

ROUND MOUNTAIN WATER AND SANITATION

BOARD OF DIRECTORS MEETING

THURSDAY, April 20, 2023

2:00 P.M. – 3rd Street Gallery Building Conference Room

In-person or via zoom – Please call for Invite to Zoom

Please silence your cell phones – and mute your mic on Zoom

Call to Order

Roll Call

Pledge of Allegiance

Public input for those not on the agenda will be limited to 3 minutes.

Additions to the May 18, 2023, Board of Directors Meeting Agenda

Administrative Reports

1. Assistant District Manager – Peggy Quint
2. ORC – Steven Koch
3. District Manager – Dave Schneider

Consent Agenda

1. Approval of the Minutes of the March 23, 2023, Regular Board Meeting
2. Financial Report and Approval of Checks for March 2023

New Business

1. Excuse Charles Bogle from March 23, 2023 Public Hearing and Regular Board Meeting
2. District Property use by district employees – Policy Change

Old Business

HAPPY BIRTHDAY DAVE SCHNEIDER!!!

Adjourn

ROUND MOUNTAIN WATER AND SANITATION

PUBLIC HEARING and BOARD OF DIRECTORS MEETING

THURSDAY, March 23, 2023

2:00 P.M. – 3rd Street Gallery Building Conference Room

Call to Order of Public Hearing at 2:00 p.m.

Roll Call: Board Members: Steve Lasswell, via Zoom, Randy Wilhelm, George Mowry, Connie Thompson. Charles Bogle was absent. Staff Members: Dave Schneider, District Manager, Peggy Quint, Assistant District Manager, Carlan Cardenas, Administrative Assistant. Public: Elliott Jackson, Wet Mountain Tribune, Mark Dembosky, new board member starting in May of 2023.

Pledge of Allegiance led by Connie Thompson

There were no public in attendance.

PUBLIC HEARING – Rate Increases for Water/Wastewater and Bulk Water

1. Presentation of Proposed Rate Increases

Dave presented the proposed rate chart and updated the board on the history of rate increases. Mark Dembosky inquired about the district's fiscal year and requested an explanation of "out of district" rates. KLZR urged the public to attend the Public Hearing. With a 3% increase in water and wastewater rates, our district customers historically do not attend. Bulk Water customers will pay .04/gallon with this increase. There were no additional questions.

Public Hearing was adjourned at 2:05 p.m.

BOARD OF DIRECTORS MEETING

Call to Order at 2:05 p.m.

Additions to the April 20, 2023, Board of Directors Meeting Agenda

1. Excuse Charles Bogle
2. District Property use by district employee's policy change.

Administrative Reports

1. District Business Manager – Peggy Quint

Board had previously received a request via email for a \$2 increase in Carlan Cardenas' hourly wage. The board members had responded in approval for the increase. Carlan's raise will be in effect on April 1, 2023. Carlan is a team player and is extremely helpful, resourceful, and learning Caselle, Invoice Cloud, Portalogic, and all supporting tasks for district operations.

Peggy's computer crashed on Thursday, March 9th. After contacting CBS of Colorado (the district IT support company) they built a computer that day. Logistics to get the computer to the office were discussed. Carlan's daughter was going to be in Denver on Friday. She took the computer to Arvada and swapped it with Peggy's old computer. By noon on Monday morning, Peggy's computer was up and running! The hard drive was saved from the old computer and shipped to Round Mountain and received this week.

Cathy and Corbin Fromm have scheduled an on-site visit for Friday, March 24, 2023. This will be a kickoff for the 2022 Audit. Peggy is hoping for a monthly on-site visit until the Audit work is completed. This will ensure that the audit will be done on time this year.

In the early part of the 2nd quarter of 2023, Peggy would like to replace Carlan's computer. To be proactive in the purchase of a replacement is much easier than waiting until it's too late. Dave's computer was bought at the same time as the other two, so his will be next in line to replace.

2. ORC - Steven Koch

Steven provided an ORC Report to the board. Dave explained the highlights of the survey for the lead and copper rules. Basically, they are homing in on removing lead. Lead service lines are the priorities. There have been a lot of questions as to what that really means for RMWSD and districts like us. They are making the rules as they go along. The way that they are defining service lines, we do NOT have any lead service lines even though we have a few old ones that have goose necks or lead pigtails that are connected to a galvanized service line. Other than surveying and letting them know what we do or do not have, we will not have to replace any service lines in our system unless they redefine what a "service line" is. For decades we have done a required lead sampling and we have never come close to a lead hit in our system. Galvanized lines are not necessarily bad, but if they're connected to more than 24" of lead pipe upstream, you would not only have to replace the lead service line, but the whole galvanized line as well because it will hold on to the lead as it breaks down in the system. Galvanized itself was not required to be replaced because they didn't have a sufficient reason to do so. Lead and Copper have always been tested at the same time. Unless you have highly corrosive water (which we don't) these lines are usually protected by the oxidization. They are not really concerned about the copper line, but they are concerned about the lead solder that was used until 1976.

3. District Operations Manager - Dave Schneider

Well/Meter Project - The meters are working fairly well. We still have a handful that are not transmitting consistently. Field Techs are working on that daily. The challenge that we are looking at now are numerous meters that need to be removed in Aquahawk. The portal needs to be cleaned up so that we only have active meters on the portal. This makes monitoring customers' accounts a bit more complicated than it should be. Peggy is communicating with Charlie at Aquahawk/Amcobi.

The well now has power. The solar is hooked up and the lights are on! Testing will be done before the end of the month as required. The additional plumbing parts are in and with the frost being out

of the ground, the final connection of the well to the distribution system can be done in the next few weeks.

WWTP - We have been waiting on confirmation samples. Two samples ago, we met our permit limits. As strict as they were, we were able to meet them. We wanted to redo the test just exactly the same as the last time, so that we are sure it wasn't just a coincidence. The test came back even better than before. We feel confident that we have dialed in the new plant and the treatment techniques. The updated demonstration report has been sent to CDPHE. We have to prove to CDPHE that we can treat our water. We send our water down to Texarkana to the microbial lab and it is treated and returned so that it can be run through the Electrocoagulation unit. For the past 18 months, we have been dialing in the process and getting the results that we need. Dave will have a meeting with CDPHE and Powell Water next week to see how close we are. If CDPHE approves, the final engineering design would then be sent to CDPHE. The new technology is usually backed up by the old, proven technology. They are concerned about how we use microalgae to produce oxygen in the ponds instead of blowers. Dave is quite sure they will want some kind of a blower as a backup. CDPHE is also concerned about how the process will take out bacteria and viruses even though every test that we have done has come back "nondetectable". They will probably still want us to put in some kind of redundant system. There will be negotiation back and forth regarding this due to the fact that we do not have the money to build two plants. Once that is approved, we will move forward with Request for Proposals (RFPs). During that time waiting for their approval, Dave will be looking for financing. We have \$1 million that we have financed. We have lost (deobligated) the original USDA grant/loan package. A reapplication will need to be done with USDA and SRF (State Revolving Fund) and see who will give us the better deal. There is money out there, but the application process will have to be done. Starting now, it will be late Fall before we know what kind of funding we will get. There is usually a five-year process to have new technology approved.

Reservoir - We have officially signed and approved the IGA with Upper Arkansas Conservative District. Dave is still working with Mr. McGuire on the easement. We have the reservoir pretty much funded. We need about \$500k - \$600k to completely fund the project. Dave is looking at a grant or another entity that can assist us. Final design is complete and at a review process at the engineering office and should have the final design very soon. Then it can go to out for RPFs. Dave is hoping that the reservoir will start late Summer/early Fall.

Geroux Water Objection - George Mowry asked about this. Dave stated that the water referee will look this over and work with the two applicants and meet with them. They will decide how legitimate the objections are. Then they will try to settle the objections with the parties involved. Dave does not project that anything will be done in 2023. Dave doesn't feel that only case will make it past the referee's court. The other case will have to go through the whole process to appease the objectors. Worst case scenario would be that we may have to install a measuring device to measure the water that is being made by the springs down at the Gallery well site. There is an original water decree when Silver Cliff purchased that back in the early 60's. There was supposed to be a measuring device put in back then, but never was. We will not lose water rights. Not sure how to measure a marsh.

Consent Agenda

1. **Approval of the Minutes of the February 16, 2023, Regular Board Meeting**
2. **Financial Report and Approval of Checks for February 2023**
Motion to approve the Consent Agenda was made by Randy Wilhelm and seconded by George Mowry. Motion carried by unanimous vote of 4-0.

New Business

1. **Approval of Rate Increases presented at Public Hearing**

Resolution 2023-7 to Approve the Rate Increases for 2023 was reviewed. These increases will be for Water/Wastewater base rates and fees and consumption rates and Bulk Water Rates, all effective April 1, 2023. We had a 30-day Public Notice to let the public know of these increases. Connie Thompson moved to approve said resolution. George Mowry seconded the motion. Motion carried with a 4-0 vote.

2. **Variance requested by Town of Silver Cliff Update**

Dave talked to Jeff Parker, our attorney to find out his opinion on what is being requested by Silver Cliff. Silver Cliff was wondering if there was any way they could continue building while during the moratorium or if there was a way to continue to have growth in the towns without water and sewer availability. There were three ideas were; 1) No 2) Maybe prepaid taps that cannot be installed until approval, 3) Letter of availability basically promising that the water/sewer tap would be available once the moratorium was lifted. The attorney's opinion was that we can make any of those work. We can add verbiage to protect the district. It's best to leave it as is. There might need to be changes in the event that Silver Cliff decides to let building happen. That means, that if they allow building to take place, and the property is ready to connect, then we could have several connecting all at once when the moratorium is lifted. If we do not have the capacity at that time, that could impact the district's ability to process the wastewater. We cannot tell the towns what they should do, however, Dave feels that we need to hold fast to the moratorium and change the wording to state that we will remove the moratorium when we have the capacity for additional effluent. This was recommended by the attorney. If Silver Cliff does NOT allow additional building, then we could possibly lift the moratorium when we are sure we can handle the additional effluent. It might mean that ten houses could sit empty until the moratorium is lifted. Since 2015, we have been out of compliance with CDPHE. We would like to not put ourselves in a position of being fined and a Cease-and-Desist situation. Technically, the WWTP has been out of compliance since 1991. So far, Westcliffe has not approached RMWSD as Silver Cliff has. Dave is aware of one person who has been given the "green light" to build in Silver Cliff. Connie Thompson stated, "this jeopardizes the whole district". The new verbiage removes any specified time period and gives us flexibility to decide when we lift the moratorium and that RMWSD will not sell a tap until we have the capacity to handle the additional effluent. Upon approval, Dave will contact Town of Silver Cliff and Town of Westcliffe to update them on the decision and explain to them why the board decided on this resolution. Steve Lasswell wanted to sum it up by saying "We will not be adding any new services until the wastewater plant is online. The bottom line is that we do not have additional treatment capacity". George Mowry

stated that it is important to let Silver Cliff and Westcliffe know what is in the resolution, but not add anything into the resolution to address the towns. Carlan Cardenas suggested that a letter be written to inform the parties involved to explain the resolution and explain why the board agreed on it. Dave feels the push will come to shove when someone has built a house and is waiting until the moratorium is lifted, while paying for a house in the district and a paying for the house where they are currently living.

3. Resolution 2023-6

A Resolution Amending the Moratorium on Water and Wastewater Tap Availability Connie Thompson moved to approve the Resolution as presented. George Mowry seconded the motion. Motion carried with a 4-0 vote. Town of Westcliffe and Town of Silver Cliff will receive explanation of the resolution.

Old Business

1. Election Update-Carlan Cardenas

After no additional interested parties submitted interest in the vacant board position, the May 2nd, 2023, Election was officially cancelled. Mark Dembosky will be sworn in after May 2nd in order for him to be able to vote in the May 18, 2023, Regular Board Meeting. Mark took a moment to introduce himself and give the current board members a brief background on his experience, which includes engineering and water law.

2. Policy changes in Personnel Policy regarding district property use.

The current policy states "Use of District Property District property is to be used only for official District business, in an appropriate manner, and in accordance with all applicable rules, operating procedures, or directives. No employee shall remove District property or the property of any other employee from District premises or work sites without proper authorization and a completed Release from Liability form. Any employee who steals District property or the property of any other employee, or who abuses, misuses, damages, or destroys District property shall be subject to discipline, up to and including immediate discharge." **After discussion, it was agreed that Dave will draft a new policy prior to next month's meeting and have the board look it over. Our attorney feels that off-site use by employees of district heavy equipment should not be permitted. Dave presented a "release of liability" form. Dave contacted CSD Pool, the district's insurance provider, and they said the district would have to add a "rider" to the current policy. All agree that the heavy equipment should not be allowed to be used by employees. There will be examples written in the changes that will be made to the Employee's Policy Manual.**

Peggy Quint wanted to let the board know that Dave was able to fix the large copier last week. It was a huge saving to the district!

Adjourn at 3:10 p.m.

ROUND MOUNTAIN WATER & SANITATION DISTRICT
Financial Statements
March 31, 2023
Unaudited

TREASURER'S REPORT

**ROUND MOUNTAIN WATER AND SANITATION DISTRICT
TREASURER'S REPORT**

March 31, 2023

Unaudited

Cash Balance at 3/31/23- C Safe	\$	2,007,022.74
Cash Balance at 3/31/23-United Business Bank	\$	356,661.89
		2,363,684.63
Beginning Balance - 3/1/23	\$	2,354,915.32
Plus: Deposits	\$	2,149,084.34
Less: Disbursements	\$	(2,147,422.73)
Interest	\$	7,107.70
		2,363,684.63
Ending Cash Balance at 3/31/23	\$	2,363,684.63
Earmarked:		
Unearned Revenue-Tap Fees	\$	(332,699.00)
Funds Available for Capital Improvements	\$	(510,500.00)
Tabor - Emergency Reserve	\$	(30,550.00)
Reservoir	\$	(1,000,000.00)
		489,935.63
Net Cash Available*	\$	489,935.63
Cash Flow -		
January - Net Incoming	\$	18,179
February - Net Incoming	\$	44,328
March - Net Incoming	\$	8,769
YTD - thru 3/31/23	\$	71,276

Round Mountain Water and Sanitation District

STATEMENT OF NET POSITION

March 31, 2023

Unaudited

ASSETS

Current Assets

Cash and Cash Equivalents	\$	2,343,664
Restricted Cash		33,354
Property Taxes Receivable		32,405
Accounts Receivable		83,739
Grants Receivable		248,342
Project Loan Fund Receivable		354,553
Prepaid Expenses		19,870
Inventory		95,241
Total Current Assets	\$	3,211,168

Long Term Assets

Property, Plant & Equipment	\$	6,726,048
Land, Rights of Way, etc.		1,010,802
Water Source of Supply		1,158,089
Accumulated Depreciation		(4,195,734)
Total Long Term Assets	\$	4,699,205

TOTAL ASSETS

\$ 7,910,373

LIABILITIES AND NET POSITION

Current Liabilities

Accounts Payable	\$	4,572
Warranty Deposits		33,202
Customer Deposits		722,500
Accrued Expenses		13,927
Total Current Liabilities	\$	774,201

Noncurrent Liabilities

Capital Lease Payable	\$	362,965
Project Loan		1,429,250
Long-term Debt		40,966
Total Noncurrent Liabilities	\$	1,833,181

Total Liabilities

\$ 2,607,382

Deferred Inflows of Resources

Deferred Revenue - Property Taxes	\$	32,405
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NET POSITION

Net Position - 12/31/22 - estimated	\$	5,181,994
Restricted Fund Balance		
Revenue Over (Under) Expenditures at 3/31/23		88,592

TOTAL LIABILITIES AND NET POSITION

\$ 7,910,373

Round Mountain Water and Sanitation District

BUDGET VS ACTUAL - GAAP Basis

For the Three Months Ended March 31, 2023

Unaudited

	2023 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 25%)
REVENUE				
<u>Tax Revenue</u>				
General Property Taxes	\$ 52,866	\$ 20,461	\$ (32,405)	39%
Specific Ownership Taxes	5,500	1,291	(4,209)	23%
Total Tax Revenue	<u>\$ 58,366</u>	<u>\$ 21,752</u>	<u>\$ (36,614)</u>	<u>37%</u>
<u>Enterprise Revenue</u>				
<u>Water Revenue</u>				
Metered Sales to General Customers	\$ 475,000	\$ 105,468	\$ (369,532)	22%
Sales of Raw Water	4,000	-	(4,000)	0%
Water Vendor Sales	45,000	9,002	(35,998)	20%
Late Charges	4,500	1,508	(2,992)	34%
Total Water Revenue	<u>\$ 528,500</u>	<u>\$ 115,978</u>	<u>\$ (412,522)</u>	<u>22%</u>
<u>Sewer Revenue</u>				
Sales to Customers	\$ 545,000	\$ 128,179	\$ (416,821)	24%
Late Charges	4,500	1,508	(2,992)	34%
Total Sewer Revenue	<u>\$ 549,500</u>	<u>\$ 129,687</u>	<u>\$ (419,813)</u>	<u>24%</u>
<u>Connection Charges</u>				
Water Tap Connection Charges	\$ -	\$ 400	\$ 400	0%
Sewer Tap Connection Charges	-	200	200	0%
Total Connection Charges	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ 600</u>	<u>0%</u>
<u>Contributed Capital</u>				
Water Tap/ System Development Fee	\$ -	\$ 5,500	\$ 5,500	0%
Sewer Tap/ System Development Fee	-	5,000	5,000	0%
Total Contributed Capital	<u>\$ -</u>	<u>\$ 10,500</u>	<u>\$ 10,500</u>	<u>0%</u>
<u>Miscellaneous Revenue</u>				
Fines and Forfeits	\$ 3,500	\$ 1,470	\$ (2,030)	42%
Earnings on Deposits and Investments	6,000	7,865	1,865	131%
Rents and Royalties	-	-	-	0%
Gain/ Loss Assets	-	-	-	0%
Administrative Services (Other)	1,200	6,182	4,982	515%
Total Miscellaneous Revenue	<u>\$ 10,700</u>	<u>\$ 15,517</u>	<u>\$ 4,817</u>	<u>145%</u>
<u>Grants and Loans</u>				
Grant Proceeds	\$ -	\$ 38,903	\$ 38,903	0%
Loan Proceeds	-	-	-	0%
Total Grants and Loans	<u>\$ -</u>	<u>\$ 38,903</u>	<u>\$ 38,903</u>	<u>0%</u>
Total Enterprise Revenue	<u>\$ 1,088,700</u>	<u>\$ 272,282</u>	<u>\$ (777,515)</u>	<u>25%</u>
Total Revenue	<u>\$ 1,147,066</u>	<u>\$ 332,937</u>	<u>\$ (814,129)</u>	<u>29%</u>
EXPENDITURES				
<u>RMWSD District Expenditures</u>				
<u>Salaries and Benefits</u>				
Salaries and Wages	\$ 40,860	\$ 7,311	\$ 33,549	18%
Employee Health Insurance Premiums	3,168	1,126	2,042	36%
Employer Contributions	1,817	573	1,244	32%
Total Salaries and Benefits	<u>\$ 45,845</u>	<u>\$ 9,010</u>	<u>\$ 36,835</u>	<u>20%</u>
<u>Professional Services</u>				
Legal and Clerical	\$ 1,000	-	\$ 1,000	0%
Engineering	-	-	-	0%
Total Professional Services	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>0%</u>
<u>General Administration</u>				
Professional Development	\$ 1,500	-	\$ 1,500	0%
Director Fees	12,000	1,500	10,500	13%
Auditing	18,000	2,274	15,726	13%
Election Expenses	2,000	-	2,000	0%
Postage	500	441	59	88%
Publicity, Subscription and Dues	200	121	79	61%
Printing, Duplicating, etc.	250	-	250	0%
County Treasurer's Collection Fee	2,800	1,023	1,777	37%
Travel Meetings	2,500	-	2,500	0%
Supplies	500	41	459	8%
Total General Administration	<u>\$ 40,250</u>	<u>\$ 5,400</u>	<u>\$ 34,850</u>	<u>13%</u>
Total RMWSD District Expenditures	<u>\$ 87,095</u>	<u>\$ 14,410</u>	<u>\$ 72,685</u>	<u>17%</u>

Round Mountain Water and Sanitation District

BUDGET VS ACTUAL - GAAP Basis

For the Three Months Ended March 31, 2023

Unaudited

	2023 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 25%)
Administration and General Expenditures				
<u>Salaries and Benefits</u>				
Salaries and Wages	\$ 182,428	\$ 51,145	\$ 131,283	28%
Employee Health Insurance Premiums	28,512	7,293	21,219	26%
Employer Contributions	13,500	4,010	9,490	30%
Total Salaries and Benefits	<u>\$ 224,440</u>	<u>\$ 62,448</u>	<u>\$ 161,992</u>	<u>28%</u>
<u>Professional Services</u>				
Purchased Services	\$ 2,000	\$ 1,911	\$ 89	96%
Legal Services	2,000	-	2,000	0%
Other Professional Services	47,500	12,068	35,432	25%
Total Professional Services	<u>\$ 51,500</u>	<u>\$ 13,979</u>	<u>\$ 37,521</u>	<u>27%</u>
<u>General Administration</u>				
Professional Development	\$ 3,000	\$ -	\$ 3,000	0%
Utility Services	20,000	3,718	16,282	19%
Building Rents	18,000	3,375	14,625	19%
Insurance- Workers Comp and P&L	25,000	6,979	18,021	28%
Postage	1,000	480	520	48%
Publicity, Subscription and Dues	7,500	1,658	5,842	22%
Printing, Duplicating, etc.	5,300	873	4,427	16%
Travel and Meetings	5,000	332	4,668	7%
Supplies	6,500	3,063	3,437	47%
Office Equipment	5,000	512	4,488	10%
Miscellaneous Expense	3,000	392	2,608	13%
Total General Administration	<u>\$ 99,300</u>	<u>\$ 21,382</u>	<u>\$ 77,918</u>	<u>22%</u>
Total Administration and General Expenditures	<u>\$ 375,240</u>	<u>\$ 97,809</u>	<u>\$ 277,431</u>	<u>26%</u>
<u>Water Enterprise Expenditures</u>				
<u>Transmission and Distribution</u>				
Salaries and Wages	\$ 35,252	\$ 9,751	\$ 25,501	28%
Employee Health Insurance Premiums	6,336	1,677	4,659	26%
Employer Contributions	2,810	765	2,045	27%
Purchased Services	8,000	1,169	6,831	15%
Engineering	2,000	-	2,000	0%
Repair and Maintenance Supplies	30,000	1,369	28,631	5%
Operating Supplies	4,000	681	3,319	17%
Water Vendor	1,800	-	1,800	0%
Other Improvements and Construction	4,000	1,600	2,400	40%
Bad Debt Expense Water	-	-	-	0%
Machinery and Equipment	10,000	107	9,893	1%
Total Transmission and Distribution Expenditures	<u>\$ 104,198</u>	<u>\$ 17,119</u>	<u>\$ 87,079</u>	<u>16%</u>
<u>Source of Supply</u>				
Salaries and Wages	\$ 35,252	\$ 9,751	\$ 25,501	28%
Employee Health Insurance Premiums	6,336	1,677	4,659	26%
Employer Contributions	2,810	765	2,045	27%
Purchased Services	3,000	2,795	205	93%
Administrative and Legal	30,000	397	29,603	1%
Engineering	25,000	38,903	(13,903)	156%
Repair and Maintenance Supplies	3,500	588	2,912	17%
Operating Supplies	4,000	572	3,428	14%
Fuel or Power for Pumping	30,000	7,601	22,399	25%
Land, Easements, Rights-of-Way	5,000	-	5,000	0%
Other Improvements and Construction	4,000	-	4,000	0%
Machinery and Equipment	10,000	107	9,893	1%
Total Professional Services- Source of Supply	<u>\$ 158,898</u>	<u>\$ 63,156</u>	<u>\$ 95,742</u>	<u>40%</u>
<u>Water Treatment</u>				
Salaries and Wages	\$ 35,252	\$ 9,751	\$ 25,501	28%
Employee Health Insurance Premiums	6,336	1,677	4,659	26%
Employer Contributions	2,810	765	2,045	27%
Professional Development	1,500	648	852	43%
Purchased Services	3,500	666	2,834	19%
Repair and Maintenance Supplies	3,000	588	2,412	20%
Operating Supplies	3,500	572	2,928	16%
Employee Clothing Allowance	750	461	289	61%
Other Improvements and Construction	4,000	-	4,000	0%
Machinery and Equipment	10,000	107	9,893	1%
Total Water Treatment	<u>\$ 70,648</u>	<u>\$ 15,235</u>	<u>\$ 55,413</u>	<u>22%</u>
Total Water Enterprise Expenditures	<u>\$ 333,744</u>	<u>\$ 95,510</u>	<u>\$ 238,234</u>	<u>29%</u>

Round Mountain Water and Sanitation District

BUDGET VS ACTUAL - GAAP Basis

For the Three Months Ended March 31, 2023

Unaudited

	2023 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 25%)
<u>Wastewater Enterprise Expenditures</u>				
<u>Collection and Transmission</u>				
Salaries and Wages	\$ 35,252	\$ 9,751	\$ 25,501	28%
Employee Health Insurance Premiums	6,336	1,677	4,659	26%
Employer Contributions	2,810	765	2,045	27%
Purchased Service	4,000	1,415	2,585	35%
Repair and Maintenance Supplies	2,500	588	1,912	24%
Operating Supplies	3,500	572	2,928	16%
Fuel or Power for Pumping	2,500	543	1,957	22%
Bad Debt Expense Sewer	-	-	-	0%
Other Improvements and Construction	4,000	-	4,000	0%
Machinery and Equipment	10,000	107	9,893	1%
Total Collection and Transmission	<u>\$ 70,898</u>	<u>\$ 15,418</u>	<u>\$ 55,480</u>	<u>22%</u>
<u>Treatment</u>				
Salaries and Wages	\$ 35,252	\$ 9,751	\$ 25,501	28%
Employee Health Insurance Premiums	6,336	1,677	4,659	26%
Employer Contributions	2,810	765	2,045	27%
Professional Development	2,500	606	1,894	24%
Purchased Service	3,000	1,350	1,650	45%
Administrative and Legal	2,000	-	2,000	0%
Engineering	10,000	-	10,000	0%
Repair and Maintenance Supplies	8,000	585	7,415	7%
Operating Supplies	3,500	575	2,925	16%
Fuel or Power for Pumping	18,000	5,321	12,679	30%
Employee Clothing Allowance	750	461	289	61%
Other Improvements and Construction	4,000	-	4,000	0%
Machinery and Equipment	10,000	107	9,893	1%
Total Treatment	<u>\$ 106,148</u>	<u>\$ 21,198</u>	<u>\$ 84,950</u>	<u>20%</u>
Total Wastewater Enterprise Expenditures	<u>\$ 177,046</u>	<u>\$ 36,616</u>	<u>\$ 140,430</u>	<u>21%</u>
<u>System Maintenance Agreements Expenditures</u>				
Water Tank Inspection Services	\$ 2,000	\$ -	\$ 2,000	0%
Total Water Tank Inspection Services	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>0%</u>
<u>Debt Service Revenue Expenditures</u>				
<u>DOLA</u>				
DOLA - Principal (Water System)	\$ 4,346	\$ -	\$ 4,346	0%
DOLA - Interest (Water System)	2,734	-	2,734	0%
Total DOLA - Debt Service	<u>\$ 7,080</u>	<u>\$ -</u>	<u>\$ 7,080</u>	<u>0%</u>
<u>CWRPDA</u>				
CWRPDA - Principal	\$ 58,080	\$ -	\$ 58,080	0%
CWRPDA - Interest	18,783	-	18,783	0%
Total CWRPDA - Debt Service	<u>\$ 76,863</u>	<u>\$ -</u>	<u>\$ 76,863</u>	<u>0%</u>
Total System Maintenance Agreement and Debt Service	<u>\$ 85,943</u>	<u>\$ -</u>	<u>\$ 85,943</u>	<u>0%</u>
Total Expenditures	<u>\$ 1,059,068</u>	<u>\$ 244,345</u>	<u>\$ 814,723</u>	<u>23%</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 87,998</u>	<u>\$ 88,592</u>	<u>\$ 594</u>	
Add Back: Principal Payments on Prior Years' Debt		<u>\$ -</u>		
NET EXCESS OF REVENUE OVER (UNDER) EXPENDITURES		<u>\$ 88,592</u>		



Date: 02/21/2023 - 03/21/2023

No. Trips: 423

Volume (Gallons): 146,571

Revenue: \$2,931.37

Revenue by Customer - Summary

Customer Name	Total Trips	Total Volume	Total Revenue
Aaron Janachasky	2	675	\$13.50
Aden Troyer	1	80	\$1.60
Aimee Carnes	7	1,775	\$35.50
Andreas Scherer	9	3,150	\$63.00
Anthony Wheeler	6	2,747	\$54.94
Aron Jordan	1	290	\$5.80
Benjamin Worley	3	935	\$18.70
Bill Holmes	4	1,517	\$30.34
Bradley Anderson	5	1,175	\$23.50
Bria Roth	1	264	\$5.28
Brooklyn Dugger	7	1,155	\$23.10
Bryce Roscoe	14	3,120	\$62.40
Bud Layman	13	3,290	\$65.80
C. D. Hibbard	3	400	\$8.00
Casey Sullivan	2	500	\$10.00
Cecil McDonald	4	350	\$7.00
Chris Bryson	5	2,250	\$45.00
Chris LeCuyer	4	800	\$16.00
Chris Westerman	3	570	\$11.40
Dan Lukschander	1	275	\$5.50
Dan Viet	7	505	\$10.10
Dan Wilroy	4	1,280	\$25.60
Daniel Gasper	7	1,680	\$33.60
Daniel Kriegh	1	250	\$5.00
Daryl Burks	3	600	\$12.00
Dave Cruickshank	19	20,601	\$411.99
Dave LaVoie	1	270	\$5.40
David Barnett	6	4,200	\$84.00
David Murphy	1	225	\$4.50
David Pollat	2	900	\$18.00
David Quade	3	3,300	\$66.00
David Salyers	2	680	\$13.60
Deer Mountain Fire Department	1	2,005	\$40.10
Donald Byerly	2	345	\$6.90
Doug Bayer	3	855	\$17.10

Customer Name	Total Trips	Total Volume	Total Revenue
Douglas Craker	1	250	\$5.00
Dustin Asling	5	2,095	\$41.90
Dwayne Johnson	6	445	\$8.90
Fred Wagner	1	150	\$3.00
Glenn Choate	3	315	\$6.30
Glenn Haffly	3	758	\$15.16
Hayden Roland	2	300	\$6.00
Heather Rutherford	4	1,110	\$22.20
James Patterson	1	230	\$4.60
Jason Mast	8	2,240	\$44.80
Jeannie Lighthouse	2	631	\$12.62
Jeff Seley	1	350	\$7.00
Jeremiah Huelsman	2	600	\$12.00
Jeremy Baxley	3	820	\$16.40
Jerry Gomez	1	305	\$6.10
Jim Fox	3	585	\$11.70
Jim Heath	3	750	\$15.00
Jim Luman	1	300	\$6.00
Jim Wilde	5	1,000	\$20.00
Jody Miller	3	1,125	\$22.50
Joe Swanson	4	500	\$10.00
Jon Oldfield	18	6,360	\$127.20
Jonathan Sargent	3	505	\$10.10
Karl Zimmer	4	1,070	\$21.40
Kelly Newman	1	185	\$3.70
Kevin Taylor	1	200	\$4.00
Larea Oldaker	3	555	\$11.10
Larry Barnes	2	540	\$10.80
Lisa Monday	8	1,060	\$21.20
Lisa Trujillo	9	3,600	\$72.00
Lloyd Mondragon	5	780	\$15.60
Lorena Brown	5	1,390	\$27.80
Margaret Stipanovic-Taylor	4	1,100	\$22.00
Mark Medina	1	318	\$6.36
Mark Newton	1	170	\$3.40
Martin MacNeilage	2	275	\$5.50
Matthew Richter	11	1,562	\$31.24
Maynard Mast	8	2,146	\$42.91
Michael Gonzalez	3	1,225	\$24.50

Customer Name	Total Trips	Total Volume	Total Revenue
Mike Dennis	1	95	\$1.90
Mike Heuss	1	425	\$8.50
Mike Sharpe	4	4,240	\$84.80
Neal Williamson	3	990	\$19.80
Pam Carp,am	9	3,735	\$74.70
Pat Hines	10	1,600	\$32.00
Paul Cruzen	1	200	\$4.00
Phillip Desmond	17	4,930	\$98.60
Richard Daniels	3	1,275	\$25.50
Rob & Reba Ziarnick	1	400	\$8.00
Rory Cooke	6	2,100	\$41.99
Sarah Hope	4	688	\$13.76
Scott Rowley	1	120	\$2.40
Sean Mendoza	15	3,705	\$74.10
Shane O'Neil	1	208	\$4.16
Shawn Shannon	1	212	\$4.24
Steve Ferdig	1	275	\$5.50
Steve Peterman	4	410	\$8.20
Steve Piburn	2	1,050	\$21.00
Steve Shugart	5	1,750	\$35.00
Stuart Short	2	400	\$8.00
Sue Roberson	8	6,880	\$137.60
Susan Van Matre	1	244	\$4.88
Travis York	2	425	\$8.50
Valerie Jennings	3	825	\$16.50
Wes Taylor	1	250	\$5.00
Westcliffe Meats	6	7,395	\$147.90
Yoanny Santos Martin	2	830	\$16.60

Delinquent Account Activity
March 2023

Activity through 3/31/22			
90 + Days past due	(Dec 31st and earlier)		
	2/28/2022	Previous Month	\$ 5,169.24
	3/31/2022		\$ 3,245.45
			\$ 1,923.79
60 Days past due	(Jan 31, 2022 balance)		
	2/28/2022		\$ 11,995.92
	3/31/2022		\$ 2,080.20
			\$ 9,915.72
Total past due	2/29/2022		\$ 17,165.16
	3/31/2022	Current Month	\$ 5,325.65
			\$ 11,839.51
Percentage			69.0%
	Month to Month Comparison		
Month	% of Delinquent Collected	60+ Days Past Due	\$\$ Collected
January 2022	52.3%	November 2021 and earlier	\$ 7,153.03
February 2022	68.6%	December 2021 and earlier	\$ 11,300.29
March 2022	69.0%	January 2022 and earlier	\$ 11,839.51