



RWDonline.net

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AGENDA
RAINBOW WATER DISTRICT BOARD OF COMMISSIONERS
RAINBOW BOARD ROOM, 1550 N. 42ND STREET
September 13, 2023

EXECUTIVE SESSION 5:30 pm

Non-public executive session pursuant to ORS 40.225, ORS 192.660(2)(e), ORS 192.660(2)(f) and ORS 192.660(2)(h): attorney-client privilege; to conduct deliberations with persons designated to negotiate real property transactions; to consider information or records that are exempt by law from public inspection, including written advice from attorneys, and to consult with counsel concerning the legal rights and duties of a public body with regard to pending or potential litigation

REGULAR SESSION Call to Order approximately 6:15 pm

1. Roll Call __1-President Keeler, __2-Commissioner Kephart, __3-Vice President Casley, __4-Secretary-Treasurer Allocco, __5-Commissioner McLaughlin (LCOG Liaison)
2. Review & Approve Items
 - a. Agenda Check
 - b. Minutes for the August 9, 2023 Regular Session Meeting.
 - c. Financial report and authorize paying the bills for August 2023
 - d. Monthly review of missing checks, audit trail report, and new vendors
3. Business from the Audience (limited to 3 minutes each)
4. Business from the Board
 - a. LCOG Liaison Report
5. Business from the Superintendent
 - a. Project Updates, Correspondence and Staff Reports
 - b. Monthly Program Review – Service Line Audits and systemwide Leak Detection
 - c. Request employer support for nomination as Treasurer of PNWS AWWA
6. Board Actions
 - a. Tentative: Consider Kelly Butte Mural Proposal
 - b. Provide Celebration Ideas for 75th Anniversary Year
7. Schedule next meetings
 - a. October 11, 2023 Regular Session
Suggested Topics: TBD
8. Adjourn



BOARD OF COMMISSIONERS MEETING INFORMATION

Rainbow offers hybrid meetings at our 1550 42nd Street office. Our meeting space is small but in person attendance is possible and virtual meeting options are provided.

The following meeting formats may be followed during a given meeting:

WORK SESSION – These meetings are open to the public but the Board does not receive public comment during work sessions. The intent of this meeting format is to allow the Board to receive special presentations and allow more unstructured discussion as the Board seeks to understand specific topics.

EXECUTIVE SESSION – These meetings are not open to the public, and are held for specific reasons under exceptions granted to the Oregon Public Meetings Law.

REGULAR SESSION – These are the normal meetings where the business of the water district is conducted by the elected Board of Commissioners as Rainbow’s governing body. Meeting agendas are posted at least 48 hours in advance of a meeting, and a virtual meeting link is provided to facilitate remote attendance. Questions and comments may be submitted to the Board one of three typical ways:

1. During the Business from the Audience portion of a regular session (3-minute limit),
2. During a hearing or board action item where public testimony is received, and
3. Through the District’s website, <https://www.rwdonline.net/email-rainbow-board>

VIRTUAL MEETING Information for Wednesday, September 13, 2023 at 6:30 pm

Please join the meeting from your computer, tablet or smartphone.

<https://us02web.zoom.us/j/85615370889>

You can also dial in using your phone.

United States: 1-253-215-8782 or 1-669-900-6833 **Access Code:** 856-1537-0889

DIVIDER PAGE

MINUTES AND FINANCIALS

RAINBOW WATER DISTRICT BOARD MEETING

Date: July 12, 2023

Time: 5:30 PM

Place: Rainbow Water District Office/Virtual

BOARD MEMBERS PRESENT IN PERSON: Marla Casley, Doug Keeler, Mindy Kephart, and Lou Allocco

BUDGET COMMITTEE IN PERSON: James Burrington and Devin Thompson

STAFF PRESENT: Jamie Porter, Jodi Sanders, and Eric Carlson

Doug Keeler opened the Board Meeting at 6:34 pm.

AGENDA REVIEW

None

REVIEW ITEMS

1. The minutes from the July 12, 2023, Rainbow Board Meeting were presented for approval. Lou noted that Mary Beth was listed as a board member and should have listed Mindy. Lou Allocco moved to approve the minutes as amended. Jim McLaughlin seconded the motion. Motion passed 5-0.
2. The financial reports for July 2023 were presented for approval. Marla Casley moved to accept the financial reports and pay the bills. Lou Allocco seconded the motion. Motion passed 5-0.
3. July 2023 Financial Report Review: Doug Keeler reviewed 3 transactions and approved the July 2023 audit trail report. The missing checks report for July 2023 was reviewed and approved, check numbers are 16945-17005 and there were no breaks in sequence. There are two new vendors noted, Equipment Share and Streamline.

BUSINESS FROM THE AUDIENCE

1. Devin Thompson commented that he appreciated the Board letter regarding the rate increase.

BUSINESS FROM THE BOARD

1. Jim McLaughlin has no LCOG updates to report.
2. Doug Keeler presented Jamie with his annual performance review letter.

BUSINESS FROM THE SUPERINTENDENT

1. The 42nd Street overlay project is scheduled to begin in 2024.
2. Ian and Alyssa Kimball sent in a request to the Board to consider a credit on an unusually high July and August billing. There was no leak indicated but the customer did not know

RAINBOW WATER DISTRICT BOARD MEETING

Date: July 12, 2023

Time: 5:30 PM

Place: Rainbow Water District Office/Virtual

- why they used so much water. Discussion followed and by consensus of the board, they agreed to charge the first-tier rate for the water usage on the July and August 2023 billing.
3. Sunday evening, we had a trespasser steal some yard art at the office and tried to get into the yard to fill up a water bottle. Jamie filed a police report and when the Springfield police office watched the security footage, the officer said he is well known to the police department, and charges will be filed.
 4. International Paper will not be discharging enough water into the slough that runs next to the office and the slough will eventually dry up. Per the existing permit, the Granulated Activated Carbon plant at the 42nd street location depends on water in the slough to be able to discharge the backwash tank after backwashing the system. Jamie and Eric are working on solutions and have contacted DEQ and ODOT about the possibility of discharging the water through sprinklers into the field in front of the office.
 5. Jamie ordered 95 of the 3-gallon emergency water bottles to use as giveaways for the Rainbow 75th Anniversary Year. We are also starting to work on a 2024 calendar.
 6. The LIHWA program funding did not get renewed, and contributions will end December 2023.
 7. Rainbow contributed to the Urban Water Plan Graphic and will be able to use it.
 8. The reservoir cleaning and painting projects have been completed.
 9. The system leak detection project has begun on the South side of the district.
 10. Jamie presented Resolution No. 2023-21, A Resolution Adopting a Methodology for Calculating System Development Charges, and an Initial Fee Schedule. Lou Allocco moved to approve the resolution. Marla Casley seconded the motion. Motion passed 5-0.
 11. Jamie Presented Resolution No. 2023-22, A Resolution Adopting a Policy and Fee Schedule for Water Meter and Local Water Main Installation and Inspection Fees. Lou Allocco moved to approve the resolution. Doug Keeler seconded the motion. Motion passed 5-0.
 12. Jamie presented Resolution No. 2023-23. A Resolution Adopting Inflationary Adjustments to Systems Development Charges for Water. Lou noted a spelling error. Lou Allocco moved to approve the resolution as amended for the spelling error. Jim McLaughlin seconded the motion. Motion passed 5-0.

The next Board Meeting will be held September 13, 2023.

Doug Keeler adjourned the meeting at 7:27 pm.

| RAINBOW WATER DISTRICT | | | |
|------------------------------|------------------------------------------------|-------------------|----------|
| August 31, 2023 | | | |
| VENDOR | PURPOSE | Water & Fire Fund | PAID/ACH |
| Amazon Business | Office supplies | 50.40 | |
| AnSer | Answering service | 105.00 | |
| AT&T | Hot spots for on call serviceman | 43.23 | * |
| Batteries Plus | 12v battery tender | 42.50 | |
| Bell Real Estate | Refund final bill | 6.82 | * |
| Blue Fin | Card Processing fees - July 2023 | 1,680.00 | * |
| Bridgette Bedortha | Refund final bill | 62.18 | * |
| Cameron Henderson | Refund final bill | 95.35 | * |
| Century Link | Fax line | 76.98 | * |
| Coburg Road Quarry | Rock for Pheasant main break | 137.32 | |
| Comcast Business | Cable, Internet and phone service | 476.38 | * |
| Dennis Murphy | Refund final bill | 18.55 | * |
| Edge Analytical | Water testing | 274.40 | |
| EWEB | I5 Pump power | 15,236.28 | |
| Ferguson | Angle Stops | 1,608.00 | |
| FM Sheet Metal | Repair pressure washer | 85.00 | |
| Heymans | Keys | 11.50 | |
| Internal Revenue Service | Payroll withholding and taxes - August 2023 | 15,477.86 | * |
| Jamie Porter | Expense reimbursement - office supplies | 130.42 | |
| JCI Jones | Chlorine | 3,256.24 | |
| Jerry's | Supplies for maint and Shenandoah | 279.27 | |
| Jessica Mansperger | Refund final bill | 849.67 | * |
| Kaitlynn Journey | Refund final bill | 78.52 | * |
| Kelley Connect | Copier contract costs | 65.91 | |
| Lane County Public Works | New wiring harness for trailer | 1,232.61 | |
| Mario Carlos | Refund final bill | 65.54 | * |
| MW Coffee | Coffee for office | 21.50 | |
| NAPA Auto Parts | Supplies for district and truck maintenance | 105.44 | |
| Nash Janitorial | Office cleaning | 320.00 | |
| NorthStar Chemical | Sodium Hydroxide for WWTP | 2,416.77 | |
| Oregon Department of Rev | Payroll withholding and taxes - August 2023 | 3,950.15 | * |
| PacificSource Administrators | FSA Contributions - August 2023 | 805.00 | * |
| PacificSource Administrators | HRA Claim Activity - July 2023 | 2,043.35 | * |
| Paramount Supply | Service supplies for stock | 952.81 | |
| Pave Northwest | Refund Hydrant permit | 103.00 | * |
| PERS | Employee voluntary contributions - July 2023 | 823.16 | * |
| PERS | Employee withholding and expense - August 2023 | 18,901.05 | |
| Pine Ridge Golf Club | 2023 annual appreciation dinner | 2,260.62 | |
| RH2 Engineering | PFAS Treatment Feasibility Study | 1,543.14 | |
| Roberts Supply | Boot grease for service dept | 16.99 | |
| Sanipac | Garbage service | 111.48 | |
| SDIS | Employee Insurance - September 2023 | 10,874.79 | * |
| Springbrook | Civic Pay Transaction fees | 1,270.75 | |
| Springbrook - Ttech Settle | ACH Services for August 2023 | 402.18 | |
| Springfield Utility Board | Pump power and fiber optic | 9,605.77 | |
| Streamline | Website service | 260.00 | |
| USA Bluebook | Buffers for CWTP | 172.39 | |
| Valvoline | Oil change and service for #9 | 301.63 | |
| Verizon | Cell service for on call paging service | 30.08 | * |
| VOYA - ING | Deferred compensation program - August 2023 | 4,685.32 | * |
| | | 103,423.30 | |
| Approved by | | 9/13/2023 | |

RAINBOW WATER DISTRICT

KEY BANK CHARGES

8/31/2023

BILLING CYCLE:

| Employee | Date | Vendor | Purpose | Amount | GL No. | Receipt |
|------------------|-----------|--------------------|---------------------------------------|-----------|-----------|---------|
| Jamie Porter | 8/2/2023 | Microsoft | Office Software | 62.50 | 5300 | X |
| | 8/3/2023 | Moi Poki Grill | SUB- City lunch | 19.20 | 5300 | X |
| | 8/7/2023 | Crash Plan | Office Software | 9.99 | 5300 | X |
| | 8/8/2023 | Adobe | Office Software | 29.99 | 5300 | X |
| | 8/14/2023 | Zoom | Office Software | 15.99 | 5300 | X |
| | 8/25/2023 | Microsoft | Office Software | 69.99 | 5300 | X |
| | 8/25/2023 | Newspapers.com | Temporary Register Guard Subscription | 74.90 | 5300 | X |
| | 8/10/2023 | OHA | MWD Refund | (248.00) | 9150 | X |
| | | | Sub Total | 34.56 | | |
| Eric Carlson | 8/7/2023 | Sizzler | LUCC Lunch EC, BS, CP and WS | 74.72 | 5300 | X |
| | 8/10/2023 | Grainger | Supplies for DCWA and SDOAH | 106.13 | 9250/9450 | X |
| | 8/29/2023 | ABPA | Annual seminar for EC and BS | 280.00 | 5360 | X |
| | | | | Sub Total | 460.85 | |
| Brian Scott | 8/8/2023 | McDonalds | Crane training meals/Per Diem | 8.05 | 5360 | X |
| | 8/8/2023 | Fred Meyer | Crane training meals/Per Diem | 40.66 | 5360 | X |
| | 8/8/2023 | Fred Meyer | Crane training meals/Per Diem | 105.78 | 5360 | X |
| | 8/9/2023 | Fred Meyer | Crane training meals/Per Diem | 15.83 | 5360 | X |
| | 8/9/2023 | Taqueria La Fuente | Crane training meals/Per Diem | 23.00 | 5360 | X |
| | | | | Sub Total | 193.32 | |
| Wyatt Sayles | 8/9/2023 | Sherwin Williams | Reservoir maintenance | - | 5285 | X |
| | | | | 58.04 | | |
| | | | Sub Total | 58.04 | | |
| Charles Petersen | | No Charges | | | | |
| | | | | Sub Total | - | |
| Jodi Sanders | 8/4/2023 | MOD Pizza | C2C Subsection Lunch | 11.48 | 5300 | X |
| | 8/10/2023 | The Flower market | Appreciation Dinner flowers | 475.00 | 5330 | X |
| | 8/11/2023 | Albertsons | Board and safety meeting snacks | 61.02 | 5300 | X |
| | 8/11/2023 | Jersey Mikes | Board meeting meal | 59.77 | 5300 | X |
| | 8/16/2023 | ABPA West | Eric Carlson chapter dues | 85.00 | 5360 | X |
| | 8/24/2023 | USPS | Stamp Rolls | 396.00 | 5290 | X |
| | | | | 1,088.27 | | |
| | | | Grand Total | 1,835.04 | | |

Rainbow Water District Profit & Loss Budget vs Actual-YTD August 2023

| | Aug 23 | Budget | % of Budget | Jul - Aug 23 | YTD Budget | % of Budget | Annual Budget |
|----------------------------------------------|----------------|----------------|-------------|----------------|----------------|-------------|------------------|
| Ordinary Income/Expense | | | | | | | |
| Income | | | | | | | |
| 4010 · Water Sales - District | 159,869 | 149,500 | 107% | 264,337 | 247,250 | 107% | 1,169,964 |
| 4015 · Water Sales-SUB | 118,180 | 115,000 | 103% | 232,883 | 225,000 | 104% | 792,770 |
| 4020 · Service Connection Charges | 0 | 0 | 0% | 0 | 0 | 0% | 800 |
| 4030 · DRC's | 0 | 0 | 0% | 0 | 0 | 0% | 2,400 |
| 4040 · Interest Income-Water | 178 | 300 | 59% | 404 | 600 | 67% | 3,600 |
| 4050 · Reimbursed Labor | 760 | 500 | 152% | 760 | 1,000 | 76% | 2,000 |
| 4060 · Account Processing Fees | 255 | 250 | 102% | 475 | 500 | 95% | 3,050 |
| 4065 · Late Fees | 350 | 0 | 100% | 820 | 0 | 100% | 0 |
| 4070 · Reconnection Charges | 125 | 0 | 100% | 325 | 0 | 100% | 0 |
| 4080 · Gain/Loss on Sale of Assets | 0 | 0 | 0% | 0 | 0 | 0% | 4,000 |
| 4085 · Water Fund - Transfers In | 0 | 0 | 0% | 0 | 148,216 | 0% | 448,216 |
| 4090 · Miscellaneous Income | 966 | 0 | 100% | 1,011 | 0 | 100% | 19,500 |
| 4095 · Fire Hydrant Maintenance | 0 | 0 | 0% | 0 | 0 | 0% | 4,700 |
| 4100 · Bad Debts Recovered | 0 | 0 | 0% | 558 | 0 | 100% | 0 |
| 4120 · Marcola Contract Income | 3,486 | 2,000 | 174% | 4,964 | 4,000 | 124% | 18,000 |
| 4140 · Shangri La Contract Income | 572 | 500 | 114% | 848 | 1,000 | 85% | 6,000 |
| 4160 · DCWA Contract Income | 1,139 | 1,000 | 114% | 2,108 | 2,000 | 105% | 12,000 |
| 4180 · Shenandoah Income | 2,212 | 500 | 442% | 2,842 | 1,000 | 284% | 6,000 |
| 4190 · Blue River Contract Income | 617 | 500 | 123% | 1,252 | 1,000 | 125% | 7,000 |
| Total Income | 288,709 | 270,050 | 107% | 513,586 | 631,566 | 81% | 2,500,000 |
| Gross Profit | 288,709 | 270,050 | 107% | 513,586 | 631,566 | 81% | 2,500,000 |
| Expense | | | | | | | |
| 5000 · Personal Services | | | | | | | |
| 5001 · Staff Wages | | | | | | | |
| 5002 · Salary - Operations | 3,520 | | | 13,403 | | | 0 |
| 5004 · Salary - Admin | 25,054 | | | 45,497 | | | 0 |
| 5006 · Hourly - Operations | 17,393 | | | 35,462 | | | 0 |
| 5008 · Hourly - Admin | 2,659 | | | 6,972 | | | 0 |
| 5001 · Staff Wages - Other | 0 | 57,632 | 0% | 0 | 115,265 | 0% | 695,465 |
| Total 5001 · Staff Wages | 48,627 | 57,632 | 84% | 101,333 | 115,265 | 88% | 695,465 |
| 5010 · Deferred Comp Company Expense | 1,504 | 1,450 | 104% | 3,291 | 2,900 | 113% | 17,400 |
| 5016 · Extra Value Bonus | 0 | 18,000 | 0% | 20,420 | 18,000 | 113% | 18,000 |
| 5050 · Part Time & Emergency Pay | 1,771 | 2,500 | 71% | 3,967 | 5,000 | 79% | 30,000 |
| 5055 · Vacation Pay Expense | 7,458 | 0 | 100% | 11,617 | 0 | 100% | 0 |
| 5056 · Sick Pay Expense | 2,309 | 0 | 100% | 2,511 | 0 | 100% | 0 |
| 5057 · Sick Leave Buy Back | 0 | 0 | 0% | 0 | 0 | 0% | 17,500 |
| 5060 · Social Security Expense | 3,701 | 3,900 | 95% | 8,629 | 7,800 | 111% | 46,800 |
| 5065 · Medicare Expense | 866 | 1,125 | 77% | 2,018 | 2,000 | 101% | 10,750 |
| 5070 · Workers Compensation Expense | 0 | 0 | 0% | 0 | 5,000 | 0% | 7,500 |
| 5080 · Employee Insurance Expense | 9,177 | 12,000 | 76% | 18,353 | 47,411 | 39% | 167,411 |
| 5081 · Employee Life Insurance Expense | 433 | 0 | 100% | 865 | 0 | 100% | 0 |
| 5082 · FSA Fees | 380 | 0 | 100% | 460 | 0 | 100% | 0 |
| 5083 · OR-WBF Assessment Expense | 12 | 0 | 100% | 24 | 0 | 100% | 0 |
| 5100 · PERS Expense | 16,486 | 14,750 | 112% | 35,988 | 29,500 | 122% | 177,000 |
| 5110 · Unemployment Expense | 0 | 0 | 0% | 0 | 0 | 0% | 0 |
| 5120 · Payroll Advance | 0 | 0 | 0% | 0 | 0 | 0% | 0 |
| Total 5000 · Personal Services | 92,723 | 111,357 | 83% | 209,478 | 232,876 | 90% | 1,187,826 |
| 5200 · Materials & Services | | | | | | | |
| 5210 · Purification Expense | 3,083 | 10,000 | 31% | 3,083 | 20,000 | 15% | 120,000 |
| 5215 · Purification Exp-Source | 0 | 0 | 0% | 0 | 0 | 0% | 5,500 |
| 5220 · Telephone & Telemetry | 2,586 | 2,000 | 129% | 3,256 | 4,000 | 81% | 24,500 |
| 5230 · Pump Power & Electric | 24,994 | 20,000 | 125% | 24,994 | 40,000 | 62% | 240,000 |
| 5240 · Maintenance-Vehicles | 2,464 | 3,000 | 82% | 2,464 | 6,000 | 41% | 36,000 |
| 5245 · Maintenance - CWTP | 5,724 | 1,000 | 572% | 5,724 | 2,000 | 286% | 12,000 |
| 5247 · Maintenance - WCCP | 5,697 | 1,000 | 570% | 5,697 | 2,000 | 285% | 12,000 |
| 5250 · Maintenance-Pumps/Wells | 19 | 500 | 4% | 19 | 1,000 | 2% | 6,000 |
| 5260 · Maintenance-Mains | 1,186 | 500 | 237% | 1,186 | 1,000 | 119% | 6,000 |
| 5270 · Maintenance-Meters & Services | 328 | 500 | 66% | 328 | 1,000 | 33% | 6,000 |
| 5275 · Maintenance - Land | 0 | 0 | 0% | 0 | 3,000 | 0% | 9,000 |
| 5280 · Maintenance - Other | 1,292 | 500 | 258% | 3,193 | 1,000 | 319% | 6,000 |
| 5285 · Maintenance-Reservoirs | 6,510 | 0 | 100% | 6,510 | 0 | 100% | 3,000 |
| 5290 · Customer Postage | 2,412 | 1,250 | 193% | 2,209 | 2,500 | 88% | 15,000 |
| 5295 · Utility Billing Program Expense | -153 | 0 | 100% | -305 | 0 | 100% | 0 |
| 5300 · General Office Expense | 4,426 | 2,000 | 221% | 4,473 | 3,500 | 128% | 25,500 |
| 5305 · Transaction Fee Processing | 2,698 | 2,500 | 108% | 2,540 | 5,000 | 51% | 30,000 |
| 5310 · Special District Expense | 0 | 2,000 | 0% | 0 | 2,000 | 0% | 2,000 |
| 5320 · Bad Debt Expense | 309 | 125 | 247% | 309 | 250 | 124% | 1,500 |
| 5325 · Contract Workers | 0 | 0 | 0% | 0 | 0 | 0% | 10,000 |
| 5330 · Budget & Election Expense | 0 | 0 | 0% | 0 | 0 | 0% | 2,000 |
| 5340 · Community Outreach | 200 | 125 | 160% | 200 | 250 | 80% | 1,500 |
| 5360 · Dues, School & Convention Exp | 984 | 0 | 100% | 984 | 500 | 197% | 20,000 |
| 5365 · Emergency Preparedness | 950 | 0 | 100% | 950 | 0 | 100% | 0 |
| 5380 · Street Light Expense | 504 | 600 | 84% | 504 | 1,200 | 42% | 7,200 |
| 5200 · Materials & Services - Other | 0 | 0 | 0% | 0 | 0 | 0% | 0 |
| Total 5200 · Materials & Services | 66,213 | 47,800 | 139% | 68,318 | 96,200 | 71% | 600,700 |
| 5350 · CWTP - Loan / Interest Exp | 0 | 0 | 0% | 0 | 0 | 0% | 148,216 |

| | Aug 23 | Budget | % of Budget | Jul - Aug 23 | YTD Budget | % of Budget | Annual Budget |
|----------------------------------------|---------|----------|-------------|--------------|------------|-------------|---------------|
| 5400 · Contractual | | | | | | | |
| 5410 · Insurance Expense | 0 | 0 | 0% | 0 | 0 | 0% | 52,000 |
| 5420 · Legal Expense | 675 | 1,500 | 45% | 675 | 3,000 | 23% | 18,000 |
| 5425 · Network - IT | 0 | 500 | 0% | 0 | 1,000 | 0% | 10,000 |
| 5427 · IT - Subscriptions | 0 | 750 | 0% | 0 | 1,500 | 0% | 9,000 |
| 5430 · Audit & Accounting Expense | 0 | 0 | 0% | 0 | 0 | 0% | 15,660 |
| 5440 · Engineering Studies - PFAS | 0 | 3,000 | 0% | 0 | 6,000 | 0% | 54,500 |
| 5470 · Financial Advisor | 0 | 3,000 | 0% | 0 | 6,000 | 0% | 6,000 |
| 5480 · Engineering Studies | 0 | 6,000 | 0% | 0 | 13,000 | 0% | 23,000 |
| Total 5400 · Contractual | 675 | 14,750 | 5% | 675 | 30,500 | 2% | 188,160 |
| 5500 · Capital Outlay | | | | | | | |
| 5510 · Mains | 0 | 30,000 | 0% | 0 | 30,000 | 0% | 90,000 |
| 5520 · Service Lines | 0 | 2,000 | 0% | 0 | 2,000 | 0% | 5,000 |
| 5530 · Meters | 0 | 2,000 | 0% | 0 | 2,000 | 0% | 5,000 |
| 5540 · Hydrants | 0 | 5,000 | 0% | 0 | 5,000 | 0% | 20,000 |
| 5550 · Tools, Vehicles & Equipment | 0 | 1,000 | 0% | 0 | 2,000 | 0% | 16,200 |
| 5560 · Office Furniture & Equipment | 0 | 0 | 0% | 0 | 0 | 0% | 0 |
| 5570 · Well Rehabs | 0 | 0 | 0% | 0 | 0 | 0% | 0 |
| 5580 · Wells and Wellfield | 0 | 0 | 0% | 0 | 0 | 0% | 0 |
| 5585 · Telemetry & Control System | 0 | 0 | 0% | 0 | 0 | 0% | 5,000 |
| 5590 · Purification Equipment | 0 | 0 | 0% | 0 | 0 | 0% | 0 |
| 5595 · Streetlight Replacement | 0 | 0 | 0% | 0 | 0 | 0% | 0 |
| 5600 · Reservoirs | 0 | 15,000 | 0% | 0 | 25,000 | 0% | 25,000 |
| 5610 · Chase Wellfield Development | 0 | 35,000 | 0% | 0 | 35,000 | 0% | 225,000 |
| 5620 · Building & Additions | 0 | 0 | 0% | 0 | 0 | 0% | 15,000 |
| 5640 · Weyerhaeuser Corrosion Control | 0 | 0 | 0% | 0 | 0 | 0% | 0 |
| Total 5500 · Capital Outlay | 0 | 90,000 | 0% | 0 | 101,000 | 0% | 406,200 |
| 7035 · Capital Res Capital - Vehicles | 0 | | | 0 | | | 0 |
| Total Expense | 159,612 | 263,707 | 61% | 278,471 | 460,576 | 60% | 2,531,102 |
| Net Ordinary Income | 129,097 | 6,343 | 2,035% | 235,116 | 170,990 | 138% | -31,102 |
| Other Income/Expense | | | | | | | |
| Other Income | | | | | | | |
| 70000 · CAPITAL RESERVE FUND | | | | | | | |
| 7010 · Capital Reserve - Interest | 2,067 | 1,000 | 207% | 3,983 | 2,000 | 199% | 15,000 |
| 7020 · Capital Reserve - Transfers In | 0 | 0 | 0% | 0 | 0 | 0% | 500,000 |
| Total 70000 · CAPITAL RESERVE FUND | 2,067 | 1,000 | 207% | 3,983 | 2,000 | 199% | 515,000 |
| 70500 · RESILIENCE FUND | | | | | | | |
| 7100 · Resilience Fund - Transfers In | 0 | | | 0 | | | 200,000 |
| 7110 · Resilience Fund - Interest | 1,764 | 500 | 353% | 3,398 | 1,000 | 340% | 7,000 |
| Total 70500 · RESILIENCE FUND | 1,764 | 500 | 353% | 3,398 | 1,000 | 340% | 207,000 |
| 8000 · Fire Protection-Income | | | | | | | |
| 8010 · Fire Protection - Tax Income | 3,816 | 6,000 | 64% | 4,748 | 7,000 | 68% | 1,715,000 |
| 8030 · Fire Protection - Interest | 1,692 | 250 | 677% | 3,251 | 500 | 650% | 15,000 |
| Total 8000 · Fire Protection-Income | 5,508 | 6,250 | 88% | 7,999 | 7,500 | 107% | 1,730,000 |
| Total Other Income | 9,338 | 7,750 | 120% | 15,379 | 10,500 | 146% | 2,452,000 |
| Other Expense | | | | | | | |
| 6550 · Water Fund - Transfers Out | 0 | | | 0 | | | 200,000 |
| 7030 · Capital Reserve - Transfers Out | 0 | 300,000 | 0% | 0 | 300,000 | 0% | 300,000 |
| 8500 · Fire Protection-Expense | | | | | | | |
| 8510 · Fire Protection-Contract Exp | 0 | 0 | 0% | 0 | 0 | 0% | 1,238,831 |
| 8545 · Fire Fund - Transfers Out | 0 | 0 | 0% | 0 | 148,216 | 0% | 648,216 |
| Total 8500 · Fire Protection-Expense | 0 | 0 | 0% | 0 | 148,216 | 0% | 1,887,047 |
| Total Other Expense | 0 | 300,000 | 0% | 0 | 448,216 | 0% | 2,387,047 |
| Net Other Income | 9,338 | -292,250 | -3% | 15,379 | -437,716 | -4% | 64,953 |
| Net Income | 138,436 | -285,907 | -48% | 250,495 | -266,726 | -94% | 33,851 |

Rainbow Water District
Profit & Loss Prev Year Comparison
August 2023

| | Aug 23 | Aug 22 | \$ Change | % Change |
|----------------------------------------|----------------|----------------|----------------|-------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4010 · Water Sales - District | 159,869 | 138,810 | 21,059 | 15% |
| 4015 · Water Sales-SUB | 118,180 | 104,273 | 13,907 | 13% |
| 4040 · Interest Income-Water | 178 | 49 | 130 | 266% |
| 4050 · Reimbursed Labor | 760 | 416 | 344 | 83% |
| 4060 · Account Processing Fees | 255 | 315 | -60 | -19% |
| 4065 · Late Fees | 350 | 520 | -170 | -33% |
| 4070 · Reconnection Charges | 125 | 50 | 75 | 150% |
| 4090 · Miscellaneous Income | 966 | 2,454 | -1,488 | -61% |
| 4100 · Bad Debts Recovered | 0 | 64 | -64 | -100% |
| 4120 · Marcola Contract Income | 3,486 | 3,116 | 370 | 12% |
| 4140 · Shangri La Contract Income | 572 | 1,249 | -676 | -54% |
| 4160 · DCWA Contract Income | 1,139 | 1,559 | -420 | -27% |
| 4180 · Shenandoah Income | 2,212 | 602 | 1,610 | 268% |
| 4190 · Blue River Contract Income | 617 | 972 | -355 | -37% |
| Total Income | 288,709 | 254,448 | 34,262 | 14% |
| Gross Profit | 288,709 | 254,448 | 34,262 | 14% |
| Expense | | | | |
| 5000 · Personal Services | | | | |
| 5001 · Staff Wages | | | | |
| 5002 · Salary - Operations | 3,520 | 0 | 3,520 | 100% |
| 5004 · Salary - Admin | 25,054 | 0 | 25,054 | 100% |
| 5006 · Hourly - Operations | 17,393 | 0 | 17,393 | 100% |
| 5008 · Hourly - Admin | 2,659 | 0 | 2,659 | 100% |
| 5001 · Staff Wages - Other | 0 | 53,361 | -53,361 | -100% |
| Total 5001 · Staff Wages | 48,627 | 53,361 | -4,735 | -9% |
| 5010 · Deferred Comp Company Expense | 1,504 | 1,811 | -307 | -17% |
| 5016 · Extra Value Bonus | 0 | 19,140 | -19,140 | -100% |
| 5050 · Part Time & Emergency Pay | 1,771 | 2,092 | -321 | -15% |
| 5055 · Vacation Pay Expense | 7,458 | 427 | 7,031 | 1,646% |
| 5056 · Sick Pay Expense | 2,309 | 1,800 | 509 | 28% |
| 5057 · Sick Leave Buy Back | 0 | 0 | 0 | 0% |
| 5060 · Social Security Expense | 3,701 | 4,729 | -1,028 | -22% |
| 5065 · Medicare Expense | 866 | 1,106 | -240 | -22% |
| 5080 · Employee Insurance Expense | 9,177 | 10,604 | -1,428 | -14% |
| 5081 · Employee Life Insurance Expense | 433 | 475 | -43 | -9% |
| 5082 · FSA Fees | 380 | 99 | 281 | 283% |
| 5083 · OR-WBF Assessment Expense | 12 | 14 | -2 | -14% |
| 5100 · PERS Expense | 16,486 | 18,651 | -2,165 | -12% |
| 5110 · Unemployment Expense | 0 | 0 | 0 | 0% |
| 5120 · Payroll Advance | 0 | 0 | 0 | 0% |
| Total 5000 · Personal Services | 92,723 | 114,311 | -21,587 | -19% |
| 5200 · Materials & Services | | | | |
| 5210 · Purification Expense | 3,083 | 2,240 | 844 | 38% |
| 5220 · Telephone & Telemetry | 2,586 | 1,172 | 1,414 | 121% |
| 5230 · Pump Power & Electric | 24,994 | 21,126 | 3,867 | 18% |
| 5240 · Maintenance-Vehicles | 2,464 | 208 | 2,256 | 1,087% |
| 5245 · Maintenance - CWTP | 5,724 | 4,070 | 1,654 | 41% |
| 5247 · Maintenance - WCCP | 5,697 | 2,100 | 3,597 | 171% |
| 5250 · Maintenance-Pumps/Wells | 19 | 0 | 19 | 100% |
| 5260 · Maintenance-Mains | 1,186 | 0 | 1,186 | 100% |
| 5270 · Maintenance-Meters & Services | 328 | 0 | 328 | 100% |
| 5280 · Maintenance - Other | 1,292 | 348 | 945 | 271% |
| 5285 · Maintenance-Reservoirs | 6,510 | 0 | 6,510 | 100% |
| 5290 · Customer Postage | 2,412 | 175 | 2,237 | 1,276% |
| 5295 · Utility Billing Program Expense | -153 | 0 | -153 | -100% |
| 5300 · General Office Expense | 4,426 | 630 | 3,796 | 602% |
| 5305 · Transaction Fee Processing | 2,698 | 238 | 2,460 | 1,034% |
| 5320 · Bad Debt Expense | 309 | 183 | 125 | 68% |
| 5340 · Community Outreach | 200 | 0 | 200 | 100% |
| 5360 · Dues, School & Convention Exp | 984 | 0 | 984 | 100% |

| | Aug 23 | Aug 22 | \$ Change | % Change |
|----------------------------------------------|----------------|----------------|----------------|--------------|
| 5365 · Emergency Preparedness | 950 | 0 | 950 | 100% |
| 5380 · Street Light Expense | 504 | 490 | 14 | 3% |
| Total 5200 · Materials & Services | 66,213 | 32,980 | 33,233 | 101% |
| 5400 · Contractual | | | | |
| 5420 · Legal Expense | 675 | 0 | 675 | 100% |
| Total 5400 · Contractual | 675 | 0 | 675 | 100% |
| 5500 · Capital Outlay | | | | |
| 5510 · Mains | 0 | 25,397 | -25,397 | -100% |
| 5580 · Wells and Wellfield | 0 | 1,800 | -1,800 | -100% |
| Total 5500 · Capital Outlay | 0 | 27,197 | -27,197 | -100% |
| Total Expense | 159,612 | 174,488 | -14,876 | -9% |
| Net Ordinary Income | 129,097 | 79,960 | 49,138 | 62% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| 70000 · CAPITAL RESERVE FUND | | | | |
| 7010 · Capital Reserve - Interest | 2,067 | 636 | 1,431 | 225% |
| Total 70000 · CAPITAL RESERVE FUND | 2,067 | 636 | 1,431 | 225% |
| 70500 · RESILIENCE FUND | | | | |
| 7110 · Resilience Fund - Interest | 1,764 | 453 | 1,311 | 289% |
| Total 70500 · RESILIENCE FUND | 1,764 | 453 | 1,311 | 289% |
| 8000 · Fire Protection-Income | | | | |
| 8010 · Fire Protection - Tax Income | 3,816 | 6,532 | -2,716 | -42% |
| 8030 · Fire Protection - Interest | 1,692 | 561 | 1,131 | 202% |
| Total 8000 · Fire Protection-Income | 5,508 | 7,093 | -1,586 | -22% |
| Total Other Income | 9,338 | 8,183 | 1,156 | 14% |
| Net Other Income | 9,338 | 8,183 | 1,156 | 14% |
| Net Income | 138,436 | 88,142 | 50,294 | 57% |

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Accrual Basis

Rainbow Water District

Profit & Loss

August 2022 through August 2023

| | Aug 22 | Sep 22 | Oct 22 | Nov 22 | Dec 22 | Jan 23 | Feb 23 | Mar 23 | Apr 23 | May 23 | Jun 23 | Jul 23 | Aug 23 | TOTAL |
|---------------------------------------|---------|---------|---------|-----------|---------|---------|---------|---------|---------|---------|----------|---------|---------|-----------|
| Ordinary Income/Expense | | | | | | | | | | | | | | |
| Income | | | | | | | | | | | | | | |
| 4010 · Water Sales - District | 138,810 | 129,011 | 89,821 | 72,436 | 67,739 | 64,756 | 66,546 | 66,013 | 68,625 | 72,258 | 191,718 | 104,468 | 159,869 | 1,292,070 |
| 4015 · Water Sales-SUB | 104,273 | 93,900 | 66,503 | 52,136 | 50,455 | 54,866 | 52,136 | 57,740 | 58,520 | 70,844 | 85,907 | 114,703 | 118,180 | 980,162 |
| 4020 · Service Connection Charges | 0 | 1,827 | 688 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,515 | 0 | 0 | 5,031 |
| 4030 · DRC's | 0 | 2,931 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,931 |
| 4040 · Interest Income-Water | 49 | 179 | 548 | 665 | 645 | 657 | 348 | 302 | 387 | 652 | 507 | 226 | 178 | 5,342 |
| 4050 · Reimbursed Labor | 416 | 49 | 281 | 1,591 | 258 | 310 | 0 | 0 | 597 | 0 | 2,771 | 0 | 760 | 7,032 |
| 4060 · Account Processing Fees | 315 | 150 | 270 | 225 | 265 | 150 | 190 | 145 | 115 | 285 | 230 | 220 | 255 | 2,815 |
| 4065 · Late Fees | 520 | 420 | 410 | 330 | 520 | 430 | 420 | 410 | 450 | 420 | 430 | 470 | 350 | 5,580 |
| 4070 · Reconnection Charges | 50 | 200 | 100 | 0 | 525 | 25 | 50 | 95 | 200 | 150 | 150 | 200 | 125 | 1,870 |
| 4085 · Water Fund - Transfers In | 0 | 148,216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 128,740 | 0 | 0 | 0 | 276,956 |
| 4090 · Miscellaneous Income | 2,454 | 68 | 175 | -175 | -1,458 | 245 | -74 | 0 | 0 | 68 | 136 | 45 | 966 | 2,449 |
| 4095 · Fire Hydrant Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,113 | 0 | 0 | 0 | 5,113 |
| 4100 · Bad Debts Recovered | 64 | 73 | 0 | 0 | 0 | 0 | 0 | 0 | 115 | 0 | 0 | 558 | 0 | 808 |
| 4120 · Marcola Contract Income | 3,116 | 775 | 1,194 | 822 | 1,755 | 1,756 | 1,008 | 1,879 | 3,212 | 2,783 | 7,303 | 1,479 | 3,486 | 30,567 |
| 4140 · Shangri La Contract Income | 1,249 | 48 | 681 | 1,550 | 770 | 249 | 402 | 314 | 596 | 459 | 321 | 276 | 572 | 7,486 |
| 4160 · DCWA Contract Income | 1,559 | 663 | 1,217 | 1,425 | 2,160 | 2,859 | 915 | 4,653 | 1,201 | 1,446 | 917 | 969 | 1,139 | 21,121 |
| 4180 · Shenandoah Income | 602 | 1,226 | 709 | 421 | 337 | 432 | 408 | 499 | 1,012 | 482 | 447 | 630 | 2,212 | 9,415 |
| 4190 · Blue River Contract Income | 972 | 239 | 705 | 487 | 628 | 770 | 1,317 | 543 | 706 | 3,559 | 901 | 635 | 617 | 12,077 |
| Total Income | 254,448 | 379,973 | 163,302 | 131,912 | 124,598 | 127,504 | 123,665 | 132,591 | 135,735 | 287,258 | 294,253 | 224,877 | 288,709 | 2,668,826 |
| Gross Profit | 254,448 | 379,973 | 163,302 | 131,912 | 124,598 | 127,504 | 123,665 | 132,591 | 135,735 | 287,258 | 294,253 | 224,877 | 288,709 | 2,668,826 |
| Expense | | | | | | | | | | | | | | |
| 5000 · Personal Services | 114,311 | 87,474 | 86,951 | 87,234 | 87,626 | 86,468 | 81,587 | 86,603 | 83,629 | 87,000 | 107,287 | 116,754 | 92,723 | 1,205,647 |
| 5200 · Materials & Services | 32,980 | 62,698 | 50,818 | 51,864 | 42,586 | 46,216 | 45,982 | 45,368 | 48,422 | 40,757 | 106,744 | 2,105 | 66,213 | 642,752 |
| 5350 · CWTP - Loan / Interest Exp | 0 | 0 | 0 | 148,216 | 0 | 0 | 0 | 0 | 0 | 0 | -106,958 | 0 | 0 | 41,258 |
| 5400 · Contractual | 0 | 0 | 0 | 0 | 10,608 | 58,878 | 141 | 9,424 | 3,498 | 10,921 | 21,749 | 0 | 675 | 115,896 |
| 5500 · Capital Outlay | 27,197 | 39,530 | 41,648 | 9,055 | 14,776 | 12,405 | 6,945 | 0 | 0 | 25,249 | 57,461 | 0 | 0 | 234,265 |
| 7035 · Capital Res Capital - Vehicles | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 116,798 | 0 | 0 | 116,798 |
| Total Expense | 174,488 | 189,702 | 179,417 | 296,368 | 155,596 | 203,967 | 134,655 | 141,396 | 135,549 | 163,927 | 303,080 | 118,859 | 159,612 | 2,356,616 |
| Net Ordinary Income | 79,960 | 190,271 | -16,114 | -164,456 | -30,998 | -76,463 | -10,989 | -8,805 | 186 | 123,331 | -8,827 | 106,018 | 129,097 | 312,210 |
| Other Income/Expense | | | | | | | | | | | | | | |
| Other Income | | | | | | | | | | | | | | |
| 70000 · CAPITAL RESERVE FUND | 636 | 718 | 821 | 1,049 | 301,742 | 2,230 | 2,236 | 2,495 | 2,423 | 2,324 | 2,047 | 1,915 | 2,067 | 322,704 |
| 70500 · RESILIENCE FUND | 453 | 511 | 584 | 747 | 849 | 975 | 977 | 1,092 | 1,060 | 1,100 | 122,190 | 1,634 | 1,764 | 133,937 |
| 8000 · Fire Protection-Income | 7,093 | 6,589 | 7,186 | 1,073,431 | 490,901 | 23,948 | 16,430 | 38,980 | 9,821 | 7,804 | 36,849 | 2,491 | 5,508 | 1,727,030 |
| Total Other Income | 8,183 | 7,819 | 8,591 | 1,075,227 | 793,493 | 27,153 | 19,644 | 42,567 | 13,303 | 11,228 | 161,085 | 6,041 | 9,338 | 2,183,671 |

| | Aug 22 | Sep 22 | Oct 22 | Nov 22 | Dec 22 | Jan 23 | Feb 23 | Mar 23 | Apr 23 | May 23 | Jun 23 | Jul 23 | Aug 23 | TOTAL |
|----------------------------------------|--------|----------|--------|-----------|---------|----------|--------|----------|--------|----------|----------|---------|---------|-----------|
| Other Expense | | | | | | | | | | | | | | |
| 5700 · Capital Outlay Offset | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -349,139 | 0 | 0 | -349,139 |
| 6540 · Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 240,118 | 0 | 0 | 240,118 |
| 6550 · Water Fund - Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 121,000 | 0 | 0 | 121,000 |
| 7030 · Capital Reserve - Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 128,740 | 0 | 0 | 0 | 128,740 |
| 8500 · Fire Protection-Expense | 0 | 148,216 | 0 | 0 | 300,000 | 619,416 | 0 | 309,708 | 0 | 0 | 309,708 | 0 | 0 | 1,687,047 |
| Total Other Expense | 0 | 148,216 | 0 | 0 | 300,000 | 619,416 | 0 | 309,708 | 0 | 128,740 | 321,686 | 0 | 0 | 1,827,766 |
| Net Other Income | 8,183 | -140,397 | 8,591 | 1,075,227 | 493,493 | -592,263 | 19,644 | -267,141 | 13,303 | -117,512 | -160,601 | 6,041 | 9,338 | 355,905 |
| Net Income | 88,142 | 49,874 | -7,523 | 910,771 | 462,495 | -668,726 | 8,654 | -275,945 | 13,488 | 5,819 | -169,428 | 112,059 | 138,436 | 668,116 |

Rainbow Water District
Balance Sheet
As of August 31, 2023

| | Aug 31, 23 |
|----------------------------------------|------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1010 · Petty Cash | 150 |
| 1030 · Key Bank Civic Pay | 64,740 |
| 1040 · Key Bank Money Market | 13,010 |
| 1052 · Key Bank General Checking | 144,858 |
| 1055 · LGIP - Capital Reserve Fund | 552,712 |
| 1060 · LGIP-Water Fund | 17,115 |
| 1065 · LGIP-Fire Fund | 454,059 |
| 1068 · LGIP - Resilience Fund | 471,581 |
| Total Checking/Savings | 1,718,224 |
| Accounts Receivable | |
| 1310 · Accounts Receivable-Water | 122,184 |
| 1312 · Accounts Receivable - Fees | 190 |
| 1313 · Accounts Receivable - Late Fees | 10 |
| 1315 · Accounts Receivable-CONTRACT | 130,047 |
| 1320 · Accounts Receivable-OTHER | 96 |
| 1322 · Accounts Receivable - DCWA | 1,411 |
| 1324 · Accounts Receivable - BRWD | 1,257 |
| 1330 · Return Checks - RWD | 39 |
| 1335 · Allowance for Doubtful Accounts | -1,200 |
| 1410 · Fire Fund Taxes Receivable | 63,495 |
| Total Accounts Receivable | 317,529 |
| Other Current Assets | |
| 12001 · Civic Pay 98 Recon Account | 1,575 |
| 1500 · Material & Supply Inventory | 55,056 |
| 1510 · Pension Asset GASB68 | -803,851 |
| 1520 · Net OPEB Asset (Liab) | -10,181 |
| 1600 · Prepaid Insurance | 24,571 |
| Total Other Current Assets | -732,831 |
| Total Current Assets | 1,302,922 |
| Fixed Assets | |
| 1810 · Land | 174,292 |
| 1820 · Wells | 1,192,778 |
| 1830 · Pumping Equipment | 299,454 |
| 1835 · Telemetry & Control System | 186,443 |
| 1840 · Purification Equipment | 87,081 |
| 1850 · Reservoirs | 1,958,342 |
| 1860 · Transmission Mains | 389,778 |
| 1870 · Distribution Mains | 1,468,360 |
| 1880 · Service Lines | 165,953 |
| 1890 · Meters | 460,567 |
| 1900 · Hydrants | 64,779 |
| 1910 · Buildings & Bridges | 180,839 |
| 1920 · Tools, Vehicles, and Equipment | 378,865 |
| 1930 · Office Furniture & Equipment | 68,369 |
| 1940 · Weyco Corrosion Control | 69,505 |
| 1950 · Chase Wellfield Development | 1,071,067 |
| 1960 · Emergency Center - Moe Security | 13,665 |
| 1970 · Chase Water Treatment Plant | 2,930,572 |
| 1980 · Streetlight Replacement | 11,018 |
| 1990 · Accumulated Depreciation | -4,313,810 |
| Total Fixed Assets | 6,857,916 |
| TOTAL ASSETS | 8,160,839 |

Aug 31, 23

LIABILITIES & EQUITY

| | |
|--------------------------------------|-------------------------|
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 2210 · Customer Deposits | 17,140 |
| 2212 · Customer Donations | 120 |
| 2220 · Deferred Taxes-Fire Fund | -11,558 |
| 2350 · PERS Payable | 18,901 |
| 2353 · PERS Employee Voluntary Cont. | 480 |
| 2365 · Health Reimbursement Account | 20,589 |
| 2370 · Deferred Budget Billing | -22,393 |
| 2420 · Accrued Vacation Pay | 33,627 |
| 2500 · Deferred Outflows GASB68 | -494,335 |
| 2510 · Deferred Inflows GASB68 | 612,048 |
| 2550 · Deferred Inflows GASB 75 | 1,861 |
| 2560 · Deferred Outflows GASB 75 | -2,639 |
| 9150 · MWD - Invoices | 297 |
| 9250 · DCWA - Invoices | 272 |
| 9550 · BRWD - Invoices | 239 |
| Total Other Current Liabilities | <u>174,648</u> |
| Total Current Liabilities | <u>174,648</u> |
| Long Term Liabilities | |
| 2445 · Long Term Debt - CWTP | 2,049,758 |
| 2447 · LTD CWTP - Interest Accrual | 23,564 |
| Total Long Term Liabilities | <u>2,073,323</u> |
| Total Liabilities | <u>2,247,971</u> |
| Equity | |
| 32000 · Retained Earnings | 2,277,485 |
| 3210 · Cont. in Aid of Construction | 2,869,723 |
| 3230 · Retained Earnings - Fire | 515,165 |
| Net Income | 250,495 |
| Total Equity | <u>5,912,868</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>8,160,839</u></u> |

DIVIDER PAGE

RESOLUTIONS AND
POLICY or PROGRAM
REVIEW ITEMS



FACT SHEET FOR DEVELOPING AND MAINTAINING A SERVICE LINE INVENTORY

There is no safe level of lead exposure. EPA will continue to strengthen actions to protect communities from lead in drinking water. This guidance alongside regulatory improvements, infrastructure investments like the \$15 billion provided by the Bipartisan Infrastructure Law for identifying and replacing lead service lines (LSLs), and other actions, are significant steps towards replacing 100% of LSLs across the country.

Service line inventories are the foundation from which water systems can take action to address LSLs. Establishing an inventory of service line materials and identifying the location of LSLs are key steps in getting them replaced. A comprehensive and accurate inventory allows you to publicly track progress on LSL identification and replacement, engaging the community and enhancing transparency. In addition, a comprehensive and accurate inventory can help all systems by supporting asset management programs and customer communications.

WHO CAN BENEFIT FROM THIS FACT SHEET

All community water systems (CWSs) and non-transient non-community water systems (NTNCWSs) must submit an initial inventory to their state or primacy agency by **October 16, 2024**. If you are a CWS or NTNCWS, this fact sheet can help you understand your requirements and prepare your inventory.

WHAT INFORMATION DOES IT CONTAIN?

This fact sheet provides an overview of EPA's requirements for developing an initial inventory. It also contains a summary of EPA recommendations. For more details, refer to the full guidance for developing and maintaining a service line inventory, available online here: <https://www.epa.gov/ground-water-and-drinking-water/revised-lead-and-copper-rule>

HOW IS THIS FACT SHEET ORGANIZED?



SECTION 1

Required inventory elements and definitions



SECTION 2

Inventory planning



SECTION 3

Records review



SECTION 4

Service line investigations



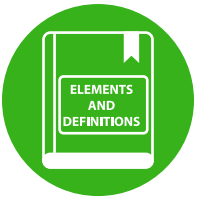
SECTION 5

Sharing inventory information with the public



SECTION 6

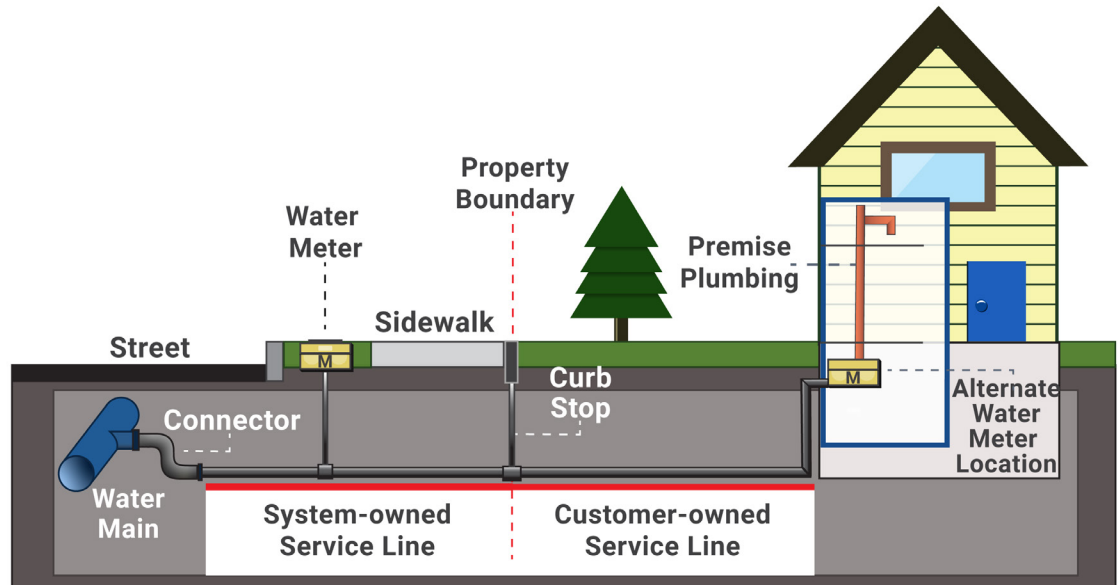
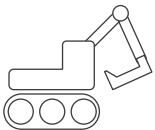
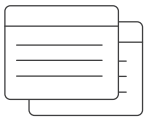
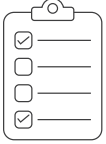
Information for systems with only non-lead service lines



SECTION 1

REQUIRED INVENTORY ELEMENTS AND DEFINITIONS

Your inventory **must** include all service lines, regardless of the actual or intended use. You must classify the system- and customer-owned portions separately where ownership is split (see example pictured).



You must classify service lines using one of the four definitions below.

Lead: A portion of the pipe that is made of lead, which connects the water main to the building inlet.

Galvanized Requiring Replacement (GRR): A galvanized service line that is or ever was downstream of an LSL or is currently downstream of an unknown service line.

Non-Lead: The service line is determined not to be lead or GRR through an evidence-based record, method, or technique.

Unknown: The service line material is not known to be a lead, GRR, or non-lead, such as where there is no documented evidence supporting material classification.

EPA recommends you track additional information in your inventory, such as pipe diameter and installation date, source of material information, actual material of non-lead lines, and other lead sources (*e.g.*, lead goosenecks and solder).

SECTION 2

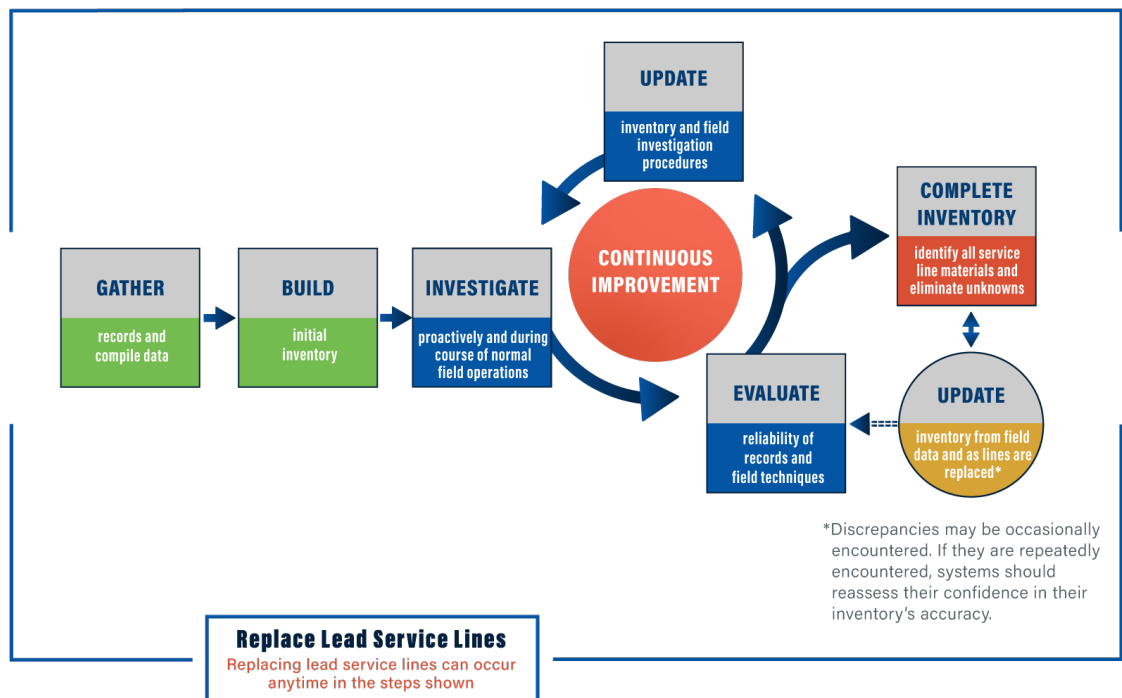
INVENTORY PLANNING

EPA recommends you begin your inventory development process with the following steps:

- Identify staff and resources.
- Select an inventory format.
- Develop procedures for collecting service line information.
- Develop partnerships.

EPA developed a spreadsheet template that you can use and/or customize for your inventory, available online here <https://www.epa.gov/ground-water-and-drinking-water/revised-lead-and-copper-rule>. You should choose an inventory format that is easily updated and conforms with any state or primacy agency requirements.

EPA recommends considering the inventory a **living data set** that is continuously improved over time as materials are investigated and LSLs are replaced. See the figure below for a schematic of the inventory lifecycle. As shown, EPA recommends systems to begin lead service line replacement (LSLR) as soon as possible, regardless of the state of inventory development.



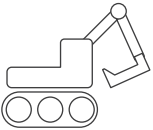
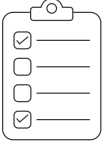
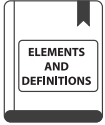
SECTION 3

RECORDS REVIEW

You **must** review the following to prepare your initial inventory:

- Previous materials evaluation. Specifically, you must review the materials evaluation you performed to identify lead and galvanized iron or steel under the original Lead and Copper Rule.
- All construction and plumbing codes, permits, and existing records or other documentation that indicates the service line materials used to connect structures to the distribution system.
- All water system records, including distribution system maps and drawings, historical records on each service connection, meter installation records, historical capital improvement or master plans, and standard operating procedures.
- All inspections and records of the distribution system that indicate the material composition of the service connections that connect a structure to the distribution system.
- Any resource, information, or investigation method provided by or required by the state or primacy agency to develop your initial inventory.

Records reviewed previously need not be reviewed again.



LSIs identified

| | | |
|-----------------------------------|-----------------------------------------|-----------------|
| 73481 | 645 E. Moler St. | SERVICE RECORD |
| LOT NO 230 | | KIND OF ACCOUNT |
| DATE SOLD 7-15-41 | | |
| SIZE OF MAIN 6 | 18" E of E L.L. of 18 th St. | |
| SIZE OF STOP 3/4 | | |
| SIZE OF SERVICE 3/4 | 11" N of S L.L. of Moler St. | |
| SIZE OF PIPE 3/4 | | |
| LENGTH OF PIPE 22 ft. Lead. | | |
| RE-ISSUED | | |
| LOCATION OF WATER North Wall | | |
| NAME NUMBER SIZE DATE SET REMARKS | | |
| Theobald E/S 9/12/40 1-3-12 | | |
| Reck 2021 9/14 5/6 11-3-72 | | |

| | | |
|-------------------------------------------|-------------------------------------------|-----------------|
| 3844 | 101 East 1 st Ave. | Size of Ferrule |
| | | Date Sold |
| | | Lot No |
| | 114 Ft 26 of - L.L. of Summit St. | |
| | 12 Ft N of S L.L. of 1 st Ave. | |
| Remarks | | |
| Main Size 6" Stop Size 3/4 Pipe Length 26 | | Kind Lead |
| Date Renewed 9/14/14 | | Reissued |

Excerpt from Exhibit 4-4 of the full inventory guidance

SECTION 4

SERVICE LINE INVESTIGATIONS

You can use investigative methods to classify service line materials as long as the methods are approved by the state or primacy agency. These methods could also be used to verify water system records. Investigative methods described in the full guidance include visual inspection by the customer and/or system personnel, water quality sampling, excavation, and predictive modeling.

The full guidance provides information on each method and possible approaches for prioritizing investigations, such as:

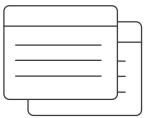
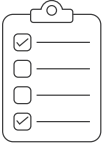
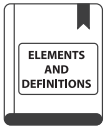
- Consider vulnerable or environmental justice populations.
- Target areas with the most unknowns.
- Target service lines that are most likely lead, especially in tandem with LSLR.
- Target areas where LSLR is occurring.



PROTECT YOUR TAP
a quick check for lead

EPA developed the Protect Your Tap online step-by-step guide to help customers identify LSLs in their home, available online.

<https://www.epa.gov/ground-water-and-drinking-water/protect-your-tap-quick-check-lead-0>



Excerpt from page 5-13 of the full inventory guidance

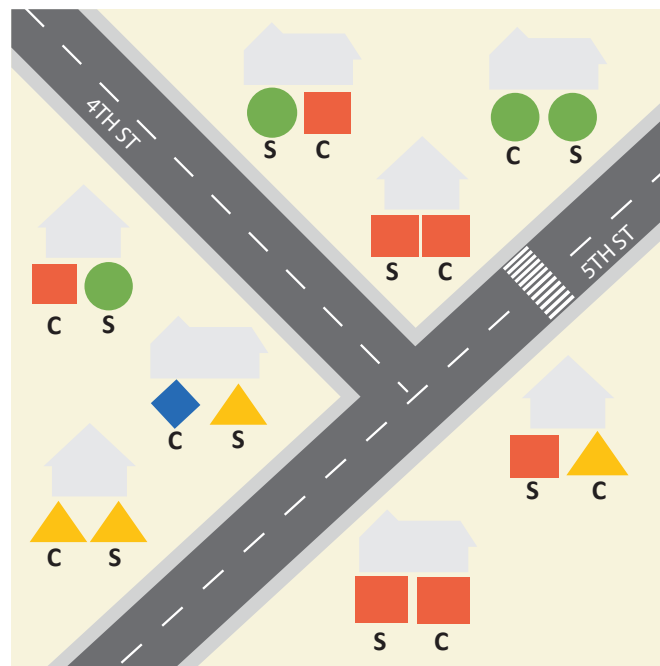
SECTION 5

SHARING INVENTORY INFORMATION WITH THE PUBLIC

At a minimum, you **must** make publicly available a location identifier (*e.g.*, street address, intersection, or landmark) for each LSL and GRR service line. EPA recommends that you:

- Provide a location identifier for every service line.
- Consider using a street address as the location identifier.
- Include information on steps that consumers served by LSLs can take to reduce exposure to lead.

If you serve more than 50,000 people, you must provide your inventory online. Many water systems have developed simple or web-based maps to present their service line inventory, share information with the public, and inform their LSLR program.



LEGEND

C = Customer-owned
S = System-owned

Lead GRR
Non-Lead Unknown

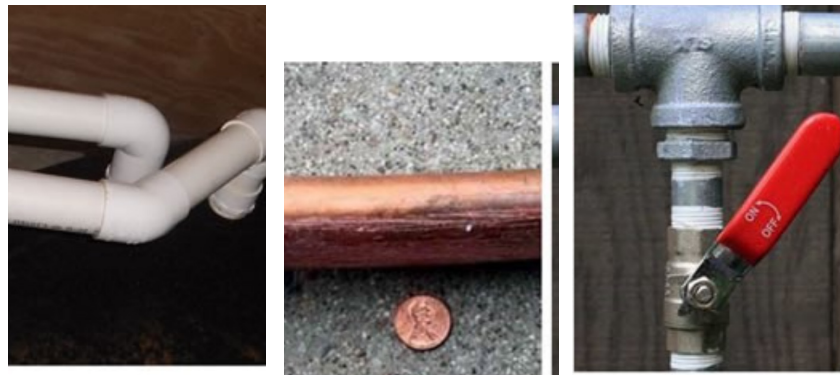
If you have lead, GRR, or unknown services lines, you must provide notification to persons served by these lines within 30 days after completing the initial inventory. If you are a CWS, you must also include instructions on how to access the inventory in your Consumer Confidence Report.

SECTION 6

INFORMATION FOR SYSTEMS WITH ONLY NON-LEAD SERVICE LINES

This section is for systems that can demonstrate through evidence-based records, methods, or techniques that all service lines are non-lead, including both the system- and customer-owned portions.

Examples of Non-Lead Materials



Plastic

Copper

Galvanized pipe*

*Only if the galvanized pipe was determined to have never been downstream of an LSL

DO I STILL NEED TO SUBMIT MY INITIAL INVENTORY IF ALL SERVICE LINES ARE NON-LEAD?

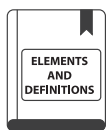
Yes, all CWSs and NTNCWSs must submit an initial inventory to their state or primacy agency by **October 16, 2024**.

WHAT ARE MY REQUIREMENTS FOR DEVELOPING THE INITIAL INVENTORY?

The requirements for developing an initial inventory are the same for systems with all non-lead service lines as they are for those with LSLs, GRRs, and/or unknowns. Under the LCRR, you must review previous materials evaluation, construction and plumbing codes/records, water system records, distribution system inspections and records, and state or primacy agency specified information.

SECTION 6

INFORMATION FOR SYSTEMS WITH ONLY NON-LEAD SERVICE LINES (CONTD.)

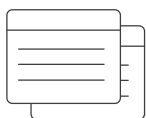


DO I NEED TO MAKE MY INVENTORY PUBLICLY AVAILABLE?

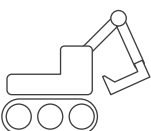


You have the option of (1) making the inventory publicly available, or (2) providing a written statement that your system has no LSLs, GRRs, or lead status unknown service lines, and a general description of methods used to make the determination.

WHAT IF I DISCOVER AN LSL OR GRR AFTER I SUBMIT MY INITIAL INVENTORY?



Even when all service lines have been classified as non-lead, EPA recognizes that a lead or GRR service line may subsequently be found. If this happens, you must:



- Notify your state within 30 days, and
- Prepare an updated inventory on a schedule established by your state.

Although not required, EPA recommends that you replace the lead or GRR service line as soon as possible and investigate when it was installed and who installed it. You should consider whether or not the discovery was an isolated event or a potential indicator of additional lead or GRR service lines in your system. If the latter, EPA recommends that you work with your state or primacy agency to determine which service lines should be reclassified as unknown and develop a plan for field investigations.



ADDITIONAL RESOURCES

For a copy of the full guidance, spreadsheet template, other fact sheets, and a link to EPA's inventory webinar, visit <https://www.epa.gov/ground-water-and-drinking-water/revised-lead-and-copper-rule>

Looking for ways to fund the development of your inventory? See EPA's LSLR funding page at <https://www.epa.gov/ground-water-and-drinking-water/funding-lead-service-line-replacement>



Tech Brief

A NATIONAL DRINKING WATER CLEARINGHOUSE FACT SHEET

Leak Detection and Water Loss Control

by Zacharia M. Lahlou, Ph.D.

Civil and Environmental Engineer, Wiley and Wilson, Lynchburg, VA

Summary

Utilities can no longer tolerate inefficiencies in water distribution systems and the resulting loss of revenue associated with underground water system leakage. Increases in pumping, treatment and operational costs make these losses prohibitive. To combat water loss, many utilities are developing methods to detect, locate, and correct leaks.

Old and poorly con-

structed pipelines, inadequate corrosion protection, poorly maintained valves and mechanical damage are some of the factors contributing to leakage. One effect of water leakage, besides the loss of water resources, is reduced pressure in the supply system. Raising pressures to make up for such losses increases energy consumption. This rise in pressure makes leaking worse and has adverse environmental impacts.

Of the many options available for conserving water, leak detection is a logical first step. If a utility does what it can to conserve water, customers will tend to be more cooperative in other water conservation programs, many of which hinge on individual efforts. A leak detection program can be highly visible, encouraging people to think about water conservation before they are asked to take action to reduce their own water use. Leak detection is an opportunity to improve services to existing customers and to extend services to the population not served.

In general, a 10 to 20 percent allowance for unaccounted-for-water is normal. But a loss of more than 20 percent requires priority attention and corrective actions.



Photo by Eric Merrill

Shawn Menear, a graduate student in Technology Education at West Virginia University, uses geophones to listen for water main leaks. Similar to a doctor or nurse's stethoscope, geophones are an inexpensive leak detection device used by water utilities.

However advances in technologies and expertise should make it possible to reduce losses and unaccounted-for-water to less than 10 percent. While percentages are great for guidelines, a more meaningful measure is volume of lost water. Once the volume is known, revenue losses can be determined and cost effectiveness of implementing corrective action can then be determined.

Benefits of Leak Detection and Repair

The economic benefits of leak detection and repair can be easily estimated. For an individual leak, the amount lost in a given period of time, multiplied by the retail value of that water will provide a dollar amount. Remember to factor in the costs of developing new water supplies and other "hidden" costs.

Some other potential benefits of leak detection and repair that are difficult to quantify include:

- increased knowledge about the distribution system, which can be used, for example, to respond more quickly to emergencies and to set priorities for replacement or rehabilitation programs;

Leak Detection and Water Loss Control

- more efficient use of existing supplies and delayed capacity expansion;
- improved relations with both the public and utility employees;
- improved environmental quality;
- increased firefighting capability;
- reduced property damage, reduced legal liability, and reduced insurance because of the fewer main breaks; and
- reduced risk of contamination.

Causes of Leaks

Water produced and delivered to the distribution system is intended to be sold to the customer, not lost or siphoned from the distribution system without authorization. Not long ago, water companies sold water at a flat rate without metering. As water has become more valuable and metering technology has improved, more and more water systems in the U.S. meter their customers. Although all customers may be metered in a given utility, a fairly sizable portion of the water most utilities produce does not pass through customer meters. Unmetered water includes unauthorized uses, including losses from accounting errors, malfunctioning distribution system controls, thefts, inaccurate meters, or leaks. Some unauthorized uses may be identifiable. When they are not, these unauthorized uses constitute unaccounted-for water. Some unmetered water is taken for authorized purposes, such as fire fighting and flushing and blowoffs for water-quality reasons. These quantities are usually fairly small. The primary cause of excessive unaccounted-for water is often leaks.

There are different types of leaks, including service line leaks, and valve leaks, but in most cases, the largest portion of unaccounted-for water is lost through leaks in the mains. There are many possible causes of leaks, and often a combination of factors leads to their occurrence. The material, composition, age, and joining methods of the distribution system components can influence leak occurrence. Another related factor is the quality of the initial installation of distribution system components. Water conditions are also a factor, including tempera-

ture, aggressiveness, and pressure. External conditions, such as stray electric current; contact with other structures; and stress from traffic vibrations, frost loads, and freezing soil around a pipe can also contribute to leaks. All water plants will benefit from a water accounting system that helps track water throughout the distribution system and identifies areas that may need attention, particularly large volumes of unaccounted-for water.

Leak Detection and Repair Strategy

There are various methods for detecting water distribution system leaks. These methods usually involve using sonic leak-detection equipment, which identifies the sound of water escaping a pipe. These devices can include pinpoint listening devices that make contact with valves and hydrants, and geophones that listen directly on the ground. In addition, correlator devices can listen at two points simultaneously to pinpoint the exact location of a leak. (See the drawing on page 3.)

Large leaks do not necessarily contribute to a greater volume of lost water, particularly if water reaches the surface; they are usually found quickly, isolated, and repaired. Undetected leaks, even small ones, can lead to large quantities of lost water since these leaks might exist for long periods of time. Ironically, small leaks are easier to detect because they are noisier and easier to hear using hydrophones. The most difficult leaks to detect and repair are usually those under stream crossings.

Leak detection efforts should focus on the portion of the distribution system with the greatest expected problems, including:

- areas with a history of excessive leak and break rates;
- areas where leaks and breaks can result in the heaviest property damage;
- areas where system pressure is high;
- areas exposed to stray electric current and traffic vibration;
- areas near stream crossings; and
- areas where loads on pipe exceed design loads.

Of course, detecting leaks is only the first step in eliminating leakage. Leak repair is the more costly step in the process. Repair clamps, or collars, are the preferred method for repairing small leaks, whereas larger leaks may require replacing one or more sections of pipe.

On average, the savings in water no longer lost to

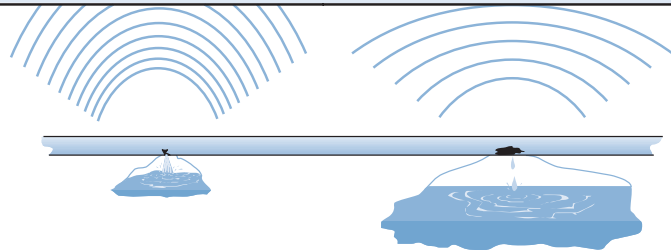
Calculating Unaccounted-for Water

Unaccounted-for water is the difference between water produced (metered at the treatment facility) and metered use (i.e., sales plus non-revenue producing metered water). Unaccounted-for water can be expressed in millions of gallons per day (mgd) but is usually discussed as a percentage of water production:

$$\text{Unaccounted-for water (\%)} = \frac{(\text{Production} - \text{metered use}) \times 100\%}{(\text{Production})}$$

ture, aggressiveness, and pressure. External conditions,

Listening for Leaks



An important goal of leak detection is to find exactly where a leak is located. Typically, the louder the noise, the closer you are to the leak. Small leaks under high pressure usually make more noise than larger leaks under low pressure. In fact, many large leaks make almost no sound whatsoever.

leakage outweigh the cost of leak detection and repair. In most systems, assuming detection is followed by repair, it is economical to completely survey the system every one to three years.

Instead of repairing leaking mains, some argue it is preferable to replace more leak-prone (generally older) pipes. Selecting a strategy depends upon the frequency of leaks in a given pipe and the relative costs to replace and repair them. Deciding whether to emphasize detection and repair over replacement depends upon site-specific leakage rates and costs. In general, detection and repair result in an immediate reduction in lost water, whereas replacement will have a longer-lasting impact to the extent that it eliminates the root cause of leaks.

The most important factor in a leak detection and repair program is the need for accurate, detailed records that are consistent over time and easy to analyze. Records concerning water production and sales, and leak and break costs and benefits, will become increasingly important as water costs and leak and break damage costs increase and as leak detection and rehabilitation programs become more important. In order to optimize these programs by allocating funds in such a way that results in the greatest net benefits, adequate information is needed on which to base decisions and determine needs. Three sets of records should be kept: (1) monthly reports on unaccounted-for water comparing cumulative sales and production (for the last 12 months, to adjust discrepancies

caused by the billing cycle); (2) leak-repair report forms; and (3) updated maps of the distribution system showing the location, type, and class of each leak.

Coordinating Leak Detection and Repair with Other Activities

In addition to assisting with decisions about rehabilitation and replacement, the leak detection and repair program can further other water utility activities, including:

- inspecting hydrants and valves in a distribution system;
- updating distribution system maps;
- using remote sensor and telemetry technologies for ongoing monitoring and analysis of source, transmission, and distribution facilities. Remote sensors and monitoring software can alert operators to leaks, fluctuations in pressure, problems with equipment integrity, and other concerns; and
- inspecting pipes, cleaning, lining, and other maintenance efforts to improve the distribution system and prevent leaks and ruptures from occurring. Utilities might also consider methods for minimizing water used in routine water system maintenance.

Beyond Leak Detection and Repair

Detecting and repairing leaks is only one water conservation alternative; others include: meter testing and repair/replacement, rehabilitation and replacement programs, installing flow-reducing devices, corrosion control, water pricing policies that encourage conservation, public education programs, pressure reduction, requests for voluntary cutbacks or bans on certain water uses, and water recycling.

Where can I find more information?

- Jeffs, C., C. Lloyd, and D. Pospishill. 1989. An Introduction to Water Loss and Leak Detection. Duncan OK: National Rural Water Association.
- Mays, W. L. 2000. Water Distribution Systems Handbook. American Water Works Association. New York: McGraw-Hill.
- Moyer, E. M. 1985. Economics of Leak Detection: A Case Study Approach. Denver: American Water Works Association
- Pask, David. "50 Percent Loss? How to Detect Small Utility Water Leaks." On Tap. Winter 1993. Morgantown WV: National Drinking Water Clearinghouse.
- U.S. Environmental Protection Agency. 1998. Water Conservation Plan Guidelines. Washington, D.C.: Office of Water. EPA-832-D-98-001

For further information, comments about this fact sheet, or to suggest topics, contact Lahlou via e-mail at lahloum@hotmail.com.

DIVIDER PAGE

INFORMATION ONLY

Gatorade's newest drink: Water

By Jordan Valinsky, CNN Business

Published 10:03 AM EDT, Thu September 7, 2023



Gatorade

Gatorade is getting into the water business.

New York CNN — Gatorade's newest beverage doesn't look or taste like its other neon-bright drinks. In fact, it's just water.

The PepsiCo-owned brand, best known for its fruit-flavored sports drinks like Fierce Grape or Frost Glacier Cherry, is adding Gatorade Water. It's a major bet that the brand can tap into the growing "functional water" category (i.e. water that is perceived to have additional health benefits) that's projected to reach \$18 billion in sales in the next two years.

Hitting shelves early next year, Gatorade Water is an electrolyte-infused, unflavored water that's filtered with a 7-step filtration process, according to the company, and contains alkaline as well as enhanced pH levels. Water is the latest addition to Gatorade's growing portfolio that extends beyond its flagship recovery drink and into energy beverages, protein powders and capsules. Although the brand is the category leader, Gatorade sales haven't grown as quickly compared to BodyArmor.

ADVERTISING

The company's research shows "about 30 million consumers today are not reaching for enhanced water at all," according to Michael Del Pozzo, president of Gatorade. "Most cases, it's because it's not a brand that they know and trust."

With the Gatorade branding and its signature orange bolt on the water's packaging, Del Pozzo believes that 58-year-old brand can bring "credibility" and disrupt the functional water category that has seen rapid growth in recent years because consumers think enhanced water provides specific benefits.

Del Pozzo said that their research discovered that athletes are "seeking premium unflavored water" to drink throughout the day, as well as a water that contains ingredients that are important to them and comes with "perceived health benefits," including quicker recovery and improving gut health.

Alleged health benefits

Brands like Essentia and SmartWater have benefited from popularity in recent years for boasting alkaline and electrolyte in water. The trend has grown because celebrities and influencers claim it helps with weight loss, clear skin and even fighting cancer.

Specifically, alkaline water is a water that has a higher pH level than tap water. Seven is a neutral pH. The higher the pH level the more alkaline, or basic, it is. The lower the pH level, the more acidic it is. Gatorade Water has pH levels of 7 and higher.

"Tap water has a pH of roughly around 7, and alkaline water is closer to about 8 or 9," said Malina Malkani, a registered dietician, nutritionist and spokeswoman for the Academy of Nutrition and Dietetics. "Alkaline compounds are salts and metals that, when added to water, make it more basic."

However, she previously told CNN that "there's really not a lot of evidence either supporting of the health claims that are made about alkaline water or refuting the claims."

"It's one of those fads that people are making all kinds of claims about, you know, 'It's a miracle cure, and it's a curative for so many different things, and it can boost your metabolism and prevent cancer,' and there's just a lot we don't know," she said.

Dr. Leana Wen, a George Washington University public health professor and CNN medical analyst, said that "there are many claims about the supposed health benefits of electrolyte-infused and alkaline water, but very little scientific evidence."

"For the vast majority of people who live in areas with drinkable water, normal tap water is the best form of hydration," she told CNN.

Growth

Still, despite the unproven and perhaps dubious health benefits, the functional water category has grown because consumers are "simply interested in prioritizing hydration as part of their everyday health routine," Howard Telford, head of soft drinks at Euromonitor, told CNN.

Once the "exclusive domain of sports drinks" like Gatorade or Powerade, the category has seen an "explosion of new formats and styles across powder concentrates, tablets and sports nutrition supplements," Telford said. Expanding into water helps Gatorade "widen the base" of its consumers and expand the brand's appeal.

Gatorade's Del Pozzo said that functional water experienced a "big surge" during the height of the pandemic, and it has "maintained that momentum for quite some time."

Gatorade Water is joining a crowded category. It's currently dominated by Coca-Cola's Smartwater, capturing nearly 27% of the US market share, according to Euromonitor data. Other popular brands include Nestle-owned Essentia and two other PepsiCo-owned brands including LIFEWTR and Propel, a flavored water, that the company sees Gatorade Water being "complementary" to.

Part of the marketing challenge ahead of its launch is building and marketing the brand with "credibility so people understand 'Why would i potentially pay more than i would for a base water?' and 'What does it bring in water that I couldn't get today?,'" he said.

"When we think about water, this is really an opportunity for us to build out this whole other component of our portfolio that our competitors can't do," Del Pozzo said.