

NOTICE OF REGULAR MEETING OF SPRING CANYON WATER AND SANITATION DISTRICT

This meeting is being held via telephone and video conference and may be joined the following ways:

Join Via Web Browser:

<https://bit.ly/2024RegularMeeting>

Or call in (audio only)

[+1 323-694-0227](tel:+13236940227), [981014694#](tel:+1981014694)

Phone Conference ID: 981 014 694#

NOTICE IS HEREBY GIVEN that a Regular Meeting of the Board of Directors of the Spring Canyon Water and Sanitation District, Larimer County, Colorado, has been scheduled for Wednesday, April 24, 2024 at 6:00 p.m. via teleconference.

Board of Directors

Tim Schmitt, President/Chairman

Richard Emery, Vice President/Vice Chairman

Tim Mather, Director

James Gerard, Treasurer

Chris Goemans, Director

Term Expires: May 2027

Term Expires: May 2025

Term Expires: May 2025

Term Expires: May 2027

Term Expires: May 2027

AGENDA

A. ADMINISTRATIVE MATTERS

- A. Call to Order
- B. Declaration of Quorum/Director Qualifications/Conflicts of Interest
- C. Approval of Agenda
- D. Approval of Minutes March 27, 2024 Regular Meeting
- E. Public Comments, limited to three minutes per person.

B. FINANCIAL MATTERS

- A. Consideration of March, 2024 Disbursements
- B. Presentation of First Quarter Financials

C. OPERATIONS AND MAINTENANCE MATTERS

- A. Engineer's Report
- B. Operations Report

D. MANAGEMENT MATTERS

- A. Manager's Report

E. OTHER MATTERS

*The next regular meeting is scheduled for May 22, 2024 at 6:00 p.m.

By/s/ David Cobb, District Administrator

MINUTES OF THE REGULAR MEETING OF
SPRING CANYON WATER AND SANITATION DISTRICT
HELD
March 27, 2024

The Regular Meeting of the Board of Directors of Spring Canyon Water and Sanitation District was held via teleconference on Wednesday, March 27, 2024, at 6:00 p.m.

ATTENDANCE

Directors in Attendance

Tim Schmitt, President
Rick Emery, Vice President
JJ Gerard, Treasurer
Chris Goemans, Director
Tim Mather, Director

Also, In Attendance

Chris Olson, Darla Howard, Tayler Pelletier, SCWSD
Others: Heather Prewitt, Fiscal Focus Partners, Justin Beckner, CivilWorx

**ADMINISTRATIVE
MATTERS**

Call to Order -The Regular Meeting of the Board of Directors of Spring Canyon Water & Sanitation District was called to order by Chairman Schmitt 6:02 p.m. He noted that a quorum was present. All Directors also confirmed their qualifications to serve on the Board, and that prior to the meeting they had been notified of the meeting.

Agenda - Upon motion duly made by Director Gerard, seconded by Director Goemans, it was unanimously

RESOLVED to approve the March 27, 2024 agenda as presented.

Approval of Minutes - Upon motion duly made by Director Gerard, seconded by Director Goemans, it was unanimously

RESOLVED to approve the Minutes of the February 28, 2024 Regular Meeting.

Resolution 24-03-01 - After discussion and review, upon motion duly made by Director Gerard, seconded by Director Goemans, it was unanimously

RESOLVED to adopt Resolution 24-03-01 Designating the Official Custodian of Records as David Cobb.

Public Comments – There were no public comments.

**FINANCIAL
MATTERS**

Disbursements – The Directors reviewed the February 2024 Disbursements. Upon motion duly made by Director Emery, seconded by Director Gerard, it was unanimously

RESOLVED to ratify February 2024 Disbursements identified by check number 4009-4065 in the amount of \$98,044.21.

Fiscal Year 2023 Audit Presentation – Ms. Prewitt of Fiscal Focus Partners LLC presented the Fiscal Year 2023 Audit. Ms. Prewitt noted that the District has done a good job structuring fees to be well aligned to cover the needs of the District. She additionally noted that the Directors review of monthly disbursements is indicative of solid internal controls. Fiscal Focus Partners LLC gave the District the highest distinction of “unmodified opinion”. Upon motion by Director Goemans, seconded by Director Emery, it was unanimously

RESOLVED to accept the Fiscal Year 2023 Audit prepared by Fiscal Focus Partners LLC.

**OPERATIONS
AND
MAINTENANCE
MATTERS**

Engineer's Report – The Directors reviewed the Engineer's report prepared by Mr. Beckner. Mr. Beckner stated they are now working with the proper contact at the Bureau of Reclamation for permitting of the Sewer Over Inlet Canal project.

Operations Report – The Directors reviewed the Operations Report prepared by Mr. Pelletier.

**MANAGEMENT
MATTERS**

Manager's Report – Manager Olson presented his report to the Directors. Mr. Olson discussed Ms. Howard's retirement stating that she is willing to remain as Secretary to the Board through year end at the rate of \$100.00 per meeting inclusive of written minutes. Upon motion duly made by Director Goemans, seconded by Director Gerard, it was unanimously

RESOLVED to increase the Director Fee for Secretary to \$100 per meeting through 2024 Year End.

After discussion, upon motion duly made by Director Emery, seconded by Director Goemans, it was unanimously

RESOLVED to engage Darla Howard for consulting services as needed at a rate of \$60.00 per hour.

NEXT MEETING

The next Regular Board Meeting is scheduled for Wednesday, April 24, 2024.

ADJOURNMENT

Upon motion duly made by Director Gerard, seconded by Director Emery, and it was unanimously

RESOLVED to adjourn the meeting at 7:43 p.m.

Respectfully submitted,

Darla Howard, Secretary

Spring Canyon Water Sanitation District
Disbursements
March 2024

Check no.	Name	Description	Paid Amount
E-pay	United States Treasury	Feb. 941 Taxes	\$3,344.70
E-pay	United States Treasury	941 Taxes	\$6,469.00
4066-4074	Payroll	Board and Staff Payroll	\$10,396.41
4075	Great West Life & Annuity	Retirement Contributions	\$346.57
4076	Gerrard Excavating Inc.	Retainage for Holiday Drive Bypass	\$12,153.80
4077	Aamco Inc.	Vehicle Maintnence	\$95.83
4078	Canyon Utilities Service	Trash Removal	\$187.00
4079	CEBT Payments	Health Insurance	\$5,651.04
4080	InvisionGIS	GIS Mapping	\$1,233.75
4081	Timber Line Electric & Control Corp.	Alarms Notifications Annual Renewal	\$85.00
4082	UNCC	Water and Sewer Locates	\$47.73
4083	Verizon	Cellular Plan	\$283.05
4084 - 4088	Payroll	Payroll	\$10,712.90
4089	Civil Worx	Sewer Over Inlet, General, Sandstone	\$17,488.00
4090	Continental Utility Solutions, Inc.	Reissued Payment for Billing System	\$2,000.00
4091	First Bank	Office Supplies, GIS, Adobe, Training, Gas, Materials	\$3,945.90
4092	Great West Life & Annuity	Retirement Contributions	\$246.57
4093	Schrader Propane	Office Propane	\$380.07
4094	Water Education Colorado	Water Fluency Tuition	\$375.00
4095	Fort Collins Loveland Water District	Water Contract	\$7,991.42
4096	Great West Life & Annuity	Retirement Contribution Correction	\$100.00
4097	Employee Mileage Reimbursement	CRWA Confrence Mileage Reimbursement	\$43.55
4098	Poudre Valley REA	Office, Water, and Sewer Transmission Electricity	\$3,624.13
4099	Employee Mileage Reimbursement	CRWA Confrence Mileage Reimbursement	\$43.55
4100	USPS	March Billing Postage	\$209.88
Total March 2024 Disbursements			\$87,454.85

SPRING CANYON WATER SANITATION DISTRICT

PREPARED FINANCIAL STATEMENTS

**For the one and three months ended
March 31, 2024**

Rodahl & Company, LLC CPAs



To the Board of Directors
Spring Canyon Water Sanitation District
4908 Shoreline Drive
Fort Collins, CO 80526

We have prepared from information provided to us by management the accompanying Statement of Net Position of Spring Canyon Water Sanitation District as of March 31, 2024, and the related Statement of Revenues and Expenses for the one month and three months ended March 31, 2024. These financial statements were not subjected to any audit, review, or compilation standards nor did we verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, conclusion, nor provide any form of assurance on these financial statements.

We draw attention to Note 1 of the financial statements that management has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our preparation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Respectfully submitted,

Rodahl & Company, LLC

April 16, 2024

Phone: 970-207-0747
Fax: 970-207-0753
2038 Vermont Drive, Suite 101
Fort Collins, CO 80525

Spring Canyon Water Sanitation District
Statement of Net Position
March 31, 2024

	Mar 31, 24
ASSETS	
Current Assets	
Checking/Savings	
1001 · First Bank	130,420.71
1002 · Colotrust-CDT General Account	3,630,032.90
1004 · Colotrust Water Tap Reserve	412,810.05
1009 · Petty Cash	115.00
Total Checking/Savings	4,173,378.66
Other Current Assets	
1030 · Property Taxes Receivable	78,466.00
1040 · Utility Accounts Receivable	
1041 · System Improvements Receivable	39,134.12
1040 · Utility Accounts Receivable - Other	86,384.32
Total 1040 · Utility Accounts Receivable	125,518.44
1050 · Prepaid Insurance	21,143.00
Total Other Current Assets	225,127.44
Total Current Assets	4,398,506.10
Other Assets	
1510 · Water Treatment Plant	-0.50
1511 · Water Distribution System	5,245,701.97
1512 · Water Laboratory	1,167.59
1514 · Water Meter System	272,226.27
1515 · Holiday Drive Bypass Improvmnt	333,835.70
1519 · Water Accumulated Depreciation	-1,234,455.95
1520 · Sewer Treatment Improvements	611,296.31
1521 · Sewer Collection Asset	1,386,536.69
1522 · Sewer - Improve in Progress	1,050.14
1529 · Sewer Accumulated Depreciation	-1,567,504.57
1530 · Buildings and Improvements	47,200.00
1540 · Transportation Equipment	92,781.00
1550 · Software Asset	17,484.00
1560 · Tools and Equipment	7,967.00
1569 · Gen Accumulated Depreciation	-109,661.33
Total Other Assets	5,105,624.32
TOTAL ASSETS	9,504,130.42

No assurance provided on the financial statements.

Spring Canyon Water Sanitation District
Statement of Net Position
March 31, 2024

	Mar 31, 24
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	16,935.19
Total Accounts Payable	16,935.19
Other Current Liabilities	
2100 · Payroll Liabilities	
2102 · Colorado Withholding	2,985.00
2103 · Medicare Withholding	-2.18
2104 · Social Security Withholding	-9.30
2107 · Fed & State Unemployment Payable	169.16
2108 · CO FAMILI LEAVE Payable	298.46
Total 2100 · Payroll Liabilities	3,441.14
2150 · Current Portion-Long Term Debt	140,349.00
2200 · Deferred Revenue-Property Tax	78,466.00
2301 · Interconnect Interest Payable	3,069.10
2305 · Interconnect Retainage Payable	0.03
Total Other Current Liabilities	225,325.27
Total Current Liabilities	242,260.46
Long Term Liabilities	
2500 · Accrued Vacation and Sick Leave	14,210.99
2600 · Interconnect Loan Payable	1,841,372.31
2699 · Less Curr Prtn-Lng Term Debt	-140,349.00
Total Long Term Liabilities	1,715,234.30
Total Liabilities	1,957,494.76
Equity	
3000.1 · Net Invested in Capital Assets	3,044,877.00
3000.2 · Restricted	267,144.00
3000.3 · Unrestricted	4,234,614.66
TOTAL NET POSITION	7,546,635.66

No assurance provided on the financial statements.

Spring Canyon Water Sanitation District Statement of Revenue and Expenses

For the one month ended March 31, 2024

	Mar 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Active Installed Water	46,271.44	49,891.92	-3,620.48	92.7%
4001 · Active Uninstalled Water	564.16	360.17	203.99	156.6%
4100 · Active Installed Sewer	38,798.18	38,581.50	216.68	100.6%
4101 · Active Uninstalled Sewer	1,071.75	1,208.33	-136.58	88.7%
4200 · General Property Tax	26,438.71	6,538.83	19,899.88	404.3%
4205 · Specific Ownership	387.74	457.75	-70.01	84.7%
4300 · Interest Income	18,084.18	11,250.00	6,834.18	160.7%
4310 · Miscellaneous Income	35.86	750.00	-714.14	4.8%
4320 · Penalties and Interest	1,120.00	916.67	203.33	122.2%
4330 · Transfer Fees	100.00	41.67	58.33	240.0%
4340 · System Improvement Surcharge	37,797.51	37,117.67	679.84	101.8%
Total Income	170,669.53	147,114.51	23,555.02	116.0%
Gross Profit	170,669.53	147,114.51	23,555.02	116.0%
Expense				
5000 · Payroll Expenses				
5001 · Salaries and Wages	25,940.42	22,447.33	3,493.09	115.6%
5001.1 · Salaries & Wages-On Call	828.53	866.67	-38.14	95.6%
5002 · Directors Fees	375.00	450.00	-75.00	83.3%
5004 · Employer Deferred Comp	493.14	550.42	-57.28	89.6%
5005 · Employer Unemployment	71.29	41.67	29.62	171.1%
5006 · Medicare Expense	395.66			
5007 · Social Security Expense	1,691.84	1,666.67	25.17	101.5%
5008 · Employer CO FMLI LEAVE Tax	99.55	116.67	-17.12	85.3%
Total 5000 · Payroll Expenses	29,895.43	26,139.43	3,756.00	114.4%
5009 · Health Insurance	5,264.90	4,458.33	806.57	118.1%
5012 · Utilities	994.96	1,000.00	-5.04	99.5%
5013 · Repairs and Maintenance - Admin	114.62	1,666.67	-1,552.05	6.9%
5014 · Audit	0.00	708.33	-708.33	0.0%
5015 · Liability Insurance	0.00	1,761.92	-1,761.92	0.0%
5016 · Workers Comp Insurance	0.00	365.00	-365.00	0.0%
5018 · Legal	0.00	833.33	-833.33	0.0%
5019 · Uniforms & Safety Equipment				
5019.1 · Arc Flash Assessment	0.00	1,625.00	-1,625.00	0.0%
5019 · Uniforms & Safety Equipment - Other	9.88	625.00	-615.12	1.6%
Total 5019 · Uniforms & Safety Equipment	9.88	2,250.00	-2,240.12	0.4%
5020 · Dues and Publications	1.04	291.67	-290.63	0.4%
5021 · Training and Travel	1,289.00	375.00	914.00	343.7%
5022 · Vehicle Maintenance	721.95	500.00	221.95	144.4%
5023 · Collection Fees - admin	528.85	125.00	403.85	423.1%
5025 · Computer Software & Support	365.21	1,250.00	-884.79	29.2%
5026 · Office Supplies	1,303.24	875.00	428.24	148.9%
5028 · Miscellaneous Expense	365.00	154.17	210.83	236.8%
5029 · Accounting	987.00	1,000.00	-13.00	98.7%
5030 · GIS Mapping	1,717.69	625.00	1,092.69	274.8%
5035 · General Engineering	715.00	1,666.67	-951.67	42.9%
5036 · Tools	26.50	333.33	-306.83	8.0%
5037 · Parts Inventory	0.00	208.33	-208.33	0.0%
5110 · FCLWD Water Treatment-Contract	7,991.42	12,310.33	-4,318.91	64.9%
5113 · Water Lab Analysis	0.00	208.33	-208.33	0.0%
5114 · Water Treatment Materials	186.00	83.33	102.67	223.2%
5120 · Water Transmiss Repair & Maint	0.00	5,416.67	-5,416.67	0.0%
5121 · Water Transmission Utilities	1,679.87	2,083.33	-403.46	80.6%
5123 · Water Transmission Materials	921.10	833.33	87.77	110.5%
5200 · Sewer Collection Repair & Maint	2,947.60	3,333.33	-385.73	88.4%
5201 · Sewer Collection Utilities	1,741.41	2,083.33	-341.92	83.6%
5203 · Sewer Collection Materials	369.50	833.33	-463.83	44.3%
5210 · Sewer Treatment (Contract)	7,631.25	7,666.67	-35.42	99.5%
5402 · Arrowhead Tank Project	0.00	3,664.25	-3,664.25	0.0%
5408 · Sewer Over Inlet, Shoreline Dr	1,460.00	44,075.00	-42,615.00	3.3%
5409 · Sandstone Tank Replacement	360.00	14,368.50	-14,008.50	2.5%
5410 · Shoreline Drive	0.00	21,927.17	-21,927.17	0.0%
5411 · Minuteman Drive	0.00	14,131.17	-14,131.17	0.0%
Total Expense	69,588.42	179,605.25	-110,016.83	38.7%
Net Ordinary Income	101,081.11	-32,490.74	133,571.85	-311.1%
Change in Net Position	101,081.11	-32,490.74	133,571.85	-311.1%

No assurance provided on the financial statements.

Spring Canyon Water Sanitation District
Statement of Revenue and Expenses
For the three months ended March 31, 2024

	Jan - Mar 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Active Installed Water	140,219.82	149,675.76	-9,455.94	93.7%
4001 · Active Uninstalled Water	1,294.72	1,080.51	214.21	119.8%
4002 · Materials Income - Water	250.00			
4100 · Active Installed Sewer	116,493.63	115,744.50	749.13	100.6%
4101 · Active Uninstalled Sewer	2,166.97	3,624.99	-1,458.02	59.8%
4200 · General Property Tax	26,438.71	19,616.49	6,822.22	134.8%
4205 · Specific Ownership	733.54	1,373.25	-639.71	53.4%
4300 · Interest Income	52,422.60	33,750.00	18,672.60	155.3%
4310 · Miscellaneous Income	788.06	2,250.00	-1,461.94	35.0%
4320 · Penalties and Interest	3,710.00	2,750.01	959.99	134.9%
4330 · Transfer Fees	150.00	125.01	24.99	120.0%
4340 · System Improvement Surcharge	112,627.71	111,353.01	1,274.70	101.1%
Total Income	457,295.76	441,343.53	15,952.23	103.6%
Gross Profit	457,295.76	441,343.53	15,952.23	103.6%
Expense				
5000 · Payroll Expenses				
5001 · Salaries and Wages	63,597.27	67,341.99	-3,744.72	94.4%
5001.1 · Salaries & Wages-On Call	2,599.87	2,600.01	-0.14	100.0%
5002 · Directors Fees	1,275.00	1,350.00	-75.00	94.4%
5004 · Employer Deferred Comp	1,232.85	1,651.26	-418.41	74.7%
5005 · Employer Unemployment	192.87	125.01	67.86	154.3%
5006 · Medicare Expense	1,130.17			
5007 · Social Security Expense	4,832.42	5,000.01	-167.59	96.6%
5008 · Employer CO FAMLI LEAVE Tax	303.01	350.01	-47.00	86.6%
Total 5000 · Payroll Expenses	75,163.46	78,418.29	-3,254.83	95.8%
5009 · Health Insurance	14,923.82	13,374.99	1,548.83	111.6%
5012 · Utilities	3,353.74	3,000.00	353.74	111.8%
5013 · Repairs and Maintenance - Admin	114.62	5,000.01	-4,885.39	2.3%
5014 · Audit	0.00	2,124.99	-2,124.99	0.0%
5015 · Liability Insurance	0.00	5,285.76	-5,285.76	0.0%
5016 · Workers Comp Insurance	290.00	1,095.00	-805.00	26.5%
5018 · Legal	652.50	2,499.99	-1,847.49	26.1%
5019 · Uniforms & Safety Equipment				
5019.1 · Arc Flash Assessment	0.00	4,875.00	-4,875.00	0.0%
5019 · Uniforms & Safety Equipment - Other	6,726.00	1,875.00	4,851.00	358.7%
Total 5019 · Uniforms & Safety Equipment	6,726.00	6,750.00	-24.00	99.6%
5020 · Dues and Publications	1,238.54	875.01	363.53	141.5%
5021 · Training and Travel	2,026.00	1,125.00	901.00	180.1%
5022 · Vehicle Maintenance	1,942.46	1,500.00	442.46	129.5%
5023 · Collection Fees - admin	528.85	375.00	153.85	141.0%
5025 · Computer Software & Support	2,863.22	3,750.00	-886.78	76.4%
5026 · Office Supplies	4,094.86	2,625.00	1,469.86	156.0%
5028 · Miscellaneous Expense	273.46	462.51	-189.05	59.1%
5029 · Accounting	2,961.00	3,000.00	-39.00	98.7%
5030 · GIS Mapping	3,759.68	1,875.00	1,884.68	200.5%
5035 · General Engineering	-982.37	5,000.01	-5,982.38	-19.6%
5036 · Tools	276.34	999.99	-723.65	27.6%
5037 · Parts Inventory	0.00	624.99	-624.99	0.0%
5110 · FCLWD Water Treatment-Contract	17,513.92	36,930.99	-19,417.07	47.4%
5113 · Water Lab Analysis	748.77	624.99	123.78	119.8%
5114 · Water Treatment Materials	186.00	249.99	-63.99	74.4%
5120 · Water Transmiss Repair & Maint	0.00	16,250.01	-16,250.01	0.0%
5121 · Water Transmission Utilities	4,411.08	6,249.99	-1,838.91	70.6%
5123 · Water Transmission Materials	1,023.90	2,499.99	-1,476.09	41.0%
5200 · Sewer Collection Repair & Maint	2,947.60	9,999.99	-7,052.39	29.5%
5201 · Sewer Collection Utilities	5,552.59	6,249.99	-697.40	88.8%
5203 · Sewer Collection Materials	461.70	2,499.99	-2,038.29	18.5%
5210 · Sewer Treatment (Contract)	22,893.75	23,000.01	-106.26	99.5%
5402 · Arrowhead Tank Project	0.00	10,992.75	-10,992.75	0.0%
5405 · Holiday Drive ByPass	2,345.00			
5408 · Sewer Over Inlet, Shoreline Dr	19,152.50	132,225.00	-113,072.50	14.5%
5409 · Sandstone Tank Replacement	1,651.00	43,105.50	-41,454.50	3.8%

No assurance provided on the financial statements.

Spring Canyon Water Sanitation District
Statement of Revenue and Expenses
For the three months ended March 31, 2024

	Jan - Mar 24	Budget	\$ Over Budget	% of Budget
5410 · Shoreline Drive	0.00	65,781.51	-65,781.51	0.0%
5411 · Minuteman Drive	0.00	42,393.51	-42,393.51	0.0%
Total Expense	199,093.99	538,815.75	-339,721.76	37.0%
Net Ordinary Income	258,201.77	-97,472.22	355,673.99	-264.9%
Change in Net Position	258,201.77	-97,472.22	355,673.99	-264.9%

No assurance provided on the financial statements.

SPRING CREEK WATER SANITATION DISTRICT

Notes to the Financial Statements

March 31, 2024

1. Management has elected to omit substantially all the disclosures and the statement of cash flows ordinarily included in financial statements prepared in accordance with the accrual basis of accounting. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

SUPPLEMENTARY INFORMATION

Spring Canyon Water Sanitation District
Statement of Activity
For the three months ended March 31, 2024
As compared to the 2024 Annual Budget

	<u>Jan-March 24</u>	<u>2024 Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4000 · Active Installed Water	140,219.82	598,703.04	-458,483.22	23.42%
4001 · Active Uninstalled Water	1,294.72	4,322.04	-3,027.32	29.96%
4002 · Materials Income - Water	250.00	0.00	250.00	100.0%
4100 · Active Installed Sewer	116,493.63	462,978.00	-346,484.37	25.16%
4101 · Active Uninstalled Sewer	2,166.97	14,499.96	-12,332.99	14.95%
4200 · General Property Tax	26,438.71	78,465.96	-52,027.25	33.69%
4205 · Specific Ownership	733.54	5,493.00	-4,759.46	13.35%
4300 · Interest Income	52,422.60	135,000.00	-82,577.40	38.83%
4310 · Miscellaneous Income	788.06	9,000.00	-8,211.94	8.76%
4320 · Penalties and Interest	3,710.00	11,000.04	-7,290.04	33.73%
4330 · Transfer Fees	150.00	500.04	-350.04	30.0%
4340 · System Improvement Surcharge	112,627.71	445,412.04	-332,784.33	25.29%
Total Income	<u>457,295.76</u>	<u>1,765,374.12</u>	<u>-1,308,078.36</u>	<u>25.9%</u>
Expense				
5000 · Payroll Expenses				
5001 · Salaries and Wages	63,597.27	269,367.96	-205,770.69	23.61%
5001.1 · Salaries & Wages-On Call	2,599.87	10,400.04	-7,800.17	25.0%
5002 · Directors Fees	1,275.00	5,400.00	-4,125.00	23.61%
5004 · Employer Deferred Comp	1,232.85	6,605.04	-5,372.19	18.67%
5005 · Employer Unemployment	192.87	500.04	-307.17	38.57%
5006 · Medicare Expense	1,130.17	3,299.22	-2,169.05	34.26%
5007 · Social Security Expense	4,832.42	16,700.82	-11,868.40	28.94%
5008 · Employer CO FAMLI LEAVE Tax	303.01	1,400.04	-1,097.03	21.64%
Total 5000 · Payroll Expenses	<u>75,163.46</u>	<u>313,673.16</u>	<u>-238,509.70</u>	<u>23.96%</u>
5009 · Health Insurance	14,923.82	53,499.96	-38,576.14	27.9%
5012 · Utilities	3,353.74	12,000.00	-8,646.26	27.95%
5013 · Repairs and Maintenance - Admin	114.62	20,000.04	-19,885.42	0.57%
5014 · Audit	0.00	8,499.96	-8,499.96	0.0%
5015 · Liability Insurance	0.00	21,143.04	-21,143.04	0.0%
5016 · Workers Comp Insurance	290.00	4,380.00	-4,090.00	6.62%
5018 · Legal	652.50	9,999.96	-9,347.46	6.53%
5019 · Uniforms & Safety Equipment	6,726.00	7,500.00	-773.88	89.68%
5019.1 Arc Flash Assessment	0.00	19,500.00	-19,500.00	0.0%
5020 · Dues and Publications	1,238.54	3,500.04	-2,261.50	35.39%
5021 · Training and Travel	2,026.00	4,500.00	-2,474.00	45.02%
5022 · Vehicle Maintenance	1,942.46	6,000.00	-4,057.54	32.37%
5023 · Collection Fees - admin	528.85	1,500.00	-971.15	35.26%
5025 · Computer Software & Support	2,863.22	15,000.00	-12,136.78	19.09%
5026 · Office Supplies	4,094.86	10,500.00	-6,405.14	39.0%

Spring Canyon Water Sanitation District
Statement of Activity
For the three months ended March 31, 2024
As compared to the 2024 Annual Budget

	<u>Jan-March 24</u>	<u>2024 Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5028 · Miscellaneous Expense	273.46	1,850.04	-1,576.58	14.78%
5029 · Accounting	2,961.00	12,000.00	-9,039.00	24.68%
5030 · GIS Mapping	3,759.68	7,500.00	-3,740.32	50.13%
5035 · General Engineering	-982.37	20,000.04	-20,982.41	-4.91%
5036 · Tools	276.34	3,999.96	-3,723.62	6.91%
5037 · Parts Inventory	0.00	2,499.96	-2,499.96	0.0%
5110 · FCLWD Water Treatment-Contract	17,513.92	147,723.96	-130,210.04	11.86%
5113 · Water Lab Analysis	748.77	2,499.96	-1,751.19	29.95%
5114 · Water Treatment Materials	186.00	999.96	-813.96	18.6%
5120 · Water Transmiss Repair & Maint	0.00	65,000.04	-65,000.04	0.0%
5121 · Water Transmission Utilities	4,411.08	24,999.96	-20,588.88	17.64%
5123 · Water Transmission Materials	1,023.90	9,999.96	-8,976.06	10.24%
5200 · Sewer Collection Repair & Maint	2,947.60	39,999.96	-37,052.36	7.37%
5201 · Sewer Collection Utilities	5,552.59	24,999.96	-19,447.37	22.21%
5203 · Sewer Collection Materials	461.70	9,999.96	-9,538.26	4.62%
5210 · Sewer Treatment (Contract)	22,893.75	92,000.04	-69,106.29	24.89%
5402 · Arrowhead Tank Project	0.00	43,971.00	-43,971.00	0.0%
5405 · Holiday Drive ByPass	2,345.00	0.00	2,345.00	100.0%
5408 · Sewer Over Inlet, Shoreline Dr	19,152.50	528,900.00	-509,747.50	3.62%
5409 · Sandstone Tank Replacement	1,651.00	172,422.00	-170,771.00	0.96%
5410 · Shoreline Drive	0.00	263,126.04	-263,126.04	0.0%
5411 · Minuteman Drive	0.00	169,574.04	-169,574.04	0.0%
Total Expense	<u>199,094.11</u>	<u>2,155,263.00</u>	<u>-1,956,168.89</u>	<u>9.24%</u>
Net Ordinary Income	<u>258,201.65</u>	<u>-389,888.88</u>	<u>648,090.53</u>	<u>-66.22%</u>
Change in Net Position	<u><u>258,201.77</u></u>	<u><u>-389,888.88</u></u>	<u><u>648,090.53</u></u>	<u><u>-66.22%</u></u>

Engineer's Report – April 18, 2024

Sewer Over Inlet Canal

We are still waiting for the Bureau of Reclamation to get back to us on what parts of their standard process that we will need to go through and which parts that they can waive. We have also been working with a consultant who's entire engineering practice is designing and permitting lift stations through CDPHE. We are going to work in concert with him on the permitting of this lift station to facilitate getting it through the state process faster. We have prepared a preliminary layout showing the lift station, forcemain and gravity sewer (see attached) and have forwarded it onto the Bureau of Reclamation for their review. We have additionally worked on the sheets for the removal and replacement and rehab sections of sanitary sewer along Shoreline Drive.

Sandstone Tanks

The district passed on some previous design efforts that were completed prior to Civilworx becoming the district engineer and we have started reviewing those designs to see what is beneficial and what is not towards a design

General Engineering Services

Per our discussion last month, we are working on the master planning of the water system for the Cushmans Lakeview Development and have pulled lidar contour data and started laying out the system. We need to add the additional information into the water model and then we will be able to finalize a concept of how far into Cushmans Lakeview Development we can service. The master planning will likely include some upsizing of existing lines and some additional looping to provide redundancy in the system. We plan to have this work completed for the special session meeting in May.


Thank you for continuing to allow us to serve the district,



Justin C. Beckner, PE
Project Manager



C:\Users\cmw\OneDrive\Documents\CivilWorx\Projects\2023\20230404\Drawings\AutoCAD\Exhibit\2024\04.03 - Lift Station Proximity\Proposed Lift Sta. 4/15/2024 4:32 PM

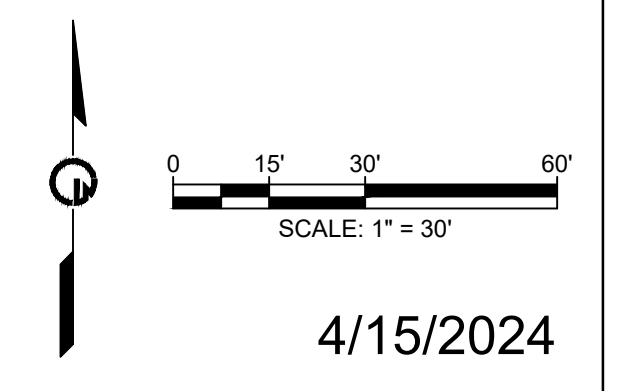


4025 Automation Way
 Suite B2
 Fort Collins, CO 80525
 (970) 698-6046
 CivilWorxeng.com

SCWSD - SEWER OVER INLET CANAL

PROPOSED SANITARY BYPASS

FORT COLLINS, COLORADO



0 15' 30' 60'
 SCALE: 1" = 30'
 4/15/2024



Spring Canyon WSD Monthly Operations Report

Prepared by: Tayler Pelletier

Date: 4/17/2024

Hydrant Inspections and GIS Integration:

Hydrant inspections and system flushing have been completed. This was the first project to be integrated into our new online/mobile GIS because it is a smaller project to begin with rather than meter pit inspections. The new GIS software lets us use a separate layer from the normal maps which only has hydrants on it and is easy to use on our phones. Instead of using paper inspection sheets, scanning them in, and then tracking maintenance in excel separately, now we can use a couple drop down menus in the map and submit it. This specifically will be useful for larger maintenance programs like valve exercising or meter pit inspections where we are printing and organizing about 570 pages of paper going in and out of the field. We also used the new leak detection equipment to take minimum sound readings at each hydrant to establish a normal level in future inspections, as they are the most common culprits of water loss. We will be conducting the repairs and doing some hydrant training in the coming weeks.

WQCD Collection System Information:

While speaking with the lead wastewater engineer at WQCD we found that none of our lift stations had been approved by the engineering department. They had Spring Canyon on record having 1 lift station. I got them the updated information. Because we do not have a treatment facility, we have no discharge permit ID to be linked with in their system. Meaning they aren't required to classify our sewer system, but they have a more informal method to track us as a connection to South Fort Collins Sanitation's discharge permit.

Lead and Copper Rule Revisions Service Line Inventory:

After completing records review and finding no evidence of lead pipe ever being installed, we only have 10 unknown service lines. Because we need to physically verify 20% of them, we only need to pothole 2 and verify they are not lead before we submit a lead free form for the system.

2024 Consumer Confidence Report:

The 2024 CCR is almost complete. We only need violation correction details from Fort Collins Loveland and City of Fort Collins.

Nuisance Alarm Elimination:

We Tracked down the last of the nuisance alarms which triggered during power outages. They were both related to the backup generator and called out faults where there were none.

Storage Tank Inspection:

The periodic storage tank inspections for the first half of the year have been completed.

Canyon View Shut Down:

There was a brief after-hours shutdown on Canyon View to facilitate a residential valve replacement.

Spring Canyon Water & Sanitation District

District Manager's Report

April 19, 2024

Prepared by: Chris Olson

Arc Flash Assessment – RJS Engineering has completed the first three phases of the assessment. We are planning a site meeting at SCWSD in mid-May to review the deliverables, apply labels, and train to the related safety program policy and procedure documents.

Phase 1 - Data Collection

Phase 2 - Modeling of Electrical System

Phase 3 - Engineering Analysis

Phase 4 - Project Completion & Deliverables

Phase 5 - Post Analysis Support

Once all phases are complete, part of the deliverables will include two additional SCWSD Safety policies/procedures:

- 1.) Electrical Safety Program Policy
- 2.) Arc-Flash Safety Procedure Document

Sanitary Sewer Mainline Extension for 4210 Evensong Ct. – SCWSD and District Engineer have approved the Contractor Agreement between the Developer and Contractor, K1 Dirt. The District and Developer have signed the Main Line Reimbursement Agreement and the District mailed participation letters to all property owners who could directly benefit from the extension. The funds required for escrow are due to the District on or before May 1, 2024. Construction is planned to begin on May 20, 2024 with a completion date of June 15, 2024.

CSD Safety and Loss Prevention Grant –Through the District's participation and compliance with the CSD Loss Prevention Program, we received a Grant in the amount of \$1,286.62 for 2024. These funds can be used to reimburse up to 50% of eligible safety and loss prevention purchases and expire if they go unused after 5 years. The District applied and received reimbursement for purchases in 2023 in the amount of \$3,135.32. The grant money was used to improve safety within our lift and water stations and provide District staff with appropriate safety equipment and PPE for our ladder safety and confined space entry policies. The funds received in 2024 will be used to continue furthering the District's Safety Program.

SCWSD Audit of 2023 Financial Statements

The audit of the District's 2023 financial statements was filed with the OSA on 4/10/24. This confirmation satisfies the District's Compliance Activity of submitting the annual audit report to the State Auditor's Office by July 30, 2024. This compliance item for 2024 is complete. District staff were very pleased with the service provided by Fiscal Focus Partners throughout the process. We issued payment in full and have requested FFP's engagement next year for the audit of the District's 2024 financial statements. FFP will issue formal engagement letters after September 30 this year and already confirmed they will reserve a spot for us around the same time next year.

Old Arrowhead Tank Ladder System

All SCWSD ladders have been equipped with fall protection devices except the Old Arrowhead Tank. This is due to the existing ladder and cage needing to be replaced as it is a safety hazard given the location of the gate and the ladder not extending fully to the ground. We have received one quote and are continuing to explore other solutions. This upgrade is eligible for the grant funding received from the CSD Loss Prevention Program.

Old Arrowhead Tank Recoating

The initial application of the exterior recoating completed in October 2023 was unsatisfactory to the District and confirmed to be inadequate through a second inspection by USG Water Solutions. USG Water Solutions has agreed to correct the work at no charge to the District. The Scope of work will be finalized after a pre-inspection is completed that is currently scheduled for mid-May. Once the scope is agreed to by the District, District Engineer, and Tnemec Rep, USG

Water Solutions will complete the work strictly adhering to the procedures outlined: Pre-inspection, Surface Preparation, Spot Repair, Coating Verification and Application, Curing, Quality Assurance, and Documentation.

District Staff in Person Training Events 2024 – The District continues to invest in developing and educating our employees. Below are training events the District is participating in this year to further educate and develop our team.

- **Colorado Rural Water Association Conference** – Operator educational classes – Tayler & Anthony
- **Sewerin (w/ Purchase of Leak Detector)** – Leak detection hands on equipment training – Tayler & Anthony
- **American Flow** – Hydrant maintenance and repair training – Tayler & Anthony
- **Invision GIS & ESRI** – GIS training for inspections and conversion to Arc Online – Tayler, Anthony & Chris
- **Arvada Pumps** – Lift station preventative maintenance – Tayler & Anthony
- **RJS Engineering** – Arc flash risk assessment and procedures – Tayler, Anthony & Chris
- **WECO Water Fluency Program** – Courses for developing tools for navigating water management and policy issues - Chris
- **Annual SDA Regional Workshop** – Legislative updates and overview of SDA - Chris & David
- **SDA DEO Intro Workshop** – 1st time Designated Election Officials – David
- **SDA Annual Conference** – Keynote speakers, multiple breakout sessions, and roundtables specifically related to Special Districts – Chris & David

SCWSD Board of Directors Work Session – Thursday May 16, 2024 4:00P.M. to 6:00P.M.

The first work session to begin the discussion of the topics listed below is scheduled for Thursday May 16, 2024, from 4:00P.M. to 6:00P.M. I will have an agenda and binders prepared and delivered one week before the work session.

- 1.) Reserve fund balance and policy
- 2.) CIP Surcharge – water tap size / equivalent units
- 3.) SCWSD tap repurchases when uninstalled water/sewer taps transfer
- 4.) SCWSD purchased water contract (IGA), water portfolio, raw water reserve

If you have any questions around these topics, please submit them to me in writing prior to the meeting so there is time to conduct the necessary research to provide answers during the meeting.

Water Loss Tracking

Billing Cycle	Trilby Pump Station Consumption (Gal.)	SCWSD Sold (Gal.)	Non-Revenue Water (Gal.)	Non-Revenue Water (\$3.39/1,000Gal)2022 (\$3.66/1,000Gal)2023 (\$3.84/1,000Gal)2024	Non-Revenue Water (%)
4/20/22-5/20/22	3,053,500	2,263,298	790,202	\$2,678.78	25.88%
5/20/22-6/20/22	3,416,700	2,638,857	777,843	\$2,636.88	22.77%
6/20/22-7/20/22	4,727,000	3,769,422	957,578	\$3,246.19	20.26%
7/20/22-8/20/22	4,537,100	3,460,398	1,076,702	\$3,650.02	23.73%
8/20/22-9/20/22	4,419,600	3,277,624	1,141,976	\$3,871.30	25.84%
9/20/22-10/20/22	3,789,900	2,704,244	1,085,656	\$3,680.37	28.65%
10/20/22-11/20/22	2,681,700	1,999,952	681,748	\$2,311.13	25.42%
11/20/22-12/20/22	2,249,600	1,595,820	653,780	\$2,216.31	29.06%
12/20/23-1/20/23	2,724,600	1,993,388	731,212	\$2,676.23	26.83%
1/20/23-2/20/23	2,692,700	1,878,653	814,047	\$2,979.41	30.23%
2/20/23-3/20/23	2,240,500	1,519,155	721,345	\$2,640.12	32.20%
3/20/23-4/20/23	2,602,200	1,803,786	798,414	\$2,922.19	30.68%
4/20/23-5/20/23	2,547,300	1,875,900	671,400	\$2,457.32	26.36%
5/20/23-6/20/23	2,987,300	2,258,096	729,204	\$2,668.89	24.44%
6/20/23-7/20/23	3,529,400	2,897,018	632,382	\$2,314.52	17.92%
7/20/23-8/20/23	3,601,700	2,915,815	685,885	\$2,510.34	19.04%
8/20/23-9/20/23	3,224,800	2,444,121	780,679	\$2,857.29	24.21%
9/20/23-10/20/23	3,204,000	2,373,049	830,951	\$3,041.28	25.93%

10/20/23-11/20/23	2,610,100	2,007,648	602,452	\$2,204.98	23.08%
11/20/23-12/20/23	2,159,000	1,568,899	590,101	\$2,159.77	27.33%
12/20/23-01/20/24	2,275,600	1,659,277	616,323	\$2,366.68	27.08%
01/20/24-02/20/24	2,430,200	1,809,121	621,079	\$2,384.94	25.56%
02/20/24-03/20/24	1,952,600	1,435,439	517,161	\$1,985.90	26.49%
03/20/24-04/20/24	TBD				