



GREEN MOUNTAIN WATER & SANITATION DISTRICT

**Board of Directors Regular Meeting
May 09, 2023**

13919 W Utah Avenue
Lakewood, CO 80228
(P) 303-985-1581
(F) 303-985-0680

E-Mail: customerservice@greenmountainwater.org

NOTICE OF REGULAR MEETING

GREEN MOUNTAIN WATER AND SANITATION DISTRICT

May 9, 2023

NOTICE IS HEREBY GIVEN that the Board of Directors of the GREEN MOUNTAIN WATER AND SANITATION DISTRICT, of the County of Jefferson, State of Colorado, will hold a regular meeting at 6:00 p.m., Tuesday May 9th, 2023, at 13919 W. Utah Ave., Lakewood, Colorado 80228. This meeting will be held for the purpose of conducting such business as may come before the Board. This meeting is open to the public.

VIRTUAL MEETING OPTION: For those who may not be able to attend in person, the District will offer the option of participating in this meeting by a video/conference call. To attend, please go to:

<https://us06web.zoom.us/j/89533225776>

Or call [+1 669 900 6833](tel:+16699006833) and enter the Meeting ID.

Meeting ID: 895 3322 5776

To troubleshoot issues with connection at the time of the meeting, please follow this link <https://support.zoom.us/hc/en-us/sections/200305593-Troubleshooting>

If you still experience issues, email customerservice@greenmountainwater.org and our IT staff will assist you as soon as possible.

The District does not discriminate on the basis of race, age, national origin, color, creed, religion, sex, sexual orientation or disability in the provision of services. People with disabilities needing reasonable accommodation to attend or participate in a District Board meeting can call (303) 985-1581 or email customerservice@greenmountainwater.org for assistance. Please give notice as far in advance as possible so we can accommodate your request.

<u>Board Member</u>	<u>Term Expiration</u>
Karen Morgan, Vice President	May, 2027
David Wiechman, Secretary	May, 2025
Todd Hooks, Treasurer	May, 2027
Roger J. Wendell	May, 2025

1. **Call to Order/Declaration of Quorum**
2. **Directors' Matters: Disclosure Matters**
3. **Approval of/ Additions to/Deletions from the Agenda**
4. **Public Comment (limit 5 minutes per person)**

Per passed Motion of the GMWSD Board of Directors, May 11, 2021: Members of the public wishing to address the board during the public comment period are asked to keep the comments civil and related to the items in the agenda, or to the conduct of the district business.

Members of the public wishing to address the Board will be recognized by the board to maintain proper decorum.

Since the Green Mountain Water and Sanitation District board values your input, we always offer additional opportunities for the public to provide comments by using the district's email system or by phoning into customer service in the event they do not get on during the meeting during the period set aside for the public comment.

5. **Election Results Curing Board Vacancy: Appointing New Director**
6. **Election of Officers**
7. **District Manager Report**
 - a. Full Report [pg 4](#)
 - i. Recognition
 - ii. Dashboards
 - iii. Maintenance Report
 - iv. Project Management
 - v. Operations
8. **Capital and Construction Projects** [pg 14](#)
 - a. Project Construction Report Spreadsheet [pg 15](#)
 - i. Sewer Pipe Lining Bear Creek Golf Course.
 - ii. Collection Sewer Pipe Kipling.
 - iii. RFP Ravine Structure, award bid.
 - iv. RFP Replacement Water Line Pipe Atlantic review and manage, award bid.
9. **Financial Matters** [pg 17](#)
 - a. April 2023/May 2023 Daily/Monthly Operation Expenses & Capital Expenditures [pg 18](#)
 - b. April 2023 Unaudited Financial & Investment Report [pg 25](#)
10. **Director's Matters**
 - a. Initiate fee study based off of 10-year capital improvement plan
11. **Legal Matters** (Dylan Woods, Title 32 Attorney for the District)
12. **Executive Session** Executive Session pursuant to §24-6-402(4)(b) and/or §24-6-402(4)(e), C.R.S. for the purpose of receiving legal advice regarding.
 - a. Solterra litigation
 - b. Big Sky litigation
13. **New Business – Notifications for Next Board Meeting**
14. **Adjourn**

**BY ORDER OF THE BOARD OF DIRECTORS:
GREEN MOUNTAIN WATER AND SANITATION DISTRICT**



Green
Mountain
Water &
Sanitation
District

DISTRICT MANAGER REPORT

BOARD MEETING

5-09-2023

OUTLINE



- **GREEN MOUNTAIN WATER AND SANITATION DISTRICT**
- **MISSION, VISION, VALUES, AND GOALS**
- **RECOGNITION**
- **PERFORMANCE DASHBOARDS**
- **PROJECT MANAGEMENT**
- **OPERATIONS STATUS**

RECOGNITION

- **NO LOST TIME ACCIDENT IN OVER 6 YEARS. GREAT SAFETY RECORD.**
- **ZERO TIER 1 OR TIER 2 VIOLATIONS FROM THE COLORADO DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT FOR DRINKING WATER AND WASTEWATER. A PERFECT WATER QUALITY RECORD IN THE HISTORY OF GMWSD.**
- **CONTINUOUSLY IMPROVING NETWORK SECURITY IMPLEMENTING NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY CYBER SECURITY.**
- **MODERN CONTROL SYSTEM REAL TIME ACCESS AND ALARMS WITH REDUNDANT BACK-UP FOR ALL DRINKING WATER PROCESSES AND WASTEWATER PROCESSES.**
- **ABILITY TO REPAIR WATER AND WASTEWATER SYSTEMS IN-HOUSE SHORTENING CUSTOMER DOWN TIME TO A MINIMUM AND SAVING MONEY.**
- **RESOLVE OVER 18,000 CUSTOMER INQUIRIES PER YEAR VERY QUICKLY.**
- **ONLY 3 SANITARY SEWER OVERFLOWS IN 20 YEARS, WELL BELOW INDUSTRY AVERAGE. THE COMPLETE COLLECTION SYSTEM IS INSPECTED AND CLEANED CONTINUOUSLY AND REPEATED**
- **MODERN ASSET CARE TOOLS:**
 - **CELLULAR NETWORK CUSTOMER METERS,**
 - **PRECISE GPS MAPPING,**
 - **GEOGRAPHIC INFORMATION SYSTEM (GIS),**
 - **TRACKING OF COLLECTION AND DISTRIBUTION ASSET CARE USING PREDICTIVE AND PREVENTIVE MAINTENANCE AND STATISTICAL ANALYSIS.**

RECOGNITION CONTINUED



- **RETENTION OF EMPLOYEES THAT ARE PART OF THE COMMUNITY, THAT WORKED ONSITE DURING COVID, STAYED WITH GMWSD WITH THE HIGH COST OF LIVING AND RECORD INFLATION.**
- **PROACTIVE PLANNING FOR CRITICAL PARTS STORAGE, CHECKING SUPPLY CHAIN, RESEARCHING OTHER RESOURCES.**
- **ON BUDGET FOR OVER 20 YEARS WITH ZERO DEBT AND \$23 MILLION IN RESERVE SAVINGS.**
- **THE STAFF AT GMWSD HAVE A TOTAL OF OVER 200 YEARS OF EXPERIENCE WORKING IN PUBLIC WATER AND WASTEWATER SYSTEMS.**
- **CONTINUOUS IMPROVEMENT OF RULES AND REGULATIONS THAT PROTECT THE GMWSD INFRASTRUCTURE AND THE CUSTOMER'S BEST INTEREST. DEVELOPERS PAY THEIR OWN WAY.**
- **CREATING IN-DEPTH STANDARD OPERATING PROCEDURES FOR PROPER PROJECT BIDDING, CAPITAL IMPROVEMENT IDEAS, AND EMPLOYEE STAFFING IN ORDER TO ASSURE DETAILED BOARD COMMUNICATION.**
- **IMPROVING GMWSD WEBSITE TO INCLUDE MORE PICTURES AND INFORMATION FOR THE BENEFIT OF THE CUSTOMERS.**

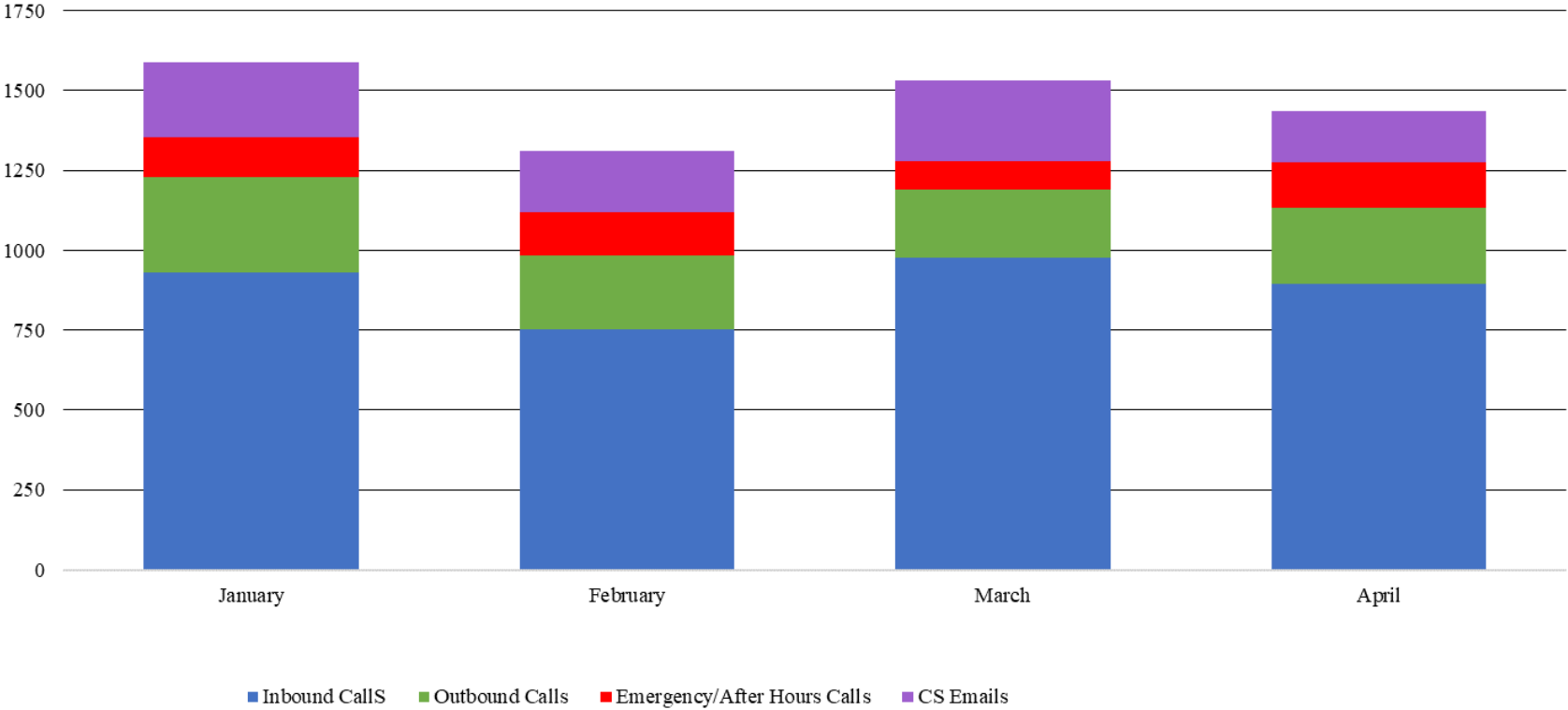
GMWSD STAFF CROSS FUNCTIONAL TEAMWORK MULTI-SKILLED AND MULTI-CRAFT

- **HEAVY EQUIPMENT/CDL OPERATORS AND MECHANICS**
- **WATER DISTRIBUTION AND WASTEWATER COLLECTION OPERATIONS, MAINTENANCE AND REPAIR**
- **LOCATORS AND INSPECTORS**
- **CONTROL TECHNICIANS AND HMI SPECIALISTS**
- **WATER QUALITY, WATER CONSERVATION AND WATER COMPLIANCE**
- **ASSET CARE PREDICTIVE AND PREVENTIVE MAINTENANCE**
- **SOFTWARE, HARDWARE, AND NETWORK IT EXPERTS**
- **GIS AND GPS EXPERTS**
- **FINANCE, BUDGETING, BILLING, PAYROLL, BANKING, CAPITAL PLANNING, INSURANCE, RECORD KEEPING AND BENEFITS**
- **CUSTOMER SERVICE, TROUBLESHOOTING, TRACKING WATER USAGE**
- **PROJECT PLANNING AND COORDINATION WITH LOCAL GOVERNMENT AND CONTRACTORS**

CUSTOMER SERVICE DASHBOARD

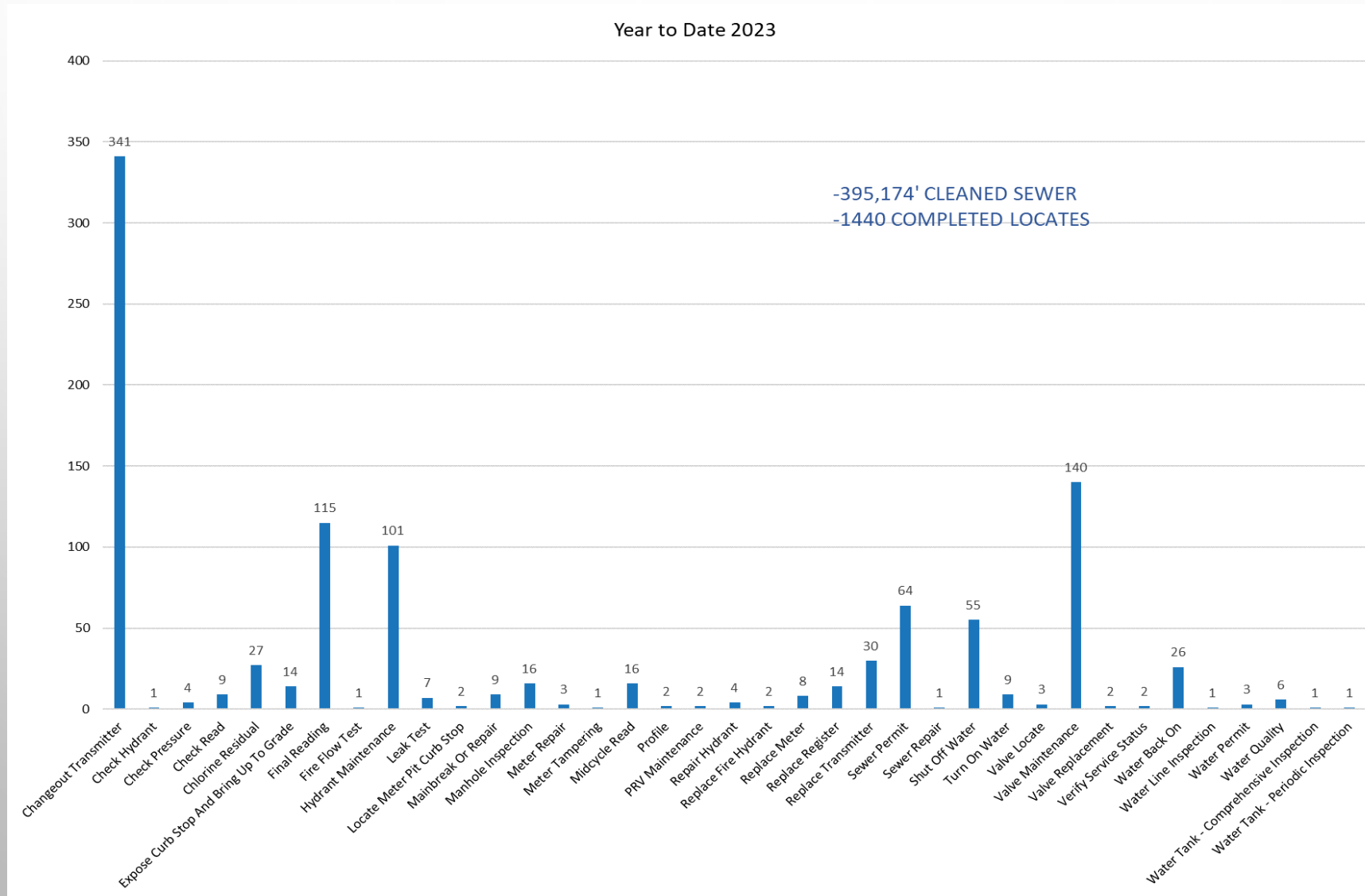


Customer Service YTD 2023



Total Inbound Calls - 3,553
Total Outbound Calls - 986
Average Inbound Call Time - 3:04
Total Emergency/After Hours Calls - 491
Total Customer Service Emails - 838

ASSET CARE DASHBOARD PREDICTIVE MAINTENANCE NUMBER OF TASKS



MAINTENANCE REPORT

- 3 total main breaks for April all due to corrosion
- 13853 W Warren Dr, DIP installed 1976 and was out of service for 3 hours
- 1749 S Vancouver Ct, CIP installed 1965 and was out of service for 3 hours
- 13898 W Baltic Dr, DIP installed in 1976 and was out of service for 6 hour

PROJECT MANAGEMENT

- **PRE-CON MEETING ON KIPLING SEWER LINE 4-25-2023**
- **CIPP BEAR CREEK SEWER LINE ON SCHEDULE**
- **RAVINES BARRICADES IN PROCESS OF FABRICATION**
- **5 BIDS FOR PROJECT MANAGEMENT AND REVIEW ATLANTIC AVE WATER LINE REPLACEMENT**
- **2 BIDS DESIGN SUPPORT STRUCTURE RAVINES**

OPERATIONS

- **BOTH WASTEWATER COLLECTION AND DRINKING WATER DISTRIBUTION ARE RUNNING AT NORMAL FLOW FOR THIS TIME OF YEAR, NO CAPACITY ISSUES RECORDED IN ASSET CARE, NO WATER QUALITY ISSUES AND NO PRESSURE ISSUES, SETTING UP SYSTEM FOR SUMMER HIGHER WATER DEMAND.**

PROJECT BULLET POINTS

1. **Bear Creek CIPP, sewer pipe lining, on schedule for completion the end of May, Merrick Engineering is no longer on project.**
2. **Kipling sewer line, JVA Engineering took over project from Merrick engineering, Pre-con meeting with Brannon Construction on 4-25-2023, Brannon Construction onsite 5-4-2023.**
3. **Ravines barricades are still in process of fabrication.**
4. **Tamarisk lift station new design of increase pipe size for redundancy in process**
5. **Generator for Pink Pump station is on order.**
6. **HDR Engineering reviewing loan forgiveness qualifications**
7. **RFI for design review and project management of replacement of 6" and 8" cast iron water pipe Atlantic Ave**
 - a. **Swiftwater Solutions submitted bid amount \$89,000 – BID IS TOO HIGH**
 - b. **J R engineering submitted bid amount \$53,000 – good references and good work**
 - c. **R G engineering submitted bid amount \$44,255 – great references and great work**
 - d. **JVA engineering submitted bid amount \$33,000 – great references, great work and presently takes care of all GMWSD Rules and regs and standards, already working on GMWSD projects.**
 - e. **DJ&A engineering submitted bid amount of \$16,829 – bid is too low and lists limited tasks, with extra tasks will be charged more than the bid amount, bid proposal is set up for actual cost to be higher.**
8. **RFI for design of support structure for wastewater pipe over Ravines**
 - a. **DJ&A engineering submitted bid amount of \$78,822 – good references for bridges.**
 - b. **RESPEC engineering submitted bid amount of \$82,000 – great reference of actual wastewater pipe supports.**

GMWSD CONSTRUCTION AND PROJECT MANAGEMENT REPORT

PROJECT DESCRIPTION	BOARD APPROVAL DATE OF CAPITAL FUNDING	AMOUNT APPROVED FOR CAPITAL FUNDING	APPROVED DESIGN ENGINEERING FIRM	DATE OF MEETING WITH DESIGN ENGINEERING FIRM	DATE OF ENGINEERING DRAWINGS COMPLETED	BOARD APPROVAL OF DRAWINGS	DATE OF CONSTRUCTION BID POSTING	APPROVED CONSTRUCTION FIRM	DATE OF MEETING WITH CONSTRUCTION FIRM AND ENGINEERING FIRM	QC/QA CHECK LIST STARTED	LIST AND DATE MILESTONES	REPORT DEVIATIONS	PROJECT COMPLETION
Ravines open space crossing need barricades to block pedestrians and pilons to reinforce structure that hold water and sewer pipes due to erosion	December 13, 2022 In Discussion from 2020	Estimated \$575,000	support structure Merrick canceled approval 2-14-2023 in process of bidding design engineering firm - 4-27-2023 received bids from 2 firms	review barricades on 1-3-2023 - still in fab 5-3-2023	Design ideas for barricades sent to Board on 1-4-2023 Contracted Fab shop and meeting onsite for Barricades 2-14-2023 IP of support structure bid approval	Three Barricades drawings are under review Barricade are in process of fabricating Estimate complete May 2023 bid approval 5-9-2023 of structure support design	RFP for design with update surveyor map Post April 14, 2023 received 5 bids 4-27-2023	Not started	Not started	Not Started	Permitting with the City of Lakewood IP December 7, 2022 meeting with the city of Lakewood on 1-19-2023 issue with height of Barricade at 8 feet city of Lakewood requires building permit On 3-1-2023 city of Lakewood required fence permit for barricades Contact City of Lakewood April 4, 2023 on fence permit city od Lakewood has not 100% appreived permit IP checking 5-3-2023	Focus on Barricades and than pilons IP on discussion with the 1-12-2023 city of Lakewood for leaving North structure open Possible to look at Cantilever due to access and contractor 2-14-2023 change to Trestle RFI on 4-27-2023 for support structure	
Bear Creek Sewer Line CIPP, critical sewer pipe that runs through Bear Creek golf course need lining to extend life.	Approved Capital plan for 2022 in December 2021 board meeting	\$1,239,545 updated in April of 2022 share cost contract signed by American Homes	Merrick	Jan-22	Apr-22	Apr-22	Jun-22	American West	Jul-22	Taking video of lining	Golf Course approved Bear Creek SD Approved Metro Approved Man Holes GPS bypass pumping approved	Supply of lining delayed AW onsite 1-15-2023 On 2-6-2-23 AW is onsite installing lining Presently six weeks behind schedule due to cold and snow 2-24-2023 jva took over from merrick on 4-25-2023	Scheduled to be complete March 15, 2023 Date moved to moved due to snow 3-25-2023 moved to May 2023 due to cold and snow
Increase capacity of sewer line on Kipling and Alameda due to new development on 10700 West Expo	New for 2022 due to new development, part of the Master Plan and CDM Smith capacity issues	Estimated \$325,000	Merrick	May-22	Sep-22	Sep-22	Nov-22	IP 12-13-2022 Brannan	Intro Meeting on 12-19-2023 IP setting up pre-con	List IP	IP moving gas line with Xcel energy, check to Xcel approved by board 1-10-2023 IP signing contract with Brannan	Xcel will move gas line starting 3-19-2023 contacted Mears construction on 4-4-2023 start work on 4-10-2023 complete gas line on 5-4-023 brannon onsite 5-4-2023	
Replacement of sewer line on Kentucky Ave due to capacity, report from 2020 Merrick Eng Master plan and CDM Smith Eng review	12-13-2022 board meeting for capital	Estimated \$890,000	JVA	12/19/2022 next 1-17-2023 next is 1-19-2023 discuss scope and proposal 2-7-2023 JVA confirm that upsizing from 12" to 15" will improve d/D to 0.65	IP - NOW ON HOLD 2-14-2023							New development at 1078 S Alkire will flow into the Kentucky Line asking to pay for percent of replacement of pipe	

GMWSD CONSTRUCTION AND PROJECT MANAGEMENT REPORT

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Tamarisk Lift station needs redundant system in case of emergency example power outage, flooding. The system can be over flow pond or parallel lines that discharge must approved by CDPHE	12-13-2022 board meeting for capital	Estimated \$700,000	JVA	12/19/2022 next 1-17-2023	Review alternatives Merrick drawings sent to JVA 1-17-2023 JVA review CDPHE design criteria JVA committed to a memo with options new option on increase pipe size more info to come								
New Generator Pink Zone tank	12-13-2023 board meeting for capital	Estimated \$300,000 Generator quotes three all around \$150,000	Browns Hill Eng	2/3/2023	Need Board to sign off on 4-11-2023 on order								
Replace water line on Atlantic	2-14-2023 board meeting	Estimated \$890,000	JVA	2/28/2023	JVA REVIEWING 2021 MERRICK DRAWINGS created RFP for project management 4-27-2023 received 5 bids for project management								

Memorandum

TO: BOARD OF DIRECTORS
FROM: DOUG PAVLICH, FINANCIAL SPECIALIST
SUBJECT: FINANCIAL MATTERS
DATE: May 09, 2023

a) April 2023 Expenditures

- a. April/May 2023 monthly & daily operating expenses in the amount of \$707,451.67 a list of which is attached.
- b. April/May 2023 Capital Expenditures in the amount of \$185,318.00 a list of which is attached.

b) April 2023 Unaudited Interim Financial Reports

- a. Investment Reports
- b. Financial Reports

1st Bank Monthly Activity
April/May 2023

Account	CK#/Type	Date	Vendor/Recipient	Description	Amount	Total
2017 Cellular Endpoints	17159*	05/09/23	Badger Meter	HRE-LCD Register Only x500/10 Year Cell Service x1,500 Units	179,613.00	179,613.00
2020 Sewer Improvements	17171*	05/09/23	Merrick & Company	2020 Sewer Improvements through 3/31	2,975.00	2,975.00
2022 Sewer Improvements	17171*	05/09/23	Merrick & Company	2022 Sewer Improvements through 3/31	2,730.00	2,730.00
Auto Expense	1181	05/05/23	Faris Machinery Company	Warthog Nozzle	653.96	
	1185	05/05/23	MHC Kenworth	Air Filter/Filter Element/Oil Filter/Fuel Filter/Mirror Housing - Unit 20	885.85	
	17160	05/09/23	City of Lakewood	Fuel for March	5,283.88	
	17165	05/09/23	Cummins Rocky Mountain LLC	Remove and Replace Microswitch Stack Assemblies in ATS - Unit 33	1,424.76	
	17176	05/09/23	The Worx Inc	3/4" x800' Hose - Unit 20	2,450.00	10,698.45
Contract Labor	1178	05/05/23	Centennial Consulting Group	Meeting Minutes 3/14/2023	640.00	
	17158	05/09/23	A-Fast Patch Paving	Permanent Concrete Repair & Ashalt Patch - 540 S Coors St/8'x18'x6" Main Break Patch - 1850 S Arbutus/18'x11' Main Break Patch - 774 S Braun/6'x21'x6" Main Break Patch - 13853 W Warren/12'x20'x6" Main Break Patch - S Wright & S Vancouver/36'x16'x6" Main Break Patch - 13898 W Baltic Dr	15,425.00	
	17170	05/09/23	Larson Design Group, Inc	Enterprise & GIS Support through 3/25	3,000.00	
	17175	05/09/23	IT Consultants	Azure Relay/EPA Memo/ArcGIS/Keycard Encryption/Elements & UMS/Policy Planning	9,009.90	28,074.90
Cost of Meters	17159*	05/09/23	Badger Meter	Meter Stock- 1" Meter x3/5/8" Meter x12/3/4" Meter x6/Comm Cable x1/IR Reader Alignment Tool/IR Adapter Assembly	3,225.45	3,225.45
Cost of Water Sold	EFT	05/31/23	Denver Water Department	April Cost of Water	346,722.07	346,722.07
Employee - Salaries, Taxes, Benefits	EFT	04/17/23	PERA	PERA Adjustment for Employees Hired after 7/01/2019	3,910.78	
	EFT	04/19/23	PERA	401A Contributions; \$5,267.29 Employee Paid, \$8,638.35 GMWSD Paid, Life Insurance \$15.50	13,921.14	
	EFT	04/19/23	Paychex	Employee SS & Medicare \$4,423.31 Employer SS & Medicare \$4,423.34, Employee Fed Income Tax \$4,570.51, Employee State Income Tax \$2,113.00, Employer State Unemployment \$57.81, Garnishment \$210.91, Net Pay \$40,679.19, Paychex Processing Fee \$1,270.68	57,748.75	
	EFT	05/01/23	Humana	Dental Insurance	2,072.07	
	EFT	05/03/23	PERA	401A Contributions; \$5,397.60 Employee Paid, \$8,852.02 GMWSD Paid, Life Insurance \$31.00	14,280.62	
	EFT	05/03/23	Paychex	Employee SS & Medicare \$4,526.97 Employer SS & Medicare \$4,526.99, Employee Fed Income Tax \$4,684.33, Employee State Income Tax \$2,165.00, Employer State Unemployment \$41.39, Garnishment \$210.91, Net Pay \$41,648.78, Paychex Processing Fee \$1,270.68	59,075.05	151,008.41
Engineering	17169	05/09/23	JVA Engineering Services	March Engineering Services	6,665.00	6,665.00
Legal	17161	05/09/23	Coaty Marchant Woods P.C.	Legal Fees - April	12,315.25	
	17173	05/09/23	Ogborn Mihm, LLP	Litigation Retainer	10,000.00	
	17177	05/09/23	Gessler Blue, LLC	Litigation Services through 5/01	2,430.00	24,745.25
Lobbyist	17162	05/09/23	Colorado Legislative Strategies	Lobbying Services 2 & 3 of 12	5,000.00	5,000.00

Office & Grounds	1179	05/05/23	City of Lakewood	Annual Stormwater Fee - P2	667.35	
	EFT	05/01/23	Clean Freaks	Monthly Office Cleaning	520.00	
	17166	05/09/23	Designscapes Colorado	Monthly Landscaping - Main Office & Red PS	2,855.50	4,042.85
Office Expense	1180	05/05/23	Colorado Community Media	Bid Posting Water Line & Sewer Line Design	36.40	
	1186	05/05/23	Ram Computer Supply	Microsoft O365 E3 x37	832.50	
	EFT	04/20/23	Paychex	Timekeeping	160.65	
	EFT	04/20/23	Rocky Mountain Reserve	FSA/HRA Administration	145.70	
	EFT	04/26/23	Xerox Financial Services	Lease/Equipment Protection 4/06-5/05	483.23	
	17159*	05/09/23	Badger Meter	Beacon Mobile Hosting - April/User Login Annual License/Annual Maintenance & Cloud Backup x1,500 Units	26,174.70	
	17163	05/09/23	Continental Utility Solutions	Credit Card Processing Fees - March	6,813.53	
	17164	05/09/23	CRS of Colorado	Election Services - March	11,726.00	
	17167	05/09/23	IT Consultants	EncompassIT Server/Desktop/Infrastructure/Firewall/Cloud Backup/Third Wall/Sentinal One/VM-DataStoreGIS	5,161.00	
	17168	05/09/23	Infosend	Residential/Commercial/Second Notice Bill Printing & Mailing - April	2,987.68	
	17172	05/09/23	Micro Center	8TB 3.5" Surveillance Hard Drive/Apple Mac Mini/Dell 3000MFF Laptop	1,599.97	56,121.36
Payroll Liabilities	EFT	04/19/23	PERA	Employee Paid Contributions to 401K Retirement Accounts 04/19 PR	256.38	
	EFT	04/19/23	PERA	Employee Paid Contributions to 457 Retirement Accounts 04/19 PR	123.98	
	EFT	05/01/23	Aflac	Supplemental Insurance	256.82	
	EFT	05/01/23	CEBT	Medical/Life/LTD/Vision/Voluntary Life Insurance- Employer Paid \$25,196.98, Employee Paid \$6,706.48	31,903.46	
	EFT	05/03/23	PERA	Employee Paid Contributions to 401K Retirement Accounts 05/03 PR	238.88	
	EFT	05/03/23	PERA	Employee Paid Contributions to 457 Retirement Accounts 05/03 PR	116.48	32,896.00
Repair Department	1177	05/05/23	Ace Hardware	4lb Sledge Hammer/OT-Jumbo Steak/Bow Rake x2/Flat Head Screw Driver x3/Trash Dumpster Key x13/Hose Nozzle/Electrical Tape/Flat Bar/Fastners x88/Lithium Photo Battery/Cable Ties x2 Packs/Tape Measure/Parts Tray/Mirror/Magnet Disply/Utility Brush/Putty Knife 3"/Mouse Trap x3/Weather Strip/Door Sweep x2 - Brown PS/Utility Saw/Utility Knife/Tool Tote/Tractor Bit/Drill Bit/Hexkey/LED Bulb x4/Poly Rope/Hose Clamp x3/Welded Ring/Snap Spring/Car Wash Soap/AA Battery x16/D Battery x12/Grass Seed/Top Soil/Insert Elbow 3/4"/32" Lopper Cutters	787.77	
	1182	05/05/23	General Air	Welding Tank Rental	109.13	
	1183	05/05/23	Indigo Water Group LLC	On-Site Training Class - Distribution Topics	1,040.00	
	1184	05/05/23	Martin Marietta Materials	Road Base Refill x 39.05 TN	702.90	
	EFT	05/03/23	Core & Main	6" Hymax Repair Coupler x6	2,235.42	
	17174	05/09/23	Pioneer Sand Co Inc	Roadbase Refill x48.74 TN/Squeegee Refill x 21.39 TN	2,237.94	7,113.16
UNCC Locates	1187	05/05/23	Utility Notification Center of Colorado	UNCC Locates - April	525.03	525.03
Utilities	EFT	04/12/23	Xcel Energy	Office Shed Electricity 2/21-3/20	14.44	
	EFT	04/23/23	Sound Telecom	Answering Service - April	169.59	

	<i>EFT</i>	05/04/23	Xcel Energy	Gas/Electric Jan/Feb-March/Apr	10,645.43	
	<i>EFT</i>	05/13/23	T-Mobile	Cell Phone/Tablet/GPS Tracking 3/21-4/20	1,574.93	
	<i>EFT</i>	05/16/23	Comcast	P2 Internet Services 4/21-5/20	116.85	
	<i>EFT</i>	05/21/23	Greenbacker	Solar Garden Allocation (DIA) - March	3,885.18	
	<i>EFT</i>	05/21/23	Greenbacker	Solar Garden Allocation (Linnebur) - March	2,955.08	19,361.50
VISA - AP	<i>EFT</i>	04/25/23	VISA	Auto Expense \$1,485.89, Office Expense \$9,267.53, Office & Grounds \$1,321.79, Repairs & Maintenance \$455.69, Misc Income -\$1,278.66	11,252.24	11,252.24
Subtotal of All Expenditures					892,769.67	892,769.67
Subtract Capital Expenditures					185,318.00	185,318.00
Total Monthly Operating Expenses					\$707,451.67	\$707,451.67

1st Bank Daily Operating
1st Bank Monthly Operating
* Multiple Expense Accounts Paid with 1 Check

Date	Name	Memo	Amount
AUTO EXPENSE			
Unit 8-2008 T800 Kenworth			
04/17/2023	SS Comm City Service	Emissions Test - Unit 8	400.00
Unit 20- 2019 Kenworth T880 Vac			
04/04/2023	Hydra Flex	2 1/2" Hose Adapter	32.50
Unit 27-2015 Ford F350			
03/28/2023	Phil Long Ford	Floor Mats/Sun Visor - Unit 27	220.96
Unit 34-2023 F-150			
04/12/2023	AVS	Wind Deflector - Unit 34	57.72
04/13/2023	Weather Tech	Rear Floor Mats - Unit 34	132.95
04/13/2023	Weather Tech	Front Floor Mats - Unit 34	79.95
Unit 36- 2015 F350			
04/13/2023	Phil Long Ford	Speakers - Unit 36	48.00
Tools/Misc Expense			
03/27/2023	Tri-State Public Safety	Safety LED Light x6	227.95
03/29/2023	Advance Auto Parts	DEF Fluid x10/Windshield Washer Fluid x12	242.66
03/29/2023	Advance Auto Parts	Interior Cleaner/Quick Wipes/Microfiber Towels	43.20
			<i>Auto Expense Total</i>
OFFICE EXPENSE			
Computer/Printer Repairs-Parts			
04/10/2023	Best Buy	300" Portable Projector	299.99
04/11/2023	Amazon.Com	Solder Flux/Soldering Station/Electric Precision Screwdriver/Microfiber Cleaning Cloth x24	126.94
Dues			
03/29/2023	Water Environment Federation	Executive Membership - Rocky Mountain	360.00
04/13/2023	AWWA	Annual Dues	233.00
Maintenance Agreements			
03/24/2023	JAMF Software, LLC	Mobile Device Management	82.00
04/11/2023	X West Inc	Printing Charges - March	54.31
Mandatory Empl Test Expense			
04/06/2023	First Advantage	Random Selection Annual Enrollment x3	132.39
Miscellaneous Expenses			
03/21/2023	Costco	Kitchen/Bathroom Supplies	813.59
03/22/2023	Altitude Docushred, LLC	Bulk Document Shredding	145.00
03/22/2023	Amazon.Com	Office Chair	51.98
03/27/2023	Amazon.Com	Office Chairs x7	370.86
03/30/2023	Amazon.Com	iPhone Screen Protector x2/Disposable Boot Covers x100 Pairs	31.16

\$1,485.89

	04/04/2023	Amazon.Com	Protective Phone Case	15.98	
	04/06/2023	Black Jack Pizza	Distribution Training Lunch	199.32	
	04/10/2023	Amazon.Com	Camera Tripod/Projector Stand Tripod	159.79	
	04/10/2023	Amazon.Com	Projector Screen Stand	57.79	
Utilities - Offices					
	04/03/2023	Comcast	Office Internet - March	680.05	
	04/12/2023	Ring Central Inc	VoIP Phone Minutes 4/12-5/11	314.78	
Phone Accessories/Supplies					
	03/31/2023	Apple Store	iPhone 14 - New Employee	1,051.03	
	04/03/2023	Amazon.Com	Screen Protector x 2	25.98	
Software					
	03/25/2023	My Postage Rate Saver	CASS Monthly Updates	52.23	
	04/01/2023	SendGrid	Email Gateway	161.95	
	04/08/2023	1password.com	Company Password Vault	72.02	
	04/13/2023	Zoom Video Communications Inc.	Standard Business Annual Zoom 4/13/2023-4/12/2024	1,039.50	
	04/14/2023	Adobe.com	Adobe Acrobat Pro x5/Adobe Standard DC x5	2,338.80	
	04/18/2023	E Display Inc.	Annual Support - Office Sign	99.00	
Supplies					
	04/06/2023	Office Depot	Printer Cartridge x3/Paper/Gel Pens	208.09	
	04/17/2023	Amazon.Com	Plotter Ink Cartridge	90.00	
			<i>Office Expense Total</i>		<i>\$9,267.53</i>
OFFICE & GROUNDS					
	04/12/2023	Amazon.Com	Fasco Fan Motor	109.10	
	04/17/2023	Streakwave Wireless, Inc	UniFi Video Camera G4 Bullet x3/G3 Flex x1	650.90	
	04/05/2023	Waste Management	Office Tash & Recycling Services - April	425.69	
	04/05/2023	Waste Management	P2 Trash Services - April	136.10	
			<i>Office & Grounds Total</i>		<i>\$1,321.79</i>
Repair Department					
Miscellaneous Tools/Supplies					
	03/27/2023	Certified Laboratories	Refund of Duplicate Payment	-671.91	
	04/03/2023	Home Depot	Tool Box/20v Blower	448.00	
	04/12/2023	Home Depot	4' 4 LED Light Square	109.00	
	04/13/2023	Amazon.Com	Wypall Paper Towels x27 Cases	283.68	
Water					
	03/21/2023	Hach Company	Spec Color Standard, Low Range Chlorine	286.92	
			<i>Repair Department Total</i>		<i>\$455.69</i>
Miscellaneous Income					
	04/21/2023	First Bank	First Bank Cash Rewards	-1,278.66	
			<i>Capital Vehicles Total</i>		<i>-\$1,278.66</i>
Monthly Credit Card Total				\$11,252.24	<i>\$11,252.24</i>

**Capital Expenditures vs Capital Revenue
2023 Timeline**

Capital Expenditures	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total 2023	Total 2023	Total 2023
	0	13,888	126,171	107,674	82,298	284,014	631,951	703,004	1,014,745	1,366,807	1,739,393	1,989,505	YTD Actual	Projected	Budgeted
2017 Cellular Endpoints	46,500	30,188		179,613		300,000				255,000		3,500	256,301	814,801	655,000
2020 Sewer Improvements			5,235	2,975	50,000	65,000	100,000	200,000	150,000				8,210	573,210	575,000
2021 Sewer Improvements	128,136		228,860		200,000	100,000	100,000	83,004					356,996	840,000	840,000
2022 Tamaraisk LS Improvement							100,000	200,000	300,000	100,000			0	700,000	700,000
2022 Sewer System - Kipling			131	2,730	100,000	100,000	72,270	49,869					2,861	325,000	325,000
2023 Water System Improvements					20,000	10,000	10,000	60,000	80,000		300,000		0	480,000	480,000
2023 Sewer System Improvements								100,000	200,000	300,000	200,000	90,000	0	890,000	890,000
2024 Design								5,000	15,000	15,000	20,000	20,000	0	75,000	75,000
2023 Capital Contingency												454,000	0	454,000	454,000
Vehicles		89,986		227,097									317,083	317,083	386,270
Field Equipment						9,000				45,000			0	54,000	54,000
Office and Grounds					40,000	40,000	27,000						0	107,000	107,000
Office Equipment										35,000		10,000	0	45,000	45,000
Total Expense	174,636	120,174	234,226	412,415	410,000	624,000	409,270	697,873	745,000	750,000	520,000	577,500	941,451	5,675,094	5,586,270

Capital Revenues													Total 2023	Total 2023	Total 2023
													YTD Actual	Projected	Budgeted
Cap Reserve	106,917	129,714	128,663	136,958	148,351	216,131	278,285	326,199	333,005	317,482	214,125	174,561	502,252	2,510,390	2,588,742
Interest Income	81,407	77,047	86,866	85,485	51,393	51,393	51,393	51,393	51,393	51,393	51,393	51,393	330,805	741,950	616,718
Sewer System Development Fees		9,432			8,340	8,340	8,340	8,340	8,340	8,340	4,170	4,170	9,432	67,809	83,395
Water System Development Fees		16,064											16,064	16,064	0
Lease Income	200	200	200		200	200	200	200	200	200	200	200	600	2,200	2,400
Total Revenue	188,524	232,457	215,729	222,443	208,283	276,063	338,217	386,132	392,937	377,415	269,888	230,324	859,153	3,338,413	3,291,255

Income (Loss) Non-Operating	13,888	126,171	107,674	82,298	284,014	631,951	703,004	1,014,745	1,366,807	1,739,393	1,989,505	2,336,681
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Green Mountain Water and Sanitation District
Capital Expenditures
As of April 30, 2023

Accrual Basis

Type	Date	Name	Memo	Account	Debit	Credit
Jan 23						
Bill	01/23/2023	Badger Meter Inc	LTE-CS Endpoint x300	8100 - 2017 Cellular Endpoints	46,500.00	
Bill	01/31/2023	American West Construction...	Pay Application #2 Retainage	8104 - 2021 Sewer System Improve...	6,406.80	
Bill	01/31/2023	American West Construction...	Pay Application #2	8104 - 2021 Sewer System Improve...	121,729.20	
Jan 23					174,636.00	0.00
Feb 23						
Credit C...	02/02/2023	Marathon Seat Covers	Seat Covers - Unit 10	8004 - Capital Vehicles	641.97	
Credit C...	02/02/2023	Marathon Seat Covers	Seat Covers - Unit 34	8004 - Capital Vehicles	641.97	
Bill	02/02/2023	Phil Long Ford	2022 F-350	8004 - Capital Vehicles	50,793.00	
Bill	02/02/2023	Phil Long Ford	2023 F-150	8004 - Capital Vehicles	33,770.00	
Bill	02/06/2023	Archer Sign and Design	Vehicle Lettering for New Trucks	8004 - Capital Vehicles	255.00	
Credit C...	02/07/2023	Tri-State Public Safety	Safety Lights for New Unit 10 & 34	8004 - Capital Vehicles	3,393.95	
Bill	02/10/2023	Badger Meter Inc	97 SE Endpoints/HRE-LCD Regist...	8100 - 2017 Cellular Endpoints	30,187.56	
Credit C...	02/23/2023	Tri-State Public Safety	SW830 Switch Panel	8004 - Capital Vehicles	130.00	
Credit C...	02/24/2023	Trailer Source Inc	Tow Hitch - Unit 10	8004 - Capital Vehicles	359.99	
Feb 23					120,173.44	0.00
Mar 23						
Bill	03/07/2023	Dovetailed Designs, LLC	QA/QC for Drawings & Specs/Ea...	8102 - 2020 Sewer System Improve...	700.00	
Bill	03/07/2023	Dovetailed Designs, LLC	Change order and Design Details	8104 - 2021 Sewer System Improve...	131.25	
Bill	03/07/2023	Dovetailed Designs, LLC	Correspondence with Lakewood ...	8105 - 2022 System Improvements	131.25	
Bill	03/10/2023	American West Construction...	Retainage Pay Application #3	8104 - 2021 Sewer System Improve...	11,436.45	
Bill	03/10/2023	American West Construction...	Pay Application #3 - 2021 Sewer ...	8104 - 2021 Sewer System Improve...	217,292.55	
Bill	03/25/2023	Merrick & Company	Ravine Crossing through 2/24	8102 - 2020 Sewer System Improve...	4,535.00	
Mar 23					234,226.50	0.00
Apr 23						
Bill	04/03/2023	Dawson Infrastructure Soluti...	CCTV Premium HD Mainline Syst...	8004 - Capital Vehicles	227,097.00	
Bill	04/13/2023	Badger Meter Inc	HRE-LCD REgister Only x500	8100 - 2017 Cellular Endpoints	45,045.00	
Bill	04/26/2023	Badger Meter Inc	10 Year Cell Service x1,500 Units	8100 - 2017 Cellular Endpoints	134,568.00	
Bill	04/27/2023	Merrick & Company	2020 Sewer System Improvemen...	8102 - 2020 Sewer System Improve...	2,975.00	
Bill	04/27/2023	Merrick & Company	2022 Sewer System Improvemen...	8105 - 2022 System Improvements	2,730.00	
Apr 23					412,415.00	0.00
TOTAL					941,450.94	0.00

Green Mountain Water & Sanitation District-Investment Report

Cash Account Balances as of April 30, 2023

Cash Accounts

Bank Description	Accounts Payable	Current Balance	Interest Rate
Petty Cash		\$2,205.86	
1ST Bank - Daily Operating Account 2		(\$3,190.69)	
1ST Bank - Monthly Operating Account		\$24,051.10	
1ST Bank - Money Market		\$32,000.00	
1ST Bank - Liquid Asset/Operating Funds	\$707,451.67	\$4,825,319.82	2.00%
1ST Bank - Liquid Asset/Capital Funds	\$185,318.00		
Csafe CASH (<i>Variable Daily Rate</i>)		\$886,878.73	4.728%
Csafe CORE (<i>Variable Daily Rate</i>)		\$14,091,003.90	4.881%
ColoTrust Plus (<i>Variable Daily Rate</i>)		\$3,962,061.11	4.838%
<i>Total Cash</i>		<i>\$23,820,329.83</i>	

Certificates of Deposit

CD Description	Expiration Date	Face Amount	Amoritized Amount	Interest Rate
			\$0.00	
<i>Total Certificates of Deposit</i>			<i>\$0.00</i>	
Total Cash and Cash Equivalents			<u><u>\$23,820,329.83</u></u>	

Investment Report As of 4/30/2023

PRIORITY = SAFETY, LIQUIDITY, DIVERSITY, AND YIELD

Term	Definition	Instruments and Guidelines	Account Name	Maturity Dates	4/30/23 Balances	Total \$ per Term	% per Term	% of Current Year's Budget per Term
Immediate Liquidity	<p><i>Minimum = 25% of current year's budget.</i></p> <p><i>Maximum = none.</i></p> <p><i>Optimize at 25% of current year's budget, but could go higher if short- and long-term yields are not favorable.</i></p>	<p><i>Checking = least practical balance.</i></p> <p><i>Insured Money Market Fund and Treasuries = up to 100%</i></p> <p><i>Pools that are specifically approved by Green Mountain Board of Directors = up to 100%</i></p> <p>NO MORE THAN 50% OF IMMEDIATE-TERM FUNDS IN ANY SINGLE-ENTITY INSTRUMENT. *</p> <p><i>Availability < 8 HOURS</i></p>	Petty Cash 1st Bank Sweep Account Csafe CASH ColoTrust Plus		2,205.86 4,878,180.23 886,878.73 3,962,061.11	9,729,325.93	40.84%	47.11%
Short	<p><i>Funds available in excess of 25% of current year's budget, up to 50% of current year's budget, but could go higher if long-term yields are not favorable.</i></p>	<p><i>Above, plus: none</i></p> <p>NO MORE THAN 50% OF SHORT-TERM FUNDS IN ANY SINGLE-ENTITY INSTRUMENT. *</p> <p><i>8 HOURS < Availability ≤ 1 YEAR</i></p>	Csafe CORE		14,091,003.90	14,091,003.90	59.16%	68.23%
Long	<p><i>Funds available in excess of 50% of current year's budget. If long-term yields are not favorable, invest in short-term or liquid instruments.</i></p> <p><i>Funds should be invested in a laddered fashion such that 25% of the fund balance that is in excess of 50% of the current year's budget is available within each one of years 2-5, and within each year, funds are laddered quarterly.</i></p>	<p><i>Above, plus: approved long-term instruments.</i></p> <p><i>1 YEAR < Availability ≤ 5 YEARS</i></p>				0.00	0.00%	0.00%
						\$23,820,329.83		

* Limitation not applicable to State of Colorado approved pools such as CSAFE and COLOTRUST, since by nature, these funds are diversified.

Green Mountain Water and Sanitation District
Balance Sheet
As of April 30, 2023

Accrual Basis

	Apr 30, 23
ASSETS	
Current Assets	
Checking/Savings	
1001-01 · 1st Bank-Daily Operating 2	-3,190.69
1012 · CSAFE CORE	14,091,003.90
1011 · CSAFE Cash	886,878.73
1000 · Imprest Cash Account	2,205.86
1002 · 1st Bank-Operating	24,051.10
1003 · 1st Bank-Money Market	32,000.00
1004 · 1st Bank-Sweep Account	4,825,319.82
1113 · Colotrust Plus-Capital Reserve	3,962,061.11
Total Checking/Savings	23,820,329.83
Accounts Receivable	
1200 · A/R-Water	689,760.36
1210 · A/R-Sewer	302,421.37
1220 · Accrued Interest Receivable	279.52
Total Accounts Receivable	992,461.25
Other Current Assets	
1450 · Reimbursable	248.98
Total Other Current Assets	248.98
Total Current Assets	24,813,040.06
Fixed Assets	
1455 · HRA Deposit	80,723.29
1500 · Acc Dep-Office & Grounds	-881,677.05
1510 · Acc Dep-Office Equipment	-500,592.53
1520 · Acc Dep-Repairs & mtn	-671,852.13
1530 · Acc Dep-Sewer System	-8,273,016.66
1540 · Acc Dep-Vehicles	-1,115,836.22
1550 · Acc Dep-Water System	-18,575,115.19
1600 · Land	271,261.04
1610 · Office & Grounds-Capital	1,530,577.59
1620 · Office Equipment Capital	554,533.13
1630 · Repairs & Mtn Capital	777,113.57
1640 · Sewer Lines & Mechanical	15,442,679.33
1650 · Vehicles Capital	1,473,056.18
1660 · Water Lines & Mechanical	41,002,328.25
Total Fixed Assets	31,114,182.60
Other Assets	
1900 · Def Outflows if Res. - OPEB	40,740.00
1901 · Def Outflows of Res. - Pension	518,916.00
1700 · Construction in Progress	455,172.46
1720 · Prepaid Expense	93,337.63
Total Other Assets	1,108,166.09
TOTAL ASSETS	57,035,388.75
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2501 · 2021 SewerImprovement-Retainage	23,496.68
2000 · Accounts Payable	1,356,115.21
Total Accounts Payable	1,379,611.89
Credit Cards	
2001 · 1st Bank VISA	1,410.43
Total Credit Cards	1,410.43

Green Mountain Water and Sanitation District
Balance Sheet
As of April 30, 2023

Accrual Basis

	Apr 30, 23
Other Current Liabilities	
2600 · Def Inflows of Res. - OPEB	63,161.00
2602 · Def Inflows of Res. - Pension	1,145,157.00
2604 · Net OPEB Liability	145,571.00
2606 · Net Pension Liability	1,046,467.00
2301 · 11968 W Jewell Reimb. Deposit	150.00
2302 · 12476 W Bayaud Reimb. Deposit	3,519.00
2300 · Big Sky Deposit	-17,055.76
2100 · Accrued Payroll	36,760.46
2101 · Accrued Vacation Payable	64,440.44
2102 · Deposits Payable	11,000.00
2200 · Payroll Liabilities	728.72
	2,499,898.86
Total Other Current Liabilities	
Total Current Liabilities	3,880,921.18
Total Liabilities	3,880,921.18
Equity	
3700 · Acc Dep-Contrib Capital-Sewer	-2,817,919.24
3600 · Acc Dep-Contrib Capital-Water	-2,716,164.78
3701 · Developer Contribution-Sewer	6,588,952.06
3601 · Developer Contribution-Water	6,063,902.70
3702 · System Development Fees-Sewer	7,408,848.10
3602 · System Development Fees-Water	10,125,027.66
3000 · Opening Bal Equity	391,294.18
3900 · Retained Earnings	29,652,397.07
Net Income	-1,541,870.18
	53,154,467.57
Total Equity	
TOTAL LIABILITIES & EQUITY	57,035,388.75

Green Mountain Water and Sanitation District
Profit & Loss Budget vs. Actual

Accrual Basis

April 30, 2023

Revenues	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Act vs Budget</u>
Operating Revenue	3,727,753.30	3,608,815.57	-118,937.73
Non-Operating Revenue	811,995.48	859,152.23	47,156.75
Total Income	4,539,748.78	4,467,967.80	-71,780.98

Explanation of Variance

***1 - For Jan-Apr 2023, the District used 4,070,000 more gallons (1.54% more) compared to Jan-Apr 2022. Water use is 9.42% less than budgeted for 2023. Water used in April is not billed to customers until May and June.

***2 - The federal reserve voted in May to increase rates another 0.25% bringing the range to 5.00-5.25%.

***3 - Received a payment of \$11,300 from CEBT (Health insurance provider) because of a favorable Medical Loss Ratio for 2022.

Expenses	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Act vs Budget</u>
Operating Expense	4,337,106.98	4,022,408.26	-314,698.72
Non-Operating Expense	1,431,270.00	941,450.94	-489,819.06
Total Expense	5,768,376.98	4,963,859.20	-804,517.78

Explanation of Variance

***4 -Engineering & Utility Invoices are typically received a month behind services performed and used.

***5 - Have not received an invoice for April election services.

***6 - Less locates have been called in YTD than anticipated.

***7 - 2022 Sewer - Kipling project in progress, however, have not received first pay application. 2021 Sewer System Improvement pay application has also not been received.

Income/Loss	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Act vs Budget</u>
Income/Loss Operating	-609,353.68	-413,592.69	195,760.99
Income/Loss Non-Operating	-619,274.52	-82,298.71	536,975.81
Net Income	-1,228,628.20	-495,891.40	732,736.80

Green Mountain Water and Sanitation District
Profit & Loss vs. Actual
April 30, 2023

Accrual Basis

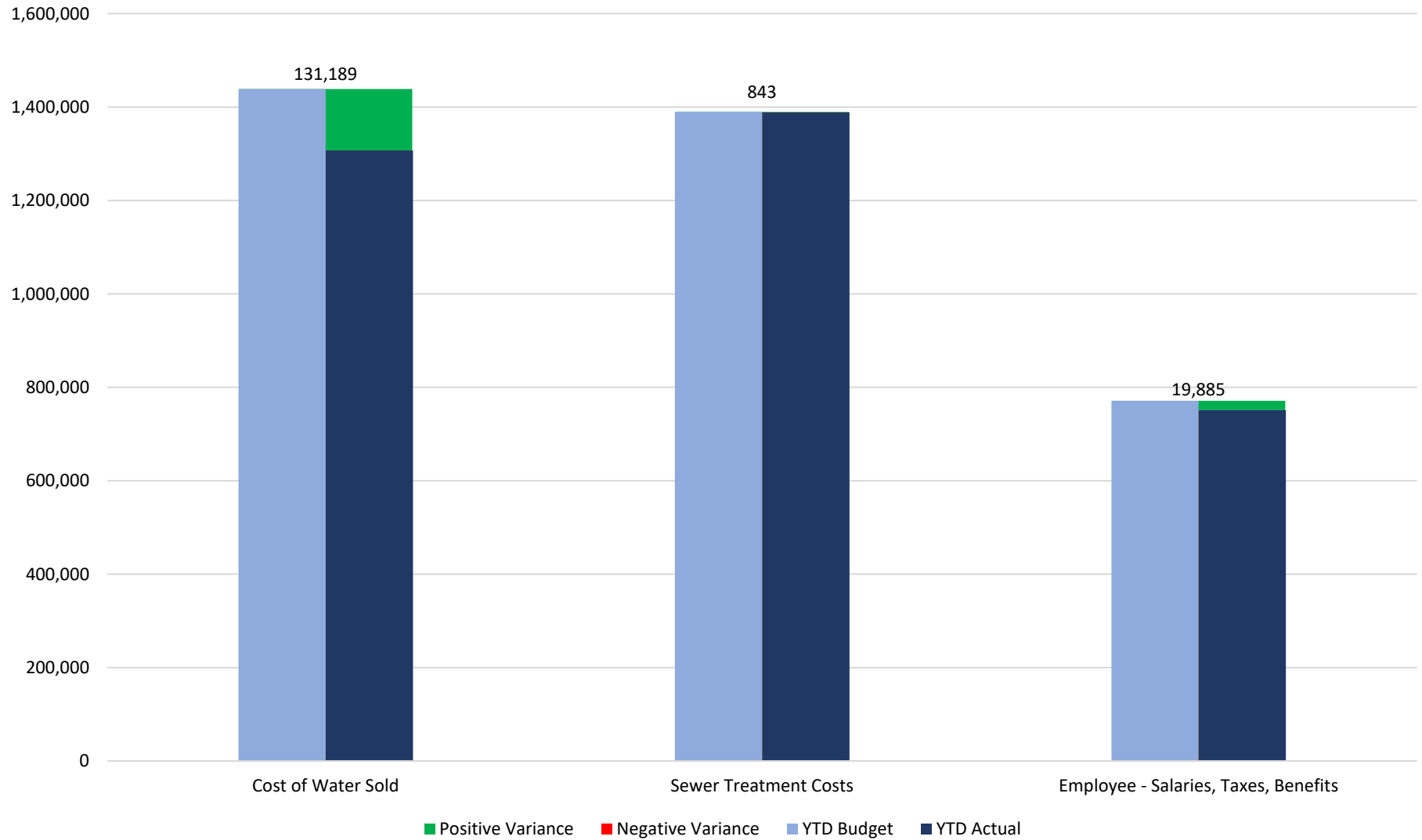
	2023 Budget	YTD Budget	YTD Actual	Act vs. Budget	% of YTD Budget
Operating Revenue					
1 Delinquent Charges	70,000.00	17,151.00	17,861.11	710.11	104.14%
2 Inspection Fees	1,500.00	450.00	250.00	-200.00	55.56%
3 Meter Sales	0.00	0.00	1,012.60	1,012.60	100.00%
4 Miscellaneous Income	6,800.00	2,366.68	14,704.66	12,337.98	621.32% ***3
5 Service Fee	3,789,548.00	1,251,308.74	1,238,180.77	-13,127.97	98.95%
6 Sewer User Charges	3,168,461.00	1,028,082.62	1,064,518.73	36,436.11	103.54%
7 Short Check Fees	400.00	120.00	280.00	160.00	233.33%
8 Shut Off Charges	4,450.00	1,300.00	950.00	-350.00	73.08%
9 Transfer Fees	20,250.00	4,860.00	5,085.00	225.00	104.63%
10 Water Sales	8,420,632.00	1,422,114.26	1,265,972.70	-156,141.56	89.02% ***1
11 Total Operating Revenue	15,482,041.00	3,727,753.30	3,608,815.57	-118,937.73	96.81%
Operating Expense					
12 Accounting/Audit	16,500.00	10,000.00	15,000.00	5,000.00	150.00%
13 Auto Expense	125,800.00	41,933.44	33,815.35	-8,118.09	80.64%
14 Contracted Repairs	227,500.00	76,916.68	66,302.40	-10,614.28	86.20%
15 Cost of Meters Sold	15,000.00	5,000.00	3,672.25	-1,327.75	73.45%
16 Cost of Water Sold	7,823,523.00	1,438,468.90	1,307,280.22	-131,188.68	90.88% ***1
17 Director Fees	12,000.00	4,000.00	3,500.00	-500.00	87.50%
18 Employee - Salaries, Taxes, Benefits	2,471,171.00	770,938.48	751,053.79	-19,884.69	97.42%
19 Engineering	145,000.00	48,333.32	24,828.71	-23,504.61	51.37% ***4
20 Insurance	150,393.00	50,131.00	48,899.68	-1,231.32	97.54%
21 Legal	200,000.00	66,666.68	81,695.00	15,028.32	122.54%
22 Lobbyist	30,000.00	10,000.00	7,500.00	-2,500.00	75.00%
23 Office & Grounds	81,500.00	31,285.00	22,382.36	-8,902.64	71.54%
24 Office Expense	517,200.00	238,805.80	159,839.63	-78,966.17	66.93% ***5
25 Repair Department	150,000.00	44,199.96	33,922.52	-10,277.44	76.75%
26 Sewer Treatment Costs	2,729,304.00	1,389,652.00	1,388,808.74	-843.26	99.94%
27 UNCC Locates	8,500.00	2,833.32	1,800.84	-1,032.48	63.56% ***6
28 Utilities	361,450.00	107,942.40	72,106.77	-35,835.63	66.80% ***4
29 Total Operating Expense	15,064,841.00	4,337,106.98	4,022,408.26	-314,698.72	92.74%
30 Income (Loss) Operating	417,200.00	-609,353.68	-413,592.69	195,760.99	67.87%

Green Mountain Water and Sanitation District
Profit & Loss vs. Actual
April 30, 2023

Accrual Basis

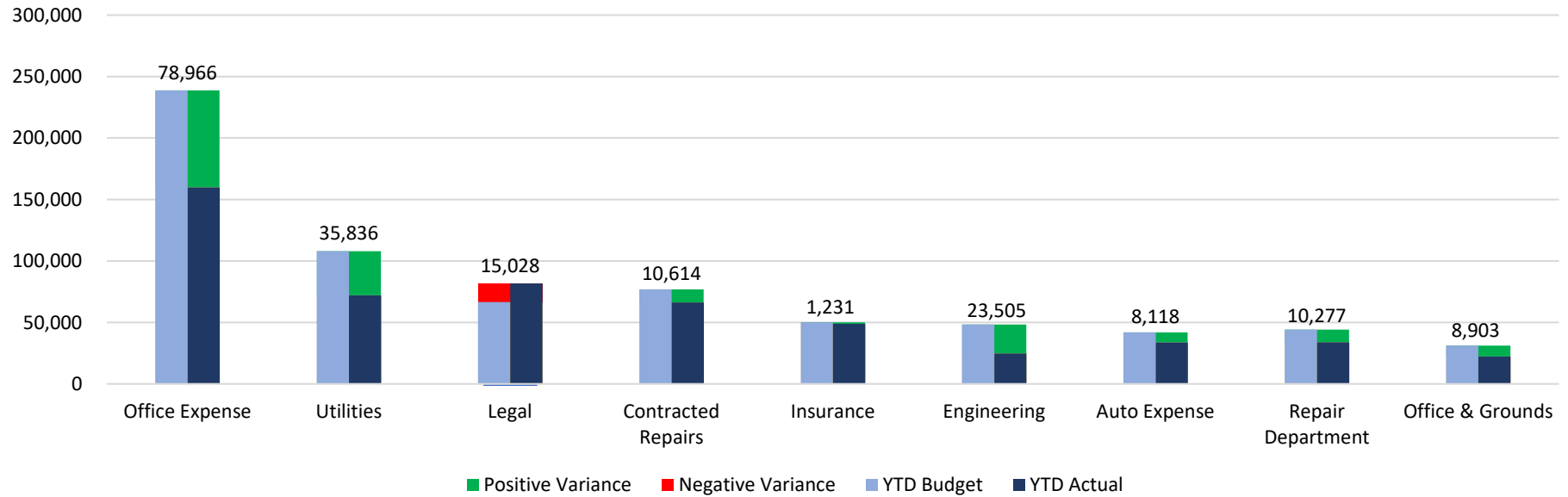
	2023 Budget	YTD Budget	YTD Actual	Act vs. Budget	% of YTD Budget	
Non-Operating Revenue						
1	Capital Reserve Fund Revenue	2,588,742.00	580,604.30	502,252.28	-78,352.02	86.51% ***1
2	Interest Income	616,718.00	205,572.68	330,804.09	125,231.41	160.92% ***2
3	Sewer System Development Fees	83,395.00	25,018.50	9,432.00	-15,586.50	37.70%
4	Water System Development Fees	0.00	0.00	16,063.86	16,063.86	100.00%
5	Lease Income	2,400.00	800.00	600.00	-200.00	75.00%
6	Total Non-Operating Revenue	3,291,255.00	811,995.48	859,152.23	47,156.75	105.81%
Non-Operating Expenditures						
7	2017 Cellular Endpoints	655,000.00	300,000.00	256,300.56	-43,699.44	85.43%
8	2020 Sewer System Improvements	575,000.00	10,000.00	8,210.00	-1,790.00	82.10%
10	2021 Sewer System Improvements	840,000.00	600,000.00	356,996.25	-243,003.75	59.50% ***7
11	2022 Tamarisk LS Improvements	700,000.00	0.00	0.00	0.00	0.00%
12	2022 Sewer - Kipling	325,000.00	75,000.00	2,861.25	-72,138.75	3.82% ***7
13	2023 Water System Improvements	480,000.00	60,000.00	0.00	-60,000.00	0.00%
14	2023 Sewer System Improvements	890,000.00	0.00	0.00	0.00	0.00%
15	2024 Design	75,000.00	0.00	0.00	0.00	0.00%
16	2023 Field Equipment	54,000.00	0.00	0.00	0.00	0.00%
17	2023 Office & Grounds	107,000.00	0.00	0.00	0.00	0.00%
18	2023 Office Equipment	45,000.00	0.00	0.00	0.00	0.00%
19	2023 Vehicles	386,270.00	386,270.00	317,082.88	-69,187.12	82.09%
20	Capital Contingency	454,000.00	0.00	0.00	0.00	0.00%
21	Total Non-Operating Expenditures	5,586,270.00	1,431,270.00	941,450.94	-489,819.06	65.78%
22	Income (Loss) Non-Operating	-2,295,015.00	-619,274.52	-82,298.71	536,975.81	13.29%
23	Net Income	-1,877,815.00	-1,228,628.20	-495,891.40	732,736.80	40.36%

High Dollar Operating Expense YTD Actual vs Budget



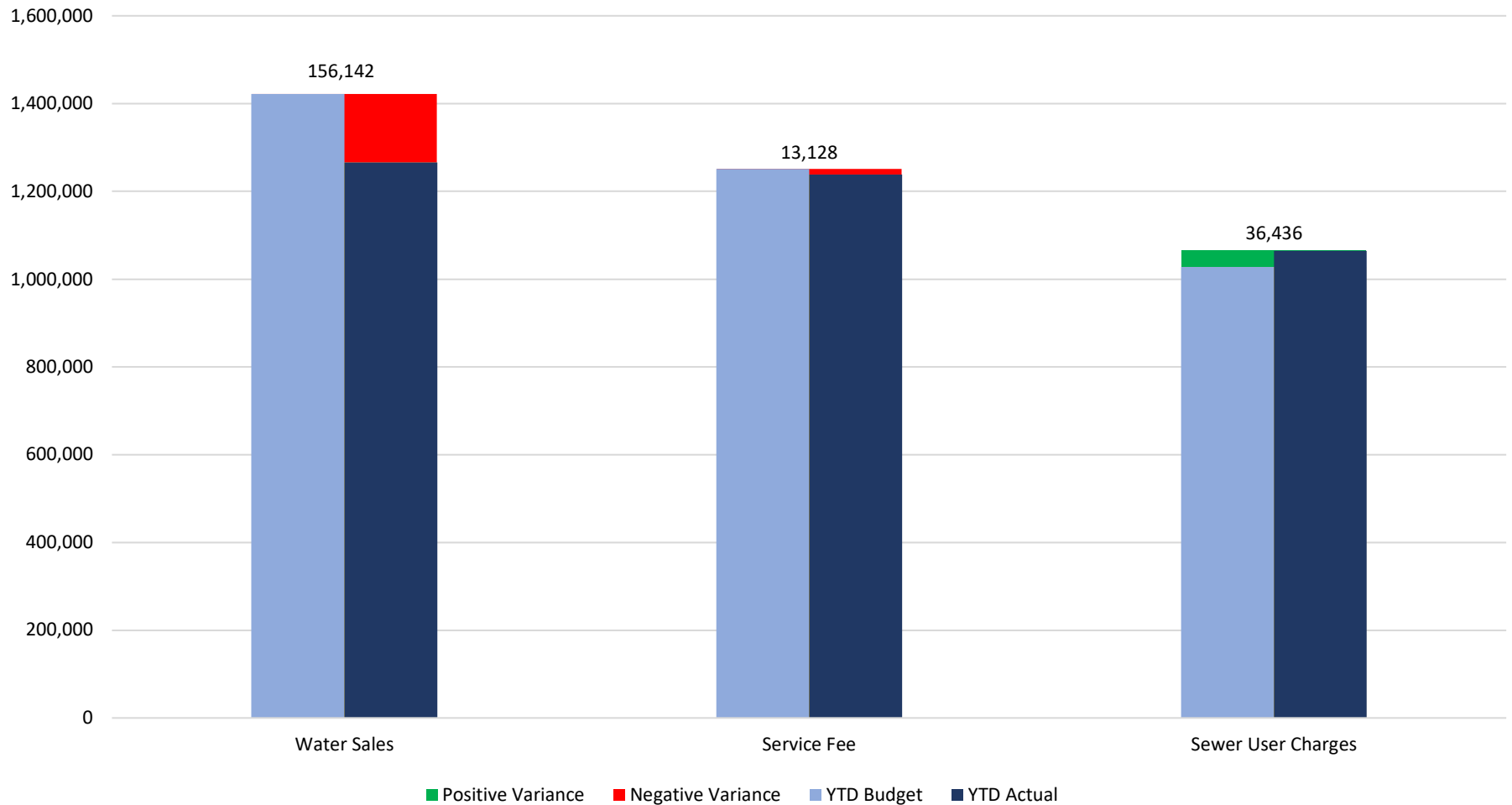
- **Cost of Water Sold** - For Jan-Apr 2023, the District used 4,070,000 more gallons (1.54% more) compared to Jan-Apr 2022. Water use is 9.42% less than budgeted for 2023. Water used in April is not billed to customers until May and June.

Operating Expense YTD Actual vs Budget



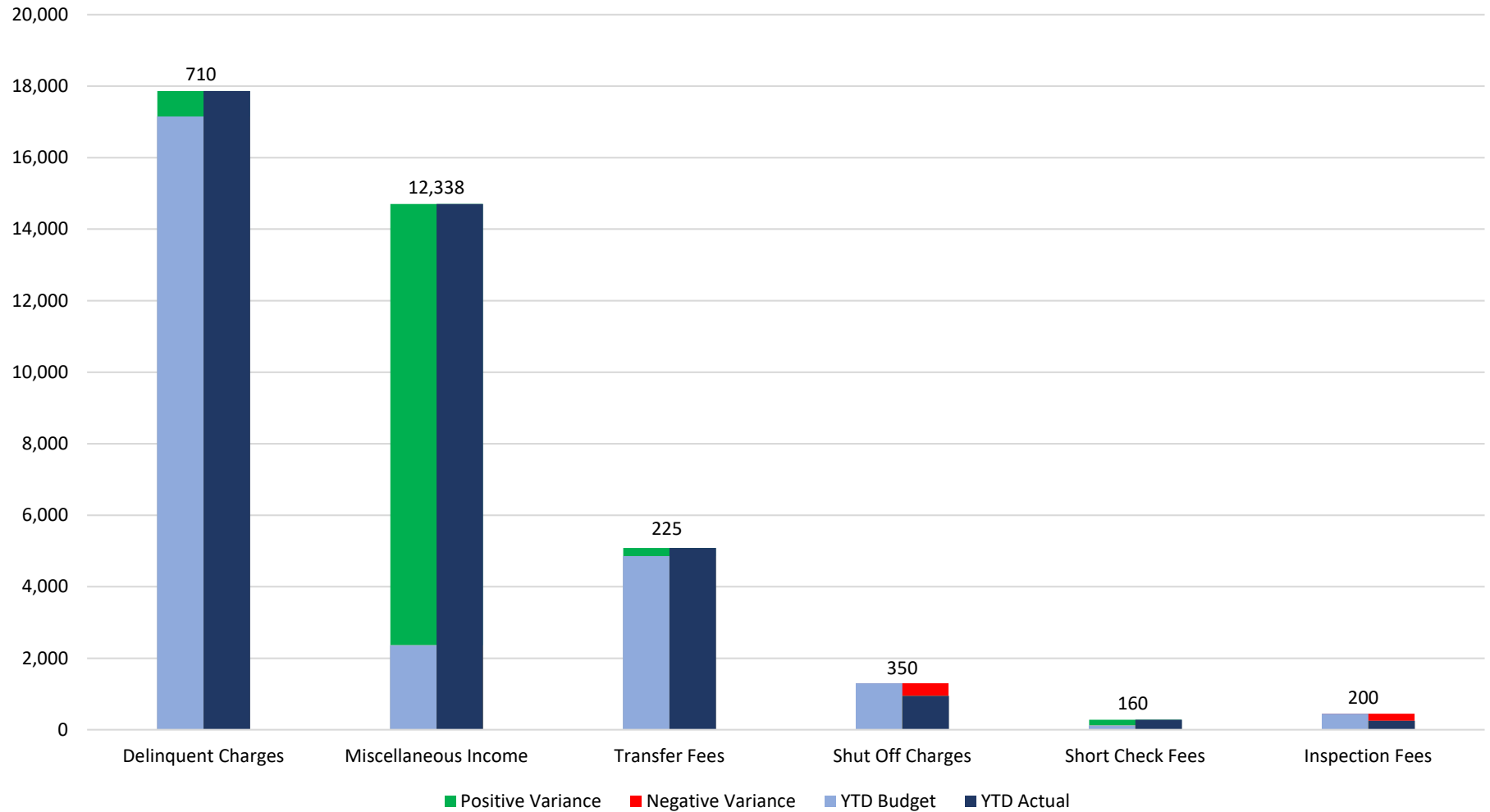
- **Engineering & Utility** - Invoices are typically received a month behind services performed and used.
- **Office Expense** - Have not received an invoice for April election services.

High Dollar Operating Revenues YTD Actual vs Budget



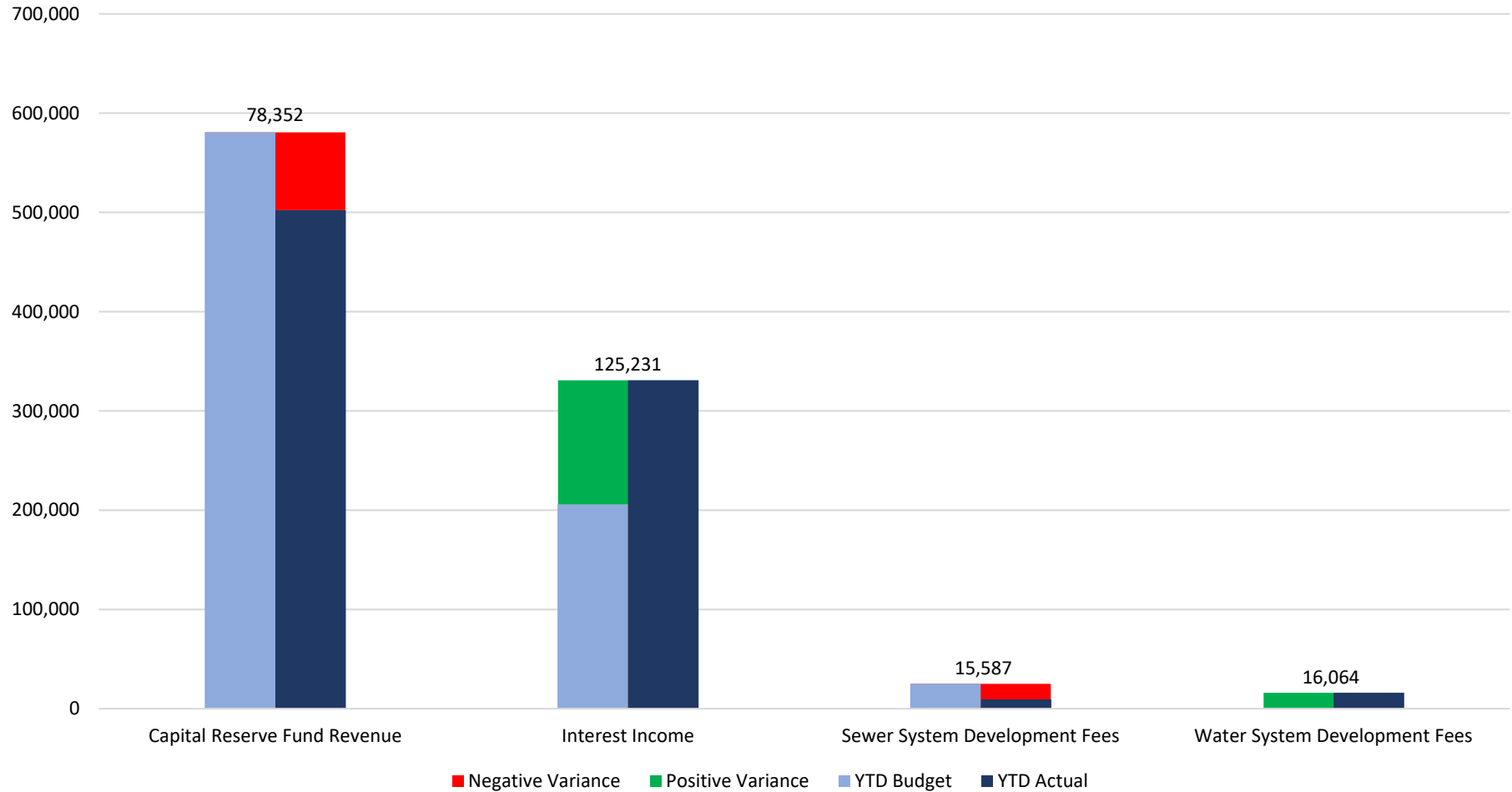
- **Water Sales** - For Jan-Apr 2023, the District used 4,070,000 more gallons (1.54% more) compared to Jan-Apr 2022. Water use is 9.42% less than budgeted for 2023. Water used in April is not billed to customers until May and June.

Operating Revenues YTD Actual vs Budget



- **Misc Income** - Received a payment of \$11,300 from CEBT (Health insurance provider) because of a favorable Medical Loss Ratio for 2022.

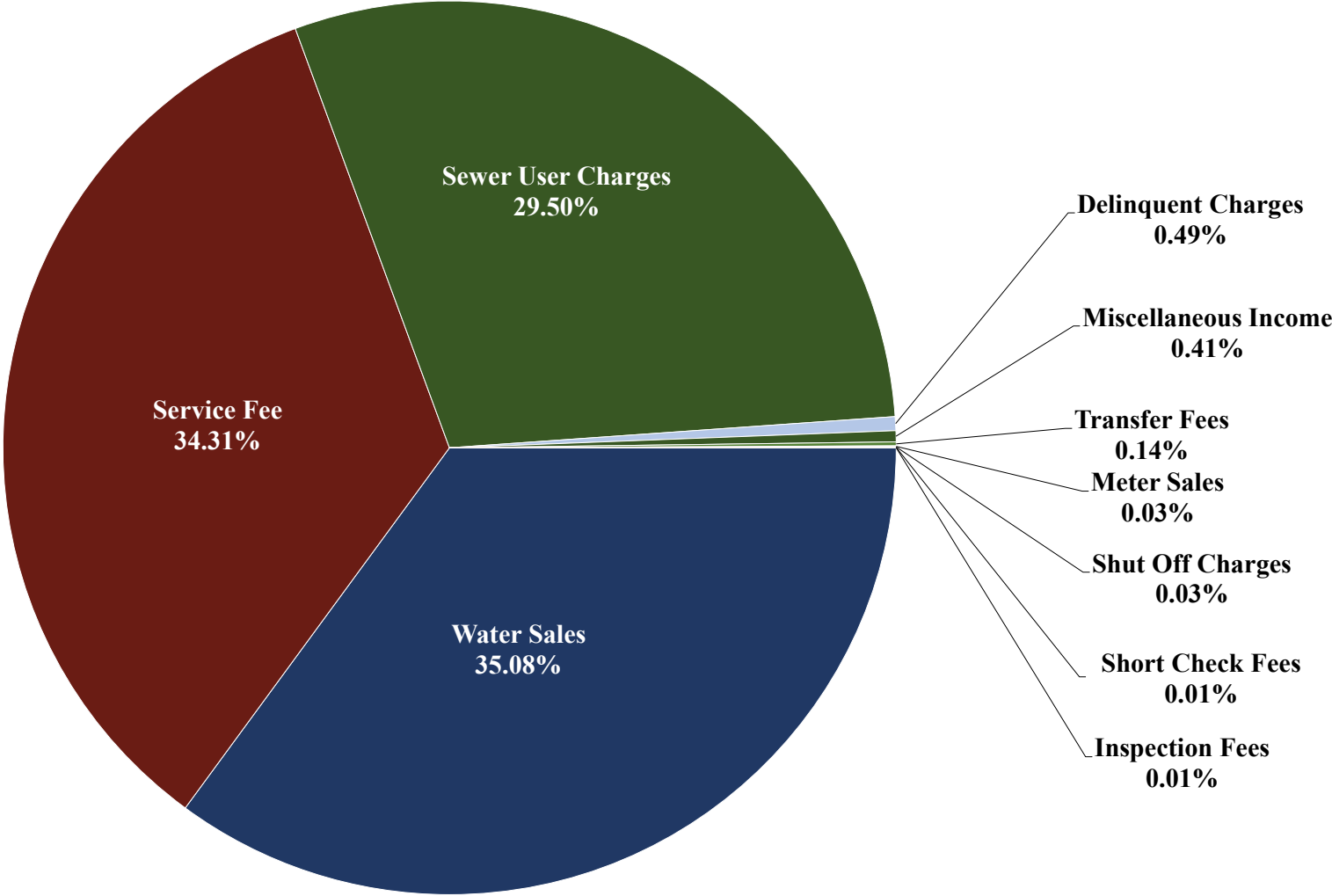
Non-Operating Revenues YTD Actual vs Budget



- **Capital Reserve Fund Revenue** - For Jan-Apr 2023, the District used 4,070,000 more gallons (1.54% more) compared to Jan-Apr 2022. Water use is 9.42% less than budgeted for 2023. Water used in April is not billed to customers until May and June.

- **Interest Income** - The federal reserve voted in May to increase rates another 0.25% bringing the range to 5.00-5.25%.

Operating Revenues January - April 2023



Operating Expenses January - April 2023

