

**County Water District of Billings Heights**  
**Board of Director's Special Board Meeting**  
**Agenda May 19, 2021**  
**6:00 pm Oasis Water Park 543 Aronson Ave, Billings, MT 59105**

**Call the meeting to Order** (Acting Chair Brandon Hurst or an acting chair selected by board members who are present).

**Consent Agenda**

County Water District of Billings Heights Board of Directors direct the following based upon our statutory authority:

- The Manager and Staff of the County Water District of Billings Heights recognize the duly elected and appointed directors of the County Water Board of Billings Heights.
  - 7-13-2234. Term of Office. (1) A director, elected or appointed, shall hold office until the election and qualification or the appointment and qualification of the director's successor.
  - See Temporary Restraining Order below
- General procedures: keep the doors open and be responsive to the rate payers of Billing Heights;
- Upcoming projects—make sure we're not holding up any developers or private contractors on any procedural issues where time is critical
- The Clerk Suzie McKethen prepare draft minutes of the May 12, 2021 meeting based on the youtube video link which we recorded and provided to her for review at the June 14, 2021 meeting.
- The Manager or his designee needs to post the agendas for board meetings on the website at least 48 business hours before a meeting with all supporting documents that the board may rely upon to make a decision. The payroll records are one of the checking account pages we see as a board. This page should NOT be released to the public because it could violate privacy laws protecting the employees.
- Board meetings may not be cancelled without a quorum of the board in agreement and verified in writing
- The Director is not authorized to retain or direct legal counsel without approval of the board
- The staff is to retain all public records both paper and electronic including auditory recordings of the meetings.
- General procedures :to keep the doors open and be responsive to the rate payers of Billing Heights;
- Upcoming projects—make sure we're not holding up any developers or private contractors on any procedural issues where time is critical
- The district and board will follow all open meeting laws as provided in statute and case law. Pam Ellis has provided copies of the following documents to Peyton Brookshire and questions from staff should reference statute or the written

documentation provided. Pending completion of board and staff training by Dan Clark and development of board policy, questions about procedures for open meetings/open records.

- MCA 2-3-203. Meetings of public agencies and certain associations of public agencies to be open to public -- exceptions.
- Freedom of Information in Montana: Frequently Asked Questions Mike Meloy-Open Meeting Specialist, Attorney, and MNA Representative Ian Marquand –Society of Professional Journalists
- Freedom of Information in Montana: Frequently Asked Questions Part 2: Public Records Mike Meloy-Open Meeting Specialist, Attorney, and MNA Representative Ian Marquand –Society of Professional Journalists
- Freedom of Information in Montana: Frequently Asked Questions Part 3: Contemporary Issues in Public Access and News-gathering Mike Meloy-Open Meeting Specialist, Attorney, and MNA Representative Ian Marquand –Society of Professional Journalists
- Montana Statutes on the Right of the Public to Know and Participate Constitution of Montana – Article II Declaration of Rights
- Open Meetings & Public's Right To Participate Dan Clark, MSU Local Government Center
- MONTANA Freedom of Information DESKBOOK Edited by Lucas Tanglen
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### **Old Business**

- Minutes from April 14, 2021
- Claims for Approval
- Investment Report
  - 10 month \$250,000 CD with Beal BK Las Vegas NV that is maturing on 6/2/21
- Financial reports from April 2021
  - \$250,000 payment (Current Portion of Long-Term Liabilities from our Balance Sheet) that is due on June 30th. This debt was originally to State of Montana Dept of Natural Resources and Conservation (DNRC) thru its Drinking Water State Revolving Fund Program. It was refinanced in 2014; who is the payee is now and when do we release payment?
- Update on by-laws Review any draft revisions received from Susan Swimley on or before May 17, 2021 Tabled until the board has an opportunity to review and consider revisions.
- City of Billings Rate Study: tabled until the Billings City Council acts on the staff recommendations May 24, 2021
- Scheduling Board Government training
  - Dan Clark Director, MSU Local Government Center Bozeman MT
  - Possible motion: I move that Pam Ellis conduct a survey of current board members including preferences day of the week, time limits, topics for



- inclusion (see list of topics from Dan Clark's email to Peyton handed out at the April meeting). Discussion—public comment—vote
- Possible motion: I move that Pam Ellis contact Dan Clark and discuss his recommendations and available dates after the June 14, 2021 board organizational meeting. Discussion—public comment--vote

## **New Business**

- FY 2021 Audit:
  - Possible motion: I move that the district prepare an RFP for approval at the June 14, 2021 meeting to hire an auditing firm to prepare the FY 2021 audit. The firm must use Generally Accepted Accounting Principles (GAAP) must also be knowledgeable on Government Accounting Standards (GAS) as identified by the Government Accounting Standards Board; but they must also be able to meet Government Auditing Standards. The firm must have met the State of Montana criteria for placement on the Auditor Roster and also offer forensic services(<https://sfsd.mt.gov/LGSB/Audit-Financial-Review-Resources/AuditorRoster> ). Board discussion-public comment-vote
- FY 2021 Budget
  - Possible motion: I move that the staff prepare a FY 2021 Budget. Given that the fiscal year ends on June 2021, a draft budget should be available for initial review at the June 14, 2021 board meeting.
- Review the legal representation for the County Water District of Billings Heights
  - Who is currently representing the district?
  - On what issues are the current attorneys representing the district?
  - Possible motion: I move that the board direct that current legal counsel stop work until the board can review their letter of engagement and/or withdrawal of representation, confirm that the district had legal authority to hire, and evaluate their work product to date.
  - An attorney(s) may be present to address the board. Possible motion: I move that the board retain (TBD) as legal representative for the County Water District of Billings Heights and the attorney prepare an engagement letter and any other necessary documents for board approval..
    - Board discussion
    - Public Comment on legal representation
    - Vote on any proposed motion(s)
- June agenda items Monday, June 14, 2021 6 pm County Water District Board Room Organization of board of directors
  - Election of officers 7-13-2271. Organization of board of directors.
    - (1) A new board of directors shall hold its first meeting on the sixth Monday after the election of directors. It shall choose one of its members president and shall provide for the time and place of holding its meetings and the manner in which its special meetings may be called.
    - (2) The board shall establish rules for its proceedings.

History: En. Sec. 10, Ch. 242, L. 1957; amd. Sec. 1, Ch. 263, L. 1967; R.C.M. 1947, 16-4510(part); amd. Sec. 133, Ch. 49, L. 2015

- Appointment of open board position Candidates wishing to be considered must complete a Board of Directors Application Form. All applications must be received by 5:00 pm on Wednesday, June 9 for inclusion in the agenda packet posted on or before June 10, 9:00 am.
- Appointment of administrative personnel (per statute)
- Annual Audit/Accounting firm discussion (fiscal year-end is June 30th); review and possible approval of the RFP for hiring an accounting firm
- First reading of the FY 2021 budget
- Manager's report
- Possible motion: The director is directed to post the full agenda packet on the website by noon on Thursday, June 10. The agenda must include all documents the board may rely upon to make a decision including: draft minutes from the May 12, 2021 Board of Directors Meetings, Financial reports including prepaid bills for approval, income, operation and maintenance expenses, an a current summary of investments, general financial information, and a year to date profit and loss comparison. A draft agenda shall be emailed to each board member by Monday, June 7 and a proposed final agenda to be mailed by Thursday, June 10, 9:00 am for email approval (reply all) by a quorum of the board (4 members).

**5) Next meeting date: Monday, June 14, 2021 6 pm County Water District Board Room Organization of board of directors**

**7-13-2271. Organization of board of directors.** (1) A new board of directors shall hold its first meeting on the sixth Monday after the election of directors. It shall choose one of its members president and shall provide for the time and place of holding its meetings and the manner in which its special meetings may be called.

(2) The board shall establish rules for its proceedings.

**History: En. Sec. 10, Ch. 242, L. 1957; amd. Sec. 1, Ch. 263, L. 1967; R.C.M. 1947, 16-4510(part); amd. Sec. 133, Ch. 49, L. 2015.**

**6) Public Comment on any item not on the agenda**

**7) Adjourn**

ATTACHMENTS BELOW



CLERK OF THE  
DISTRICT COURT  
TERRY HALPIN  
2021 MAY 12 P 2:04  
FILED

MONTANA THIRTEENTH JUDICIAL DISTRICT COURT, YELLOWSTONE COUNTY

CITY OF BILLINGS and YELLOWSTONE )  
COUNTY, )  
 )  
Plaintiffs, )  
 )  
vs. )  
 )  
WATER DISTRICT OF BILLINGS HEIGHTS, )  
 )  
Defendant. )

Cause No. DV 21-0547

Judge Michael G. Moses

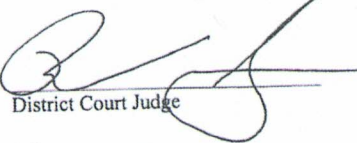
**ORDER GRANTING  
TEMPORARY RESTRAINING  
ORDER**

The City of Billings and Yellowstone County have filed an Emergency Request for Temporary Restraining Order. Good cause appearing, **IT IS HEREBY ORDERED** as follows:

1. The Water District of Billings Heights is temporarily enjoined from preventing the City and County appointees from taking their seats on the Water Board;
5. The Water District of Billings Heights is further temporarily enjoined from preventing the newly-elected and sworn Water Board members from taking their seats on the Water Board; and
6. The Parties shall present arguments before this Court regarding this matter on

May 27<sup>th</sup>, 2021 at 10:00 a.m.

Dated this 12<sup>th</sup> day of May 2021.

  
District Court Judge

**EXECUTED IN THE ABSENCE  
OF THE ASSIGNED JUDGE** Page 1 of 1

COUNTY WATER DISTRICT OF BILLINGS HEIGHTS  
BOARD OF DIRECTORS MEETING

April 14, 2021

The April 14, 2021 board meeting was called to order by President Wynn Pippin at 6:01 p.m. at 1540 Popelka Drive, Billings, MT.

Board Members: Wynn Pippin, Brandon Hurst, Roger Ostermiller,  
Donna Dinsmore, Steve Blood

Also present: Duke Nieskens, General Manager  
Suzie McKethen, Board Secretary

Guests: Tyler Johnston, Attorney Susan Swimley, Jeff Engel, Ming Cabrera,  
Kelly Smith-Brookshire; Cecil Chandler, Karen Poe, Trent Parks,  
Laura Drager, Tom Zurbuchen,, Vicki Dickinson, Jeff Mead, and Pam Ellis

Guest comments: Tom Zurbuchen wanted to thank all the current board members for the hard work they have done. He appreciates his affordable monthly water.

President Wynn Pippin asked if any of the guests have comments. Mr. Chandler asked if it is possible for Heights Water to bring water to Lover's Lane. Duke replied that yes, there is a possibility of tying into it. It would have to be done through an RSID (Rural Special Improvement District). Property owners would have to Petition for Annexation into the District. An RSID is formed through the County Commissioners office, who handle the financing end of things (Buy-in and System Development fees). The question was asked petition for what? Duke explained that a Petition for Annexation is needed to annex into the District. The beauty of an RSID is the ability to spread those costs out over a period of time.

President Pippin read an email received on the Water District website from Rich Bradley, dated March 6, 2021: "Wynn and all. I saw the Q-2 hit piece on Heights Water. I emailed Q-2 about the \$4 million past due bill and the litigation. Also mentioned the booming residential housing by Skyview. I also mentioned that Q-2 needs to disclose that they are employed by the City of Billings – Public Works Department."

- **February Minutes for Approval**

Motion: Donna Dinsmore

Motion carried: 4-0

Second: Steve Blood

- **February Prepaid Bills for Approval**

Motion: Donna Dinsmore

Motion carried: 4-0

Second: Steve Blood

- **March Prepaid Bills for Approval**

Motion: Donna Dinsmore

Motion carried: 4-0

Second: Roger Ostermiller



- **February Bills for Approval**

Motion: Brandon Hurst

Motion carried: 4-0

Second: Roger Ostermiller

- **March Bills for Approval**

Motion: Brandon Hurst

Motion carried: 4-0

Second: Steve Blood

- **Financial Statement for review**

- **Manager's Report – Duke Nieskens**

- The servicemen repaired service lines at 1321 Maurine, and 618 Logan Lane. Lawn patches will be done when the sod is available. The servicemen also power raked all lawns and fertilized to get them ready for summer.
- We received a notice from Randal Hurley (our 401k/profit sharing administrator) regarding the restatement. This is done every 6 years. It is a review of all plan documents. When completed, the board will need to adopt the documents.
- Our commercial insurance carrier, PayneWest, joined with Marsh & McLennan Agency as a northwest regional hub. We will continue to work with the same personnel in the Billings office.
- We will be having True North Contracting crack seal all paved areas on our property. It is a total of 1776 linear feet for a cost of \$1,850.
- We sent our leak detector to the factory because of a faulty cable. The cost of the repair is \$425.70.
- Duke and Peyton are working on information request costs. They contacted equipment suppliers and paper and toner costs came out to .52 /sheet. They are also working on a form for requesting Public Records. Once finalized, the form will need to be reviewed and adopted by the board.
- Montana Department of Transportation (MDOT) will be resurfacing Main Street this summer. We already paid 25% of the first estimate (\$15,333 May 2020). The project was delayed. They sent an updated estimate for the cost, and we paid an additional \$8,099.21 for the project. The District has some projects on Main Street that could be done during the project so we wouldn't need a street opening permit.
- Received the Rate Study from the City of Billings for the resale rate on March 1, 2021. Duke forwarded the study to the FCS Group in Denver (Jason Mumm, Executive Consultant) to make sure the rate study is following the agreement the District has with the City.
- During the February meeting, Duke had mentioned we need to have a comprehensive review of all of our rate and fee structures, Capital Improvement Plan (CIP), growth plan, and annexation plan. Since we have a Master Agreement Contract with Interstate Engineering, we do not have to go out RFP to get this study done with them.
- Brent Rutherford with the County Elections Office stated the ballots were mailed. We would likely be able to seat the elected board members for the May 12 meeting.
- Last fall, the servicemen worked on painting the fire hydrants in the district. A customer on Annandale asked for her hydrant to be painted, and wrote a note of appreciation.

- **Old Business:**

- Attorney Ms. Swimley gave an overview her 30 years of her work history as an attorney. Ms. Swimley represents several water/sewer water districts in the State. She was hired to review/update the District's By-Laws. Ms. Swimley also brought up a late session bill proposal for statutory requirements for doing public information requests. We would need to incorporate that into the policy we are working on. Review of the by-laws were put on hold because other, more urgent items came up. Public comment was made by Mr. Cabrera regarding the City and County Appointees. He would like some clarification on the city and county appointees to the board, which was the next item on the agenda. Ms. Swimley



asked if we were done with the discussion on the by-laws. In looking at the by-laws, Ms. Ellis mentioned the statute that was quoted was from the 2019 statutes. A lot of the by-laws quote the statute, but that they aren't necessarily the current statute. Susan appreciated the input. By-laws are tabled.

- Ms. Swimley spoke regarding board positions and City/County appointees. As the District has been operating, there are five (5) elected positions, one (1) City appointee, one (1) County appointee. Currently, the law states that if you have a vacancy mid-term, then the board appoints and fills that vacancy. When the term period is completed, then it goes back to the City or County to appoint those members. Regarding the current City and County appointees, they were erroneously seated on the board because they were not properly seated. This leaves the City and County vacancies on the board. There is also a bill HB255 that is "in session" until May 15, which could change the city and county appointees. If HB255 is signed by the Governor, then it would be effective immediately. Public comment from Ms. Drager stating was there a precedent for the appointing authorities to appoint the vacancies. Ms. Swimley stated if the appointee fulfilled their term, the City/County vacancy would have then been appointed by the respective authority. Jon Muessig and Jim Miller were both on the board for quite a few years. Each appointing authority kept renewing those Directors' terms. The Board wasn't involved in that. The Board only became involved because Jim Miller resigned mid-term. The statute states that a vacancy is filled by the board until the term ends. There was no precedent for filling a mid-term vacancy. Mr. Cabrera felt the Board was being facetious in not taking the appointees. Ms. Ellis doesn't feel Ms. Swimley is reading the statute right. Ms. Ellis gave an overview of where the bill was currently at. Mr. Engle, who could be the City appointee, does not want his appointment to be a contentious issue. The only reason to sit on a board is to be a help. His intention is to be a positive influence. Ms. Swimley stated because the outcome of HB255 is pending, the Board could advertise to fill the mid-term vacancies, present the applications to the Board, and the Board could seat the two vacancies. It really comes down to timing. Wynn the put in her resignation from the Board. Wynn and her husband sold their home, and will no longer own a property in the District. Wynn recalled what the District accomplished from the 20-year Capital Improvement Plan projects which were completed prior to the target dates. With Wynn's resignation on the board, the board had previously interviewed TJ Johnson. Wynn opened it to the board to elect TJ. Steve Blood made a motion to accept TJ Johnson as a board member. There was discussion regarding notice being given for a vacancy. Ms. Swimley said she wasn't aware of any policy the District has for advertising and filling vacant director positions. Although it might not be consistent with how the City or County handle vacancies, if the District does not have a specific policy, then you proceed with what you have done in the normal course of business. Wynn's term would not expire for another two (2) years. There was discussion about how to proceed. There was a motion on the table that hadn't been seconded. Mr. Zurbuchen suggested in an effort to be open and transparent, that the board wait for applications for the open position. The motion was withdrawn, and it was decided to wait until the next meeting.

- **New Business:**

- Wynn read the letter of resignation from Jon Muessig (City appointee) dated March 10, 2021.
- RPF is not needed for the comprehensive review of our rates, fees and long-term capital improvement projects for the projected growth in the District. Duke had covered this item in the Manger's Report. We have our engineering firm under contract, and they are able do an in-depth review of all the fees and rates.
- Duke didn't feel we were ready to discuss the document retrieval requests because this item still needs work. Ms. Ellis suggested the need to allow for a digital format. Several factors to be considered are the level of the employee involved in the information request, public right to know, and what documents were being requested. Item was tabled.
- Duke received the Annexation of High Sierra 10<sup>th</sup> Filing. There will be approximately 240 lots. The buy in fee is \$82,550.27. Steve made a motion to accept annexation of High Sierra 10<sup>th</sup> Filing. Roger Ostermiller seconded. Motion carried 4-0.



- Government training with Dan Clarke, Director, Local Government Training – MSU Billings. Training would include: minutes, public comments, open meeting laws and more. We will wait until the new board is elected and seated to schedule the training. Ms. Ellis mentioned that Montana Rural Water in Great Falls has a DVD training for rural water districts. She has 7 copies available.
- Donna Dinsmore wanted to update the board on the Candidate Forum that was hosted by the Heights Task Force. Donna mentioned a comment regarding the Oxbow Reservoir which cost \$4.76 million. Mr. Cabrera had commented that it really isn't ours, it doesn't matter when it comes to expansion, or improvement of our infrastructure; that the water is the City's so it doesn't matter what we did. The other item was airing the board meetings via zoom; or via Channel 7. There were still some hard feelings about being locked out of the December 9, 2021 meeting. We had been in contact with Riverstone Health prior to the meeting, who had said it was okay to lock the door. Outside of the Zoom meeting, there is so much false information out there, it is disheartening. It is being said that Heights Water is hindering business development in the Heights. Just off the top of her head, Donna could think of 10-15 new businesses which have come to the heights. How many new businesses have come to the city portion of the Heights? One. Maybe two. Medicine Crow cost more than Ben Steele? Heights Task Force minutes from February show that Medicine Crow was \$288,000. Ms. Ellis referenced the Water District minutes and invoices that were provided by the District. Donna brought up Ben Steele had water rights for irrigation. Found out that all the trees, bushes, lawn started to die. Sprinkler, meters, and lines are hosed up. The additional of cost \$111,000 SDF to water the lawn. Ms. Ellis asked where Donna got that number. Donna said she got it from Scott Ryder, Facilities Department who is in charge of contracts. Both school projects came in under budget. Wynn said the true number for Pizza Ranch was not \$250,000, but was actually \$37,000. Heights Water District's only source of revenue is water we sell. In order to do capital improvements, we began to charge System Development fees which are critical to the infrastructure. We recognize that the majority of the District are residential customers and we provide water at a reasonable rate of \$20.91. Public comment by Mr. Cabrera was that if he is elected, he is for the rate payor. Mr. Zurbuchen commented that he is a plaintiff in the franchise fee lawsuit with the City of Billings who charged the franchise fee on water, sewer and garbage. Court date: Tuesday, April 27, District Court, Yellowstone County Courthouse 9 a.m. Donna clarified that the comment to Mr. Cabrera regarding the reservoir. Ms. Ellis clarified the fees for Pizza Ranch had been reported as \$150,000, which had been reported by Mr. Bob Popelka. This was before they had gotten any invoices, which were higher than \$37,000. Ms. Swimley reiterated that the public comment was regarding Donna's comments on the Zoom meeting.

There being no further business to come before the Board, a motion to adjourn was made by. Steve seconded. Motion carried 4-0. President Wynn Pippin adjourned the meeting at 7:31 p.m.

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**Suzie McKethen, Board Secretary**

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**Wynn Pippin, President**

COUNTY WATER DISTRICT OF BILLINGS HEIGHTS

5/12/2021 11:52 AM

Register: 1010 · CASH:1034 · OPERATIONS & MAINT. CHECKING

From 04/15/2021 through 04/30/2021

Sorted by: Date and Order Entered

| Date       | Number   | Payee                     | Account                | Memo                | Payment  | C | Deposit | Balance   |
|------------|----------|---------------------------|------------------------|---------------------|----------|---|---------|-----------|
| 04/16/2021 | 4162022  | Ascensus Trust Co         | -split-                |                     | 1,935.93 | X |         | 21,640.88 |
| 04/20/2021 | 17367    | U. S. Post Office         | 8300 · PURCHASED ...   | 50 rolls .55 sta... | 2,750.00 | X |         | 18,890.88 |
| 04/20/2021 | 05092021 | MONTANA STATE ...         | 3000 · ACCOUNTS P...   |                     | 1,146.42 | X |         | 17,744.46 |
| 04/20/2021 | 17368    | Charter                   | 3000 · ACCOUNTS P...   |                     | 99.90    |   |         | 17,644.56 |
| 04/20/2021 | 17369    | interstate engineering... | 3000 · ACCOUNTS P...   |                     | 1,660.00 |   |         | 15,984.56 |
| 04/20/2021 | 17370    | MASTERCARD                | 3000 · ACCOUNTS P...   |                     | 945.39   | X |         | 15,039.17 |
| 04/20/2021 | 17371    | Western Office Equi...    | 3000 · ACCOUNTS P...   |                     | 445.00   | X |         | 14,594.17 |
| 04/22/2021 | 05012021 | Guardian Life             | 3000 · ACCOUNTS P...   |                     | 1,458.99 | X |         | 13,135.18 |
| 04/23/2021 | 17372    | Energy Laboratories, ...  | 3000 · ACCOUNTS P...   |                     | 255.00   |   |         | 12,880.18 |
| 04/23/2021 | 17373    | interstate engineering... | 3000 · ACCOUNTS P...   |                     | 3,056.00 |   |         | 9,824.18  |
| 04/27/2021 | 17374    | Morrison Maierle, Inc.    | 3000 · ACCOUNTS P...   |                     | 62.50    |   |         | 9,761.68  |
| 04/27/2021 | 17375    | Purvis Industries         | 3000 · ACCOUNTS P...   |                     | 116.12   |   |         | 9,645.56  |
| 04/27/2021 | 17376    | QUILL CORPORAT...         | 3000 · ACCOUNTS P...   | 02077191            | 201.49   |   |         | 9,444.07  |
| 04/30/2021 | 17377    | U. S. Post Office         | 8300 · PURCHASED ...   | April Bills         | 1,415.47 |   |         | 8,028.60  |
| 04/30/2021 | 4302021  | Ascensus Trust Co         | -split-                |                     | 1,944.09 |   |         | 6,084.51  |
| 04/30/2021 |          |                           | 8200 · SUPPLIES:821... | Service Charge      | 13.13    | X |         | 6,071.38  |



COUNTY WATER DISTRICT OF BILLINGS HEIGHTS

5/12/2021 11:53 AM

Register: 1010 · CASH:1035 · PAYROLL CHECKING

From 04/15/2021 through 04/30/2021

Sorted by: Date, Type, Number/Ref

| Date       | Number   | Payee                  | Account                 | Memo            | Payment  | C | Deposit   | Balance   |
|------------|----------|------------------------|-------------------------|-----------------|----------|---|-----------|-----------|
| 04/16/2021 | 41621    | First Interstate Bank  | -split-                 | 81-0290906      | 4,888.47 | X |           | 23,539.66 |
| 04/16/2021 | 41621    | Montana Dept. of Re... | 3060 · PAYROLL TA...    | 4025203-002-... | 1,017.00 | X |           | 22,522.66 |
| 04/16/2021 | 41621    | UBS Financial Servi... | 3060 · PAYROLL TA...    | Brookshire      | 341.37   | X |           | 22,181.29 |
| 04/16/2021 | 4162022  | Ascensus Trust Co      | 3060 · PAYROLL TA...    |                 | 1,764.38 | X |           | 20,416.91 |
| 04/16/2021 | To Print |                        | -split-                 |                 | 1,677.31 | X |           | 18,739.60 |
| 04/16/2021 | To Print |                        | -split-                 |                 | 1,562.51 | X |           | 17,177.09 |
| 04/16/2021 | To Print |                        | -split-                 |                 | 1,697.78 | X |           | 15,479.31 |
| 04/16/2021 | To Print |                        | -split-                 |                 | 1,569.76 | X |           | 13,909.55 |
| 04/16/2021 | To Print |                        | -split-                 |                 | 1,777.09 | X |           | 12,132.46 |
| 04/16/2021 | To Print |                        | -split-                 |                 | 1,731.09 | X |           | 10,401.37 |
| 04/16/2021 | To Print |                        | -split-                 |                 | 2,469.78 | X |           | 7,931.59  |
| 04/16/2021 | To Print |                        | -split-                 |                 | 1,428.77 | X |           | 6,502.82  |
| 04/16/2021 | To Print |                        | -split-                 |                 | 1,156.06 | X |           | 5,346.76  |
| 04/29/2021 | To Print |                        | -split-                 |                 | 1,569.64 | X |           | 3,777.12  |
| 04/29/2021 | To Print |                        | -split-                 |                 | 1,811.61 | X |           | 1,965.51  |
| 04/29/2021 | To Print |                        | -split-                 |                 | 1,730.74 | X |           | 234.77    |
| 04/29/2021 | To Print |                        | -split-                 |                 | 1,663.25 | X |           | -1,428.48 |
| 04/29/2021 | To Print |                        | -split-                 |                 | 1,562.53 | X |           | -2,991.01 |
| 04/29/2021 | To Print |                        | -split-                 |                 | 1,731.09 | X |           | -4,722.10 |
| 04/29/2021 | To Print |                        | -split-                 |                 | 2,469.78 | X |           | -7,191.88 |
| 04/29/2021 | To Print |                        | -split-                 |                 | 1,428.76 | X |           | -8,620.64 |
| 04/29/2021 | To Print |                        | -split-                 |                 | 1,156.06 | X |           | -9,776.70 |
| 04/29/2021 |          |                        | 1010 · CASH:1032 · G... | Funds Transfer  |          | X | 20,000.00 | 10,223.30 |
| 04/30/2021 |          |                        | 8200 · SUPPLIES:822...  | Service Charge  | 10.86    | X |           | 10,212.44 |
| 04/30/2021 | 43021    | First Interstate Bank  | -split-                 | 81-0290906      | 4,910.02 | X |           | 5,302.42  |
| 04/30/2021 | 43021    | Montana Dept. of Re... | 3060 · PAYROLL TA...    | 4025203-002-... | 1,022.00 |   |           | 4,280.42  |
| 04/30/2021 | 43021    | UBS Financial Servi... | 3060 · PAYROLL TA...    | Brookshire      | 341.37   |   |           | 3,939.05  |
| 04/30/2021 | 4302021  | Ascensus Trust Co      | 3060 · PAYROLL TA...    |                 | 1,772.56 |   |           | 2,166.49  |

COUNTY WATER DISTRICT OF BILLINGS HEIGHTS

5/12/2021 11:54 AM

Register: 1010 · CASH:1032 · GROSS INCOME FUND CHECKING

From 05/10/2021 through 05/12/2021

Sorted by: Date, Type, Number/Ref

| Date       | Number | Payee                   | Account                  | Memo               | Payment C  | Deposit   | Balance    |
|------------|--------|-------------------------|--------------------------|--------------------|------------|-----------|------------|
| 05/10/2021 |        |                         | 1500 · Undeposited Fu... | Deposit            |            | 15,321.64 | 717,958.92 |
| 05/10/2021 |        |                         | -split-                  | Deposit            |            | 1,076.86  | 719,035.78 |
| 05/10/2021 |        |                         | 1500 · Undeposited Fu... | Deposit            |            | 2,176.62  | 721,212.40 |
| 05/10/2021 |        |                         | 1500 · Undeposited Fu... | Deposit            |            | 661.35    | 721,873.75 |
| 05/10/2021 |        |                         | 1500 · Undeposited Fu... | Deposit            |            | 726.40    | 722,600.15 |
| 05/10/2021 |        |                         | 1500 · Undeposited Fu... | Deposit            |            | 1,934.88  | 724,535.03 |
| 05/10/2021 |        |                         | 1500 · Undeposited Fu... | Deposit            |            | 2,719.22  | 727,254.25 |
| 05/10/2021 |        |                         | 1500 · Undeposited Fu... | Deposit            |            | 2,754.02  | 730,008.27 |
| 05/10/2021 |        |                         | 1500 · Undeposited Fu... | Deposit            |            | 1,950.18  | 731,958.45 |
| 05/10/2021 |        |                         | 1500 · Undeposited Fu... | Deposit            |            | 15,293.46 | 747,251.91 |
| 05/10/2021 |        |                         | -split-                  | Deposit            |            | 3,108.85  | 750,360.76 |
| 05/10/2021 | 10212  | The Barn Guyz           | 1200 · ACCOUNTS R...     | Refund ACH p...    | 84.85      |           | 750,275.91 |
| 05/10/2021 |        |                         | 1010 · CASH:1034 · O...  | Funds Transfer     | 175,000.00 |           | 575,275.91 |
| 05/11/2021 |        |                         | 1500 · Undeposited Fu... | Deposit            |            | 1,699.63  | 576,975.54 |
| 05/11/2021 |        |                         | 1500 · Undeposited Fu... | Deposit            |            | 148.66    | 577,124.20 |
| 05/11/2021 |        |                         | 1500 · Undeposited Fu... | Deposit            |            | 1,046.01  | 578,170.21 |
| 05/11/2021 |        |                         | 1500 · Undeposited Fu... | Deposit            |            | 2,556.30  | 580,726.51 |
| 05/11/2021 |        |                         | 1500 · Undeposited Fu... | Deposit            |            | 2,126.43  | 582,852.94 |
| 05/11/2021 |        |                         | 1500 · Undeposited Fu... | Deposit            |            | 31,159.02 | 614,011.96 |
| 05/11/2021 | 10213  | John & Jamie Bramhall   | -split-                  | Deposit & inter... | 45.68      |           | 613,966.28 |
| 05/11/2021 | 10214  | Alison Watt             | -split-                  | Deposit & inter... | 47.03      |           | 613,919.25 |
| 05/11/2021 | 10215  | Teresa Glasser & Cla... | -split-                  | Balance of dep...  | 25.22      |           | 613,894.03 |
| 05/11/2021 | 10216  | Jeff Jensen             | -split-                  | Deposit & inter... | 47.25      |           | 613,846.78 |
| 05/11/2021 | 10217  | Jacob & Kristen Cra...  | 4002 · METER DEPO...     | Deposit            | 45.00      |           | 613,801.78 |
| 05/11/2021 | 10218  | Rhonda Grimm            | -split-                  | Balance of dep...  | 26.57      |           | 613,775.21 |



COUNTY WATER DISTRICT OF BILLINGS HEIGHTS

5/12/2021 11:54 AM

Register: 1010 · CASH:1034 · OPERATIONS & MAINT. CHECKING

From 05/01/2021 through 05/12/2021

Sorted by: Date and Order Entered

| Date       | Number | Payee                    | Account                 | Memo              | Payment C  | Deposit    | Balance     |
|------------|--------|--------------------------|-------------------------|-------------------|------------|------------|-------------|
| 05/03/2021 | 17378  | Office Depot             | 3000 · ACCOUNTS P...    |                   | 494.98     |            | 5,576.40    |
| 05/03/2021 | 17379  | ACE HARDWARE/...         | 3000 · ACCOUNTS P...    | 1022              | 113.98     |            | 5,462.42    |
| 05/03/2021 | 17380  | MONTANA DAKO...          | 3000 · ACCOUNTS P...    | 326 01 192 491... | 199.54     |            | 5,262.88    |
| 05/03/2021 | 17381  | Morrison Maierle, Inc.   | 3000 · ACCOUNTS P...    |                   | 455.00     |            | 4,807.88    |
| 05/03/2021 | 17382  | Nelson Law Firm          | 3000 · ACCOUNTS P...    |                   | 125.00     |            | 4,682.88    |
| 05/03/2021 | 17383  | NorthWestern Energy      | 3000 · ACCOUNTS P...    |                   | 843.15     |            | 3,839.73    |
| 05/03/2021 | 17384  | TCT                      | 3000 · ACCOUNTS P...    |                   | 171.00     |            | 3,668.73    |
| 05/03/2021 | 17385  | WEX                      | 3000 · ACCOUNTS P...    |                   | 373.74     |            | 3,294.99    |
| 05/04/2021 | 17386  | Badger Meter, Inc.       | 3000 · ACCOUNTS P...    |                   | 354.18     |            | 2,940.81    |
| 05/04/2021 | 17387  | Ferguson Enterprises...  | 3000 · ACCOUNTS P...    |                   | 817.20     |            | 2,123.61    |
| 05/04/2021 | 17388  | Verizon                  | 3000 · ACCOUNTS P...    |                   | 238.08     |            | 1,885.53    |
| 05/07/2021 | 17389  | BILLINGS/CITY OF...      | 3000 · ACCOUNTS P...    |                   | 136,920.19 |            | -135,034.66 |
| 05/07/2021 | 17390  | Executive Cleaning ...   | 3000 · ACCOUNTS P...    |                   | 702.00     |            | -135,736.66 |
| 05/07/2021 | 17391  | St. Vincent Healthcar... | 3000 · ACCOUNTS P...    |                   | 210.00     |            | -135,946.66 |
| 05/07/2021 | 17392  | True North Contracti...  | 3000 · ACCOUNTS P...    |                   | 2,667.00   |            | -138,613.66 |
| 05/07/2021 | 17393  | UTILITIES UNDER...       | 3000 · ACCOUNTS P...    | 103870            | 295.16     |            | -138,908.82 |
| 05/10/2021 | 17394  | Susan Swimley            | 3000 · ACCOUNTS P...    |                   | 2,032.00   |            | -140,940.82 |
| 05/10/2021 |        |                          | 1010 · CASH:1032 · G... | Funds Transfer    |            | 175,000.00 | 34,059.18   |
| 05/11/2021 | 17395  | HOLIDAY                  | 3000 · ACCOUNTS P...    | 004-957-377       | 304.17     |            | 33,755.01   |
| 05/11/2021 | 17396  | Tvetene Turf             | 3000 · ACCOUNTS P...    |                   | 35.00      |            | 33,720.01   |

## County Water District of Billings Heights

Register: 1010 Cash: 1035 Payroll Checking

From: May 1, 2021 to May 12, 2021

There was no activity for the checking account for the timeframe listed.

May 12, 2021

PAYROLL FOR APPROVAL

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**COUNTY WATER DISTRICT OF BILLINGS HEIGHTS  
INVESTMENTS 04/30/2021**

| <u>Purch Date</u> | <u>STIFEL NICOLAUS</u>            | <u>Type</u> | <u>Rate</u> | <u>Principal</u>    | <u>Due Date</u> | <u>Code</u> |
|-------------------|-----------------------------------|-------------|-------------|---------------------|-----------------|-------------|
| 8/26/20           | Beal Bk Las Vegas NV CD           | 10M         | .100        | \$250,000.00        | 06/02/21        | SN-63       |
| 9/19/17           | GE Capital Finl SLC UT CD         | 4YR         | 2.900       | \$87,960.37         | 08/12/21        | SN-42       |
| 8/26/20           | Grand Bank Tulsa OK CD            | 1YR         | .050        | \$250,000.00        | 09/03/21        | SN-64       |
| 9/19/17           | Firstbank Puerto Rico Santurce CD | 4YR         | 2.050       | \$165,000.00        | 09/20/21        | SN-40       |
| 9/19/17           | Discover Bank Greenwood DE CD     | 4YR         | 2.100       | \$250,000.00        | 09/27/21        | SN-41       |
| 8/31/20           | Texas Capital Bank Dallas TX CD   | 1YR         | .150        | \$250,000.00        | 10/04/21        | SN-66       |
| 11/1/16           | GE Capital Financial Bk SLC CD    | 5YR         | 1.794       | \$165,000.00        | 11/23/21        | SN-39       |
| 11/17/17          | BMW Bank North America CD         | 4Y          | 2.200       | \$50,000.00         | 11/29/21        | SN-44       |
| 12/20/17          | Enerbank USA Salt Lake City CD    | 4YR         | 2.273       | \$248,375.00        | 11/30/21        | SN-49       |
| 12/5/17           | American Expr Centurion SLC UT    | 4YR         | 2.250       | \$150,018.49        | 12/6/21         | SN-46       |
| 12/5/17           | American Expr Bk Salt Lake CD     | 4YR         | 2.250       | \$250,000.00        | 12/13/21        | SN-47       |
| 12/5/17           | Goldman Sach NY NY CD             | 4 YR        | 3.000       | \$156,224.86        | 12/14/21        | SN-48       |
| 9/19/17           | Goldman Sachs NY NY CD            | 4YR         | 2.550       | \$102,556.78        | 12/27/21        | SN-43       |
| 12/20/17          | First Internet Bk Fishers Ind CD  | 4YR         | 2.250       | \$114,000.00        | 12/28/21        | SN-51       |
| 12/20/17          | Stearns Bank Na St Cloud MN CD    | 4YR         | 2.250       | \$250,000.00        | 12/28/21        | SN-50       |
| 7/10/18           | Cmnty Finl Svgs Bk Benton KY CD   | 4YR         | 3.000       | \$250,000.00        | 1/25/22         | SN-53       |
| 9/26/20           | Meridian Bank Paoli PA CD         | 1YR6        | .150        | \$250,000.00        | 2/28/22         | SN-65       |
| 8/21/18           | Sallie Mae Bk SLC UT CD           | 4 Y         | 3.150       | \$100,000.00        | 08/22/22        | SN-55       |
| 2/27/18           | Capital Bank Little Rock AR CD    | 4YR         | 2.650       | \$250,000.00        | 09/14/22        | SN-52       |
| 11/8/18           | UBS Bank USA SLC UT CD            | 4Y          | 3.400       | \$200,000.00        | 11/21/22        | SN-56       |
| 7/10/18           | Morgan Stanley Bk SLC UT CD       | 4Y          | 2.650       | \$50,000.00         | 01/11/23        | SN-54       |
| 2/26/19           | Morgan Stanley PVT Bk NY CD       | 4Y          | 2.950       | \$251,291.32        | 2/07/23         | SN-57       |
| 9/18/19           | Sallie Mae SLC UT CD              | 4YR         | 3.300       | \$92,000.00         | 7/11/23         | SN-58       |
| 9/18/19           | CIT Bank SLC UT CD                | 4YR         | 3.050       | \$41,940.40         | 7/17/23         | SN-59       |
| 9/18/19           | Capital One Bk Glen Allen VA CD   | 4YR         | 2.200       | \$202,755.41        | 08/7/23         | SN-60       |
| 12/3/19           | Live Oak Bkg Co CD                | 3YR9        | 1.800       | \$50,000.00         | 9/13/23         | SN-63       |
| 12/3/19           | CIT Bank SLC UT CD                | 3YR9        | 3.250       | \$222,179.04        | 9/25/23         | SN-64       |
| 9/18/19           | GE Capital Retail Bk Draper UT CD | 4YR         | 3.300       | \$106,047.22        | 10/4/23         | SN-61       |
| 4/20/21           | BMW Bank of N Amer SLC UT CD      | 2YR6        | 0.300       | \$200,000.00        | 10/23/23        | SN-70       |
| 9/18/19           | GE Capital Retail Bk Draper UT CD | 4YR         | 3.250       | \$159,649.53        | 12/13/23        | SN-62       |
| 4/19/21           | Live Oak Bkg Co CD                | 3YR         | 0.350       | \$200,000.00        | 4/22/24         | SN-66       |
| 4/20/21           | Mega Bank CD                      | 3YR         | 0.250       | \$250,000.00        | 4/22/24         | SN-71       |
| 4/19/21           | Medallion Bank SLC UT CD          | 3YR         | 0.300       | \$250,000.00        | 4/23/24         | SN-67       |
| 4/19/21           | First Natl Bk of Amer Lansing MI  | 3YR         | 0.200       | \$250,000.00        | 4/29/24         | SN-68       |
| 4/20/21           | TIAA FSB Jacksonville FL CD       | 3YR         | 0.300       | \$250,000.00        | 4/29/24         | SN-72       |
| 4/19/21           | First State B&T Co Carthage TX CD | 3YR6        | 0.300       | \$250,000.00        | 10/28/24        | SN-69       |
| 4/30/21           | Money Market Acct                 |             |             | <u>\$232,149.42</u> |                 |             |
|                   |                                   |             |             | \$6,847,147.84      |                 |             |



| <u>Purch Date</u> | <u>D A DAVIDSON</u>  | <u>Type</u> | <u>Rate</u> | <u>Principal</u>   | <u>Due Date</u> | <u>Code</u> |
|-------------------|----------------------|-------------|-------------|--------------------|-----------------|-------------|
| 11/1/16           | Beneficial Bank CD   | 4YR         | 1.55        | \$150,000.00       | 11/16/21        | DA-10       |
| 2/27/18           | First Trust Svgs Bk  | 4YR         | 2.650       | \$250,000.00       | 3/14/22         | DA-11       |
| 4/24/18           | Morgan Stanley Bk CD | 4YR         | 2.950       | \$200,000.00       | 5/3/22          | DA-12       |
| 5/22/18           | UBS Bank SLC UT CD   | 4 YR        | 2.950       | <u>\$50,000.00</u> | 5/31/22         | DA-13       |
|                   |                      |             |             | \$650,000.00       |                 |             |

Investments  
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| <u>Purch Date</u> | <u>RBC WEALTH MGMT</u>            | <u>Type</u> | <u>Rate</u> | <u>Principal</u>    | <u>Due Date</u> | <u>Code</u> |
|-------------------|-----------------------------------|-------------|-------------|---------------------|-----------------|-------------|
| 11/1/16           | Wells Fargo Bank Natl Assn CD     | 4YR         | 1.800       | \$250,000.00        | 11/16/21        | DR-75       |
| 12/20/17          | Connectone Bk Englewood CD        | 4YR         | 2.300       | \$136,000.00        | 12/28/21        | DR-76       |
| 5/22/18           | Citibank Nat'l Assoc DC           | 4YR         | 3.000       | \$250,000.00        | 6/6/22          | DR-77       |
| 8/22/18           | Sallie Mae Bk SLC UT CD           | 4YR         | 3.150       | \$50,000.00         | 8/22/22         | DR-78       |
| 8/22/18           | Third Fed Svgs & Ln Assc of CL CD | 4YR         | 3.150       | \$250,000.00        | 9/7/22          | DR-79       |
| 7/30/19           | Luana Savings Bk Luana IA CD      | 4YR6        | 2.000       | \$100,000.00        | 2/2/23          | DR-80       |
| 2/11/20           | Raymond James Bk Natl Assn CD     | 3YR 6       | 1.700       | <u>\$250,000.00</u> | 8/14/23         | DR-81       |
|                   |                                   |             |             | \$1,286,000.00      |                 |             |

| <u>Purch Date</u> | <u>FIRST INTERSTATE BANK</u>                     | <u>Type</u> | <u>Rate</u> | <u>Principal</u> | <u>Due Date</u> | <u>Code</u> |
|-------------------|--|-------------|-------------|------------------|-----------------|-------------|
|                   | FIRST INTERSTATE BANK SAVINGS(Operating Reserve) |             |             | \$250,908.28     |                 |             |

| <u>Purch Date</u> | <u>YELLOWSTONE BANK</u>            | <u>Type</u> | <u>Rate</u> | <u>Principal</u> | <u>Due Date</u> | <u>Code</u> |
|-------------------|------------------------------------|-------------|-------------|------------------|-----------------|-------------|
| 02/28/2017        | Yellowstone Bank CD (Loan Reserve) | 5 YR        | 1.35        | \$205,267.50     | 2/28/22         | YB-1        |

**TOTAL INVESTMENTS \$9,239,323.62**

Investments  
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**COUNTY WATER DISTRICT OF BILLINGS HEIGHTS**

1540 Popelka Dr, Billings MT 59105

APRIL 2021

**BANK BALANCES**

FIRST INTERSTATE BANK:

|        |                               |            |
|--------|-------------------------------|------------|
| 1-1032 | GROSS INCOME FUND             | 614825.01  |
| 2-1034 | OPERATIONS & MAINTENANCE FUND | 6,071.38   |
| 2-1035 | PAYROLL FUND                  | 2,166.49   |
|        |                               | 623,062.88 |

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**INVESTMENTS**

|       |                          |              |
|-------|--------------------------|--------------|
| 2245- | FIRST INTERSTATE SAVINGS | 250,908.28   |
| 2295  | STIFEL                   | 8,783,147.84 |
| 2247- | YELLOWSTONE BANK         | 205,267.50   |

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**PROJECT COSTS**

|      |                            |            |
|------|----------------------------|------------|
| 8920 | NONBUDGETED CAPITAL ASSETS | 689,673.90 |
| 8930 | CAPITAL IMPROVEMENTS       | 53,256.83  |
| 8931 | SRF CAPITAL INVESTMENT     | 0.00       |

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GENERAL FINANCIAL INFORMATION

## COUNTY WATER DISTRICT OF BILLINGS HEIGHTS

## Profit &amp; Loss YTD Comparison

April 2021

05/10/21

Accrual Basis

|  | Apr 21     | Jul '20 - Apr 21 |
|--|------------|------------------|
| Ordinary Income/Expense                |            |                  |
| Income                                 |            |                  |
| Income-Other                           | 0.00       | 598.00           |
| 6000 · Uncategorized Income            | 100.00     | 300.00           |
| 6010 · WATER SALES                     | 243,078.11 | 3,790,170.06     |
| 6020 · SERVICE LINE FEE                | 13,943.92  | 117,578.32       |
| 6030 · INTEREST INCOME                 | 0.00       | 110,607.80       |
| 6040 · OTHER INCOME                    | 7,344.63   | 80,154.46        |
| 6070 · BUY-IN FEES                     | 82,550.27  | 114,111.29       |
| Total Income                           | 347,016.93 | 4,213,519.93     |
| Cost of Goods Sold                     |            |                  |
| 7500 · WATER PURCHASED                 | 136,920.19 | 2,240,785.82     |
| Total COGS                             | 136,920.19 | 2,240,785.82     |
| Gross Profit                           | 210,096.74 | 1,972,734.11     |
| Expense                                |            |                  |
| 6999 · Uncategorized Expenses          | 0.00       | 0.00             |
| 8009 · LABOR                           |            |                  |
| 8010 · LABOR-ADMINISTRATIVE            | 30,154.80  | 216,845.83       |
| 8011 · LABOR-FIELD                     | 34,332.14  | 254,304.57       |
| 8014 · LABOR-BONUS                     | 0.00       | 4,001.00         |
| Total 8009 · LABOR                     | 64,486.94  | 475,151.40       |
| 8012 · DIRECTORS FEE                   | 1,050.00   | 12,700.00        |
| 8015 · PAYROLL TAXES                   |            |                  |
| 8019 · MEDICARE                        | 935.06     | 6,804.28         |
| 8020 · FICA                            | 3,998.19   | 29,094.08        |
| 8021 · STATE UNEMPLOYMENT              | 786.75     | 2,954.06         |
| 8015 · PAYROLL TAXES - Other           | 0.00       | 84.00            |
| Total 8015 · PAYROLL TAXES             | 5,720.00   | 38,936.42        |
| 8030 · RET. BENEFITS                   | 5,826.13   | 47,695.71        |
| 8040 · INSURANCE                       |            |                  |
| 8041 · EMPLOYEE INSURANCE              | 18,726.05  | 180,831.02       |
| 8043 · BUSINESS INSURANCE              | 0.00       | 469.00           |
| 8044 · WORKERS COMP INSURANCE          | 1,146.42   | 10,050.86        |
| Total 8040 · INSURANCE                 | 19,872.47  | 191,350.88       |
| 8200 · SUPPLIES                        |            |                  |
| 8210 · OFFICE SUPPLIES & EQUIPMENT     | 1,745.55   | 43,452.04        |
| 8220 · OPERATING SUPPLIES              | 187.13     | 2,780.51         |
| 8222 · LABORATORY AND MEDICAL SUPPLIES | 0.00       | 537.95           |
| 8231 · GAS, OIL, FUEL, GREASE          | 564.50     | 6,389.15         |
| 8233 · MACHINERY & EQUIP PARTS, TIRES  | 116.12     | 6,377.01         |
| 8236 · WATER MAIN AND LINE REPAIR      | 893.75     | 25,134.35        |
| 8241 · CONSUMABLE TOOLS                | 0.00       | 1,627.24         |
| 8263 · SAFETY SUPPLIES                 | 0.00       | 4,355.66         |
| Total 8200 · SUPPLIES                  | 3,507.05   | 90,653.91        |



## COUNTY WATER DISTRICT OF BILLINGS HEIGHTS

## Profit &amp; Loss YTD Comparison

April 2021

05/10/21

Accrual Basis

|  | Apr 21            | Jul '20 - Apr 21    |
|--|-------------------|---------------------|
| <b>8300 · PURCHASED SERVICES</b>         |                   |                     |
| 8310 · COMMUNICATION AND POSTAGE         | 4,171.07          | 17,787.96           |
| 8312 · BILLINGS ALARM                    | 0.00              | 647.00              |
| 8313 · ELM-UTILITIES UNDERGROUND         | 295.16            | 2,075.54            |
| 8320 · PRINTING, FORMS, PRINTING SERVICE | 0.00              | 2,389.20            |
| 8330 · SUBSCRIPTIONS, LEGAL NOTICES      | 13.95             | 66.90               |
| 8335 · MEMBERSHIPS & DUES                | 0.00              | 2,612.00            |
| 8339 · CERTIFICATION RENEWALS            | 105.00            | 510.00              |
| 8341 · ELECTRIC                          | 843.15            | 34,737.79           |
| 8342 · GAS                               | 428.07            | 1,909.32            |
| 8343 · SEWER                             | 0.00              | 501.93              |
| 8344 · TELEPHONE AND INTERNET ACCESS     | 434.47            | 2,682.76            |
| 8345 · CELL PHONE                        | 238.08            | 2,380.58            |
| 8347 · PERMITS                           | 0.00              | 3,670.00            |
| 8349 · QUALITY TESTING                   | 255.00            | 4,290.27            |
| 8351 · LEGAL FEES                        | 228.25            | 16,903.29           |
| 8352 · ACCOUNTING FEES                   | 0.00              | 14,300.00           |
| 8353 · ENGINEERING FEES                  | 4,716.00          | 45,702.46           |
| 8355 · DATA PROCESSING SERVICES          | 703.75            | 21,441.41           |
| 8360 · REPAIR & MAINT. CONTRACT SERVIC   | 1,056.18          | 29,193.58           |
| 8363 · METERS REPAIR & MAINTENANCE       | 6,645.51          | 23,768.33           |
| 8366 · BUILDING MAINTENANCE              | 0.00              | 15,399.35           |
| 8370 · TRAVEL & LODGING                  | 0.00              | 326.46              |
| <b>Total 8300 · PURCHASED SERVICES</b>   | <b>20,133.64</b>  | <b>243,296.13</b>   |
| <b>8400 · BUILDING MATERIALS</b>         |                   |                     |
| 8410 · CONCRETE                          | 0.00              | 850.00              |
| 8450 · GRAVEL, SAND                      | 0.00              | 919.16              |
| 8470 · ASPHALT, COLD MIX                 | 0.00              | 6,290.00            |
| <b>Total 8400 · BUILDING MATERIALS</b>   | <b>0.00</b>       | <b>8,059.16</b>     |
| <b>8500 · FIXED CHARGES</b>              |                   |                     |
| 8515 · TAXES                             | 0.00              | 4,076.38            |
| 8520 · MISCELLANEOUS                     | 65.98             | 483.07              |
| 8533 · EQUIPMENT RENTAL                  | 0.00              | 440.00              |
| 8543 · DEQ SERVICE CONNECTION FEE        | 0.00              | 11,482.00           |
| <b>Total 8500 · FIXED CHARGES</b>        | <b>65.98</b>      | <b>16,481.45</b>    |
| <b>8600 · DEBT SERVICES</b>              |                   |                     |
| 8620 · INTEREST                          | 1,055.30          | 10,613.04           |
| <b>Total 8600 · DEBT SERVICES</b>        | <b>1,055.30</b>   | <b>10,613.04</b>    |
| <b>8800 · OTHER</b>                      |                   |                     |
| 8810 · LOSSES (BAD DEBT)                 | -8.97             | 1,483.28            |
| 8800 · OTHER - Other                     | 0.00              | -90.90              |
| <b>Total 8800 · OTHER</b>                | <b>-8.97</b>      | <b>1,392.38</b>     |
| <b>Total Expense</b>                     | <b>121,708.54</b> | <b>1,136,330.48</b> |
| <b>Net Ordinary Income</b>               | <b>88,388.20</b>  | <b>836,403.63</b>   |
| <b>Net Income</b>                        | <b>88,388.20</b>  | <b>836,403.63</b>   |

Peyton,

It was good to visit with you this afternoon. With the changes the board is experiencing, it sounds like the County Water District of Billings Heights would benefit from a basic board training. The Local Government Center offers a 2.5-4 hour training for \$500 plus travel costs.

The topics I typically covered include:

- Principles of Good Governance
- Roles and Responsibilities of Board Members/Trustees
- MT Open Meeting Laws
- MT Citizens Right to Participate Laws
- Executive Session or Closing a Meeting
- Board Member Liability
- Effective Meetings
- Meeting Agendas and Managing Public Comment
- Montana's Code of Ethics
- Meeting Minutes

If there are other topics or specific issues related to water district boards you would like me to cover, please let me know.

I have availability in both March and April if you are interested in having an in person/ socially distanced training.

Let me know what works for you and if you have any questions.

Dan

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MSU Local Government Center  
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CLERK OF THE  
DISTRICT COURT  
TERRY HALPIN

2021 MAY 12 P 2:04

FILED

MONTANA THIRTEENTH JUDICIAL DISTRICT COURT, YELLOWSTONE COUNTY  
BY ~~DEPUTY~~

CITY OF BILLINGS and YELLOWSTONE )  
COUNTY, )  
 )  
Plaintiffs, )  
 )  
vs. )  
 )  
WATER DISTRICT OF BILLINGS HEIGHTS, )  
 )  
Defendant. )  
\_\_\_\_\_ )

Cause No. DV 21-0547

Judge Michael G. Moses

**ORDER GRANTING  
TEMPORARY RESTRAINING  
ORDER**

The City of Billings and Yellowstone County have filed an Emergency Request for Temporary Restraining Order. Good cause appearing, **IT IS HEREBY ORDERED** as follows:

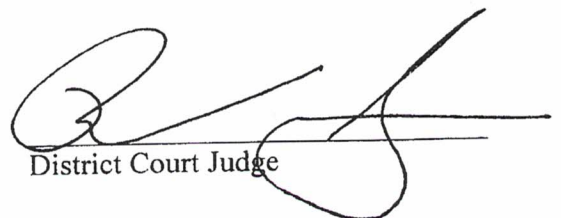
1. The Water District of Billings Heights is temporarily enjoined from preventing the City and County appointees from taking their seats on the Water Board;

5. The Water District of Billings Heights is further temporarily enjoined from preventing the newly-elected and sworn Water Board members from taking their seats on the Water Board; and

6. The Parties shall present arguments before this Court regarding this matter on

May 27<sup>th</sup>, 2021 at 10:00 a.m.

Dated this 12<sup>th</sup> day of May 2021.

  
District Court Judge

**EXECUTED IN THE ABSENCE  
OF THE ASSIGNED JUDGE** Page 1 of 1