
AGENDA

REGULAR BOARD MEETING OF THE BOARD OF DIRECTORS
NORTH SHORE WATER DISTRICT
WEDNESDAY, JULY 16, 2025 – 5:30 PM

****Join the meeting from your computer, tablet or smartphone at
<https://global.gotomeeting.com/join/152659421>
or dial in using your phone at 1 (866) 899-4679 Access Code: 152-659-421***

1. Call to Order: President Manship
2. Introduction of Public Present:
3. Acceptance of Minutes: June 18, 2025
4. Matters Before the Board:
 - a. Discussion: Rate Study and set Public Hearing
 - b. Discussion: paperless incentive
5. 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.
6. Financial Reports:
 - a. Motion to approve the checklist for June 2025
 - b. Motion to approve the financial statements for June 2025
7. Superintendent Report:
 - a. Water Usage Report
8. District Manager Report:
 - a. New date for September 17th 2025 board meeting

NOTE: AGENDA SUBJECT TO CHANGE

RECORD OF PROCEEDINGS

MINUTES OF REGULAR MEETING OF THE BOARD OF DIRECTORS
NORTH SHORE WATER DISTRICT
WEDNESDAY, JUNE 18, 2025 5:30 PM

1. **CALL TO ORDER:**

A regular meeting of the Board of Directors called to order by President Kevin Manship at 5:30 p.m. The meeting was held remotely.

Directors Present: Kevin Manship – President
Jeannie Wilkinson – Vice President
Deb Spencer – Secretary/Treasurer
Tim Good – Director
Jim Simoni – Director

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

2. **PUBLIC:**

None

3. **MINUTES:**

By **MOTION** and second, and unanimous vote, the April 16, 2025 meeting minutes were approved as presented.

4. **MATTERS BEFORE THE BOARD:**

None.

5. **PUBLIC COMMENT:**

None.

6. **FINANCIAL STATEMENTS:**

By MOTION, second, and unanimous vote, the checklist for the months of April and May 2025 were approved.

By **MOTION**, second, and unanimous vote, the financials for the months of April and May 2025 were approved.

7. **SUPERINTENDENT REPORT:**

Superintendent Gibboni presented the water usage report. He noted that there was a leak on the corner of GCR 64 and GCR 6482, the homeowner is waiting on a plumber to fix it.

8. **DISTRICT MANAGER REPORT:**

District Manager Nicholls noted the Board needed to review the user fee rates at the next meeting.

Vice President Wilkinson inquired if the Board should discuss a paperless incentive like the one being considered by Three Lakes Water and Sanitation District. District Manager Nicholls stated she would put it on the agenda for discussion at the next meeting.

There being no further business to be brought before the Board, the meeting was adjourned at 5:38 p.m.

Katie Nicholls, Recording District Secretary

Deborah Spencer, Secretary/Treasurer

North Shore Water District Rate Study Decision Criteria Dashboard

Operating Fund	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Months Increase is Effective in First Year	0	12	12	12	12	12	12	12	12	12	12
Annualized Percentage Increase	0.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Cumulative Increase	0.0%	5.0%	10.3%	15.8%	21.6%	27.6%	34.0%	40.7%	47.7%	55.1%	62.9%
Proposed Rates, \$ per SFE	\$235	\$247	\$259	\$272	\$286	\$300	\$315	\$331	\$347	\$365	\$383
User Fee Revenue	132,070	139,661	147,680	156,152	165,102	174,557	184,545	195,094	206,238	218,008	230,440
Non User Fee Revenue	24,316	24,316	12,713	12,724	12,736	12,748	12,760	12,772	12,785	12,797	12,810
Total Revenue	156,386	163,977	160,393	168,876	177,838	187,305	197,304	207,867	219,023	230,805	243,249
Total Expenditures	66,152.00	123,781.00	117,015.05	135,891.80	128,256.79	148,066.91	140,641.71	161,457.21	154,286.63	176,185.94	169,320.30
Annual Surplus/(Deficiency)	90,234	40,196	43,378	32,984	49,581	39,238	56,663	46,409	64,736	54,619	73,929
Rounded Surplus/Deficiency	5,000	40,000	43,000	32,000	49,000	39,000	56,000	46,000	64,000	54,000	73,000
Operating Fund Ending Balance if Surplus is Reserves	243,258	243,454	243,831	244,815	245,397	245,635	246,298	246,707	247,443	248,062	248,991
Target Reserves (90 days O&M)	16,538	30,945	29,254	33,973	32,064	37,017	35,160	40,364	38,572	44,046	42,330
Above/(Below Target)	226,720	212,508	214,577	210,843	213,333	208,618	211,137	206,343	208,871	204,016	206,661
Transfer to Reserves to Retain 3 month Fund Balance	150,000	40,000	43,000	32,000	49,000	39,000	56,000	46,000	64,000	54,000	73,000
Reserves	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Ending Reserves Balance	360,000	400,000	443,000	475,000	524,000	563,000	619,000	665,000	729,000	783,000	856,000
Annual Target Reserves (1 Years Depreciation Expense)	27,061	27,602	28,155	28,718	29,292	29,878	30,475	31,085	31,707	32,341	32,988
Above/(Below Target)	122,939	12,398	14,845	3,282	19,708	9,122	25,525	14,915	32,293	21,659	40,012
% Funded on \$2.0 Million System Replacement Cost Estimate System was \$1.85 Million purchased approx 17 years ago	18.00%	20.00%	22.15%	23.75%	26.20%	28.15%	30.95%	33.25%	36.45%	39.15%	42.80%

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NORTH SHORE WATER DISTRICT

Check Detail

June 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
Bill Pmt...	2799	06/03/2025	THREE LAKES WATER & SANITATI...		1005 · United Business Bank Check...	
Bill		06/03/2025	CEL		5075 · Telephone	-98.90
			LL		5075 · Telephone	-56.72
			JW REGIONAL		5037c · Directors Expenses	-40.00
			AD		5072 · Three Lakes Admin Contract	-1,775.00
			OP		5182 · Three Lakes Operation Contract	-2,140.00
			SM		5182 · Three Lakes Operation Contract	-95.00
			COLOR		5061 · Office Supplies	-0.16
			BW		5061 · Office Supplies	-0.09
					5199 · Water Testing	-35.00
					5041 · Mileage Expense	-22.40
					5060 · Postage/Box Rent	-3.45
TOTAL						-4,266.72
Paycheck	2800	06/30/2025	GOOD*, TIMOTHY R		1005 · United Business Bank Check...	
					5037a · Directors Payroll	-200.00
					5037b · Directors Payroll Taxes	-12.40
					2100 · Payroll Liabilities	12.40
					2100 · Payroll Liabilities	12.40
					5037b · Directors Payroll Taxes	-2.90
					2100 · Payroll Liabilities	2.90
					2100 · Payroll Liabilities	2.90
TOTAL						-184.70
Paycheck	2801	06/30/2025	Manship, Kevin		1005 · United Business Bank Check...	
					5037a · Directors Payroll	-200.00
					5037b · Directors Payroll Taxes	-12.40
					2100 · Payroll Liabilities	12.40
					2100 · Payroll Liabilities	12.40
					5037b · Directors Payroll Taxes	-2.90
					2100 · Payroll Liabilities	2.90
					2100 · Payroll Liabilities	2.90
TOTAL						-184.70
Paycheck	2802	06/30/2025	SIMONI, JIM		1005 · United Business Bank Check...	
					5037a · Directors Payroll	-200.00
					5037b · Directors Payroll Taxes	-12.40
					2100 · Payroll Liabilities	12.40
					2100 · Payroll Liabilities	12.40

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NORTH SHORE WATER DISTRICT

Check Detail

June 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
					5037b · Directors Payroll Taxes	-2.90
					2100 · Payroll Liabilities	2.90
					2100 · Payroll Liabilities	2.90
TOTAL						-184.70
Paycheck	2803	06/30/2025	SPENCER, DEBORAH		1005 · United Business Bank Check...	
					5037a · Directors Payroll	-200.00
					5037b · Directors Payroll Taxes	-12.40
					2100 · Payroll Liabilities	12.40
					2100 · Payroll Liabilities	12.40
					5037b · Directors Payroll Taxes	-2.90
					2100 · Payroll Liabilities	2.90
					2100 · Payroll Liabilities	2.90
TOTAL						-184.70
Paycheck	2804	06/30/2025	WILKINSON, JEANNIE C		1005 · United Business Bank Check...	
					5037a · Directors Payroll	-200.00
					5037b · Directors Payroll Taxes	-12.40
					2100 · Payroll Liabilities	12.40
					2100 · Payroll Liabilities	12.40
					5037b · Directors Payroll Taxes	-2.90
					2100 · Payroll Liabilities	2.90
					2100 · Payroll Liabilities	2.90
TOTAL						-184.70
Bill Pmt...	3197	06/19/2025	MOSES, WITTEMYER, HARRISON ...		1005 · United Business Bank Check...	
Bill		06/11/2025			5067 · Professional Fees-Legal	-9.60
TOTAL						-9.60
Bill Pmt...	3198	06/19/2025	MOUNTAIN PARKS ELECTRIC	405872000	1005 · United Business Bank Check...	
Bill		07/30/2024			5197 · Utilities	-2.00
Bill		06/12/2025		062025	5197 · Utilities	-225.40
TOTAL						-227.40
Bill Pmt...	3199	06/19/2025	PVS DX, INC		1005 · United Business Bank Check...	

NORTH SHORE WATER DISTRICT
Check Detail
June 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
Bill		06/11/2025		737001672-25	5183 · Water Treatment-Equip/Chemi...	-137.51
TOTAL						-137.51

NORTH SHORE WATER DISTRICT

Profit & Loss Budget Performance

June 2025

	<u>Jun 25</u>	<u>Jan - Jun 25</u>	<u>% of Budget</u>	<u>Annual Budget</u>
Income				
4005 · Water Use Fees & Late Pymt Pen	457.15	60,736.21	49.0%	123,942.00
4010 · Permits-Connection/Inspection	0.00	0.00	0.0%	25.00
4090 · User Tap Fees	0.00	0.00	0.0%	6,600.00
4110 · Property Tax	126.10	3,079.50	183.2%	1,681.00
4120 · Specific Ownership Tax	5.93	38.23	38.23%	100.00
4130 · Delinquent Tax	0.00	0.00	0.0%	5.00
4300 · Interest Earned	1,283.94	7,702.87	49.38%	15,600.00
4310 · Interest County	0.00	0.03	0.6%	5.00
4900 · Miscellaneous Revenue	0.00	0.00	0.0%	300.00
Total Income	<u>1,873.12</u>	<u>71,556.84</u>	<u>48.27%</u>	<u>148,258.00</u>
Gross Profit	1,873.12	71,556.84	48.27%	148,258.00
Expense				
5030 · County Treasurer Fees	6.32	63.31	70.34%	90.00
5037a · Directors Payroll	1,000.00	2,000.00	33.33%	6,000.00
5037b · Directors Payroll Taxes	76.50	153.00	33.33%	459.00
5037c · Directors Expenses	40.00	40.00	0.94%	4,265.00
5040 · Dues & Fees	0.00	369.17	92.29%	400.00
5041 · Mileage Expense	22.40	215.56	71.85%	300.00
5042 · Election Expense	0.00	95.92	3.2%	3,000.00
5043 · Permits & Licenses	0.00	0.00	0.0%	200.00
5047 · Business Insurance	0.00	2,284.00	79.53%	2,872.00
5055 · Miscellaneous - Administration	0.00	0.00	0.0%	100.00
5060 · Postage/Box Rent	3.45	35.88	14.35%	250.00
5061 · Office Supplies	0.25	32.48	8.12%	400.00
5067 · Professional Fees-Legal	9.60	63.70	1.27%	5,000.00
5068 · Professional Fees - Auditor	0.00	12,700.00	100.79%	12,600.00
5072 · Three Lakes Admin Contract	1,775.00	10,982.00	48.59%	22,600.00
5075 · Telephone	155.62	940.72	44.27%	2,125.00
5152 · Operations-Misc. Expense	0.00	51.14	5.11%	1,000.00
5182 · Three Lakes Operation Contract	2,235.00	13,171.44	44.17%	29,820.00
5183 · Water Treatment-Equip/Chemicals	137.51	962.55	68.75%	1,400.00

NORTH SHORE WATER DISTRICT
Profit & Loss Budget Performance
June 2025

	Jun 25	Jan - Jun 25	% of Budget	Annual Budget
5191 · Repairs & Maintenance	0.00	0.00	0.0%	25,000.00
5192 · Shop Supplies	0.00	0.00	0.0%	200.00
5197 · Utilities	225.40	1,462.47	54.17%	2,700.00
5199 · Water Testing	35.00	210.00	7.0%	3,000.00
Total Expense	5,722.05	45,833.34	37.03%	123,781.00
Net Income	-3,848.93	25,723.50	105.09%	24,477.00

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Accrual Basis

NORTH SHORE WATER DISTRICT

Balance Sheet Prev Year Comparison

As of June 30, 2025

	Jun 30, 25	Jun 30, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1004 · United Business Bank Savings	189,556.79	230,464.53	-40,907.74	-17.8%
1005 · United Business Bank Checking	18,476.13	14,503.66	3,972.47	27.4%
1006 · CSAFE General Account	197,506.85	89,473.12	108,033.73	120.7%
Total Checking/Savings	405,539.77	334,441.31	71,098.46	21.3%
Accounts Receivable				
1030 · A/R - User Fees	3,126.72	4,605.68	-1,478.96	-32.1%
Total Accounts Receivable	3,126.72	4,605.68	-1,478.96	-32.1%
Other Current Assets				
1070 · Prepaid Insurance	0.00	2,206.00	-2,206.00	-100.0%
1043 · A/R - County Certified	3,730.27	1,435.25	2,295.02	159.9%
1060 · Property Tax Receivable	1,681.00	1,637.00	44.00	2.7%
Total Other Current Assets	5,411.27	5,278.25	133.02	2.5%
Total Current Assets	414,077.76	344,325.24	69,752.52	20.3%
Fixed Assets				
1350 · Water Rights	4,220.00	4,200.00	20.00	0.5%
1360 · Water System Improvements				
1362 · Original Cost - Water System	1,502,650.00	1,502,650.00	0.00	0.0%
1361 · A/D - Water System Improvements	-668,459.91	-638,214.77	-30,245.14	-4.7%
Total 1360 · Water System Improvements	834,190.09	864,435.23	-30,245.14	-3.5%
Total Fixed Assets	838,410.09	868,635.23	-30,225.14	-3.5%
TOTAL ASSETS	1,252,487.85	1,212,960.47	39,527.38	3.3%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2100 · Payroll Liabilities	307.32	292.02	15.30	5.2%
2200 · Deferred Revenue	1,681.00	1,637.00	44.00	2.7%
Total Other Current Liabilities	1,988.32	1,929.02	59.30	3.1%
Total Current Liabilities	1,988.32	1,929.02	59.30	3.1%
Total Liabilities	1,988.32	1,929.02	59.30	3.1%
Equity				
3000 · Investment in Fixed Assets	838,390.09	868,635.23	-30,245.14	-3.5%
1110 · Unrestricted	386,385.94	307,419.03	78,966.91	25.7%

NORTH SHORE WATER DISTRICT
Balance Sheet Prev Year Comparison
As of June 30, 2025

	Jun 30, 25	Jun 30, 24	\$ Change	% Change
Net Income	25,723.50	34,977.19	-9,253.69	-26.5%
Total Equity	1,250,499.53	1,211,031.45	39,468.08	3.3%
TOTAL LIABILITIES & EQUITY	1,252,487.85	1,212,960.47	39,527.38	3.3%

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Accrual Basis

NORTH SHORE WATER DISTRICT
Statement of Revenue & Expense
June 2025

	Jun 25	Jan - Jun 25
Income		
4005 · Water Use Fees & Late Pymt Pen	457.15	60,736.21
4110 · Property Tax	126.10	3,079.50
4120 · Specific Ownership Tax	5.93	38.23
4300 · Interest Earned	1,283.94	7,702.87
4310 · Interest County	0.00	0.03
Total Income	1,873.12	71,556.84
Gross Profit	1,873.12	71,556.84
Expense		
5030 · County Treasurer Fees	6.32	63.31
5037a · Directors Payroll	1,000.00	2,000.00
5037b · Directors Payroll Taxes	76.50	153.00
5037c · Directors Expenses	40.00	40.00
5040 · Dues & Fees	0.00	369.17
5041 · Mileage Expense	22.40	215.56
5042 · Election Expense	0.00	95.92
5047 · Business Insurance	0.00	2,284.00
5060 · Postage/Box Rent	3.45	35.88
5061 · Office Supplies	0.25	32.48
5067 · Professional Fees-Legal	9.60	63.70
5068 · Professional Fees - Auditor	0.00	12,700.00
5072 · Three Lakes Admin Contract	1,775.00	10,982.00
5075 · Telephone	155.62	940.72
5152 · Operations-Misc. Expense	0.00	51.14
5182 · Three Lakes Operation Contract	2,235.00	13,171.44
5183 · Water Treatment-Equip/Chemicals	137.51	962.55
5197 · Utilities	225.40	1,462.47
5199 · Water Testing	35.00	210.00
Total Expense	5,722.05	45,833.34
Net Income	-3,848.93	25,723.50

NORTH SHORE WATER & SANITATION DISTRICT

MONTHLY WATER USAGE

MONTH	Current year TOTAL	Daily Avg.	Prev. Year TOTAL	Yearly %+or-	Yearly COMPARISON	Outfall Daily Avg
Jul-24	1,305,813	42,123	1,428,657	-9	-122844	10566
Aug-24	1,082,768	34,928	1,306,760	-17	-223992	11840
Sep-24	945,642	31,521	1,215,107	-22	-269465	9902
Oct-24	583,353	18,817	483,267	21	100086	11126
Nov-24	474,107	15,803	338,035	40	136072	11439
Dec-24	547,039	17,646	377,084	45	169955	10845
Jan-25	728,086	23,486	446,079	63	282007	9391
Feb-25	783,216	27,972	358,930	118	424286	8366
Mar-25	578,356	18,656	382,960	51	195396	10221
Apr-25	504,750	16,825	350,678	44	154072	10187
May-25	697,593	22,503	513,153	36	184440	7291
Jun-25	1,154,785	38,492	1,163,520	-1	-8735	6433
YTD TOTAL	<u>9,385,508</u>		<u>8,364,230</u>	12	<u>1,021,278</u>	