

**AGENDA
BOARD OF SUPERVISORS' MEETING
POWDER HOUSE PASS
COMMUNITY IMPROVEMENT DISTRICT
9:30 AM MST December 12, 2024
Powder House Pass Community Building
11283 Powderhouse Trail
Lead, SD 57754**

Powder House Pass



A) ROLL CALL/CALL TO ORDER

B) APPROVE MINUTES

- 1) Approve Minutes of November 14, 2024 Regular Meeting

C) LEGAL

D) FINANCE

- 1) Garbage Contract
- 2) 2023 Audit Approval
- 3) Work Change Directives
- 4) November Finances
 - a) November Bill List

E) STREETS AND UTILITIES

- 1) Operations Update

F) ITEMS FROM VISITORS

G) ITEMS FROM BOARD

H) MEETING AND ANNOUNCEMENTS

- 1) **CID Board Meeting:** January 9, 2025 9:30 AM MST (10:30 CST) PHP Community Building

I) ADJOURN

The public can participate in the meetings of the Board of Supervisors of the Powder House Pass Community Improvement District by attending in person at the PHP Community Building at 11283 Powderhouse Trail, Lead, SD.

The public may also attend via the Teams Meeting Platform. If you wish to participate by Teams audio/video, please send your email address prior to the meeting to mike.stahl@phpcid.org and the Teams Meeting invite will be forwarded accordingly.

If you wish to attend by audio only, it is also on the Teams Meeting invite via telephone by calling (312) 667-7189 and using the meeting Access Code as shown on the invite.

GARBAGE CONTRACT

Expires Dec 31, 2024

Bids Due Dec 23, 2024

Accept Bid Dec 26, 2024

Notify Board of Supervisors

Bid Ratified Jan 9, 2025 by Board

4-Year Contract (2025-2028)

w 3 One-Year Options (2029-2031)

2023 PHP CID AUDIT

FINDINGS (Material Weakness)

- Auditor also gathers and reviews Federal Award (SRF) monies, not unusual.
- Audit adjustments—Auditor makes adjustments, but not due to internal controls

FINDINGS (Significant Deficiency)

- Lack of segregation of duties due to small staff
 - Recommendation—Board member(s) review financial statements regularly
- Lack of written uniform guidelines
 - Recommendation—develop guidelines (already in process)

WORK CHANGE DIRECTIVE #1

Temperature Transmitter—Disk Filter Building

Cost: \$5,165

WCD Costs (to date): \$91,281

WCDs come from the Contingency Line Item

Initial Contingency: \$200,000

Remaining: \$108,719

CID Financials

2024 November Revenues

Powder House Pass CID 2024 Actual vs. Budget - November

	Nov-24	2024 Actual	2024 Budget	% of Budget	October Notes
Beginning Total Fund Balance Estimate	14,977.44				
Revenue & Sources:					
Ad Valorem Tax Revenue	55,944.57	179,763.20	194,080.00	93%	Monthly Tax Receipts
Community Service Assessment	6,351.79	432,092.73	450,076.00	96%	
Water Base Fee	2,287.95	157,638.85	162,120.00	97%	Base Fees
Sewer Base Fee	1,045.92	68,759.09	74,112.00	93%	Base Fees
General Services Fee	3,017.92	205,694.79	213,844.00	96%	Base Fees
SRF Loan 1/2 Assessments	1,315.84	255,687.94	258,599.54	99%	Monthly Tax Receipts
SRF Loan 3 Assessments	3,699.84	338,064.15	339,135.07	100%	Monthly Tax Receipts
SRF Loan 4 Prepayments	8,483.10	19,649.28			Prepayments for SRF Project 4 costs
Water Tap Fees		55,500.00	36,000.00	154%	
Sewer Tap Fees		35,000.00	36,000.00	97%	
Utility Fees	7,290.55	100,459.75	139,500.00	72%	
Garbage Service Fee	133.57	1,656.78	1,500.00	110%	Monthly overages
Sewer Overage Fees	2,471.30	34,101.52	60,000.00	57%	Monthly overages
Water Overage Fees	4,685.68	64,701.45	78,000.00	83%	Monthly overages
ARPA Grant Funding		-	-	#DIV/0!	
Lumen Revenue Sharing		400.00	200.00	200%	
Donations		-	-	#DIV/0!	
PHP CID Road Maintenance		-	1,350.00	0%	
SRF Loan Proceeds		4,356,126.00	-	#DIV/0!	
Contractor Deposits	5,000.00	10,000.00			
Grinder Pump Payments		15,000.00	-	#DIV/0!	
Community Center Rental/Key Fob Fees/Interest	0.17	4,012.08	12,000.00	33%	
Total Revenue & Sources	88,085.86	5,801,755.13	1,466,940.61	396%	

CID Financials

2024 November Expenditures

	Nov 24	YTD 24	2024 Budget	%	Notes
<i>CID G&A</i>					
Accounting Fees	3,000.00	33,000.00	36,000.00	92%	
Audit		32,467.00	25,000.00	130%	
Contract Labor	5,989.13	51,942.20	21,840.00	238%	
Consultant			6,000.00		
Payroll and Benefits Total	15,304.49	173,744.36	217,924.08	80%	
Engineering Services	4,612.00	15,017.74	6,000.00	250%	Generator Relocation services
Fuel for CID Equipment		3,979.19	10,000.00	40%	
Garbage Services (net)	415.15	3,872.82	6,891.91		
Insurance		9,510.00	12,860.00	74%	
Legal Fees	2,157.96	14,788.94	30,000.00	49%	
IT Support	385.47	5,547.15	1,800.00	308%	IT Support;
Maintenance and Repairs (General)		3,233.78	3,600.00	90%	
Website/Marketing	100.00	3,373.52	600.00	562%	
Office Expense/Supplies	1,314.19	8,134.66	7,200.00	113%	bulk mailings
Property Taxes (Community Building)	4,323.22	8,606.76	7,200.00	120%	2nd half property taxes
Dues & Memberships		1,190.00	1,800.00	66%	
Supplies/Tools (General)	267.32	816.86	4,200.00	19%	battery
Subtotal CID G&A	37,868.93	369,224.98	398,915.99	93%	
<i>CID Operating</i>					
<i>Roads</i>					
Street Signs		573.63		#DIV/0!	
Road Maintenance		-	-	#DIV/0!	
Snow Removal/Sanding	532.92	3,470.21	3,000.00	116%	snow removal/sanding supplies
Subtotal Roads	532.92	4,043.84	3,000.00	135%	

CID Financials

2024 November Expenditures

	Nov 24	YTD 24	2024 Budget	%	Notes
Water System					
Purchased Water - <i>Lead Sanitary Disctrict</i>	2,797.75	40,893.31	24,000.00	170%	
Booster Station Power - <i>Black Hills Electric Coop</i>	1,027.41	9,926.24	6,600.00	150%	
Utilities Consultant (Clearwater Consulting)	1,249.92	14,698.09	18,000.00	82%	
Maintenance Parts/Equipment	75.10	84,566.17	60,000.00	141%	
LDSB Booster Station Land Rental		-	-	#DIV/0!	
Insurance - Water Tank and Pump House		2,352.49	2,000.00	118%	
Lic Contract Operator/Maintenance	3,712.50	43,781.26	30,000.00	146%	AE2S - 2 months
Subtotal Water	8,862.68	196,217.56	140,600.00	140%	
Waste Water					
Sampling - <i>MidContinent Testing Labortories</i>	1,511.00	11,823.69	9,000.00	131%	
WWTP Power - <i>Black Hills Energy- 5915748661 /66</i>	2,905.98	26,988.22	24,000.00	112%	
WWTP Sludge/Sewage Pumping	2,708.26	9,614.26	22,500.00	43%	
WWTP Gas- <i>Montana Dakota Utilities- 6033055387</i>	43.37	822.95	840.00	98%	
Maintenance Parts/Equipment	360.92	24,603.60	36,000.00	68%	
Fines & Penalties	1,200.00	29,100.00	-	#DIV/0!	DANR Fine
Lift Station Electricity - <i>Black Hills Energy- 846472</i>	135.67	1,913.33	2,700.00	71%	
Lift Station Gas - <i>Montana Dakota Utilities</i>	35.59	777.75	780.00	100%	
Insurance - WWTP and Lift Station		13,425.49	4,800.00	280%	
Licensed Contract Operator/Maintenance	21,761.00	98,670.28	60,000.00	164%	AE2S - 2 months
Subtotal Waste Water Treatment	30,661.79	217,739.57	160,620.00	136%	
Community Center / Pool / Shop					
Electricity - <i>Black Hills Energy- 6924653120</i>	721.53	8,462.13	7,200.00	118%	
Gas - <i>Montana Dakota Utilities- 39057271361 / 38</i>	589.91	9,317.98	15,000.00	62%	
Cable/Internet	127.37	1,040.28	1,200.00	87%	
Insurance		339.49	-	#DIV/0!	
Maintenance, Equipment, and Repairs	4,379.84	33,960.26	24,000.00	142%	A-1 Mechanical (install sand filter)
Subtotal Community Center	5,818.65	53,120.14	47,400.00	112%	
Total CID Operating Expenditures	83,744.97	840,346.09	750,535.99	112%	

CID Financials

2024 November Expenditures

	Nov 24	YTD 24	2024 Budget	%	Notes
<i>CID Other Expenditures</i>					
SD DANR 1/2 Loan Principal & Interest		219,343.03	220,372.81	100%	
SRF Loan 1/2 Reserve	1,315.84	35,779.11	38,226.73	94%	
SRF Loan 3 Reserve	3,699.84	336,684.90	339,135.07	99%	
SRF Loan 4 Reserve	(11,166.18)	-			Funds to cover Outlaw Pass AE2S costs
WRRF/Outlaw Pass Project	22,234.43	4,404,753.59	-	#DIV/0!	Outlaw Pass invoices/SRF Loan assistance
Grinder Pump/Construction Reserve	5,000.00	25,000.00		#DIV/0!	Contractor Deposits
Snow Loader Payment		25,561.41	24,344.20	105%	
Capital Fund Expenditures		59,663.89	29,000.00	206%	
<i>Subtotal CID Other</i>	21,083.93	5,106,785.93	651,078.81	6%	
<i>Total Expenditures</i>	104,828.90	5,947,132.02	1,401,614.80	424%	
Transfer (To)/From General Reserves			0.00		
<i>Net Revenue & Expenditures</i>	(16,743.04)	(145,376.89)	65,325.81		
Ending Total Operating Fund Balance	(1,765.60)				

Fund Balance Report - Powder House Pass CID November 2024

GENERAL FUND	BEGINNING FUND CASH BALANCE 1-Nov-24	DEPOSITS	MONTHLY ACTIVITY TRANSFERS		PAYMENTS	ENDING FUND CASH BALANCE 30-Nov-24
			IN	OUT		
	General Fund	\$1,248.59	\$64,096.23		\$5,000.00	\$44,220.50
Water/Sewer Fund	\$13,728.85	\$23,989.63		\$13,498.78	\$42,109.62	(\$17,889.92)
Capital Reserve*						
TOTAL	\$14,977.44	\$88,085.86		\$18,498.78	\$86,330.12	(\$1,765.60)
ENTERPRISE FUNDS						
SRF Loan 1/2 Fund Reserve	\$219,566.50		\$1,315.84			\$220,882.34
SRF Loan 3 Fund Reserve*	\$689,404.79	\$3,218.39	\$3,699.84			\$696,323.02
SRF Loan 4 Reserve	\$11,166.18		\$8,483.10		\$19,649.28	
Construction Deposits	\$5,000.00		\$5,000.00			\$10,000.00
Grinder Pump Reserve	\$15,000.00					\$15,000.00
TOTAL	\$940,137.47	\$3,218.39	\$18,498.78		\$19,649.28	\$942,205.36
TOTAL - ALL FUNDS	\$955,114.91	\$91,304.25	\$18,498.78	\$18,498.78	\$105,979.40	\$940,439.76

HELD IN THE FOLLOWING ACCOUNTS:		Ending Balance
CHECKING		
First Interstate Bank	\$	-
TOTAL CHECKING	\$	-
SAVINGS		
First Interstate Bank Savings (General Funds)	\$	17,083.90
First Interstate Bank (SRF Reserves Acct)	\$	26,939.47
Fidelity (SRF Reserve Acct)	\$	896,416.39
TOTAL SAVINGS	\$	940,439.76
TOTAL BALANCE	\$	940,439.76

Funds automatically sweep from savings

November 2024 Transactions

Vendor	Memo	Amount
A-1 Mechanical	Install Sand Filter	\$ 3,751.20
Ace Hardware of Lead	Misc supplies	\$ 139.86
AE2S Operations, LLC	Consulting	\$ 67,028.28
All Net Connections	IT Support	\$ 385.47
Black Hills Electric Cooperative*AUTO	Monthly Electric Autopay	\$ 1,027.41
Black Hills Energy-AUTO	CID Electric Service	\$ 3,763.18
Black Hills Pest Control	Community Center	\$ 151.09
Clearwater Consulting & Water Mgmt, LLC	Invoicing and Admin Services	\$ 1,249.92
DANR	Fines	\$ 1,200.00
Delta Dental of SD-AUTO	2024 Premiums	\$ 570.40
First Interstate Bank	Credit card payment	\$ 824.90
GGT Lawn Services	Sprinkler	\$ 95.00
Hawkins Inc.	Poly Tote	\$ 50.00
Joe Dirt Septic & Drain, LLC	sludge handling	\$ 2,588.00
Johnson & Richter Creative	Website updates	\$ 100.00
Lawrence County Treasurer's Office	Parcel 26455-00200-000-25 2nd half	\$ 4,323.22
Lead-Deadwood Sanitary District #1*AUTO	Acct 88007001 11/01/24 to 11/31/24	\$ 2,797.75
Lynn, Jackson, Shultz & Lebrun	Legal fees	\$ 2,157.96
MidContinent Testing Laboratories, Inc.	Sampling	\$ 1,511.00
Mike Stahl	Consulting	\$ 5,890.13
Montana-Dakota Utilities*AUTO PAY	Natural Gas	\$ 668.87
MS Mail LLC	Bulk mail for Spec Mailing	\$ 1,183.32
Rapid Delivery Inc	Sampling fuel	\$ 120.26
Refuse Solutions, Inc.	Acct 5472 Garbage Service w/extra cans	\$ 5,099.32
RMB Associates LLC	Account/Admin Service 2024	\$ 3,000.00
South Dakota 811	Messages	\$ 26.25
South Dakota Retirement System	Retirement Contributions	\$ 1,244.36
Sparkling Clean	Monthly cleaning services OCT 24	\$ 187.56
Sturdevant's Auto Value Central City	road maintenance & general supplies	\$ 685.72
VSP Insurance Co.*AUTO	Vision Insurance	\$ 39.61
Wellmark*AUTO	Policy Group # 00626453-1000 10/01/24 to10/31/24	\$ 3,302.31
	Total	\$ 115,162.35