

Forum Administrators Note: (Tim Brackett)

This report contains erroneous & potentially libelous information. It came from a private web site maintained by the GLA Treasurer's wife & was handed out with official documents at the committee meeting.

Ten-Year Overview of Snow Removal Costs

There may be a few other costs related to snowplowing that are not shown, such as snow fencing and miscellaneous.

Average Snowplowing Cost - 2007 to 2113

Snow removal was not broken down into districts until 2007. In 2014 it became nontransparent, again. Shows Snowplowing Roads line items, only.

North Glastonbury -	NG:	\$994.10
Lower South Glastonbury -	SG:	\$653.96
High South Glastonbury -	HSG:	\$3,551.60

Cost of Snowplowing, Year by Year:

\$3,516.22 in 2006	\$16,915.62 in 2011
\$5,390.92 in 2007	\$7,105.87 in 2012
\$11,007.33 in 2008	\$10,176.18 in 2013
\$6,178.83 in 2009	\$17,670.26 in 2014
\$15,352.33 in 2010	\$8,780.78 in 2015

2006 SNOW REMOVAL

<u>Snowplowing Roads:</u>	1,884.54
Equipment Reg & Ins:	1,152.00
Equipment Maintenance:	388.22
Fuel:	91.46
Grand Total:	\$3,516.22

2007 SNOW REMOVAL

<u>Snowplowing Roads:</u>	3,645.50
NG:	830.25
SG:	530.25
HSG:	1,575.00
*PO:	120.00
*Bank:	150.00
Other:	410.00
Equipment Reg & Ins:	1,584.48
Fuel:	160.94
Grand Total:	\$5,390.92

* GLA snowplowed Storey Road. As an alternative, NG landowners could have used Capricorn to get to Emigrant and school bus.

2008 SNOW REMOVAL

<u>Snowplowing Roads:</u>	6,043.00
NG:	1,238.00
SG:	567.50
HSG:	3,202.50
**SSkwy:	1,035.00
Equipment Reg & Ins:	1,596.26
Equipment Maintenance:	1,946.73
Fuel:	409.95 (4.10)
Sand:	1,011.39
Grand Total:	\$11,007.33

2009 SNOW REMOVAL

<u>Snowplowing Roads:</u>	4,135.00
NG:	555.00
SG:	242.50
HSG:	2,437.50
**SSkwy:	900.00
Equipment Reg & Ins:	1,424.60
Equipment Maintenance:	365.87
Fuel:	198.37 (3.64)
Sand:	54.99
Grand Total:	\$6,178.83

** Sagittarius Skyway was snowplowed by high South landowner and board member R.S., who was also co-chair for the Road Committee. It was unauthorized spending – but he submitted his invoices to the GLA, anyway, and the GLA consented to pay him on the one-time basis. At the time, he was told he had to *stop* snowplowing Sagittarius Skyway. Thereafter, the line item for Sagittarius Skyway (SSkwy) disappeared. Now a Road Committee member claims the GLA is still snowplowing Sagittarius Skyway – but the fact is well hidden in the financial reports.

*****2010 SNOW REMOVAL**

<u>Snowplowing Roads:</u>	11,358.25
NG:	4,622.25
SG:	1,652.50
HSG:	4,731.00

SSkywy: *(Line item disappeared.)*
 DCR: 352.50
 Equipment Reg & Ins: 2,939.50
 Equipment Maintenance: 440.00
 Fuel: 614.58 (2.96)
Grand Total: \$15,352.33

Equipment Reg & Ins: 1,079.00
 Equipment Maintenance: 6,216.61
 Fuel: 528.57 (3.49)
 Sand: 300.00
Grand Total: \$10,176.18

*** Thanksgiving Day blizzard of 2010.
 Heavy snow continued into 2011. Money
 was taken from *the savings* to plow out high
 South. High South voted to not pay it back.

*****2014 SNOW REMOVAL**

Fuel: \$1,118.74 (3.34)
Total Snow Expense: \$17,670.26

***When a high South landowner took the
 GLA books to a CPA and had them
 'upgraded' to *Standard Accounting
 Practice*, they came back with snowplowing
 no longer broken down into snow removal
 districts. Now we can't tell where the money
 was spent.

2011 SNOW REMOVAL

Snowplowing Roads: 12,706.57
 NG: 829.47
 SG: 1,314.35
 HSG: 9,661.50
 DCR: 901.25
 Equipment Reg & Ins: 2,360.00
 Equipment Maintenance: 1,364.05
 Fuel: 363.00 (3.52)
 Sand: 125.00
Grand Total: \$16,915.62

2015 SNOW REMOVAL

Fuel: 488.84
Total: \$8,780.78

2012 SNOW REMOVAL

Snowplowing Roads: 4,042.42
 NG: 1,417.79
 SG: 270.88
 HSG: 2,353.75
 Equipment Reg & Ins: 1,313.00
 Equipment Maintenance: 1,137.27
 Fuel: 463.18 (3.60)
 Sand: 150.00
Grand Total: \$7,105.87

2015 SNOW BUDGET: \$24,163.00

(\$3,516.22 was the total spent on snow-
 plowing in 2006.)

Fuel budget: \$2,500.00

Gas was \$2.40 a gallon.
 At \$2.50/gal that's 1,000 gallons.
 At 10 miles per gallon, that's 10,000
 miles. Glastonbury has 23 miles of roads!

Budgets are being inflated in case of need for
 emergency snow removal (in high South).
 Money should go into an emergency fund,
 instead, to be paid back if used.

2013 SNOW REMOVAL

Snowplowing Roads: 2,052.00
 NG: 666.00
 SG: *No line item (nothing spent?)*
 HSG: 900.00
 Other: 486.00

2016 SNOW BUDGET: \$22,598.00

Fuel budget: \$2,500.00

Gas is under \$2.00 a gallon.

Excessively high fuel allocation (\$2,500) is not
 justified. It appears the snow budget is being
 padded so more money will be available should
 high South need additional snowplowing.

From: "Regina Wunsch" <[redacted]>
Date: April 26, 2016 at 11:46:56 PM MDT
To: "'Rudy Parker \ (GLA Treasurer)\'" <[redacted]>, <info@glamontana.org>
Subject: Snow Report handout correction

Rudy, thank you for sending me a copy of the handouts for tomorrow's financial committee meeting.

I request that a correction be made to a false statement in the snow report.

It states under 2014 Snow Removal

Quote: **** When a high South landowner took the GLA books to a CPA and had them "upgraded" to Standard Accounting Practice they came back with snowplowing no longer broken down into snow removal districts. Now we can't tell where the money was spent.*

This is not true.

The snow removal cost report can be printed out according to "districts" (class in QB). All one has to do is set the report type to print by class. The report only has two "districts", because the snow plow operator has not been instructed to separate his hours out for low and high South. The only time High South now shows up is, if a contractor is used. This is not a fault of the books. If you desire a greater breakdown, the snow employees need to be instructed by the board to break down their hours accordingly.

Furthermore, the snow costs were calculated wrong in prior years. Therefore the snow report included with the financials for the committee meeting cannot be used to assess the true snow costs for each district.

Low South and North Glastonbury were plowed by employees and the GLA plow trucks, but the wages were put into the same account as contractor costs. Contractor costs include overhead and are therefore much higher. As High South was plowed by contractor Rich Spallone the costs for High South look inflated. The overhead (equipment, fuel, sand etc.) needs to be prorated and added to the Low South and North wages to get the true cost of plowing those two "districts". This was not done in the snow report and cannot be done just using the numbers presented, because the contractor costs included with the wages need to be separated out first.

As of 2015 all of SG and NG are being being plowed by the GLA plow truck. The data is being entered in terms of plowing and sanding hours for NG and SG and is readily available if the right report is requested. This alone however will not give the true snow costs for NG and SG. The overhead needs to be prorated according to sanding and plowing hours. The overhead for sanding is higher than that for plowing, so sanding the roads costs the GLA more than plowing them.

Please see attached the snow report I did for the 2014 year end financials with all costs prorated according to the hours spent sanding and plowing in NG and SG. This report does not show the sanding hour and plowing hour breakdown, because the bookkeeping service the board employed at that time, Minnick Management was not instructed to enter those hours broken down into those categories, so the accounts were not available for the report. Furthermore, Minnick erroneously claimed that payroll hours could not be entered by class on a paycheck; one would have to issue a separate paycheck for each "district". When Janice took over the books, I discovered it was possible to enter payroll items by class and we entered the data by class (district) and according to the breakdown that we needed for prorating the costs. This breakdown is available in the 2015 snow cost report from QB and for any future report as long as the board instructs the snow plow operators to break them down and the accounting service to enter them accordingly.

For the 2014 report I calculated the applicable hours from the actual timesheets handed in by the drivers and made the appropriate ledger entries in QB to compensate for the lack of breakdown in the payroll entries. So the breakdown by class is available in QB for the year 2014, if one pulls up the appropriate report. I also entered the prorated amounts for the overhead by ledger entry, so that information is also available when one generates the 2014 year end snow report in QB.

I hope that clarifies the misconceptions and you find the information in the 2014 snow report useful.

Regina

Glastonbury Landowners Association
Snow Costs by Class Accrual Basis
January through December 2014

	High South	North G	South G	TOTAL
1000 · Snow Removal				
1010 · Contracted Snow Removal	3,215.75	0.00	496.75	3,712.50
1011 · Equipment Rental	0.00	1,625.00	325.00	1,950.00
1012 · Snow Fences	0.00	35.98	35.97	71.95
1013 · Sand	0.00	508.54	96.86	605.40
1015 · Payroll Costs				
1016 · Wages Paid Snow	0.00	1,756.07	1,324.76	3,080.83
1016c · Wages Paid Sand Loading	0.00	134.40	25.60	160.00
1016d · Wages Paid Snow Fence	0.00	120.00	805.00	925.00
1017 · Payroll Taxes Snow	0.00	266.27	273.36	539.63
1018a · Payroll Software	0.00	140.00	140.00	280.00
1019 · Workers' Compensation Insurance	0.00	234.02	176.55	410.57
1019a · Employ.Practice Liability Ins.	0.00	542.50	542.50	1,085.00
1015 · Payroll Costs - Other	0.00	0.00	0.00	0.00
Total 1015 · Payroll Costs	0.00	3,193.26	3,287.77	6,481.03
1020 · Equipment Costs				
1021 · Truck Registration & Insurance	0.00	439.74	258.26	698.00
1024 · Truck Maintenance	0.00	1,743.18	1,315.03	3,058.21
1025 · Fuel	0.00	887.12	551.47	1,438.59
1026 · Wages Truck Maintenance	0.00	401.85	303.15	705.00
Total 1020 · Equipment Costs	0.00	3,471.89	2,427.91	5,899.80
Total 1000 · Snow Removal	3,215.75	8,834.67	6,670.26	18,720.68

GLA 2014 HOURLY COST FOR PLOWING AND SANDING: \$98.03

HIGH SOUTH CONTRACTED SNOW COSTS INCLUDE \$840 FOR GRADER TO WIDEN ROADS

SNOW WAGES FOR SG INCLUDE ALL OF SG. DRIVER DID NOT BREAK DOWN INTO AREAS.

→ 1010 - Not accurate because the contractor often plowed Low + High South. His time was not broken down for either geographic area.

Note included by the Forum administrator -
Tim Brockett

From: Mark Seaver

Date: April 27, 2016 at 10:43:32 AM MDT

To: board@glamontana.org

Subject: Re: [GLA Board List] Re: Snow Report handout correction

Reply-To: board@glamontana.org

Rudy, those snow removal totals are a valuable bit of knowledge. I've plotted the results (attached to this email as a jpg) and that shows what looks to be a slow increase in average costs. More importantly, the average cost is \$10,200 and that's higher than 6 of the 10 years. If we used that number as the average cost, we would be \$4145 dollars over budget for the 10 year period. If we budgeted for \$10,700 each year we would have a \$355 surplus at the end of 10 years. If folks like round numbers, I'd suggest budgeting at \$11,000.

Mark

