
10:45 — 10:50	8. Next Meeting		
10:50	9. Adjourn		

ATTACHMENT A



Long Creek Watershed Management District Board of Director's Meeting

Minutes from September 13, 2022, Meeting

Location: Remote participation due to COVID-19; members of the public may participate in the meeting telephonically by calling (207) 352-4212 and entering conference ID: 709 964 393#.

1. **Call to Order:** Mr. Dillon call the meeting to order at 9:01a.m.
2. **Roll Call:**
 - a. Attendance: Curtis Bohlen, Fred Dillon, Sean Donohue, Eric Dudley, Brian Goldberg, Susan Henderson, Ed Palmer (joined at 9:05), Doug Roncarati
 - b. Absent: Angela Blanchette, Craig Gorris, Will Haskell, Jason Kenney
 - c. Staff/Guests: Peter Carney (Long Creek Watershed Management District); Jim Katsiaficas, Esq. (Perkins Thompson); Chris Brewer (Cumberland County Soil & Water Conservation District)
3. **Review of Board Meeting Minutes:**
 - a. The Board reviewed the minutes from the June 23, 2022, meeting.
 - b. **Ms. Henderson made a motion to approve the June 23, 2022 Board meeting minutes. Mr. Bohlen seconded the motion. The motion carried unanimously.**

Mr. Palmer joined the meeting.

4. **Treasurer's Report:**
 - a. Mr. Bohlen reviewed the July and August Financial Report.
 - b. Early in the fiscal year financial outlays are minimal at the moment, landscaping and BMP inspection and maintenance are in progress.
 - c. Mr. Brewer noted that the fiscal year 2022 financial audit is scheduled to begin the week of September 19th.
 - d. Mr. Brewer added that the Maine Department of Environmental Protection continues to pursue past due fee matters.
 - e. Mr. Goldberg inquired about the status of the easement for the South Branch BMP retrofits project.
 - f. Mr. Carney responded that the easement is currently under final review by legal counsel at Philbrook Avenue Associates LLC.
 - g. Mr. Carney advised that a Change Order in the amount of \$11,780 was entered into with Maritime Farms & Land Management, LLC for non-routine maintenance of the ditch line and gravel wetland forebay on Thomas Drive in Westbrook.
 - h. The series of ditches and forebay link two underground stormwater storage BMPs maintained by LCWMD. The maintenance included removal of accumulated sediment and excess vegetation, which had been preventing the storage BMPs from draining as anticipated by the original project design.
 - i. Mr. Carney notes this was the first usage of a revised provision in LCWMD's *Rules and Regulations* which allows the Executive Director to enter into change orders up to \$20,000 provided the Board Chair or Treasurer approves a purchase order for the change order.

- j. Mr. Carney noted that Mr. Dillon approved the purchase order as Board Chair.

5. Sole Source Agreement, P.C. Sexton WIT Companies, LLC, Sustainable Winter Management (SWiM®) Program:

- a. Mr. Carney reminded the Board that funding for the Sustainable Winter Management (SWiM®) Program for the winter of 2022/2023 was provided for in the Fiscal Year 2023 budget, today's request concerns approval of the Sole Source Agreement with P.C. Sexton WIT Companies, LLC to implement SWiM® this winter.
- b. Mr. Carney noted that the amount allocated for the SWiM® program in the Fiscal Year 2023 budget was \$57,600, however, today's request is to approve a contract in the amount of \$63,250.
- c. Mr. Carney explained that the increase is attributable to tracking equipment that will be installed to track salt usage if there is the full participation anticipated this winter. Mr. Carney advised that because of less than the fully anticipated participation over the past two winters, equipment that had been budgeted for had not been purchased because it was not needed. In the prior two winters, the amounts invoiced for the SWiM program were, therefore, less than the amount budgeted.
- d. Mr. Carney noted that the landowners currently implementing the SWiM® program are GGP-Maine Mall, L.L.C., Longcreek Properties, LLC, and the City of South Portland. The consultant is looking to add at least one additional property owner this winter, which may be the City of Portland.
- e. **Mr. Bohlen made a motion to authorize the Executive Director to enter into a sole source agreement with P.C. Sexton WIT Companies, LLC in an amount not to exceed \$63,250 to implement the Sustainable Winter Management (SWiM®) program in the winter of 2022/2023 in accordance with the attached proposal. Mr. Roncarati seconded the motion. The motion carried unanimously.**

6. Change Order, Sterling Stormwater Maintenance Services, LLC, Jellyfish Filter Cartridge Replacement:

- a. Mr. Carney explained that this Change Order request is for the purchase and installation of replacement filter elements for three Contech Jellyfish BMP units.
- b. Mr. Carney noted that the filter elements look similar to common swimming pool filters and that each unit uses multiple filters.
- c. In 2016, it was determined that the filter elements installed in the units at the time were in poor condition and at the end of their useful life. At that time, a decision was made to not replace the filter elements because the lack of pretreatment was causing the filter elements to clog with sediment. At the time, a discussion ensued as to whether these BMPs were appropriate for their location and lack of upstream treatment.
- d. Mr. Carney had a recent discussion with CCSWCD's District Engineer and LCWMD's BMP inspection and maintenance contractor which resulted in a consensus to try replacing the filters and adapting the maintenance schedule as necessary to keep the filter elements from prematurely wearing out and keep the BMPs functioning as intended.
- e. Mr. Carney noted that the costs of the filter elements is \$13,919, which LCWMD will purchase directly from Contech, and \$3,450 is for labor to install the filter elements.

- f. **Mr. Roncarati Made a motion to authorize the Executive Director to enter into a change order with Sterling Stormwater Maintenance Services, LLC in an amount not to exceed \$17,369 to replace filter cartridges in three Contech Jellyfish units in accordance with the attached proposal. Ms. Henderson seconded the motion. The motion carried unanimously.**

7. Discussion: Private BMP Incentive Program

- a. Mr. Carney noted that there have not been many applications for the Private BMP Incentive Program.
- b. Mr. Carney suggested this is because the program only covers up to 75% of the project cost and landowners are not willing to cover the additional 25% of the project costs for something they are not required to do.
- c. Mr. Carney suggested increasing the cap on eligible project costs to as much as 90%, as well as focusing on smaller projects that in addition to a stormwater benefit would also have an aesthetic benefit for the landowner.
- d. Mr. Carney suggested focusing the program on things such as vegetated buffers, tree planting for pavement shading, and rain gardens, each of which would provide water quality and aesthetic benefits.
- e. A brief discussion ensued, and it was determined that Mr. Carney should compile a list of simpler projects which would provide water quality and aesthetic benefits for discussion at the next Board meeting. The Board will consider increasing the cap on eligible project costs at that time.

8. Public Comment(s): None.

Mr. Palmer notified the Board that he will soon be retiring and that this meeting will be his last meeting as a Board member. Mr. Palmer suggested that another member of his organization may be interested in joining the Board. The Board members present wished Mr. Palmer well in his retirement and thanked him for his commitment to the Long Creek restoration project, with which Mr. Palmer was involved since its inception.

9. Next Meeting: Mr. Carney agreed to send a poll to the Board to determine the date of the next meeting.

10. Adjourn: The meeting adjourned at 10:21a.m.

Board attendance and voting record:

Board Member	Attendance	Approve June 23, 2022, Minutes	Sole Source Agreement, P.C. Sexton WIT Companies, LLC, Sustainable Winter Management (SWiM®) Program	Change Order, Sterling Stormwater Maintenance Services, LLC, Jellyfish Filter Cartridge Replacement
Blanchette	N	—	—	—
Bohlen	Y	Y	Y	Y
Dillon	Y	Y	Y	Y
Donahue	Y	Y	Y	Y
Dudley	Y	Y	Y	Y
Goldberg	Y	Y	Y	Y
Gorris	N	—	—	—
Haskell	N	—	—	—
Henderson	Y	Y	Y	Y
Kenney	N	—	—	—
Palmer	Y	—	Y	Y
Roncarati	Y	Y	Y	Y

ATTACHMENT B



Financial Report

Long Creek Watershed Management District
For the period ended September 30, 2022

Prepared by
Christopher Brewer, Fiscal Agent

Prepared on
October 20, 2022

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Financial Reports Include:

1. Balance Sheet: presents a snapshot of the District as of the end of the month. The report calculates what the District is worth by subtracting all of the money the district owes (liabilities) from everything it owns (assets). The total includes the net income for the fiscal year to date. This report is required by the Documentation of Internal Control Structure.
2. Profit and Loss: summarizes the income and expenses for the month, to determine if the District is operating at a profit or loss. The report shows subtotals for each income or expense account. The last line shows the net income or loss for the month. This report is required by the Documentation of Internal Control Structure.
3. Withdrawals by Bank Account: details all outgoing transactions from the bank accounts. This report is required by the Documentation of Internal Control Structure.
4. Deposit Listing by Bank Account: details all deposits into the bank accounts. This report is required by the Documentation of Internal Control Structure.
5. Accounts Receivable Aging Summary: This report summarized the status of unpaid invoices and statement charges in Accounts Receivable. For each customer the report shows what the customer owes for the current and previous billing periods. This report is required by the Documentation of Internal Control Structure.
6. Accounts Payable Aging Summary: summarizes the status of unpaid bills in the Accounts Payable showing what is owed, who it is owed to and when it is due. This report is required by the Documentation of Internal Control Structure.
7. Expenses by Vendor Summary: summarizes the total payments to vendors during the fiscal year. This report is one of the tools used to monitor contractual payments to vendors.
8. Profit and Loss Budget Performance: summarizes the income and expenses for the month, to determine if the District is operating at a profit or loss compared to the estimated budget. The report shows subtotals for each income or expense account which are also compared to the estimated budget. This report is required by the Documentation of Internal Control Structure.

Profit and Loss

September 2022

	Sep 2022	Total Jul - Sep, 2022 (YTD)
INCOME		
4100 ADMINISTRATION	1,463.43	90,205.06
4200 CONSTRUCTION AND MAINTENANCE	5,962.36	401,679.84
4201 Drainage Maintenance Agreement		316.00
Total 4200 CONSTRUCTION AND MAINTENANCE	5,962.36	401,995.84
4500 GOOD HOUSEKEEPING	2,864.28	158,366.55
4600 MONITORING	607.32	40,960.76
4810 FINANCE CHARGES		1,609.26
4820 INTEREST	933.13	2,752.18
Total Income	11,830.52	695,889.65
GROSS PROFIT	11,830.52	695,889.65
EXPENSES		
5030 BAD DEBT	1,554.81	1,554.81
5040 CONSTRUCTION		
5042 Engineering		242.50
5044 Permit Fees		-575.00
5048 Non-Routine Repair & Maint.	31,473.25	31,473.25
5049 Landscaping of Const. Proj.	26,022.50	35,882.50
Total 5040 CONSTRUCTION	57,495.75	67,023.25
5060 MONITORING EXPENSE		
5061 Watershed Monitoring		11,634.83
Total 5060 MONITORING EXPENSE		11,634.83
5090 EQUIPMENT		713.00
6000 PROGRAM EXPENSE		
6002 Loan Payment		37,879.15
Total 6000 PROGRAM EXPENSE		37,879.15
6160 DUES AND SUBSCRIPTIONS	600.00	890.00
6180 INSURANCE		
6181 Liability Insurance	7,390.00	10,032.00
Total 6180 INSURANCE	7,390.00	10,032.00
6270 PROFESSIONAL FEES		
6271 Consultant-Engineer	31.25	187.50
6272 Legal Fees	346.00	2,022.00
6275 Plan Implementation	16,020.80	37,264.02
Total 6270 PROFESSIONAL FEES	16,398.05	39,473.52
6340 TELEPHONE	85.28	291.25
6350 TRAVEL		
6354 Travel	53.17	84.06
6355 Conferences		318.00
Total 6350 TRAVEL	53.17	402.06

	Sep 2022	Jul - Sep, 2022 (YTD)	Total
6550 SUPPLIES			79.78
66910 Bank Service Charges	-10.00		0.00
7200 Salaries & Related Expenses			
7220 Salaries & Wages	7,140.02		21,420.06
7245 Employee Benefits - Simple IRA	214.20		642.60
7250 Payroll Taxes, etc.	546.22		1,638.64
7260 Payroll Processing & Fees	50.00		149.00
Total 7200 Salaries & Related Expenses	7,950.44		23,850.30
Total Expenses	91,517.50		193,823.95
NET OPERATING INCOME	-79,686.98		502,065.70
NET INCOME	\$ -79,686.98		\$502,065.70

Balance Sheet

As of September 30, 2022

	As of Sep 30, 2022	As of Sep 30, 2021 (PY)	Total % Change
ASSETS			
Current Assets			
Bank Accounts			
1110 Biddeford Savings - Checking	2,611.49	10,001.20	-73.89 %
1116 Biddeford Savings Savings Base	200,000.00	200,000.00	0.00 %
1117 Biddeford Savings Sweep Savings	3,497,770.36	3,359,294.14	4.12 %
1117R Non-Routine Maintenance Reserve	205,850.87		
Total 1117 Biddeford Savings Sweep Savings	3,703,621.23	3,359,294.14	10.25 %
Total Bank Accounts	3,906,232.72	3,569,295.34	9.44 %
Accounts Receivable			
1200 ACCOUNTS RECEIVABLE	450,414.21	335,162.17	34.39 %
Total Accounts Receivable	450,414.21	335,162.17	34.39 %
Other Current Assets			
12100 Performance Guarantee	33,050.00	33,050.00	0.00 %
1400 ALLOWANCE FOR DOUBTFUL ACCOUNTS	-82,983.16	-33,426.12	-148.26 %
Total Other Current Assets	-49,933.16	-376.12	-13,175.86 %
Total Current Assets	4,306,713.77	3,904,081.39	10.31 %
Fixed Assets			
1700 FIXED ASSETS			
1740 Infrastructure	194,074.09	194,074.09	0.00 %
1740-02 B21 Blanchette Br. Restoration	611,612.80	611,612.80	0.00 %
1740-03 Darling Avenue Improvements	572,926.52	572,926.52	0.00 %
1740-07 Mall Plaza Improvements	1,256,737.05	1,256,737.05	0.00 %
1740-09 Philbrook Ave Improvements	428,967.91	428,967.91	0.00 %
1740-11 B21 Col. Westbrook Improvements	207,979.14	207,979.14	0.00 %
1740-16 Port Resources Improvements	51,745.00	51,745.00	0.00 %
1740-20 C08 Fairchild Improvements	259,759.13	259,759.13	0.00 %
1740-21 Gorham Road Improvements	491,412.26	491,412.26	0.00 %
1740-22 Maine Mall Road Improvements	693,732.87	693,732.87	0.00 %
1740-23 GGP Gravel Wetland	664,216.29	664,216.29	0.00 %
Total 1740 Infrastructure	5,433,163.06	5,433,163.06	0.00 %
1780 Construction in Process	0.00	0.00	
1786 South Branch BMP Retrofits E-34	171,461.90	154,388.38	11.06 %
Total 1780 Construction in Process	171,461.90	154,388.38	11.06 %
1790 Accumulated Depreciation	-995,651.65	-886,988.39	-12.25 %
Total 1700 FIXED ASSETS	4,608,973.31	4,700,563.05	-1.95 %
Total Fixed Assets	4,608,973.31	4,700,563.05	-1.95 %
TOTAL ASSETS	\$8,915,687.08	\$8,604,644.44	3.61 %

LIABILITIES AND EQUITY

	As of Sep 30, 2022	As of Sep 30, 2021 (PY)	Total % Change
Liabilities			
Current Liabilities			
Accounts Payable			
2000 ACCOUNTS PAYABLE	83,522.97	66,195.90	26.18 %
Total Accounts Payable	83,522.97	66,195.90	26.18 %
Credit Cards			
1114 Credit Card	135.28	925.14	-85.38 %
Total Credit Cards	135.28	925.14	-85.38 %
Other Current Liabilities			
2210 Accrued Vacation	1,801.74	1,801.74	0.00 %
Payroll Liabilities			
Federal Unemployment (940)	0.00	205.96	-100.00 %
TD Ameritrade	0.00	-1.00	100.00 %
Total Payroll Liabilities	0.00	204.96	-100.00 %
Total Other Current Liabilities	1,801.74	2,006.70	-10.21 %
Total Current Liabilities	85,459.99	69,127.74	23.63 %
Long-Term Liabilities			
2700 MM BOND BANK	681,824.70	757,583.00	-10.00 %
Total Long-Term Liabilities	681,824.70	757,583.00	-10.00 %
Total Liabilities	767,284.69	826,710.74	-7.19 %
Equity			
3000 NET ASSETS	7,646,336.69	7,297,132.51	4.79 %
Net Income	502,065.70	480,801.19	4.42 %
Total Equity	8,148,402.39	7,777,933.70	4.76 %
TOTAL LIABILITIES AND EQUITY	\$8,915,687.08	\$8,604,644.44	3.61 %

Checks and Credit Card Charges by Date

September 2022

Date	Transaction Type	Num	Posting	Name	Memo/Description	Account	Split	Amount
09/08/2022	Bill Payment (Check)	1082	Yes	GZA GEOENVIRONMENTAL INC		1110 Biddeford Savings - Checking	2000 ACCOUNTS PAYABLE	-5,795.59
09/08/2022	Bill Payment (Check)	1083	Yes	Maritime Farms Land Management		1110 Biddeford Savings - Checking	2000 ACCOUNTS PAYABLE	-22,972.50
09/14/2022	Bill Payment (Check)	1084	Yes	CARD SERVICES		1110 Biddeford Savings - Checking	2000 ACCOUNTS PAYABLE	-637.78
09/14/2022	Bill Payment (Check)	1085	Yes	A Partner in Technology		1110 Biddeford Savings - Checking	2000 ACCOUNTS PAYABLE	-31.25
09/21/2022	Bill Payment (Check)	1086	Yes	PERKINS THOMPSON	13657-0001	1110 Biddeford Savings - Checking	2000 ACCOUNTS PAYABLE	-346.00
09/21/2022	Bill Payment (Check)	1087	Yes	Maritime Farms Land Management		1110 Biddeford Savings - Checking	2000 ACCOUNTS PAYABLE	-17,554.25
09/28/2022	Bill Payment (Check)	1088	Yes	Acadia Insurance		1110 Biddeford Savings - Checking	2000 ACCOUNTS PAYABLE	-7,390.00

Deposit List by Date

September 2022

Date	Transaction Type	Num	Posting	Name	Memo/Description	Account	Split	Amount
09/02/2022	Deposit		Yes	Biddeford Savings Bank	SERVICE CHARGE REFUND	1118 EFT/ACH Account	66910 Bank Service Charges	10.00
09/06/2022	Deposit		Yes			1110 Biddeford Savings - Checking	-Split-	1,576.26
09/08/2022	Deposit		Yes	Draco South Portland, 100 LLC		1116 Biddeford Savings Savings Base	1499 UNDEPOSITED FUNDS	3,597.45
09/12/2022	Deposit		Yes			1116 Biddeford Savings Savings Base	-Split-	27,213.17
09/30/2022	Deposit		Yes	Biddeford Savings Bank	INTEREST	1110 Biddeford Savings - Checking	4820 INTEREST	1.49
09/30/2022	Deposit		Yes	Biddeford Savings Bank	INTEREST	1116 Biddeford Savings Savings Base	4820 INTEREST	16.52
09/30/2022	Deposit		Yes	Biddeford Savings Bank	INTEREST POSTING FOR DDA 8082398999	1117 Biddeford Savings Sweep Savings	4820 INTEREST	915.12

A/R Aging Summary

As of September 30, 2022

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
333 Clark's Pond, LLC						0.00
138-01				2,181.00		2,181.00
Total 333 Clark's Pond, LLC				2,181.00		2,181.00
465 Main Street LLC						0.00
128-02				3,399.73		3,399.73
Total 465 Main Street LLC				3,399.73		3,399.73
Atlantic Regional Federal Credit Union						0.00
44-02				4,417.80		4,417.80
Total Atlantic Regional Federal Credit Union				4,417.80		4,417.80
CarMax Auto Superstores, Inc.					-0.02	-0.02
Cornerbrook LLC						0.00
65-01				4,145.52	73,319.29	77,464.81
Total Cornerbrook LLC				4,145.52	73,319.29	77,464.81
CPSP LLC						0.00
70-D-01				6,160.15	80,139.31	86,299.46
71-D-01				5,716.68	95,215.21	100,931.89
72-D-01				2,198.94	39,812.04	42,010.98
Total CPSP LLC				14,075.77	215,166.56	229,242.33
GGP-Maine Mall L.L.C.						0.00
30-R-01	10,897.39			10,827.90	21,655.80	43,381.09
Total GGP-Maine Mall L.L.C.	10,897.39			10,827.90	21,655.80	43,381.09
Individual Permit Holders Services						0.00
144 New Gen Holding Co LLC				208.60		208.60
Total Individual Permit Holders Services				208.60		208.60
Jetport Plaza LLC					0.00	0.00
99-01				12,089.75		12,089.75
Total Jetport Plaza LLC				12,089.75	0.00	12,089.75
Maine Turnpike Authority						0.00
301-01				4,061.49		4,061.49

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
303-01				29,098.59		29,098.59
304-01				9,193.01		9,193.01
Total Maine Turnpike Authority				42,353.09		42,353.09
Texas Instruments Incorporated						0.00
86-01				513.32		513.32
87-01				10,387.56		10,387.56
Total Texas Instruments Incorporated				10,900.88		10,900.88
Transport Leasing Corp.						0.00
5-N-01				360.00		360.00
Total Transport Leasing Corp.				360.00		360.00
Washington Baxter, LLC						0.00
69-02					24,415.15	24,415.15
Total Washington Baxter, LLC					24,415.15	24,415.15
TOTAL	\$10,897.39	\$0.00	\$0.00	\$104,960.04	\$334,556.78	\$450,414.21

Accounts Payable Aging Summary

As of September 30, 2022

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
CONTECH ENGINEERED SOLUTIONS LLC	13,919.00					13,919.00
CUMBERLAND COUNTY SWCD	16,073.97					16,073.97
ESRI	600.00					600.00
Maritime Farms Land Management	3,050.00			2,000.00		5,050.00
Sterling Stormwater Maintenance Services					47,880.00	47,880.00
TOTAL	\$33,642.97	\$0.00	\$0.00	\$2,000.00	\$47,880.00	\$83,522.97

Expenses by Vendor Summary

July - September, 2022

	Total
A Partner in Technology	187.50
Acadia Insurance	7,390.00
ACORN ENGINEERING, INC	242.50
AMAZON.COM	79.78
Center for Watershed Protection	533.00
CITY OF SOUTH PORTLAND	-575.00
CONTECH ENGINEERED SOLUTIONS LLC	13,919.00
CROSS INSURANCE	2,642.00
CUMBERLAND COUNTY SWCD	37,348.08
ESRI	600.00
GZA GEOENVIRONMENTAL INC	11,634.83
Intuit	149.00
MAINE MUNICIPAL BOND BANK	37,879.15
Maritime Farms Land Management	53,436.75
ONSET COMPUTER	713.00
PERKINS THOMPSON	2,022.00
TechSoup	75.00
VERIZON	291.25
TOTAL	\$168,567.84

Monthly: Budget vs. Actuals - FY23 P&L

July - September, 2022

	Actual	Budget	over Budget	Total % of Budget
INCOME				
4100 ADMINISTRATION	90,205.06	181,347.12	-91,142.06	49.74 %
4200 CONSTRUCTION AND MAINTENANCE	401,679.84	925,331.36	-523,651.52	43.41 %
4201 Drainage Maintenance Agreement	316.00		316.00	
Total 4200 CONSTRUCTION AND MAINTENANCE	401,995.84	925,331.36	-523,335.52	43.44 %
4500 GOOD HOUSEKEEPING	158,366.55	354,856.36	-196,489.81	44.63 %
4600 MONITORING	40,960.76	75,305.16	-34,344.40	54.39 %
4700 STREAM RESTORATION	0.00	2,735.95	-2,735.95	0.00 %
4810 FINANCE CHARGES	1,609.26		1,609.26	
4820 INTEREST	2,752.18	8,000.00	-5,247.82	34.40 %
Total Income	695,889.65	1,547,575.95	-851,686.30	44.97 %
GROSS PROFIT	695,889.65	1,547,575.95	-851,686.30	44.97 %
EXPENSES				
5010 ADS		500.00	-500.00	
5030 BAD DEBT	1,554.81	40,245.10	-38,690.29	3.86 %
5040 CONSTRUCTION				
5041 BMP Repair & Replacment Reserve		200,000.00	-200,000.00	
5042 Engineering	242.50	12,250.00	-12,007.50	1.98 %
5044 Permit Fees	-575.00		-575.00	
5046 Structural		1,686,000.00	-1,686,000.00	
5047 Inspection and Maintenance		127,975.00	-127,975.00	
5048 Non-Routine Repair & Maint.	31,473.25		31,473.25	
5049 Landscaping of Const. Proj.	35,882.50	103,442.50	-67,560.00	34.69 %
Total 5040 CONSTRUCTION	67,023.25	2,129,667.50	-2,062,644.25	3.15 %
5060 MONITORING EXPENSE				
5061 Watershed Monitoring	11,634.83	63,549.00	-51,914.17	18.31 %
Total 5060 MONITORING EXPENSE	11,634.83	63,549.00	-51,914.17	18.31 %
5080 MEETINGS		2,000.00	-2,000.00	
5090 EQUIPMENT	713.00	5,000.00	-4,287.00	14.26 %
6000 PROGRAM EXPENSE				
6002 Loan Payment	37,879.15	75,760.00	-37,880.85	50.00 %
Total 6000 PROGRAM EXPENSE	37,879.15	75,760.00	-37,880.85	50.00 %
6160 DUES AND SUBSCRIPTIONS	890.00	2,000.00	-1,110.00	44.50 %

				Total
	Actual	Budget	over Budget	% of Budget
6170 EQUIPMENT RENTAL		1,000.00	-1,000.00	
6180 INSURANCE				
6181 Liability Insurance	10,032.00	9,500.00	532.00	105.60 %
Total 6180 INSURANCE	10,032.00	9,500.00	532.00	105.60 %
6250 POSTAGE AND DELIVERY		650.00	-650.00	
6270 PROFESSIONAL FEES				
6271 Consultant-Engineer	187.50	62,600.00	-62,412.50	0.30 %
6272 Legal Fees	2,022.00	20,000.00	-17,978.00	10.11 %
6273 Accounting		9,300.00	-9,300.00	
6275 Plan Implementation	37,264.02	169,220.63	-131,956.61	22.02 %
6276 Sweeping		148,768.40	-148,768.40	
6278 Catch Basin Cleaning		52,500.00	-52,500.00	
6283 Waste Management		14,332.00	-14,332.00	
Total 6270 PROFESSIONAL FEES	39,473.52	476,721.03	-437,247.51	8.28 %
6340 TELEPHONE	291.25	1,440.00	-1,148.75	20.23 %
6350 TRAVEL				
6351 Lodging		500.00	-500.00	
6353 Meals		500.00	-500.00	
6354 Travel	84.06	1,100.00	-1,015.94	7.64 %
6355 Conferences	318.00	2,000.00	-1,682.00	15.90 %
Total 6350 TRAVEL	402.06	4,100.00	-3,697.94	9.81 %
6550 SUPPLIES	79.78	2,000.00	-1,920.22	3.99 %
7200 Salaries & Related Expenses				
7220 Salaries & Wages	21,420.06	93,771.35	-72,351.29	22.84 %
7245 Employee Benefits - Simple IRA	642.60	2,811.35	-2,168.75	22.86 %
7250 Payroll Taxes, etc.	1,638.64	7,168.71	-5,530.07	22.86 %
7260 Payroll Processing & Fees	149.00	500.00	-351.00	29.80 %
7270 Workers Comp Insurance		500.00	-500.00	
Total 7200 Salaries & Related Expenses	23,850.30	104,751.41	-80,901.11	22.77 %
Total Expenses	193,823.95	2,918,884.04	-2,725,060.09	6.64 %
NET OPERATING INCOME	502,065.70	-1,371,308.09	1,873,373.79	-36.61 %
NET INCOME	\$502,065.70	\$ -1,371,308.09	\$1,873,373.79	-36.61 %

ATTACHMENT C

Revised ~~January 19~~October
26, 2022

Documentation of Internal Financial Control Structure



Long Creek Watershed Management District
C/O Cumberland County SWCD
35 Main Street, Suite #3, Windham, ME 04062
www.restorelongcreek.org

This document consists of the Internal Financial Control Structure of the Long Creek Watershed Management District as of ~~January 19~~October 26, 2022.

Signed by Chair of
the Board: _____

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OVERVIEW

The Long Creek Watershed Management District's ("District") Documentation of Internal Financial Control Structure is comprised of policies and procedures established to provide reasonable assurance that the District is able to record, process, summarize, and report financial data consistent with the following financial statement representations.

- Existence or Occurrence: That assets or liabilities exist at a given date and recorded transactions have occurred during a given period.
- Completeness: That all accounts and transactions that should be presented in the financial statements are included.
- Rights and Obligations: That assets are the rights of the District and liabilities are the obligations of the District at a given date.
- Valuation or Allocation: That asset, liability, revenue, and expense components are included in the financial statements at appropriate amounts.
- Presentation and Disclosure: That particular components of the financial statements are properly classified, described, and disclosed.

The District's Documentation of Internal Financial Control Structure contains these elements:

- The Control Environment
- The Accounting System
- The Control Procedures

THE CONTROL ENVIRONMENT

Description

The District's control environment represents the collective effect of various factors on establishing, enhancing, or mitigating the effectiveness of specific policies and procedures. Such factors include the following:

- Management's philosophy and operating style
- The District's organizational structure
- The functioning of the District's Board of Directors
- Methods of assigning authority and responsibility
- Management's control methods for monitoring and following up on performance
- Personnel policies and practices
- External influences affecting the District's operations and practices

This control environment reflects the overall attitude, awareness, and actions of the District's Board of Directors and other District officials concerning the importance of controls and their emphasis by the District.

Management's Organization, Philosophy, and Operating Style

The District was formed by Interlocal Agreement among the City of Portland, the City of South Portland, the City of Westbrook, and the Town of Scarborough pursuant to 30-A M.R.S.A., sections 2201–2208, for the purpose of establishing a quasi-municipal special purpose district named the Long Creek Watershed Management District as a separate legal entity and as a body corporate and politic to implement the Long Creek Watershed Management Plan (the "Plan"). The Plan is intended to improve the Long Creek Watershed which encompasses portions of the four municipalities that are parties to the Interlocal Agreement. The Plan includes but is not limited to design, engineering, construction, reconstruction, installation, operation, modification, alteration, use, maintenance, repair, replacement, inspection and monitoring of public and private stormwater management structures, facilities and improvements, including structural and non-structural Best Management Practices, in and along Long Creek and within the Long Creek Watershed; to monitor the effectiveness of the Plan and the condition of Long Creek and the Long Creek Watershed; to make any changes to that Plan; to identify, apply for, accept and spend State, federal and other available funding sources from year-to-year; and to assess fees upon Participating Landowners for implementation of the Plan in order to comply with the *General Permit – Post Construction Discharge of Stormwater in the Long Creek Watershed* issued by the Maine Department of Environmental Protection on November 6, 2009 and its renewal, reissuance, or replacement, as such may be modified from time-to-time (the "General Permit"). The District is authorized to take all actions necessary to implement the Interlocal Agreement and the Plan.

The District is organized exclusively for purposes described in Sections 170 and 501(c)(3) of the Internal Revenue Code ("Code") and has no purpose or power which would disqualify the District from tax exempt charitable status under Sections 170 and 501(c)(3) of the Code and shall not carry on any activity which is prohibited by Sections 170 or 501(c)(3) of the Code. The Articles of Organization and Bylaws are consistent with those of a corporation qualified as an organization described in Sections 170(c), 501(c)(3), 2055(a), and 2522(a) of the Code which is exempt from taxation under Section 501(a) of the Code.

The District operates under a Board of Directors ("Board") with up to 16 directors. Decision making is separated accordingly. Day-to-day management of the District is delegated to the District's Executive Director. Major policies and budget adoption are functions of the Board.

Per the District's By-Laws, the Board annually develops an Estimate of Expenditures and Anticipated Revenues for Participating Landowners for the following fiscal year. These estimates include Anticipated Revenues and Expenses for the following fiscal year, as well as Actual Expenses and Actual Revenues for the current fiscal year. The District allocates operational costs to Participating Landowners per its By-Laws for items such as capital expenses; operation and maintenance costs; monitoring costs; administrative costs; insurance; taxes; rentals; debt service; and necessary reserves for contingencies as determined by the Board.

After initial assessments are made, the District issues annual assessments to each Participating Landowner on or by July 15th and January 15th of each year and each Participating Landowner is required to pay its annual assessments no later than the

following August 15th and February 15th, respectively. The District may charge interest on any unpaid assessments, as well as on the balance of partially paid assessments.

The Board may impose other charges as it deems appropriate to fund special accounts.

Board members are not entitled to receive net earnings from the District either through its operations or upon its dissolution.

Per the District's By-Laws, the Treasurer of the Board has charge and custody of all funds and is ultimately responsible for them along with the District's securities, as well as receiving, depositing, and disbursing funds, keeping regular account books and submitting them together with all other records to the Board for their examination and approval as often as the Board requires. The Treasurer may also perform other duties as assigned by the Board.

The District attempts to adopt clear policies delineating authority at each staff level. For instance, purchasing policies dictate whether competitive price solicitation or sealed bids will be required for specific purchases.

To the extent possible, the District attempts to schedule revenues and expenses to provide a stable cash flow throughout the year. Idle funds are invested to the maximum possible, through the use of a savings account and an Insured Cash Sweep ("ICS") savings account. The District has strict savings policies. In savings accounts, the District places security of funds as its first priority, with rate of return as a secondary concern.

The District considers prompt, accurate, financial information to be necessary in making appropriate decisions. Through the use of computer-generated reports, this information is reviewed with the Treasurer by the 20th day of each month for the prior calendar month and distributed to the Board. Financial statements providing year-to-date information are reviewed by the Board at their regular meetings.

The District endeavors to provide quality services to its communities and landowners in a professional and businesslike manner. It is the District's intent to encourage this philosophy among the levels of staff, whether they are employees or contracted through outside organizations. In carrying out District business, it is the District's intent to stress professionalism in all cases. Training will be conducted both in-house and through outside seminars. Although duties are assigned to specific individuals within contracted organizations to encourage accountability, cross training is conducted. This allows flexibility during absence or turnover.

Organizational Chart



Accounting Structure

The primary roles having responsibility for the implementation of procedures and adherence to the policies outlined in this document are:

Board of Directors

Treasurer

Executive Director

Fiscal Agent

The Function of the Board of Directors

The Directors serve as governing officials of the District, and their duties are described in detail in the District's By-Laws. Some of the primary responsibilities of the Directors include:

1. Exercising all executive powers of the District.
2. Oversight and approval of all District Investments.
3. Delegation, with oversight, of establishment of all new District Investments and Bank Depository Account(s) to the Executive Director.
4. Establishment and monitoring of all District administrative and fiscal policies and procedures.

Methods of Assigning Authority and Responsibility

The District's Bylaws authorize the Board of Directors to acquire goods and enter into contracts for services. The authorization for expenditures of any funds to purchase goods or services must be given by the Board of Directors either through budget approval, contract approval, grant agreement approval, or other specific approval as provided for in the District's Rules and Regulations.

Management's Control Methods for Monitoring and Following up on Performance

The Board monitors and follows up on performance through the following methods:

1. Contact between Executive Director and Board Chair/President, as necessary.
2. Written and verbal performance evaluations.
3. Regular meetings between the Executive Director and the Board of Directors.

Personnel Policies and Practices

Personnel policies are adopted, amended, and referenced as a separate document.

External Influences

External influences consist of any outside sources which have a direct bearing on certain District decisions necessary to keep the District running smoothly and efficiently in both the

operations and practices of the District. They include monitoring and compliance requirements imposed by legislative and regulatory bodies. External influences are ordinarily outside an entity's authority. Some examples are:

1. United States Government
2. State of Maine
3. The following municipalities
 - a. Scarborough, Maine
 - b. Westbrook, Maine
 - c. Portland, Maine
 - d. South Portland, Maine
4. Interlocal Agreement dated August 28, 2009

THE ACCOUNTING SYSTEM

Description

The District's accounting system consists of the methods and records established to identify, assemble, analyze, classify, record, and report the District's transactions and to maintain accountability for the related assets and liabilities. This effective accounting system gives appropriate consideration to establishing methods and records that will:

- Identify and record all valid transactions.
- Describe on a timely basis the transactions in sufficient detail to permit proper classification of transactions for financial reporting.
- Measure the value of transactions in a manner that permits recording their proper monetary value in the financial statements.
- Determine the time period in which transactions occurred to permit recording of transactions in the proper accounting period.
- Present properly the transactions and related disclosures in the financial statements.

The District maintains its accounts in conformity with generally accepted accounting principles as applied to government units as established by the Governmental Accounting Standards Board ("GASB"). The accounts of the District are organized on the basis of landowner agreements and vendors each identified with unique numbers and each of which is considered a separate accounting entity. The District utilizes fund-based management and budgeting. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. District resources are allocated to and accounted for in an individual fund based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements into generic fund types and broad fund categories, as follows:

The District displays net assets in each of the following two classes:

1. Net Investment in Capital Assets
2. Unrestricted Net Position

All funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they become earned as current net assets.

Expenses are recognized under the accrual basis of accounting when the related fund liability is incurred.

Budgets and Budgetary Accounting

On or before February 1st of each year, the Board prepares and submits to the Participating Landowners an itemized estimate of the expenditures and the anticipated revenues for the following Fiscal Year, which shall be from July 1st through June 30th of each year. A notice of the Estimate of Expenditures and Anticipated Revenues is provided to Participating Landowners and assessments are estimated using the rate determined by the Board and allocated among Participating Landowners.

Such estimates shall include the following:

1. Anticipated Revenues. An itemized estimate of anticipated revenues for the ensuing fiscal year from each source.
2. Estimate of Expenditures. An itemized estimate of expenditures for each classification for the ensuing fiscal year.
3. Actual Receipts. An itemized statement of all actual receipts from all sources to and including July 31st of the current fiscal year, with estimated receipts from such sources shown for the balance of such year.
4. Actual Expenditures. An itemized statement of all actual expenditures to and including July 31st of the current fiscal year, with estimated expenditures shown for the balance of such year.

As per the District's By-Laws, on or before July 1st of each year, the Board adopts a final budget for the ensuing Fiscal Year which is itemized in the same manner as the estimate of expenditures and revenues. Once adopted, notice of the budget is provided to the Participating Landowners.

Inventories

Inventories of supplies are considered to be expenditures at the time of purchase and are not included in the general fund balance sheet.

Fixed Assets

The District includes all fixed assets in its balance sheet. This practice is in conformity with Generally Accepted Accounting Principles. All purchases of general fixed assets are capitalized and depreciated over their estimated useful lives.

Capitalization Policy

The cost of a fixed asset includes all charges necessary to prepare it for service. Thus, the cost of a piece of equipment will be the sum of the entries to recognize the invoice price,

transportation costs, installation charges, and any other costs incurred before the equipment is ready for use.

Repair and maintenance cost will occur during the life of the asset. These costs are required to maintain the service level anticipated from the asset and are treated as expenses of the period. Once an asset is in service, certain costs may be incurred to improve the asset and should be capitalized or added to its cost. Improvements are defined as those costs that extended the life of the asset, increase the asset's output, or reduce the cost of operating the asset. It is often difficult to decide whether a particular expenditure is a repair to be treated as a period expense or is an improvement to be treated as an asset. The line between maintaining service and improving or extending is not a distinct one. Some expenditures seem to meet the criteria to be either a repair expense or an improvement cost. There is frequent disagreement between Internal Revenue Service and taxpayers, as well as among accountants, over this question in specific situations.

In order to alleviate some of confusion and be consistent in the application, the District will capitalize individual items equal to or greater than \$5,000 only. These items will then be depreciated over their useful lives.

Most depreciable assets can be kept in usable operating condition for more than one year except for land, eventually they must be retired from service. The central purpose of the depreciation accounting process is to allocate the cost of these assets to the periods of their use in a reasonable and orderly fashion.

Transactions

Transactions must be clearly identifiable in journals or original entry and must be accumulated throughout the system using references and identifying codes so that all elements of financial statements and reports can be followed to source transactions. A summary of the levels of accumulation follows:

- Financial Statements
- Ledgers
- Journals
- Source Documents

The Financial Statements

Monthly financial statements of the District are computer generated and provided to the Executive Director and the Board of Directors by the 20th day of each month for the prior calendar month by the Fiscal Agent.

These financial statements consist of:

1. Balance Sheet
2. Profit and Loss
3. Checks and Credit Card Charges by Date
4. Deposits Listed by Date
5. Accounts Receivable Aging Summary
6. Accounts Payable Aging Summary

7. Profit and Loss — Budget Vs. Actual

A yearly audit is performed on the general-purpose financial statements of the District. These financial statements, which are the responsibility of the District's management, are then provided to governing and funding agencies of the District, as required, and presented to the Board for review.

The Ledgers

The ledgers represent stored information about a particular asset, liability, revenue, or expense broken down by cost center. The District's ledger system is comprised of the following:

1. Accounts Receivable Aging — A computer-generated ledger. This ledger shows every debtor with an unpaid balance for District business. A report is run for each month and reconciled by the 20th day of each month for the prior calendar month by the Fiscal Agent.
2. Accounts Payable Aging — A computer-generated ledger. This ledger shows every vendor with an outstanding balance. A report is run for each month and reconciled by the 20th day of each month for the prior calendar month by the Fiscal Agent.

The Journals

The journals are a detailed listing of transactions and events of the District which are organized chronologically. The journalizing process produces a summary of items of debits and credits to all ledger accounts. The District's journals are comprised of the following:

1. Deposit Detail — This report consists of a detailed listing of all deposits made.
2. Check Detail — This report lists all checks written by check number sequence.
3. Unpaid Bills Detail — This report lists all invoices entered into the system, listed by date.
4. General Journal Entry Report — Used to record all transactions and events that do not involve regular activity processed in other special journals, such as adjusting, reversing, and correcting entries. This information is recorded and maintained in QuickBooks and can be accessed as needed.
5. Journal Report — This journal lists all transactions created within the system. This information is recorded and maintained in QuickBooks and can be accessed as needed.

The Source Documents

1. Purchase Orders — These are comprised of numbered purchase orders.
2. Invoices from Vendors — These are invoices from vendors for the purchase of goods and/or services.
3. Employee Files — All District employees will have an employee file to be maintained in the fireproof safe. All files shall contain:
 - a. Rate of pay authorization;
 - b. W-4 signed by employee;

- c. Authorization for deductions;
 - d. Form I-9 (maintained in a separate file location); and
 - e. Employer-employee correspondence.
4. Timesheets — This is the record of each employee’s hours worked during each pay period, detailing time spent on the District’s projects, administrative tasks and administrative time such as holiday or vacation time.
 5. Invoices to Participating Landowners — This is comprised of invoices of annual assessments and other items as necessary.
 6. Impervious Surface Calculations — This is comprised of reports from a database detailing the amount of impervious surface attributable to each permittee. These calculations are used to determine each annual assessment.
 7. Vouchers — All purchases require a voucher for payment processing.
 8. Contracts and Grants — A file with details of all contracts for work to be performed and grants received.

THE CONTROL PROCEDURES

Description

The District’s control procedures are those policies and procedures in addition to the control environment and accounting system that management has established to provide reasonable assurance that specific entity objectives will be achieved. Control procedures have various objectives and are applied at various organizational and data processing levels. They may also be integrated into specific components of the control environment and the accounting system. Generally, they may be categorized as procedures that pertain to:

- Proper authorization of transactions and activities.
- Segregation of duties that reduce the opportunities to allow any person to be in a position to both perpetrate and conceal errors or irregularities in the normal course of his/her duties — ensuring that different people are involved in the process of authorizing transactions, recording transactions, and maintaining custody of assets.
- Design and use of adequate documents and records to help ensure the proper recording of transactions and events, such as monitoring the use of pre-numbered purchase orders.
- Adequate safeguards over access to and use of assets and records, such as secured facilities and authorization for access to the computer programs and data files.
- Independent checks on performance and proper valuation of recorded amounts, such as clerical checks, reconciliations, comparison of assets with recorded accountability, computer-programmed controls, management review of reports that summarize the detail of account balances (for example, an aged trial balance of accounts receivable), and user review of computer-generated reports.

Controls Over Cash

Checking and Savings

The District will maintain bank accounts as follows:

1. General Checking Account — Used to pay all invoices of the District.
2. Savings Account — Used to hold excess District cash with a maximum limit of \$200,000.
3. ICS Savings Account — Used to hold excess funds that exceed the Savings Account limit of \$200,000. The purpose of this account is to ensure that excess funds are collateralized and insured.
4. EFT/ACH Deposits Account — Used to accept EFT/ACH deposits. Any funds deposited in the EFT/ACH Account will be automatically transferred on a daily basis to the ICS Sweep account.

The Fiscal Agent will receive bank statements from Online Banking or via mail and the Fiscal Agent will reconcile the accounts. Reconciliations for each account will be completed by the 20th day of each month for the prior calendar month. The Executive Director will review the monthly reconciliation reports for consistency of balances with the monthly bank statements.

All unreconciled monthly variances over \$50.00 on bank accounts will be given to the Executive Director with explanations for review.

Controls on Investments

Funds may be put in Certificate of Deposit, money market, or ICS savings accounts to best utilize funds and ensure safety as a top priority.

Petty Cash

The District will not maintain a petty cash fund.

Cash Receipts

The cash in the drawer must be equal to the total of the amount in Undeposited Funds Account.

The Fiscal Agent makes daily deposits when amounts exceed \$500. The reconciliation process is standard for all cash receipts.

Mail Receipts

All mail, including cash receipts mail, is opened by the Fiscal Agent who records all checks received. The cash receipts are then entered into the computer system by the Fiscal Agent. Any money received directly or through the mail is so noted when posted. All cash receipts are entered into the computer system and maintained in the Fiscal Agent's drawer.

Over-the-Counter Receipts

All over-the-counter receipts such as donations, educational fees, *etc.* are collected by the appropriate person and provided to the Fiscal Agent for processing. The receipts are recorded into the accounting system by the Fiscal Agent.

Cash Disbursements

All cash disbursements must be approved by the Executive Director with the exception of cash disbursements to the Executive Director which must be approved by the Treasurer. In the event that the Executive Director is unavailable to approve disbursements within the Executive Director's authority, the Treasurer is authorized to approve disbursements. In the event that the Treasurer is unavailable to approve disbursements within the Treasurer's authority, the Board Chair is authorized to approve disbursements.

All checks are prenumbered.

All checks will maintain on their face "void after 90 days."

Signing checks in advance is prohibited.

The District forbids making checks payable to:

- Cash; or
- Bearer.

Checks are signed by the Executive Director, the Treasurer, or the Board Chair as provided for herein.

The Executive Director may sign checks in the amount of \$5,000 or less for the purchase of budgeted expenses.

The Treasurer shall sign checks over \$5,000 for the purchase of budgeted expenses paid under a contract awarded by the Executive Director under Informal Bidding Procedures.

The Executive Director may sign checks of any amount that are for expenses approved under the District's Procurement Policy by way of contract, change order, purchase order, sole source authorization, or other express authorization.

Notwithstanding the above, checks over \$250,000 shall require two signatures of either the Executive Director, Board Chair, or Treasurer.

Notwithstanding the above, any checks payable to the Executive Director must be signed by the Treasurer.

In the event that the Executive Director is unavailable to sign checks with the Executive Director's authority, the Treasurer is authorized to sign checks. In the event that the Treasurer is unavailable to sign checks with the Treasurer's authority, the Board Chair is authorized to sign checks.

Controls Over Charge Accounts and Credit

The Executive Director is the only individual who may possess a credit card at the District.

Procedures and Rules

1. Authorization — The Board Chair or Treasurer must provide written authorization prior to the use of a charge account or issuance or use of a District credit card to the Executive Director. All credit cards will be maintained by the Executive Director.
2. Use Agreement — The Executive Director and Fiscal Agent must sign the agreement, included as Appendix A to this document, acknowledging that he has read and understands the policies and procedures governing the use of a District credit card or other charge account.

Restricted Use — The use of a District credit card or other charge account is subject to the following restrictions:

- a. No personal or private expenditure shall be charged to a District account.
 - b. Each expense charged must be accompanied by the actual itemized receipt, or Lost Receipt Declaration included as Appendix D to this document approved by the Treasurer, and brief explanation of the expense. (For example, if the expense is for meals or food, note on the receipt if it was for a luncheon meeting and how many meals were included on the bill). In other words, each expense should have the same type of documentation that you would include on a request for reimbursement.
 - c. Capital purchases, as defined in the Capitalization Policy section, should never be charged to a credit card, unless is not practicable or not possible to pay by check.
 - d. Only expenses authorized in accordance with the District's Rules and Regulations and Controls Over Purchases provided for herein may be charged to the credit card.
 - e. Documentation of each expense shall be submitted to the Fiscal Agent when incurred.
 - f. No cash advances will be permitted on a District credit card.
 - g. Each credit card issued will have a maximum monthly balance of \$5,000.
3. Card Payments — All statements shall be submitted with required documentation in a timely manner. Expenses without proper documentation shall be the responsibility of the cardholder.
 4. Violations of the District's credit policy shall result in disciplinary action, including termination of employment and/or prosecution.

Controls Over Accounts Receivable

The District issues annual assessments to each Participating Landowner on or by July 15th and January 15th of each fiscal year and each Participating Landowner must pay its annual assessments no later than the following August 15th and February 15th, respectively.

The Board may from time to time impose other charges, such as surcharges or other fees, as it deems appropriate, to fund special accounts. The District may also receive grants or enter into other contracts with the State of Maine, the Federal Government, or other entity.

All payments will be made to Long Creek Watershed Management District. Acceptable forms of payment are business or bank check, money order, or EFT/ACH. EFT/ACH information is provided to Participating Landowners on Assessment invoices. The District will not process

purchase orders nor will the District provide information to third-party payment processors. The District will not accept any forms of payment other than those listed above.

Receivables reports are generated and reviewed monthly by the Fiscal Agent, the report will be furnished by the 20th day of each month for the prior calendar month to the Board of Directors for their review.

Controls Over Uncollectibles

Each month, the Fiscal Agent will review the outstanding accounts receivable listing and prepare a list of accounts doubtful for collection. ~~The collection of The accounts doubtful for collection accounts~~ will be handled in accordance with the procedures in the Participating Landowner Agreement, Section 9. If the procedures in Section 9 of the Participating Landowner Agreement fail to result in payment, the Board may approve the Upon resolution, ~~the account~~ balances to will be written off as bad debt for accounting purposes if the Board finds the amount involved too small or if it is more likely than not that collection of the debt will be unsuccessful.- Following Board approval. The Fiscal Agent will make the necessary entry into the computer to write the debt off from a standard District's General Journal Entry Form as provided for in Appendix B of this document.

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Controls Over Accounts Payable

Steps to Entering Accounts Payable into the System

All invoices for goods and/or services to the District by outside vendors are provided to the Fiscal Agent.

Upon receipt of an invoice, the Fiscal Agent will enter and schedule invoices for payment into the District's software utilizing all available discounts to the District.

Upon entering an invoice into the District's software, a paper voucher or voucher stamp will be affixed to the invoice. The voucher shall include the following:

1. The date of the invoice;
2. Information reflecting that the invoice was matched with the proper contract or purchase order;
3. Account number for debit account posting;
4. A place for the contract administrator to initial and date the voucher indicating the invoice was reviewed and verifying that the goods and/or services were received by the District;
5. A place for the Executive Director to initial and date the voucher indicating approval for payment.

Payments on Accounts Payable

All invoices shall be printed and provided to the respective contract administrator who will review the invoice to verify that the goods and/or services were received by the District and that provision of such goods and/or services were provided in accordance with any applicable contract or purchase order. Upon verification of the invoice by the contract administrator, the contract administrator will initial and date the invoice voucher.

After the contract administrator verifies the invoice, the invoice shall be provided to the Executive Director who will review the invoice to ensure that the information in the invoice voucher is accurate and that the contract administrator has verified the invoice. If the invoice voucher is accurate and has been verified by the contract administrator, the Executive Director will initial and date the invoice voucher indicating approval for payment. In the event that the Executive Director is unavailable to approve invoices the Board Chair or Treasurer is authorized to approve invoices.

Payments may only be made from approved vouchers. Payments from vendor statements without the voucher are forbidden.

Checks are printed by the Fiscal Agent and signed by the Executive Director, Treasurer, or Board Chair as provided for herein.

Payments are made for payables according to invoice due dates, the Fiscal Agent will pay these invoices as scheduled.

All payments are made with computer-generated checks, unless otherwise provided for herein.

It is the District's policy to take advantage of all vendor discounts.

Month End

At month end, an accounts payable register is to be run. An accounts payable report of unpaid vendors with amounts will be provided to the Executive Director by the 20th day of each month for the prior calendar month.

Periodically

Periodically, vendor statements are compared with the recorded liability. A file of these reconciliations is to be maintained.

Controls Over Net Position

Each separate Net Position account will remain untouched throughout the entire year. No adjustments or transfers will be made to this account. The Board of Directors has authority for the utilization of unrestricted funds through articles voted at monthly or special meetings. The Executive Director will be responsible in carrying out the actions approved by the Board of Directors.

Controls Over Grants by Outside Agencies

The District may receive grants from outside agencies, such as:

1. United States Government
2. State of Maine
3. Private foundations

Grant funds shall be deposited into the appropriate accounts and applied to unique budget line items labeled in revenues. These funds are designated to be spent according to the

corresponding agreement between the outside agency and the District. It is the responsibility of the Fiscal Agent to see that these procedures are carried out.

Controls Over Miscellaneous Revenues

The Fiscal Agent receives money from other departments that are outside of the accounting department. They are:

1. Donations
2. Other Fundraising Activities

All monies received by the above-mentioned programs will be turned over the same, or if necessary the next, business day to the Fiscal Agent's business office.

Controls Over General Journal Entries

All general journal entries are to be manually documented on the standard District's General Journal Entry Form as provided for in Appendix B of this document.

Appropriate documentation supporting the journal entry is to be attached to the General Journal Entry Form.

The Treasurer must approve each General Journal Entry Form. The Treasurer's approval can be either by signing each form or providing approval through e-mail correspondence to the Fiscal Agent.

It is then the responsibility of the Fiscal Agent to input these entries into the computer system.

Controls Over Budget Journal Entries

After the annual budget has been approved by the Board of Directors, the Fiscal Agent will enter into the computer the entries needed for each corresponding line item to each fund. These entries will be entered into the computer within 15 days of approval of the annual budget and will remain untouched throughout the course of the year unless approval by the Board allows the Executive Director to adjust a specific line item accordingly. Upon approval, the Fiscal Agent will enter the necessary adjustment.

Controls Over Electronic Transfer of Funds

The transfer of funds between the District's General Checking Account, Savings Account, ICS Savings Account, and EFT/ACH Deposits Account may be made electronically. The Fiscal Agent initiates and carries out electronic transfers of funds between the General Checking Account, Savings Account, ICS Savings Account, or EFT/ACH Deposits Account. The Fiscal Agent must document these transfers by retaining printouts of the transfer requests from the bank's website.

If the payment of approved cash disbursements by paper check is not practicable or not possible, payment may be made by the electronic transfer of funds from either the District's General Checking Account or Savings Account to the account of a third party. The Fiscal Agent or Executive Director may initiate the electronic transfer of funds from the General

Checking Account or Savings Account to the account of a third party. The Executive Director or Treasurer must preapprove payments by electronic transfer to the account of a third party. However, any electronic transfer made to the Executive Director, such as payroll, must be preapproved by the Treasurer. In the event that the Executive Director or Treasurer are unavailable to approve the electronic transfer of funds to the account of a third party, the Board Chair is authorized to approve the electronic transfer of funds to the account of a third party as provided for herein.

All electronic transfers of funds to third-party accounts must be preapproved using the District's Electronic Funds Transfer Form as provided for in Appendix C of this document. Upon receiving an approved Electronic Funds Transfer Form, the Fiscal Agent carries out the electronic transfer of funds to a third-party account.

Regularly recurring electronic transfers of equal or similar amounts for items, such as payroll, may be approved by the Treasurer for a set period of time not to exceed twelve months. One Electronic Funds Transfer Form may be used for a series of the same or similar transfers rather than using an Electronic Fund Transfer Form for each individual transfer in the series. In such cases, the Treasurer must indicate the period of time for which the recurring transfer may occur without being reauthorized, not to exceed twelve months.

The Fiscal Agent shall provide a Statement of Transfers to the Treasurer by the 20th day of each month for the prior calendar month for all electronic transfers occurring in the prior calendar month.

Controls Over Electronic Data Processing

The District's Fiscal Agent utilizes a multi-user computer system to perform electronic data processing. The computer system incorporates QuickBooks software to record and process all of the necessary financial information within its accounting system.

A password system is used as a control procedure to ensure that only authorized personnel are able to access the accounting records.

The only people having access to the computer accounting records are the Fiscal Agent, Executive Director, and Treasurer. The Executive Director and Treasurer have limited access to view accounts and transactions only. All three individuals have a specific password to access certain applications.

The breakdown of applications of the multi-user system which requires passwords are as follows:

Application	Authorized Users
General Ledger/Main Menu	Fiscal Agent, Executive Director, Treasurer
Accounts Payable/Main Menu	Fiscal Agent, Executive Director, Treasurer
Payroll/Main Menu	Fiscal Agent, Executive Director, Treasurer
Accounts Receivable/Main Menu	Fiscal Agent, Executive Director, Treasurer
Cash Receipts/Main Menu	Fiscal Agent, Executive Director, Treasurer

Controls Over Purchases

Purchases are subject to the Procurement Policy adopted by the Board in the District's Rules and Regulations.

Controls Over Offsite Backup

It is the policy of the District to make regular backups of the District's electronic accounting information. At least one electronic copy of the District's electronic accounting information must be maintained in a location separate from the location where the District's primary electronic accounting information is stored. The electronic copy must be updated at least once per business day. The Fiscal Agent is responsible for ensuring that the electronic accounting information is backed up in accordance with this policy.

Controls Over Budgeting

The Executive Director, with cooperation from the Fiscal Agent, prepares all individual program budgets. These budgets are prepared around December of each year. It is the responsibility of the Treasurer and the Finance Committee to review all individual program budgets.

After review and approval of budgets by the Treasurer and the Finance Committee, they are submitted to the Board of Directors for final approval. This happens on or before July 1st of each year.

A copy of the approved budget is then given to the Fiscal Agent for input into the District's accounting software for reporting purposes.

All budget amendments, if necessary, are approved by the Board of Directors.

Controls Over the Safe

A fire-proof safe or fire-proof filing cabinet is used to store valuable documents making up the accounting system. Undeposited money is also stored in the safe along with other financial documents, to ensure their safety. The Fiscal Agent is responsible for seeing that the safe is so utilized and is properly maintained every day. Some of the primary responsibilities are:

1. Unlocking and opening the safe daily.
2. Establishing proper procedures on entering the safe and removing any documents of record from it.
3. Returning all documents and records removed from the safe that day along with any un-deposited money.
4. Closing and locking the safe at the end of every business day.

The holder of the key to the safe is the Fiscal Agent.

Controls Over Funds

Individual funds for programs outside the scope of the activities required by the General Permit may not be created without the approval from the Board of Directors. When the

Executive Director determines a new fund is necessary to allocate certain District revenue and expenditures, approval by the Board of Directors is mandatory.

Controls Over Disposition of Property

The Executive Director has the authority to sell, donate, or otherwise dispose of District property with a fair market value at the time of disposition of up to \$2,500 with the decision to sell, donate, or otherwise dispose of the property at the discretion of the Executive Director. Disposition of District property and with a fair market value at the time of disposition of over \$2,500 must be approved by the Board.

Controls Over Inter-Fund Transfers

After budgeted funds are journaled to a specific fund in the budget, the inter-fund transfer of funds from one budgeted fund to another budgeted fund requires prior approval by the Board. It is the responsibility of the Executive Director to carry out inter-fund transfers upon approval of the Board.

AREAS OF UNDERSTANDING

1. Due to prior commitments made in the Long Creek Watershed Management Plan original contracts with municipalities, the Cumberland County Soil & Water Conservation District will provide Fiscal and Administrative contracted services at the discretion of the Board.
2. After the expiration of the original General Permit, is the intention of the District to continue to contract for these services with an outside organization to maintain the day-to-day and operational affairs of the District.
3. The District may enter into contracts with an agency or agencies that will provide the services of Fiscal Agent and Executive Director. Any reference in this document to a Fiscal Agent or Executive Director refers to two separate individuals. If both services are provided by one organization, these functions will be performed by two different individuals. At no time will the function of both positions be filled by the same individual.
4. In the event these positions are contracted through an outside organization, the term of that contract will be for a period up to five years.

APPENDIX A

Acknowledgment of Charge Account Policy

The undersigned acknowledges that (s)he has read and understands the Charge Account Policy of the Long Creek Watershed Management District and agrees to abide by this policy:

Restricted Use — The use of a District credit card or other charge account is subject to the following restrictions:

- a. No personal or private expenditure shall be charged to a District account.
- b. Each expense charged must be accompanied by the actual itemized receipt, or Lost Receipt Declaration approved by the Treasurer, and brief explanation of the expense. (For example, if the expense is for meals or food, note on the receipt if it was for a luncheon meeting and how many meals were included on the bill). In other words, each expense should have the same type of documentation that you would include on a request for reimbursement.
- c. Capital purchases, as defined in the Capitalization Policy section, should never be charged to a credit card, unless is not practicable or not possible to pay by check.
- d. Only expenses authorized in accordance with the District's Rules and Regulations and Controls Over Purchases provided for herein may be charged to the credit card.
- e. Documentation of each expense shall be submitted to the Fiscal Agent when incurred.
- f. No cash advances will be permitted on a District credit card.
- g. Each credit card issued will have a maximum monthly balance of \$5,000.

Signature

Printed Name:

Date:

APPENDIX B

General Journal Entry Form

Trans #	Type	Date	Num	Name	Account	Class	Debit	Credit
---------	------	------	-----	------	---------	-------	-------	--------

TOTAL

Explanation of Entry:

Prepared by: _____, Fiscal Agent on _____

Entered by: _____, Fiscal Agent on _____

Approved by: _____, Treasurer on _____

*NOTE: All journal entries must be accompanied by supporting documentation.

APPENDIX C
Electronic Funds Transfer Form

DATE:

AMOUNT:

TRANSFERRED FROM: Savings Checking Other _____

TRANSFERRED TO: Savings Checking Other _____

Name of Account and Explanation:

Approved by: _____ (Executive Director/Treasurer) _____ Date

Entered by _____ (Fiscal Agent) _____ Date

APPENDIX D

Lost Receipt Declaration Form

LOST RECEIPT

If a duplicate cannot be obtained, for reasonable expenses, the employee/claimant must submit the following signed form with their Travel Claim and/or Expense Claim for reimbursement to the Accounting Office. This form should also be submitted with Corporate Credit Card Statements if receipts have been lost.

Re: Original Receipt

I, hereby declare that I have lost or accidentally destroyed the original receipt. I further declare that I have not and will not use this receipt (if found) to claim reimbursement from any other source.

A detailed list of the goods or services purchased is as follows:

Vendor Name: _____
(Name of store, hotel, airline, restaurant, etc.)

Date of Purchase: _____

Amount of Purchase: _____

Description of goods/services purchased: _____

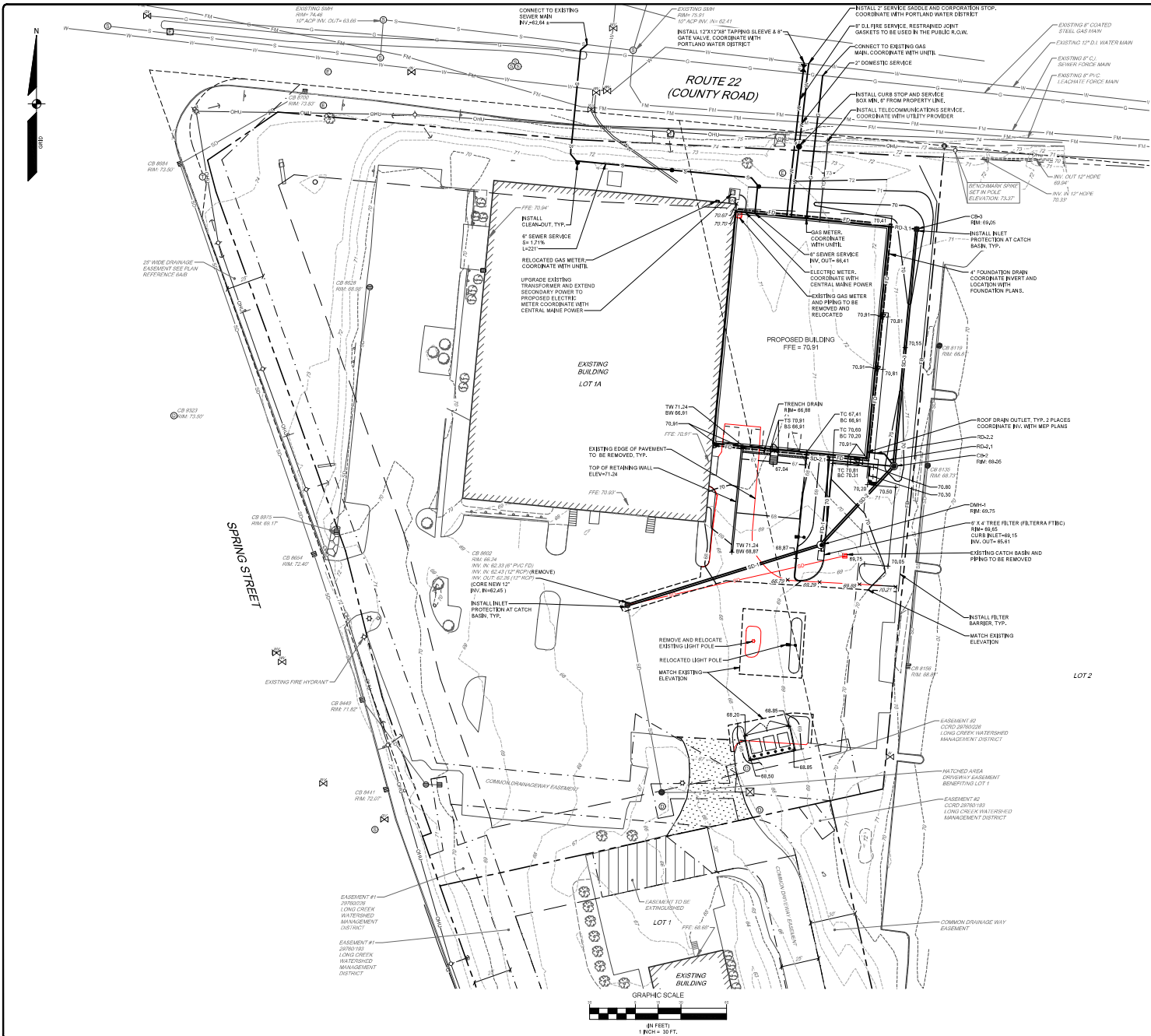
Signature of Claimant:

_____ Date

Treasurer's Approval:

_____ Date

ATTACHMENT D



STORM DRAIN STRUCTURE DATA

STRUCTURE	RIM	INV. IN	INV. OUT	DIAM.
CB-2	69.05	66.93 (SD-1) 64.40 (SD-2) 65.41 (SD-3)	64.05 (SD-2)	48"
CB-3	69.25	65.70 (SD-1)	65.43 (SD-3)	24"
DMH-1	69.75	65.45 (SD-2) 63.45 (FD-1) 63.35 (SD-1)	63.35 (SD-1)	48"

STORM DRAIN PIPE DATA

NAME	SIZE	LENGTH	SLOPE
FD-1	8"	59'	0.53%
SD-2	8"	8'	1.23%
SD-2	8"	11'	1.31%
SD-3	8"	17'	1.18%
SD-1	12"	130'	0.89%
SD-1	8"	2'	3.61%
SD-2	12"	67'	0.80%
SD-1	8"	57'	1.08%
SD-3	12"	194'	0.89%

GRADING NOTES:

1. ACCESSIBLE PARKING SPACES AND ASSOCIATED ACCESSIBLES SHALL NOT EXCEED 2% SLOPE IN ANY DIRECTION.
2. CONTRACTOR SHALL ENSURE SMOOTH TRANSITION TO EXISTING ADJACENT SURFACE.

UTILITY NOTES:

1. UTILITIES WITHIN 5 FEET OF BUILDING ARE COORDINATED ON RELEVANT M.E.P. DRAWINGS. CONTRACTOR SHALL COORDINATE INSERTS, CONNECTIONS AND MATERIALS WITH ALL DRAWINGS.
2. NUMBER AND SIZE OF CONDUITS TO SITE EQUIPMENT, LIGHTING AND SERVICE TO BE VERIFIED WITH SITE ELECTRICAL DRAWINGS.
3. CONTRACTOR SHALL EXCAVATE TEST PITS TO VERIFY LOCATION AND ELEVATIONS OF POTENTIAL CONTACTS FOR SEWER SERVICE CONNECTION. NOTIFY ENGINEER OF ANY DISCREPANCY.

DEMOLITION NOTES:

1. CONTRACTOR SHALL NOTIFY USBAF FOR UTILITY LOCATIONS PRIOR TO EXCAVATION.
2. ALL DEMOLITION WORK SHALL BE PERFORMED IN ACCORDANCE WITH ALL APPLICABLE CODES AND REGULATIONS.
3. ALL SITE FEATURES COLORED RED ARE TO BE DEMOLISHED AND/OR REMOVED FROM THE SITE.
4. CONTRACTOR RESPONSIBLE FOR COORDINATION WITH UTILITY SERVICE PROVIDER FOR REMOVAL, RELOCATION AND/OR PROTECTION OF UTILITY SERVICES.



PROJECT NO.	10000-0000	
DATE	02/14/2022	
REV. BY	DATE	STATUS
THESE DRAWINGS SHALL NOT BE REPRODUCED OR TRANSMITTED IN ANY FORM OR BY ANY MEANS, ELECTRONIC OR MECHANICAL, WITHOUT PERMISSION IN WRITING FROM SEBAGO TECHNICAL, INC. ANY VIOLATION WILL BE PROSECUTED TO THE FULL EXTENT OF THE LAW.		

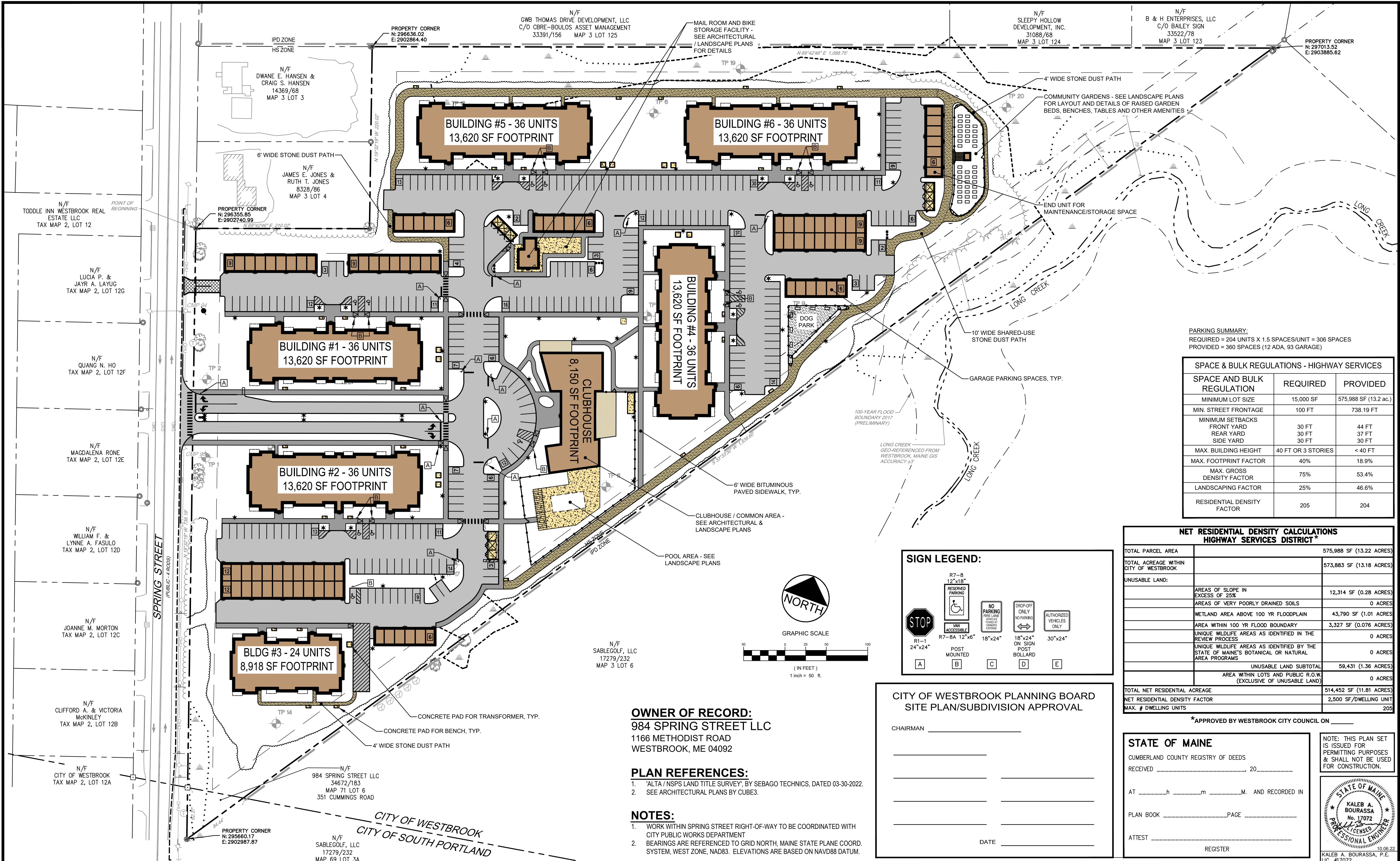


NOT FOR CONSTRUCTION

GRADING AND UTILITY PLAN
OF
860 SPRING STREET
860 SPRING STREET
SPRING STREET
FOR
GWB CONY LLC
CORPORATE PROPERTY MANAGEMENT, ONE CANAL PLAZA, SUITE 500
PORTLAND, ME 04101

DESIGNED	EOR
DRAWN	EOR
CHECKED	ACH
DATE	02/14/2022
SCALE	1" = 30'
PROJECT	19312

SHEET 4 OF 10



PARKING SUMMARY:
 REQUIRED = 204 UNITS X 1.5 SPACES/UNIT = 306 SPACES
 PROVIDED = 360 SPACES (12 ADA, 93 GARAGE)

SPACE & BULK REGULATIONS - HIGHWAY SERVICES		
SPACE AND BULK REGULATION	REQUIRED	PROVIDED
MINIMUM LOT SIZE	15,000 SF	575,988 SF (13.2 ac.)
MIN. STREET FRONTAGE	100 FT	738.19 FT
MINIMUM SETBACKS		
FRONT YARD	30 FT	44 FT
REAR YARD	30 FT	37 FT
SIDE YARD	30 FT	30 FT
MAX. BUILDING HEIGHT	40 FT OR 3 STORIES	< 40 FT
MAX. FOOTPRINT FACTOR	40%	18.9%
MAX. GROSS DENSITY FACTOR	75%	53.4%
LANDSCAPING FACTOR	25%	46.6%
RESIDENTIAL DENSITY FACTOR	205	204

NET RESIDENTIAL DENSITY CALCULATIONS HIGHWAY SERVICES DISTRICT*	
TOTAL PARCEL AREA	575,988 SF (13.22 ACRES)
TOTAL ACREAGE WITHIN CITY OF WESTBROOK	573,883 SF (13.18 ACRES)
UNUSABLE LAND:	
AREAS OF SLOPE IN EXCESS OF 25%	12,314 SF (0.28 ACRES)
AREAS OF VERY POORLY DRAINED SOILS	0 ACRES
WETLAND AREA ABOVE 100 YR FLOODPLAIN	43,790 SF (1.01 ACRES)
AREA WITHIN 100 YR FLOOD BOUNDARY	3,327 SF (0.076 ACRES)
UNIQUE WILDLIFE AREAS AS IDENTIFIED IN THE REVIEW PROCESS	0 ACRES
UNIQUE WILDLIFE AREAS AS IDENTIFIED BY THE STATE OF MAINE'S BOTANICAL OR NATURAL AREA PROGRAMS	0 ACRES
UNUSABLE LAND SUBTOTAL	59,431 (1.36 ACRES)
AREA WITHIN LOTS AND PUBLIC R.O.W. (EXCLUSIVE OF UNUSABLE LAND)	0 ACRES
TOTAL NET RESIDENTIAL ACREAGE	514,452 SF (11.81 ACRES)
NET RESIDENTIAL DENSITY FACTOR	2,500 SF/DWELLING UNIT
MAX. # DWELLING UNITS	205

SIGN LEGEND:

R7-8 12"x18" RESERVED PARKING
 R1-1 24"x24" STOP
 R7-8A 12"x6" NO PARKING PRE-CURB VEHICLES PROHIBITED EXCEPT AUTHORIZED VEHICLES ONLY
 18"x24" DROP-OFF ONLY NO PARKING ON SIGN
 30"x24" AUTHORIZED VEHICLES ONLY

POST MOUNTED (A) (B) (C) (D) (E)

**CITY OF WESTBROOK PLANNING BOARD
SITE PLAN/SUBDIVISION APPROVAL**

CHAIRMAN _____

DATE _____

OWNER OF RECORD:
 984 SPRING STREET LLC
 1166 METHODIST ROAD
 WESTBROOK, ME 04092

- PLAN REFERENCES:**
- 'ALTA' / NSPS LAND TITLE SURVEY, BY SEBAGO TECHNICS, DATED 03-30-2022.
 - SEE ARCHITECTURAL PLANS BY CUBE3.

- NOTES:**
- WORK WITHIN SPRING STREET RIGHT-OF-WAY TO BE COORDINATED WITH CITY PUBLIC WORKS DEPARTMENT
 - BEARINGS ARE REFERENCED TO GRID NORTH, MAINE STATE PLANE COORD. SYSTEM, WEST ZONE, NAD83. ELEVATIONS ARE BASED ON NAVD88 DATUM.

STATE OF MAINE
 CUMBERLAND COUNTY REGISTRY OF DEEDS
 RECEIVED _____ 20____
 AT _____ h _____ m _____ M. AND RECORDED IN _____
 PLAN BOOK _____ PAGE _____
 ATTEST _____
 REGISTER

NOTE: THIS PLAN SET IS ISSUED FOR PERMITTING PURPOSES & SHALL NOT BE USED FOR CONSTRUCTION.

U:\3980 - Res Dev 984 Spring Street Westbrook 4-11-22\Z - CAD\DWG\3980-SITE.dwg 10/6/2022 11:45 AM

Rev.	Date	Revision
5	2022.10.06	SUBMITTED TO CITY FOR FINAL SITE / SUBDIVISION PLAN
4	2022.08.29	SUBMITTED TO MDEP FOR SLDA PERMIT APPLICATION
3	2022.06.22	SUBMITTED TO MDOT FOR TMP PERMIT APPLICATION
2	2022.05.26	RESUBMITTED TO CITY PER STAFF COMMENTS
1	2022.05.12	SUBMITTED TO CITY FOR SKETCH PLAN SUBMISSION

Design: KAB	Draft: CDD	Date: APR. 2022
Checked: SRB	Scale: AS NOTED	Job No.: 3980
File Name: 3980-SITE.dwg		
This plan shall not be modified without written permission from Gorrill Palmer. Any alterations, authorized or otherwise, shall be at the user's sole risk and without liability to Gorrill Palmer.		

707 Sable Oaks Drive, Suite 30
 South Portland, Me 04106
 207.772.2515 / www.gorrillpalmer.com
 Relationships. Responsiveness. Results.

Drawing Name:	OVERALL SITE LAYOUT / SUBDIVISION PLAN
Project:	PROPOSED MULTI-UNIT RESIDENTIAL DEVELOPMENT 984 SPRING STREET, WESTBROOK, MAINE
Client:	TOM WATSON & CO., LLC 82 HANOVER STREET, SUITE 5, PORTLAND, MAINE 04101

Drawing No.
C-3.0