



GREEN MOUNTAIN WATER & SANITATION DISTRICT

Board of Directors Regular Meeting May 14, 2024

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 14, 2024.**

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 14, 2024, 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 Options:

For those who may not be able to attend in person, the district offers 2 options for participating virtually:

- To join the meeting using Zoom on your computer or smart phone, use the following link: <https://us06web.zoom.us/j/89533225776>
- To join the meeting by phone call, dial [+1 669 900 6833](tel:+16699006833) and enter the **Meeting ID: 895 3322 5776**. **When joining via phone call, press *9 to raise hand and *6 to unmute.**

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 (Information Technology) 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.

Board Members:

- **Karen Morgan** - President May 2027
- **Todd Hooks** - Treasure May 2027
- **David Wiechman** - Secretary May 2025
- **Roger J. Wendell** - May 2025
- **Randy Little** - May 2025

Agenda Items:

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. Approval of Minutes

- a. March 12th Regular Meeting Minutes [pg 4](#)
- b. March 19th Special Meeting Minutes [pg 9](#)
- c. April 9th Regular Meeting Minutes [pg 12](#)

6. Financial Matters [pg 15](#)

- a. Daily/Monthly Operating Expenses & Capital Expenditures [pg 16](#)
- b. Unaudited Financial & Investment Report [pg 23](#)

7. District Manager Reports [pg 37](#)

- a. Maintenance Report
- b. District Engineering Report
 - i. Development Review
 - ii. Infrastructure Replacement Projects
- c. Discuss amending "Development Review Process" document for updated language
- d. Discuss awarding 2024 IRP projects to recommended contractor

8. Director's Matters

- a. District Manager background check update
- b. Curing Board Vacancy: Appointing New Director
- c. Nominate officer positions with possible vote
- d. HB24-1463 update: amended and passed
- e. Personnel organization chart

9. Legal Matters (Dylan Woods, Title 32 Attorney for the District)

10. Executive Session Executive Session pursuant to §24-6-402(4)(b) C.R.S. for the purpose of receiving legal advice regarding:

- a. Solterra litigation

11. Legal Matters – Any actions resulting from executive session

12. New Business

13. Adjourn

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

MINUTES OF THE REGULAR MEETING OF
THE BOARD OF DIRECTORS OF
GREEN MOUNTAIN WATER AND SANITATION DISTRICT

March 12, 2024

A Regular Meeting of the Board of Directors (the “Board”) of the Green Mountain Water and Sanitation District, (the “District”) was held at 6:00 p.m. on Tuesday, March 12, 2024.

The audio recording of this meeting is available on the District’s website.

<p>Attendance:</p>	<p>A Regular Meeting of the District was scheduled in compliance with the laws of the State of Colorado, with the following Directors in attendance:</p> <p>Karen Morgan, President David Garner, Vice President Todd Hooks, Treasurer Dave Wiechman, Secretary Roger Wendell, Director</p> <p>Not present, and unexcused: None</p> <p>Also present were: Dylan Woods, Title 32 Attorney Josh Stanley, GMWSD Sam McKay, GMWSD Doug Pavlich, GMWSD</p> <p>Randy Little Joan Poston Mike Yost Mel Ludmila Glasson Deborah Romero Imara Other guests</p>
<p>Call to Order / Declaration of Quorum (0:08)</p>	<p>Director Morgan, noting the presence of a quorum of all Directors, called to order the Special Meeting of the Board of the Green Mountain Water and Sanitation District at 6:00 p.m.</p>
<p>Directors & Disclosure Matters (0:28)</p>	<p>None.</p>

<p>Approval of/Additions to /Deletions from the Agenda (0:37)</p>	<p>None.</p>
<p>Public Comment (0:44)</p>	<p>Randy Little commented on the upcoming board vacancy and expressed interest and qualifications in running for the position. (0:54)</p> <p>Joan Poston commented on the 57 acres at 4th and Union and a public records request. (3:04)</p> <p>Mike Yost commented on the upcoming board vacancy and congratulations to Josh Stanley for being selected as District Manager. Mike commented on staff management, promotions, and his history with the District. (5:05)</p> <p>Mel _____ inquired about Red Rock Ranch and inquiring about future development and service providers. (10:41)</p> <p>Ludmila Glasson thanked the Board for the Ravine Bridge report and would like the Board to revise the agreement in favor of the District. Would like to see compensation of the District Manager in conjunction with experience. Would like to know for any potential future board members if they are in favor of extraterritorial agreements. Would like to know how long executive session will last. (12:30)</p> <p>Deborah Romero would like to get an update on the Ravine Bridge Agreement status, would like to see changes in favor of the District. (17:27)</p> <p>Imara echoed the comments on the Ravine Bridge. Would like to avoid liability. (19:44)</p>

<p>Approval of Minutes (22:09)</p>	<p>Director Garner MOVED to approve the January 30, 2024 Special Meeting Minutes and February 13, 2024 Regular Meeting Minutes as presented. Director Wiechman seconded, following discussion and upon vote, the motion PASSED unanimously.</p>
<p>Financial Matters (22:31)</p>	<p>The Board reviewed the February/March 2024 Daily/Monthly Operating Expenses & Capital Expenditures. Director Hooks MOVED to approve the expenditures and unaudited financial statements for the period ending <u>February 29, 2024</u>. Director Wiechman seconded, following discussion and upon vote, the motion PASSED unanimously.</p> <p>The District discussed updating FirstBank signers to remove Director Garner. The Board executed documents to remove Director Garner as a signer and to add Mr. Stanley as an administrator. (23:39)</p>
<p>District Reports (26:49)</p>	<p>Mr. Stanley provided the Maintenance Report. There was one main line break in February. There was one regular valve replacements. UMS transmitter replacement program is in progress and should be completed in March 2024. (26:49)</p> <p>Mr. Stanley provided the District Engineering Report. Development Review updates included the car wash at 11907 W. Alameda Pkwy, Fletcher Miller School, 1031 S. Union Blvd and the Fed Center. The Trihydro agreement is in process. Mr. Stanley gave an update on infrastructure replacement projects and sewer flow monitoring. (29:10)</p>
<p>Director’s Matters (48:04)</p>	<p>Director Morgan MOVED to modify the Employee Handbook to add two days to the closure schedule. Director Garner seconded, following discussion and upon vote, the motion PASSED unanimously.</p>

	<p>The Board entered into a discussion regarding the upcoming director vacancy. A notice will be posted requesting those interested to submit an email for consideration at the April regular meeting. (56:15)</p>
<p>Legal Matters (1:18:28)</p>	<p>Mr. Woods provided updates on the Fossil Ridge appeal, Big Sky, and insurance. (1:08:38)</p> <p>Mr. Woods provided an update on the Ravine Bridge Agreement. Director Wiechman MOVED to add a hearing on the Ravine Bridge Agreement on the next meeting agenda. Director Wendell seconded, following discussion and upon vote, the motion FAILED. Director Hooks MOVED to accept the initial language in the letter. Director Garner seconded, following discussion and upon vote, the motion PASSED with Directors Morgan and Wiechman dissenting. (1:14:05)</p>
<p>Executive Session pursuant to §24-6-402(4)(e) C.R.S. for the purpose of determining positions subject to negotiations, developing strategy for negotiations, and instructing negotiators regarding district manager hire. (1:36:49)</p>	<p>Director Hooks MOVED to enter into Executive Session pursuant to §24-6-402(4)(e) C.R.S. for the purpose of determining positions subject to negotiations, developing strategy for negotiations, and instructing negotiators regarding district manager hire. Director Garner seconded, following discussion and upon vote the motion PASSED with Director Wiechman dissenting.</p> <p>The Board entered into Executive Session at 7:38 p.m.</p> <p>Executive session concluded at 8:45 p.m.</p>
<p>Executive Session pursuant to §24-6-402(4)(b) and/or (e) C.R.S. for the purpose of receiving legal advice and instructing negotiators regarding: Big Sky Litigation (1:39:21)</p>	<p>Director Morgan MOVED to enter into Executive Session pursuant to §24-6-402(4)(b) and/or (e) C.R.S. for the purpose of receiving legal advice and instructing negotiators regarding Big Sky litigation. Director Hooks seconded, following</p>

	<p>discussion and upon vote the motion PASSED unanimously.</p> <p>The Board entered into Executive Session at 8:46 p.m.</p> <p>Executive session concluded at 9:12 p.m.</p>
Legal Matters (1:40:32)	<p>Director Morgan MOVED to appoint Director Wendell as the negotiator to present the District Manager Offer Letter. Director Wiechman seconded, following discussion and upon vote, the motion PASSED with Directors Hooks and Garner dissenting.</p>
New Business (1:42:04)	<p>The District entered into a preliminary discussion of staff hiring and salary practices. Following discussion, the Board determined to move consideration to the next meeting agenda.</p>
Adjourn (1:58:54)	<p>Director Garner MOVED to adjourn the meeting. Director Hooks seconded the motion, following discussion and upon vote the motion PASSED with Director Wiechman dissenting, and the meeting was adjourned at 9:31 p.m.</p>

David Wiechman, Secretary

MINUTES OF THE SPECIAL MEETING OF
THE BOARD OF DIRECTORS OF
GREEN MOUNTAIN WATER AND SANITATION DISTRICT

March 19, 2024

A Special Meeting of the Board of Directors (the “Board”) of the Green Mountain Water and Sanitation District, (the “District”) was held at 6:00 p.m. on Tuesday, March 19, 2024.

The audio recording of this meeting is available on the District’s website.

<p>Attendance:</p>	<p>A Special Meeting of the District was scheduled in compliance with the laws of the State of Colorado, with the following Directors in attendance:</p> <p>Karen Morgan, President Todd Hooks, Treasurer Dave Wiechman, Secretary Roger Wendell, Director</p> <p>Not present, and unexcused: None</p> <p>Also present were: Dylan Woods, Title 32 Attorney Josh Stanley, GMWSD Sam McKay, GMWSD Doug Pavlich, GMWSD</p> <p>Ludmila Glasson Other guests</p>
<p>Call to Order / Declaration of Quorum (0:03)</p>	<p>Director Morgan, noting the presence of a quorum of all Directors, called to order the Special Meeting of the Board of the Green Mountain Water and Sanitation District at 6:00 p.m.</p>
<p>Directors & Disclosure Matters (0:32)</p>	<p>None.</p>
<p>Approval of/Additions to /Deletions from the Agenda (0:40)</p>	<p>None.</p>

<p>Public Comment (0:46)</p>	<p>Ludmila Glasson commented on the pipeline in the ravine park and its urgency. She would like the City of Lakewood to take responsibility for any negative repercussions as the owner of the property. (0:56)</p> <p>thanked the Board for the Ravine Bridge report and would like the Board to revise the agreement in favor of the District. Would like to see compensation of the District Manager in conjunction with experience. Would like to know for any potential future board members if they are in favor of extraterritorial agreements. Would like to know how long executive session will last. (12:30)</p>
<p>Executive Session pursuant to §24-6-402(4)(e) C.R.S. for the purpose of determining positions subject to negotiations, developing strategy for negotiations, and instructing negotiators regarding district manager hire. (6:02)</p>	<p>Director Wendell MOVED to enter into Executive Session pursuant to §24-6-402(4)(e) C.R.S. for the purpose of determining positions subject to negotiations, developing strategy for negotiations, and instructing negotiators regarding district manager hire. Director Morgan seconded, following discussion and upon vote the motion PASSED unanimously.</p> <p>The Board entered into Executive Session at 6:07 p.m.</p> <p>Executive session concluded at <u>6:30</u> p.m.</p>
<p>Director’s Matters (8:00)</p>	<p>Director Morgan MOVED to approve the contract terms and offer discussed in executive session. Director Wendell seconded the motion, following discussion and upon vote, the motion PASSED with Director Hooks dissenting. (8:00)</p> <p>The Board discussed the prior approval of submitting the language for the agreement to the City of Lakewood. Director Wendell MOVED to repeal the prior action to approve the language for the agreement, and to</p>

	<p>discuss amendments to the language in executive session at the next regular meeting. Director Wiechman seconded the motion, following discussion and upon vote the motion PASSED with Director Hooks dissenting. (10:30)</p> <p>Director Morgan MOVED to restart the design work on the Trestle option for the pipes to get the work done as soon as possible. Director Wendell seconded the motion, following discussion and upon vote the motion PASSED unanimously. (14:23)</p> <p>Mr. Woods advised the Board that they may appoint any qualified elector to the vacancy on the Board at any point. The Board discussed appointing Randy Little to the vacant position. (23:23)</p>
Adjourn (25:30)	<p>Director Wiechman MOVED to adjourn the meeting. Director Wendell seconded the motion, following discussion and upon vote the motion PASSED and the meeting was adjourned at <u> 6:50 </u> p.m.</p>

David Wiechman, Secretary

MINUTES OF THE REGULAR MEETING OF
THE BOARD OF DIRECTORS OF
GREEN MOUNTAIN WATER AND SANITATION DISTRICT

April 9, 2024

A Regular Meeting of the Board of Directors (the “Board”) of the Green Mountain Water and Sanitation District, (the “District”) was held at 6:00 p.m. on Tuesday, April 9, 2024.

The audio recording of this meeting is available on the District’s website.

<p>Attendance:</p>	<p>A Regular Meeting of the District was scheduled in compliance with the laws of the State of Colorado, with the following Directors in attendance:</p> <p>Karen Morgan, President Todd Hooks, Treasurer Dave Wiechman, Secretary Roger Wendell, Director</p> <p>Not present, and unexcused: None</p> <p>Also present were: Dylan Woods, Title 32 Attorney Josh Stanley, GMWSD Sam McKay, GMWSD Doug Pavlich, GMWSD</p> <p>Randy Little Dan Oxender Dallas Joss Art Martinez Other guests</p>
<p>Call to Order / Declaration of Quorum (0:56)</p>	<p>Director Morgan, noting the presence of a quorum of all Directors, called to order the Special Meeting of the Board of the Green Mountain Water and Sanitation District at 6:00 p.m.</p>
<p>Directors & Disclosure Matters (1:49)</p>	<p>None.</p>
<p>Approval of/Additions to /Deletions from the Agenda (1:48)</p>	<p>None.</p>

Public Comment (1:53)	None.
Approval of Minutes (2:43)	Director Wiechman noted on the March 12, 2023, meeting minutes that Joan Poston’s name was spelled incorrectly, and that Director Wiechman did not object to adjournment. The minutes were deferred to the next meeting, subject to these changes.
Financial Matters (3:30)	The Board reviewed the April 2024 Daily/Monthly Operating Expenses & Capital Expenditures. Director Hooks MOVED to approve the expenditures and unaudited financial statements for the period ending March 31, 2024. Director Wiechman seconded, following discussion and upon vote, the motion PASSED unanimously.
District Reports (5:08)	Mr. Stanley provided the Maintenance Report. There was one main line break in from ground shifting. There was one regular valve replacement due to corrosion. A letter of recommendation for infrastructure replacement will be prepared prior to the May meeting to accept a proposal and start construction in June.
Director’s Matters (17:57)	<p>The Board entered into a discussion regarding the director vacancy. Four candidates expressed interest in the vacancy. Randy Little, Dan Oxender, Dallas Jos, and Art Martinez introduced themselves. The Board asked questions of the candidates. Director Wendell MOVED to appoint Randy Little to the vacancy. Director Wiechman seconded, following discussion and upon vote, the motion PASSED with Director Hooks dissenting. Mr. Little swore his oath of office. Director Hooks announced that he may be relocating out of the District and leaving the Board. (17:57)</p> <p>The Board entered into a discussion regarding the Ravine Bridge. Preliminary designs will be under review with Mr. Stanley. The Board</p>

	<p>directed staff to remove the sign by the bridge. (1:18:41)</p> <p>The Board entered into a discussion regarding HR Review. The Board determined that leftover money in the budget would be brought to the Board before being considered for staff raises and bonuses. The HR review was deferred to the next regular meeting. (1:27:39)</p>
Legal Matters (1:32:57)	<p>Mr. Woods reported that no executive session on Fossil Ridge litigation would be needed. (1:32:57)</p> <p>Mr. Woods provided an update on the Bear Creek intrusion incident. (1:34:42)</p> <p>Director Wiechman inquired about pending legislation and ADUs and any potential impact. It was noted that the District currently has no lobbyist. (1:35:59)</p>
New Business (1:41:28)	None.
Adjourn (1:42:05)	Director Hooks MOVED to adjourn the meeting. Director Wiechman seconded the motion, following discussion and upon vote the motion PASSED , and the meeting was adjourned at 7:42 p.m.

David Wiechman, Secretary

Memorandum

TO: BOARD OF DIRECTORS
FROM: DOUG PAVLICH, FINANCIAL SPECIALIST
SUBJECT: FINANCIAL MATTERS
DATE: May 14, 2024

- a) **April 2024 Expenditures**
 - a. April/May 2024 monthly & daily operating expenses in the amount of \$708,700.15 a list of which is attached.
 - b. April/May 2024 Capital Expenditures in the amount of \$92,133.02 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 2024**

Account	CK#/Type	Date	Vendor/Recipient	Description	Amount	Total
2017 Cellular Transmitters	17406	05/14/24	Utility Metering Solutions LLC	Communications/Scheduling/Register & Endpoint Retrofit x223 - April	32,797.00	32,797.00
2020 Sewer	1381	05/10/24	Respec	Wastewater Pipe Design Support Structure	455.00	455.00
2023 Water System Improvements	17388*	05/14/24	Browns Hill Engineering & Controls	Pink Pump Station Generator	3,040.00	3,040.00
2024 Sewer IRP	17389	05/14/24	Canyon Systems Inc	Gorman-Rupp Replacement Pump x4 - Union Ridge & Tamarisk	34,404.14	34,404.14
2024 Water IRP	17402	05/14/24	RG and Associates	2024 Water IRP Design March/April	21,436.88	21,436.88
A/R	1365	04/10/24	First Integrity Title	Credit Final Refund	155.70	
	1367	04/30/24	Terri Eaton	Credit Final Refund	298.83	
	1368	04/30/24	First American Title	Credit Final Refund	408.44	
	1369	04/30/24	Community Resource Services of CO	Sewer Charge Adjustment Refund	159.36	1,022.33
Accounting/Audit	17394	05/14/24	Crady, Puca & Associates	Progress Billing for 2023 Audit	12,000.00	12,000.00
Auto Expense	1370	04/30/24	Archer Sign & Design	Logo Decals - x3 New Vechicles	490.00	
	17390	05/14/24	City of Lakewood	Fuel for March	2,955.45	
	17398	05/14/24	Joe Johnson Equipment	Swivel & Ball Valve Replacement - Unit 20	2,042.60	5,488.05
Contract Labor	EFT	05/01/24	Browns Hill Engineering & Controls	vSaaS - May	1,464.00	
	17387	05/14/24	A-Fast Patch Paving	Sewer Repair Patch 13' x 6' - 1504 S Ward/Valve Replacement Patch - 2228 S Xenophon	2,900.00	
	17388*	05/14/24	Browns Hill Engineering & Controls	Replacement UPS and Battery Banks - HS PS Electrical Surge/Puls Power Supply	9,172.20	
	17403	05/14/24	IT Consultants	InfoSec Policy/Quarterly User Audit/Disable 3DES Cipher - April	11,223.15	24,759.35
Cost of Water Sold	EFT	05/31/24	Denver Water Department	April Cost of Water	348,972.76	348,972.76
Deposits Payable	1366	04/19/24	Asphalt Specialities	Hydrant Permit #294 Security/Water Desposit Refund	3,463.74	3,463.74
Employee - Salaries, Taxes, Benefits	EFT	04/17/24	PERA	401A Contributions; \$5,305.95 Employee Paid, \$8,713.62 GMWSD Paid, Life Insurance \$15.50	14,035.07	
	EFT	04/17/24	Paychex	Employee SS & Medicare \$4,455.87 Employer SS & Medicare \$4,455.91 Employee Fed Income Tax \$4,628.84, Employee State Income Tax \$2,128.00, Employer State Unemployment \$64.51, Garnishment \$344.76, Tax Adjustment -\$264.65, Net Pay \$40,830.05, Paychex Processing Fee \$898.57	57,541.86	
	EFT	05/01/24	Humana	Dental Insurance	2,259.62	
	EFT	05/01/24	CEBT	Medical/Life/LTD/Vision/Voluntary Life Insurance- Employer Paid \$23,646.10, Employee Paid \$6,233.48	29,879.58	
	EFT	05/01/24	PERA	401A Contributions; \$5,097.64 Employee Paid, \$8,371.47 GMWSD Paid, Life Insurance \$15.50	13,484.62	
	EFT	05/01/24	Paychex	Employee SS & Medicare \$4,278.85 Employer SS & Medicare \$4,278.82, Employee Fed Income Tax \$4,338.91, Employee State Income Tax \$2,031.00, Employer State Unemployment \$54.30, Garnishment \$344.76, Net Pay \$39,264.35, Paychex Processing Fee \$962.60	55,553.59	172,754.34
Engineering	1379	05/10/24	Miller & Associates	Engineering through March	487.50	
	17401	05/14/24	Olsson	Hydraulic Modeling through April	6,614.75	7,102.25

Insurance	1374	05/10/24	Colorado Special Distr Prop & Liab Pool	Removal of 2015 F350/2016 F150 x2/Addition of 2023 F150/2024 F150x2	466.00	466.00
Legal	17391	05/14/24	Coaty Woods, P.C.	Legal Fees - April	9,545.00	
	17400	05/14/24	Ogborn Mihm, LLP	Litigation Fees - March	1,703.60	11,248.60
Lobbyist	17392	05/14/24	Colorado Legislative Strategies	Lobbyist Services	30,000.00	30,000.00
Office & Grounds	EFT	05/01/24	Clean Freaks	Monthly Office Cleaning	520.00	
	17395	05/14/24	Designscapes Colorado	Landscaping - Office & Red PS	3,009.00	
	17399	05/14/24	Johnson Controls Fire Protection LP	Fire Extinguisher Inspection x55/Repairs x10	1,315.00	4,844.00
Office Expense	1372	05/10/24	Badger Meter Inc	Beacon Mobile Hosting - April	34.58	
	1375	05/10/24	Colorado Community Media	Bid Advertising - 2024 IRP	59.00	
	1383	05/10/24	SCL Health System	DOT Exam x2/BAT x2	350.00	
	EFT	04/20/24	Paychex	Timekeeping	147.08	
	EFT	04/20/24	Rocky Mountain Reserve	HRA/FSA/DCA Admin	131.00	
	EFT	04/23/24	Xerox Financial Services	Lease/Equipment Protection 4/06-5/05	483.23	
	17393	05/14/24	Continental Utility Solutions	Credit Card Processing Fees - April/Account & Routing Number Validation - March/April	6,723.44	
	17396	05/14/24	IT Consultants	EncompassIT Server/Desktop/Infrastructure/Firewall/Cloud Backup/Third Wall/Sentinal One	4,381.00	
	17397	05/14/24	Infosend	Residential/Second Notice/Commercial Bill Printing & Mailing - April	3,554.84	
	17404	05/14/24	Safe Systems Inc	Quarterly Security Monitoring x4 Sites	1,330.62	17,194.79
Payroll Liabilities	EFT	04/17/24	PERA	Employee Paid Contributions to 401K Retirement Accounts 4/17 PR	273.29	
	EFT	04/17/24	PERA	Employee Paid Contributions to 457 Retirement Accounts 4/17 PR	123.44	
	EFT	04/17/24	Rocky Mountain Reserve	FSA/DCA Claims 4/08-4/14	88.07	
	EFT	04/23/24	Rocky Mountain Reserve	FSA/DCA Claims 4/15-4/21	297.66	
	EFT	04/30/24	Rocky Mountain Reserve	FSA/DCA Claims 4/22-4/28	59.84	
	EFT	05/01/24	Aflac	Supplemental Insurance	165.42	
	EFT	05/01/24	PERA	Employee Paid Contributions to 401K Retirement Accounts 5/01 PR	286.97	
	EFT	05/01/24	PERA	Employee Paid Contributions to 457 Retirement Accounts 5/01 PR	133.12	
	EFT	05/07/24	Rocky Mountain Reserve	FSA/DCA Claims 4/29-5/05	21.28	1,449.09
Reimbursable	1378	05/10/24	JVA Engineering	Development Review - Club Car Wash	850.00	850.00
Repair Department	1371	05/10/24	Ace Hardware	Red Spray Paint x12/Anti-Seize Lubricant x2/Hole Saw Kit/Compression Fittings x2/Silicone x3/Diagonal Cutting Pliers/Wire x100'/Wire Tools/Pressure Gauge/Rubber Hose Washer/Gorilla Glue/Screwdriver x2/Mop & Bucket/Driver Bit Set/Lumber Crayon	348.44	
	1373	05/10/24	Certified Laboratories	Clean Stop Aerosol x2 Cases/Brilliance Aerosol x1 Case	438.59	
	1376	05/10/24	General Air	Welding Tank Rental	121.56	
	1377	05/10/24	Intermountain Safety Shoes	Safety Boots x1	198.76	
	1380	05/10/24	Pioneer Inc	Squeegie Refill x12.43 TN	791.17	
	1382	05/10/24	Safety & Construction Supply	Safety Gloves x24/Safety Glasses x12	146.76	
	1384	05/10/24	Western Trading	Safety Boots x1	149.99	
	EFT	04/29/24	Core & Main	WR-36 Wrench/4"x15" Repair Clamp x3/6"x15" Repair Clamp/6"x25" Repair Clamp/SDR35 x1	1,258.43	3,453.70
UNCC Locates	17405	05/14/24	Utility Notification Center of Colorado	UNCC Locates - April	1,239.69	1,239.69

Utilities	<i>EFT</i>	04/15/24	Xcel Energy	Gas/Electric Jan/Feb-Feb/Mar	31,755.90	
	<i>EFT</i>	04/22/24	Sound Telecom	Answering Service - April	337.54	
	<i>EFT</i>	05/16/24	Comcast	P2 Internet Services 4/21-5/20	119.85	
	<i>EFT</i>	05/20/24	T-Mobile	Cell Phone/Tablet/GPS Tracking 3/21-4/20	1,680.59	
	<i>EFT</i>	05/20/24	SunShare	Solar Garden Allocation - March	9,111.59	
	<i>EFT</i>	05/21/24	Greenbacker	Solar Garden Allocation (DIA) - March	3,965.53	
	<i>EFT</i>	05/21/24	Greenbacker	Solar Garden Allocation (Linnebur) - March	2,891.13	49,862.13
VISA - AP	<i>EFT</i>	04/22/24	VISA	Auto Expense \$829.12, Office Expense \$9,771.13, Office & Grounds \$676.69, Repairs & Maintenance \$1,252.39	12,529.33	12,529.33
Subtotal of All Expenditures					800,833.17	800,833.17
Subtract Capital Expenditures					92,133.02	92,133.02
Total Monthly Operating Expenses					\$708,700.15	\$708,700.15

1st Bank Daily Operating

1st Bank Monthly Operating

* Multiple Expense Accounts Paid with 1 Check

Date	Name	Memo	Amount
AUTO EXPENSE			
Unit 9-Backhoe			
04/15/2024	4 Rivers Equipment	Spring Pin/O-Ring/Arm/Cotter Pin x2/Washer x2/Lever/Bushing/Spring/Shaft	514.74
Unit 36- 2015 F350			
03/22/2024	Air Care Colorado	Emissions Test - Unit 36	25.00
Gasoline			
03/25/2024	EXXONMOBIL	Small Engine Fuel	125.00
Tools/Misc Expense			
04/18/2024	Amazon.Com	42" Grease Gun	164.38
		<i>Auto Expense Total</i>	
OFFICE EXPENSE			
Computer/Printer Repairs-Parts			
04/09/2024	Amazon.Com	HP Ink Cartridge	95.90
04/09/2024	Amazon.Com	Large Mouse/Keyboard Pad	16.99
04/15/2024	Amazon.Com	Hard Disk Drive Raid Extension Cable	7.88
Conf/Seminars/Classes			
03/30/2024	CDL Safety School	CDL School x1	1,745.00
Maintenance Agreements			
03/24/2024	JAMF Software, LLC	Mobile Device Management 3/25-4/24	70.00
04/01/2024	Cloudflare, Inc	Domain Registration gmwsd.org	10.11
04/01/2024	Cloudflare, Inc	Domain Registration gmwater.org	10.11
04/11/2024	Digicert	EV SSL	430.00
04/14/2024	Ubiquiti	UniFi Identity Enterprise x9	46.35
04/17/2024	X West Inc	Printing Charges - March	43.54
Mandatory Empl Test Expense			
04/04/2024	First Advantage	Random Selection Annual Enrollment x3	137.70
Miscellaneous Expenses			
03/23/2024	Little Caesars	Main Break Meal 3/23/2024	88.54
03/27/2024	Anthony's Pizza	Staff Meeting Lunch	231.58
04/08/2024	Amazon.Com	American Flag	40.62
04/08/2024	Amazon.Com	Colorado State Flag	32.19
04/16/2024	RTIC coolers	32oz Water Bottle x20	339.83

\$829.12

Miscellaneous Income	04/21/2024	1st Bank	1st Bank Credit Card Rewards	-1,588.67	
Utilities - Office	04/01/2024	Comcast	Office Internet Services - March	680.05	
	04/12/2024	Ring Central Inc	VoIP Phone Minutes - Switched to Annual Plan	2,534.14	
	04/12/2024	Ring Central Inc	VoIP Phone Minutes - Monthly	350.72	
Phone Accessories/Supplies	03/27/2024	Amazon.Com	iPhone 13 Mini	379.00	
	03/27/2024	Amazon.Com	iPhone Case	12.99	
	04/04/2024	Amazon.Com	Returned Phone Case	-12.99	
Software	03/25/2024	My Postage Rate Saver	Monthly CASS Updates	55.31	
	04/01/2024	SendGrid	Email Gateway - April	161.95	
	04/02/2024	Asana	Project Management Software	159.78	
	04/08/2024	1password.com	Company Password Vault	82.31	
	04/13/2024	Zoom Video Communications Inc.	Zoom One Business Annual	1,139.45	
	04/14/2024	Adobe.com	Acrobat Pro x5/Acrobat Standard DC x5	2,408.96	
	04/16/2024	Adobe.com	Adobe Creative Cloud ADA Tool	61.79	
			<i>Office Expense Total</i>		<i>\$9,771.13</i>
OFFICE & GROUNDS					
	04/15/2024	Waste Management	Office Trash & Recycling Services - April	507.74	
	04/15/2024	Waste Management	P2 Trash Services - April	168.95	
			<i>Office & Grounds Total</i>		<i>\$676.69</i>
Repair Department					
Lift Station Mtn	03/27/2024	Fiero Automation	Lift Station Intake Filters	310.45	
	04/05/2024	Fiero Automation	Returned Lift Station Intake Filters	-341.10	
Miscellaneous Tools/Supplies	03/28/2024	Amazon.Com	Sealant x2	35.22	
Pump Station Maintenance	03/25/2024	Grainger	Electric Heater Replacement - HS PS	810.82	
Tank Cleaning & Mtn	04/17/2024	Amazon.Com	0.0075" Wire Mesh x 100'	385.00	
Water	03/28/2024	City Of Lakewood	Street Cut Permit - 1025 S Braun Dr	52.00	
			<i>Repair Department Total</i>		<i>\$1,252.39</i>
Monthly Credit Card Total				\$12,529.33	<i>\$12,529.33</i>

**Capital Expenditures vs Capital Revenue
2024 Timeline**

Capital Expenditures	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total 2024 YTD Actual	Total 2024 Projected	Total 2024 Budgeted
	0	207,564	458,762	607,686	841,384	872,808	711,200	660,556	492,874	398,639	336,416	348,680			
2017 Cellular Endpoints	71,973	51,459	49,825	32,797									206,054	206,054	250,000
2020 Sewer Improvements	4,805	293	455		15,000	15,000	50,000	100,000	150,000	90,000	9,902	15,000	5,553	450,455	450,000
2023 Water System Improvements						200,000							0	200,000	200,000
2024 Sewer IRP Tamarisk Lift Station				34,404		5,000	5,000	150,000	200,000	200,000	90,000		34,404	684,404	700,000
2024 Water IRP		4,044	7,246	14,191	300,000	350,000	500,000	500,000	300,000	300,000	300,000	124,519	25,481	2,700,000	2,700,000
2025 Design								5,000	10,000	10,000	25,000	25,000	0	75,000	75,000
2024 Capital Contingency												437,500	0	437,500	437,500
Vehicles			127,160	10,807						60,000			137,967	197,967	225,000
Field Equipment			12,824						42,000				12,824	54,824	55,000
Office and Grounds													0	0	0
Office Equipment											20,000		0	20,000	20,000
Total Expense	76,778	55,796	197,510	92,199	315,000	570,000	555,000	755,000	702,000	660,000	444,902	602,019	422,283	5,026,204	5,112,500

Capital Revenues	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total 2024 YTD Actual	Total 2024 Projected	Total 2024 Budgeted
Cap Reserve	171,187	200,420	234,587	215,302	251,895	313,863	409,827	492,789	513,236	503,248	362,637	272,497	821,496	3,941,488	3,981,460
Interest Income	112,955	106,374	111,647	110,395	94,329	94,329	94,329	94,329	94,329	94,329	94,329	94,333	441,371	1,196,007	1,131,952
Sewer System Development Fees													0	0	0
Water System Development Fees													0	0	0
Lease Income	200	200	200	200	200	200	200	200	200	200	200	200	800	2,400	2,400
Total Revenue	284,342	306,994	346,434	325,897	346,424	408,392	504,356	587,318	607,765	597,777	457,166	367,030	1,263,667	5,139,895	5,115,812

Income (Loss) Non-Operating	207,564	458,762	607,686	841,384	872,808	711,200	660,556	492,874	398,639	336,416	348,680	113,691
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Green Mountain Water and Sanitation District
Capital Expenditures
As of April 30, 2024

Accrual Basis

Date	Name	Memo	Account	Debit	Credit
Jan 24					
01/31/2024	Utility Metering Solutions LLC	Interface Setup/Project Management/Mobilization/Scheduling & Retrofit...	8100 · 2017 Cellular Endpoints	71,973.00	
01/31/2024	Respec	Wastewater Pipe Design Support Structure - January	8102 · 2020 Sewer System Improvements	4,805.00	
Jan 24				76,778.00	0.00
Feb 24					
02/29/2024	Utility Metering Solutions LLC	Communication/Scheduling/Register & Endpoint Replacement x544	8100 · 2017 Cellular Endpoints	51,459.00	
02/29/2024	Respec	Wastewater Pipe Design Support Structure - February	8102 · 2020 Sewer System Improvements	292.50	
02/29/2024	RG and Associates, LLC	2024 Water IRP Design	8109 · 2024 Water IRP Project	4,044.40	
Feb 24				55,795.90	0.00
Mar 24					
03/12/2024	4 Rivers Equipment	Hydraulic Breaker Attachment - Mini Excavator	8001 · Capital Field Equipment	12,824.00	
03/27/2024	Phil Long Ford	2024 Ford F-150 - Replaces Unit 36	8004 · Capital Vehicles	31,890.00	
03/27/2024	Phil Long Ford	2024 Ford F-150 - Replaces Unit 24	8004 · Capital Vehicles	40,890.00	
03/27/2024	Phil Long Ford	2024 Ford Transit-250 Cargo	8004 · Capital Vehicles	54,379.95	
03/31/2024	Utility Metering Solutions LLC	Communication/Scheduling/Register & Endpoint Replacement x525	8100 · 2017 Cellular Endpoints	49,825.00	
03/31/2024	Respec	Wastewater Pipe Design Support Structure	8102 · 2020 Sewer System Improvements	455.00	
03/31/2024	RG and Associates, LLC	2024 IRP Design	8109 · 2024 Water IRP Project	7,245.80	
Mar 24				197,509.75	0.00
Apr 24					
04/12/2024	Canyon Systems Inc	Gorman-Rupp Replacement Pump x4 - Union Ridge & Tamarisk	8106 · 2024 IRP Tamarisk Lift Station	34,404.14	
04/29/2024	Weather Tech	Front Floor Liner - Unit 24 & 36	8004 · Capital Vehicles	275.90	
04/29/2024	Decked	Drawer Bed Tool Box x2	8004 · Capital Vehicles	3,344.26	
04/29/2024	Decked	Refund of Taxes	8004 · Capital Vehicles		144.28
04/30/2024	Archer Sign and Design	Logo Decals - New Trucks	8004 · Capital Vehicles	490.00	
04/30/2024	Tri-State Public Safety	Safety Lights for 3 Trucks	8004 · Capital Vehicles	6,840.62	
04/30/2024	Utility Metering Solutions LLC	Communication/Scheduling/Register & Endpoint Replacement x223	8100 · 2017 Cellular Endpoints	32,797.00	
04/30/2024	RG and Associates, LLC	2024 IRP Engineering	8109 · 2024 Water IRP Project	14,191.08	
Apr 24				92,343.00	144.28
TOTAL				422,426.65	144.28

Green Mountain Water & Sanitation District-Investment Report
Cash Account Balances as of April 30, 2024

Cash Accounts

Bank Description	Accounts Payable	Current Balance	Interest Rate
Petty Cash		\$2,541.51	
1ST Bank - Daily Operating Account 2		(\$1,517.33)	
1ST Bank - Monthly Operating Account		(\$47,011.08)	
1ST Bank - Money Market		\$32,000.00	
1ST Bank - Liquid Asset/Operating Funds	\$708,700.15	\$5,364,942.49	4.50%
1ST Bank - Liquid Asset/Capital Funds	\$92,133.02		
Csafe CASH (<i>Variable Daily Rate</i>)		\$935,905.76	5.356%
Csafe CORE (<i>Variable Daily Rate</i>)		\$14,881,941.88	5.452%
ColoTrust Plus (<i>Variable Daily Rate</i>)		\$4,183,734.66	5.412%
<i>Total Cash</i>		<i>\$25,352,537.89</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>\$25,352,537.89</u>	

Investment Report
As of 4/ 30/ 2024

PRIORITY = SAFETY, LIQUIDITY, DIVERSITY, AND YIELD

Term	Definition	Instruments and Guidelines	Account Name	Maturity Dates	4/30/2024 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		2,541.51 5,348,414.08 935,905.76 4,183,734.66	10,470,596.01	41.30%	52.73%
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		14,881,941.88	14,881,941.88	58.70%	74.94%
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 ladder 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 ladder 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%
						\$25,352,537.89		

**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, 2024

Accrual Basis

	Apr 30, 24
ASSETS	
Current Assets	
Checking/Savings	
1001-01 · 1st Bank-Daily Operating 2	-1,517.33
1012 · CSafe CORE	14,881,941.88
1011 · CSafe Cash	935,905.76
1000 · Imprest Cash Account	2,541.51
1002 · 1st Bank-Operating	-47,011.08
1003 · 1st Bank-Money Market	32,000.00
1004 · 1st Bank-Sweep Account	5,364,942.49
1113 · Colotrust Plus-Capital Reserve	4,183,734.66
Total Checking/Savings	25,352,537.89
Accounts Receivable	
1200 · A/R-Water	756,698.76
1210 · A/R-Sewer	330,039.93
Total Accounts Receivable	1,086,738.69
Other Current Assets	
1450 · Reimbursable	9,761.48
Total Other Current Assets	9,761.48
Total Current Assets	26,449,038.06
Fixed Assets	
1455 · HRA Deposit	79,969.60
1500 · Acc Dep-Office & Grounds	-919,646.61
1510 · Acc Dep-Office Equipment	-517,669.08
1520 · Acc Dep-Repairs & mtn	-686,532.06
1530 · Acc Dep-Sewer System	-8,561,164.18
1540 · Acc Dep-Vehicles	-1,181,280.38
1550 · Acc Dep-Water System	-20,012,258.00
1600 · Land	271,261.04
1610 · Office & Grounds-Capital	1,535,246.59
1620 · Office Equipment Capital	545,814.20
1630 · Repairs & Mtn Capital	803,835.10
1640 · Sewer Lines & Mechanical	18,177,414.53
1650 · Vehicles Capital	1,762,283.96
1660 · Water Lines & Mechanical	40,569,213.18
Total Fixed Assets	31,866,487.89
Other Assets	
1900 · Def Outflows if Res. - OPEB	31,440.00
1901 · Def Outflows of Res. - Pension	265,653.00
1700 · Construction in Progress	1,551,149.08
1720 · Prepaid Expense	260,295.29
Total Other Assets	2,108,537.37
TOTAL ASSETS	60,424,063.32
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2002 · Unclaimed Property	1,611.49
2000 · Accounts Payable	1,292,268.48
Total Accounts Payable	1,293,879.97

Green Mountain Water and Sanitation District
Balance Sheet
As of April 30, 2024

Accrual Basis

	Apr 30, 24
Credit Cards	
2001 · 1st Bank VISA	13,775.81
Total Credit Cards	13,775.81
Other Current Liabilities	
2600 · Def Inflows of Res. - OPEB	60,807.00
2602 · Def Inflows of Res. - Pension	1,474,332.00
2604 · Net OPEB Liability	129,328.00
2606 · Net Pension Liability	-165,413.00
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	35,814.21
2101 · Accrued Vacation Payable	59,751.95
2102 · Deposits Payable	15,700.00
2200 · Payroll Liabilities	812.93
Total Other Current Liabilities	1,597,746.33
Total Current Liabilities	2,905,402.11
Total Liabilities	2,905,402.11
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	33,283,844.35
Net Income	-809,123.82
Total Equity	57,518,661.21
TOTAL LIABILITIES & EQUITY	60,424,063.32

Green Mountain Water and Sanitation District

Profit & Loss Budget vs. Actual

Accrual Basis

April 30, 2024

Revenues	YTD Budget	YTD Actual	Act vs Budget
Operating Revenue	3,767,524.24	3,709,370.58	-58,153.66
Non-Operating Revenue	1,239,585.19	1,263,666.79	24,081.60
Total Income	5,007,109.43	4,973,037.37	-34,072.06

Explanation of Variance

***1 - For Jan-Apr 2024, the District used 7,700,000 less gallons (2.86% less) compared to Jan-Apr 2023. Water use is 3.49% less than budgeted for in 2024. Water used in April is not billed to customers until May and June.

***2 - Much larger than budgeted due to a payment of \$28,227.45 made by Bear Creek Water and Sanitation for their share of the final change order for the 2023 CIPP project.

Expenses	YTD Budget	YTD Actual	Act vs Budget
Operating Expense	4,422,456.24	4,248,596.49	-173,859.75
Non-Operating Expense	488,000.00	422,282.37	-65,717.63
Total Expense	4,910,456.24	4,670,878.86	-239,577.38

Explanation of Variance

***3 - Invoices for engineering, auto (fleet fuel), and litigation fees are typically received a month in arrears.

***4 - Meter stock is currently adequate.

Income/Loss	YTD Budget	YTD Actual	Act vs Budget
Income/Loss Operating	-654,932.00	-539,225.91	115,706.09
Income/Loss Non-Operating	751,585.19	841,384.42	89,799.23
Net Income	96,653.19	302,158.51	205,505.32

Green Mountain Water and Sanitation District
Profit & Loss vs. Actual
April 30, 2024

Accrual Basis

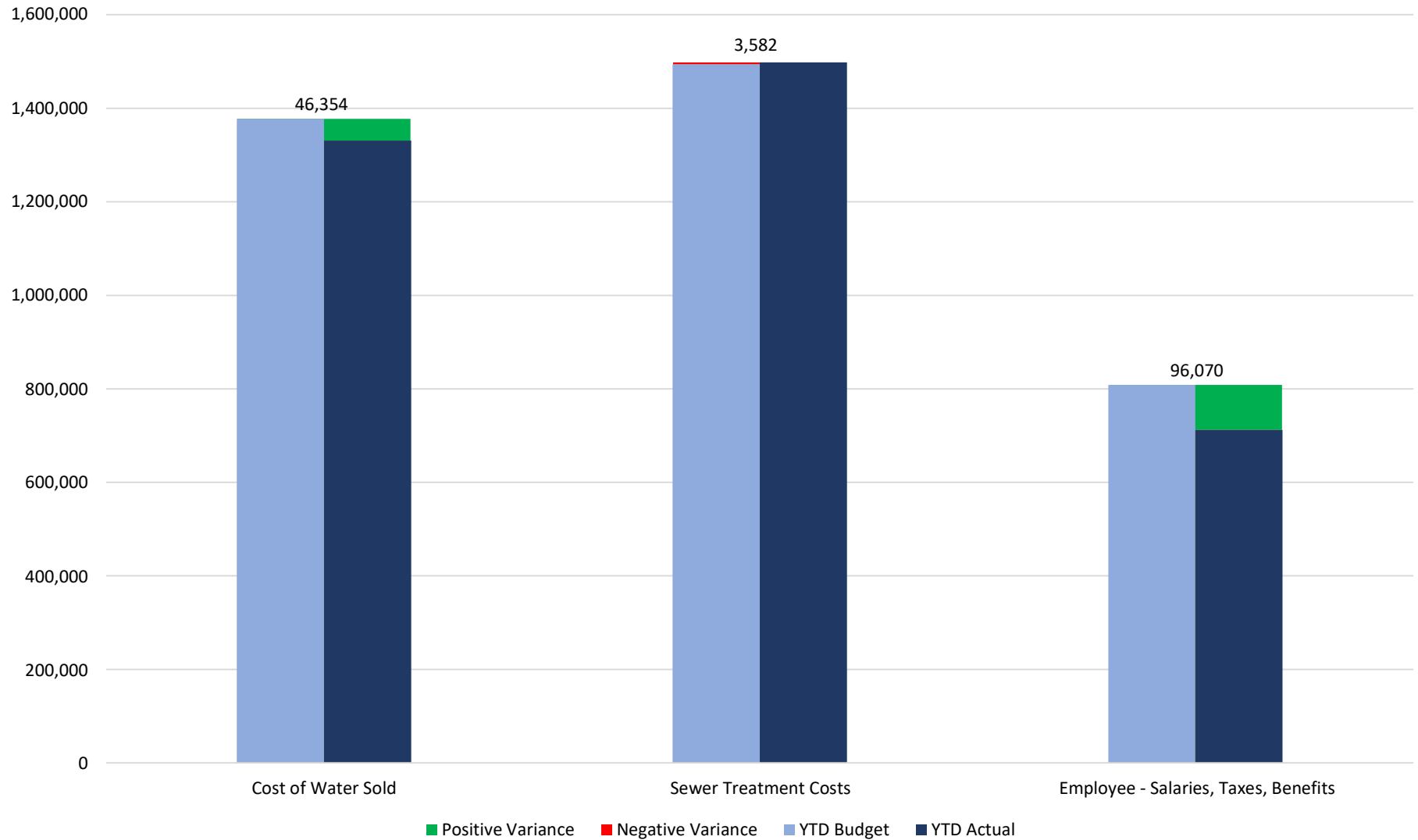
	2024 Budget	YTD Budget	YTD Actual	Act vs. Budget	% of YTD Budget
Operating Revenue					
1 Delinquent Charges	75,000.00	17,318.39	17,498.31	179.92	101.04%
2 Inspection Fees	0.00	0.00	0.00	0.00	0.00%
3 Insurance Claim Revenue	0.00	0.00	152.00	152.00	100.00%
4 Meter Sales	0.00	0.00	0.00	0.00	0.00%
5 Miscellaneous Income	6,300.00	2,233.32	61,495.49	59,262.17	2753.55% ***2
6 Service Fee	4,041,843.00	1,320,502.26	1,338,527.36	18,025.10	101.37%
7 Sewer User Charges	3,323,482.00	1,090,632.21	1,038,325.27	-52,306.94	95.20%
8 Short Check Fees	800.00	260.00	330.00	70.00	126.92%
9 Shut Off Charges	4,000.00	1,050.00	1,250.00	200.00	119.05%
10 Transfer Fees	20,250.00	4,860.00	4,500.00	-360.00	92.59%
11 Water Sales	7,500,145.00	1,330,668.06	1,247,292.15	-83,375.91	93.73% ***1
12 Total Operating Revenue	14,971,820.00	3,767,524.24	3,709,370.58	-58,153.66	98.46%
Operating Expense					
13 Accounting/Audit	16,500.00	10,000.00	12,000.00	2,000.00	120.00%
14 Auto Expense	125,800.00	41,933.20	17,534.26	-24,398.94	41.82% ***3
15 Contracted Repairs	272,500.00	91,916.72	79,309.41	-12,607.31	86.28%
16 Cost of Meters Sold	20,000.00	6,666.68	259.28	-6,407.40	3.89% ***4
17 Cost of Water Sold	7,041,342.00	1,377,143.64	1,330,789.64	-46,354.00	96.63% ***1
18 Director Fees	9,600.00	3,200.00	2,400.00	-800.00	75.00%
19 Employee - Salaries, Taxes, Benefits	2,595,150.00	808,454.04	712,384.52	-96,069.52	88.12%
20 Engineering	145,000.00	48,333.36	4,664.75	-43,668.61	9.65% ***3
21 Insurance	162,564.00	54,188.00	54,015.39	-172.61	99.68%
22 Legal	350,000.00	116,666.68	197,174.30	80,507.62	169.01% ***3
23 Lobbyist	30,000.00	30,000.00	32,500.00	2,500.00	108.33%
24 Office & Grounds	92,500.00	42,680.01	39,280.49	-3,399.52	92.04%
25 Office Expense	427,720.00	152,091.61	132,389.58	-19,702.03	87.05%
26 Repair Department	150,000.00	43,500.12	31,864.17	-11,635.95	73.25%
27 Sewer Treatment Costs	2,938,829.00	1,494,414.50	1,497,996.06	3,581.56	100.24%
28 UNCC Locates	10,000.00	3,333.32	3,577.17	243.85	107.32%
29 Utilities	357,950.00	97,934.36	100,457.47	2,523.11	102.58%
30 Total Operating Expense	14,745,455.00	4,422,456.24	4,248,596.49	-173,859.75	96.07%
31 Income (Loss) Operating	226,365.00	-654,932.00	-539,225.91	115,706.09	82.33%

Green Mountain Water and Sanitation District
Profit & Loss vs. Actual
April 30, 2024

Accrual Basis

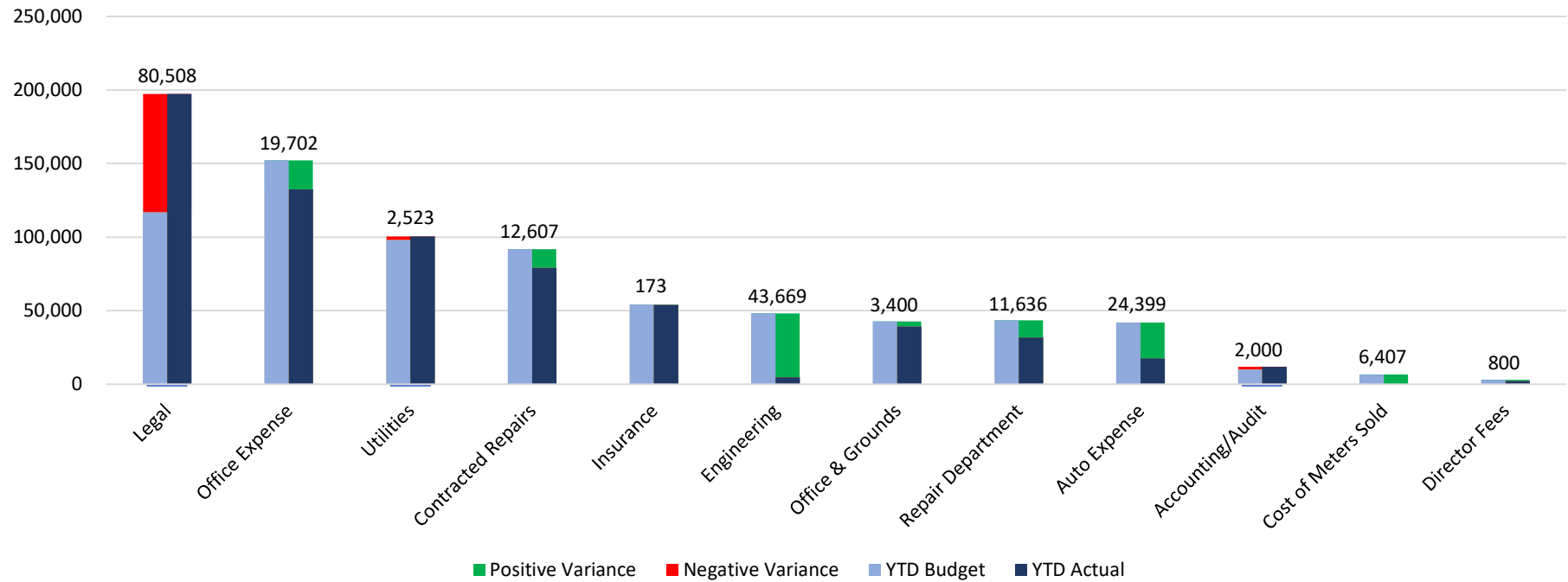
	2024 Budget	YTD Budget	YTD Actual	Act vs. Budget	% of YTD Budget	
Non-Operating Revenue						
1	Capital Reserve Fund Revenue	3,981,460.00	861,467.87	821,495.62	-39,972.25	95.36% ***1
2	Interest Income	1,131,952.00	377,317.32	441,371.17	64,053.85	116.98%
3	Sewer System Development Fees	0.00	0.00	0.00	0.00	0.00%
4	Water System Development Fees	0.00	0.00	0.00	0.00	0.00%
5	Lease Income	2,400.00	800.00	800.00	0.00	100.00%
6	Total Non-Operating Revenue	5,115,812.00	1,239,585.19	1,263,666.79	24,081.60	101.94%
Non-Operating Expenditures						
7	2017 Cellular Endpoints	250,000.00	225,000.00	206,054.00	-18,946.00	91.58%
8	2020 Sewer System Improvements	450,000.00	30,000.00	5,552.50	-24,447.50	18.51%
9	2023 Water System Improvements	200,000.00	0.00	0.00	0.00	0.00%
10	2024 Sewer IRP Tamarisk Lift Station	700,000.00	0.00	34,404.14	34,404.14	100.00%
11	2024 Water IRP	2,700,000.00	55,000.00	25,481.28	-29,518.72	46.33%
12	2025 Design	75,000.00	0.00	0.00	0.00	0.00%
13	2024 Field Equipment	55,000.00	13,000.00	12,824.00	-176.00	98.65%
14	2024 Office & Grounds	0.00	0.00	0.00	0.00	0.00%
15	2024 Office Equipment	20,000.00	0.00	0.00	0.00	0.00%
16	2024 Vehicles	225,000.00	165,000.00	137,966.45	-27,033.55	83.62%
17	Capital Contingency	437,500.00	0.00	0.00	0.00	0.00%
18	Total Non-Operating Expenditures	5,112,500.00	488,000.00	422,282.37	-65,717.63	86.53%
19	Income (Loss) Non-Operating	3,312.00	751,585.19	841,384.42	89,799.23	111.95%
20	Net Income	229,677.00	96,653.19	302,158.51	205,505.32	312.62%

High Dollar Operating Expense YTD Actual vs Budget



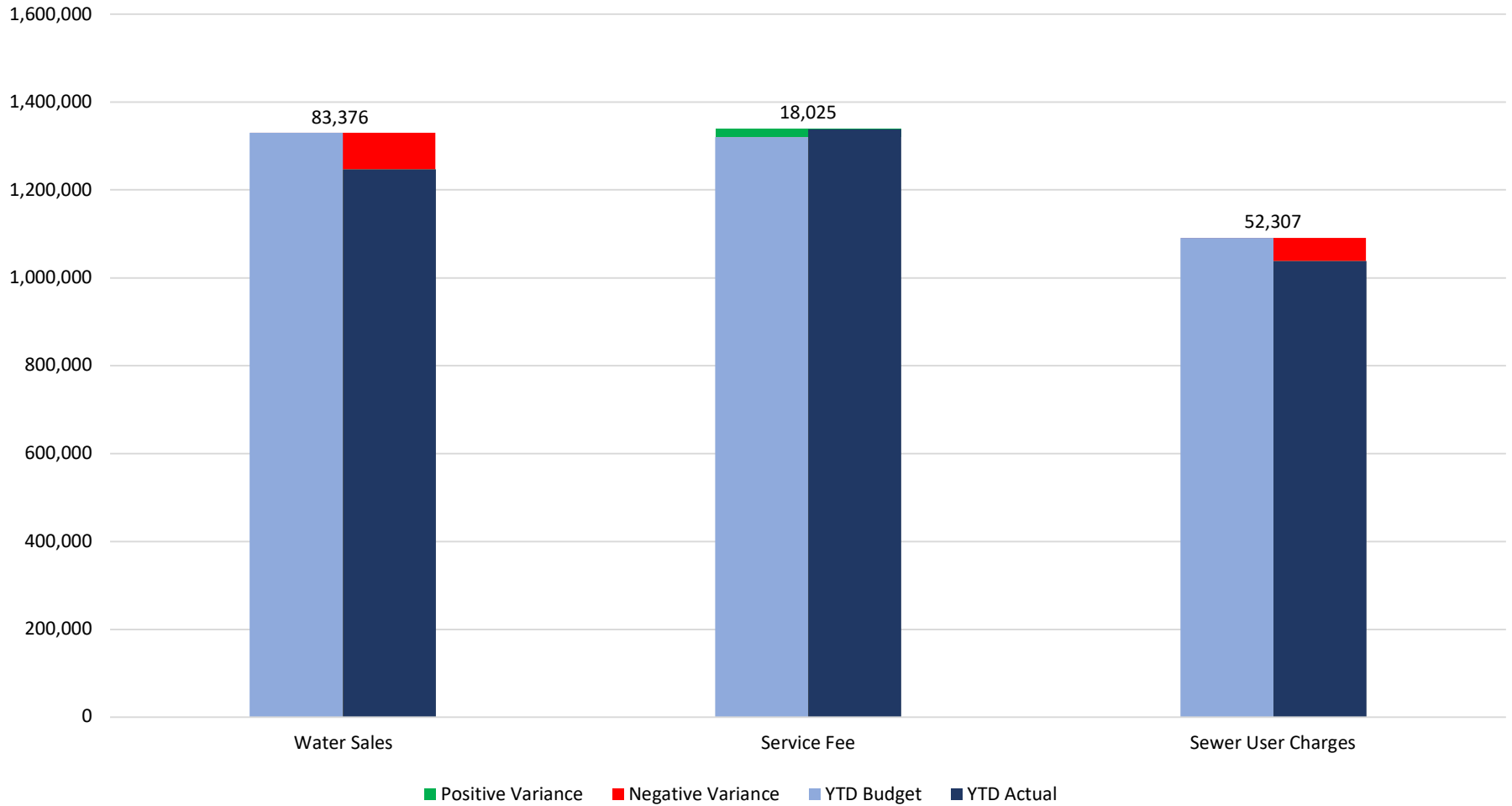
- **Cost of Water Sold** - For Jan-Apr 2024, the District used 7,700,000 less gallons (2.86% less) compared to Jan-Apr 2023. Water use is 3.49% less than budgeted for in 2024. Water used in April is not billed to customers until May and June.

Operating Expense YTD Actual vs Budget



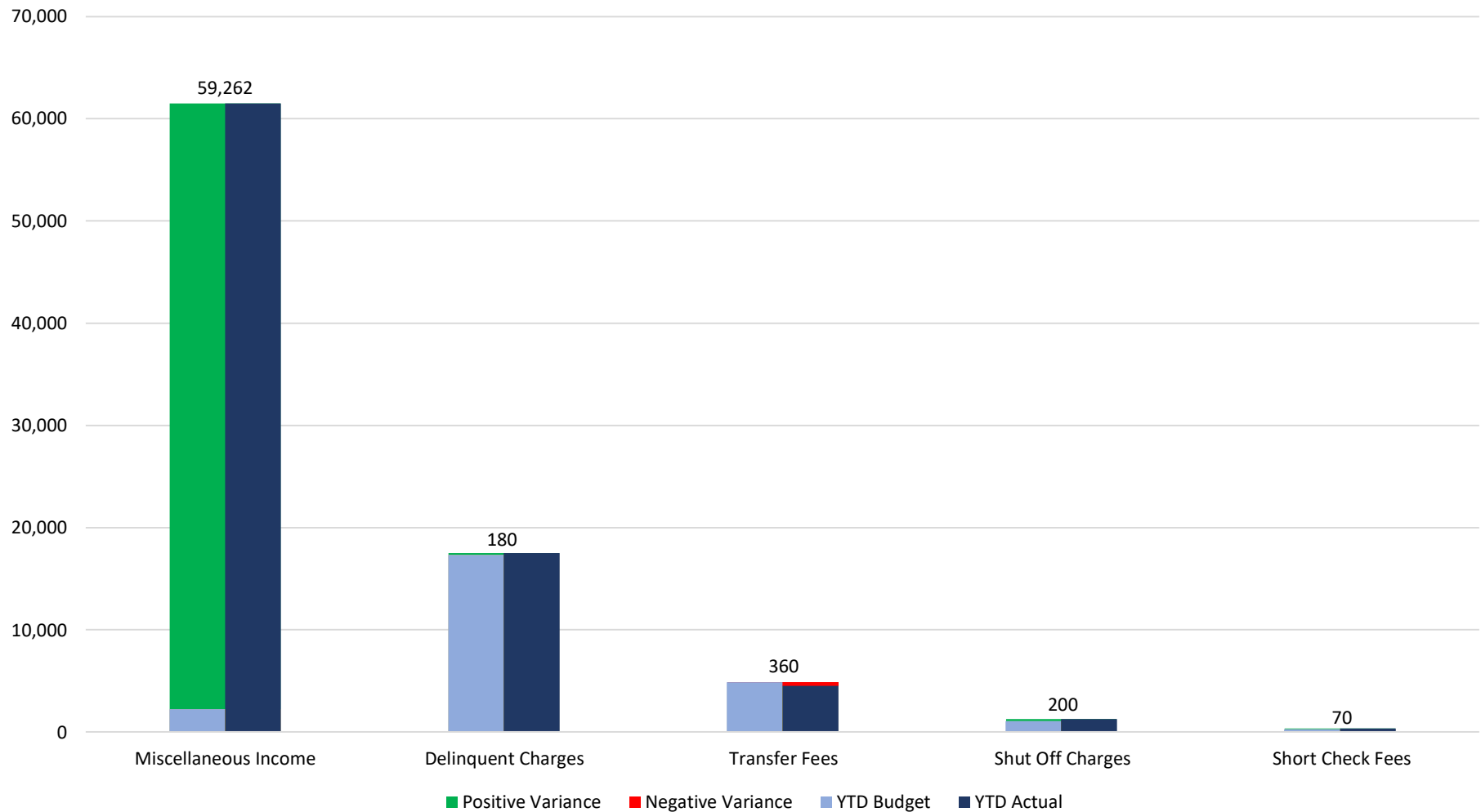
- **Engineering/Auto Expense/Legal Fees** - Invoices for engineering, auto (fleet fuel), and litigation fees are typically received a month in arrears.

High Dollar Operating Revenues YTD Actual vs Budget



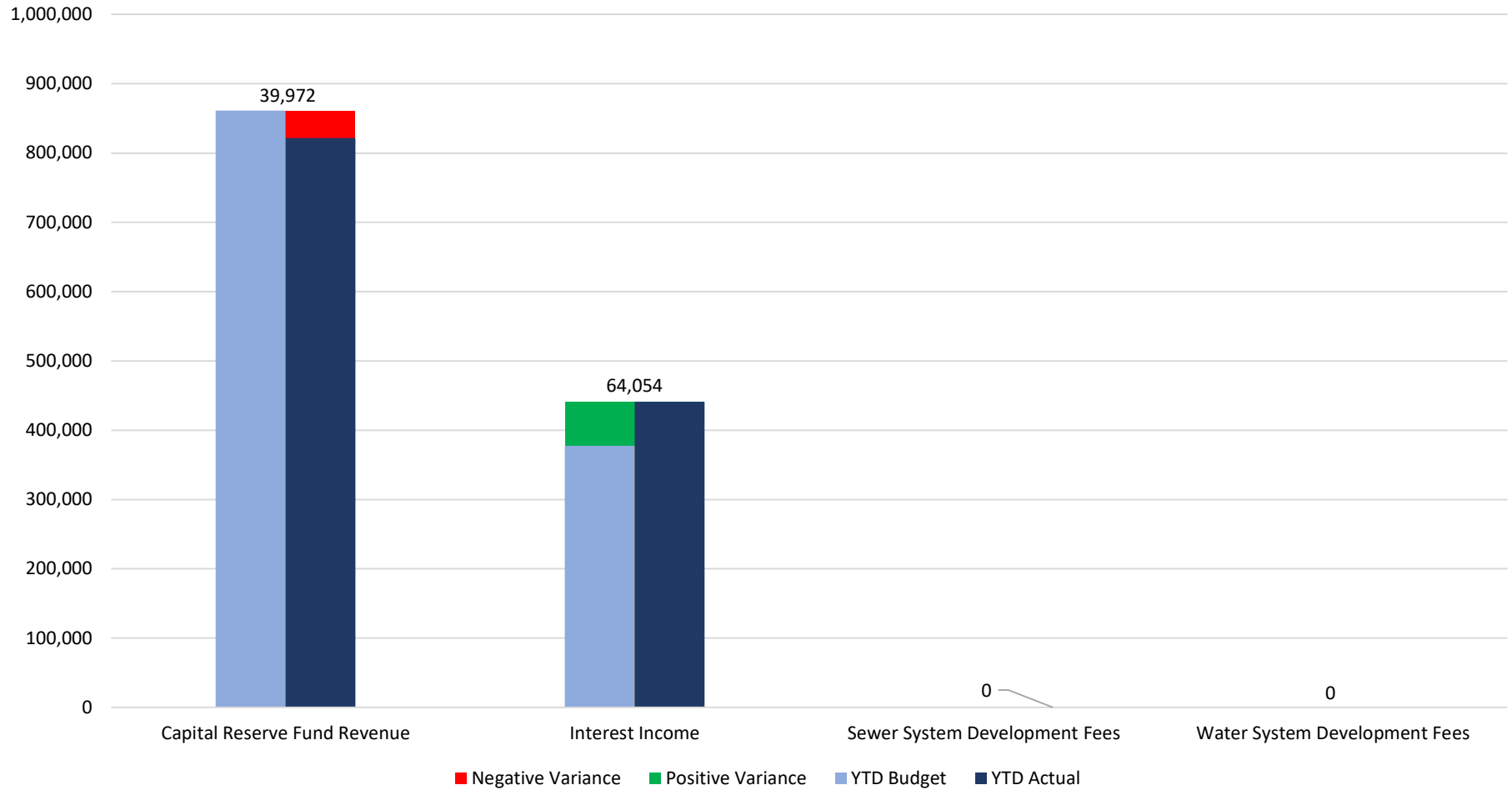
- **Water Sales** - For Jan-Apr 2024, the District used 7,700,000 less gallons (2.86% less) compared to Jan-Apr 2023. Water use is 3.49% less than budgeted for in 2024. Water used in April is not billed to customers until May and June.

Operating Revenues YTD Actual vs Budget



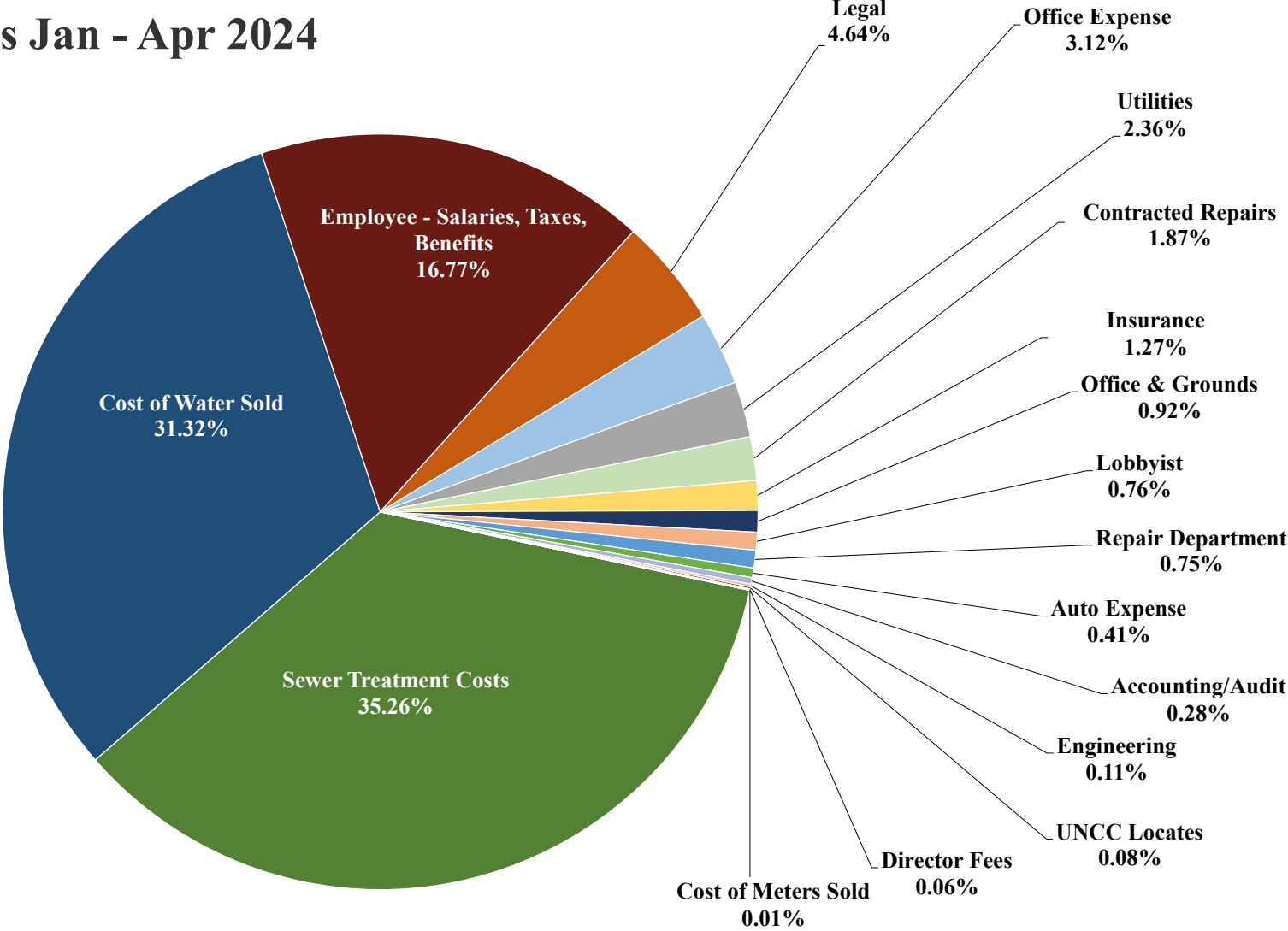
- **Miscellaneous Income** - Much larger than budgeted due to a payment of \$28,227.45 made by Bear Creek Water and Sanitation for their share of the final change order for the 2023 CIPP project.

Non-Operating Revenues YTD Actual vs Budget

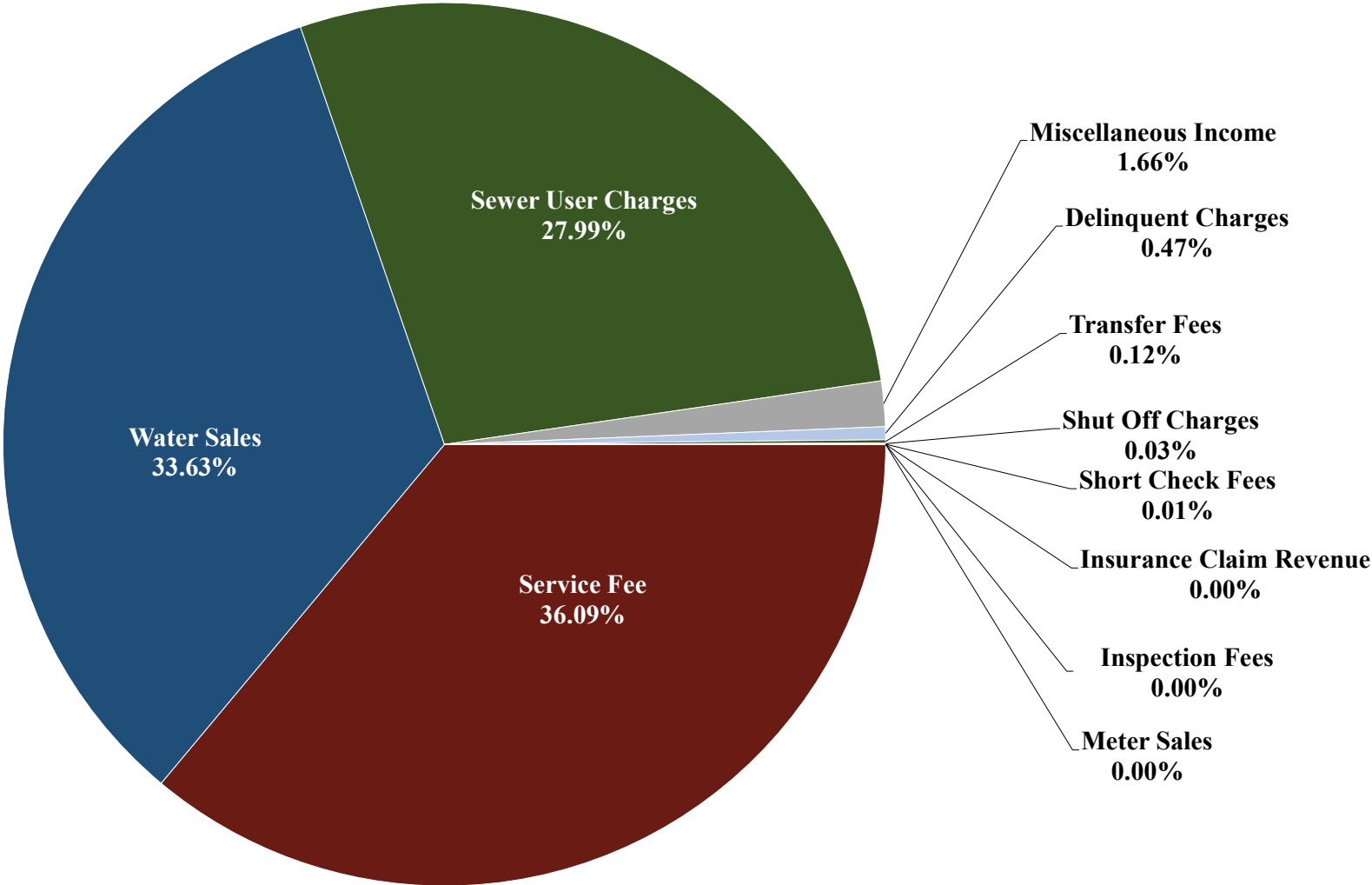


- **Capital Reserve Fund Revenue** - For Jan-Apr 2024, the District used 7,700,000 less gallons (2.86% less) compared to Jan-Apr 2023. Water use is 3.49% less than budgeted for in 2024. Water used in April is not billed to customers until May and June.

Operating Expenses Jan - Apr 2024



Operating Revenues Jan - Apr 2024

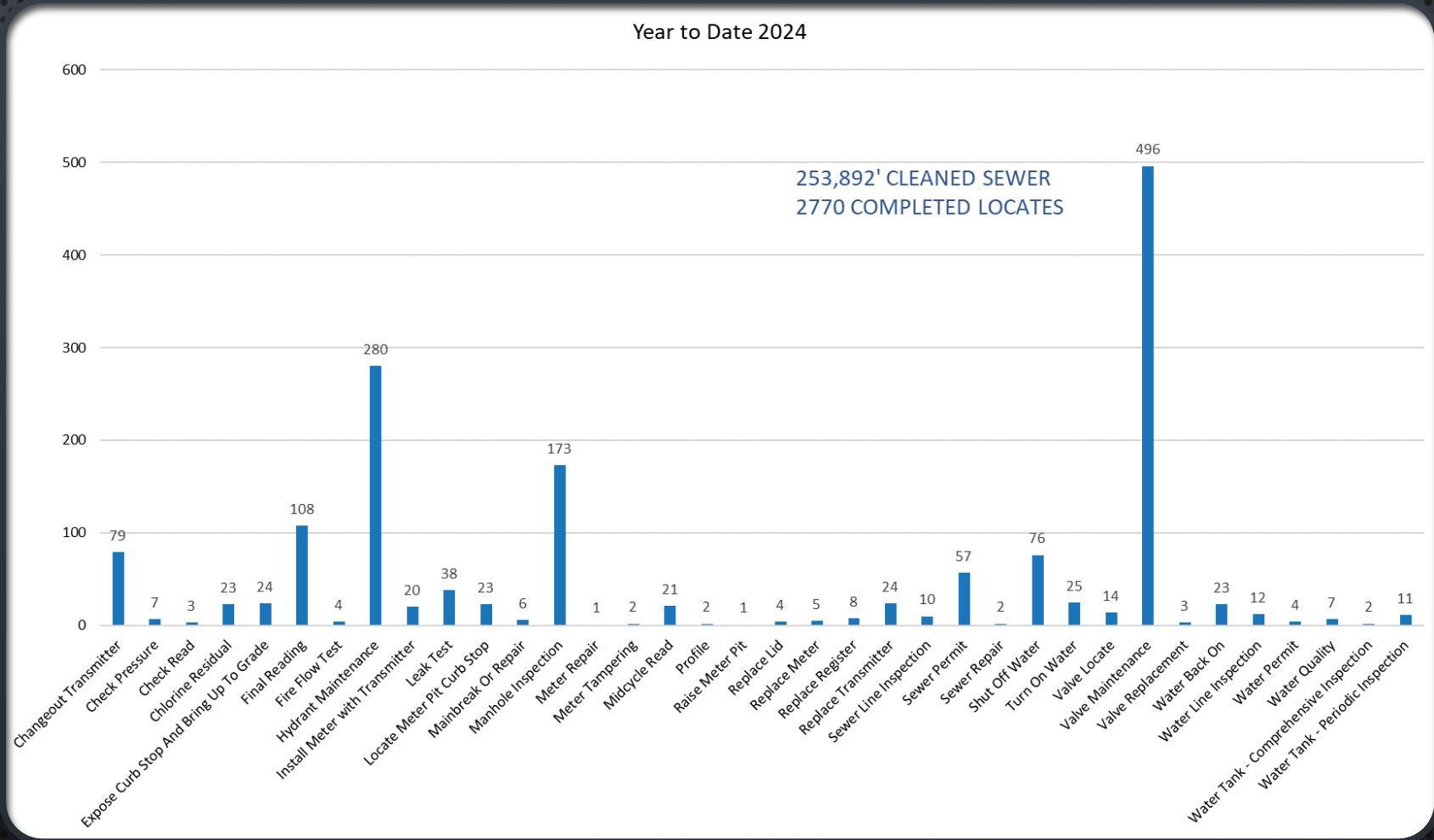




DISTRICT STATUS REPORT

MAY 14 , 2024

OPERATIONS AND MAINTENANCE REPORT



OPERATIONS AND MAINTENANCE REPORT

- 0 main breaks in April

Transmitter installations by UMS

- 223 changeouts were completed between 4/1-4/30/2024
- 1935 total with 108 left to complete, due to the latest shipping delay, UMS had to move on to another contract, we will be finishing the remaining in-house



DEVELOPMENT REVIEWS

Current reviews

- 11907 W Alameda Pkwy, waiting for Denver Water approval
- Fletcher Miller School waiting for Denver Water approval
- Federal Center environmental review ongoing
- 1031 S Union Blvd, finishing up flow study



DEVELOPMENT REVIEW INQUIRIES

- 12364 W ALAMEDA PKWY (300+), CURRENTLY RETAIL SPACE
- 555 ZANG ST (200+), CURRENTLY OFFICE SPACE

INFRASTRUCTURE REPLACEMENT PROJECTS

2024 IRP

- 2024 IRP BID OPENING WAS COMPLETED
- CONCRETE WORKS IS THE RECOMMENDED AND SECOND LOW BID CONTRACTOR
- RECOMMENDATION BASED ON FEEDBACK FROM SIMILAR ENTITIES AND RELEVANT JOB EXPERIENCE
- RAVINE CROSSING, MET WITH RESPEC AND THEY ARE WORKING ON A PLAN TO SUBMIT TO LAKEWOOD



CDPHE SANITARY SURVEY

- CDPHE WAS OUT ON 4/24/2024
- REVIEW OF DISTRICT PLANS-
 - ERP MANUAL
 - SOP MANUAL
 - MONITORING PLAN
- REVIEW OF DISTRICT TRACKING SHEET FOR CROSS CONNECTION CONTROL PROGRAM
- INSPECTION OF DISTRICT'S 11 STORAGE TANKS
- WILL HAVE REPORT AT THE END OF MAY
- DISTRICT IS COMPLIANT WITH THE CDPHE