



REGULAR MEETING

BOARD OF DIRECTORS

HELD: Tuesday, May 27, 2025, at 5:00 p.m.

Genesee Administration Building 2310 Bitterroot Lane Golden, CO 80401

And By Video Conferencing Via Zoom

(If interested in attending via video conference, meeting ID 447 424 1943)

AGENDA

(Public Comments – Limited to 10 Minutes per Agenda Item)

1. **CALL TO ORDER: 5:00 P.M.**
2. **WELCOME NEW DIRECTORS**
 - A. Selection of Officers
3. **CHANGES, ADDITIONS, APPROVAL OF AGENDA**
4. **2024 DRAFT AUDIT PRESENTATION**
 - A. Kelly Watson, Watson Coon Ryan, LLC
5. **APPROVAL OF MINUTES –**
 - A. April 22, 2025, Regular Board Meeting
6. **MANAGER UPDATES**
7. **SUPERINTENDENT UPDATES**
8. **ADMINISTRATION UPDATES**
 - A. Quarterly Financial Reporting
9. **LEGAL REPORT – If Applicable**
 - A. General Counsel, Dylan Woods – Coaty and Woods, P.C.
10. **OLD BUSINESS – Updates If Applicable**
 - A. Committee Selection for 2025 Goal No.5
11. **ADJOURN**

**MINUTES OF A REGULAR MEETING
OF THE BOARD OF DIRECTORS
GENESEE WATER & SANITATION DISTRICT**

Draft

HELD:

Tuesday, April 22, 2025
At 5:00 p.m. at the Genesee Water & Sanitation District Administrative Bldg.
2310 Bitterroot Lane
Golden, CO 80401

ATTENDANCE:

A Regular Meeting of the Board of Directors of the Genesee Water & Sanitation District of Jefferson County, Colorado was held as shown above, and in accordance with the applicable statutes of the State of Colorado with the following Directors present and acting:

Gary Anderson, President/Chairman – Zoom
Wayne Forman, Vice President – In Person
Dan Hartmann, Secretary/Treasurer – In Person
Branch Russell, Director – In Person
Jim Hurd, Director – In Person

Staff Present:

Chris Brownell, Manager – In Person
Bob Calley, Superintendent – In Person
Erin Carriere, Director of Administration – In Person
Shannon McClayland, Senior Administrator - In Person

Professional Staff Present:

None

Also present and in person were:

Gary Gantner, Resident
Pat Becker, Resident

Also present by Zoom video teleconference:

Kevin Doyle, Resident
Barbara Stanton, Resident

CALL TO ORDER:

Vice President Wayne Foreman called the meeting to order at 5:04 pm.

CHANGES, ADDITIONS, APPROVAL OF AGENDA:

The agenda was approved with no changes.

APPROVAL OF MINUTES:

Motion to approve the March 25, 2025, BOD meeting minutes: President Anderson

Second: Director Russell

Votes: 5-0

Motion passed

MANAGER UPDATES:

Mr. Brownell said he did not have anything additional to add to the standard charts but answered questions.

SUPERINTENDENT UPDATES:

Mr. Calley gave a presentation on the progress of the installation of the new generators and answered questions.

ADMINISTRATION UPDATES:

Mrs. Carriere gave a brief financial update and answered questions.

LEGAL REPORT:

None.

OLD BUSINESS:

None.

APPRECIATION TO OUTGOING BOARD MEMBERS:

Mr. Brownell addressed each outgoing Board Member, thanking them for their time and serving on the Board of Directors for Genesee Water and Sanitation District.

ADJOURN:

Motion to adjourn at 5:25 pm: Director Russell

Second: Secretary Dan Hartman

Votes: 5-0

Motion passed

Statement of Net Position
Quarter Ended March 31, 2025 * (Interim)

Statement of Net Position
Fiscal Year Ended December 31, 2024

	Water	Sanitation	Total	Water	Sanitation	Total
ASSETS						
Current assets						
Cash, restricted cash and investments	\$ 1,432,352	\$ 1,105,217	\$ 2,537,569	\$ 1,580,529	\$ 1,002,952	\$ 2,583,481
Accounts receivable - service fees	14,318	13,973	28,291	238,185	239,659	477,844
Property taxes receivable	837,963	-	837,963	837,963	-	837,963
Other	9,724	8,630	18,354	10,541	8,630	19,171
Total current assets	2,294,357	1,127,820	3,422,177	2,667,218	1,251,241	3,918,459
Capital assets, net of depreciation	20,589,270	2,483,972	23,073,242	20,313,014	2,429,362	22,742,376
Total Assets	22,883,627	3,611,792	26,495,419	22,980,232	3,680,603	26,660,835
LIABILITIES						
Current liabilities						
Accounts payable	50,026	28,995	79,021	32,501	29,166	61,667
Retainage payable	-	-	-	-	-	-
Other accrued liabilities	923,295	77,026	1,000,321	3,925	3,815	7,740
Current portion of L-T liabilities	852,296	32,460	884,756	852,296	32,460	884,756
Accrued Interest Payable	136,775	700	137,475	136,951	812	137,763
Total current liabilities	1,962,392	139,181	2,101,573	1,025,673	66,253	1,091,926
Long-term obligations	12,347,564	191,794	12,539,358	12,726,954	253,996	12,980,950
Total Liabilities	14,309,956	330,975	14,640,931	13,752,627	320,249	14,072,876
DEFERRED INFLOWS OF RESOURCES						
	837,963	-	837,963	837,963	-	837,963
Total Liabilities including Deferred Inflows	15,147,919	330,975	15,478,894	14,590,590	320,249	14,910,839
NET POSITION						
Net investment in capital assets	6,795,355	2,196,727	8,992,082	6,795,355	2,196,727	8,992,082
Restricted						
Debt payment reserve	163,436	-	163,436	143,029	-	143,029
Emergency reserve	35,675	31,246	66,921	35,675	31,246	66,921
Unrestricted	741,242	1,052,844	1,794,086	1,415,583	1,132,381	2,547,964
TOTAL NET POSITION	\$ 7,735,708	\$ 3,280,817	\$ 11,016,525	\$ 8,389,642	\$ 3,360,354	\$ 11,749,996
Total Liabilities and Net Position	\$ 22,883,627	\$ 3,611,792	\$ 26,495,419	\$ 22,980,232	\$ 3,680,603	\$ 26,660,835
<i>*Depreciation not calculated on an interim basis</i>						
Operational Reserves			\$ 1,957,522			\$ 2,690,993
Change in Net Position *			\$ 78,286			\$ 687,562
Current Assets less Current Liabilities			1,320,604			2,826,533

Statement of Net Position
Fiscal Year Ending December 31, 2023

Statement of Net Position
Fiscal Year Ending December 31, 2022

	Water	Sanitation	Total	Water	Sanitation	Total
ASSETS						
Current assets						
Cash, restricted cash and investments	\$ 635,114	\$ 701,506	\$ 1,336,620	\$ 487,683	\$ 235,230	\$ 722,913
Accounts receivable - service fees	249,607	243,373	492,980	237,750	225,646	463,396
Property taxes receivable	835,788	-	835,788	841,079		841,079
Other	401,834	8,630	410,464	17,202	8,980	26,182
Total current assets	2,122,343	953,509	3,075,852	1,583,714	469,856	2,053,570
Capital assets, net of depreciation	20,423,908	2,619,963	23,043,871	17,049,338	2,810,140	19,859,478
Total Assets	22,546,251	3,573,472	26,119,723	18,633,052	3,279,996	21,913,048
LIABILITIES						
Current liabilities						
Accounts payable	43,506	19,302	62,808	24,671	24,775	49,446
Retainage payable	226,451	-	226,451	45,925		45,925
Other accrued liabilities	51,339	48,613	99,952	3,928	3,815	7,743
Current portion of L-T liabilities	766,489	31,265	797,754	756,683	30,173	786,856
Accrued Interest Payable	127,770	1,692	129,462	85,873	1,785	87,658
Total current liabilities	1,215,555	100,872	1,316,427	917,080	78,124	995,204
Long-term obligations	12,670,913	234,152	12,905,065	10,197,702	307,516	10,505,218
Total Liabilities	13,886,468	335,024	14,221,492	11,114,782	385,640	11,500,422
DEFERRED INFLOWS OF RESOURCES	835,788	-	835,788	841,079	-	841,079
Total Liabilities including Deferred Inflows	14,722,256	335,024	15,057,280	11,955,861	385,640	12,341,501
NET POSITION						
Net investment in capital assets	6,760,055	2,354,546	9,114,601	6,092,981	2,513,199	8,606,180
Restricted						
Debt payment reserve	96,889	-	96,889	39,426	-	39,426
Emergency reserve	34,330	27,995	62,325	33,523	28,216	61,739
Unrestricted	932,722	855,897	1,788,619	511,261	352,941	864,202
TOTAL NET POSITION	\$ 7,823,996	\$ 3,238,438	\$ 11,062,434	\$ 6,677,191	\$ 2,894,356	\$ 9,571,547
Total Liabilities and Net Position	\$ 22,546,252	\$ 3,573,462	\$ 26,119,714	\$ 18,633,052	\$ 3,279,996	\$ 21,913,048
<i>*Depreciation not calculated on an interim basis</i>						
Operational Reserves			\$ 1,885,508			\$ 903,628
Change in Net Position *			\$ 1,490,887			\$ 866,710
Current Assets less Current Liabilities			\$ 1,759,425			\$ 1,058,366

Statement(s) of Revenues, Expenses, and Change in Net Position (Statement of Activities)

	Quarter Ended March 31, 2025 * (Interim)			Fiscal Year Ended December 31, 2024		
	Water	Sanitation	Total	Water	Sanitation	Total
REVENUE						
Operating Revenue (Service fees)	\$ 183,337	\$ 209,319	\$ 392,656	\$ 1,257,478	\$ 1,250,882	\$ 2,508,360
Nonoperating Revenue						
Property taxes, net of fees	293,579		293,579	819,425		819,425
Specific ownership taxes	9,869	-	9,869	54,191	-	54,191
Capital replacement fees	69,326	34,161	103,487	415,094	204,538	619,632
Grant revenue	\$ -		-	\$ 138,400		138,400
Interest income and other revenue	27,854	\$ 3,200	31,054	138,307	\$ 14,964	153,271
Total nonoperating revenue	400,628	37,361	437,989	1,565,417	219,502	1,784,919
Total Revenue	583,965	246,680	830,645	2,822,895	1,470,384	4,293,279
EXPENSES						
Operating Expenses						
Salaries and benefits	173,701	170,340	344,041	622,167	605,768	1,227,935
Utilities and communications	44,142	38,429	82,571	194,037	129,750	323,787
Chemicals, Supplies, R&M, Vehicles	36,991	40,514	77,505	217,917	178,604	396,521
Insurance, Professional fees, office	81,415	84,596	166,011	155,036	128,991	284,027
Depreciation Expense *	-		-	887,175	297,303	1,184,478
Total operating expenses	336,249	333,879	670,128	2,076,332	1,340,416	3,416,748
<i>Emergency Reserve 3%</i>				<i>35,675</i>	<i>31,246</i>	<i>66,921</i>
Nonoperating Expenses						
Interest expense and other	80,156	2,075	82,231	180,917	8,052	188,969
Total Expenses	416,405	335,954	752,359	2,257,249	1,348,468	3,605,717
CHANGE IN NET POSITION *	167,560	(89,274)	78,286	565,646	121,916	687,562
Net Position - Beginning of Year	8,389,642	3,360,354	11,749,996	7,823,996	3,238,438	11,062,434
Net Position - End of Period or Year	\$ 8,557,202	\$ 3,271,080	\$ 11,828,282	\$ 8,389,642	\$ 3,360,354	\$ 11,749,996
Reconcile to Budgetary Presentation:	-	-				
<i>CHANGE IN NET POSITION *</i>			78,286			687,562
Add Loan Proceeds Received			-			848,262
Deduct Loan Principal Payments			(326,180)			(800,788)
Deduct Capital Outlay			(331,208)			(887,725)
Add Depreciation Expense *			-			1,184,478
Rounding/Other Timing Adjustments			-			2
Total adjustments (GAAP to Budget):			(657,388)			344,229
Net Income - budgetary basis			\$ (579,102)			\$ 1,031,791

*Depreciation not calculated on interim basis

Statement(s) of Revenues, Expenses, and Change in Net Position
Fiscal Year Ending December 31, 2023

	Water	Sanitation	Total
REVENUE			
Operating Revenue (Service fees)	\$ 1,200,725	\$ 1,248,573	\$ 2,449,298
Nonoperating Revenue			
Property taxes, net of fees	827,856	-	827,856
Specific ownership taxes	60,173		60,173
Capital replacement fees	415,141	204,582	619,723
Grant revenue	642,036	-	642,036
Interest income and other revenue	198,406	127,180	325,586
Total nonoperating revenue	2,143,612	331,762	2,475,374
Total Revenue	3,344,337	1,580,335	4,924,672
EXPENSES			
Operating Expenses			
Salaries and benefits	566,980	534,171	1,101,151
Utilities and communications	181,578	114,960	296,538
Chemicals, Supplies, R&M, Vehicles	201,951	150,504	352,455
Insurance, Professional fees, office	193,811	133,545	327,356
Depreciation Expense *	830,668	292,868	1,123,536
Total operating expenses	1,974,988	1,226,048	3,201,036
<i>Emergency Reserve 3%</i>			
Nonoperating Expenses			
Interest expense and other	222,544	10,205	232,749
Total Expenses	2,197,532	1,236,253	3,433,785
CHANGE IN NET POSITION *	1,146,805	344,082	1,490,887
Net Position - Beginning of Year	6,677,191	2,894,356	9,571,547
Net Position - End of Period or Year	\$ 7,823,996	\$ 3,238,438	\$11,062,434
Reconcile to Budgetary Presentation:			
<i>CHANGE IN NET POSITION *</i>			1,490,887
Add Loan Proceeds Received	-		3,285,004
Deduct Loan Principal Payments			(789,558)
Deduct Capital Outlay			(4,308,859)
Add Depreciation Expense *			1,123,536
Rounding/Other Timing Adjustments			-
Total adjustments (GAAP to Budget):			(689,877)
Net Income - budgetary basis			\$ 801,010

*Depreciation not calculated on interim basis

Schedule of Revenues, Expenses and Changes in Net Position With Fund Balances

Actual - Fiscal Year Ending

	12/31/2024	12/31/2023	12/31/2022	12/31/2021
REVENUE				
Operating Revenue (Service fees)	\$ 2,508,360	\$ 2,449,298	\$2,215,763	\$ 1,978,656
Nonoperating Revenue				
Property taxes, net of fees	819,425	827,856	821,432	779,471
Specific ownership taxes	54,191	60,173	57,646	60,081
Capital replacement fees	619,632	619,723	620,046	447,176
Grant revenue	138,400	642,036	450,000	153,564
Loan proceeds	848,262	3,285,004	849,151	140,208
Interest income and other revenue	153,271	324,656	29,116	-
Total nonoperating revenue	2,633,181	5,759,448	2,827,391	1,580,500
Total Revenue	5,141,541	8,208,746	5,043,154	3,559,156
EXPENSES				
Operating Expenses				
Salaries and benefits	1,227,935	1,101,151	1,139,761	1,159,994
Utilities and communications	323,787	296,538	305,254	277,115
Chemicals, Supplies, R&M,	396,521	352,455	297,551	316,941
Insurance, Professional fees, office	284,027	327,356	315,778	320,528
Total operating expenses	2,232,270	2,077,500	2,058,344	2,074,578
Nonoperating Expenses				
Loan Principal Payments	800,788	789,558	847,690	900,090
Capital Outlay	887,725	4,308,859	1,534,604	521,442
Interest expense and other	188,967	231,819	217,143	95,326
Total nonoperating expenses	1,877,480	5,330,236	2,599,437	1,516,858
Total Expenses and Capital Outlay	4,109,750	7,407,736	4,657,781	3,591,436
NET INCOME - budgetary basis	1,031,791	801,010	385,373	(32,280)
Funds Available - Beginning of Year	1,842,204	1,041,194	655,821	688,101
Funds Available - End of Year	2,873,995	1,842,204	1,041,194	655,821

Schedule of Revenues, Expenses and Changes in Net Position (Budgetary Basis)
Budget and Actual for the Year Ending

	12/31/2025		12/31/2024		12/31/2023		12/31/2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Revenue	4,242,246		5,037,534	5,141,541	8,256,855	8,208,746	7,675,339	5,067,007
Expenses	4,479,749	<i>not available</i>	4,343,693	4,109,750	7,834,871	7,407,736	7,655,849	4,681,119
Net Income - budgetary basis	(237,503)		693,841	1,031,791	421,984	801,010	19,490	385,888

233,943

GENESEE WATER & SANITATION DISTRICT

April 30, 2025

CASH & INVESTMENTS

		TOTAL	
OPERATING ACCOUNTS		Operating	8,023
	Total Operating Accounts	\$	8,023
	April 2024 \$	110,135	
MONEY MARKET ACCOUNTS	AMY		
	Colotrust+ General 7302	4.439%	\$ 2,030,990
	Unrestricted Reserve Fund	**	\$ 2,030,990
	Colotrust+ Gov't Fund (prop taxes) 7303	4.439%	\$ 295,159
	Total Money Market Accounts		\$ 2,326,149
	April 2024 5.428% \$	1,915,828	
	TOTAL CASH & INVESTMENTS		\$ 2,334,172
	April 2024 \$	2,025,963	

SCHEDULE OF 2024 PRINCIPAL & INTEREST DEBT - GENERAL OBLIGATION AND REVENUE PLEDGE

02/01/25	CWRPDA - GO Loan 2015 Series - Gov't Funded	\$ 387,499.40	Paid Jan 31	Final Pmnt 8-1-34
05/01/25	CWRPDA - Revenue Loan 2.5M 2015 Series	\$ 62,500.00	Paid May 28	Final Pmnt 11/1/35
06/01/25	CWCB - Revenue Loan - Reservoir #1	\$ 204,066.09	Due June 1	Final Pmnt 6/1/65
8/1/2025	CWRPDA - GO Loan 2015 Series Gov't Funded	\$ 387,499.40	Due Aug 1st	Final Pmnt 8/1/34
11/01/25	CWRPDA - Revenue Loan 2.5M 2015 Series	\$ 62,500.00	Due Nov 1	Final Pmnt 11/1/35
		\$ 1,104,064.89		

INTERIM ACTUAL TO BUDGET COMPARISON - FOR PERIOD ENDING AS SHOWN - 2024

YEAR BUDGET SUMMARY - APRIL 2025

ENTERPRISE	TOTAL BUDGET	APRIL WATER	APRIL SEWER	YTD	VARIANCE Favorable (Unfavorable)	% EARNED/ REMAINING
BEGINNING YEAR BALANCE	\$ 788,212			\$ 840,276	\$ 52,064	
REVENUE						
WATER SERVICES	\$ 1,318,860	\$ 177,387	\$ -	\$ 359,619	\$ (959,241)	27%
SEWER SERVICES	\$ 1,244,580	\$ -	\$ 209,134	\$ 417,239	\$ (827,341)	34%
PENALTY CHARGES	\$ 5,100	\$ 62	\$ 1	\$ 1,979	\$ (3,121)	39%
INSPECTION & TRANSFER FEES	\$ -	\$ 60	\$ 60	\$ 340	\$ 340	0%
TURN ON/OFF FEES	\$ -	\$ 38	\$ 38	\$ 75	\$ 75	0%
MISC REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	0%
SUBTOTAL	\$ 2,568,540	\$ 177,547	\$ 209,233	\$ 779,253	\$ (1,789,287)	30%
TOTAL REVENUE (INCLUDES BEG BAL)	\$ 3,356,752	\$ 177,547	\$ 209,233	\$ 1,619,529	\$ (1,737,223)	48%
EXPENSES						
OPERATIONS & MAINTENANCE						
SALARIES	\$ 588,386	\$ 17,140	\$ 20,916	\$ 191,736	\$ 396,650	33%
BENEFITS/EDUCATION	\$ 259,395	\$ 7,014	\$ 8,470	\$ 78,682	\$ 180,713	30%
UTILITIES	\$ 290,325	\$ 113	\$ 113	\$ 66,400	\$ 223,925	23%
CHEMICALS	\$ 94,300	\$ 1,125	\$ 5,840	\$ 32,430	\$ 61,870	34%
TESTING/ANALYSIS	\$ 17,030	\$ 83	\$ 333	\$ 3,599	\$ 13,431	21%
BLDG MAINTENANCE/OTHER	\$ 2,595	\$ 76	\$ 76	\$ 222	\$ 2,373	9%
REPAIR/MAINTENANCE WATER	\$ 132,870	\$ 6,398	\$ -	\$ 26,732	\$ 106,138	20%
REPAIR/MAINTENANCE SEWER	\$ 130,922	\$ -	\$ 4,930	\$ 28,087	\$ 102,835	21%
AUTO	\$ 33,020	\$ 447	\$ 447	\$ 10,720	\$ 22,300	32%
EQUIPMENT-TOOLS	\$ 20,655	\$ 225	\$ -	\$ 1,861	\$ 18,794	9%
COMMUNICATION/ALARM	\$ 17,251	\$ 280	\$ 280	\$ 4,024	\$ 13,227	23%
PERMIT FEES	\$ 6,075	\$ -	\$ -	\$ -	\$ 6,075	0%
DITCH ASSESSMENTS	\$ 6,125	\$ 1,875	\$ -	\$ 2,182	\$ 3,943	36%
MISCELLANEOUS/CONTINGENCY	\$ 45,500	\$ -	\$ -	\$ -	\$ 45,500	0%
TOTAL OPS & MAINTENANCE EXP	\$ 1,644,449	\$ 34,776	\$ 41,405	\$ 446,674	\$ 1,197,775	27%
ADMINISTRATIVE						
SALARIES	\$ 339,468	\$ 12,816	\$ 12,816	\$ 114,980	\$ 224,488	34%
BENEFITS/EDUCATION	\$ 133,540	\$ 5,096	\$ 5,096	\$ 48,007	\$ 85,533	36%
TRNSFR TO BLDG AUTHORITY-LEASE PMNT	\$ 83,652	\$ 3,485	\$ 3,486	\$ 27,884	\$ 55,768	33%
UTILITIES	\$ 9,900	\$ 113	\$ 113	\$ 2,873	\$ 7,027	29%
COMMUNICATION/ALARM	\$ 19,417	\$ 610	\$ 610	\$ 4,833	\$ 14,584	25%
INSURANCE PROPERTY/LIABILITY	\$ 112,250	\$ -	\$ -	\$ 115,338	\$ (3,088)	103%
PROFESSIONAL SERVICES	\$ 79,185	\$ 215	\$ 215	\$ 12,245	\$ 66,940	15%
COMP/OFFICE SUPPLIES/SUPPORT SRVS	\$ 95,201	\$ 3,504	\$ 3,504	\$ 29,682	\$ 65,519	31%
COPIER SUPPLIES/MAINTENANCE	\$ 2,300	\$ -	\$ -	\$ 432	\$ 1,868	19%
POSTAGE & SHIPPING	\$ 2,820	\$ -	\$ -	\$ 510	\$ 2,310	18%
OFFICE REPAIRS/MAINTENANCE	\$ 11,700	\$ 76	\$ 76	\$ 351	\$ 11,349	3%
DUES/PUBLICATIONS	\$ 18,015	\$ -	\$ -	\$ 13,742	\$ 4,273	76%
DIRECTOR MEETINGS	\$ 7,500	\$ 250	\$ 250	\$ 2,000	\$ 5,500	27%
CUSTOMER REBATES	\$ 300	\$ -	\$ -	\$ -	\$ 300	0%
CONTINGENCY/MISC	\$ 6,000	\$ -	\$ -	\$ -	\$ 6,000	0%
GOV'T FUNDED ADMIN EXPENSES	\$ (60,000)	\$ -	\$ -	\$ -	\$ (60,000)	0%
TOTAL ADMINISTRATIVE EXPENSE	\$ 872,247	\$ 26,166	\$ 26,166	\$ 372,877	\$ 499,371	43%
TOTAL ENTERPRISE EXPENSES	\$ 2,516,696	\$ 60,941	\$ 67,571	\$ 819,551	\$ 1,697,146	33%
BEGIN FUNDS AVAILABLE- ENTERPRISE	\$ 788,212	\$ -	\$ -	\$ 840,276	\$ 52,064	
REVENUE	\$ 2,568,540	\$ 177,547	\$ 209,233	\$ 779,253	\$ (1,789,287)	30%
EXPENSES	\$ 2,516,696	\$ 60,941	\$ 67,571	\$ 819,551	\$ 1,697,145	33%
CHANGE IN FUNDS AVAILABLE	\$ 51,844	\$ 116,605	\$ 141,662	\$ (40,298)	\$ (92,142)	
ENTERPRISE ENDING BALANCE	\$ 840,056	\$ 116,605	\$ 141,662	\$ 799,978	\$ (40,078)	

INTERIM ACTUAL TO BUDGET COMPARISON - FOR PERIOD ENDING AS SHOWN - 2024

GOV'T FUND: BONDS & LOANS	TOTAL BUDGET	APRIL WATER	APRIL SEWER	YTD	VARIANCE	% EARNED/ REMAINING
BEGINNING YEAR BALANCE	\$ 147,049			\$ 143,029	\$ (4,020)	
REVENUE						
PROPERTY TAXES	\$ 837,963	\$ 61,185	\$ -	\$ 359,234	\$ (478,729)	43%
SPECIFIC OWNERSHIP TAXES	\$ 60,000	\$ 5,012	\$ -	\$ 14,881	\$ (45,119)	25%
PROPERTY TAXES - CAPITAL REPLACEMENTS 3.	\$ -	\$ -	\$ -	\$ -	\$ -	0%
SUBTOTAL REVENUE	\$ 897,963	\$ 66,197	\$ -	\$ 374,115	\$ (523,848)	42%
TOTAL REV (INCLUDES BEGIN BALANCE)	\$ 1,045,012	\$ 66,197	\$ -	\$ 517,144	\$ (527,869)	49%
EXPENSES						
BOND & LOAN PRINCIPAL	\$ 618,836	\$ -	\$ -	\$ -	\$ -	0%
INTEREST EXPENSE	\$ 156,163	\$ -	\$ -	\$ -	\$ -	0%
JEFFERSON COUNTY TREASURER FEES	\$ 12,569	\$ 918	\$ -	\$ 5,389	\$ 7,180	43%
ADMIN EXPENSES	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000	0%
TOTAL EXPENSES	\$ 847,568	\$ 918	\$ -	\$ 5,389	\$ 842,179	1%
BEGIN FUNDS AVAILABLE-BONDS/LOANS	\$ 147,049	\$ -	\$ -	\$ 143,029	\$ (4,020)	
REVENUE	\$ 897,963	\$ 66,197	\$ -	\$ 374,115	\$ (523,848)	42%
EXPENSES	\$ 847,568	\$ 918	\$ -	\$ 5,389	\$ 842,179	1%
CHANGE IN FUNDS AVAILABLE	\$ 50,395	\$ 65,279	\$ -	\$ 368,726	\$ 318,331	
BONDS/LOANS ENDING BALANCE	\$ 197,444	\$ 65,279	\$ -	\$ 511,755	\$ 314,311	

CAPITAL REPLACEMENT FUND	TOTAL BUDGET	APRIL WATER	APRIL SEWER	YTD	VARIANCE	% EARNED/ REMAINING
BEGINNING YEAR BALANCE	\$ 1,893,468			\$ 1,783,503	\$ (109,965)	
REVENUE						
CAPITAL REPLACEMENT FEE	\$ 620,091	\$ 69,079	\$ 34,039	\$ 206,605	\$ (413,486)	33%
GAIN ON SALE OF ASSETS	\$ -	\$ -	\$ -	\$ 6,400	\$ 6,400	0%
INVESTMENT EARNINGS	\$ 72,000	\$ 8,772	\$ -	\$ 32,550	\$ (39,450)	45%
SUBTOTAL REVENUE	\$ 692,091	\$ 77,851	\$ 34,039	\$ 245,555	\$ (446,536)	35%
TTL REVENUE (INCLUDES BEGIN BALANCE)	\$ 2,585,559	\$ 77,851	\$ 34,039	\$ 2,029,058	\$ (556,501)	
EXPENSES						
PROPERTY/EQUIPMENT	\$ 108,000	\$ 776	\$ 776	\$ 106,485	\$ 1,515	99%
WATER SYSTEMS	\$ 574,360	\$ -	\$ -	\$ 224,132	\$ 350,228	39%
WASTEWATER SYSTEMS	\$ -	\$ -	\$ -	\$ 2,145	\$ (2,145)	0%
PMNTS TO CWRPDA FOR 2015 LOAN	\$ 125,000	\$ 62,500	\$ -	\$ 62,500	\$ 62,500	50%
PAYMENTS TO CWCB FOR 2021 LOAN	\$ 224,473	\$ -	\$ -	\$ -	\$ 224,473	0%
TRANSFER TO BA FOR BALLOON PMNT	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL EXPENSES	\$ 1,031,833	\$ 63,276	\$ 776	\$ 395,261	\$ 636,572	38%
BEGIN FUNDS AVAIL CAP REPLACEMENTS	\$ 1,893,468	\$ -	\$ -	\$ 1,783,503	\$ (109,965)	
YTD REVENUE	\$ 692,091	\$ 77,851	\$ 34,039	\$ 245,555	\$ (446,536)	35%
YTD EXPENSES	\$ 1,031,833	\$ 63,276	\$ 776	\$ 395,261	\$ 636,572	38%
CHANGE IN FUNDS AVAILABLE	\$ (339,742)	\$ 14,575	\$ 33,262	\$ (149,706)	\$ 190,036	
CAP REPLACEMENTS ENDING BALANCE	\$ 1,553,726	\$ 14,575	\$ 33,262	\$ 1,633,797	\$ 80,071	

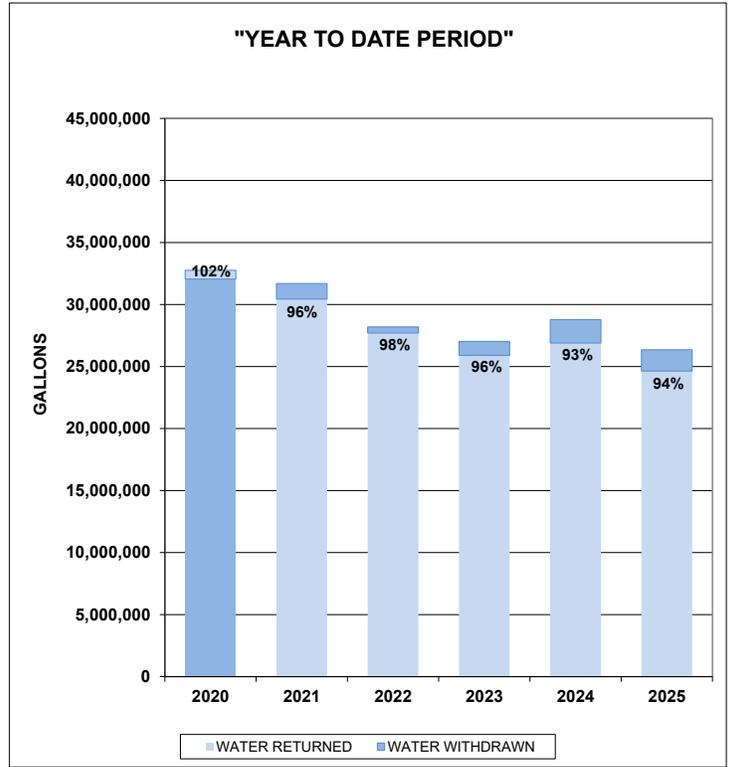
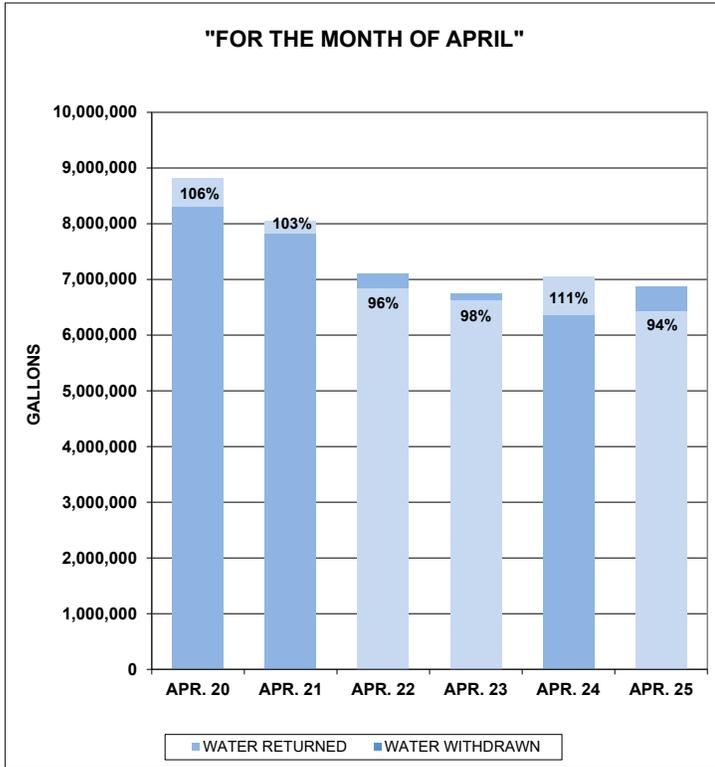
INTERIM ACTUAL TO BUDGET COMPARISON - FOR PERIOD ENDING AS SHOWN - 2024

BUILDING AUTHORITY	TOTAL BUDGET	APRIL WATER	APRIL SEWER	YTD	VARIANCE	% EARNED/ REMAINING
BEGINNING YEAR BALANCE	\$ 78,468	\$ -	\$ -	\$ 78,468	\$ -	
REVENUE						
TRANSFER FROM ENTERPRISE - RENT	\$ 83,652	\$ 3,485	\$ 3,486	\$ 27,884	\$ (55,768)	33%
TRANSFER FROM CRF FOR BALLOON PMNT	\$ -	\$ -	\$ -	\$ -	\$ -	0%
SUBTOTAL REVENUE	\$ 83,652	\$ 3,485	\$ 3,486	\$ 27,884	\$ (55,768)	33%
TOTAL REV (INCLUDES BEGIN BALANCE)	\$ 162,120	\$ 3,485	\$ 3,486	\$ 106,352	\$ (55,768)	
EXPENSES						
LOAN EXPENSES	\$ 83,652	\$ 3,485	\$ 3,486	\$ 27,884	\$ 55,768	33%
EARLY PAYMENT TOWARDS BALLOON	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL EXPENSES	\$ 83,652	\$ 3,485	\$ 3,486	\$ 27,884	\$ 55,768	33%
BEGIN FUNDS AVAIL BUILDING AUTHORITY	\$ 78,468	\$ -	\$ -	\$ 78,468	\$ -	
YTD REVENUE	\$ 83,652	\$ 3,485	\$ 3,486	\$ 27,884	\$ (55,768)	33%
YTD EXPENSES	\$ 83,652	\$ 3,485	\$ 3,486	\$ 27,884	\$ 55,768	33%
CHANGE IN FUNDS AVAILABLE	\$ 0	\$ -	\$ -	\$ -	\$ (0)	
BUILDING AUTHORITY ENDING BALANCE	\$ 78,468	\$ -	\$ -	\$ 78,468	\$ (0)	

TOTAL DISTRICT	TOTAL BUDGET	APRIL WATER	APRIL SEWER	YTD	VARIANCE	% EARNED/ REMAINING
BEGIN FUNDS AVAILABLE - TOTAL DISTRICT	\$ 2,907,197	\$ -	\$ -	\$ 2,845,276	\$ (61,921)	
TOTAL DISTRICT REVENUE	\$ 4,242,246	\$ 325,080	\$ 246,757	\$ 1,426,807	\$ (2,815,439)	34%
TOTAL DISTRICT EXPENSES	\$ 4,479,749	\$ 128,621	\$ 71,833	\$ 1,248,085	\$ 3,231,664	28%
CHANGE IN FUNDS AVAILABLE	\$ (237,503)	\$ 196,459	\$ 174,924	\$ 178,722	\$ 416,225	
TOTAL DISTRICT ENDING BALANCE	\$ 2,669,694	\$ 196,459	\$ 174,924	\$ 3,023,998	\$ 354,304	

GENESEE WATER AND SANITATION DISTRICT

"SIX YEAR COMPARISON RESERVOIR WATER RELEASED TO MUNICIPAL USE AND RETURNED TO BEAR CREEK"



YEAR - 2020 MONTH	WATER WITHDRAWN FROM BEAR CREEK	WATER RETURNED TO BEAR CREEK	MONTHLY % RETURNED	YTD % RETURNED	YEAR - 2021 MONTH	WATER WITHDRAWN FROM BEAR CREEK	WATER RETURNED TO BEAR CREEK	MONTHLY % RETURNED	YTD % RETURNED
JANUARY	7,908,000	8,157,000	103.15%	103.15%	JANUARY	8,094,000	7,231,000	89.34%	89.34%
FEBRUARY	7,567,000	7,488,000	98.96%	101.10%	FEBRUARY	7,664,000	6,825,000	89.05%	89.20%
MARCH	8,265,000	8,295,000	100.36%	100.84%	MARCH	8,097,000	8,328,000	102.85%	93.83%
APRIL	8,311,000	8,818,000	106.10%	102.21%	APRIL	7,837,000	8,052,000	102.74%	96.04%
MAY	11,350,000	8,907,000	78.48%	96.00%	MAY	9,088,000	9,445,000	103.93%	97.80%
JUNE	13,946,000	8,282,000	59.39%	87.10%	JUNE	14,091,000	8,744,000	62.05%	88.62%
JULY	15,501,000	8,385,000	54.09%	80.07%	JULY	15,068,000	8,407,000	55.79%	81.55%
AUGUST	16,794,000	8,359,000	49.77%	74.40%	AUGUST	15,734,000	8,482,000	53.91%	76.47%
SEPTEMBER	12,745,000	7,944,000	62.33%	72.89%	SEPTEMBER	13,810,000	7,566,000	54.79%	73.46%
OCTOBER	10,393,000	7,407,000	71.27%	72.75%	OCTOBER	9,182,000	7,542,000	82.14%	74.19%
NOVEMBER	8,198,000	7,176,000	87.53%	73.75%	NOVEMBER	7,179,000	6,982,000	97.26%	75.62%
DECEMBER	8,256,000	7,272,000	88.08%	74.66%	DECEMBER	7,416,000	7,328,000	98.81%	77.02%
TOTAL	129,234,000	96,490,000		74.66%	TOTAL	123,260,000	94,932,000		77.02%
YEAR - 2022 MONTH	WATER WITHDRAWN FROM BEAR CREEK	WATER RETURNED TO BEAR CREEK	MONTHLY % RETURNED	YTD % RETURNED	YEAR - 2023 MONTH	WATER WITHDRAWN FROM BEAR CREEK	WATER RETURNED TO BEAR CREEK	MONTHLY % RETURNED	YTD % RETURNED
JANUARY	7,310,000	7,259,000	99.30%	99.30%	JANUARY	7,325,000	6,620,000	90.38%	90.38%
FEBRUARY	6,793,000	6,593,000	97.06%	98.22%	FEBRUARY	6,081,000	6,132,000	100.84%	95.12%
MARCH	6,981,000	6,995,000	100.20%	98.88%	MARCH	6,880,000	6,525,000	94.84%	95.03%
APRIL	7,108,000	6,855,000	96.44%	98.26%	APRIL	6,738,000	6,627,000	98.35%	95.86%
MAY	9,131,000	6,987,000	76.52%	92.94%	MAY	7,887,000	8,889,000	112.70%	99.66%
JUNE	12,537,000	6,978,000	55.66%	83.57%	JUNE	9,083,000	8,128,000	89.49%	97.56%
JULY	13,764,000	7,818,000	56.80%	77.78%	JULY	11,777,000	8,354,907	70.94%	91.94%
AUGUST	13,643,000	7,461,000	54.69%	73.70%	AUGUST	14,064,700	7,111,000	50.56%	83.61%
SEPTEMBER	12,309,000	6,844,000	55.60%	71.21%	SEPTEMBER	11,601,400	6,649,000	57.31%	79.86%
OCTOBER	8,527,000	6,881,000	80.70%	72.04%	OCTOBER	9,956,000	6,329,800	63.58%	78.09%
NOVEMBER	6,537,000	5,828,000	89.15%	73.11%	NOVEMBER	6,546,300	5,928,000	90.55%	78.92%
DECEMBER	7,425,000	6,239,000	84.03%	73.83%	DECEMBER	6,738,600	7,005,907	103.97%	80.53%
TOTAL	112,065,000	82,738,000		73.83%	TOTAL	104,678,000	84,932,614		80.53%
YEAR - 2024 MONTH	WATER WITHDRAWN FROM BEAR CREEK	WATER RETURNED TO BEAR CREEK	MONTHLY % RETURNED	YTD % RETURNED	YEAR - 2025 MONTH	WATER WITHDRAWN FROM BEAR CREEK	WATER RETURNED TO BEAR CREEK	MONTHLY % RETURNED	YTD % RETURNED
JANUARY	7,117,200	7,009,000	98.48%	98.48%	JANUARY	6,912,473	6,464,048	93.51%	93.51%
FEBRUARY	8,664,100	6,545,500	75.55%	85.89%	FEBRUARY	6,277,635	5,770,440	91.92%	92.76%
MARCH	6,637,500	6,292,500	94.80%	88.53%	MARCH	6,278,151	5,964,628	95.01%	93.48%
APRIL	6,368,500	7,049,800	110.70%	93.43%	APRIL	6,880,400	6,440,800	93.61%	93.51%
MAY	8,291,900	7,409,300	89.36%	92.52%	MAY				
JUNE	13,678,866	6,316,506	46.18%	80.03%	JUNE				
JULY	14,982,715	6,663,070	44.47%	71.93%	JULY				
AUGUST	13,561,228	6,922,564	51.05%	68.36%	AUGUST				
SEPTEMBER	12,182,803	6,672,633	54.77%	66.55%	SEPTEMBER				
OCTOBER	10,348,813	6,763,304	65.35%	66.43%	OCTOBER				
NOVEMBER	6,655,583	6,120,588	91.96%	67.99%	NOVEMBER				
DECEMBER	7,211,869	6,430,800	89.17%	69.31%	DECEMBER				
TOTAL	115,701,077	80,195,565		69.31%	TOTAL	26,348,659	24,639,916		93.51%

NOTE: THE DIFFERENCE BETWEEN GALLONS WITHDRAWN AND GALLONS RETURNED WILL NOT NECESSARILY REFLECT THE CONSUMPTIVE USE OF WATER OR DEPLETIONS TO BEAR CREEK DUE TO MANY FACTORS! THESE FLOW RECORDS ARE REPRESENTATIVE OF ACTUAL DISTRICT USAGE (RAW WATER PUMPED TO DISTRICT VS WASTEWATER RETURN) AND ARE **NON-INCLUSIVE** OF THE OVERALL STORAGE/AUGMENTATION PLAN!

GENESEE WATER AND SANITATION DISTRICT																			
TOTAL WATER WITHDRAWN AND RETURNED TO BEAR CREEK ON A DAILY BASIS																			
FOR THE MONTH OF APRIL					(ALL UNITS IN GALLONS)										2025				
WATER WITHDRAWN FROM BEAR CREEK @ GENESEE MOUNTAIN PIPELINE								WATER RETURNED TO BEAR CREEK @ VARIOUS LOCATIONS										MISCELLANEOUS	DAY OF MONTH
DAY OF MONTH	DIVERSIONS TO 101 ACRE FOOT STORAGE & AUGMENTATION RESERVOIR NO. 2	DIVERSIONS TO 51.0 ACRE FOOT STORAGE & AUGMENTATION RESERVOIR NO. 1	DAILY DIVERSIONS TO WATER TREATMENT PLANT FOR DELIVERY TO CUSTOMERS				TOTAL DAILY DIVERSIONS FROM BEAR CREEK	CONFLUENCE WITH STREAM AT COLD SPRING GULCH	CONFLUENCE WITH STREAM AT GENESEE EFFLUENT GULCH				CONFLUENCE WITH STREAM AT HARRIMAN DITCH INTAKE			TOTAL DAILY RETURNS TO BEAR CREEK	WATER ACCOUNTING FOR DAKOTA WELL NO. 2 NON-TRIBUTARY WITHDRAWALS MADE BY BANDIMERE SPEEDWAY	DAY OF MONTH	
			FROM STORAGE & AUGMENTATION RESERVOIR NO. 2	FROM STORAGE & AUGMENTATION RESERVOIR NO. 1	FROM BEAR CREEK	TOTAL WATER DELIVERED TO GENESEE CUSTOMERS			WATER RELEASED FROM STORAGE & AUGMENTATION RESERVOIR NO. 2	WATER RELEASED FROM STORAGE & AUGMENTATION RESERVOIR NO. 1	GENESEE WASTE WATER PLANT TREATED EFFLUENT	WWTP EFFLUENT DIVERSIONS TO 51.0 ACRE FOOT STORAGE & AUGMENTATION RESERVOIR NO. 1	TOTAL DAILY RETURNS FROM GENESEE EFFLUENT GULCH	WATER RETURNED FROM DAKOTA WELL NO. 1	WATER RETURNED FROM DAKOTA WELL NO. 2				TOTAL NON-TRIBUTARY WATER RETURNED TO STREAM SEE NOTE (I)
1	0	0	0	0	357,356	357,356	357,356	0	0	214,875	0	214,875	0	0	0	214,875	1		
2	0	0	0	0	255,647	255,647	255,647	0	0	232,162	0	232,162	0	0	0	232,162	2		
3	0	0	0	0	51,105	51,105	51,105	0	0	203,864	0	203,864	0	0	0	203,864	3		
4	0	0	0	0	223,710	223,710	223,710	0	0	217,776	0	217,776	0	0	0	217,776	4		
5	0	0	0	0	351,595	351,595	351,595	0	0	212,716	0	212,716	0	0	0	212,716	5		
6	0	0	0	0	288	288	288	0	0	177,460	0	177,460	0	0	0	177,460	6		
7	0	0	0	0	284,079	284,079	284,079	0	0	266,113	0	266,113	0	0	0	266,113	7		
8	0	0	0	0	391,617	391,617	391,617	0	0	223,110	0	223,110	0	0	0	223,110	8		
9	0	0	0	0	29,700	29,700	29,700	0	0	182,207	0	182,207	0	0	0	182,207	9		
10	0	0	0	0	294,217	294,217	294,217	0	0	224,089	0	224,089	0	0	0	224,089	10		
11	0	0	0	0	255,950	255,950	255,950	0	0	187,563	0	187,563	0	0	0	187,563	11		
12	0	0	0	0	430,397	430,397	430,397	0	0	214,733	0	214,733	0	0	0	214,733	12		
13	0	0	0	0	6,704	6,704	6,704	0	0	166,456	0	166,456	0	0	0	166,456	13		
14	0	0	0	0	175,893	175,893	175,893	0	0	195,902	0	195,902	0	0	0	195,902	14		
15	0	0	0	0	326,042	326,042	326,042	0	0	205,554	0	205,554	0	0	0	205,554	15		
16	0	0	0	0	164,000	164,000	164,000	0	0	230,780	0	230,780	0	0	0	230,780	16		
17	0	0	0	0	310,486	310,486	310,486	0	0	232,348	0	232,348	0	0	0	232,348	17		
18	0	0	0	0	404,438	404,438	404,438	0	0	258,200	0	258,200	0	0	0	258,200	18		
19	0	0	0	0	16,722	16,722	16,722	0	0	179,104	0	179,104	0	0	0	179,104	19		
20	0	0	0	0	289,750	289,750	289,750	0	0	196,891	0	196,891	0	0	0	196,891	20		
21	0	0	0	0	113,404	113,404	113,404	0	0	186,906	0	186,906	0	0	0	186,906	21		
22	0	0	0	0	299,479	299,479	299,479	0	0	241,836	0	241,836	0	0	0	241,836	22		
23	0	0	0	0	356,715	356,715	356,715	0	0	235,485	0	235,485	0	0	0	235,485	23		
24	0	0	0	0	341	341	341	0	0	211,503	0	211,503	0	0	0	211,503	24		
25	0	0	0	0	311,023	311,023	311,023	0	0	204,470	0	204,470	0	0	0	204,470	25		
26	0	0	0	0	374,001	374,001	374,001	0	0	212,277	0	212,277	0	0	0	212,277	26		
27	0	0	0	0	343	343	343	0	0	179,281	0	179,281	0	0	0	179,281	27		
28	0	0	0	0	317,995	317,995	317,995	0	0	231,105	0	231,105	0	0	0	231,105	28		
29	0	0	0	0	467,993	467,993	467,993	0	0	243,836	0	243,836	0	0	0	243,836	29		
30	0	0	0	0	19,478	19,478	19,478	0	0	172,231	0	172,231	0	0	0	172,231	30		
31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31		
SUB-TOTAL	0	0	0	0	6,880,468	6,880,468	6,880,468	0	0	6,340,833	0	6,340,833	0	0	0	6,340,833	SUB-TOTAL		
ACRE FEET	0.000	0.000	0.000	0.000	21.115	21.115	21.115	0.000	0.000	19.459	0.000	19.459	0.000	0.000	0.000	19.459	0.000	ACRE FEET	
TOTAL GALLONS WITHDRAWN FROM BEAR CREEK =								TOTAL GALLONS RETURNED TO BEAR CREEK =											
RESERVOIR No.2 started the month 0.6' below max storage (6787.4) and ended 1.1' below max storage (6786.9)																			
Raw water pumped from Bear Creek to Reservoir No.2 was 20,906 acre-feet with 21.115 acre-feet pumped from Reservoir No.2 up to the District for municipal use and/or Reservoir No.1 storage.																			
RESERVOIR No.1 started the month 1.9' below max storage and ended the month 2.3' below, with no storage sent to municipal use. No water was directed to the reservoir in April. The difference between Reservoir No.2 outflow (pumped) and water treatment plant inflow was 0.454 acre-feet.																			
No Augmentation from Dakota wells in April																			
NOTE (I) - NON-TRIBUTARY WATER RETURNED TO BEAR CREEK AT A POINT JUST UPSTREAM OF THE HARRIMAN DITCH HEADGATE BUT DOWNSTREAM OF THE MORRISON HEADGATE.																			
NOTE (J) - TOTAL AMOUNT OF WATER RETURNED TO BEAR CREEK FROM WASTE WATER PLANT TREATED EFFLUENT, WATER PREVIOUSLY PUT INTO STORAGE AND RELEASED FOR AUGMENTATION AND WATER PUMPED FROM ONE OR BOTH OF THE DISTRICT'S NON-TRIBUTARY DAKOTA WELLS.																			