



AGENDA

REGULAR BOARD MEETING OF THE BOARD OF DIRECTORS

*Held at 1111 GCR 48 and REMOTELY**

THREE LAKES WATER AND SANITATION DISTRICT

MONDAY, APRIL 15, 2024 – 6:30 PM

****Join the meeting from your computer, tablet or smartphone at
<https://global.gotomeeting.com/join/644196661>
or dial in using your phone at 1 (877) 568-4106 Access Code: 644-196-661***

1. Call to Order: Chairman Reed
2. Comments by the Chair
3. Introductions of Public Present
4. Acceptance of Minutes: March 11, 2024 Meeting Minutes
5. Matters Before the Board
 - a. Continued Discussion: Temporary Variance septic inspection requirements
 - b. Discussion: Compelling connections threshold
6. Public Comment

This time is reserved for members of the public to make a presentation to the Board on items or issues that are not scheduled on the agenda. Each member will be given three minutes time. The Board will not discuss/debate those items, nor will the Board make any decisions on items presented during this time. Rather, the Board will refer the items to staff for follow-up.
7. Financial Reports:
 - a. Motion for approval of Check Lists for the month of March 2024
 - b. Acceptance of Financial Statements for the month of March 2024
8. Matters for Discussion as Brought Forth by Board Members
9. Superintendent Report
10. District Manager Report
11. EXECUTIVE SESSION: The Board of Directors will conduct an executive session pursuant to Section 24-6-402(4)(b), C.R.S. for the purpose of a conference with the District's legal counsel regarding specific legal questions pertaining to the Columbine Lake Water District IGA, the Rules and Regulations, and temporary variances to the requirement to connect to the sewer system.



RECORD OF PROCEEDINGS

REGULAR MEETING OF THE BOARD OF DIRECTORS THREE LAKES WATER AND SANITATION DISTRICT MONDAY, MARCH 11, 2024 6:30 PM

1. **CALL TO ORDER**

A regular meeting of the Board of Directors was called to order by Chairman Reed, at 6:31 p.m. The meeting was held remotely.

Directors Present: Matt Reed – Chairman
Mike Golden – Vice Chairman
Scott Huff – Secretary/Treasurer
Stephanie Connors – Director

Staff Present: Katie Nicholls – District Manager
Mike Gibboni – Superintendent

2. **COMMENTS BY THE CHAIRMAN**

None.

3. **INTRODUCTIONS OF PUBLIC PRESENT**

Mark Jost and Janna Sampson were present.

4. **ACCEPTANCE OF MINUTES**

By **MOTION**, second, and majority vote the February 12, 2024 Meeting Minutes were approved as presented.

5. **MATTERS BEFORE THE BOARD**

a. **Consideration of engaging Peak Facilitation Group for moderation of Strategic Planning Workshop**

District Manager Nicholls provided a brief background on the group and stated that the documentation and summary are not needed. By **MOTION**, second, and unanimous vote the Board agreed to engage the services of Peak Facilitation Group for moderation of Strategic Planning Workshop without documentation or summary.

b. **Consideration of Data Sharing Agreement with Grand County for use in the Grand County Wildfire Ready Action Plan (WRAP)**

District Manager Nicholls stated that the county has requested the participation in the Wildfire Action Plan. It will provide an assessment of the susceptibility of the water resources and infrastructure within the county related to runoff, flooding, debris flow, and erosion. A brief discussion ensued and by **MOTION**, second, and unanimous vote the Board

agreed to enter into a data sharing agreement with Grand County for use in the Grand County Wildfire Action Plan.

c. **Discussion: Temporary Variance septic inspection requirements**

District Manager Nicholls stated that based upon various questions from Board members related to a failed septic inspection, the matter was being brought before the Board for discussion. She stated there are many properties on temporary variances that are not subject to septic inspections. She noted that the attorney for the District stated a resolution could be made to make it a new requirement without having to address agreements individually. A discussion ensued regarding public health impacts, potential impact to the Septic-to-Sewer Conversion program roll-out, how the District can enforce repair of broken systems, and potential county involvement. The Board directed staff to continue discussion at the next meeting with the inclusion of the attorney if possible.

6. **PUBLIC COMMENT**

Janna Sampson inquired about the dissolution of Columbine Lake Water District and the financial cost savings calculations as well as if the IGA would be cancelled if the election failed. She stated that she does not believe the information provided.

Mark Jost stated that there is a lot of talk on a private Facebook post regarding the dissolution election, specifically surrounding the water rights. He inquired if there was a document explaining it all. He concluded his time by thanking the Board and Staff for their work through the years.

7. **FINANCIAL REPORTS**

By **MOTION**, second, and unanimous vote the checklist for the month of February 2024 was approved. The financial documents for February 2024 were reviewed, and accepted as presented.

8. **MATTERS OF DISCUSSION AS BROUGHT FORTH BY BOARD MEMBERS**

Vice Chairman Golden requested a future agenda item to discuss the Board's feeling and thresholds related to compelling connections. A brief discussion ensued regarding the promise made to the county to address the matter as well as discussing the matter at the next meeting. After further discussion the Board decided that the meeting needed to be in person and will need to be moved to April 15, 2024 in order to accommodate the need.

Vice Chairman Golden inquired if he should inform the County Commissioners at the next Grand County Builders meeting about the septic-to-sewer conversion project compelling connection conversation. After a brief discussion the Board decided it was too early to do so.

9. **SUPERINTENDENT REPORT**

Superintendent Gibboni presented the Superintendent report.

10. **DISTRICT MANAGER REPORT**

District Manager Nicholls presented the District Manager report. A discussion ensued regarding the repairs on the office building. The Board agreed with the paired down engineering with adding a more detailed scope of work for the contractors to bid off of once a solution is agreed upon. She also noted that the Congressionally Directed Spending Grant was approved with the last budget update signed by the President of the United States. EPA has already sent an email and more information is coming related to the \$1,000,000.

With no further business before the Board, the meeting was adjourned at 7:47 p.m.

Katie Nicholls, Reporting Secretary

Scott Huff, Secretary/Treasurer

ACCOUNT NUMBER	NAME on Agreement	ADDRESS	A	B	C	D	E	F	G	Agreement Year	Expiration Date	Notes	Next Septic Inspection Date	YEAR HOUSE BUILT / SEPTIC SYSTEM INSTALL
1	442900	Makris, Thomas		X	X		X			1982		lift station and long distance from home to sewer main		1973
2	444700	Casement, Russell and Caseman Nelson, Charleen		X	X		X			1982		Prop is landlocked - need esmt to sewer		1955
3	445800	Randall, Timothy J and Marilou		X	X		X			1982		1033' from house to sewer main or cross private land to closest		1990
4	240400	Lingle, Pamela and Michael		X	X		X			1983		landlocked to closest sewer		1974
5	445900	Bronson, Jerome		X	X		X			1985		Need easement to connect to closest sewer main		1977
6	258300	Winding River Campground								1987		Special Agreement		Multiple
7	446100	Burkhart, Harold		X	X		X			1987		Rocky terrain to sewer main and easement required		1969
8	275600	Busse, Robert L and Elaine		X	X		X			1990		"Pool bldg" connected, 6 other structures too far to connect		2001
9	444300	Harrison, Donald		X	X		X			1990		a ridge prohibits connection		1996
10	444000	Newill, Jerry and Linda		X	X		X			1991		terrain is such that a high cost to connect/cross privte prop.		1983
11	444900	Romshek, Anina		X	X		X			1993		house 600' from sewer main - will require easement to connect		1996
12	446800	Henderson, Ralph I and Marlene L		X			X			1994		Need easement to connect		1994
13	446900	Goodfellow, Tom		X	X		X			1995		very steep terrain, needs an easement		1932
14	370400	Reed, Jim and Joan		X	X		X			1996		Distance from house to sewer main 1600'		1997
15	446500	Lecroy, David		X	X		X			1996		steepness of topography - for one single family dwelling only		1969
16	446200	Jacobs, Chandra		X	X		X			1997		Swr main should be extended - high cost estimates to extend		1998
17	445100	Stafford, David		X	X		X			1999		Need easement to connect		1973
18	445600	Hulbert, Clifford		X	X		X			1999		1400' service line to connect		1999
19	446600	Betz, Jeff		X	X		X			1999		Need easement to connect		1999
20	446700	Painter, Charles and Lois		X	X		X			2000		the closest sewer main is too shallow to connect to		?
21	444800	Parsons, Clark and Beverly		X	X		X			2003		rock a problem and steepness of terrain		1995
22	444400	Weaver, Joseph and Lillian		X	X		X			2004		held for further line extension - to svc by gravity		1998
23	445200	Ostlie, Mike and Jackie			X		X			2005		Need easement to connect		2005
24	445300	Coleman, John R. Jr and Rosemary			X		X			2005		931' from house to sewer main		1988
25	445000	Baan, Dale and Barbara		X	X		X			2006		Will require LS & 772' of pipe to connect w/o easement		2007
26	445500	Malouff, Lawrence & Franklin, Mary			X		X			2006		need easement to connect		1987
27	444100	Stengel, Catherine & Stengel etc.		X	X		X	*X	Dip Test done annually by October 31st	2008		Crossing of Red Top Ditch problematic - 1 residence, 1 cabin, 1 mobile home	10/31/2025	1955
28	444200	Norris, Gregory & Johnsen, Thomajean		X	X		X			2009		Need Easement to connect		1980
29	443800	Hill Joint Trust		X	X		X		Septic System inspection every 3 years unless residence becomes full time basis than every two years	2011		connection would require boring under hwy and a lift station	10/16/2025	1965
30	447400	Ware, Larry J and Judith E		X	X		X		annual inspection as required by GC Board of Health	2011		terrain makes it difficult to connect and easement required	8/9/2025	1984
31	447700	Ware, Larry J and Judith E		x	x		x		Septic System inspection not less than every two years or more frequently if required by GC Board of Health	2011		terrain makes it difficult to connect and easement required	8/24/2025	2011
32	221700	Bridging the Gap/Shadow Cliff Lodge		X	X		X		Septic System inspection every 3 years unless residence becomes full time basis than every two years	2012		terrain is problematic to connect - lodge & cabins on property	9/1/2024	1960 commercial/ 1966 resident
33	447000	Rector Family		X	X		X		Septic System inspection every 2 years	2012		Distance of 2400' to connect - 1 house & 1 cabin on property	10/12/2025	1989
34	373300	Trujillo, Peggy L and Jerry E		X	X		X	X	Septic System inspection not less than every two years or more frequently if required by GC Board of Health	2015		Awaiting a future line extension. A hill makes it difficult to connect	6/30/2025	1985
35	431200	Leresche, Jared P and Patricia A		X	X		X		Septic System inspection not less than every two years or more frequently if required by GC Board of Health	2015		\$35,000 estimate to connect	4/30/2025	1997
36	448200	Donald Coffey		x	x		x	x	2 years	2018	9/18/2027	Need easement to connect	8/13/2025	2009
37	457800	Rick and Dee Mullinex		x	x		x	x	2 years	2019	8/14/2027	Need an easement to connect	10/14/2025	
38	287900	Thomas D Tinsman and Sheila M Faust		X	X		X	X		2021	12/13/2025	Awaiting a future line extension. A hill makes it difficult to connect	12/1/2023]
39	291800	The Town of Grand Lake		X	X		X	X	Septic System inspection not less than every two years or more frequently if required by GC Board of Health	2021	09/20/25		9/20/2025	1983
40	446000	Gordon M Smith & Jane K Smith		X	X		X	X	2 years	2021	3/16/2025	Cost prohibitive, fire variance extension, Septic installed 11/2022	11/1/2024	

<u>ACCOUNT NUMBER</u>	<u>NAME on Agreement</u>	<u>ADDRESS</u>	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>Agreement Year</u>	<u>Expiration Date</u>	<u>Notes</u>	<u>Next Septic Inspection Date</u>	<u>YEAR HOUSE BUILT / SEPTIC SYSTEM INSTALL</u>
41	447100	Ramler Revocable Trust #1	13.887 AC, Outright Parcel 6.257 AC & Gravel Pit Outright Exemption , N2NW4NE4 Sec 25 T4N R76W, DESC @ REC 99010798 & 7.63 AC Parcel Lying in Lot 11, SW4SE4 Sec 24 T4N R76W, DESC in B/176 P/641	X	X		X		Septic System inspection every 2 years	2021	8/4/2025	Distance of "miles away" problematic, home burned in troublesome fire, being rebuilt, C/O not expected until fall 2024	9/1/2024	1981
42	452600	Michael and Pamela Golden	Lakeridge Subdivision, Filing 2, Lot 41	x	x			x	2 yrs	2021	7/12/2025	Denial of easement	7/12/2025	2017
43	448400	Struckhoff, John E..	Lakeridge Sub, Filing 2, L40	x	X		X	x	2 yrs	2022	8/8/2026	Need easemnet to connect	8/4/2024	2006
44	464100	Richard J. Landry & Maritza Landry	North Sunnyside Addition to GL L35	x	x	x	x	x	2 years after installation of septic	2022	3/14/2025	On West portal	3/14/2024	2022
45	452900	James, Matthew & Phoebe Chidley	Lakeridge Sub Fig 2, Lots 33 & 34	x	x	x	x	x	2 years	2024	2/12/2028	If planned sewer main is completed prior to 4 years must connect within 90 days. Part of Lakeridge Line extension, was on 5 year agreement	2/12/2026	1977

- A. Landowner obtains another building permit to expand proposed improvement or build additional human occupied building on property
- B. Septic tank & leach field system fails for any reason
- C. Topography will not allow the connection without extreme hardship, or easement problem, or other physical impediment
- D. Change in present circumstance allows landowner to economically connect or physical impediment is removed
- E. Sale or conveyance of property
- F. Temporary variance expires 4 years from the date of approval
- G. Commits to have septic tank tested and inspected every two years

3.6 TEMPORARY VARIANCES FROM CONNECTION

Properties subject to a Compelling Connection Order by the District may request a temporary variance from connection. Any temporary variance request shall be made in writing, shall set forth detailed reasons for the requested variance and include at least one bid from a contractor of Owner's choosing for the construction work necessary to complete the connection. The District will typically also obtain a second, independent bid of the District's choosing, at Owner's expense.

The variance request shall also be accompanied by a variance fee in the amount set by the Board of Directors of the District, as a deposit to cover the District's estimated costs to process the variance, including the cost of obtaining the construction bid, costs of drafting and recording a variance agreement (if the variance is approved), and legal or engineering work related to the District's review of the request. The variance fee will be due regardless of whether the variance is approved, in accordance with Section 7.16 of these Rules.

In the case of an existing building or structure under a Compelling Connection order, the applicant shall have the burden of proving that it is not practical to require the connection and that the public health or environment will not be adversely affected if the variance is granted. If the Board determines that it is not practical to require the connection of the existing building or plumbing facilities to the sewer main owned by the District, and that the public health or environment will not be adversely affected, the Board may, in its discretion, grant a temporary variance and authorize an owner to continue use of its individual disposal system, temporarily.

A person seeking a temporary variance from connection to the District's sewer main for a proposed building or plumbing facilities that have not yet been constructed shall have the burden of proving that topography will not allow the connection without extreme hardship, or that the property owner cannot obtain an easement across private land, required to reach a sewer main of the District, or that there is another physical impediment to connection.

The Board may approve, conditionally approve or deny a temporary variance to connection request. The Board's decision shall be final and conclusive. Any approved, temporary" variance shall continue until one of the below-described circumstances occurs:

- A. Owner (or related parties) obtains a Building Permit to expand or enlarge the square footage of the building or to build any new human-occupied buildings on the property.
- B. The septic tank and leach field system on the property fails for any reason including, but not limited to, failure to comply with the testing and inspection requirements described below.
- C. The District determines that a change in circumstances allows the owner to economically connect to the District's sewer main.
- D. Sale of the property

Any party granted a temporary variance from connection will be required, as a condition of receiving the variance, to enter into an agreement with the District setting forth the terms and conditions for the variance. Said written Agreement shall be recorded with the Grand County Clerk and Recorder's office so that future owners of said property shall be made aware of said Agreement.

As part of the written Agreement, the owner shall commit to have the septic tank/leach field system tested and inspected every other year by a qualified inspector approved by the District, with the initial test and inspection occurring no later than December 31 of the first full calendar year after completion of the temporary individual disposal system or the granting of the temporary variance, whichever is later. Upon testing, a copy of the inspection report shall be forwarded to the District within thirty (30) days.

If a temporary variance to connection has been approved by the District's Board of Directors to a parcel of land that is vacant, the temporary variance shall expire three (3) years from the date of approval, if the septic tank/leach field system improvements have not been made prior to said date.

3.5 POWER TO COMPEL CONNECTION

The owner of any dwelling unit, business or other premises situated within the District where domestic or industrial wastes or wastewater are generated, stored or treated, shall be required at the owner's expense to install suitable toilet and/or wastewater facilities therein and to make application for and to connect such plumbing facilities directly or indirectly to the proper sewer main for the protection of the health, safety and welfare of the residents and visitors of the District. Such application shall, in accordance with the provisions of these Rules and Regulations, be made by the date set forth in the Compelling Connection Order (which shall be at least twenty (20) days after the date of the *Compelling Connection Order* or other official notice, provided that the sewer main is within 400 feet of the owner's premises. If such connection is not commenced within such period and completed with reasonable diligence by the owner, the District may thereupon make such connection, and the owner shall be liable for the compelled connection fees, which consist of all expenses incurred by the District for the completion of the connection, including tap fees, and the line extension fee pursuant to Section 9.2 of these Rules, if applicable. The District shall also have a first and prior lien on the premises for the compelled connection fees in accordance with Chapter 8, Section 6, and such lien shall be enforceable in accordance with Section 8.7 of these Rules, and such lien shall be enforceable in accordance with the provisions of Colorado law.

3.5.1 EXISTING HOMES OR STRUCTURES – EXTENSION OF TIME TO COMPLETE CONNECTION/ PROMISSORY NOTE FOR TAP FEE

Periodically, District sewer mains are extended, allowing new properties to connect to the District's sewer system. The District provides an option for owners of premises containing an existing building or structure who receive a Compelling Connection Order due to an extension of the sewer main to request additional time to complete the connection. Within two months after the date of a compelling Connection Order issued following sewer main extension, an owner of premises containing an existing building or structure may request, in writing, to have five (5) years from the date of the Compelling Connection Order to complete the connection.

The request shall be accompanied by an inspection report from a qualified inspector, approved by the District, showing that the existing septic tank and leach field system has been tested and inspected and is in good working order.

If the district approves the request, the owner and the District will enter into an agreement in a form acceptable to the District and recorded in the records of the Grand County Clerk and Recorder ("5 Year Connection Agreement"). The 5 Year Connection Agreement will provide:

- A. Owner agrees to complete the connection and abandon the septic tank and leach field. In accordance, in accordance with all requirements of the Grand County Health Department within five years from the date of the Compelling Connection Order; provided, that if the existing septic tank and leach field fails prior to the five years, connection will be made at that time.
- B. Owner agrees that the tap fee shall be due and payable to the District prior to connection, in the amount set by the District and in effect at the time of connection

(unless owner provides a promissory note as set forth in subsection D below and timely makes all payments).

- C. In the case of an owner holding an existing tap, the owner who receives an extension of time to connect shall pay a capital improvement fee in the amount of the difference, if any, between the amount initially paid for the tap fee as shown on the District's records and the tap fee for the property in effect at the time of connection.
- D. Owner may agree to pay the tap fee over four years from the date of the 5 Year Connection Agreement, with equal quarterly payments of principal and interest set at the prime rate, as determined by the District, plus one percent. The owner shall sign a promissory note to the District at the time of the 5 Year Connection Agreement, which will be recorded with the Grand County Clerk and Recorder on the subject property. In the event that the owner signs a promissory note and timely makes all quarterly payments due to the District, the tap fee will be charged at the rate in effect on the date of the promissory note, rather than the date of connection. The connection cannot be made until the connection and inspection permit fee and tap fee have been paid in full.
- E. If a line extension fee has been imposed on the property, pursuant to the line reimbursement program described in Section 9.2 of these Rules, the line extension fee will be due at signing of the 5 Year Connection Agreement, in the case of a line extension financed by an extending owner, or prior to connection, in the case of a line extension financed by the District.

THREE LAKES WATER & SANITATION DISTRICT

Check Detail - Enterprise Fund

March 2024

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	ACH	03/08/2024	COMCAST	1006a · UBB ENTERPRISE	
Bill		03/06/2024		5075 · TELEPHONE/INTERNET	-230.93
TOTAL					-230.93
Bill Pmt -Check	ACH	03/12/2024	COMCAST	1006a · UBB ENTERPRISE	
Bill		03/05/2024		5162 · SCADA SOFTWARE/EQUIPMENT LEASE	-160.82
TOTAL					-160.82
Bill Pmt -Check	ACH	03/12/2024	VERIZON WIRELESS SERVICES LLC	1006a · UBB ENTERPRISE	
Bill		02/27/2024	NORTH SHORE WATER DISTRICT	1170 · DUE FROM NORTH SHORE WATER	-98.96
			COLUMBINE LAKE WATER DISTRICT	1180 · DUE FROM COLUMBINE LAKE WATER	-98.96
				5076 · CELL PHONE	-98.96
				5075 · TELEPHONE/INTERNET	-123.12
			NORTH SHORE WATER DISTRICT	1170 · DUE FROM NORTH SHORE WATER	-56.72
			COLUMBINE LAKE WATER DISTRICT	1180 · DUE FROM COLUMBINE LAKE WATER	-56.72
TOTAL					-533.44
Bill Pmt -Check	ACH	03/12/2024	WASTE MANAGEMENT	1006a · UBB ENTERPRISE	
Bill		02/28/2024		5170 · PROPERTY REPAIR & MAINTENANCE	-268.58
				5169 · PLANT - REPAIRS & MAINTENANCE	-268.58
TOTAL					-537.16
Bill Pmt -Check	ACH	03/12/2024	PITNEY BOWES - MTNC & SUPPLIES	1006a · UBB ENTERPRISE	
Bill		03/12/2024		5050 · EQUIPMENT/MAINTENANCE AGREEM...	-403.05
TOTAL					-403.05
Bill Pmt -Check	ACH	03/18/2024	GRAINGER	1006a · UBB ENTERPRISE	
Bill		03/14/2024		5169 · PLANT - REPAIRS & MAINTENANCE	-64.56
			NORTH SHORE WATER DISTRICT	1170 · DUE FROM NORTH SHORE WATER	-274.48
TOTAL					-339.04

THREE LAKES WATER & SANITATION DISTRICT

Check Detail - Enterprise Fund

March 2024

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	ACH	03/25/2024	UBB - BILLING ACCOUNT	1006a · UBB ENTERPRISE	
Bill		03/20/2024		5061 · COMPUTERS / PRINTERS	-19.99
				5170 · PROPERTY REPAIR & MAINTENANCE	-157.41
				5061 · COMPUTERS / PRINTERS	-68.00
				5061 · COMPUTERS / PRINTERS	-816.00
				5057 · OFFICE SUPPLIES	-41.89
				5075 · TELEPHONE/INTERNET	-24.00
				5170 · PROPERTY REPAIR & MAINTENANCE	-2,460.10
				5061 · COMPUTERS / PRINTERS	-19.99
				5140 · EQUIPMENT REPAIR & MAINTENANCE	-79.02
TOTAL					-3,686.40
Bill Pmt -Check	ACH	03/25/2024	WOODRIVER ENERGY	1006a · UBB ENTERPRISE	
Bill		03/12/2024		5208 · PLANT - UTILITIES	-1,581.01
TOTAL					-1,581.01
Bill Pmt -Check	ACH	03/26/2024	CENTURY LINK-LUMEN	1006a · UBB ENTERPRISE	
Bill		03/12/2024		5162 · SCADA SOFTWARE/EQUIPMENT LEASE	-63.24
TOTAL					-63.24
Bill Pmt -Check	ACH	03/29/2024	WASTE MANAGEMENT	1006a · UBB ENTERPRISE	
Bill		03/28/2024		5170 · PROPERTY REPAIR & MAINTENANCE	-268.58
				5169 · PLANT - REPAIRS & MAINTENANCE	-268.58
TOTAL					-537.16
Bill Pmt -Check	38397	03/05/2024	GRAND COUNTY CLERK & RECORDER	1006a · UBB ENTERPRISE	
Bill		03/05/2024		5063 · RECORDING FEES	-38.00
TOTAL					-38.00
Bill Pmt -Check	38398	03/12/2024	BBA WATER CONSULTANTS	1006a · UBB ENTERPRISE	
Bill		03/05/2024		5067 · LEGAL SERVICE & CONSULTING	-1,821.75
TOTAL					-1,821.75

THREE LAKES WATER & SANITATION DISTRICT
Check Detail - Enterprise Fund
 March 2024

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	38399	03/12/2024	BLACKWELL OIL COMPANY	1006a · UBB ENTERPRISE	
Bill		03/12/2024		5147 · FUEL EXPENSE	-1,289.81
TOTAL					-1,289.81
Bill Pmt -Check	38400	03/12/2024	COLLINS COLE FLYNN WINN & ULMER, PLLC	1006a · UBB ENTERPRISE	
Bill		02/05/2024		5067 · LEGAL SERVICE & CONSULTING	-4,763.00
				5067 · LEGAL SERVICE & CONSULTING	-5,831.50
TOTAL					-10,594.50
Bill Pmt -Check	38401	03/12/2024	COLORADO ANALYTICAL LABORATORIES, INC.	1006a · UBB ENTERPRISE	
Bill		03/12/2024		5149 · PLANT - LAB	-16.00
TOTAL					-16.00
Bill Pmt -Check	38402	03/12/2024	EXECUTECH	1006a · UBB ENTERPRISE	
Bill		03/12/2024		5061 · COMPUTERS / PRINTERS	-800.00
				5161 · COMPUTERS / PRINTERS	-400.00
				5061 · COMPUTERS / PRINTERS	-51.84
				5061 · COMPUTERS / PRINTERS	-51.83
TOTAL					-1,303.67
Bill Pmt -Check	38403	03/12/2024	MOSES, WITTEMYER, HARRISON, & WOODRUFF	1006a · UBB ENTERPRISE	
Bill		03/12/2024		5067 · LEGAL SERVICE & CONSULTING	-1,280.40
TOTAL					-1,280.40
Bill Pmt -Check	38404	03/12/2024	MUNICIPAL	1006a · UBB ENTERPRISE	
Bill		03/05/2024		5169 · PLANT - REPAIRS & MAINTENANCE	-2,050.97
TOTAL					-2,050.97
Bill Pmt -Check	38405	03/12/2024	THE GRAND KNUT, LLC	1006a · UBB ENTERPRISE	
Bill		03/04/2024		5070 · REPAIRS & MAINTENANCE	-400.00

THREE LAKES WATER & SANITATION DISTRICT

Check Detail - Enterprise Fund

March 2024

Type	Num	Date	Name	Account	Paid Amount
				5169 · PLANT - REPAIRS & MAINTENANCE	-400.00
TOTAL					-800.00
Bill Pmt -Check	38406	03/12/2024	WATER EDUCATION COLORADO	1006a · UBB ENTERPRISE	
Bill		03/12/2024		5040 · DUES / SEMINARS / TRAINING	-375.00
TOTAL					-375.00
Bill Pmt -Check	38412	03/21/2024	ANCHOR QEA	1006a · UBB ENTERPRISE	
Bill		03/20/2024		6400 · Systems Improvements	-4,937.00
TOTAL					-4,937.00
Bill Pmt -Check	38413	03/21/2024	BROWNS HILL ENGINEERING & CONTROLS, LLC	1006a · UBB ENTERPRISE	
Bill		03/20/2024		5162 · SCADA SOFTWARE/EQUIPMENT LEASE	-1,372.00
				5162 · SCADA SOFTWARE/EQUIPMENT LEASE	-1,580.00
TOTAL					-2,952.00
Bill Pmt -Check	38414	03/21/2024	KOPY KAT OFFICE	1006a · UBB ENTERPRISE	
Bill		03/21/2024		1180 · DUE FROM COLUMBINE LAKE WATER	-26.97
TOTAL					-26.97
Bill Pmt -Check	38415	03/21/2024	MOUNTAIN PARKS ELECTRIC INC	1006a · UBB ENTERPRISE	
Bill		03/21/2024		5208 · PLANT - UTILITIES	-12,892.22
				5198 · UTILITIES - GARAGES (2 EACH)	-54.82
				5090 · UTILITIES - ADMIN BLDG	-418.19
				5198 · UTILITIES - GARAGES (2 EACH)	-188.50
				5197 · UTILITIES - LIFT STATIONS	-7,345.16
TOTAL					-20,898.89
Bill Pmt -Check	38416	03/21/2024	PVS DX, INC	1006a · UBB ENTERPRISE	
Bill		03/18/2024		5206 · PLANT - CHEMICALS	-79.20
TOTAL					-79.20

THREE LAKES WATER & SANITATION DISTRICT
Check Detail - Enterprise Fund
 March 2024

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	38417	03/26/2024	COLORADO ANALYTICAL LABORATORIES, INC.	1006a · UBB ENTERPRISE	
Bill		03/26/2024		5149 · PLANT - LAB	-727.00
TOTAL					-727.00
Bill Pmt -Check	38418	03/26/2024	GRAND LAKE PLUMBING COMPANY	1006a · UBB ENTERPRISE	
Bill		03/26/2024		5190 · SYSTEM REPAIR & MAINTENANCE	-6.45
TOTAL					-6.45
Bill Pmt -Check	38419	03/26/2024	PVS DX, INC	1006a · UBB ENTERPRISE	
Bill		03/26/2024		5206 · PLANT - CHEMICALS	-1,650.00
TOTAL					-1,650.00

THREE LAKES WATER & SANITATION DISTRICT
Account QuickReport
As of March 31, 2024

Type	Date	Num	Split	Amount
1006 · UNITED BUSINESS BANK				
1006a · UBB ENTERPRISE				
Paycheck	03/12/2024	DD	-SPLIT-	-2,360.16
Paycheck	03/12/2024	DD	-SPLIT-	-3,449.74
Paycheck	03/12/2024	DD	-SPLIT-	-3,571.41
Paycheck	03/12/2024	DD	-SPLIT-	-2,556.98
Paycheck	03/26/2024	DD	-SPLIT-	-3,500.74
Paycheck	03/26/2024	DD	-SPLIT-	-3,461.67
Paycheck	03/26/2024	DD	-SPLIT-	-2,220.41
Paycheck	03/26/2024	DD	-SPLIT-	-2,471.16
Paycheck	03/31/2024	38407	-SPLIT-	-277.05
Paycheck	03/31/2024	38408	-SPLIT-	-277.05
Paycheck	03/31/2024	38409	-SPLIT-	-277.05
Paycheck	03/31/2024	38410	-SPLIT-	-277.05
Paycheck	03/31/2024	38411	-SPLIT-	-277.05
Total 1006a · UBB ENTERPRISE				-24,977.52
1006b · UBB GOVERNMENT				
Paycheck	03/12/2024	DD	-SPLIT-	-2,374.07
Paycheck	03/12/2024	DD	-SPLIT-	-3,975.17
Paycheck	03/26/2024	DD	-SPLIT-	-2,434.85
Paycheck	03/26/2024	DD	-SPLIT-	-4,019.63
Total 1006b · UBB GOVERNMENT				-12,803.72
Total 1006 · UNITED BUSINESS BANK				-37,781.24
TOTAL				-37,781.24

THREE LAKES WATER & SANITATION DISTRICT
Profit & Loss Budget Performance - Enterprise Fund
March 2024

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04/10/2024
Accrual Basis

	<u>Mar 24</u>	<u>Jan - Mar 24</u>	<u>% of Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense				
Income				
IGA-INTERGOVERNMENTAL AGREEMENTS				
4040 · COLUMBINE LAKE WATER IGA	5,929.00	17,787.00	23.95%	74,256.00
4047 · NORTH SHORE WATER IGA	3,937.00	11,811.00	23.51%	50,244.00
4050 · GRAND LAKE METRO DISTRICT IGA	107.00	321.00	23.88%	1,344.00
Total IGA-INTERGOVERNMENTAL AGREEMENTS	<u>9,973.00</u>	<u>29,919.00</u>	<u>23.78%</u>	<u>125,844.00</u>
4005 · SEWER USER FEES & PENALTIES	581.34	588,239.85	24.86%	2,366,376.00
4010 · CONNECTION / INSPECTION PERMITS	50.00	100.00	26.67%	375.00
4030 · LAB REVENUE	445.00	5,370.00	21.92%	24,500.00
4200 · SEWER TAP FEES	10,500.00	278,250.00	176.67%	157,500.00
4201 · Valves income	206.52	413.04	13.77%	3,000.00
4300 · INTEREST EARNED	31,522.50	90,380.78	32.93%	274,500.00
4900 · MISCELLANEOUS REVENUE	311.00	311.00	3.89%	8,000.00
4910 · Returned Check Charges	0.00	-160.00	100.0%	0.00
Total Income	<u>53,589.36</u>	<u>992,823.67</u>	<u>33.54%</u>	<u>2,960,095.00</u>
Gross Profit	53,589.36	992,823.67	33.54%	2,960,095.00
Expense				
ADMINISTRATIVE EXPENSES				
BOARD OF DIRECTOR FEES/EXPENSES				
5037 · DIRECTOR WAGES and EXPENSES	1,500.00	1,601.56	9.92%	16,150.00
5038 · DIRECTOR TAXES - SOC SEC/MEDICA	93.00	93.00	25.0%	372.00
Total BOARD OF DIRECTOR FEES/EXPENSES	<u>1,593.00</u>	<u>1,694.56</u>	<u>10.26%</u>	<u>16,522.00</u>
OFFICE EXPENSES				
5025 · BANK SERVICE CHARGES	0.00	38.00	12.67%	300.00
5040 · DUES / SEMINARS / TRAINING	375.00	375.00	12.5%	3,000.00
5050 · EQUIPMENT/MAINTENANCE AGREEMENT	403.05	902.86	17.7%	5,100.00
5060 · POSTAGE & BOX RENT	0.00	4,000.00	66.67%	6,000.00
5061 · COMPUTERS / PRINTERS	1,827.65	7,822.32	32.59%	24,000.00

	Mar 24	Jan - Mar 24	% of Budget	Annual Budget
5062 · PRINTING & PUBLICATIONS	0.00	0.00	0.0%	1,700.00
5063 · RECORDING FEES	38.00	38.00	19.0%	200.00
5070 · REPAIRS & MAINTENANCE	400.00	1,316.22	22.31%	5,900.00
5075 · TELEPHONE/INTERNET	254.93	1,002.00	19.9%	5,036.00
5090 · UTILITIES - ADMIN BLDG	783.29	2,709.73	35.65%	7,601.00
5170 · PROPERTY REPAIR & MAINTENANCE	2,886.09	5,989.90	11.12%	53,850.00
Total OFFICE EXPENSES	6,968.01	24,194.03	21.47%	112,687.00
5023 · ACCOUNTANT SERVICES	0.00	0.00	0.0%	7,700.00
5047 · INSURANCE EXPENSE	0.00	0.00	0.0%	69,502.00
5065 · AUDIT & CONSULTING	0.00	0.00	0.0%	13,125.00
5067 · LEGAL SERVICE & CONSULTING	1,280.40	20,001.40	40.0%	50,000.00
5202 · WATER RIGHTS	0.00	0.00	0.0%	2,000.00
Total ADMINISTRATIVE EXPENSES	9,841.41	45,889.99	16.9%	271,536.00
OPERATIONS EXPENSES				
FIELD EXPENSES				
5140 · EQUIPMENT REPAIR & MAINTENANCE	79.02	1,371.21	27.42%	5,000.00
5147 · FUEL EXPENSE	1,289.81	2,882.57	11.53%	25,000.00
5150 · LOCATES	0.00	0.00	0.0%	2,000.00
5195 · TRUCK REPAIR & MAINTENANCE	0.00	1,779.82	25.43%	7,000.00
5197 · UTILITIES - LIFT STATIONS	7,345.16	22,351.33	25.63%	87,203.00
Total FIELD EXPENSES	8,713.99	28,384.93	22.49%	126,203.00
OFFICE/SHOP EXPENSES				
5076 · CELL PHONE	0.00	197.86	13.19%	1,500.00
5136 · DUES / TRAINING /PUBLICATIONS	0.00	0.00	0.0%	5,000.00
5160 · OFFICE SUPPLIES	0.00	0.00	0.0%	1,000.00
5161 · COMPUTERS / PRINTERS	400.00	2,194.68	20.59%	10,660.00
5167 · PERMITS & LICENSES	150.00	1,044.28	10.44%	10,000.00
5183 · SHOP SUPPLIES	0.00	322.52	8.06%	4,000.00
5192 · TOOLS	0.00	1,158.91	23.18%	5,000.00
5196 · UNIFORM EXPENSES	0.00	0.00	0.0%	2,500.00
5198 · UTILITIES - GARAGES (2 EACH)	243.32	1,037.33	34.93%	2,970.00
Total OFFICE/SHOP EXPENSES	793.32	5,955.58	13.97%	42,630.00

	<u>Mar 24</u>	<u>Jan - Mar 24</u>	<u>% of Budget</u>	<u>Annual Budget</u>
PAYROLL EXPENSES - OPERATIONS				
5120 · PAYROLL WAGES	30,742.15	106,588.95	21.26%	501,348.00
5121 · ICMA 401 - EMPLOYEE PENSION	2,151.96	7,471.08	21.6%	34,593.00
5122 · ICMA 457 - EMPLOYEE RETIREMENT	2,351.78	8,164.82	21.6%	37,805.00
5123 · MEDICARE TAX	760.70	2,581.05	35.5%	7,270.00
5125 · STATE UNEMPLOYMENT TAX	37.61	265.52	17.65%	1,504.00
5134 · DENTAL INSURANCE	318.40	1,020.80	18.66%	5,472.00
5135 · DISABILITY INSURANCE	252.76	814.68	16.05%	5,075.00
5145 · HEALTH & LIFE INSURANCE	7,060.32	21,249.68	18.94%	112,177.00
5146 · FAMLI OPERATIONS	0.00	0.00	0.0%	2,256.00
Total PAYROLL EXPENSES - OPERATIONS	43,675.68	148,156.58	20.94%	707,500.00
TREATMENT PLANT				
5169 · PLANT - REPAIRS & MAINTENANCE	2,784.11	4,990.77	4.16%	120,000.00
5206 · PLANT - CHEMICALS	1,729.20	17,488.68	18.22%	96,000.00
5207 · PLANT - TELEPHONE	0.00	0.00	0.0%	1,100.00
5208 · PLANT - UTILITIES	14,473.23	52,095.56	24.81%	210,000.00
Total TREATMENT PLANT	18,986.54	74,575.01	17.46%	427,100.00
5138 · ENGINEERING - GENERAL	1,821.75	1,821.75	9.11%	20,000.00
5152 · MISCELLANEOUS EXPENSE	0.00	0.00	0.0%	1,000.00
5162 · SCADA SOFTWARE/EQUIPMENT LEASE	3,176.06	9,206.39	41.85%	22,000.00
5190 · SYSTEM REPAIR & MAINTENANCE	6.45	5,225.56	4.36%	120,000.00
5200 · VALVES	0.00	0.00	0.0%	7,000.00
Total OPERATIONS EXPENSES	77,173.79	273,325.80	18.55%	1,473,433.00
Z OPERATING EXPENSES				
5148 · LAB - DRINKING WATER	0.00	325.70	3.26%	10,000.00
5149 · PLANT - LAB	743.00	6,707.31	16.77%	40,000.00
5185 · PLANT - SLUDGE HAULING	0.00	5,939.35	9.78%	60,707.00
Total Z OPERATING EXPENSES	743.00	12,972.36	11.72%	110,707.00
Total Expense	87,758.20	332,188.15	17.9%	1,855,676.00
Net Ordinary Income	-34,168.84	660,635.52	59.82%	1,104,419.00
Other Income/Expense				
Other Expense				

	Mar 24	Jan - Mar 24	% of Budget	Annual Budget
6400 · Systems Improvements	4,937.00	4,937.00	1.98%	250,000.00
6420 · VEHICLE PURCHASE	0.00	0.00	0.0%	0.00
6430 · COPPER LOAN PRINCIPAL	0.00	0.00	0.0%	144,098.00
Total Other Expense	4,937.00	4,937.00	1.25%	394,098.00
Net Other Income	-4,937.00	-4,937.00	1.25%	-394,098.00
Net Income	-39,105.84	655,698.52	92.31%	710,321.00

THREE LAKES WATER & SANITATION DISTRICT
Profit & Loss Budget Performance - Government Fund
March 2024

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Accrual Basis

	<u>Mar 24</u>	<u>Jan - Mar 24</u>	<u>% of Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense				
Income				
MILL LEVY				
4110 · PROPERTY TAX - ADMINISTRATION	92,951.18	94,814.26	34.55%	274,405.00
4120 · SPECIFIC OWNERSHIP TAX	1,195.57	5,096.79	36.41%	14,000.00
4130 · DELINQUENT TAX	0.00	0.00	0.0%	1,400.00
4310 · INTEREST EARNED - COUNTY	0.00	100.91	20.18%	500.00
Total MILL LEVY	<u>94,146.75</u>	<u>100,011.96</u>	<u>34.45%</u>	<u>290,305.00</u>
Total Income	<u>94,146.75</u>	<u>100,011.96</u>	<u>34.45%</u>	<u>290,305.00</u>
Gross Profit	94,146.75	100,011.96	34.45%	290,305.00
Expense				
ADMINISTRATIVE EXPENSES				
PAYROLL EXPENSES - ADMIN				
5015 · PAYROLL WAGES	16,597.11	57,230.10	27.43%	208,622.00
5016 · ICMA 457 - EMPLOYEE RETIREMENT	1,269.69	4,378.13	28.49%	15,370.00
5017 · MEDICARE TAX	0.00	0.00	0.0%	3,025.00
5019 · STATE UNEMPLOYMENT TAX	0.00	0.00	0.0%	626.00
5021 · ICMA 401 - EMPLOYEE PENSION	1,161.80	4,006.10	28.49%	14,064.00
5045 · HEALTH & LIFE INSURANCE	3,958.66	11,878.81	25.0%	47,507.00
5048 · DENTAL INSURANCE - ADMIN	192.00	576.00	25.0%	2,304.00
5049 · DISABILITY INSURANCE	111.20	333.36	16.16%	2,063.00
5056 · FAMLI ADMIN	0.00	0.00	0.0%	939.00
PAYROLL EXPENSES - ADMIN - Other	<u>0.00</u>	<u>0.00</u>		
Total PAYROLL EXPENSES - ADMIN	<u>23,290.46</u>	<u>78,402.50</u>	<u>26.62%</u>	<u>294,520.00</u>
5018 · CAR ALLOWANCE / MILEAGE - ADMIN	32.83	113.31	11.33%	1,000.00
5030 · CNTY TREASURER FEES - MILL LEVY				
5030a · Cty Treas Fees Mill Levy (Ent)	4,647.56	4,818.97		
5030b · Cty Treas Fee Mill Levy (Govt)	<u>0.00</u>	<u>-1,463.68</u>	<u>-11.26%</u>	<u>13,000.00</u>

	Mar 24	Jan - Mar 24	% of Budget	Annual Budget
Total 5030 · CNTY TREASURER FEES - MILL LEVY	4,647.56	3,355.29	25.81%	13,000.00
5042 · ELECTION EXPENSE	0.00	0.00	0.0%	0.00
5055 · MISCELLANEOUS EXPENSE	0.00	1,172.86	46.91%	2,500.00
5057 · OFFICE SUPPLIES	41.89	432.45	14.42%	3,000.00
Total ADMINISTRATIVE EXPENSES	28,012.74	83,476.41	26.58%	314,020.00
Total Expense	28,012.74	83,476.41	26.58%	314,020.00
Net Ordinary Income	66,134.01	16,535.55	-69.73%	-23,715.00
Net Income	66,134.01	16,535.55	-69.73%	-23,715.00

THREE LAKES WATER & SANITATION DISTRICT

Balance Sheet Prev Year Comparison

As of March 31, 2024

	Mar 31, 24	Mar 31, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1004 - PETTY CASH	400.00	400.00	0.00	0.0%
1005 - CASH WITH TREASURER	1,451.62	1,451.62	0.00	0.0%
1006 - UNITED BUSINESS BANK	438,906.91	160,206.60	278,700.31	174.0%
1009 - COLO TRUST				
1009a - COLOTRUST - CASH AVAILABLE	2,687,355.90	2,687,355.90	0.00	0.0%
1009b - COLO TRUST - GOVT RESERVE	10,000.00	10,000.00	0.00	0.0%
1009c - COLO TRUST - OPERATING RESERVE	1,708,605.00	1,708,605.00	0.00	0.0%
1009d - COLO TRUST - CWRPDA RESTRICTED	380,000.00	380,000.00	0.00	0.0%
1009e - COLO TRUST - CWRPDA RESTRICTED2	370,000.00	370,000.00	0.00	0.0%
1009f - COLO TRUST - GOVT FUND	188,453.45	188,453.45	0.00	0.0%
1009 - COLO TRUST - Other	1,398,448.96	565,634.32	832,814.64	147.2%
Total 1009 - COLO TRUST	6,742,863.31	5,910,048.67	832,814.64	14.1%
1010 - CSAFE				
1010a - C-SAFE - CASH AVAILABLE	32,447.71	32,447.71	0.00	0.0%
1010 - CSAFE - Other	2,174.96	373.23	1,801.73	482.7%
Total 1010 - CSAFE	34,622.67	32,820.94	1,801.73	5.5%
1028 - GRAND COUNTY IGA ESCROW FUND				
1028a - UBB- ESCROW	10,002.12	10,002.12	0.00	0.0%
1028 - GRAND COUNTY IGA ESCROW FUND - Other	38.21	0.00	38.21	100.0%
Total 1028 - GRAND COUNTY IGA ESCROW FUND	10,040.33	10,002.12	38.21	0.4%
Total Checking/Savings	7,228,284.84	6,114,929.95	1,113,354.89	18.2%
Accounts Receivable				
1040 - A/R - CERTIFIED TO COUNTY	15,943.80	15,943.80	0.00	0.0%
1045 - A/R - OTHER	246,706.30	-8,003.32	254,709.62	3,182.6%
1050 - A/R PROMISSORY NOTES	0.00	3,688.06	-3,688.06	-100.0%
1060 - PROPERTY TAXES RECEIVABLE	258,376.00	258,376.00	0.00	0.0%
Total Accounts Receivable	521,026.10	270,004.54	251,021.56	93.0%
Other Current Assets				
1030 - A/R - USER FEES	85,252.43	580,031.74	-494,779.31	-85.3%
1070 - PREPAID INSURANCE	15,788.00	15,788.00	0.00	0.0%
1160 - INVENTORY - SHOP SUPPLIES	28,697.59	28,697.59	0.00	0.0%
1165 - INVENTORY - LAB SUPPLIES	6,595.75	6,595.75	0.00	0.0%
1170 - DUE FROM NORTH SHORE WATER	-477.22	107.48	-584.70	-544.0%
1180 - DUE FROM COLUMBINE LAKE WATER	-584.82	215.87	-800.69	-370.9%
Total Other Current Assets	135,271.73	631,436.43	-496,164.70	-78.6%
Total Current Assets	7,884,582.67	7,016,370.92	868,211.75	12.4%
Fixed Assets				
FIXED ASSETS				
1300 - Assets Not Depreciated	234,127.13	234,127.13	0.00	0.0%
1340 - UTILITY PLANT IN SERVICE	32,484,371.63	32,484,371.63	0.00	0.0%
1380 - OFFICE FUNITURE & EQUIPMENT	30,607.67	30,607.67	0.00	0.0%
1400 - PROPERTY IMPROVEMENTS	967,709.00	967,709.00	0.00	0.0%
1430 - CAD MAPS	194,759.33	194,759.33	0.00	0.0%
1450 - Plant Expansion	10,008,589.00	10,008,589.00	0.00	0.0%
1550 - Vehicles & Equipment	1,489,144.00	1,489,144.00	0.00	0.0%
Total FIXED ASSETS	45,409,307.76	45,409,307.76	0.00	0.0%

THREE LAKES WATER & SANITATION DISTRICT Balance Sheet Prev Year Comparison As of March 31, 2024

	Mar 31, 24	Mar 31, 23	\$ Change	% Change
1691 · LESS ACCUMULATED DEPRECIATION	-28,299,523.74	-28,299,523.74	0.00	0.0%
Total Fixed Assets	17,109,784.02	17,109,784.02	0.00	0.0%
Other Assets				
1870 · SECURITY DEPOSITS	7,283.00	7,283.00	0.00	0.0%
Total Other Assets	7,283.00	7,283.00	0.00	0.0%
TOTAL ASSETS	25,001,649.69	24,133,437.94	868,211.75	3.6%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2005 · ACCOUNTS PAYABLE	365.10	21,532.22	-21,167.12	-98.3%
Total Accounts Payable	365.10	21,532.22	-21,167.12	-98.3%
Other Current Liabilities				
CURRENT LIABILITIES				
PAYROLL LIABILITIES				
2010 · SOCIAL SECURITY TAX PAYABLE	186.00	0.00	186.00	100.0%
2011 · MEDICARE TAX PAYABLE	43.50	0.00	43.50	100.0%
2030 · STATE WITHHOLDING TAX PAYABLE	1,880.23	1,812.00	68.23	3.8%
2040 · STATE UNEMPLOYMENT TAX PAYABLE	-110.15	248.79	-358.94	-144.3%
2050 · ICMA 457 PAYABLE	2,396.71	0.00	2,396.71	100.0%
2055 · ICMA 401 PAYABLE	1,638.04	0.00	1,638.04	100.0%
2056 · ROTH PAYABLE	19.24	0.00	19.24	100.0%
2065 · EMPLOYEE SEWER PAYMENTS PAYABLE	-1,815.00	-585.00	-1,230.00	-210.3%
2070 · HEALTH, ETC INSURANCE PAYABLE	-16,597.65	-16,526.30	-71.35	-0.4%
2100 · WAGES PAYABLE - ACCRUED	16,147.29	16,147.29	0.00	0.0%
2110 · VACATION PAYABLE - ACCRUED	31,532.50	31,532.50	0.00	0.0%
2150 · SICK PAY PAYABLE	20,237.61	20,237.61	0.00	0.0%
Total PAYROLL LIABILITIES	55,558.32	52,866.89	2,691.43	5.1%
2200 · DEFERRED PROPERTY TAXES	258,376.00	258,376.00	0.00	0.0%
2210 · UNEARNED USER FEES				
OPEN CR	130.31	0.00	130.31	100.0%
2210 · UNEARNED USER FEES - Other	44,982.08	24,824.42	20,157.66	81.2%
Total 2210 · UNEARNED USER FEES	45,112.39	24,824.42	20,287.97	81.7%
Total CURRENT LIABILITIES	359,046.71	336,067.31	22,979.40	6.8%
Total Other Current Liabilities	359,046.71	336,067.31	22,979.40	6.8%
Total Current Liabilities	359,411.81	357,599.53	1,812.28	0.5%
Long Term Liabilities				
LONG TERM LIABILITIES				
2190 · CWRPDA INTEREST PAYABLE	15,654.07	15,654.07	0.00	0.0%
2505A · CWRPDA LOAN PAYABLE	1,193,535.19	1,364,801.20	-171,266.01	-12.6%
2505B · CWRPDA LOAN PAYABLE-COPPER	2,816,875.75	2,816,875.75	0.00	0.0%
Total LONG TERM LIABILITIES	4,026,065.01	4,197,331.02	-171,266.01	-4.1%
Total Long Term Liabilities	4,026,065.01	4,197,331.02	-171,266.01	-4.1%
Total Liabilities	4,385,476.82	4,554,930.55	-169,453.73	-3.7%
Equity				
FUND BALANCE				
3103 · INVESTMENT IN CAPITAL ASSETS	12,928,107.07	12,928,107.07	0.00	0.0%
3105 · UNRESERVED UNDESIG FUND BALANCE	5,473,729.07	5,473,729.07	0.00	0.0%
3115 · DESIGNATED FUND BALANCE	10,000.00	10,000.00	0.00	0.0%

THREE LAKES WATER & SANITATION DISTRICT
Balance Sheet Prev Year Comparison
As of March 31, 2024

	Mar 31, 24	Mar 31, 23	\$ Change	% Change
Total FUND BALANCE	18,411,836.14	18,411,836.14	0.00	0.0%
32000 - RETAINED EARNINGS	1,530,702.66	210,088.39	1,320,614.27	628.6%
Net Income	673,634.07	956,582.86	-282,948.79	-29.6%
Total Equity	20,616,172.87	19,578,507.39	1,037,665.48	5.3%
TOTAL LIABILITIES & EQUITY	25,001,649.69	24,133,437.94	868,211.75	3.6%

April 2024

Superintendent Report

Lift Stations /Call Outs:

Grand Lake Lift Station remains on one pump until repairs can be completed on the other pump.

There are still 2 small lift stations that have frozen discharges due to heat line failures.

All other lift stations are operating normally with regular checks and maintenance.

Treatment Plant:

Operating normally.

Water Systems:

North Shore: Operating normally.

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Columbine: Operating normally. Sanitary survey was postponed due to weather

Other:

Nothing else to report



April 10, 2024

To: Board of Directors
From: Katie Nicholls, District Manager
RE: District Manager Update

Office Building Foundation

GroundWorks will lift the slab on May 14th. ServePro has been contracted to do the furniture move, demolition and installation of the new floor. I will be meeting with them Friday to choose a floor product and discuss logistics. They plan to start moving and demolition on May 6th and will begin laying the floor on the 15th. Executech is going to have to help with the IT to ensure business can continue and all hardware is adequately protected. I am working on a plan for remote work for the 2-3 weeks the office will be out of commission. The water lab will be operable but drop off and pick up will need to be prearranged. We still need to address the exterior wall and post shift as well as correcting the drainage to ensure damage does not reoccur.

Congressionally Directed Spending Grant

The EPA is in charge of issuing and managing our \$1,000,000 CDS grant for the Septic-to-Sewer Conversion Program. We have to provide a workplan and project details before we can move forward. It was my original understanding from the congressional offices that the money had to be spent within the fiscal year. However, after speaking with EPA, we have up to 10 years to spend the money. I was informed that there are recipients from previous years that are still working on their workplan to receive their funds. Thanks to our preparation and work done thru funding from the Windy Gap Environmental Fund Grant, EPA thinks it is quite feasible we could go to bid by December and start construction in 2025. As it is a federal agency we will have stringent procurement requirements like Build America Buy America, Davis Bacon, American Iron and Steel, etc... in which we must comply. Everything will take a little longer due to this, but will allow us to ensure everything is done properly and set up for success throughout the whole project. I also briefly discussed pursuing USDA funds and our work with EPA during this process will allow us to effectively copy and paste information, due to EPA's requirements being more stringent than USDA.

Utility Billing Service

We have begun research into a new utility billing service to be implemented in 2025. We hope to have it narrowed down to one to two providers by mid to late summer so we can approve prior to the budgeting process beginning.

New Employee

After the vacancy left by Brian Stuart's resignation, the District has finally hired a new operator. Adam Schneider is an experienced operator who will be starting on May 6th.

Important Dates

April 20 – Tim Good: 15 years with the District

May 1 – Jake Wiley: 5 years with the District

June 10 – Strategic Planning Workshop

June 13 – SDA Regional Workshop (Granby)