



Long Creek Watershed Management District Board of Directors Meeting

Agenda: November 22, 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: 123 110 570#.

Time	Agenda Item	Attachment	Page(s)
9:00 — 9:05	1. Call to Order		
9:05 — 9:10	2. Minutes: October 26, 2022, Board Meeting <i>Proposed Motion: Motion to approve the October 26, 2022, Board meeting minutes.</i>	Attachment A	1 — 6
9:10 — 9:25	3. Treasurer’s Report: a. Fiscal Year 2022 Financial Audit Review b. October Financial Report c. Bad Debt Write Off <i>Proposed Motion: Motion to write off bad debt as determined by the Board.</i>	Attachment B Attachment C	7 — 34 35 — 49
9:25 — 9:30	4. Carry Over Executive Director Leave Time from Calendar Year 2022 to Calendar Year 2023 <i>Proposed Motion: Motion to authorize Executive Director to carry over 40 hours of leave time from 2022 to 2023.</i>		
9:30 — 9:45	5. Executive Session – Personnel Matter (re: Annual Performance Review): <i>Proposed Motion: Motion that the Board go into executive session under 1 M.R.S. § 405(6)(A) to discuss a personnel matter where public discussion could reasonably be expected to damage the employee’s reputation or violate his/her right to privacy.</i>		
9:45 — 10:30	6. New Development and Redevelopment Projects a. 860 Spring Street, Westbrook <i>Proposed Motion: Motion to pursue BMP easement with landowner, assume construction cost to supplement subsurface stormwater storage BMP with additional subsurface storage as proposed, and assume responsibility for future inspection and maintenance of supplemental storage BMP.</i> b. 984 Spring Street, Westbrook c. 594 County Road, Westbrook d. Maine Turnpike Authority, Wetland Mitigation	Attachment D Attachment E	50 – 52 53
10:30 — 10:35	7. Public Comment(s)		

10:35 — 10:40	8. Next Meeting		
10:40	9. Adjourn		

ATTACHMENT A



Long Creek Watershed Management District Board of Director's Meeting

Minutes from October 26, 2022 Meeting

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#.

1. **Call to Order:** Mr. Roncarati called the meeting to order at 9:04a.m.

Mr. Dillon returned to the meeting after stepping away from his computer.

2. **Roll Call:**

- a. Attendance: Angela Blanchette, Curtis Bohlen, Fred Dillon, Sean Donohue, Eric Dudley, Brian Goldberg, Craig Gorris, Will Haskell, Jason Kenney, Susan Henderson (joined at 9:10a.m.), Doug Roncarati
- b. Absent:
- c. Staff/Guests: Peter Carney (Long Creek Watershed Management District); Jim Katsiaficas, Esq. (Perkins Thompson); Chris Brewer (Cumberland County Soil & Water Conservation District); Nathan Edwards (Crow's Nest Property Management, Inc.)

Mr. Katsiaficas joined the meeting.

3. **Review of Board Meeting Minutes:**

- a. The Board reviewed the minutes from the September 13, 2022, meeting.
- b. **Mr. Roncarati made a motion to approve the September 13, 2022, Board meeting minutes. Mr. Dudley seconded the motion. The motion carried unanimously.**

4. **Treasurer's Report:**

- a. Mr. Bohlen noted that the fiscal year 2022 financial audit is nearly complete and that the report will reflect that the District continues to do a good job of managing its financial affairs.
- b. Mr. Brewer noted that the audit will recommend additional controls concerning the issuance of invoices for participating landowner assessments and receipt of payments for those invoices, which is currently done by the same person.
- c. Mr. Brewer advised that the auditors have sent the report to the principal auditor for review and we will have the final report soon.
- d. In reviewing the September Financial Report, Mr. Bohlen noted that non-routine maintenance expenses are becoming more and more common.
- e. Mr. Brewer noted that large expenditures in the first quarter of the fiscal year are related to routine BMP repairs and maintenance and some non-routine BMP maintenance.

Ms. Henderson joined the meeting.

5. Documentation of Internal Financial Control Structure, Debt Write-Off Standards and Procedure:

- a. Mr. Carney introduced the proposed revisions to the District's *Documentation of Internal Financial Control Structure* concerning writing off bad debt for accounting purposes.
- b. Mr. Carney advised that the current financial controls address the procedure for writing off bad debt, but do not provide guidance on when bad debt may be written off.
- c. Mr. Carney noted that that the revisions, if adopted, would provide the Board with guidance on when to write off bad debt.
- d. Mr. Roncarati suggested that the word "to" be deleted in the following phrase "the balances ~~to~~ be written off as bad debt."
- e. **Mr. Haskell made a motion to Motion to approve revisions to *Documentation of Internal Financial Control Structure* as set forth in Attachment C, with the amendment offered by Mr. Roncarati. Mr. Roncarati seconded the motion. The motion carried unanimously.**

6. South Branch BMP Retrofits Project, Status Update:

- a. Mr. Carney advised that the representative a Philbrook Avenue Associates LLC assigned to the project indicated that the easement to the District for construction of the project was approved by their counsel.
- b. The representative further advised that the next step is for Philbrook Avenue Associates LLC to receive lender approval for the easement due to the terms of the loan on the property.

7. New Development and Redevelopment Projects, Discussion:

- a. Mr. Carney noted there are several new development and redevelopment projects proposed in the Long Creek Watershed upon which the District has been asked to provide input with respect to impacts on Long Creek.
- b. Mr. Carney directed the Board's attention to the plan in today's Board packet for 860 Spring Street in Westbrook which reflects a design for expanding the existing building on the site.
- c. The 860 Spring Street property is a "participating landowner" property under the Long Creek General Permit and the District already has an easement over this property for an existing stormwater BMP.
- d. The building expansion would result in approximately one-half of an acre of new impervious surface, the runoff from which as currently proposed would tie into the existing stormwater collection system upstream of the District's existing BMP on the site. As a result of the increased impervious area, the effectiveness of the existing BMP would be diminished if the project was constructed as proposed.
- e. Mr. Carney advised that he met with the property owner and their engineer to discuss the possibility of installing additional subsurface storage as part of the project to account for the additional impervious surface that will be created by the building expansion.
- f. As a result of the meeting, Mr. Carney agreed to bring to the Board a proposal, in concept, for the District to take responsibility for the construction cost of the additional subsurface storage as well as future inspection and maintenance of the new BMP.
- g. Mr. Carney noted that the City of Westbrook and the Maine Department of Environmental Protection are not requiring additional stormwater controls under their permitting processes. Both the City and Maine Department of Environmental Protection advised that

- the commercial subdivision was approved with anticipated future development windows of three acres per parcel and additional stormwater controls will not be required until the three-acre threshold is exceeded on an individual lot.
- h. Mr. Carney suggested that the District construct the additional storage BMP as the landowner is not required to do so and the effectiveness of the existing downstream BMP needs to be protected.
 - i. Mr. Carney noted that a very rough estimate of the cost of the additional storage BMP is \$65,000.
 - j. Mr. Bohlen suggested that any additional storage in the upper watershed would benefit Long Creek.
 - k. Mr. Goldberg suggested that this project might be better suited to an application from the landowner under the District's grant program for privately-constructed BMPs.
 - l. Mr. Carney responded that the landowner may not have an incentive to apply for a grant as neither the City nor the Maine Department of Environmental Protection is requiring additional stormwater controls and, at most, the District's grant program would cover only 75% of the project cost.
 - m. Mr. Dillon inquired with Mr. Dudley as to why the City is not requiring additional stormwater controls.
 - n. Mr. Dudley confirmed that the City is not requiring additional stormwater controls of the landowner for the reason mentioned by Mr. Carney.
 - o. Mr. Carney suggested that he follow up with the Maine Department of Environmental Protection on why additional stormwater controls are not being required, further discuss costs sharing possibilities with the landowner, and see if a more accurate cost estimate can be developed for the subsurface storage BMP, for further discussion at the next Board meeting.
 - p. Mr. Carney asked the Board to next turn its attention to the plan in today's Board packet for a 200+ unit apartment complex at 984 Spring Street in Westbrook.
 - q. Mr. Carney advised the site is presently a small mobile-home park and has not been required to obtain a post-construction stormwater discharge permit, presumably because the impervious surface on the parcel is less than one acre.
 - r. Mr. Carney noted the site area is approximately ten acres and the proposed project will result in approximately seven acres of impervious surface.
 - s. Mr. Carney advised that the engineer for the project owner and a representative of the Maine Department of Environmental Protection had requested the District's input on the proposal.
 - t. During a meeting with the project owner's engineer, it was indicated that an Individual Permit would be pursued to meet the post-construction stormwater discharge permit requirement in the Long Creek Watershed. As a result, the project owner anticipated paying a compensation fee to meet the "urban impaired stream" standard of the Maine Department of Environmental Protection's stormwater management rules.
 - u. Mr. Carney's discussions with the project owner's representative primarily focused on chlorides, from the application of road salt, that may run off from the project site into the

- adjacent main stem of Long Creek. These discussions included strategies to reduce chlorides that ranged from implementing reduced-salt winter management plans to heated sidewalks to covered parking areas or parking garages.
- v. Mr. Carney suggested that it might be possible to use the compensation fee funds to implement a reduced chlorides winter management plan on the site, similar to the plans currently being implemented by several landowners in the watershed.
 - w. Following discussions with Maine Department of Environmental Protection staff, it was suggested that the District submit formal comments on the project for consideration during the permitting process.
 - x. Mr. Carney said he is seeking guidance from the Board today on public comments to be submitted to the City and Maine Department of Environmental Protection given that the comments may raise significant policy implications.
 - y. Ms. Henderson said that we need to come to some middle ground between environmental considerations and the need for affordable housing.
 - z. Mr. Dudley advised that the City of Westbrook is in the process of building a vertical parking garage and that a construction cost estimate of \$50,000 per space should be expected to construct vertical parking, which would make housing less affordable than it already is.
 - aa. Mr. Dudley suggested that other measures be considered such as limiting snow that is being brought in from other areas to a private snow dump in the Long Creek Watershed and providing for mass transportation at the project site.
 - bb. Mr. Dudley said he does not believe that the District should pursue a parking garage on this site.
 - cc. Mr. Roncarati noted that in addition to the chloride issue the District should comment on the proposed dog park and the community garden, which are located adjacent to wetlands.
 - dd. With respect to the chloride issue, Mr. Roncarati suggested that the District needs to defer to state and local community permitting processes for specific requirements. The State needs to establish conditions in its permits that are designed to meet State-mandated water quality requirements.
 - ee. Mr. Donohue expressed a preference for any compensation fee funds going to chloride reduction practices on the site rather than to any general fund.
 - ff. Mr. Katsiaficas noted that the narrative standard in Chapter 500 that allows the Maine Department of Environmental Protection to require additional stormwater measures to address stressors contributing to the impairment of an impaired stream was adopted at the suggestion of the District to address pollutants such as chloride.
 - gg. Mr. Dillon asked if the project owner would consider options other than horizontal parking.
 - hh. Mr. Carney said that it is difficult to suggest substantial design changes at the permitting stage because so much has been invested in the project design by the time that permit applications are submitted.
 - ii. Ms. Blanchette suggested that while applicants may consider plans to be near final at the time permitting applications are submitted meaningful opportunities to change plans should not be precluded.

- jj. At the conclusion of the conversation, a consensus developed among the Board that the District's role in permitting processes for projects that affect the watershed should be to point out issues and provide background information, however, it is the role of the permitting authorities to establish specific requirements.
- kk. Mr. Carney summarized that he will prepare public comments on the project consistent with the Board's consensus.

8. Public Comment(s):

- a. Mr. Edwards offered comments as a member of the public representing several landlords and landowners in the watershed.
- b. Mr. Edwards suggested that the District should advocate when there is a discrepancy occurring between landowner activities and the goals of the restoration project.
- c. Mr. Edwards further suggested that the Board should make sure that the District's investment of work and money in the watershed is not impaired by individual landowner projects.

- 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 11:03a.m.

Board attendance and voting record:

Board Member	Attendance	Approve September 13, 2022, Minutes	Documentation of Internal Financial Control Structure, Debt Write-Off Standards and Procedure
Blanchette	Y	Y	Y
Bohlen	Y	Y	Y
Dillon	Y	Y	Y
Donahue	Y	Y	Y
Dudley	Y	Y	Y
Goldberg	Y	Y	Y
Gorris	Y	Y	Y
Haskell	Y	Y	Y
Henderson	Y	—	Y
Kenney	Y	Y	Y
Roncarati	Y	Y	Y

ATTACHMENT B

November 7, 2022

**To the Board of Directors
Long Creek Watershed Management District**

We have audited the financial statements of the Long Creek Watershed Management District for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 13, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Long Creek Watershed Management District are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022. We noted no transactions entered into by the Long Creek Watershed Management District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the allowance for uncollectible accounts is based on historical analysis, experience, and a detailed review of the receivables and their aging.

Management's estimate of depreciation is based on general knowledge, rules of thumb and PUC prescribed guidelines, which align with generally accepted accounting principles, for equipment, buildings and roads estimated useful lives. We evaluated the key factors and assumptions used to develop the useful lives in calculating depreciation while determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- 1) The disclosure of cash and custodial credit risk shown in Note B to the financial statements; and
- 2) The disclosure of long-term liabilities in Note D for the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 7, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Long Creek Watershed Management District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Long Creek Watershed Management District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Schedule of Management District Operating Revenues and the Schedule of Operating Expenses, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board and Management of the Long Creek Watershed Management District and is not intended to be, and should not be, used by anyone other than these specified parties.

Purdy Poulos & Company
Professional Association

Portland, Maine
November 7, 2022

November 7, 2022

**To the Board of Directors
Long Creek Watershed Management District**

In planning and performing our audit of the financial statements of the Long Creek Watershed Management District as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Management 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Management District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Management District's internal control.

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

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. We consider the following deficiency in internal control to be a material weakness.

Internal Controls over Revenue Process

Condition: During the engagement we noted that controls related to the transacting and accounting for revenue is not adequate.

Reason improvement is needed: In general terms, controls are most effective when two different individuals are assigned the responsibility of authorizing transactions, recording transactions, and maintaining the custody of assets. Currently, the Fiscal Agent performs two or more of these functions in the normal course of performing his duties. Specifically, we noted that the fiscal agent is responsible for identifying entities within the district that are subject to semi-annual assessment. The agent also determines amounts to be billed, performs the invoicing function, collects amounts submitted by each individual customer, and records such activity in the accounting system.

Recommendation: We recommend that management and the Board of Directors consider ways to strengthen internal control procedures over the cash receipt and revenue functions. We do understand inherent limitations based upon the limited staff size of the District. However, we would encourage you

to consider ways for additional individuals or the Board to provide a measure of oversight and/or review of certain of the above duties.

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

Purdy Powers & Company

Professional Association

Financial Statements



**Long Creek Watershed
Management District**

June 30, 2022

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Long Creek Watershed Management District

June 30, 2022

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Independent Auditors' Report

**To the Governing Board and Executive Director
Long Creek Watershed Management District
Windham, Maine**

Opinion

We have audited the accompanying financial statements of the Long Creek Watershed Management District (a quasi-municipality) as of and for the years ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Long Creek Watershed Management District as of June 30, 2022 and 2021, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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 opinion.

Responsibilities of Management for the Financial Statements

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

Auditors' 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 opinion. 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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 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 management's discussion and analysis be presented to supplement the basic financial statements. 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 an opinion on the financial statements that collectively comprise the Long Creek Watershed Management District's basic financial statements. The accompanying supplemental information for the year ended June 30, 2022 and 2021, on pages 15 and 16, is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information 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. The 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 information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Purdy Pownall & Company
Professional Association

Portland, Maine
November 7, 2022



MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Long Creek Watershed Management District (the “District”) financial performance provides an overview of the financial activities for the year ended June 30, 2022. Please read it in conjunction with the District’s financial statements.

USING THIS ANNUAL REPORT

This financial annual report consists of the financial statements and reflects the self-supporting activities of the District that are funded primarily through assessments on property owners.

Statements of Net Position, Statements of Revenue, Expenses and Changes in Net Positions, and Statements of Cash Flows

The financial statements provide an indication of the District’s financial health. The Statements of Net Position (page 4) include all of the assets and liabilities, using the accrual basis of accounting, as well as an indication about which assets can be utilized for general purposes. The Statements of Revenue, Expenses, and Changes in Net Position (page 5) report all of the revenues and expenses during the periods indicated. The Statements of Cash Flows (pages 6 and 7) report the cash provided and used by operating activities, as well as other sources such as investment income and cash payments capital additions and betterments.

For the years ended June 30, 2022 and 2021, net position changed as follows:

	<u>2022</u>	<u>2021</u>
Beginning net position	\$ 7,298,168	\$ 7,296,906
Change in net position	<u>358,317</u>	<u>1,262</u>
Ending net position	<u>\$ 7,656,485</u>	<u>\$ 7,298,168</u>

This reflects an increase in net assets of approximately 4.9% for 2022 and an increase in net assets of approximately 0% for 2021, respectively.

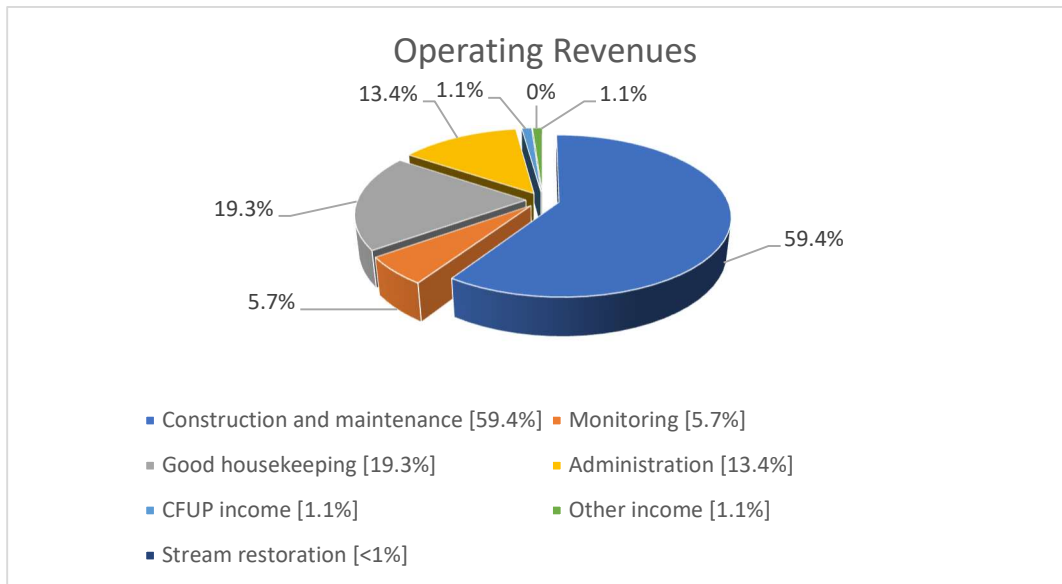
The following is a summary of the statements of net position as of June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>	<u>Change</u>
Current and other assets	\$ 3,848,208	\$ 3,433,005	\$ 415,203
Capital assets, net of accumulated	<u>4,608,973</u>	<u>4,700,563</u>	<u>(91,590)</u>
Total Assets	8,457,181	8,133,568	323,613
Current and other liabilities	194,629	153,575	41,054
Long-term liabilities	<u>606,067</u>	<u>681,825</u>	<u>(75,758)</u>
Total Liabilities	800,696	835,400	(34,704)
Net Position:			
Net investment in capital assets	3,927,148	3,942,980	(15,832)
Unrestricted	<u>3,729,337</u>	<u>3,355,188</u>	<u>374,149</u>
Net Position	<u>\$ 7,656,485</u>	<u>\$ 7,298,168</u>	<u>\$ 358,317</u>

The following schedule presents a summary of operating revenues for the years ended June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>	<u>Change</u>
Operating Revenue			
Construction & maintenance	\$ 909,965	\$ 298,165	\$ 611,800
Monitoring	87,582	55,770	31,812
Good housekeeping	295,792	180,071	115,721
Administration	205,769	127,767	78,002
CFUP income	16,614	-	16,614
Other income	17,042	55,501	(38,459)
Stream restoration	<u>316</u>	<u>316</u>	<u>-</u>
Total income	<u>\$ 1,533,080</u>	<u>\$ 717,590</u>	<u>\$ 815,490</u>

This represents an approximate 113.6% increase from the prior year.

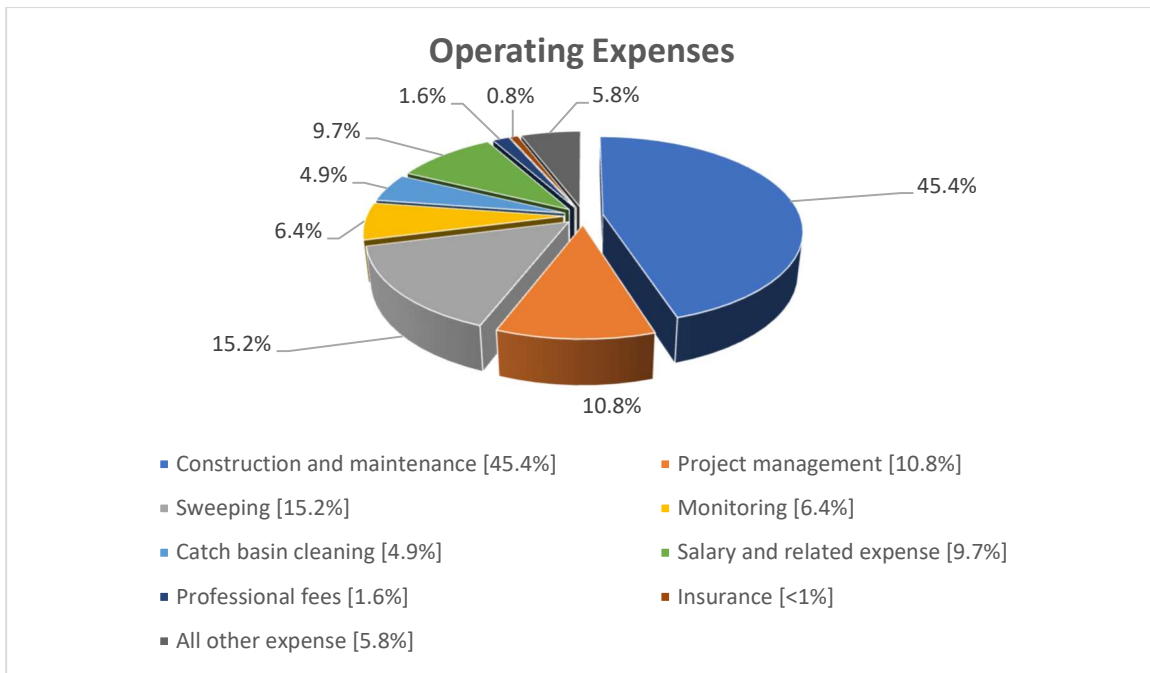


Due to the COVID-19 pandemic and its financial impacts on Participating Landowners, the Board of Directors voted to forgive payment of one-half of Fiscal Year 2021 assessments returning to payment of full annual assessments in Fiscal Year 2022. This predominantly accounts for the 113% increase in revenues in Fiscal Year 2022 compared to Fiscal Year 2021.

The following schedule presents a summary of operating expenses for the years ended June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>	<u>Change</u>
Operating Expenses			
Construction & maintenance	\$ 489,236	\$ 168,098	\$ 321,138
Project management	114,683	128,207	(13,524)
Sweeping	161,742	84,403	77,339
Monitoring	68,734	67,327	1,407
Catch basin cleaning	51,975	52,125	(150)
Salary and related expense	103,283	82,870	20,413
Bad debt expense	49,609	1,417	48,192
Professional fees	17,160	12,888	4,272
Insurance	8,098	11,475	(3,377)
Meeting and other expense	8,192	2,582	5,610
Dues & subscriptions	1,571	2,105	(534)
Supplies	1,524	665	859
Donated supplies & materials	-	1,200	(1,200)
Printing & postage	506	336	170
Advertising	-	2,412	(2,412)
	<u>\$ 1,076,313</u>	<u>\$ 618,110</u>	<u>\$ 458,203</u>

This represents an approximate 74.1% increase from the prior year.



The increase in operating expense for Construction & Maintenance is attributable to costs for increased frequencies of routine inspection and maintenance, and increases in nonroutine maintenance, of District-managed structural stormwater best management practices.

The increase in expenses related to sweeping reflects an increase in the frequency and amount of pavement swept. In addition, the underlying agreement for sweeping services is based on the calendar year, whereas budgeting is done on a fiscal year basis. These services are performed as field conditions permit in a given calendar year and, therefore, may be unevenly distributed between the fiscal years straddled by the performance of the services.

Project management expenses fluctuate from year-to-year depending on the District's needs. Some of the reduction in project management expenses reflects that there were no construction projects to manage in Fiscal Year 2022. Construction projects require oversight of the contractors to ensure proper installation and proper use of erosion controls during construction.

There was a 4% increase in the Executive Director's salary and benefits made effective in January 2022. In addition, due to the nature of a 365-day calendar year there were twenty-seven pay periods in this fiscal year rather than the standard twenty-six. Another factor that affects the characterization of salary and benefits expenses from year to year pertain to the pro rata capitalization of salary and benefits expenses to construction projects. A larger share of the Executive Director's salary was capitalized to construction projects in Fiscal Year 2021 than in Fiscal Year 2022.

The expense for bad debt was increased as older accounts payable became more doubtful for collection.

Capital Assets

At year-end, the District had \$4,608,973 in net capital assets compared to \$4,700,563 in the prior year. (See Note C.) There were \$17,073 capital asset additions in the year, and depreciation expense amounted to \$108,663.

Long-term Liabilities

At year-end, the District had \$681,825 in outstanding bonds compared to \$757,583 in the prior year. The District paid off \$75,758 of principal during the year. (See Note D.)

The bond paid for certain remediation work and improvements made in and along Long Creek and within the Long Creek Watershed so that Long Creek will meet water quality classification standards.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The District has budgeted for an approximately \$1.4 million construction project in Fiscal Year 2023. To the extent that expenses for this project result in expenses exceeding income in Fiscal Year 2023, cash reserves will be used to fill the gap.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, customers, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Executive Director of the District at 35 Main Street, Suite 3, Windham, ME 04062.

Statements of Net Position

Long Creek Watershed Management District

As of June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets		
Current Assets		
Cash and cash equivalents	\$ 3,537,946	\$ 3,126,476
Accounts receivable, net of allowance for doubtful accounts	310,262	306,529
Total Current Assets	<u>3,848,208</u>	<u>3,433,005</u>
Property and Equipment , net of accumulated depreciation	<u>4,608,973</u>	<u>4,700,563</u>
Total Assets	\$ 8,457,181	\$ 8,133,568
Liabilities		
Current Liabilities		
Accounts payable	\$ 114,306	\$ 46,857
Other current and accrued liabilities	4,565	1,951
Unearned revenues	-	29,009
Current portion of bond payable	75,758	75,758
Total Current Liabilities	<u>194,629</u>	<u>153,575</u>
Long-Term Liabilities		
Bond payable, less current portion	<u>606,067</u>	<u>681,825</u>
Total Long-Term Liabilities	<u>606,067</u>	<u>681,825</u>
Total Liabilities	800,696	835,400
Net Position		
Net investment in capital assets	3,927,148	3,942,980
Unrestricted	3,729,337	3,355,188
Total Net Position	<u>\$ 7,656,485</u>	<u>\$ 7,298,168</u>

See accompanying independent auditors' report and notes to financial statements.

Statements of Revenues, Expenses, and Changes in Net Position

Long Creek Watershed Management District

For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Operating Revenues	\$ 1,533,080	\$ 717,590
Operating Expenses		
Operations and maintenance	1,076,313	618,110
Depreciation	<u>108,663</u>	<u>108,663</u>
Total Operating Expenses	<u>1,184,976</u>	<u>726,773</u>
Net Operating Income (Loss)	348,104	(9,183)
Other Income		
Interest income	<u>10,213</u>	<u>10,445</u>
Net Other Income	<u>10,213</u>	<u>10,445</u>
Increase in Net Position	358,317	1,262
Net position at beginning of year	<u>7,298,168</u>	<u>7,296,906</u>
Net Position at End of Year	<u>\$ 7,656,485</u>	<u>\$ 7,298,168</u>

See accompanying independent auditors' report and notes to financial statements.
Certain prior year amounts have been reclassified for comparative purposes.

Statements of Cash Flows (1 of 2)

Long Creek Watershed Management District

For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Cash Flows from Operating Activities		
Cash receipts:		
Cash receipts from customers and governments	\$ 1,529,347	\$ 594,167
Cash disbursements:		
Cash payments to and on behalf of employees	(95,148)	(75,974)
Cash payments to suppliers and contractors	<u>(940,111)</u>	<u>(605,782)</u>
Net Cash Provided (Used) by Operating Activities	494,088	(87,589)
 Cash Flows from Capital and Related Financing Activities		
Purchases of property and equipment	(17,073)	(51,739)
Debt principal payments	<u>(75,758)</u>	<u>(75,758)</u>
Net Cash Used by Capital and Related Financing Activities	(92,831)	(127,497)
 Cash Flows from Investing Activities		
Interest income received	<u>10,213</u>	<u>10,445</u>
Net Cash Provided by Investing Activities	<u>10,213</u>	<u>10,445</u>
 Increase (Decrease) in Cash and Cash Equivalents	411,470	(204,641)
 Cash and cash equivalents at beginning of year	<u>3,126,476</u>	<u>3,331,117</u>
 Cash and Cash Equivalents at End of Year	<u>\$ 3,537,946</u>	<u>\$ 3,126,476</u>

See accompanying independent auditors' report and notes to financial statements.

Statements of Cash Flows (2 of 2)

Long Creek Watershed Management District

For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Reconciliation of Net Operating Income (Loss) to		
Net Cash Provided (Used) by Operating Activities:		
Net operating income (loss)	\$ 348,104	\$ (9,183)
Adjustments to reconcile net operating income (loss) to net cash provided (used) by operating activities:		
Change in allowance for doubtful accounts	49,557	(36,819)
Depreciation	108,663	108,663
Increase in operating assets:		
Accounts receivable	(53,290)	(86,604)
Increase (decrease) in operating liabilities:		
Accounts payable	67,449	(55,008)
Other current and accrued liabilities	2,614	(6,139)
Unearned revenues	(29,009)	(2,499)
Net Cash Provided (Used) by Operating Activities	<u>\$ 494,088</u>	<u>\$ (87,589)</u>

See accompanying independent auditors' report and notes to financial statements.

Notes to Financial Statements

Long Creek Watershed Management District

Note A - Summary of Significant Accounting Policies

Nature of Operations

The Long Creek Watershed Management District (the “District”) is a Maine nonprofit corporation established as a quasi-municipal special purpose district by an 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 Sec. 2201. It is governed by a sixteen-member Governing Board, of which fourteen are appointed by the participating municipalities, one is appointed by the Executive Director of the Maine Turnpike Authority, and one is appointed by the Commissioner of the Maine Department of Transportation.

Established on January 14, 2010, the District’s purpose is to implement the Long Creek Watershed Management Plan (the “Plan”). The Plan is intended to improve the Long Creek Watershed, which encompasses portions of all four Maine municipalities who are parties to the Interlocal Agreement. The Plan includes but is not limited to design, engineering, construction, installation, operation and maintenance, and monitoring of public and private storm-water 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 condition of the Long Creek and the Long Creek Watershed, to make any changes to that Plan; to identify, apply for, accept and spend state, federal, or other available funding sources from year-to year, and to assess fees upon participating landowners for the implementation and continuing operation.

Accounting Method

The financial statements of the Long Creek Watershed Management District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Basis of Presentation

The Long Creek Watershed Management District is a government entity accounted for as an enterprise fund. Operations are financed in a manner similar to private business where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

The financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred. Operating revenues and expenses are those that result from providing services and producing and delivering goods and/or services. Nonoperating revenues and expenses are those related to capital and related financing, noncapital financing, or investing activities.

Notes to Financial Statements - Continued

Long Creek Watershed Management District

Note A - Summary of Significant Accounting Policies - Continued

Basis of Presentation - Continued

Net asset position is classified into three components - invested in capital assets, net of related debt; restricted; and unrestricted. These classifications are defined as follows:

- Net investment in capital assets - This component of net position consists of capital assets, net of accumulated depreciation reduced by the outstanding debt balances (if any), net of unamortized debt expenses and unspent debt proceeds.
- Restricted - This component consists of net assets with constraints placed on their use, either externally or internally. Constraints include those by creditors (such as through debt covenants), grants or laws and regulations of other governments, or by law through constitutional provisions or enabling legislation.
- Unrestricted - All other net asset positions are reported in this category.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

For the purposes of the statement of cash flows, the Long Creek Watershed Management District considers all highly liquid investments with an initial maturity of three months or less as well as certificates of deposit and money market savings accounts to be cash equivalents.

Accounts Receivable

Accounts receivable are stated as the amount management expects to collect from outstanding balances. Collateral from the participants is generally not required. Management regularly reviews the status of all accounts receivable to determine the amount expected to be realized from same. At June 30, 2022 and 2021, management determined an allowance of \$82,983 and \$33,426 respectively, to be necessary.

Property and Equipment

Acquisitions of property, plant and equipment of \$5,000 or more are capitalized at cost and depreciated.

Expenditures for repairs and maintenance are expensed when incurred, while major improvements, structural renovations and betterments are capitalized and depreciated. Depreciation is provided for on a straight line basis over the estimated useful lives of the assets, which range from 5-50 years.

Notes to Financial Statements - Continued

Long Creek Watershed Management District

Note A - Summary of Significant Accounting Policies - Continued

Unearned Revenues

Unearned revenues consist primarily of advance payments from the participants. The advance payments received are recorded as revenues at the time the first installment of the assessment is due.

Note B – Cash and Cash Equivalents

The District conducts all its banking transactions with its depository banks.

Deposits

At June 30, 2022, the carrying amount of the District’s deposits was \$3,537,946 and the bank balance was \$3,540,009. The difference between the carrying amount and bank balance relates to deposits in transit, outstanding checks, and cash on hand at year-end. Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The District maintains funds in an ICS sweep account, used to hold funds in excess of \$200,000. The purpose of this account is to ensure that excess funds are collateralized and insured.

Board Assigned Cash

During the year ended June 30, 2021, the District implemented a policy to designate a reserve of \$200,000 annually for certain expenditures. These funds are included in cash and cash equivalents on the statements of net position. As of June 30, 2022 and 2021, the balance was \$205,851 and \$165,427, respectively.

Note C - Property and Equipment

The following is a summary of property, plant and equipment as of June 30:

	<u>2022</u>	<u>2021</u>
Construction in process	\$ 171,461	\$ 154,388
Infrastructure	<u>5,433,163</u>	<u>5,433,163</u>
Total property and equipment	5,604,624	5,587,551
Less accumulated depreciation	<u>995,651</u>	<u>886,988</u>
Net property and equipment	<u>\$ 4,608,973</u>	<u>\$ 4,700,563</u>

Notes to Financial Statements - Continued

Long Creek Watershed Management District

Note C - Property and Equipment - Continued

The following is a summary of fixed asset activity for the years ended June 30:

	<u>2022</u>	<u>2021</u>
Balance at July 1	\$ 5,587,551	\$ 5,535,812
Additions	17,073	51,739
Less disposals	-	-
Balance at June 30	<u>\$ 5,604,624</u>	<u>\$ 5,587,551</u>

Note D - Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amount due within one year</u>
Total	<u>\$ 757,583</u>	<u>\$ -</u>	<u>\$ 75,758</u>	<u>\$ 681,825</u>	<u>\$ 75,758</u>

Bond Payable

At June 30, 2022, long-term debt consisted of the following:

2010 Clean Water Revolving Loan with the Maine Municipal Bond Bank, dated January 20, 2011. Annual installment payments of \$75,758, Interest at 0% per annum. Final installment due March 1, 2031, authorized and issued \$1,515,166.

\$ 681,825

The annual requirements to amortize long-term liabilities are as follows:

<u>Year ending June 30:</u>	<u>Principal</u>
2023	\$ 75,758
2024	75,758
2025	75,758
2026	75,758
2027	75,758
Thereafter	<u>303,035</u>
Total	<u>\$ 681,825</u>

Notes to Financial Statements - Continued

Long Creek Watershed Management District

Note E - Commitments

The Long Creek Watershed Management District has signed contracts related to construction in progress. The District is responsible for payment on the contracts as work is completed. The contracts have not been completed as of June 30, 2022.

The District's participant landowners will receive credits to their account for construction projects for which they incur expenses directly. Management is not able to estimate the extent of the projects and therefore the applicable credit to the accounts.

Note F - Risk Management

The Long Creek Watershed Management District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors, and omissions, and natural disaster for which the District carries commercial insurance. Based on the coverage provided by commercial insurance purchased, the District is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2022.

Note G - Contingency

As of June 30, 2022, approximately \$288,000 of the account receivable balance is due from two customers. The balance has been referred to the Maine Department of Environmental Protection for enforcement action. At the report date, the likelihood and dollar amount to be collected is considered by management to be uncertain. An allowance in the amount of \$82,983 has been established by management and represents the total of amounts billed to the landowners for the years ended June 30, 2022 and 2021.

Note H - Concentrations

As of June 30, 2022, approximately 82% of the Management District's receivables were due from two customers.

Note I – Reclassification: Statements of Revenues, Expenses, and Changes in Net Position

During the year ended June 30, 2022, an adjustment was made to reclassify prior year revenues and expenses. The impact of the reclassification was an increase in revenues and expenses in the amount of \$36,819. The reclassification had no impact on operating results or net position as of and for the year ended June 30, 2021.

Notes to Financial Statements - Continued

Long Creek Watershed Management District

Note J - Subsequent Events

Management has evaluated subsequent events through November 7, 2022, the date on which the financial statements were available to be issued.

Schedules of Operating Revenues

Long Creek Watershed Management District

For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Operating Revenues		
Construction and maintenance	\$ 909,965	\$ 298,165
Good housekeeping	295,792	180,071
Monitoring	87,582	55,770
Administration	205,769	127,767
CFUP income	16,614	-
Stream restoration	316	316
Other income	17,042	55,501
Total Operating Revenue	<u>\$ 1,533,080</u>	<u>\$ 717,590</u>

See accompanying independent auditors' report.

Schedules of Operating Expenses

Long Creek Watershed Management District

For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Operating Expenses		
Construction and maintenance	\$ 489,236	\$ 168,098
Project management	114,683	128,207
Sweeping	161,742	84,403
Monitoring	68,734	67,327
Catch basin cleaning	51,975	52,125
Salary and related expense	103,283	82,870
Bad debt expense	49,609	1,417
Professional fees	17,160	12,888
Insurance	8,098	11,475
Meeting and other expense	8,192	2,582
Dues and subscriptions	1,571	2,105
Supplies	1,524	665
Donated supplies and materials	-	1,200
Printing and postage	506	336
Advertising	-	2,412
Total Operating Expense	<u>\$ 1,076,313</u>	<u>\$ 618,110</u>

See accompanying independent auditors' report.

ATTACHMENT C



Financial Report

Long Creek Watershed Management District
For the period ended October 31, 2022

Prepared by
Christopher Brewer, Fiscal Agent

Prepared on
November 14, 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

October 2022

		Total
	Oct 2022	Jul - Oct, 2022 (YTD)
INCOME		
4100 ADMINISTRATION	1,463.43	91,668.49
4200 CONSTRUCTION AND MAINTENANCE	5,962.36	407,642.20
4201 Drainage Maintenance Agreement		316.00
Total 4200 CONSTRUCTION AND MAINTENANCE	5,962.36	407,958.20
4500 GOOD HOUSEKEEPING	2,864.28	161,230.83
4600 MONITORING	607.32	41,568.08
4810 FINANCE CHARGES		1,609.26
4820 INTEREST	945.89	3,698.07
Total Income	11,843.28	707,732.93
GROSS PROFIT	11,843.28	707,732.93
EXPENSES		
5030 BAD DEBT		1,554.81
5040 CONSTRUCTION		
5042 Engineering		242.50
5044 Permit Fees		-575.00
5047 Inspection and Maintenance	31,500.00	31,500.00
5048 Non-Routine Repair & Maint.	2,736.63	34,209.88
5049 Landscaping of Const. Proj.	9,700.00	45,582.50
Total 5040 CONSTRUCTION	43,936.63	110,959.88
5060 MONITORING EXPENSE		
5061 Watershed Monitoring	16,057.66	27,692.49
Total 5060 MONITORING EXPENSE	16,057.66	27,692.49
5090 EQUIPMENT		713.00
6000 PROGRAM EXPENSE		
6002 Loan Payment		37,879.15
Total 6000 PROGRAM EXPENSE		37,879.15
6160 DUES AND SUBSCRIPTIONS		890.00
6180 INSURANCE		
6181 Liability Insurance		10,032.00
Total 6180 INSURANCE		10,032.00
6270 PROFESSIONAL FEES		
6271 Consultant-Engineer	186.25	373.75
6272 Legal Fees	400.00	2,422.00
6273 Accounting	5,100.00	5,100.00
6275 Plan Implementation	5,644.89	42,908.91
Total 6270 PROFESSIONAL FEES	11,331.14	50,804.66
6340 TELEPHONE	91.08	382.33
6350 TRAVEL		
6354 Travel	20.65	104.71

		Total
	Oct 2022	Jul - Oct, 2022 (YTD)
6355 Conferences	180.00	498.00
Total 6350 TRAVEL	200.65	602.71
6550 SUPPLIES		79.78
7200 Salaries & Related Expenses		
7220 Salaries & Wages	7,140.02	28,560.08
7245 Employee Benefits - Simple IRA	214.20	856.80
7250 Payroll Taxes, etc.	546.21	2,184.85
7260 Payroll Processing & Fees	50.00	199.00
Total 7200 Salaries & Related Expenses	7,950.43	31,800.73
Total Expenses	79,567.59	273,391.54
NET OPERATING INCOME	-67,724.31	434,341.39
NET INCOME	\$ -67,724.31	\$434,341.39

Balance Sheet

As of October 31, 2022

	As of Oct 31, 2022	As of Oct 31, 2021 (PY)	Total % Change
ASSETS			
Current Assets			
Bank Accounts			
1110 Biddeford Savings - Checking	10,182.01	10,184.46	-0.02 %
1116 Biddeford Savings Savings Base	200,000.00	200,000.00	0.00 %
1117 Biddeford Savings Sweep Savings	3,351,635.16	3,248,199.01	3.18 %
1117R Non-Routine Maintenance Reserve	205,850.87		
Total 1117 Biddeford Savings Sweep Savings	3,557,486.03	3,248,199.01	9.52 %
Total Bank Accounts	3,767,668.04	3,458,383.47	8.94 %
Accounts Receivable			
1200 ACCOUNTS RECEIVABLE	448,837.95	355,218.20	26.36 %
Total Accounts Receivable	448,837.95	355,218.20	26.36 %
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	4,166,572.83	3,813,225.55	9.27 %
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	\$8,775,546.14	\$8,513,788.60	3.07 %

LIABILITIES AND EQUITY

	As of Oct 31, 2022	As of Oct 31, 2021 (PY)	Total % Change
Liabilities			
Current Liabilities			
Accounts Payable			
2000 ACCOUNTS PAYABLE	11,011.62	17,358.03	-36.56 %
Total Accounts Payable	11,011.62	17,358.03	-36.56 %
Credit Cards			
1114 Credit Card	230.00	0.00	
Total Credit Cards	230.00	0.00	0.00%
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	13,043.36	19,364.73	-32.64 %
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	694,868.06	776,947.73	-10.56 %
Equity			
3000 NET ASSETS	7,646,336.69	7,297,132.51	4.79 %
Net Income	434,341.39	439,708.36	-1.22 %
Total Equity	8,080,678.08	7,736,840.87	4.44 %
TOTAL LIABILITIES AND EQUITY	\$8,775,546.14	\$8,513,788.60	3.07 %

Checks and Credit Card Charges by Date

October 2022

Date	Transaction Type	Num	Posting	Name	Memo/Description	Account	Split	Amount
10/06/2022	Bill Payment (Check)	1089	Yes	Maritime Farms Land Management		1110 Biddeford Savings - Checking	2000 ACCOUNTS PAYABLE	-5,050.00
10/13/2022	Bill Payment (Check)	1090	Yes	CUMBERLAND COUNTY SWCD		1110 Biddeford Savings - Checking	2000 ACCOUNTS PAYABLE	-16,073.97
10/13/2022	Bill Payment (Check)	1091	Yes	ESRI		1110 Biddeford Savings - Checking	2000 ACCOUNTS PAYABLE	-600.00
10/13/2022	Bill Payment (Check)	1092	Yes	CARD SERVICES		1110 Biddeford Savings - Checking	2000 ACCOUNTS PAYABLE	-135.28
10/13/2022	Bill Payment (Check)	1093	Yes	Sterling Stormwater Maintenance Services	Voided	1110 Biddeford Savings - Checking	2000 ACCOUNTS PAYABLE	0.00
10/13/2022	Bill Payment (Check)	1094	Yes	GZA GEOENVIRONMENTAL INC		1110 Biddeford Savings - Checking	2000 ACCOUNTS PAYABLE	-16,057.66
10/13/2022	Bill Payment (Check)	1095	Yes	A Partner in Technology		1110 Biddeford Savings - Checking	2000 ACCOUNTS PAYABLE	-31.25
10/13/2022	Bill Payment (Check)	1096	Yes	Maritime Farms Land Management		1110 Biddeford Savings - Checking	2000 ACCOUNTS PAYABLE	-9,700.00
10/19/2022	Bill Payment (Check)	1097	Yes	Sterling Stormwater Maintenance Services		1110 Biddeford Savings - Checking	2000 ACCOUNTS PAYABLE	-82,116.63
10/19/2022	Bill Payment (Check)	1098	Yes	PERKINS THOMPSON	13657-0001	1110 Biddeford Savings - Checking	2000 ACCOUNTS PAYABLE	-400.00
10/19/2022	Bill Payment (Check)	1099	Yes	CONTECH ENGINEERED SOLUTIONS LLC		1110 Biddeford Savings - Checking	2000 ACCOUNTS PAYABLE	-13,919.00

Deposit List by Date

October 2022

Date	Transaction Type	Num	Posting	Name	Memo/Description	Account	Split	Amount
10/03/2022	Deposit		Yes			1116 Biddeford Savings Savings Base	-Split-	11,746.65
10/07/2022	Deposit		Yes	333 Clark's Pond, LLC		1110 Biddeford Savings - Checking	1499 UNDEPOSITED FUNDS	727.00
10/31/2022	Deposit		Yes	Biddeford Savings Bank	INTEREST	1110 Biddeford Savings - Checking	4820 INTEREST	2.01
10/31/2022	Deposit		Yes	Biddeford Savings Bank	INTEREST	1116 Biddeford Savings Savings Base	4820 INTEREST	16.99
10/31/2022	Deposit		Yes	Biddeford Savings Bank	INTEREST POSTING FOR DDA 8082398999	1117 Biddeford Savings Sweep Savings	4820 INTEREST	926.89

A/R Aging Summary

As of October 31, 2022

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
333 Clark's Pond, LLC						0.00
138-01					1,454.00	1,454.00
Total 333 Clark's Pond, LLC					1,454.00	1,454.00
465 Main Street LLC						0.00
128-02					2,550.47	2,550.47
Total 465 Main Street LLC					2,550.47	2,550.47
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					77,464.81	77,464.81
Total Cornerbrook LLC					77,464.81	77,464.81
CPSP LLC						0.00
70-D-01					86,299.46	86,299.46
71-D-01					100,931.89	100,931.89
72-D-01					42,010.98	42,010.98
Total CPSP LLC					229,242.33	229,242.33
GGP-Maine Mall L.L.C.						0.00
30-R-01	10,897.39				32,483.70	43,381.09
Total GGP-Maine Mall L.L.C.	10,897.39				32,483.70	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
99-01					12,089.75	12,089.75
Total Jetport Plaza LLC					12,089.75	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	\$0.00	\$437,940.56	\$448,837.95

Accounts Payable Aging Summary

As of October 31, 2022

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
CUMBERLAND COUNTY SWCD	5,665.54					5,665.54
Purdy Powers & Company	5,100.00					5,100.00
VERIZON	91.08					91.08
wood	155.00					155.00
TOTAL	\$11,011.62	\$0.00	\$0.00	\$0.00	\$0.00	\$11,011.62

Expenses by Vendor Summary

July - October, 2022

	Total
A Partner in Technology	218.75
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	43,193.62
ESRI	600.00
GZA GEOENVIRONMENTAL INC	27,692.49
Intuit	199.00
MAINE MUNICIPAL BOND BANK	37,879.15
Maritime Farms Land Management	63,136.75
ONSET COMPUTER	713.00
PERKINS THOMPSON	2,422.00
Purdy Powers & Company	5,100.00
Sterling Stormwater Maintenance Services	34,236.63
TechSoup	75.00
VERIZON	382.33
wood	155.00
TOTAL	\$240,235.00

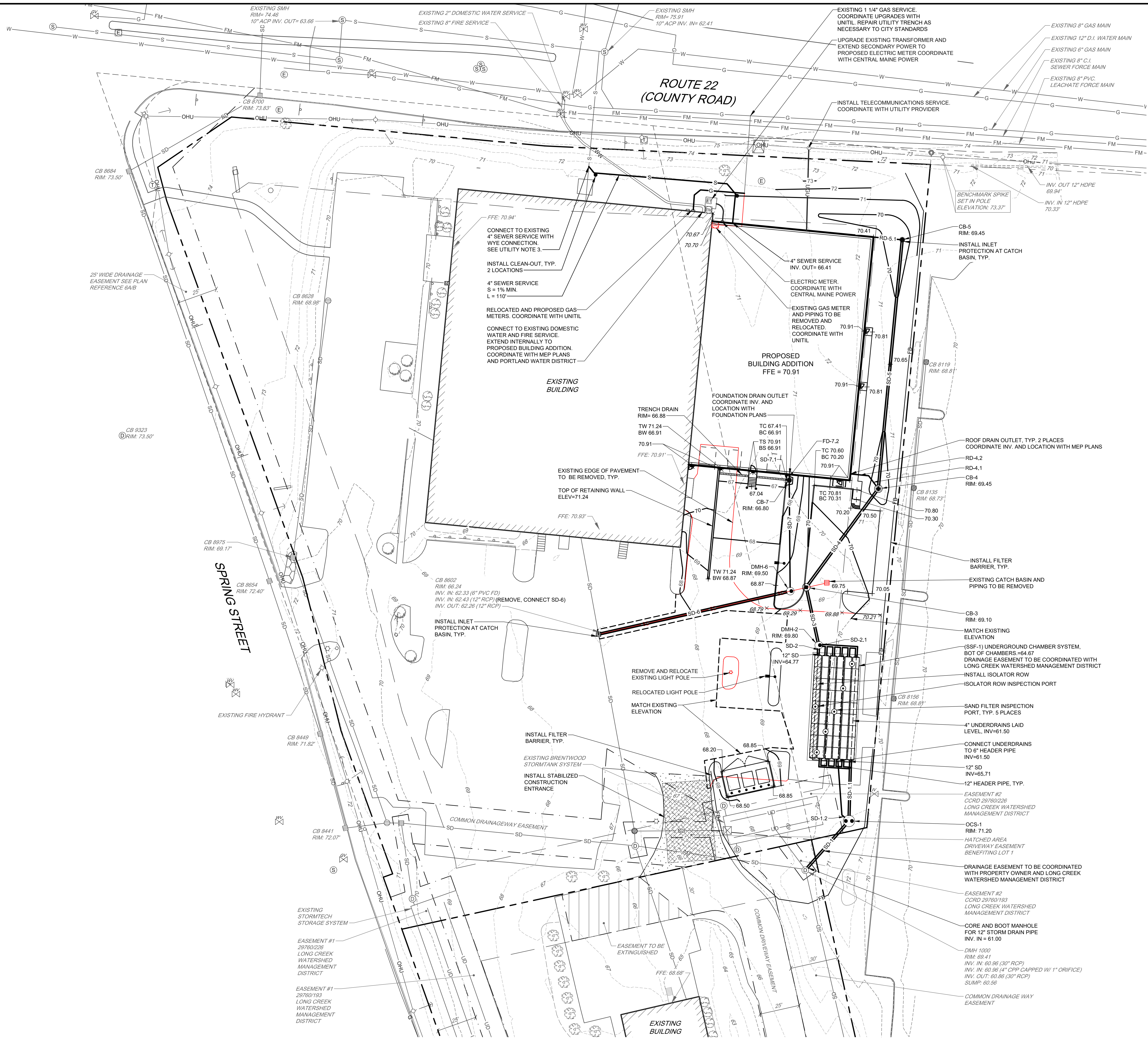
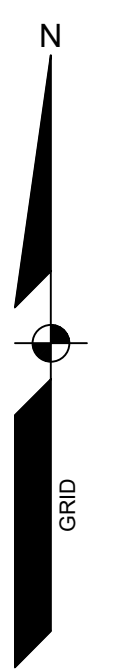
Monthly: Budget vs. Actuals - FY23 P&L

July - October, 2022

	Actual	Budget	over Budget	Total % of Budget
INCOME				
4100 ADMINISTRATION	91,668.49	181,347.12	-89,678.63	50.55 %
4200 CONSTRUCTION AND MAINTENANCE	407,642.20	925,331.36	-517,689.16	44.05 %
4201 Drainage Maintenance Agreement	316.00		316.00	
Total 4200 CONSTRUCTION AND MAINTENANCE	407,958.20	925,331.36	-517,373.16	44.09 %
4500 GOOD HOUSEKEEPING	161,230.83	354,856.36	-193,625.53	45.44 %
4600 MONITORING	41,568.08	75,305.16	-33,737.08	55.20 %
4700 STREAM RESTORATION	0.00	2,735.95	-2,735.95	0.00 %
4810 FINANCE CHARGES	1,609.26		1,609.26	
4820 INTEREST	3,698.07	8,000.00	-4,301.93	46.23 %
Total Income	707,732.93	1,547,575.95	-839,843.02	45.73 %
GROSS PROFIT	707,732.93	1,547,575.95	-839,843.02	45.73 %
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	31,500.00	127,975.00	-96,475.00	24.61 %
5048 Non-Routine Repair & Maint.	34,209.88		34,209.88	
5049 Landscaping of Const. Proj.	45,582.50	103,442.50	-57,860.00	44.07 %
Total 5040 CONSTRUCTION	110,959.88	2,129,667.50	-2,018,707.62	5.21 %
5060 MONITORING EXPENSE				
5061 Watershed Monitoring	27,692.49	63,549.00	-35,856.51	43.58 %
Total 5060 MONITORING EXPENSE	27,692.49	63,549.00	-35,856.51	43.58 %
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	373.75	62,600.00	-62,226.25	0.60 %
6272 Legal Fees	2,422.00	20,000.00	-17,578.00	12.11 %
6273 Accounting	5,100.00	9,300.00	-4,200.00	54.84 %
6275 Plan Implementation	42,908.91	169,220.63	-126,311.72	25.36 %
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	50,804.66	476,721.03	-425,916.37	10.66 %
6340 TELEPHONE	382.33	1,440.00	-1,057.67	26.55 %
6350 TRAVEL				
6351 Lodging		500.00	-500.00	
6353 Meals		500.00	-500.00	
6354 Travel	104.71	1,100.00	-995.29	9.52 %
6355 Conferences	498.00	2,000.00	-1,502.00	24.90 %
Total 6350 TRAVEL	602.71	4,100.00	-3,497.29	14.70 %
6550 SUPPLIES	79.78	2,000.00	-1,920.22	3.99 %
7200 Salaries & Related Expenses				
7220 Salaries & Wages	28,560.08	93,771.35	-65,211.27	30.46 %
7245 Employee Benefits - Simple IRA	856.80	2,811.35	-1,954.55	30.48 %
7250 Payroll Taxes, etc.	2,184.85	7,168.71	-4,983.86	30.48 %
7260 Payroll Processing & Fees	199.00	500.00	-301.00	39.80 %
7270 Workers Comp Insurance		500.00	-500.00	
Total 7200 Salaries & Related Expenses	31,800.73	104,751.41	-72,950.68	30.36 %
Total Expenses	273,391.54	2,918,884.04	-2,645,492.50	9.37 %
NET OPERATING INCOME	434,341.39	-1,371,308.09	1,805,649.48	-31.67 %
NET INCOME	\$434,341.39	\$ -1,371,308.09	\$1,805,649.48	-31.67 %

ATTACHMENT D



STORM DRAIN STRUCTURE DATA

STRUCTURE	RIM	INV. IN	INV. OUT.	DIAM.
CB-3	69.10	65.20 (SD-4)	65.10 (SD-3)	48"
CB-4	69.45	65.70 (SD-5) 65.85 (RD-4.1)	65.60 (SD-4)	48"
CB-5	69.45	66.80 (RD-5.1)	66.50 (SD-5)	24"
CB-7	66.80	65.10 (SD-7.1) 64.10 (FD-7.2)	64.00 (SD-7)	24"
DMH-2	69.80	64.90 (SD-3)	64.80 (SD-2) 65.90 (SD-2.1)	48"
DMH-6	69.50	63.50 (SD-7)	63.40 (SD-6)	48"
OCS-1	71.20	65.35 (SD-1.1) 61.30 (SD-1.2)	61.20 (SD-1)	72"

STORM DRAIN PIPE DATA

NAME	SIZE	LENGTH	SLOPE
FD-7.2	6"	3'	1.17%
RD-4.1	8"	8'	1.23%
RD-4.2	8"	11'	1.74%
RD-5.1	8"	17'	1.18%
SD-1	12"	36'	0.56%
SD-1.1	12"	35'	1.04%
SD-1.2	6"	3'	0.72%
SD-2	12"	4'	0.81%
SD-2.1	12"	2'	8.80%
SD-3	12"	33'	0.80%
SD-4	12"	72'	0.55%
SD-5	12"	154'	0.52%
SD-6	12"	120'	0.79%
SD-7	8"	66'	0.75%
SD-7.1	8"	1'	0.96%

GRADING NOTES:

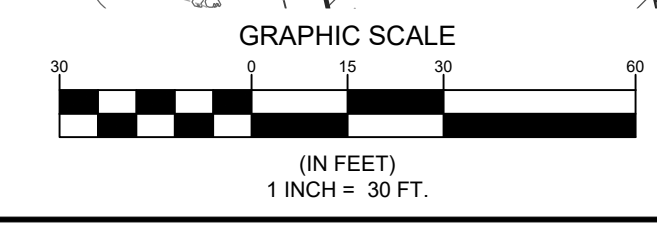
- ACCESSIBLE PARKING SPACES AND ASSOCIATED ACCESS AISLES SHALL NOT EXCEED 2% SLOPE IN ANY DIRECTION.
- CONTRACTOR SHALL ENSURE SMOOTH TRANSITION TO EXISTING BITUMINOUS SURFACE.

UTILITY NOTES:

- UTILITIES WITHIN 5 FEET OF BUILDING ARE COORDINATED ON RELEVANT M.E.P. DRAWINGS. CONTRACTOR SHALL COORDINATE INVERTS, CONNECTIONS AND MATERIALS WITH ALL DRAWINGS.
- NUMBER AND SIZE OF CONDUITS TO SITE EQUIPMENT, LIGHTING AND SIGNAGE TO BE VERIFIED WITH SITE ELECTRICAL DRAWINGS.
- CONTRACTOR SHALL EXCAVATE TEST PITS TO VERIFY LOCATION AND ELEVATIONS OF POTENTIAL CONFLICTS FOR UTILITY SERVICE CONNECTIONS. NOTIFY ENGINEER OF ANY DISCREPANCY.

DEMOLITION NOTES:

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



STATE OF MAINE
 AARON C. HUNTER, P.E. 16326
 No. 16326
 11-10-2022

REV.	BY	DATE	STATUS
D	ACH	11-10-2022	SUBMIT TO LCWMD FOR REVIEW
C	ACH	10-21-2022	SUBMIT TO CITY FOR SITE PLAN REVIEW
B	ACH	10-06-2022	SUBMIT TO CITY FOR SITE PLAN REVIEW
A	ACH	08-12-2022	SUBMIT TO CITY FOR SKETCH PLAN REVIEW

THIS PLAN SHALL NOT BE MODIFIED WITHOUT WRITTEN PERMISSION FROM SEBAGO TECHNICS, INC. ANY ALTERATIONS AUTHORIZED OR OTHERWISE, SHALL BE AT THE USER'S SOLE RISK AND WITHOUT LIABILITY TO SEBAGO TECHNICS, INC.

SEBAGO
 TECHNICS
 WWW.SEAGOTECHNICS.COM
 75 John Roberts Rd.
 Suite 4A
 South Portland, ME 04106
 Tel. 207-200-2100

NOT FOR CONSTRUCTION

GRADING AND UTILITY PLAN
 OF:
 860 SPRING STREET
 WESTBROOK, ME 04092

FOR:
GWB CONY LLC
 C/O BOULOS PROPERTY MANAGEMENT, ONE CANAL PLAZA, SUITE 500
 PORTLAND, ME 04101

DESIGNED	EOR
DRAWN	EOR
CHECKED	ACH
DATE	02/14/2022
SCALE	1" = 30'
PROJECT	16312



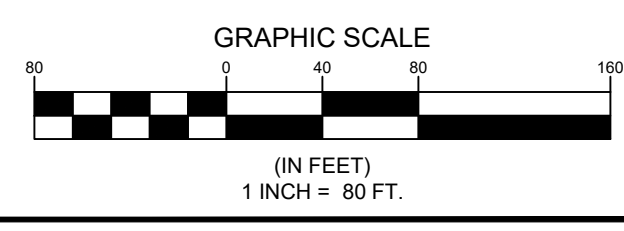
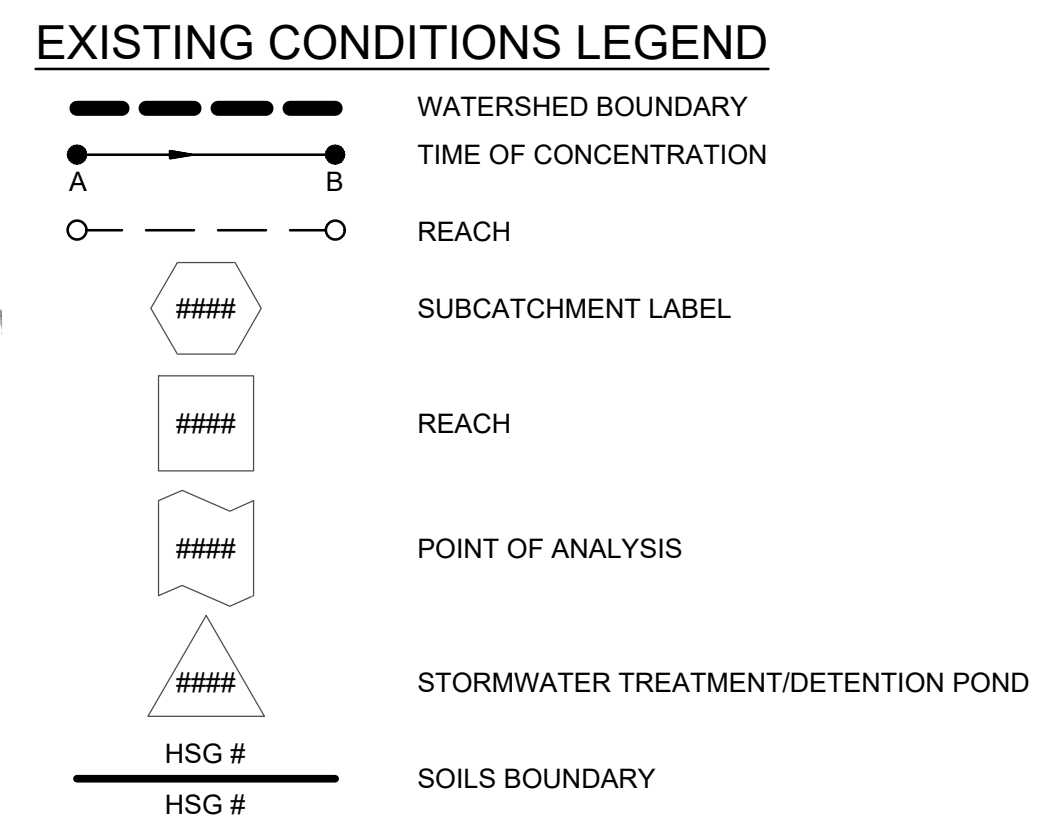
STORMWATER PEAK DISCHARGE SUMMARY TABLE (PRESENT DAY RAINFALL)

ANALYSIS POINT	2-YEAR STORM		10-YEAR STORM		25-YEAR STORM	
	PRE (CFS)	POST (CFS)	PRE (CFS)	POST (CFS)	PRE (CFS)	POST (CFS)
1	19.75	19.10	46.98	46.94	65.35	65.33

STORMWATER PEAK DISCHARGE SUMMARY TABLE (ORIGINAL MODEL RAINFALL)

ANALYSIS POINT	2-YEAR STORM		10-YEAR STORM		25-YEAR STORM	
	PRE (CFS)	POST (CFS)	PRE (CFS)	POST (CFS)	PRE (CFS)	POST (CFS)
1	18.29	17.56	48.64	48.63	60.96	60.93

- NOTES**
- PRESENT DAY RAINFALL: THE 24-HOUR RAINFALL VALUES UTILIZED IN THE HYDROLOGIC MODEL WERE OBTAINED FROM APPENDIX H OF MDEP'S CHAPTER 500: STORMWATER MANAGEMENT (EFFECTIVE DATE AUGUST 2015).
 - ORIGINAL MODEL RAINFALL: THE 24-HOUR RAINFALL VALUES UTILIZED IN THE HYDROLOGIC MODEL WERE OBTAINED FROM APPENDIX D-1 OF MDEP'S STORMWATER MANAGEMENT FOR MAINE: BMPS (EFFECTIVE DATE APRIL 1992).
 - STORMWATER MANAGEMENT PLAN INFORMATION SHOWN WAS OBTAINED FROM THE LONG CREEK WATERSHED MANAGEMENT DISTRICT. REFER TO PLAN SHEET D-101 ENTITLED "STORMWATER MANAGEMENT PLAN PROPOSED CONDITIONS, LONG CREEK WATERSHED MANAGEMENT DISTRICT, BLANCHETTE BROOK WATERSHED, STORMWATER IMPROVEMENTS, WESTBROOK, MAINE" BY SEVEE & MAHER ENGINEERS, INC., LAST REVISED MARCH 19, 2012.



REV#	BY	DATE	STATUS
D	ACH	11-10-2022	SUBMIT TO LCWMD FOR REVIEW
C	ACH	10-21-2022	RESUBMIT TO CITY FOR SITE PLAN REVIEW
B	ACH	10-06-2022	SUBMIT TO CITY FOR SITE PLAN REVIEW
A	ACH	08-12-2022	SUBMIT TO CITY FOR SKETCH PLAN REVIEW

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SEBAGO TECHNICS
 WWW.SEBAGOTECHNICS.COM
 75 John Roberts Rd.
 South Portland, ME 04106
 Tel. 207-200-2100

NOT FOR CONSTRUCTION

EXISTING CONDITION SWM PLAN
 OF: 860 SPRING STREET
 860 SPRING STREET
 WESTBROOK, ME 04092
 FOR: **GWB CONY LLC**
 C/O BOULOS PROPERTY MANAGEMENT, ONE CANAL PLAZA, SUITE 500
 PORTLAND, ME 04101

DESIGNED	EOR
DRAWN	EOR
CHECKED	ACH
DATE	02/14/2022
SCALE	1" = 80'
PROJECT	16312

SHEET 1 OF 2

F:\Projects\16312 SWM.dwg, 11/14/2022 10:17 AM - ARON HUNTER

16312 SWM.dwg, TAB PRE SWP

**STORMWATER PEAK DISCHARGE SUMMARY TABLE
(PRESENT DAY RAINFALL)**

ANALYSIS POINT	2-YEAR STORM		10-YEAR STORM		25-YEAR STORM	
	PRE (CFS)	POST (CFS)	PRE (CFS)	POST (CFS)	PRE (CFS)	POST (CFS)
1	19.75	19.10	46.98	46.94	65.35	65.33

**STORMWATER PEAK DISCHARGE SUMMARY TABLE
(ORIGINAL MODEL RAINFALL)**

ANALYSIS POINT	2-YEAR STORM		10-YEAR STORM		25-YEAR STORM	
	PRE (CFS)	POST (CFS)	PRE (CFS)	POST (CFS)	PRE (CFS)	POST (CFS)
1	18.29	17.56	48.64	48.63	60.96	60.93

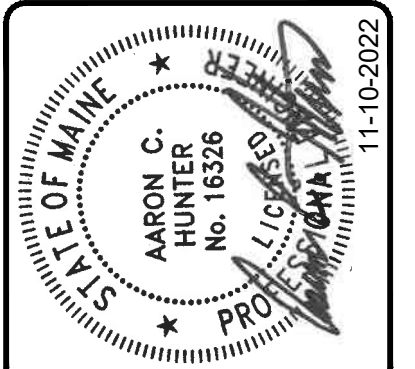
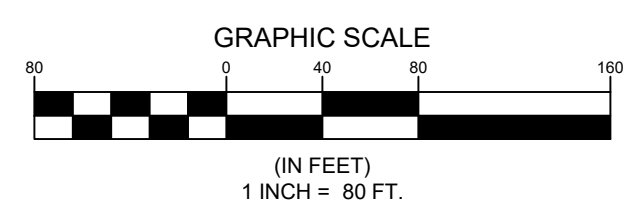
NOTES

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- STORMWATER MANAGEMENT PLAN INFORMATION SHOWN WAS OBTAINED FROM THE LONG CREEK WATERSHED MANAGEMENT DISTRICT. REFER TO PLAN SHEET D-101 ENTITLED "STORMWATER MANAGEMENT PLAN PROPOSED CONDITIONS, LONG CREEK WATERSHED MANAGEMENT DISTRICT, BLANCHETTE BROOK WATERSHED, STORMWATER IMPROVEMENTS, WESTBROOK, MAINE" BY SEVEE & MAHER ENGINEERS, INC., LAST REVISED MARCH 19, 2012.
- THE PROPOSED CONDITIONS WATERSHED AREA CONSISTS OF THE SAME OVERALL AREA AS THE EXISTING CONDITIONS PLAN, HOWEVER, THE EXISTING CONDITIONS HAS BEEN BROKEN INTO SMALLER WATERSHEDS AS A RESULT OF THE PROPOSED DEVELOPMENT. SUBCATCHMENTS 10C, 10D, 11C AND 30 WERE CREATED AS A RESULT OF THE PROPOSED PROJECT AND REPLACED SUBCATCHMENTS 1C, 1D AND 3 FROM THE EXISTING CONDITIONS SWM PLAN. STORMWATER TREATMENT NODE 10P WAS CREATED TO MODEL THE PROPOSED SUBSURFACE SAND FILTER.



PROPOSED CONDITIONS LEGEND

- WATERSHED BOUNDARY
- TIME OF CONCENTRATION
- REACH
- SUBCATCHMENT LABEL
- REACH
- POINT OF ANALYSIS
- STORMWATER TREATMENT/DETENTION POND
- HSG #
- HSG #



REV	BY	DATE	STATUS
D	ACH	11-10-2022	SUBMIT TO LCWMD FOR REVIEW
C	ACH	10-21-2022	RESUBMIT TO CITY FOR SITE PLAN REVIEW
B	ACH	10-06-2022	SUBMIT TO CITY FOR SITE PLAN REVIEW
A	ACH	08-12-2022	SUBMIT TO CITY FOR SKETCH PLAN REVIEW

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SEBAGO
TECHNICS
WWW.SEAGOTECHNICS.COM
75 John Roberts Rd.
Sullivan, ME 04106
South Portland, ME 04106
Tel. 207-500-2100

NOT FOR CONSTRUCTION

PROPOSED CONDITION SWM PLAN
OF:
860 SPRING STREET
860 SPRING STREET
WESTBROOK, ME 04092
FOR:
GWB CONY LLC
C/O BOULOS PROPERTY MANAGEMENT, ONE CANAL PLAZA, SUITE 500
PORTLAND, ME 04101

DESIGNED	EOR
DRAWN	EOR
CHECKED	ACH
DATE	02/14/2022
SCALE	1" = 80'
PROJECT	16312

SHEET 2 OF 2

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ATTACHMENT E

