

# ROUND MOUNTAIN WATER AND SANITATION

## PUBLIC HEARING and BOARD OF DIRECTORS MEETING

**THURSDAY, December 21, 2023**

**2:00 P.M. – 3<sup>rd</sup> Street Gallery Building Conference Room**

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

### PUBLIC HEARING

Call to Order

Roll Call

Pledge of Allegiance

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

### BUDGET AMENDMENT PRESENTATION

Adjourn

### \*\*\*BOARD OF DIRECTORS MEETING\*\*\*

Additions to the January 18, 2024, 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 November 6, 2023, Special Board Meeting
2. Approval of the Minutes of the November 16, 2023, Public Hearing and Regular Board Meeting
3. Financial Report and Approval of Checks for November 2023

#### Old Business

1. 2023 Budget Amendment Resolution
2. Resolution to Lift Moratorium

#### New Business

1. Resolution for Amended Rules and Regulations
2. Delinquency Policy Change
3. Excuse Mark Dembosky from November 16, 2023 Regular Board Meeting
4. Personnel Policy and discussion – per Connie Thompson

Executive Session: §24-6-402 (4) (f), C.R.S. Personnel Matters Dave Schneider and Peggy Quint, District Manager and Assistant District Manager, and Steven Koch, ORC Personnel Policy Change

Adjourn

# ROUND MOUNTAIN WATER AND SANITATION

## BOARD OF DIRECTORS SPECIAL MEETING

**Monday, November 6, 2023, at 2:00 p.m.**

**2:00 p.m. – 3<sup>rd</sup> Street Gallery Building Conference Room**

**Call to Order at 2:00 p.m.**

**Roll Call: Steve Lasswell, Charles Bogle (via zoom), Randy Wilhelm, Connie Thompson, Mark Dembosky (via zoom)**

**Dave Schneider, Peggy Quint, Carlan Cardenas**

**Pledge of Allegiance led by Steve Lasswell**

**No public in attendance**

### **BUDGET AND RATE INCREASE DISCUSSION and FINALIZATION OF PUBLIC PRESENTATION**

- **Proposed Fee Increases**
  - **Suggested a 6% increase. Half of our customers rarely use more than 1k gallons/mo**
  - **Bulk Water from .04 to .05 per gallon**
  - **NSF Fee from \$25 to \$35**
  - **Remove discounted park rates (25%) and garden tap**  
**Motion to use the proposed 6% rate increase, the bulk water rate increase and the NSF fee increase to be presented at the Public Hearing: Charles Bogle and seconded by Mark Dembosky. Vote was unanimous in favor of the motion.**
  
- **Tap Rates and Fees**
  - **How to pay for the Wastewater Treatment Pilot Plant?**
    - **Finance the Reservoir \$1.5 million or Finance the Pilot Plant**
    - **\$140k/year for the next 20 some years to pay back the construction loan.**
    - **Increase Tap Fees and release the moratorium to begin collecting revenue.**
    - **DOLA \$1 million grant for the Pilot Plant**  
**Motion to use the proposed Tap Rates and Fees to be presented at the Public Hearing: Randy Wilhelm, seconded by Mark Dembosky. After discussion, vote was 5-0 in favor of the motion.**
  
- **Budget as it affects our rates and fees.**
  - **With 6% increase projected water meter sales to be around \$504K**
  - **Bulk Water Sales will be around \$85K**
  - **Projected 20 taps sold in 2024**
  - **Projecting revenue over expenses at about \$724K - significantly higher than years past with the moratorium in place.**

- **Salaries were based on a \$2/hour raise, whether certification or job performance, with a 5% Cost of Living and our CRA retirement program. We can't afford to lose the certified employees. Motion to present the budget as stated for the Public Hearing made by Connie Thompson, seconded by Charles Bogle. Vote 5-0 in favor of the motion.**

**Adjourn at 3:27 p.m.**



# ROUND MOUNTAIN WATER AND SANITATION

## PUBLIC HEARING and BOARD OF DIRECTORS MEETING

THURSDAY, November 16, 2023

2:00 P.M. – 3<sup>rd</sup> Street Gallery Building Conference Room

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

### PUBLIC HEARING

Call to Order at 2:00 p.m.

Roll Call: Charles Bogle, Steve Lasswell, Connie Thompson, Randy Wilhelm

Dave Schneider, Peggy Quint

Elliott Jackson, Tribune, Roger Camper, Town of Silver Cliff, Isaac Selden, Town of Silver Cliff,  
Suzanne Crider, United Business Bank, Max Hansen, UAACOG, Ben Troyer

Pledge of Allegiance led by Steve Lasswell

PRESENTATION of Rate Increase and Tap Fee Increase Proposal

Dave Schneider presented the Proposed Rate Increases and Tap Fee Increase

Why does Round Mountain need increases?

Two Projects that are before us:

Reservoir, required by the Division of Water Resources of the State of Colorado in order for the district to fully comply with the water right decree that we have. It will be south of town, on 20 acres that is owned by the district where we have an existing municipal well called the Gallery Well. This is a \$2.7 million project. RMWSD has teamed up with Upper Ark River Conservancy District in Salida. They have agreed to pay for 33.3% of the project for 33.3% of the storage. RMWSD has acquired a \$500k grant for the project. RMWSD's responsibility is \$1.5 million. We are hoping to fund and start the project next Summer.

WWT Demonstration Project (Pilot Project) to prove to the State of Colorado that the new technology that we have been pursuing for the past few years is a valid, economical, and effective process to treat wastewater. This will be located at the same location as our current WWTP. Phase I will cost about \$1.9 million. We are aggressively trying to finance this Phase I, also to start this Summer. We currently are pursuing a \$1 million grant with DOLA and are looking at other grants that could help us fund the bottom line for the project. There is a \$15 million distribution piping upgrade that will follow on the heels of these two projects. The 1975 wastewater lines are in good shape, but the water distribution lines are significantly undersized. The question is "Who pays for this?" Typically, the water and sewer use fees rise dramatically. However, the argument is that our constituents have already paid for decades of upgrades. It is not equitable for them to bear the burden of new housing coming in. The new wastewater treatment plant and the upgrades should be paid for by the new building that is taking place.

A \$2.1 million water well, water meters and solar power has just been completed. The Smith Well has been down since 2019 and the senior water rights were not being taken advantage of. In order to provide some resiliency and some cost savings, a 50kw solar array to assist in running the well. The revenue captured from the accurate meters and the energy savings from the solar array is producing enough revenue to pay back the loan portion of the

projects. We have a \$1 million grant towards the \$2.1 million project. Essentially, the upgrades are paying for themselves.

Round Mountain historically would increase the rates once every several years. Our customers requested that we take annual increases from 3% to 8%. This year, we are requesting a 6% increase. This is a tiered usage, the more water used, the higher the rate. The park rate will be deleted, and the cost will be the same as all customers. There are a handful of houses that have a garden tap. This is a second tap on those properties. When in use, those customers pay the in-district rate. Bulk water will increase from .04 to .05 per gallon. We sell almost an acre-foot of water monthly to bulk water customers. We are not legally obligated to sell water outside of our customers. As long as we have the water, we can sell it to out of district customers. If that became an issue due to availability, it would be up to the county to provide water to them. Also, the NSF fees will increase from \$25 to \$35. The most significant proposed fee increase will be on the Water and Wastewater Tap Connection Fees. During discussions regarding financing for both projects, the reply was that we do not have the revenue to pay back the amount of money to have a loan to fund our projects. The new infrastructure then needs to be paid for by the new growth that is coming. The district is considering lifting the moratorium on January 1, 2024. The microbes that are being added have transformed our WWTP, with no complaints about the smell. Lifting the moratorium will allow us to produce revenue that we can put away for the new plant construction loan. CDPHE has required the district to put in an application for a demonstration project a few weeks ago. That was submitted and we are waiting for approval. In the meantime, we are aggressively pursuing granting and funding for the plant.

Max Hansen stated that the proposed tap costs are reasonable for the area. Affordable housing remains a priority in the communities. As the two entities work together, he hopes that the costs can stay low enough that housing market can grow.

#### **PRESENTATION OF Proposed 2024 BUDGET**

Dave presented the budget and highlighted the items that are most affected by the proposed increases. With a 6% increase in the water and wastewater and a bulk water increase of .01/gallon to .05/gallon. With the release of the moratorium, we projected 20 new taps to be purchased in 2024. This would allow us to generate revenue for grants and construction loans. This would result in a \$1.9 million projected income. Potential grants and loans were not included in the 2024 budget. If/when those come in, we will amend the budget at that time. Roger Camper pointed out the importance of waiting until the funds come in rather than including it in the budget.

Expenditures are broken down into three categories: Actual district operations, Water Enterprise and Wastewater Enterprise. Salaries and wages include a retirement plan for employees to add to the benefit package. Our operating staff is multiple-certified. The State of Colorado is short about 500 certified operators, so keeping our operators is of great importance. The separate enterprise expenditures were explained, including plans on capitol improvements to the districts wastewater and water systems.

**Adjourn at 2:50 p.m.**

**\*\*\*BOARD OF DIRECTORS MEETING\*\*\***

**Call to Order at 3:05 p.m.**

**Additions to the December 21, 2023, Board of Directors Meeting Agenda**

- 1. Budget Amendment for 2023 - we have more expenses than budgeted for 2023**

**Administrative Reports**

- 1. Assistant District Manager - Peggy Quint**
  - Report is in the BOD Packet**
    - OEM training to keep RMWSD involved in the event of an emergency. Web EOC is a platform that is used to share information amongst the entities in the county.**
    - Trunk or Treat was a success! Plans to participate in next years' event!**
    - Transition from Invoice Cloud to Xpressbillpay is going so well! Extremely cost effective for staff!**
    - Dave and Peggy will be out of the office next week. Field Techs are in town. Carlan in the office.**
- 2. ORC - Steven Koch - Field Techs have been busy. The board would like them to know how pleased they are that the Field Techs are getting more certifications.**
- 3. District Manager - Dave Schneider**
  - Well Project - correct pump is in at the Smith Well at 285 gpm. The old pump will go into the Gallery Well.**
  - Solar Array is at 100%**
  - Backup generator will be delivered the first part of January 2024.**
  - Reservoir - updated drawings. Dave had a few revisions; they were then sent on to Div II for Safety related inspections. Once they are back from the safety inspection, they will draw up some instruction documents.**
  - WWTP - application has been sent in. Powell Water is contracting a small engineering firm and they have put their stamp on the demonstration report application.**
  - Financing continues. Dave met with Randi Snead. Better to pursue the April funding cycle. Dave is pursuing other potential funding sources, such as UBB and Kirkpatrick.**
  - Deweese Reservoir - pursuing financing to do some repairs on the dam structure. RMWSD is liable for 8 to 10% of the cost. Dave is in contact with them to apply for grants to lessen our responsibility. This could be over \$10 million total cost to repair.**
  - CDPHE should have their response to us by the 15<sup>th</sup> of December.**

**Consent Agenda**

- 1. Approval of the Minutes of the October 19, 2023, Regular Board Meeting**
- 2. Financial Report and Approval of Checks for October 2023**  
**Motion to approve: Randy Wilhelm, Seconded by: Connie Thompson, Vote 4-0**

**New Business**

- 1. Resolution 2023-12 Approval of Resolution to Approve Mill Levy**  
**BOCC has asked RMWSD to reduce our mill levy. Dave does not think RMWSD should adjust our mill levy. The impact of mill levies would not make a big difference. If we do not continue to conduct business at RMWSD - it hurts the whole community.**  
**Motion: Randy Wilhelm, Seconded by Connie Thompson. Vote 4-0**
- 2. Rate Increase Approval and Resolution 2023-13. Rates will reflect in the bills customers will receive the first of February 2024.**  
**Motion: Steve Lasswell, Seconded by Connie Thompson. Vote 4-0**
- 3. Resolution 2023-14 Approving CRA agreement. Adopting Retirement for employees starting January 2024.**  
**Motion: Randy Wilhelm and seconded by Connie Thompson, Vote 4-0**

4. **Resolution 2023- 17 to changes Rules and Regulations**  
regarding Excavation Permit requirements for Tap Purchases. Require an excavation permit when a tap is purchased that takes the responsibility off of RMWSD upon tap installation.  
Motion: Randy Wilhelm and seconded by Connie Thompson, Vote 4-0
5. **Tap Fee Increase Resolution 2023-15 Approval**  
Motion: Steve Lasswell, Seconded by Connie Thompson. Vote 4-0
6. **Budget Approval Resolution 2023-16**  
Motion: Randy Wilhelm and seconded by Connie Thompson. Vote 4-0

**Adjourn at 3:56 p.m.**



## December ORC Report

Projects completed this month include Backflow completion, continue to work on LCRR Survey, distribution prv replacement and adjustments, replacement of chlorine ejector lines at the smith well, and gutter snowguard installation.

Backflow has been a long and difficult process but I am glad to report that we are now a 100 % in compliance with the state with the final reporting done in that last few weeks. Jackson and I have worked non stop to meet deadlines, meet with customers, and enforce assembly installation. This process has taken Jackson and I two years to complete and gong forward we will keep a close eye on things to ensure we stay in compliance. Jackson will be taking over the program beginning January of this upcoming year and I am confident he will do well.

The LCRR survey Definity feels like a moving target and the more in depth we get into the survey the more complicated things seem to get. I have reached out to the state for a coach or to at least lead us in the right direction and have received more information which helps. This survey is asking all water suppliers to find all lead services lines, wants to know if any house that was built before 1988 does it have copper plumbing lines with lead solder, does the house have a point of use device which means does it contain a filtration system or water softener, does the service line have a lead pig tail, and what is the customers line made of. I am sifting through customer files and looking for some of this information and will be sending out a survey to all customers that this applies too. Any service lines that we don't have information on the state is requiring us to inspect 20 percent of all unknow service lines which means digging up a portion of the service line and visually identifying the material.

Since the Smith Well has been active, we have received a few complaints about high line pressure. We have two failed pressure reducing valves in our distribution system which we are pricing out to replace but we are also looking at how to sustain a more acceptable pressure in lower Westcliffe. We have reached out to a pressure reducing valve company and are asking for some assistance in trying to adjust our lower pressures. Our distribution system is unique in because our wells feed our distribution system while feeding our water tanks. When the wells are off the tanks control the pressure by gravity but when they are on, we pressurize the system with the wells. So, we need to find a balance between the two if possible, to correct the issue. If we cannot then each customer that has too high of water pressure will have to install their own pressure reducing valve.

The smith well project includes updating our chlorine injection line from CTS poly to Schedule 80 pvc which we be more suitable for injection chlorine in our system. We are also installing an additional snow guard on the roof to help with snow accumulation in front of the doors.

This year has probably been one of the busiest years we have had, and I just wanted to say that I am proud of our operators and what we have accomplished this year and hope to keep the momentum going into next year.

ORC Steven Koch



**ROUND MOUNTAIN WATER & SANITATION DISTRICT**  
**Financial Statements**  
**November 30, 2023**  
**Unaudited**

# TREASURER'S REPORT

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

November 30, 2023

**Unaudited**

<b>Cash Balance at 11/30/23- C Safe</b>	\$	2,283,852.14
<b>Cash Balance at 11/30/23-United Business Bank</b>	\$	175,567.54
	\$	<u>2,459,419.68</u>
<b>Beginning Balance - 11/1/23</b>	\$	2,438,272.33
Plus: Deposits	\$	106,320.33
Less: Disbursements	\$	(95,633.89)
Interest	\$	10,460.91
		<u>10,460.91</u>
<b>Ending Cash Balance at 11/30/23</b>	\$	<u>2,459,419.68</u>
<b>Earmarked:</b>		
Unearned Revenue-Tap Fees	\$	(237,300.00)
Funds Available for Capital Improvements	\$	(497,900.00)
Tabor - Emergency Reserve	\$	(30,550.00)
Reservoir	\$	(1,000,000.00)
		<u>(1,000,000.00)</u>
<b>Net Cash Available*</b>	\$	<u><u>693,669.68</u></u>

**Cash Flow -**

January - Net Incoming	\$	18,179
February - Net Incoming	\$	44,328
March - Net Incoming	\$	8,769
April - Net Outgoing	\$	(21,178)
May - Net Outgoing	\$	(16,409)
June - Net Incoming	\$	13,907
July - Net Incoming	\$	124,793
August - Net Incoming	\$	90,170
September - Net Outgoing	\$	(79,307)
October - Net Outgoing	\$	(37,387)
November - Net Incoming	\$	21,147
<b>YTD - thru 11/30/23</b>	<u>\$</u>	<u><u>167,012</u></u>

## STATEMENT OF NET POSITION

# Round Mountain Water and Sanitation District

## STATEMENT OF NET POSITION

November 30, 2023

**Unaudited**

### ASSETS

#### Current Assets

Cash and Cash Equivalents	\$	2,469,446
Restricted Cash		33,365
Property Taxes Receivable		695
Accounts Receivable		101,885
Project Loan Fund Receivable		341,553
Prepaid Expenses		34,438
Inventory		92,491
<b>Total Current Assets</b>	<b>\$</b>	<b>3,073,873</b>

#### Long Term Assets

Property, Plant & Equipment	\$	7,350,419
Land, Rights of Way, etc.		1,002,024
Water Source of Supply		1,252,402
Accumulated Depreciation		(4,348,224)
<b>Total Long Term Assets</b>	<b>\$</b>	<b>5,256,621</b>

#### TOTAL ASSETS

**\$ 8,330,494**

### LIABILITIES AND NET POSITION

#### Current Liabilities

Accounts Payable	\$	8,847
Warranty Deposits		33,202
Customer Deposits		312,200
Accrued Expenses		20,483
<b>Total Current Liabilities</b>	<b>\$</b>	<b>374,732</b>

#### Noncurrent Liabilities

Project Loan	\$	1,208,539
Long-term Debt		35,935
<b>Total Noncurrent Liabilities</b>	<b>\$</b>	<b>1,244,474</b>
<b>Total Liabilities</b>	<b>\$</b>	<b>1,619,206</b>

#### Deferred Inflows of Resources

Deferred Revenue - Property Taxes	\$	695
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### NET POSITION

Net Position - 1/1/23	\$	6,431,784
Revenue Over (Under) Expenditures at 11/30/23		278,809

#### TOTAL LIABILITIES AND NET POSITION

**\$ 8,330,494**

## BUDGET VS ACTUAL

# Round Mountain Water and Sanitation District

## BUDGET VS ACTUAL - GAAP Basis

For the Eleven Months Ended November 30, 2023

**Unaudited**

	2023 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 92%)
<b>REVENUE</b>				
<b><u>Tax Revenue</u></b>				
General Property Taxes	\$ 52,866	\$ 52,174	\$ (692)	99%
Specific Ownership Taxes	5,500	6,927	1,427	126%
Total Tax Revenue	<u>\$ 58,366</u>	<u>\$ 59,101</u>	<u>\$ 735</u>	<u>101%</u>
<b><u>Enterprise Revenue</u></b>				
<b><u>Water Revenue</u></b>				
Metered Sales to General Customers	\$ 475,000	\$ 465,743	\$ (9,257)	98%
Sales of Raw Water	4,000	-	(4,000)	0%
Water Vendor Sales	45,000	78,297	33,297	174%
Late Charges	4,500	6,202	1,702	138%
Total Water Revenue	<u>\$ 528,500</u>	<u>\$ 550,242</u>	<u>\$ 21,742</u>	<u>104%</u>
<b><u>Sewer Revenue</u></b>				
Sales to Customers	\$ 545,000	\$ 503,285	\$ (41,715)	92%
Late Charges	4,500	6,202	1,702	138%
Total Sewer Revenue	<u>\$ 549,500</u>	<u>\$ 509,487</u>	<u>\$ (40,013)</u>	<u>93%</u>
<b><u>Connection Charges</u></b>				
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>
<b><u>Contributed Capital</u></b>				
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>
<b><u>Miscellaneous Revenue</u></b>				
Fines and Forfeits	\$ 3,500	\$ 3,755	\$ 255	107%
Earnings on Deposits and Investments	6,000	85,068	79,068	1418%
Gain/ Loss Assets	-	1,500	1,500	0%
Administrative Services (Other)	1,200	16,780	15,580	1398%
Total Miscellaneous Revenue	<u>\$ 10,700</u>	<u>\$ 107,103</u>	<u>\$ 96,403</u>	<u>1001%</u>
<b>Total Enterprise Revenue</b>	<u>\$ 1,088,700</u>	<u>\$ 1,177,932</u>	<u>\$ 265,902</u>	<u>108%</u>
<b><u>Grants and Loans</u></b>				
Grant Proceeds	\$ -	\$ 176,670	\$ 176,670	0%
Loan Proceeds	-	-	-	0%
Total Grants and Loans	<u>\$ -</u>	<u>\$ 176,670</u>	<u>\$ 176,670</u>	<u>0%</u>
<b>Total Revenue</b>	<u>\$ 1,147,066</u>	<u>\$ 1,413,703</u>	<u>\$ 266,637</u>	<u>123%</u>
<b>EXPENDITURES</b>				
<b><u>RMWSD District Expenditures</u></b>				
<b><u>Salaries and Benefits</u></b>				
Salaries and Wages	\$ 40,860	\$ 36,344	\$ 4,516	89%
Employee Health Insurance Premiums	3,168	5,686	(2,518)	179%
Employer Contributions	1,817	2,853	(1,036)	157%
Total Salaries and Benefits	<u>\$ 45,845</u>	<u>\$ 44,883</u>	<u>\$ 962</u>	<u>98%</u>
<b><u>Professional Services</u></b>				
Legal and Clerical, etc.	\$ 1,000	\$ 525	\$ 475	53%
Engineering	-	-	-	0%
Total Professional Services	<u>\$ 1,000</u>	<u>\$ 525</u>	<u>\$ 475</u>	<u>53%</u>
<b><u>General Administration</u></b>				
Professional Development	\$ 1,500	\$ 2,329	\$ (829)	155%
Director Fees	12,000	6,100	5,900	51%
Auditing	18,000	51,115	(33,115)	284%
Election Expenses	2,000	33	1,967	2%
Postage	500	441	59	88%
Publicity, Subscription and Dues	200	163	37	82%
Printing, Duplicating, etc.	250	-	250	0%
County Treasurer's Collection Fee	2,800	2,609	191	93%
Travel Meetings	2,500	563	1,937	23%
Supplies	500	60	440	12%
Total General Administration	<u>\$ 40,250</u>	<u>\$ 63,413</u>	<u>\$ (23,163)</u>	<u>158%</u>
<b>Total RMWSD District Expenditures</b>	<u>\$ 87,095</u>	<u>\$ 108,821</u>	<u>\$ (21,726)</u>	<u>125%</u>

# Round Mountain Water and Sanitation District

## BUDGET VS ACTUAL - GAAP Basis

For the Eleven Months Ended November 30, 2023

**Unaudited**

	2023 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 92%)
<b><u>Administration and General Expenditures</u></b>				
<b><u>Salaries and Benefits</u></b>				
Salaries and Wages	\$ 182,428	\$ 167,276	\$ 15,152	92%
Employee Health Insurance Premiums	28,512	25,535	2,977	90%
Employer Contributions	13,500	13,126	374	97%
Total Salaries and Benefits	<b>\$ 224,440</b>	<b>\$ 205,937</b>	<b>\$ 18,503</b>	<b>92%</b>
<b><u>Professional Services</u></b>				
Purchased Services	\$ 2,000	<b>\$ 5,593</b>	\$ (3,593)	<b>280%</b>
Legal Services	2,000	1,334	666	67%
Other Professional Services	47,500	<b>60,414</b>	(12,914)	<b>127%</b>
Total Professional Services	<b>\$ 51,500</b>	<b>\$ 67,341</b>	<b>\$ (15,841)</b>	<b>131%</b>
<b><u>General Administration</u></b>				
Professional Development	\$ 3,000	<b>\$ 4,580</b>	\$ (1,580)	<b>153%</b>
Utility Services	20,000	17,135	2,865	86%
Building Rents	18,000	12,375	5,625	69%
Insurance- Workers Comp and P&L	25,000	23,474	1,526	94%
Postage	1,000	<b>3,037</b>	(2,037)	<b>304%</b>
Publicity, Subscription and Dues	7,500	2,820	4,680	38%
Printing, Duplicating, etc.	5,300	4,178	1,122	79%
Travel and Meetings	5,000	3,605	1,395	72%
Supplies	6,500	<b>9,218</b>	(2,718)	<b>142%</b>
Office Equipment	5,000	<b>7,050</b>	(2,050)	<b>141%</b>
Miscellaneous Expense	3,000	560	2,440	19%
Total General Administration	<b>\$ 99,300</b>	<b>\$ 88,032</b>	<b>\$ 11,268</b>	<b>89%</b>
<b>Total Administration and General Expenditures</b>	<b>\$ 375,240</b>	<b>\$ 361,310</b>	<b>\$ 13,930</b>	<b>96%</b>
<b><u>Water Enterprise Expenditures</u></b>				
<b><u>Transmission and Distribution</u></b>				
Salaries and Wages	\$ 35,252	<b>\$ 35,938</b>	\$ (686)	<b>102%</b>
Employee Health Insurance Premiums	6,336	6,208	128	98%
Employer Contributions	2,810	2,821	(11)	100%
Purchased Services	8,000	4,146	3,854	52%
Engineering	2,000	-	2,000	0%
Repair and Maintenance Supplies	30,000	<b>47,979</b>	(17,979)	<b>160%</b>
Operating Supplies	4,000	<b>4,834</b>	(834)	<b>121%</b>
Water Vendor	1,800	-	1,800	0%
Other Improvements and Construction	4,000	<b>184,367</b>	(180,367)	<b>4609%</b>
Bad Debt Expense Water	-	-	-	0%
Machinery and Equipment	10,000	331	9,669	3%
Total Transmission and Distribution Expenditures	<b>\$ 104,198</b>	<b>\$ 286,624</b>	<b>\$ (182,426)</b>	<b>275%</b>
<b><u>Source of Supply</u></b>				
Salaries and Wages	\$ 35,252	<b>\$ 35,938</b>	\$ (686)	<b>102%</b>
Employee Health Insurance Premiums	6,336	6,208	128	98%
Employer Contributions	2,810	2,821	(11)	100%
Purchased Services	3,000	<b>4,988</b>	(1,988)	<b>166%</b>
Administrative and Legal	30,000	12,463	17,537	42%
Engineering	25,000	<b>42,439</b>	(17,439)	<b>170%</b>
Repair and Maintenance Supplies	3,500	<b>11,704</b>	(8,204)	<b>334%</b>
Operating Supplies	4,000	2,233	1,767	56%
Fuel or Power for Pumping	30,000	26,187	3,813	87%
Land, Easements, Rights-of-Way	5,000	-	5,000	0%
Other Improvements and Construction	4,000	113	3,887	0%
Machinery and Equipment	10,000	331	9,669	3%
Total Professional Services- Source of Supply	<b>\$ 158,898</b>	<b>\$ 145,425</b>	<b>\$ 13,473</b>	<b>92%</b>
<b><u>Water Treatment</u></b>				
Salaries and Wages	\$ 35,252	<b>\$ 35,938</b>	\$ (686)	<b>102%</b>
Employee Health Insurance Premiums	6,336	6,208	128	98%
Employer Contributions	2,810	2,821	(11)	100%
Professional Development	1,500	<b>2,717</b>	(1,217)	<b>181%</b>
Purchased Services	3,500	<b>3,644</b>	(144)	<b>104%</b>
Repair and Maintenance Supplies	3,000	<b>3,914</b>	(914)	<b>130%</b>
Operating Supplies	3,500	2,367	1,133	68%
Employee Clothing Allowance	750	726	24	97%



# Round Mountain Water and Sanitation District

## BUDGET VS ACTUAL - GAAP Basis

For the Eleven Months Ended November 30, 2023

**Unaudited**

	2023 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 92%)
Other Improvements and Construction	4,000	525	3,475	13%
Machinery and Equipment	10,000	331	9,669	3%
Total Water Treatment	<b>\$ 70,648</b>	<b>\$ 59,191</b>	<b>\$ 11,457</b>	<b>84%</b>
<b>Total Water Enterprise Expenditures</b>	<b>\$ 333,744</b>	<b>\$ 491,240</b>	<b>\$ (157,496)</b>	<b>147%</b>
<b>Wastewater Enterprise Expenditures</b>				
<u>Collection and Transmission</u>				
Salaries and Wages	\$ 35,252	<b>\$ 35,938</b>	\$ (686)	<b>102%</b>
Employee Health Insurance Premiums	6,336	6,208	128	98%
Employer Contributions	2,810	2,821	(11)	100%
Purchased Service	4,000	<b>5,294</b>	(1,294)	<b>132%</b>
Repair and Maintenance Supplies	2,500	<b>7,107</b>	(4,607)	<b>284%</b>
Operating Supplies	3,500	2,283	1,217	65%
Fuel or Power for Pumping	2,500	2,104	396	84%
Bad Debt Expense Sewer	-	-	-	0%
Other Improvements and Construction	4,000	-	4,000	0%
Machinery and Equipment	10,000	331	9,669	3%
Total Collection and Transmission	<b>\$ 70,898</b>	<b>\$ 62,086</b>	<b>\$ 8,812</b>	<b>88%</b>
<u>Treatment</u>				
Salaries and Wages	\$ 35,252	<b>\$ 35,938</b>	\$ (686)	<b>102%</b>
Employee Health Insurance Premiums	6,336	6,208	128	98%
Employer Contributions	2,810	2,821	(11)	100%
Professional Development	2,500	<b>2,675</b>	(175)	<b>107%</b>
Purchased Service	3,000	<b>3,916</b>	(916)	<b>131%</b>
Administrative and Legal	2,000	-	2,000	0%
Engineering	10,000	9,300	700	93%
Repair and Maintenance Supplies	8,000	5,479	2,521	68%
Operating Supplies	3,500	2,623	877	75%
Fuel or Power for Pumping	18,000	<b>20,588</b>	(2,588)	<b>114%</b>
Employee Clothing Allowance	750	726	24	97%
Other Improvements and Construction	4,000	-	4,000	0%
Machinery and Equipment	10,000	331	9,669	3%
Total Treatment	<b>\$ 106,148</b>	<b>\$ 90,605</b>	<b>\$ 15,543</b>	<b>85%</b>
<b>Total Wastewater Enterprise Expenditures</b>	<b>\$ 177,046</b>	<b>\$ 152,691</b>	<b>\$ 24,355</b>	<b>86%</b>
<u>System Maintenance Agreements Expenditures</u>				
Water Tank Inspection Services	\$ 2,000	-	\$ 2,000	0%
Total Water Tank Inspection Services	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>0%</b>
<u>Debt Service Revenue Expenditures</u>				
<u>DOLA</u>				
DOLA - Principal (Water System)	\$ 4,346	<b>\$ 5,031</b>	\$ (685)	<b>116%</b>
DOLA - Interest (Water System)	2,734	2,049	685	75%
Total DOLA - Debt Service	<b>\$ 7,080</b>	<b>\$ 7,080</b>	<b>\$ -</b>	<b>100%</b>
<u>CWRPDA</u>				
CWRPDA - Principal	\$ 58,080	\$ 58,080	\$ -	100%
CWRPDA - Interest	18,783	18,783	-	100%
Total CWRPDA - Debt Service	<b>\$ 76,863</b>	<b>\$ 76,863</b>	<b>\$ -</b>	<b>100%</b>
<b>Total System Maintenance Agreement and Debt Service</b>	<b>\$ 85,943</b>	<b>\$ 83,943</b>	<b>\$ 2,000</b>	<b>98%</b>
<b>Total Expenditures</b>	<b>\$ 1,059,068</b>	<b>\$ 1,198,005</b>	<b>\$ (138,937)</b>	<b>113%</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ 87,998</b>	<b>\$ 215,698</b>	<b>\$ 127,700</b>	
<b>Add Back: Principal Payments on Debt</b>		<b>\$ 63,111</b>		
<b>NET EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>		<b>\$ 278,809</b>		

### 2023 DELINQUENT ACCOUNT ACTIVITY

	30 DAYS		60 DAYS	90 DAYS
JANUARY	\$ 10,030.87		\$ 3,526.03	\$ 1,233.01
FEBRUARY	\$ 2,394.75		\$ -	\$ 1,173.75
MARCH	\$ 14,482.19		\$ 120.30	\$ 1,215.70
APRIL	\$ 10,342.05		\$ 2,239.17	\$ 79.20
MAY	\$ 9,026.48		\$ 1,357.90	\$ 416.50
JUNE	\$ 9,579.80		\$ 1,066.11	\$ 326.30
JULY	\$ 1,640.30		\$ 2,489.47	\$ 334.28
AUGUST	\$ 16,272.12		\$ 1,462.90	\$ 863.61
SEPTEMBER	\$ 14,004.57		\$ 2,490.26	\$ 845.28
OCTOBER	\$ 31,554.04		\$ 1,936.07	\$ 888.48
NOVEMBER	\$ 19,353.74		\$ 5,481.23	\$ 786.09
DECEMBER				

DIFFICULT DELINQUENT ACCOUNTS			NOTES
NAME	ACCT #	BALANCE	
Judith Hicks	395.01	\$ 1,596.60	Account is more than 180 days late.
Clayton Wynne	<i>BULK</i> ✓ 850.02	\$ 97.52	Account is 120 days late and has been shut off.
Zachary Kay	✓ 8020.20	\$ 281.61	Account is more than 180 days late.
Aimee Carnes	✓ 8080.02	\$ 407.52	Account is more than 180.00 days late.
Sullivan, Casey	✓ 81330.00	\$ 132.60	Account is 120 days late and has been shut off.
Langford Tony	98.00	\$ 599.40	Account is 120 days late. Daughter has taken over the house and Tony no longer lives there. We are working with her to catch up. She intends to pay her full bill plus \$100.00 a month extra until Tony's bill is caught up.
Blejwas Adam	175.01	\$ 407.00	Account is 90 days late and has been shut off.



Date: 10/27/2023 - 11/27/2023

No. Trips: 464

Volume (Gallons): 166,315

Revenue: \$6,652.54

### Revenue by Customer - Summary

Customer Name	Total Trips	Total Volume	Total Revenue
Adam Weaver	2	505	\$20.20
Allen Brunke	3	840	\$33.60
Andreas Scherer	9	3,150	\$126.00
Anthony Wheeler	5	2,160	\$86.40
Benjamin Worley	1	380	\$15.20
Bob Comer	1	190	\$7.60
Bob Lightman	10	2,519	\$100.76
Bob Lynch	4	1,103	\$44.11
Bradley Anderson	1	300	\$12.00
Bria Roth	3	710	\$28.40
Brian Hammer	4	1,000	\$40.00
Bryce Roscoe	30	4,025	\$161.00
Bud Layman	7	1,475	\$59.00
C. D. Hibbard	1	200	\$8.00
Cecil McDonald	4	383	\$15.32
Chad Weimer	9	2,565	\$102.60
Chris Bryson	3	1,350	\$54.00
Chris LeCuyer	4	800	\$32.00
Cory Gouldner	2	1,080	\$43.20
Daniel Gasper	1	56	\$2.24
Daniel Kriegh	1	260	\$10.40
Daryl Burks	2	540	\$21.60
Dave Cruickshank	13	11,091	\$443.62
David Barnett	6	4,200	\$168.00
David Pollat	3	1,200	\$48.00
David Quade	9	2,505	\$100.20
David Salyers	4	1,275	\$51.00
Doug Bayer	3	840	\$33.60
Douglas Craker	3	1,000	\$40.00
Dustin Asling	5	2,271	\$90.84
Dwayne Johnson	4	274	\$10.94
Francis Graham	1	150	\$6.00
Frank Sterioti	1	200	\$8.00
Glenn Choate	4	536	\$21.44
Glenn Haffly	3	785	\$31.40

Customer Name	Total Trips	Total Volume	Total Revenue
Ian Schaul	2	475	\$19.00
James Collins-TX	2	170	\$6.80
James Patterson	3	575	\$23.00
Jason Mast	13	3,569	\$142.76
Jeannie Lighthouse	2	592	\$23.68
Jeff Jennings	1	280	\$11.20
Jeremiah Huelsman	9	2,325	\$93.00
Jeremy Baxley	5	1,380	\$55.20
Jim Fox	2	395	\$15.80
Jim Luman	3	960	\$38.40
Jim Wilde	6	1,300	\$52.00
Joe Swanson	6	750	\$30.00
Jon Oldfield	9	3,340	\$133.60
Jonathan Sargent	2	370	\$14.80
Joseph Delo	5	1,425	\$57.00
Joseph Hammas	1	200	\$8.00
Kelly Newman	1	250	\$10.00
Kevin Taylor	1	200	\$8.00
Larea Oldaker	6	1,175	\$47.00
Larry Barnes	9	1,985	\$79.40
Larry Petersen	1	275	\$11.00
Lee Thomas	5	2,472	\$98.88
Lisa Monday	6	1,735	\$69.40
Lisa Raby	9	4,704	\$188.16
Lisa Trujillo	12	4,450	\$178.00
Lloyd Mondragon	2	255	\$10.20
Louis Passon & Shannon McLanis	2	520	\$20.80
Luke Hauf	1	225	\$9.00
Margaret Stipanovic-Taylor	3	825	\$33.00
Mark Inness	1	1,433	\$57.32
Mark Medina	2	640	\$25.60
Martin MacNeilage	1	100	\$4.00
Maynard Mast	10	2,720	\$108.80
Micaela Fierro	4	1,175	\$47.00
Mike Foulk	2	270	\$10.80
Mike Heuss	11	1,928	\$77.12
Misty Atnip	1	350	\$14.00
Neal Williamson	6	1,990	\$79.60
Pat Hines	11	2,005	\$80.20

Customer Name	Total Trips	Total Volume	Total Revenue
Paul Cruzen	4	592	\$23.68
Peter Tunnell	1	150	\$6.00
Phillip Desmond	15	3,835	\$153.40
Richard Abbott	2	504	\$20.16
Rob & Reba Ziarnick	2	960	\$38.40
Robert Covey	1	100	\$4.00
Ron Nail	3	540	\$21.60
Rory Cooke	2	840	\$33.60
Round Mountain	1	420	\$16.80
Sarah Hope	1	125	\$5.00
Sean Mendoza	3	845	\$33.80
Seifert Enterprises	1	4,000	\$160.00
Shane O'Neil	1	300	\$12.00
Shawn Shannon	6	3,038	\$121.51
Stephen Michael	8	1,600	\$64.00
Steve Copenhaver	2	500	\$20.00
Steve Peterman	6	560	\$22.40
Steve Piburn	3	2,450	\$98.00
Steve Shugart	5	1,650	\$66.00
Sue Roberson	6	5,255	\$210.20
Susan Van Matre	3	810	\$32.40
Suzanne Sapp	1	629	\$25.16
Valerie Jennings	2	550	\$22.00
Victor Viglino	2	500	\$20.00
Wes Taylor	1	150	\$6.00
Westcliffe Meats	23	28,405	\$1,136.20
Yoanny Santos Martin	13	5,021	\$200.84
Zared Vaclavicek	2	280	\$11.20



59000 Hwy. 69 N • P.O. Box 86  
Westcliffe, CO 81252-0086  
719-783-2604  
<http://www.rmwsd.com>

## DELINQUENT-SHUTOFF NOTICE

[Date]

[CUSTOMER NAME]

[MAIL LINE 1]

[MAIL LINE 2]

[MAIL LINE 3]

RE: [ACCOUNT NUMBER]

Dear Valued Customer,

While reviewing your account details, it has come to our attention that we have not received your payment or that you may have made a partial payment to your account. Your current account balance of [AMOUNT DUE] was due on [DUE DATE].

We are sure that this is simply an oversight, if your payment has already been mailed, please disregard this notice. Otherwise, to avoid having your service disrupted, it is important that you bring your account current no later than **[Date payment is due]** or your services will be disconnected on the following day **[Shutoff Date]**. For your convenience, I have included a duplicate copy of your invoice. Please remit payment by 4:00 p.m. on **[Date Payment is Due]**. You may make payments using any of the following options:

- 1.) Mail a payment using the enclosed payment envelope.
- 2.) Drop a payment into our drop box located at the north end of our parking lot.
- 3.) Bring payment in person to our office.
- 4.) Call our office to process a payment over the phone. (Mon.-Fri. 8:00 am to 4:00 pm)
- 5.) Visit our website [www.rmwsd.com](http://www.rmwsd.com) to pay online using our online payment portal.

If you are unable to meet this deadline, please contact us at 719-783-2604 to discuss a payment contract to bring your delinquent balance current. Please know that charges will continue to accrue for base water and sewer if your service is disconnected. When your account is brought up to date and paid in full, we will be happy to reinstate your service. There will be a reconnection fee of \$50.00 at that time. Should you have any questions or concerns, please contact us. Our hours of service are Monday through Friday, 8:00 am to 4:00 pm.

Sincerely,

*Carlan Cardenas*

Carlan Cardenas  
Billing and Collections

Enclosure

*As per the 2022 Special District's Association Board Member Manual; Prior to disconnecting service, due process requires that certain procedures be followed, including notice and an opportunity for a hearing before a designated employee or the Board of Directors. The notice must be in writing and provided to the property owner and the property address (if different from the owner's address) prior to disconnecting service and must state the amount of the delinquency, the date of shut off, and that the customer has the right to a hearing to protest the threatened termination of service. If the customer then requests a hearing, directions to the hearing location must be provided. For water and wastewater services only, in addition to disconnection of service (after proper notice) or foreclosure, the District may certify delinquent accounts to the County Treasurer for collection along with taxes. Such accounts may then be collected by the county and the proceeds distributed to the District. C.R.S. §32-1-1101 (1) (e).*

## 5.4 BILLING AND PAYMENT

Statements for all charges shall be prepared monthly in arrears. Printed statements, unless electronic statements by email are requested and authorized by the property owner, shall be sent by First Class mail the first full week of every month. All statements, whether mailed or emailed, are due on the dates they are sent to the customer and will be considered delinquent after close of business on the last business day of the month. A delinquency fee will be assessed to the unpaid charges and added to the next billing statement.

- 1) When an account has an unpaid balance after a new billing cycle, the **first** collection letter stating that a monthly payment is necessary is mailed that includes the date of customer's last payment and that the past due balance is due within **10 business days** from date of first letter. The letter will also state the current billing amount is delinquent at close of business on the last business day of the month to avoid any additional late charges. In landlord/tenant situations, the property owner also receives a statement and/or letter that indicates the past-due balance.
- 2) If payment is still not received, a **second** letter is sent two to three days after the due date specified in the first collection letter. This letter states we did not receive a payment or phone call as requested in the first letter, and therefore the **total** balance of the account is **due by the last business day of the month**. This second letter additionally states that if a payment is not received, the District will initiate steps to disconnect service. This letter also states that base water and sewer services will continue to accrue. This letter gives option to contact the District to set up a payment plan if entire amount cannot be paid. When a landlord/tenant account is not paid by the tenant after the due date specified in this second collection letter, the account will be transferred to the property owner's name.
- 3) If no response or payment is received and a new billing cycle has occurred, a **third** letter is sent immediately after the new billing is processed. This is marked as "FINAL NOTICE" and instructs the minimum payment due within **10 business days**. The letter will state the exact date service will be disconnected for non-payment and reiterates that base water and sewer charges will continue to accrue even though service has been disconnected. This letter states a reconnect fee will be charged, and service will not be restored until the account is paid in full when disconnection of service has occurred.
- 4) "FINAL NOTICE" will state that the District will proceed with certifying the amount due to the County Treasurer's Office in accordance with C.R.S. 32-11101. (Statute requires that an account balance must exceed \$150 and shall be at least six months delinquent.) Therefore, if no payment is received after "FINAL NOTICE" is mailed, the District must wait to file a lien until statute requirements are met.
- 5) At any point during the collection process, the property owner may request a payment plan. Any payment plan request must:
  - a. Provide for the payment of all current charges each month.
  - b. Include a minimum monthly payment or the amount past due incorporating any delinquent charges previously assessed, divided by twelve (12) months, whichever is greater.
  - c. Be signed by the property owner and an authorized District representative.

Once a payment plan has been approved, no further delinquent charges (late fees) shall be assessed. If the property owner fails to make a payment as provided for in the payment plan agreement, the agreement shall be deemed null and void and the collection process shall be resumed at the point it was paused or the District may proceed to certify the past due amount without further notification.

## 5.4 BILLING AND PAYMENT

Statements for all charges shall be prepared monthly in arrears. Printed statements, unless electronic statements by email are requested and authorized by the property owner, shall be sent by First Class mail the first full week of every month. All statements, whether mailed or emailed, are due on the dates they are sent to the customer and will be considered delinquent after close of business on the last business day of the month. A delinquency fee will be assessed to the unpaid charges and added to the next billing statement.

- 1) When an account has an unpaid balance after a new billing cycle, the **FINAL NOTICE** collection letter stating that a monthly payment is necessary is mailed that includes the date of customer's last payment and that the past due balance is due within **10 business days** from date of the letter or **service will be disconnected**. The letter will also state the current billing amount is delinquent at close of business on the last business day of the month to avoid any additional late charges. In landlord/tenant situations, the property owner also receives a statement and/or letter that indicates the past-due balance.
- 2) This letter also states that base water and sewer services will continue to accrue. This letter gives the option to contact the District to set up a payment plan if the entire amount cannot be paid. When a landlord/tenant account is not paid by the tenant after the due date specified in this collection letter, the account will be transferred to the property owner's name. The letter will state the exact date service will be disconnected for non-payment and reiterates that base water and sewer charges will continue to accrue even though service has been disconnected. This letter states a reconnect fee will be charged, and service will not be restored until the account is paid in full when disconnection of service has occurred.
- 3) "FINAL NOTICE" will state that the District will proceed with certifying the amount due to the County Treasurer's Office in accordance with C.R.S. 32-11101. (Statute requires that an account balance must exceed \$150 and shall be at least six months delinquent.) Therefore, if no payment is received after "FINAL NOTICE" is mailed, the District must wait to file a lien until statute requirements are met.
- 4) At any point during the collection process, the property owner may request a payment plan. Any payment plan request must:
  - a. Provide for the payment of all current charges each month.
  - b. Include a minimum monthly payment or the amount past due incorporating any delinquent charges previously assessed, divided by twelve (12) months, whichever is greater.
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