

## Ramah Water & Sanitation District

### **Meeting minutes for board meeting held on November 7<sup>th</sup>, 2023**

Meeting called to order by Robert Montague at 7pm.

Opening prayer given by Robert Montague

Pledge of Allegiance lead by Whitney River

All Board Members in attendance: Robert Montague and Whitney River physically present, Shawna Grassie attended via google meets until she was able to be physically present at the meeting. Absent from meeting board members Sherrill Lambson and Blanche Clawson.

Michele, secretary, present, Flint, operator, absent, 3 community members present for meeting.

Secretary's report:

Secretary said new RW&SD website address would be put on the bills that would go out in November as well as asking customers to call or come by office to update their contact information in our core billing system, many phone numbers in the system are old and disconnected.

First Quarterly report for FY24 was presented to the board. It was discussed how the secretary and the board president signed and sent the security access form in a timely manner to LGBMS (the state finance department) that RW&SD is supposed to submit our quarterly reports to, and we had not heard back from them with the secretary's new login credentials. Our contact at the state said that several entities had contacted them that they had not gotten their login credentials, even though the proper paperwork was submitted on time. Our budget analyst at the state told the secretary to email her the quarterly report and the budget analyst would make notes in the system that RW&SD had made every effort to submit our quarterly report on time and remain compliant.

Thanksgiving week office hours discussed, plan on closing the office Thursday and Friday that week.

Discussed last online payment processing company we voted to hire wasn't up front with their minimum monthly costs. So, we discussed hiring Paystar, since the last

meeting Paystar and core billing system were able to communicate and work out a way to interface their online bill pay with our core billing system.

**\*Whitney River made a motion to hire Paystar as our online payment processing company. Shawna Grassie seconded the motion. The motion passed unanimously.**

Discussed hiring an auditing company. One of the previous companies we had received a quote from is no longer available. We had received a quote from Manning Accounting & Consulting previously for a Tier 4 auditing services, but since that quote RW&SD has realized we will be a Tier 6 audit because of our total revenue for the fiscal year 23 (July 1st 2022 through June 30<sup>th</sup> 2023) was over 250K. A tier 6 audit will cost approximately \$7,000. Secretary discussed that she may need to enter every transaction for that fiscal year into QuickBooks for the auditor, because in the past the secretary used a different accounting software, and we don't know if that information is available and downloadable to an excel spreadsheet. Manning's office has already been very helpful in letting the secretary know what information will be needed to complete the audit for FY23.

**\*Whitney River made a motion to hire Manning Accounting & Consulting Services for our FY 23 audit which will be a tier 6 audit costing about \$7,000. Shawna Grassie seconded the motion. The motion passed unanimously.**

**\*\* (Secretary needs to get that auditing company information to the state, because the state must approve our using Manning Accounting & Consulting Services for us to be able to move forward.)**

Past due payroll taxes, penalties and interest. RW&SD had to pay \$42,376.19 in October of 2023 for past due payroll taxes, penalties, and interest from 2nd Quarter of 2013 all the way until 3<sup>rd</sup> Quarter of 2020 to become completely up to date on all past payroll taxes. Secretary discussed 2<sup>nd</sup> Quarter in 2013, hadn't had a form 941 filed for that quarter, so when the previous secretary brought in the totals from the IRS, they filled out the form 941 and mailed it off the next day for that quarter. Secretary says that should be the only quarter that the IRS will come back and say RW&SD still owes penalties and interest on.

Board member brought up making sure that the current secretary finds out what forms she needs to file to be able to have access to the IRS's information concerning RW&SD's

accounts. So that RW&SD can confirm we are caught up on all past due payroll taxes. Secretary says she will find out what forms she needs to file.

Lead line survey discussed. Environmental Protection Agency passed a law saying that all cities and municipalities providing water services must check the pipes on each side of the meter to ensure what material the pipes are made up of. This survey has to be completed by October of 2024. If lead pipes are found it is our understanding that we just have to let the homeowners know and it is up to the homeowners what they do with that information. Board members letting community know that RW&SD will be digging on each side of the meters around town. So the community knows for what purpose we are digging on each side of customers meters. Board chairman and operator will be attending a seminar next week to get more information concerning this survey needing to be done.

Updated copy of the projected budget for FY24 was presented to the board. Secretary reiterated that the board had already voted to approve the projected budget but because of the transition from the previous secretary to the current secretary that we weren't certain if the budget had been submitted to the state in the past or not. So, the secretary submitted a copy of that to our budget analyst with the state.

DOT project update. We have 2 current projects we are working on getting funding for with the DOT. We couldn't find millings to use for these projects. So, for both projects we have applied for and received extensions of time until Dec 31<sup>st</sup> 2024 to complete those projects. Board members discussed with secretary the need to have any future request for DOT funding in by a deadline of April next year. Every year DOT asks us what projects we want help funding. They usually send us an email when they are taking those requests.

Update on progress with All funeral Services company that we hired. Secretary says that we have gotten AFS the initial information they required to start building the website and their services and given them a name of someone in the community who AFS could communicate with and hire to take pictures of the cemetery and upload all of the paperwork and data we have in the office concerning the cemetery. Discussed possible work party to help clean up the cemetery before pictures will be taken.

Board president says that the survey was completed for the property purchased to increase the cemetery. He says he plans on getting everyone involved to sign and notarize a quit claim deed. Community member offers the opinion that a warranted

deed would be a better option than a quit claim deed. Board members agree that a warrantied deed would be worth the cost to ensure that the title/deed to the land is clear and there wouldn't be any future issues concerning RW&SD's ownership of said property. Board discusses being able to go to the land and title company to get a warrantied deed. Board president says he will talk to the title company and find out how much it will cost to get a warrantied deed for that land and until then will have the interested parties sign paperwork stating the transfer of ownership is valid until warrantied deed can be obtained. Board can vote in the next meeting to spend the money to get a warrantied deed for the cemetery land.

Cemetery clean up discussed. Suggested that we could use a string mower since there are mounds in the cemetery and we aren't able to use a regular mower. Board members discussed paying already established employees for some hours of work to be completed cleaning up the cemetery.

Estimate on regular maintenance on the RW&SD company truck. The estimate we got from JRL includes spark plug replacement serpentine belt replacement and changing out all fluids. The board will vote on the estimated maintenance and repairs to the company truck in the next meeting. It is discussed that paying for regular upkeep and maintenance is important and prevents something going wrong and breaking causing more costly problems in the future. Board discusses going over estimate and picking what is truly necessary maintenance to be more cost effective.

Cemetery rules and regulations found from year 2008 looked over and discussed by board. Board wants a copy of these rules and regulations to each board member in the next board meeting to adjust and update to see what board members wants to have as current rules and regulations for the Ramah Cemetery. Board members discuss notifying community members of regulations when they come up with them and putting regulations into place to keep the cemetery looking cleaner. Board asked secretary to print enough copies for each board member and board will discuss it in January meeting.

Board discusses having a separate cemetery bank account to provide transparency and clarity on what money has come into the cemetery and what money has been spent in the upkeep or improvement of the cemetery. Board members have differing opinions on the most efficient way to manage the cemetery monies. Some suggest having a separate account specifically for the cemetery, one suggests the same account but separate line items on the budget is the most effective. The main concern of the board seems to be

that there is transparency concerning the management of the monies concerning the cemetery and showing the community that the money is being managed well. Another major concern of the board members is that it seems like the money that has been going into the cemetery through the purchase of plots and digging fees has not been used to improve the cemetery. Because up to this point in RW&SD record keeping we have not been keeping items like bombs to get rid of prairie dogs at the cemetery, separated in our budgeting records. Board members would like to see and know how much money over the years has gone into the cemetery. Board members agree to get an accountant's opinion on what would work best. Community member states that usually it is up to the business owners as to whether they want separate accounts and how best they want to manage those accounts or whether they want the same bank checking account and just have that information separated on RW&SD budget. The board says to vote on having whether to have a separate account for the cemetery in the January board meeting.

Well fee that is on the customers bills discussed. The well fee was established by the previous RW&SD Board on July 7<sup>th</sup> of 2015 to eventually pay for digging a new well or purchasing an existing well for Ramah's usage. The well fee is currently \$2.25 per month per customer. Over the past 99 months RW&SD has collected approximately \$31,185 from customers since the well fee was established. RW&SD used that money to purchase the Tietjen well. RW&SD purchased that well for approximately 35K, so there are still some well fees being collected to technically pay off that purchase. Community members suggest using that well fee money to certify the Tietjen well for city usage. Board member suggests having a chart such as a thermometer chart showing the amount of well fees that has gone towards the purchase of the Tietjen well and how much RW&SD still needs to collect to pay to technically pay off that well purchase.

Board discusses what insurance coverage RW&SD currently has. Board discusses getting a quote from Clay Fultz on board member insurance coverage. Plan to discuss and vote on specific insurance coverage in December meeting.

Board and community members discuss how important it is for RW&SD to plan for water usage in the future so that we don't have shortage issues and discusses other communities that had problems with their wells and how much it cost those communities to recover from those issues. Board wants to show community that we are doing our best to plan for possible issues in the future.

Board discusses community improvement ideas. It was discussed the possibility of a park. Seems that a park would be a larger investment than the community has funds for and would like to take into consideration the possibility of planning that for the future and maybe getting funding help with that improvement.

Board discusses possible solar streetlights on the sides of the road in town. The “streetlights” wouldn’t need to be very tall, maybe 8ft and could beautify the community. It is discussed that the streetlights would need to be on the easement side of the road because it was brought up that the state doesn’t allow anything to be placed on the sides of the highway. Board members can get together some options for solar streetlights, possible costs and maybe pictures of examples in other communities to present to the rest of the board and community as a community improvement investment option.

Board discusses we didn’t have the ability to plow snow on a certain hill/road in the past, but with the new snow plow mount on the truck we will be able to plow that specific hill.

Board discusses water and sewage projects. Depauli is getting paid money to come up with the preliminary engineering reports for us making improvements to the sewage system and our systems to provide water for the community. There is a \$400,000 planning grant application in process with the Water Trust Board at this point. Board understands that these projects and planning for these projects takes a lot of time, planning and completing these projects in stages. We need as a board and a community, to find and apply for what state money we can get to help us make improvements to update our water system and our sewage treatment system.

**\*Shawna Grassie makes a motion to approve October’s meeting minutes. Whitney River seconded. Motion to approve October’s minutes passed unanimously.**

**\*Shawna Grassie made a motion to adjourn the meeting. Whitney River seconded that motion. The motion to adjourn the meeting passed unanimously.**