



AGENDA

REGULAR BOARD MEETING OF THE BOARD OF DIRECTORS

HELD REMOTELY*

THREE LAKES WATER AND SANITATION DISTRICT

TUESDAY, JANUARY 14, 2025 – 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: December 10, 2024 Meeting Minutes
5. Matters Before the Board
 - a. Update from Sean Walsh Consulting, Inc. and Public Alignment Communications, LLC on public relations plan
 - b. Discussion: term limit removal ballot question
 - c. Resolution 2025-1-1; a resolution designating public notice places
 - d. Discussion: citizen advisory committee for compel connections policy creation
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 December 2024
 - b. Acceptance of Financial Statements for the month of December 2024
8. Matters for Discussion as Brought Forth by Board Members
9. Superintendent Report
10. District Manager Report
 - a. February 11, 2025 meeting – in person
 - b. Election Calendar



RECORD OF PROCEEDINGS

REGULAR MEETING OF THE BOARD OF DIRECTORS THREE LAKES WATER AND SANITATION DISTRICT TUESDAY, DECEMBER 10, 2024 6:30 PM

1. **CALL TO ORDER**

A regular meeting of the Board of Directors was called to order by Chairman Reed, at 6:30 p.m. The meeting was held remotely.

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

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

2. **COMMENTS BY THE CHAIRMAN**

Chairman Reed thanked the staff for their work this year.

3. **INTRODUCTIONS OF PUBLIC PRESENT**

Stan Spencer.

4. **ACCEPTANCE OF MINUTES**

By **MOTION**, second, and unanimous the November 12, 2024 Meeting Minutes were approved as presented.

5. **MATTERS BEFORE THE BOARD**

a. **Motion to increase the Columbine Lake Water District Intergovernmental Agreement fees for the switch to quarterly billing**

District Manager Nicholls stated that the Columbine Lake Water District Board of Directors decided to switch to quarterly billing on the suggestion of staff. The increase is the added costs for the three extra billings. Their board will make the official changes at their meeting next week. By **MOTION**, second, and unanimous vote the Board approved the increase to the Columbine Lake Water District intergovernmental agreement for fees associated with a switch to quarterly billing.

b. **Public Hearing: 2025 Proposed Budget**

Chairman Reed opened the public hearing. District Manager noted the only changes to the budget were the added revenue from the Columbine Lake Water District IGA increase and

the new mill levy amount calculated after the final certification of value was received from the county. There was no public comment. Chairman Reed closed the public hearing.

c. **Resolution 2024-12-1; a resolution to adopt budget, set mill levies, and appropriate sums of money**

By **MOTION**, second, and unanimous vote the Board approved Resolution 2024-12-1, a resolution to adopt budget, set mill levies, and appropriate sums of money.

d. **Resolution 2024-12-2; a resolution adopting a concealed handgun policy**

By **MOTION**, second, and unanimous vote the Board approved Resolution 2024-12-2; a resolution adopting a concealed handgun policy.

e. **Resolution 2024-12-3; a resolution calling a regular district election**

Secretary/Treasurer Huff inquired if the Board should consider have a question to eliminate term limits. After a brief discussion the Board decided to reassess the idea next month. By **MOTION**, second, and unanimous vote the Board approved Resolution 2024-12-2; a resolution calling a regular district election.

6. **PUBLIC COMMENT**

None.

7. **FINANCIAL REPORTS**

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

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

None.

9. **SUPERINTENDENT REPORT**

Superintendent Gibboni presented the Superintendent report.

10. **DISTRICT MANAGER REPORT**

District Manager Nicholls presented the District Manager report. The Board directed staff to give Mr. Collins a deadline of September 15th for physical connection deadline to allow time for the District to address the matter should he not connect. A brief discussion ensued regarding the Dillie Docks property and lack of communication from the property owners.

With no further business before the Board, the meeting was adjourned at 7:06 p.m.

Katie Nicholls, Reporting Secretary

Scott Huff, Secretary/Treasurer

**THREE LAKES WATER AND SANITATION DISTRICT
RESOLUTION NO. 2025-1-1**

RESOLUTION DESIGNATING THE DISTRICT'S PUBLIC NOTICE PLACES

WHEREAS, Three Lakes Water and Sanitation District ("District") is a quasi-municipal corporation and special district duly organized and existing under the Constitution and laws of the State of Colorado; and

WHEREAS, Subsection 24-6-402(2)(c), C.R.S., requires Special Districts to designate annually at the District's first regular meeting of each calendar year, the public places within the boundaries of the District where notice will be posted. The notice shall be posted no less than twenty-four hours prior to the holding of the meeting and shall include specific agenda information where possible, and

WHEREAS, § 32-1-903(2), C.R.S., requires the District to provide notice of the time and place designated for all regular and special meetings in accordance with § 24-6-402(2)(c), C.R.S.; and

WHEREAS, § 24-6-402(2)(c)(III), C.R.S., permits notice of all public meetings to be posted twenty-four hours in advance of the meeting by electronically posting notice on the District's public website, with specific agenda information if available; and

WHEREAS, prior to electronically posting notice of meetings, the District shall designate a public place within its boundaries where it will post notice of a meeting at least twenty-four hours in advance when "it is unable to post a notice online in exigent or emergency circumstances such as a power outage or an interruption in internet service that prevents the public from accessing the notice online," § 24-6-402(2)(c)(III), C.R.S.; and

WHEREAS, prior to posting meeting notices on its website, the District shall provide its website address to the Department of Local Affairs, § 24-6-402(2)(c)(III), C.R.S.; and

WHEREAS, the Board has determined that it is in the best interest of the public and the District to post notice of its regular and special meetings on its website.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE DISTRICT THAT:

1. The District designates its website at www.threelakesws.colorado.gov as the location for posting notice of regular and special meetings.

2. The Board directs the District Manager to update the District's website to include a section that is easily accessible to the public where notice of meetings will be posted.

3. The District designates the US Post Office located at 520 Center Drive, Grand Lake, Colorado as the public place within its boundaries where it will physically post notice of special and regular meetings when posting electronically is not available.

4. The Board directs the District Manager to provide its website address to the Department of Local Affairs.

5. This Resolution is effective upon adoption.

ADOPTED this 14th day of January, 2025.

THREE LAKES WATER AND SANITATION DISTRICT

By: _____
Matthew Reed, Chairman

ATTEST:

Scott Huff, Secretary/Treasurer

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

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	ACH	12/04/2024	UBB - BILLING ACCOUNT	1006a · UBB ENTERPRISE	
Bill		12/03/2024		5061 · COMPUTERS / PRINTERS	-19.99
				5061 · COMPUTERS / PRINTERS	-76.00
				5061 · COMPUTERS / PRINTERS	-19.99
				5070 · REPAIRS & MAINTENANCE	-37.98
				5070 · REPAIRS & MAINTENANCE	-27.54
TOTAL					-181.50
Bill Pmt -Check	ACH	12/05/2024	XCEL ENERGY	1006a · UBB ENTERPRISE	
Bill		12/09/2024		5090 · UTILITIES - ADMIN BLDG	-306.57
TOTAL					-306.57
Bill Pmt -Check	ACH	12/09/2024	PITNEY BOWES - MTNC & SUPPLIES	1006a · UBB ENTERPRISE	
Bill		12/09/2024		5050 · EQUIPMENT/MAINTENANCE AGREEM...	-424.26
TOTAL					-424.26
Bill Pmt -Check	ACH	12/17/2024	WASTE MANAGEMENT	1006a · UBB ENTERPRISE	
Bill		12/16/2024		5170 · PROPERTY REPAIR & MAINTENANCE	-278.37
				5169 · PLANT - REPAIRS & MAINTENANCE	-495.31
TOTAL					-773.68
Bill Pmt -Check	ACH	12/30/2024	CENTURY LINK-LUMEN	1006a · UBB ENTERPRISE	
Bill		12/16/2024		5162 · SCADA SOFTWARE/EQUIPMENT LEASE	-68.58
TOTAL					-68.58
Bill Pmt -Check	ACH	12/30/2024	COMCAST	1006a · UBB ENTERPRISE	
Bill		12/16/2024		5075 · TELEPHONE/INTERNET	-375.79
Bill		01/08/2025		5207 · PLANT - TELEPHONE	-160.82
TOTAL					-536.61
Bill Pmt -Check	ACH	12/30/2024	WOODRIVER ENERGY	1006a · UBB ENTERPRISE	

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

Type	Num	Date	Name	Account	Paid Amount
Bill		12/10/2024		5208 · PLANT - UTILITIES	-4,260.24
TOTAL					-4,260.24
Bill Pmt -Check	ACH	12/31/2024	VERIZON WIRELESS SERVICES LLC	1006a · UBB ENTERPRISE	
Bill		12/09/2024	NORTH SHORE WATER DISTRICT COLUMBINE LAKE WATER DISTRICT	1170 · DUE FROM NORTH SHORE WATER 1180 · DUE FROM COLUMBINE LAKE WATER	-99.90 -99.90
				5076 · CELL PHONE	-108.75
				5075 · TELEPHONE/INTERNET	-114.96
			NORTH SHORE WATER DISTRICT COLUMBINE LAKE WATER DISTRICT	1170 · DUE FROM NORTH SHORE WATER 1180 · DUE FROM COLUMBINE LAKE WATER	-58.72 -58.72
TOTAL					-540.95
Bill Pmt -Check	38629	12/03/2024	BBA WATER CONSULTANTS	1006a · UBB ENTERPRISE	
Bill		12/02/2024		5202 · WATER RIGHTS	-347.25
TOTAL					-347.25
Bill Pmt -Check	38630	12/03/2024	BROWNS HILL ENGINEERING & CONTROLS, LLC	1006a · UBB ENTERPRISE	
Bill		12/02/2024		5162 · SCADA SOFTWARE/EQUIPMENT LEASE 5162 · SCADA SOFTWARE/EQUIPMENT LEASE	-1,372.00 -1,580.00
TOTAL					-2,952.00
Bill Pmt -Check	38631	12/03/2024	Colorado Rural Water Association	1006a · UBB ENTERPRISE	
Bill		11/14/2024		5136 · DUES / TRAINING /PUBLICATIONS	-215.00
TOTAL					-215.00
Bill Pmt -Check	38632	12/03/2024	LOCAL GARAGE	1006a · UBB ENTERPRISE	
Bill		11/19/2024		5195 · TRUCK REPAIR & MAINTENANCE 5195 · TRUCK REPAIR & MAINTENANCE	-1,371.80 -1,486.16
TOTAL					-2,857.96
Bill Pmt -Check	38633	12/03/2024	NAPA AUTO PARTS	1006a · UBB ENTERPRISE	

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

Type	Num	Date	Name	Account	Paid Amount
Bill		12/02/2024		5195 · TRUCK REPAIR & MAINTENANCE	-253.85
TOTAL					-253.85
Bill Pmt -Check	38634	12/03/2024	POLYDYNE INC	1006a · UBB ENTERPRISE	
Bill		11/19/2024		5206 · PLANT - CHEMICALS	-7,450.08
TOTAL					-7,450.08
Bill Pmt -Check	38635	12/03/2024	SGS NORTH AMERICA INC.	1006a · UBB ENTERPRISE	
Bill		12/02/2024		5149 · PLANT - LAB	-514.44
TOTAL					-514.44
Bill Pmt -Check	38636	12/03/2024	THE GRAND KNUT, LLC	1006a · UBB ENTERPRISE	
Bill		12/03/2024		5070 · REPAIRS & MAINTENANCE	-500.00
				5169 · PLANT - REPAIRS & MAINTENANCE	-500.00
TOTAL					-1,000.00
Bill Pmt -Check	38637	12/03/2024	UNCC - UTILITY NOTIFICATION CENTER	1006a · UBB ENTERPRISE	
Bill		12/02/2024		5150 · LOCATES	-94.17
TOTAL					-94.17
Bill Pmt -Check	38638	12/03/2024	COLORADO ANALYTICAL LABORATORIES, INC.	1006a · UBB ENTERPRISE	
Bill		11/26/2024		5149 · PLANT - LAB	-831.00
TOTAL					-831.00
Bill Pmt -Check	38640	12/17/2024	BLACKWELL OIL COMPANY	1006a · UBB ENTERPRISE	
Bill		12/17/2024		5147 · FUEL EXPENSE	-1,493.21
TOTAL					-1,493.21
Bill Pmt -Check	38641	12/17/2024	COLORADO ANALYTICAL LABORATORIES, INC.	1006a · UBB ENTERPRISE	

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

Type	Num	Date	Name	Account	Paid Amount
Bill		12/16/2024		5149 · PLANT - LAB	-312.00
TOTAL					-312.00
Bill Pmt -Check	38642	12/17/2024	DENALI WATER SOLUTIONS LLC	1006a · UBB ENTERPRISE	
Bill		12/12/2024		5185 · PLANT - SLUDGE HAULING	-2,161.49
TOTAL					-2,161.49
Bill Pmt -Check	38643	12/17/2024	DENVER INDUSTRIAL PUMPS	1006a · UBB ENTERPRISE	
Bill		12/09/2024		5169 · PLANT - REPAIRS & MAINTENANCE	-45,013.43
TOTAL					-45,013.43
Bill Pmt -Check	38644	12/17/2024	EXECUTECH	1006a · UBB ENTERPRISE	
Bill		12/09/2024		5061 · COMPUTERS / PRINTERS	-41.99
Bill		12/16/2024		5061 · COMPUTERS / PRINTERS	-686.28
				5161 · COMPUTERS / PRINTERS	-686.28
TOTAL					-1,414.55
Bill Pmt -Check	38645	12/17/2024	LOCAL GARAGE	1006a · UBB ENTERPRISE	
Bill		12/10/2024		5195 · TRUCK REPAIR & MAINTENANCE	-1,752.52
TOTAL					-1,752.52
Bill Pmt -Check	38646	12/17/2024	MOSES, WITTEMYER, HARRISON, & WOODRUFF	1006a · UBB ENTERPRISE	
Bill		12/09/2024		5067 · LEGAL SERVICE & CONSULTING	-12.40
TOTAL					-12.40
Bill Pmt -Check	38647	12/17/2024	NAPA AUTO PARTS	1006a · UBB ENTERPRISE	
Bill		12/10/2024		5195 · TRUCK REPAIR & MAINTENANCE	-44.43
TOTAL					-44.43
Bill Pmt -Check	38648	12/17/2024	SHADOW MTN ELECTRIC INC.	1006a · UBB ENTERPRISE	

9:23 AM

01/09/25

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

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
Bill		12/09/2024		6400 · Systems Improvements	-10,608.00
				6400 · Systems Improvements	-10,524.00
TOTAL					-21,132.00

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

Type	Date	Num	Split	Amount
1006 · UNITED BUSINESS BANK				
1006a · UBB ENTERPRISE				
Paycheck	12/03/2024	DD	-SPLIT-	-3,016.37
Paycheck	12/03/2024	DD	-SPLIT-	-3,449.74
Paycheck	12/03/2024	DD	-SPLIT-	-3,517.62
Paycheck	12/03/2024	DD	-SPLIT-	-2,120.02
Paycheck	12/03/2024	DD	-SPLIT-	-2,218.60
Paycheck	12/17/2024	DD	-SPLIT-	-3,500.75
Paycheck	12/17/2024	DD	-SPLIT-	-4,006.06
Paycheck	12/17/2024	DD	-SPLIT-	-2,158.65
Paycheck	12/17/2024	DD	-SPLIT-	-2,471.16
Paycheck	12/17/2024	DD	-SPLIT-	-2,341.43
Paycheck	12/24/2024	38649	-SPLIT-	-277.05
Paycheck	12/24/2024	38650	-SPLIT-	-277.05
Paycheck	12/24/2024	38651	-SPLIT-	-277.05
Paycheck	12/24/2024	38652	-SPLIT-	-277.05
Paycheck	12/24/2024	38653	-SPLIT-	-277.05
Paycheck	12/31/2024	DD	-SPLIT-	-3,500.74
Paycheck	12/31/2024	DD	-SPLIT-	-2,769.77
Paycheck	12/31/2024	DD	-SPLIT-	-2,184.81
Paycheck	12/31/2024	DD	-SPLIT-	-2,289.21
Paycheck	12/31/2024	DD	-SPLIT-	-2,531.64
Total 1006a · UBB ENTERPRISE				-43,461.82
1006b · UBB GOVERNMENT				
Paycheck	12/03/2024	DD	-SPLIT-	-2,444.11
Paycheck	12/03/2024	DD	-SPLIT-	-3,973.15
Paycheck	12/17/2024	DD	-SPLIT-	-2,436.37
Paycheck	12/17/2024	DD	-SPLIT-	-4,019.64
Paycheck	12/31/2024	DD	-SPLIT-	-2,436.37
Paycheck	12/31/2024	DD	-SPLIT-	-4,019.63
Total 1006b · UBB GOVERNMENT				-19,329.27
Total 1006 · UNITED BUSINESS BANK				-62,791.09
TOTAL				-62,791.09

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

9:25 AM
01/09/2025
Accrual Basis

	<u>Dec 24</u>	<u>Jan - Dec 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	71,060.51	95.7%	74,256.00
4047 · NORTH SHORE WATER IGA	3,937.00	47,244.00	94.03%	50,244.00
4050 · GRAND LAKE METRO DISTRICT IGA	107.00	1,284.00	95.54%	1,344.00
Total IGA-INTERGOVERNMENTAL AGREEMENTS	<u>9,973.00</u>	<u>119,588.51</u>	<u>95.03%</u>	<u>125,844.00</u>
4005 · SEWER USER FEES & PENALTIES	621,936.53	2,981,603.98	126.0%	2,366,376.00
4010 · CONNECTION / INSPECTION PERMITS	100.00	800.00	213.33%	375.00
4030 · LAB REVENUE	6,430.00	40,410.00	164.94%	24,500.00
4200 · SEWER TAP FEES	21,000.00	514,031.00	326.37%	157,500.00
4201 · Valves income	413.04	3,097.80	103.26%	3,000.00
4300 · INTEREST EARNED	30,312.25	381,116.17	138.84%	274,500.00
4900 · MISCELLANEOUS REVENUE	0.00	1,061.00	13.26%	8,000.00
4910 · Returned Check Charges	-40.00	-360.00	100.0%	0.00
Total Income	<u>690,124.82</u>	<u>4,041,348.46</u>	<u>136.53%</u>	<u>2,960,095.00</u>
Gross Profit	690,124.82	4,041,348.46	136.53%	2,960,095.00
Expense				
ADMINISTRATIVE EXPENSES				
BOARD OF DIRECTOR FEES/EXPENSES				
5037 · DIRECTOR WAGES and EXPENSES	1,500.00	10,115.44	62.63%	16,150.00
5038 · DIRECTOR TAXES - SOC SEC/MEDICA	93.00	546.84	147.0%	372.00
Total BOARD OF DIRECTOR FEES/EXPENSES	<u>1,593.00</u>	<u>10,662.28</u>	<u>64.53%</u>	<u>16,522.00</u>
OFFICE EXPENSES				
5025 · BANK SERVICE CHARGES	-8.00	-1,196.20	-398.73%	300.00
5040 · DUES / SEMINARS / TRAINING	0.00	449.55	14.99%	3,000.00
5050 · EQUIPMENT/MAINTENANCE AGREEMENT	424.26	2,593.65	50.86%	5,100.00
5060 · POSTAGE & BOX RENT	0.00	7,606.50	126.78%	6,000.00
5061 · COMPUTERS / PRINTERS	844.25	21,113.87	87.97%	24,000.00

	Dec 24	Jan - Dec 24	% of Budget	Annual Budget
5062 · PRINTING & PUBLICATIONS	0.00	2,262.89	133.11%	1,700.00
5063 · RECORDING FEES	0.00	38.00	19.0%	200.00
5070 · REPAIRS & MAINTENANCE	565.52	4,291.82	72.74%	5,900.00
5075 · TELEPHONE/INTERNET	490.75	4,381.86	87.01%	5,036.00
5090 · UTILITIES - ADMIN BLDG	691.55	6,286.77	82.71%	7,601.00
5170 · PROPERTY REPAIR & MAINTENANCE	278.37	98,549.35	183.01%	53,850.00
Total OFFICE EXPENSES	3,286.70	146,378.06	129.9%	112,687.00
5023 · ACCOUNTANT SERVICES	0.00	7,700.00	100.0%	7,700.00
5047 · INSURANCE EXPENSE	0.00	0.00	0.0%	69,502.00
5065 · AUDIT & CONSULTING	0.00	13,125.00	100.0%	13,125.00
5067 · LEGAL SERVICE & CONSULTING	12.40	80,138.76	160.28%	50,000.00
5202 · WATER RIGHTS	347.25	2,347.25	117.36%	2,000.00
Total ADMINISTRATIVE EXPENSES	5,239.35	260,351.35	95.88%	271,536.00
OPERATIONS EXPENSES				
FIELD EXPENSES				
5140 · EQUIPMENT REPAIR & MAINTENANCE	0.00	1,316.52	26.33%	5,000.00
5147 · FUEL EXPENSE	1,493.21	14,711.57	58.85%	25,000.00
5150 · LOCATES	94.17	843.51	42.18%	2,000.00
5195 · TRUCK REPAIR & MAINTENANCE	2,050.80	6,643.05	94.9%	7,000.00
5197 · UTILITIES - LIFT STATIONS	6,443.16	74,465.01	85.39%	87,203.00
Total FIELD EXPENSES	10,081.34	97,979.66	77.64%	126,203.00
OFFICE/SHOP EXPENSES				
5076 · CELL PHONE	108.75	1,009.62	67.31%	1,500.00
5136 · DUES / TRAINING /PUBLICATIONS	0.00	1,679.87	33.6%	5,000.00
5160 · OFFICE SUPPLIES	0.00	0.00	0.0%	1,000.00
5161 · COMPUTERS / PRINTERS	686.28	11,870.01	111.35%	10,660.00
5167 · PERMITS & LICENSES	0.00	8,857.33	88.57%	10,000.00
5183 · SHOP SUPPLIES	33.97	2,024.39	50.61%	4,000.00
5192 · TOOLS	0.00	2,618.54	52.37%	5,000.00
5196 · UNIFORM EXPENSES	248.85	2,052.75	82.11%	2,500.00
5198 · UTILITIES - GARAGES (2 EACH)	159.63	2,019.80	68.01%	2,970.00
Total OFFICE/SHOP EXPENSES	1,237.48	32,132.31	75.38%	42,630.00

	<u>Dec 24</u>	<u>Jan - Dec 24</u>	<u>% of Budget</u>	<u>Annual Budget</u>
PAYROLL EXPENSES - OPERATIONS				
5120 · PAYROLL WAGES	54,205.02	466,659.29	93.08%	501,348.00
5121 · ICMA 401 - EMPLOYEE PENSION	3,794.38	32,559.89	94.12%	34,593.00
5122 · ICMA 457 - EMPLOYEE RETIREMENT	4,146.70	35,583.27	94.12%	37,805.00
5123 · MEDICARE TAX	1,253.67	10,891.78	149.82%	7,270.00
5125 · STATE UNEMPLOYMENT TAX	0.00	1,245.89	82.84%	1,504.00
5134 · DENTAL INSURANCE	432.82	4,927.34	90.05%	5,472.00
5135 · DISABILITY INSURANCE	331.60	3,800.92	74.9%	5,075.00
5145 · HEALTH & LIFE INSURANCE	7,923.15	94,877.03	84.58%	112,177.00
5146 · FAMLI OPERATIONS	0.00	0.00	0.0%	2,256.00
Total PAYROLL EXPENSES - OPERATIONS	<u>72,087.34</u>	<u>650,545.41</u>	<u>91.95%</u>	<u>707,500.00</u>
TREATMENT PLANT				
5169 · PLANT - REPAIRS & MAINTENANCE	44,136.79	92,888.91	77.41%	120,000.00
5206 · PLANT - CHEMICALS	0.00	64,824.00	67.53%	96,000.00
5207 · PLANT - TELEPHONE	0.00	766.02	69.64%	1,100.00
5208 · PLANT - UTILITIES	19,311.93	174,413.13	83.05%	210,000.00
Total TREATMENT PLANT	<u>63,448.72</u>	<u>332,892.06</u>	<u>77.94%</u>	<u>427,100.00</u>
5138 · ENGINEERING - GENERAL	0.00	30,952.25	154.76%	20,000.00
5152 · MISCELLANEOUS EXPENSE	0.00	0.00	0.0%	1,000.00
5162 · SCADA SOFTWARE/EQUIPMENT LEASE	3,020.58	33,247.13	151.12%	22,000.00
5190 · SYSTEM REPAIR & MAINTENANCE	0.00	70,957.80	59.13%	120,000.00
5200 · VALVES	0.00	642.00	9.17%	7,000.00
Total OPERATIONS EXPENSES	<u>149,875.46</u>	<u>1,249,348.62</u>	<u>84.79%</u>	<u>1,473,433.00</u>
Z OPERATING EXPENSES				
5148 · LAB - DRINKING WATER	0.00	10,249.13	102.49%	10,000.00
5149 · PLANT - LAB	826.44	29,751.77	74.38%	40,000.00
5185 · PLANT - SLUDGE HAULING	2,161.49	47,450.14	78.16%	60,707.00
Total Z OPERATING EXPENSES	<u>2,987.93</u>	<u>87,451.04</u>	<u>78.99%</u>	<u>110,707.00</u>
Total Expense	<u>158,102.74</u>	<u>1,597,151.01</u>	<u>86.07%</u>	<u>1,855,676.00</u>
Net Ordinary Income	532,022.08	2,444,197.45	221.31%	1,104,419.00
Other Income/Expense				
Other Expense				

	Dec 24	Jan - Dec 24	% of Budget	Annual Budget
6400 · Systems Improvements	21,132.00	106,182.18	42.47%	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	21,132.00	106,182.18	26.94%	394,098.00
Net Other Income	-21,132.00	-106,182.18	26.94%	-394,098.00
Net Income	510,890.08	2,338,015.27	329.15%	710,321.00

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

9:27 AM
01/09/2025
Accrual Basis

	<u>Dec 24</u>	<u>Jan - Dec 24</u>	<u>% of Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense				
Income				
MILL LEVY				
4110 · PROPERTY TAX - ADMINISTRATION	3,881.21	378,525.64	137.94%	274,405.00
4120 · SPECIFIC OWNERSHIP TAX	1,342.76	13,720.74	98.01%	14,000.00
4130 · DELINQUENT TAX	269.06	406.85	29.06%	1,400.00
4310 · INTEREST EARNED - COUNTY	0.00	379.39	75.88%	500.00
Total MILL LEVY	<u>5,493.03</u>	<u>393,032.62</u>	<u>135.39%</u>	<u>290,305.00</u>
Total Income	<u>5,493.03</u>	<u>393,032.62</u>	<u>135.39%</u>	<u>290,305.00</u>
Gross Profit	5,493.03	393,032.62	135.39%	290,305.00
Expense				
ADMINISTRATIVE EXPENSES				
PAYROLL EXPENSES - ADMIN				
5015 · PAYROLL WAGES	24,717.51	224,840.08	107.77%	208,622.00
5016 · ICMA 457 - EMPLOYEE RETIREMENT	1,890.90	17,170.15	111.71%	15,370.00
5017 · MEDICARE TAX	0.00	0.00	0.0%	3,025.00
5019 · STATE UNEMPLOYMENT TAX	0.00	1,970.00	314.7%	626.00
5021 · ICMA 401 - EMPLOYEE PENSION	1,730.22	15,711.11	111.71%	14,064.00
5045 · HEALTH & LIFE INSURANCE	3,958.66	47,509.58	100.01%	47,507.00
5048 · DENTAL INSURANCE - ADMIN	192.00	2,304.00	100.0%	2,304.00
5049 · DISABILITY INSURANCE	132.98	1,464.84	71.01%	2,063.00
5056 · FAMLI ADMIN	0.00	0.00	0.0%	939.00
PAYROLL EXPENSES - ADMIN - Other	<u>473.88</u>	<u>1,015.88</u>		
Total PAYROLL EXPENSES - ADMIN	<u>33,096.15</u>	<u>311,985.64</u>	<u>105.93%</u>	<u>294,520.00</u>
5018 · CAR ALLOWANCE / MILEAGE - ADMIN	52.26	955.55	95.56%	1,000.00
5030 · CNTY TREASURER FEES - MILL LEVY				
5030a · Cty Treas Fees Mill Levy (Ent)	207.51	245.57		
5030b · Cty Treas Fee Mill Levy (Govt)	<u>0.00</u>	<u>17,515.17</u>	<u>134.73%</u>	<u>13,000.00</u>

	Dec 24	Jan - Dec 24	% of Budget	Annual Budget
Total 5030 · CNTY TREASURER FEES - MILL LEVY	207.51	17,760.74	136.62%	13,000.00
5042 · ELECTION EXPENSE	0.00	0.00	0.0%	0.00
5055 · MISCELLANEOUS EXPENSE	0.00	0.00	0.0%	2,500.00
5057 · OFFICE SUPPLIES	0.00	549.55	18.32%	3,000.00
Total ADMINISTRATIVE EXPENSES	33,355.92	331,251.48	105.49%	314,020.00
Total Expense	33,355.92	331,251.48	105.49%	314,020.00
Net Ordinary Income	-27,862.89	61,781.14	-260.52%	-23,715.00
Net Income	-27,862.89	61,781.14	-260.52%	-23,715.00

THREE LAKES WATER & SANITATION DISTRICT

Balance Sheet Prev Year Comparison

As of December 31, 2024

	Dec 31, 24	Dec 31, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1004 - PETTY CASH	400.00	400.00	0.00	0.0%
1005 - CASH WITH TREASURER	1,260.56	1,260.56	0.00	0.0%
1006 - UNITED BUSINESS BANK				
1006a - UBB ENTERPRISE	473,508.03	489,988.41	-16,480.38	-3.4%
1006b - UBB GOVERNMENT	-19,312.23	0.00	-19,312.23	-100.0%
1006 - UNITED BUSINESS BANK - Other	1,811.52	0.00	1,811.52	100.0%
Total 1006 - UNITED BUSINESS BANK	456,007.32	489,988.41	-33,981.09	-6.9%
1009 - COLO TRUST				
1009a - COLOTRUST - CASH AVAILABLE	3,996,831.55	3,496,831.55	500,000.00	14.3%
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	875,293.47	0.00	875,293.47	100.0%
Total 1009 - COLO TRUST	7,529,183.47	6,153,890.00	1,375,293.47	22.4%
1010 - CSAFE				
1010a - C-SAFE - CASH AVAILABLE	34,156.42	34,156.42	0.00	0.0%
1010 - CSAFE - Other	1,834.78	0.00	1,834.78	100.0%
Total 1010 - CSAFE	35,991.20	34,156.42	1,834.78	5.4%
1028 - GRAND COUNTY IGA ESCROW FUND				
1028a - UBB- ESCROW	10,080.76	10,040.44	40.32	0.4%
1028 - GRAND COUNTY IGA ESCROW FUND - Other	-44.70	0.00	-44.70	-100.0%
Total 1028 - GRAND COUNTY IGA ESCROW FUND	10,036.06	10,040.44	-4.38	0.0%
Total Checking/Savings	8,032,878.61	6,689,735.83	1,343,142.78	20.1%
Accounts Receivable				
1040 - A/R - CERTIFIED TO COUNTY	40,879.14	1,840.17	39,038.97	2,121.5%
1045 - A/R - OTHER	157,247.95	-1,000.00	158,247.95	15,824.8%
1060 - PROPERTY TAXES RECEIVABLE	274,638.00	274,638.00	0.00	0.0%
Total Accounts Receivable	472,765.09	275,478.17	197,286.92	71.6%
Other Current Assets				
1030 - A/R - USER FEES	621,960.56	76,727.97	545,232.59	710.6%
1070 - PREPAID INSURANCE	76,208.00	68,338.00	7,870.00	11.5%
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	-1,249.93	71.27	-1,321.20	-1,853.8%
1180 - DUE FROM COLUMBINE LAKE WATER	212.82	100.34	112.48	112.1%
Total Other Current Assets	732,424.79	180,530.92	551,893.87	305.7%
Total Current Assets	9,238,068.49	7,145,744.92	2,092,323.57	29.3%
Fixed Assets				
FIXED ASSETS				
1300 - Assets Not Depreciated	234,127.13	234,127.13	0.00	0.0%
1340 - UTILITY PLANT IN SERVICE	32,490,290.84	32,490,290.84	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%

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

	Dec 31, 24	Dec 31, 23	\$ Change	% Change
1450 - Plant Expansion	10,008,589.00	10,008,589.00	0.00	0.0%
1550 - Vehicles & Equipment	1,562,929.17	1,562,929.17	0.00	0.0%
Total FIXED ASSETS	45,489,012.14	45,489,012.14	0.00	0.0%
1691 - LESS ACCUMULATED DEPRECIATION	-29,158,636.30	-29,158,636.30	0.00	0.0%
Total Fixed Assets	16,330,375.84	16,330,375.84	0.00	0.0%
Other Assets				
1870 - SECURITY DEPOSITS	177,753.00	177,753.00	0.00	0.0%
Total Other Assets	177,753.00	177,753.00	0.00	0.0%
TOTAL ASSETS	25,746,197.33	23,653,873.76	2,092,323.57	8.9%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2005 - ACCOUNTS PAYABLE	21,942.59	53,628.29	-31,685.70	-59.1%
Total Accounts Payable	21,942.59	53,628.29	-31,685.70	-59.1%
Other Current Liabilities				
CURRENT LIABILITIES				
PAYROLL LIABILITIES				
2006 - ACCOUNTS PAYABLE - ADJ ACCT	4.93	0.00	4.93	100.0%
2010 - SOCIAL SECURITY TAX PAYABLE	0.00	173.60	-173.60	-100.0%
2011 - MEDICARE TAX PAYABLE	817.54	726.20	91.34	12.6%
2020 - FEDERAL WITHHOLDING TAX PAYABLE	2,999.00	2,542.00	457.00	18.0%
2030 - STATE WITHHOLDING TAX PAYABLE	3,123.00	9,784.00	-6,661.00	-68.1%
2040 - STATE UNEMPLOYMENT TAX PAYABLE	-829.75	0.00	-829.75	-100.0%
2050 - ICMA 457 PAYABLE	2,229.07	0.00	2,229.07	100.0%
2055 - ICMA 401 PAYABLE	1,833.15	0.00	1,833.15	100.0%
2056 - ROTH PAYABLE	1,000.00	0.00	1,000.00	100.0%
2065 - EMPLOYEE SEWER PAYMENTS PAYABLE	-2,451.00	0.00	-2,451.00	-100.0%
2070 - HEALTH, ETC INSURANCE PAYABLE	-3,498.58	-4,678.23	1,179.65	25.2%
2100 - WAGES PAYABLE - ACCRUED	21,725.87	21,725.87	0.00	0.0%
2110 - VACATION PAYABLE - ACCRUED	43,365.62	43,365.62	0.00	0.0%
2150 - SICK PAY PAYABLE	22,819.20	22,819.20	0.00	0.0%
PAYROLL LIABILITIES - Other	473.88	0.00	473.88	100.0%
Total PAYROLL LIABILITIES	93,611.93	96,458.26	-2,846.33	-3.0%
2200 - DEFERRED PROPERTY TAXES	274,638.00	274,638.00	0.00	0.0%
2210 - UNEARNED USER FEES	14,504.43	28,946.77	-14,442.34	-49.9%
Total CURRENT LIABILITIES	382,754.36	400,043.03	-17,288.67	-4.3%
Total Other Current Liabilities	382,754.36	400,043.03	-17,288.67	-4.3%
Total Current Liabilities	404,696.95	453,671.32	-48,974.37	-10.8%
Long Term Liabilities				
LONG TERM LIABILITIES				
2190 - CWRPDA INTEREST PAYABLE	15,046.00	15,046.00	0.00	0.0%
2505A - CWRPDA LOAN PAYABLE	1,092,588.25	1,267,671.61	-175,083.36	-13.8%
2505B - CWRPDA LOAN PAYABLE-COPPER	2,742,739.33	2,742,739.33	0.00	0.0%
Total LONG TERM LIABILITIES	3,850,373.58	4,025,456.94	-175,083.36	-4.4%
Total Long Term Liabilities	3,850,373.58	4,025,456.94	-175,083.36	-4.4%
Total Liabilities	4,255,070.53	4,479,128.26	-224,057.73	-5.0%
Equity				
FUND BALANCE				

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

	Dec 31, 24	Dec 31, 23	\$ Change	% Change
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%
Total FUND BALANCE	18,411,836.14	18,411,836.14	0.00	0.0%
32000 · RETAINED EARNINGS	762,909.36	261,111.89	501,797.47	192.2%
Net Income	2,316,381.30	501,797.47	1,814,583.83	361.6%
Total Equity	21,491,126.80	19,174,745.50	2,316,381.30	12.1%
TOTAL LIABILITIES & EQUITY	25,746,197.33	23,653,873.76	2,092,323.57	8.9%

January 2025

Superintendent Report

Lift Stations /Call Outs:

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

Treatment Plant:

Operating normally.

Water Systems:

North Shore: Operating normally.

Columbine: Operating normally. Water usage continues to be extremely high but a leak has yet to surface. If it continues, a leak detection company will have to be hired to find the source of the leak.

Other:

We are still running the new SCADA system alongside the existing system to make sure all of the bugs are worked out before switchover. Browns Hill has provided us training for the new system and we are ironing out some things such as details about alarming and remote access.

Mike



January 8, 2025

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

EPA

On December 19th I had a call with representatives of Senator Bennet and Senator Hickenlooper's offices as well as the Town Manager of Gypsum to discuss the delays and difficulties experienced with the EPA for the CDS grant process. A call was arranged the following week with several EPA contacts, the representative of Senator Bennet's office, me, and Secretary/Treasurer Huff. The district's information was reviewed, some feedback provided and next steps defined. A follow up call was also scheduled for January 8th. Progress has been made and official requests for procurement flexibilities related to the engineer, environmental review consultations with the Colorado State Historical Preservation Office and US Fish and Wildlife, and categorical exclusion from full NEPA process have been submitted. EPA estimates it will take 2 months and 2 weeks until we have funding, assuming there are no issues during the review process, which is fast according to EPA, but they have acknowledged this is a priority to us and are making it so on their end as well.

Dillie Docks

No response has been received from the owner's of Dillie Docks. Chairman Reed spoke to Seth St. Germain, one of the owners, and was told he would speak to his partner. No contact has occurred following the interaction. I will be escalating the matter with our attorney.

Septic to Sewer Conversion Project

The compel connection discussion is set for the February board meeting. Jedd Dindinger with High Country Soil Testing and our attorney will attend, most likely remotely.