



NORTH FRONT RANGE WATER QUALITY PLANNING ASSOCIATION
257 Johnstown Center Dr.; Unit 206
Johnstown, CO 80534
970-587-8872 – <http://www.nfrwqpa.org>

EXECUTIVE COMMITTEE AGENDA

September 24, 2020 1:00 PM

Remote Meeting Only

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Conference ID: 885 736 854#

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Notice is given to the members of the North Front Range Water Quality Planning Association (NFRWQPA) and the general public the Association will hold its Executive Committee meeting, which is open to the public, at the date posted above at the NFRWQPA office located at 257 Johnstown Center Dr., Unit 207 Johnstown, CO 80534.

1. **CALL MEETING TO ORDER.**
2. **DETERMINATION OF A QUORUM.**
Chris Bieker-Chair, Thomas Acampora-Vice Chair, Rob Fleck-Treasure, Jason Graham, Michael Carrano, Jeremy Woolf, & Brain Zick.
3. **APPROVAL OF AGENDA.**
4. **DISCLOSURE OF POTENTIAL CONFLICTS OF INTEREST.**
5. **PUBLIC COMMENTS.**
6. **APPROVAL OF PAST MINUTES.** - Attachment #1 (page 3-4).
For review and consideration are the June 11, 2020, Executive Committee meeting minutes.
7. **ACCOUNTS RECEIVABLES AND PAYABLES REVIEW.** - Attachment #2 (page 5-8).
For review and consideration are the accounts receivables and payables for June, July, and August 2020.
8. **DISCUSSION ITEM:** Presentation of the Association's Biannual Audit. - Attachment #3 (page 9-22).
Review of the Association's Biannual Audit.
9. **DISCUSSION ITEM:** Executive Committee Chair.
Chris Bieker, Executive Committee Chair, would like to lead a discussion to discuss his possible transition from Chair, and if there is any interest among the committee to fill his seat.
10. **DISCUSSION ITEM:** Policies and Procedures.

Concerning Conditionally Approving the Town of Erie's Utility Plan, the Executive Committee should discuss whether or not the Association is to remain firm or flexible regarding the requirements of the Association's Policies and Procedures.

11. DISCUSSION ITEM. 2021 Association Budget and Dues Contribution Levels - Attachment #4 (page 23-27).

During the June 25, 2020 meeting, it was determined to reduce the current dues by 50% under the current dues model for the 2021 ensuing year due to COVID-19 fiscal impacts. Membership expressed concerns about the equality of the current dues model and requested that the Association explore options. Options to explore are listed below. Noting typical expenses are in the range of \$160,000 annually.

1. Option A – Keep the current dues structure and contributions keeping the dues frozen.
 - a. $0.1852 * \text{the population (2015)}$
 - b. Total Revenue=\$180,967
2. Option B – Update the current populations (2019) on the current dues model, i.e., unfreeze the dues.
 - a. $0.1852 * \text{the population}$
 - b. Total Revenue=\$210,073
3. Option C - Propose a new tiers structure for dues.
 - a. Tier 1; 0-1MGD=\$1,275
 - b. Tier 2; 1-9.99MGD=\$4,275
 - c. Tier 1; >10MGD=\$12,275
 - d. Total Revenue=\$167,775
4. Option D – Propose a flat rate dues structure.
 - a. All members = \$4,500
 - b. Total Revenue=\$174,500
5. Option E - Propose a new hybrid dues structure, reducing dues and charging for reviews.
 - a. Tier 1; 0-1MGD=\$850
 - b. Tier 2; 1-9.99MGD=\$2,850
 - c. Tier 1; >10MGD=\$8,250
 - d. Dues Total=\$121,000
 - e. Utility Plan Reviews=\$23,834 (3 reviews in 2019)
 - f. Site Application Reviews=\$24,357 (7 reviews in 2019)
 - g. Total Revenue=\$166,341
6. Should the Association charge for Utility Plan and Site Application reviews for nonmembers?
i.e, Colorado State University.

12. OTHER BUSINESS.

13. ADJOURN.

Attachment 1



NORTH FRONT RANGE WATER QUALITY PLANNING ASSOCIATION
257 Johnstown Center Dr.; Unit 206
Johnstown, CO 80534
970-587-8872 – <http://www.nfrwqpa.org>

EXECUTIVE COMMITTEE MINUTES

June 11, 2020 1:00 PM

Remote Meeting Only

1. **CALL MEETING TO ORDER.**

The meeting was called to order at 1:00 PM by Mr. Thomas.

2. **DETERMINATION OF A QUORUM.**

Chris Bieker-Chair, Thomas Acampora-Vice Chair, Rob Fleck-Treasurer, Dennis Schump, & David Brand participated. Quorum was announced.

3. **APPROVAL OF AGENDA.**

Mr. Bieker moved to approve the agenda seconded by Mr. Acampora. – motion carried unanimously.

4. **DISCLOSURE OF POTENTIAL CONFLICTS OF INTEREST.**

No conflicts of interest were disclosed during the meeting.

5. **PUBLIC COMMENTS.**

No members of the public were present, and there were no public comments.

6. **APPROVAL OF PAST MINUTES.**

Meeting minutes from April 6, 2020, were presented for review and consideration. Mr. Bieker moved to approve the minutes seconded by Mr. Acampora. – motion carried unanimously.

7. **ACCOUNTS RECEIVABLES AND PAYABLES REVIEW.**

The summaries for accounts receivables and payables for March and April – 2020 were reviewed.

8. **DECISION ITEM.** 2021 Association Budget and Dues Contribution Levels.

Dues and budget options presented in the agenda included the following:

1. Option A - Approve the current dues structure and contributions.
2. Option B - Modify the dues structure reducing the contributions.
3. Option C - Propose a new revenue tiers structure charging for reviews.
4. Option D - Propose a new hybrid dues structure, reducing dues and charging for reviews.

The Executive Committee's recommendation was to reduce dues by 50% due to the budgetary impacts of members as a result of the COVID-19 pandemic. Mr. Bieker moved to approve a 50% reduction in membership dues for 2021 seconded by Mr. Fleck. – motion carried unanimously.

As a result of a 50% reduction in membership dues, the current voting policy requiring a contribution level equal to or greater than \$1,225 for voting privileges was amended. Mr. Bieker moved to amend the voting policy to include all members who pay dues, removing the contribution level requirement of \$1,225, which was seconded by Mr. Fleck.

Mr. Thomas, NFRWQPA manager, will amend the Budget Guidelines Policy to reflect the amendments here within.

9. **OTHER BUSINESS.**

10. **ADJOURN.**

Attachment 2

Attachment 3

**NORTH FRONT RANGE WATER QUALITY
PLANNING ASSOCIATION**

ANNUAL FINANCIAL REPORT

YEAR ENDED DECEMBER 31, 2019



INDEPENDENT AUDITOR’S REPORT

The Board of Directors

North Front Range Water Quality Planning Association

Report on the Financial Statements

I have audited the accompanying financial statements of North Front Range Water Quality Planning Association (a nonprofit organization), which comprise the statement of financial position as of December 31, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization, as of December 31, 2019 and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Rose E Melville, CPA
Loveland, Colorado
June 17, 2020

NORTH FRONT RANGE WATER QUALITY PLANNING ASSOCIATION
Statement of Financial Position
December 31, 2019

Assets

Cash and cash equivalents	\$ 678,932
Accounts receivable	10,428
Prepaid and other assets	1,840
Property and equipment, net	<u>248</u>
Total assets	<u><u>\$ 691,448</u></u>

Liabilities and net assets

Accounts Payable	\$ 1,960
Accrued expenses and other liabilities	<u>56,782</u>
Total liabilities	<u>58,742</u>

Net assets

Without donor restrictions	581,312
With donor restrictions	<u>51,394</u>
Total net assets	<u>632,706</u>
Total liabilities and net assets	<u><u>\$ 691,448</u></u>

NORTH FRONT RANGE WATER QUALITY PLANNING ASSOCIATION

Statement of Activities Year Ended December 31, 2019

Revenues, gains, and other support	Without Donor Restrictions	With Donor Restrictions	Total
Support			
Contributions	\$ 78,565		\$ 78,565
Grants		\$ 207,426	207,426
Total support	78,565	207,426	285,991
Other revenues			
Investment income	13,759	2,419	16,178
Other income	1,645		1,645
Memberships	174,257		174,257
Total other revenues	189,661	2,419	192,080
Support provided by expiring time and purpose restrictions	209,845	(209,845)	
Total revenues, gains, and support	478,071		478,071
Expenses			
Water quality planning	212,377		212,377
Monitoring	261,491		261,491
General and administrative	20,560		20,560
Total expenses	494,429		494,429
Change in net assets	<u>\$ (16,358)</u>	<u> </u>	<u>\$ (16,358)</u>

NORTH FRONT RANGE WATER QUALITY PLANNING ASSOCIATION
Statement of Cash Flows
Year Ended December 31, 2019

Operating activities

Cash inflows from operations

Contributions	\$ 78,565
Grants	207,426
Investment income	16,178
Other income	1,645
Membership income	174,257

Cash outflows for operations

Payments for salaries, benefits and payroll taxes	110,385
Payments to vendors	<u>391,219</u>

Net cash provided by operating activities	<u>(23,533)</u>
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Change in cash and cash equivalents	(23,533)
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Cash and cash equivalents at beginning of year	<u>702,465</u>
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Cash and cash equivalents at end of year	<u><u>\$ 678,932</u></u>
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NORTH FRONT RANGE WATER QUALITY PLANNING ASSOCIATION
Statement of Functional Expense
Year Ended December 31, 2019

	<u>Program</u> <u>Services</u>		<u>Total</u>
	<u>Water Quality Planning</u>	<u>Monitoring</u>	
Salaries	\$ 104,866		\$ 110,385
Rent	14,464		15,225
Insurance	339		357
Contract services	77,580	\$ 261,491	339,071
Telephone	2,820		2,968
Office supplies	8,995		9,468
Depreciation	282		297
Accounting and legal			13,626
Conference and travel	3,032		3,032
	<u>3,032</u>		<u>3,032</u>
Total expenses	<u>\$ 212,377</u>	<u>\$ 261,491</u>	<u>\$ 494,429</u>

NOTES TO THE FINANCIAL STATEMENTS

1. Description of Organization

North Front Range Water Quality Planning Association, (the organization) is a nonprofit corporation, established under the laws of Colorado to provide area wide water quality planning and monitoring services for Larimer and Weld Counties as described in the Clean Water Act of 1977. The organization uses collaborative regional planning, facilitation, and review to ensure that present and future wastewater needs are met economically and with a focus on water quality protection.

Program activities include the functions necessary to provide support for the organization's program activities. General and administrative activities include those that provide governance (Board of Directors), oversight, business management, financial recordkeeping, budgeting, legal services, human resource management, and similar activities that ensure an adequate working environment and an equitable employment program.

2. Significant Accounting Policies

The organization prepares its financial statements in accordance with generally accepted accounting principles promulgated in the United States of America (U.S. GAAP) for not-for-profit entities. The significant accounting and reporting policies used by the organization are described subsequently to enhance the usefulness and understandability of the financial statements.

Basis of Accounting

The organization prepares its financial statements using the accrual basis of accounting and accounting principles generally accepted in the United States of America.

Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period and the reported amounts of assets and liabilities at the date of the financial statements. On an ongoing basis, the organization's management evaluates the estimates and assumptions based upon historical experience and various other factors and circumstances. The organization's management believes that the estimates and assumptions are reasonable in the circumstances; however, the actual results could differ from those estimates.

Net Assets

The financial statements report net assets and changes in net assets in two classes that are based upon the existence or absence of restrictions on use that are placed by its donors, as follows:

Net Assets Without Donor Restrictions

Net assets without donor restrictions are resources available to support operations. The only limits on the use of these net assets are the broad limits resulting from the nature of the organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net Assets With Donor Restrictions

Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restriction will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature; the organization must continue to use the resources in accordance with the donor's instructions.

The organization's unspent contributions are included in this class if the donor limited their use.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Net assets restricted for acquisition of buildings or equipment (or less commonly, the contribution of those assets directly) are reported as net assets with donor restrictions until the specified asset is placed in service by the organization, unless the donor provides more specific directions about the period of its use.

Classification of Transactions

All revenues and net gains are reported as increases in net assets without donor restrictions in the statement of activities unless the donor specified the use of the related resources for a particular purpose or in a future period. All expenses and net losses other than losses on endowment investments are reported as decreases in net assets without donor restrictions. Net gains on endowment investments increase net assets with donor restrictions, and net losses on endowment investments reduce that net asset class.

Cash and Cash Equivalents

Cash equivalents are short term, interest bearing, highly liquid investments with original maturities of three months or less, unless the investments are held for meeting restrictions of a capital or endowment nature. Deposit accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per account. The balances occasionally exceed those limits.

Accounts Receivable

Accounts receivable are primarily unsecured non-interest-bearing amounts due from grantors on cost reimbursement or performance grants. Management believes that all outstanding accounts receivable are collectible in full, therefore no allowance for uncollectible receivables has been provided.

Prepaid and Other Assets

Prepaid and other assets are primarily insurance, which is gradually charged to expense over the period covered by the related insurance contract.

Property and Equipment

Property and equipment are reported in the statement of financial position at cost, if purchased, and at fair value at the date of donation, if donated. All land and buildings are capitalized. Equipment is capitalized if it has a cost of \$1,000 or more and a useful life when acquired of more than 1 year. Repairs and maintenance that do not significantly increase the useful life of the asset are expensed as incurred. Depreciation and amortization is computed using the straight-line method over the estimated useful lives of the assets, as follows:

Leasehold improvements	10 years
Equipment	5-10 years

Property and equipment are reviewed for impairment when a significant change in the asset's use or another indicator of possible impairment is present. No impairment losses were recognized in the financial statements in the current period.

Accounting for Contributions

Contributions, including unconditional promises to give, are recognized when received. All contributions are reported as increases in net assets without donor restrictions unless use of the contributed assets is specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions. Unconditional promises with payments due in future years have an implied restriction to be used in the year the payment is due, and therefore are reported as restricted until the payment is due, unless the contribution is clearly

intended to support activities of the current fiscal year. Conditional promises, such as matching grants, are not recognized until they become unconditional, that is, until all conditions on which they depend are substantially met.

Grant Revenue

Grant revenue is recognized when the qualifying costs are incurred for cost-reimbursement grants or contracts or when a unit of service is provided for performance grants. Grant revenue from federal agencies is subject to independent audit under the Office of Management and Budget's audit requirements for federal awards and review by grantor agencies. The review could result in the disallowance of expenditures under the terms of the grant or reductions of future grant funds. Based on prior experience, the organization's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of the organization.

Expense Recognition and Allocation

The cost of providing the organization's programs and other activities is summarized on a functional basis in the statement of activities and statement of functional expenses. Expenses that can be identified with a specific program or support service are charged directly to that program or support service. Costs common to multiple functions have been allocated among the various functions benefited using a reasonable allocation method that is consistently applied, as follows:

- Salaries and wages, benefits, and payroll taxes are allocated based on activity reports prepared by key personnel.
- Occupancy, depreciation, and amortization, and interest are allocated on a square foot basis dependent on the programs and supporting activities occupying the space.
- Telephone and internet services, insurance, and supplies and miscellaneous expenses that cannot be directly identified are allocated on the basis of employee headcount for each program and supporting activity.

Every three years, or more often when new space or programs are added, the bases on which costs are allocated are evaluated.

General and administrative expenses include those costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of the organization.

Tax Status

The organization is exempt from federal income tax under Section 501(c) (1) of the Internal Revenue Code (IRC), though it would be subject to tax on income

unrelated to its exempt purposes (unless that income is otherwise excluded by the IRC). Contributions to the organization are tax deductible to donors under section 170 of the IRC. The organization is not classified as a private foundation.

Change in Accounting Principles

The organization implemented FASB Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*, in the current year, applying the changes retrospectively. The new standards change the following aspects of the financial statements:

- The temporarily restricted and permanently restricted net asset classes have been combined into a single net asset class called net assets with donor restrictions.
- The unrestricted net asset class has been renamed net assets without donor restrictions.
- The format of the statement of cash flows has changed to the direct method of reporting cash flows from operations, which we believe to be more understandable for the users of our financial statements.

3. Property and Equipment

Property and equipment comprised the following at December 31, 2019:

	<u>2019</u>
Property & equipment	\$2,296
Less: accumulated depreciation	<u>(2,048)</u>
Net book value	\$ 248

Depreciation expense totaled \$297 for the year ended December 31, 2019.

4. Risk Management

The organization is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. The organization assumes liability for any deductibles and claims in excess of coverage limitations.

5. Concentrations of Risk

Amounts held in financial institutions occasionally are in excess of the Federal Deposit Insurance Corporation and Securities Investor Protection Corporation limits. The organization deposits its cash with high quality financial institutions,

and management believes the organization is not exposed to significant credit risk on those amounts.

6. Subsequent Events

Subsequent events have been evaluated through June 17, 2020, which is the date the financial statements were available to be issued. Events occurring after that date have not been evaluated to determine whether a change in the financial statements would be required.

Attachment 4

Association Dues Options

		Option A	Option B	Option C	Option D	Option E		
		Frozen since 2015- Population Based	Population updated (2019) using current model	2021 Dues Tiered Schedule	Flat Rates	Hybrid Dues and Charging for Reviews		
Members	MGD	0.1852	0.1852					
NCWCD		\$1,750	\$1,750	\$ 1,275	\$ 4,500	\$ 1,275	Plant Capacity MGD	Collection System Only
Carestream		\$1,750	\$1,750	\$ 1,275	\$ 4,500	\$ 1,275		
Larimer County (Un Inc.)		\$12,690	\$12,572	\$ 7,575	\$ 8,500	\$ 7,575		
Weld County (Un Inc.)		\$8,215	\$9,359	\$ 7,575	\$ 8,500	\$ 7,575		
Timnath	0.00	\$147	\$908	\$ 1,275	\$ 4,500	\$ 850	<1 MGD	Population 0 to 10,000
Severance	0.05	\$1,225	\$1,155	\$ 1,275	\$ 4,500	\$ 850		
Fox Acres	0.08	\$1,225	\$41	\$ 1,275	\$ 4,500	\$ 850		
Ault	0.15	\$1,225	\$341	\$ 1,275	\$ 4,500	\$ 850		
Pierce	0.18	\$160	\$214	\$ 1,275	\$ 4,500	\$ 850		
Resource Colo San. Dist.	0.30	\$5,000	\$1,986	\$ 1,275	\$ 4,500	\$ 850		
Platteville	0.35	\$1,225	\$557	\$ 1,275	\$ 4,500	\$ 850		
Kersey	0.38	\$280	\$303	\$ 1,275	\$ 4,500	\$ 850		
Mead	0.50	\$838	\$866	\$ 1,275	\$ 4,500	\$ 850		
Hudson	0.50	\$477	\$350	\$ 1,275	\$ 4,500	\$ 850		
Milliken	0.70	\$1,225	\$1,503	\$ 1,275	\$ 4,500	\$ 850		
Eaton	0.75	\$856	\$1,057	\$ 1,275	\$ 4,500	\$ 850		
Wellington	0.90	\$1,241	\$1,885	\$ 1,275	\$ 4,500	\$ 850		
Johnstown	1.49	\$2,229	\$2,798	\$ 4,275	\$ 4,500	\$ 2,850		
Estes Park, Town of	1.50	\$0	\$0	\$ -	\$ -	\$ -		
Estes Park S.D.	1.50	\$1,225	\$1,164	\$ 4,275	\$ 4,500	\$ 2,850		
Erie	1.95	\$3,724	\$5,025	\$ 4,275	\$ 4,500	\$ 2,850		
Berthoud	2.00	\$1,225	\$1,656	\$ 4,275	\$ 4,500	\$ 2,850		
Upper Thompson S.D.	2.00	\$2,891	\$2,289	\$ 4,275	\$ 4,500	\$ 2,850		
Lochbuie	2.00	\$1,225	\$1,337	\$ 4,275	\$ 4,500	\$ 2,850		
Ft. Lupton	2.75	\$1,417	\$1,539	\$ 4,275	\$ 4,500	\$ 2,850		
Evans	2.88	\$3,613	\$3,915	\$ 4,275	\$ 4,500	\$ 2,850		
Windsor	2.80	\$3,965	\$5,892	\$ 4,275	\$ 4,500	\$ 2,850		
Boxelder S. D.	3.00	\$1,726	\$3,926	\$ 4,275	\$ 4,500	\$ 2,850		
Brighton	3.00	\$6,708	\$7,716	\$ 4,275	\$ 4,500	\$ 2,850		
South Ft. Collins S.D.	4.50	\$5,000	\$9,185	\$ 4,275	\$ 4,500	\$ 2,850		
St. Vrain S.D.	4.80	\$5,441	\$8,128	\$ 4,275	\$ 4,500	\$ 2,850		
Northglenn	6.50	\$6,921	\$7,150	\$ 4,275	\$ 4,500	\$ 2,850		
Loveland	10.00	\$13,194	\$14,363	\$ 12,275	\$ 4,500	\$ 8,250	>=10 MGD	Population >=25,001
Broomfield	12.00	\$11,010	\$13,105	\$ 12,275	\$ 4,500	\$ 8,250		
Longmont	13.00	\$16,710	\$18,015	\$ 12,275	\$ 4,500	\$ 8,250		
Greeley	14.70	\$17,836	\$20,119	\$ 12,275	\$ 4,500	\$ 8,250		
Metro WW Rec Dist.	28.80	\$7,189	\$14,612	\$ 12,275	\$ 4,500	\$ 8,250		
Ft. Collins	29.00	\$28,188	\$31,543	\$ 12,275	\$ 4,500	\$ 8,250		
TOTAL		\$ 180,967	\$ 210,073.51	\$ 167,775	\$ 174,500	\$ 118,150		
						\$ 23,834	Utility Plan Reviews	
						\$ 24,357	Site App Reviews	
						\$ 166,341	Total-Hybrid Model	

Possible Fee Schedule for Hybrid Dues Structure

NFRWQPA Hybrid Fee Schedule					
Annual Membership Dues					
Treatment Facility			Collection System only		
Size (mgd)	Dues		Population	Dues	
<1	\$850		0-to-10,000	\$850	
1.0-to-9.99	\$2,850		10,001-to-25,000	\$2,850	
>10.0	\$8,250		>25,000	\$8,250	
Counties			Associates		
\$7,575			\$1,275		
Review Fees					
Site Applications			Utility Plans		
	New (22.6)	Expansion (22.7)		New	Update
Wastewater treatment plants, less than 100,000 gallons per day:	\$3,115	\$2,492	Wastewater treatment plants, less than 100,000 gallons per day:	\$3,985	\$3,180
Wastewater treatment plants from 1,000,000 to 9,999,999:	\$6,231	\$4,984	Wastewater treatment plants from 1,000,000 to 9,999,999:	\$5,958	\$4,750
Wastewater treatment plants, 10,000,000 gallons per day or more:	\$12,461	\$9,969	Wastewater treatment plants, 10,000,000 gallons per day or more:	\$7,931	\$6,361
Lift Stations & Interceptors (Eligible for Certification) (22.8):	\$779		On-site wastewater treatment systems:	\$1,830	\$1,207
Lift Stations & Interceptors (22.9):	\$1,246		Other Updates: i.e. Population & Loading projections	\$1,257	
Amendments to Existing Site Applications (22.10):	\$779				
Demonstration Projects (22.11):	\$779				
In-kind Replacement Projects (22.12):	\$779				
Areawide Water Quality Management Plan Amendment					
New Management or Operation Agency:			\$2,992		
New Wastewater Treatment Plant:			\$1,992		
New Lift Station or Interceptor:			\$778		
Increase or Decrease in Treatment Plant Capacity:			\$389		
Wastewater Utility Service Area (WUSA) Amendment:			\$628		
Update Population and Loading Projections:			\$628		

Option A - Keeping the Dues Frozen

	2018	2019	2020	2021	2022	2023	2024	2025
Starting Assets	\$ 612,187.72	\$ 648,123.58	\$ 620,511.77	\$ 576,855.16	\$ 561,608.00	\$ 483,993.00	\$ 504,823.00	\$ 525,653.00
Ending Assets	\$ 648,123.58	\$ 620,511.77	\$ 576,855.16	\$ 561,608.00	\$ 483,993.00	\$ 504,823.00	\$ 525,653.00	\$ 546,483.00
Revenue	\$ 172,674.00	\$ 174,257.00	\$ 165,044.00	\$ 82,522.00	\$ 180,967.00	\$ 180,967.00	\$ 180,967.00	\$ 180,967.00
Total Expenses	\$ 165,216.29	\$ 234,656.02	\$ 219,375.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00
	2026	2027	2028	2029	2030	2031	2032	2033
Starting Assets	\$ 546,483.00	\$ 567,313.00	\$ 588,143.00	\$ 608,973.00	\$ 629,803.00	\$ 650,633.00	\$ 671,463.00	\$ 692,293.00
Ending Assets	\$ 567,313.00	\$ 588,143.00	\$ 608,973.00	\$ 629,803.00	\$ 650,633.00	\$ 671,463.00	\$ 692,293.00	\$ 713,123.00
Revenue	\$ 180,967.00	\$ 180,967.00	\$ 180,967.00	\$ 180,967.00	\$ 180,967.00	\$ 180,967.00	\$ 180,967.00	\$ 180,967.00
Total Expenses	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00

Option B - Update the current dues model to the current populations (2019)

	2018	2019	2020	2021	2022	2023	2024	2025
Starting Assets	\$ 612,187.72	\$ 648,123.58	\$ 620,511.77	\$ 576,855.16	\$ 561,608.00	\$ 483,993.00	\$ 533,929.00	\$ 583,865.00
Ending Assets	\$ 648,123.58	\$ 620,511.77	\$ 576,855.16	\$ 561,608.00	\$ 483,993.00	\$ 533,929.00	\$ 583,865.00	\$ 633,801.00
Revenue	\$ 172,674.00	\$ 174,257.00	\$ 165,044.00	\$ 82,522.00	\$ 210,073.00	\$ 210,073.00	\$ 210,073.00	\$ 210,073.00
Total Expenses	\$ 165,216.29	\$ 234,656.02	\$ 219,375.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00
Noting there would be a slight increase annually in revenue (dues) from population increases								
	2026	2027	2028	2029	2030	2031	2032	2033
Starting Assets	\$ 633,801.00	\$ 683,737.00	\$ 733,673.00	\$ 783,609.00	\$ 833,545.00	\$ 883,481.00	\$ 933,417.00	\$ 983,353.00
Ending Assets	\$ 683,737.00	\$ 733,673.00	\$ 783,609.00	\$ 833,545.00	\$ 883,481.00	\$ 933,417.00	\$ 983,353.00	\$ 1,033,289.00
Revenue	\$ 210,073.00	\$ 210,073.00	\$ 210,073.00	\$ 210,073.00	\$ 210,073.00	\$ 210,073.00	\$ 210,073.00	\$ 210,073.00
Total Expenses	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00

Option C - New Tiers Structure, Tier-1 (0-1MGD), Tier-2 (1-9.99MGD), & Tier 3 (>10MGD)

	2018	2019	2020	2021	2022	2023	2024	2025
Starting Assets	\$ 612,187.72	\$ 648,123.58	\$ 620,511.77	\$ 576,855.16	\$ 561,608.00	\$ 483,993.00	\$ 491,631.00	\$ 499,269.00
Ending Assets	\$ 648,123.58	\$ 620,511.77	\$ 576,855.16	\$ 561,608.00	\$ 483,993.00	\$ 491,631.00	\$ 499,269.00	\$ 506,907.00
Revenue	\$ 172,674.00	\$ 174,257.00	\$ 165,044.00	\$ 82,522.00	\$ 167,775.00	\$ 167,775.00	\$ 167,775.00	\$ 167,775.00
Total Expenses	\$ 165,216.29	\$ 234,656.02	\$ 219,375.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00
	2026	2027	2028	2029	2030	2031	2032	2033
Starting Assets	\$ 506,907.00	\$ 514,545.00	\$ 522,183.00	\$ 529,821.00	\$ 537,459.00	\$ 545,097.00	\$ 552,735.00	\$ 560,373.00
Ending Assets	\$ 514,545.00	\$ 522,183.00	\$ 529,821.00	\$ 537,459.00	\$ 545,097.00	\$ 552,735.00	\$ 560,373.00	\$ 568,011.00
Revenue	\$ 167,775.00	\$ 167,775.00	\$ 167,775.00	\$ 167,775.00	\$ 167,775.00	\$ 167,775.00	\$ 167,775.00	\$ 167,775.00
Total Expenses	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00

Option D - Flat Rate Dues Model								
	2018	2019	2020	2021	2022	2023	2024	2025
Starting Assets	\$ 612,187.72	\$ 648,123.58	\$ 620,511.77	\$ 576,855.16	\$ 561,608.00	\$ 483,993.00	\$ 498,356.00	\$ 512,719.00
Ending Assets	\$ 648,123.58	\$ 620,511.77	\$ 576,855.16	\$ 561,608.00	\$ 483,993.00	\$ 498,356.00	\$ 512,719.00	\$ 527,082.00
Revenue	\$ 172,674.00	\$ 174,257.00	\$ 165,044.00	\$ 82,522.00	\$ 174,500.00	\$ 174,500.00	\$ 174,500.00	\$ 174,500.00
Total Expenses	\$ 165,216.29	\$ 234,656.02	\$ 219,375.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00
	2026	2027	2028	2029	2030	2031	2032	2033
Starting Assets	\$ 527,082.00	\$ 541,445.00	\$ 555,808.00	\$ 570,171.00	\$ 584,534.00	\$ 598,897.00	\$ 613,260.00	\$ 627,623.00
Ending Assets	\$ 541,445.00	\$ 555,808.00	\$ 570,171.00	\$ 584,534.00	\$ 598,897.00	\$ 613,260.00	\$ 627,623.00	\$ 641,986.00
Revenue	\$ 174,500.00	\$ 174,500.00	\$ 174,500.00	\$ 174,500.00	\$ 174,500.00	\$ 174,500.00	\$ 174,500.00	\$ 174,500.00
Total Expenses	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00

Option E - Hybrid Dues Model- Tiers and Charging for Reviews								
	2018	2019	2020	2021	2022	2023	2024	2025
Starting Assets	\$ 612,187.72	\$ 648,123.58	\$ 620,511.77	\$ 576,855.16	\$ 561,608.00	\$ 483,993.00	\$ 490,197.00	\$ 496,401.00
Ending Assets	\$ 648,123.58	\$ 620,511.77	\$ 576,855.16	\$ 561,608.00	\$ 483,993.00	\$ 490,197.00	\$ 496,401.00	\$ 502,605.00
Revenue	\$ 172,674.00	\$ 174,257.00	\$ 165,044.00	\$ 82,522.00	\$ 166,341.00	\$ 166,341.00	\$ 166,341.00	\$ 166,341.00
Total Expenses	\$ 165,216.29	\$ 234,656.02	\$ 219,375.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00
	2026	2027	2028	2029	2030	2031	2032	2033
Starting Assets	\$ 502,605.00	\$ 508,809.00	\$ 515,013.00	\$ 521,217.00	\$ 527,421.00	\$ 533,625.00	\$ 539,829.00	\$ 546,033.00
Ending Assets	\$ 508,809.00	\$ 515,013.00	\$ 521,217.00	\$ 527,421.00	\$ 533,625.00	\$ 539,829.00	\$ 546,033.00	\$ 552,237.00
Revenue	\$ 166,341.00	\$ 166,341.00	\$ 166,341.00	\$ 166,341.00	\$ 166,341.00	\$ 166,341.00	\$ 166,341.00	\$ 166,341.00
Total Expenses	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00