

The Roxborough Water & Sanitation District and Plum Valley Heights Subdistrict of the Roxborough Water & Sanitation District Regular Board meeting will be held in the Community Room at the West Metro Fire Station #15 located at 6222 N Roxborough Park Rd, Littleton, CO 80125

This meeting can also be accessed via video conference at **ZOOM Meeting ID 874 5981 8759**  
**Password: 694389**

Date: Wednesday, November 17, 2021  
 Time 8:00 am

Board of Directors	Term Expiration
Keith Lehmann	5/2022
Ken Maas	5/2023
Dave Bane	5/2023
Christine Thomas	5/2022
Stephen Throneberry	5/2022

- I. Call to Order/Declaration of Quorum/Disclosure of Conflicts of Interest
- II. Public Comment on items not on Agenda

### CONVENE AS THE BOARD OF THE PLUM VALLEY HEIGHTS (PVH) SUBDISTRICT OF THE RWSD

- III. Consent Agenda
  - a. Approve the Minutes of the Regular Meeting of the PVH Subdistrict which is contained in and is part of the Minutes of the Roxborough Water & Sanitation District Minutes for the Regular Meeting on October 20, 2021.
- IV. Staff Reports
  - a. General Manager's Report
  - b. Financial Reports
- V. **Board Action Items**
  - a. **Public Hearing to Adopt 2022 PVH Subdistrict Budget**
  - b. **Resolution 2021-11-01 to Adopt 2022 PVH Subdistrict Budget, appropriate sums of money, and certify mill levies**
  - c. **Resolution 2021-11-02 to Adopt the PVH Subdistrict 2022 Annual Administrative Matters**

### ADJOURN AS THE PVH SUBDISTRICT OF RWSD AND CONVENE AS THE RWSD BOARD

- VI. Consent Agenda
  - a. Approve the Minutes of the Regular Meeting of the RWSD on October 20, 2021.
  - b. Ratify Payrolls for October 31, 2021, and November 15, 2021
  - c. Ratify Payments since September 22, 2021: Checks
  - d. Approve Payments of Claims: Checks
  - e. Approve Pay App #4 Redline Construction (Emergency Containment Basin) in the amount of \$277,527.07
- VII. Staff Reports
  - a. General Manager's Report
  - b. Legal Counsel Report
  - c. Operation Director's Report
  - d. Engineering Report/Water Use Graphs
  - e. Financial Report
- VIII. **Board Action Items:**
  - a. **Public Hearing on the 2022 RWSD Budget**
  - b. **Resolution 2021-11-03 to Adopt 2022 RWSD Budget, appropriate sums of money, and certify mill levies**
  - c. **Resolution 2021-11-04 to Adopt the RWSD 2022 Annual Administrative Matters**
  - d. **Resolution 2021-11-05 to Adopt Amended and Restated Meeting Resolution**
  - e. **Resolution 2021-11-06 to Adopt the 2022 Regular Special District Election Resolution**
  - f. **Approve agreement for 2021 audit service with The Adams Group and authorize General Manager to execute**
  - g. **Approve Change Order #4 for Brannan Construction (Rock Wren Water and Sewer Line) to Deduct \$27,128.20**
  - h. **Approve Pay App #6 Brannan Construction (Rock Wren Water and Sewer Line) in the amount of \$41,040.29**
- IX. Executive Session pursuant to C.R.S. 24-6-402(4)(f)(i) to discuss Personnel Matter
- X. Adjourn

RECORD OF PROCEEDINGS

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MINUTES OF THE REGULAR MEETING  
OF THE BOARD OF DIRECTORS OF THE  
ROXBOROUGH WATER AND SANITATION DISTRICT AND THE  
BOARD OF DIRECTORS OF THE  
PLUM VALLEY HEIGHTS SUB-DISTRICT OF  
ROXBOROUGH WATER AND SANITATION DISTRICT  
HELD  
October 20, 2021

A regular meeting of the Board of Directors of the Roxborough Water and Sanitation District and the Board of Directors of the Plum Valley Heights Subdistrict was held on October 20, 2021, at 8:00 a.m. The meeting was conducted in person in the Community Room at West Metro Fire, 6222 N. Roxborough Park Drive, and via Zoom Meeting. Notice of the meeting and the Zoom ID and Password were duly posted at the District's Administrative Offices and on the District's website, as required by State law.

**ATTENDANCE:** Directors: Keith Lehmann President  
Ken Maas Vice President  
Dave Bane Secretary  
Christine Thomas Treasurer  
Stephen Throneberry Assistant Secretary

Consultants: Michael Gerstner, TST Infrastructure, LLC  
Alan Pogue, Icenogle Seaver Pogue, PC  
Ted Snailum, TWS Financial

RWSD Employees: Barbara Biggs  
Mike Marcum  
Lisa Hoover  
Lucie Taylor  
Mary Beth Chandler

**CALL TO ORDER:** The meeting was called to order at 8:02 a.m. by Director Lehmann. It was also established that a quorum was in attendance and there were no conflicts of interest to disclose.

**PLUM VALLEY HEIGHTS SUBDISTRICT:**

Upon a motion by Director Thomas, second by Director Throneberry and a unanimous vote, the Board convened as the Board of the Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District.

**CONSENT AGENDA:**

Upon a motion by Director Thomas, second by Director Throneberry and a unanimous vote, the Board approved the Consent Agenda which consisted of:

- A. Approve the Minutes of the Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District which are contained in and part of the Roxborough Water and Sanitation District Minutes for the October 20, 2021, Regular Meeting.

**GENERAL MANAGER'S REPORT:**

Ms. Biggs provided a report on recent activities in the Plum Valley Heights Subdistrict. A copy of Ms. Biggs' report is attached to these minutes.

**FINANCIAL PVH:**

Ted Snailum of TWS Financial, presented the August 31, 2021, Financial Recap for Plum Valley Heights. Upon a motion from Director Thomas, second by Director Throneberry, and a unanimous vote, the Board approved the financial report for Plum Valley Heights.

**BOARD ACTION ITEMS:**

- a. **Approval of the Resolution 2021-10-01 Certifying Delinquent Accounts to Douglas County Treasurer.** Upon a motion by Director Thomas, second by Director Throneberry and a unanimous vote, the Board approved Resolution 2021-10-01

**ADJOURN AS THE PVH SUBDISTRICT OF RWSD AND CONVENE AS THE ROXBOROUGH WATER AND SANITATION DISTRICT BOARD:**

Upon a motion by Director Thomas, second by Director Throneberry, and a unanimous vote, the Board adjourned as the Subdistrict Board and reconvened as the Roxborough Water and Sanitation District Board.

**CONSENT AGENDA:**

Upon a motion from Director Thomas, second by Director Throneberry, and a unanimous vote, the Board approved the Consent Agenda which consisted of:

- A. Approval of the Minutes of the Regular Meeting of the RWSD on October 20, 2021
- B. Ratify Payrolls for September 30, and October 15, 2021
- C. Ratify Payments since September 22, 2021: Checks 100907-100924-7, 100930-100959, 100961-100966, 100968-100973, 100976-100978
- D. Approve Payments of Claims: Checks 100928-100929, 100960-100967, 100974-100975, 100979-100995
- E. Approve Change Order #3 for Brannan Construction (Rock Wren Water and Sewer Line) to add \$139,633.93 and 2 days to Milestone 2, 2 days to Milestone 3, 13 days to Substantial Completion, and 19 days to Final Payment
- F. Approve Pay App #5 Brannan Construction (Rock Wren Water and Sewer Line) in the amount of \$152,367.41
- G. Approve Change Order #1 for Redline Construction (Emergency Containment Basin) to add \$74,536.42 and 30 days
- H. Approve Pay App #3 Redline Construction (Emergency Containment Basin) in the amount of \$154,593.38

**GENERAL MANAGER'S REPORT:**

Ms. Biggs provided the General Manager's Report. A copy of Ms. Biggs' report is attached to these minutes.

**LEGAL COUNSEL REPORT:**

Alan Pogue shared the deadline for self-nominating for the May 2022 Board Election is February 25, 2022. Mr. Pogue deferred the remaining of the legal report to the Board Action items.

**OPERATIONS:**

Mr. Marcum provided the Operations Report, and a copy is attached to these minutes.

**ENGINEERING:**

Mr. Gerstner gave the engineering status report to the Board. A copy of Mr. Gerstner's report is attached to these minutes.

**FINANCIAL RWSD:**

Ted Snailum of TWS Financial, presented the August 31, 2021, RWSD Financial Statements to the Board. Upon a motion by Director Thomas, second by Director Throneberry, and unanimous vote by the Board, the financial report was approved.

**BOARD ACTION ITEMS:**

- a. **Set Budget Hearing for 2022 Budget** Upon a motion by Director Thomas, second by Director Throneberry and a unanimous vote, the Board approved the Budget Hearing to be set for November 17, 2021, at 8:00am
- b. **Approval of the Resolution 2021-10-01 Certifying Delinquent Accounts to Douglas County Treasurer.** Upon a motion by Director Thomas, second by Director Throneberry and a unanimous vote, the Board approved Resolution 2021-10-01.
- c. **Executive Session to discuss Personnel Matter.** Upon a motion by Director Thomas, second by Director Throneberry and a unanimous vote, the Board convened an Executive Session at 9:19 a.m. pursuant to C.R.S 24-6-402(4)(f)(I) to discuss personnel matters regarding the General Manager's annual performance review. Upon a motion by Director Throneberry, second by Director Bane, and a unanimous vote, the Board adjourned the Executive Session at 10:53 a.m.

**ADJOURN:**

Upon a motion by Director Throneberry, second by Director Thomas, and unanimous vote, the meeting was adjourned at 10:54 a.m.

Secretary of the meeting: \_\_\_\_\_

**General Manager's Report**  
**Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District**  
**November 17, 2021**

**Valley View Christian Church:**

- The church provided a \$20,000 deposit to cover the cost of surveying and legal description for the easement for the water line.
- We've provided a separate estimate for design fees and will not start work until another deposit is made.

**Titan Road Industrial Park:**

- Titan Car Condo has submitted a development proposal to the County for Lot 4A on Titan Park Circle in Titan Road Industrial Park. TST is reviewing the utility plan, and we'll submit comments by November 29.

**Chatfield East/Acres:**

- The General Manager of Centennial Water and Sanitation District retired at the end of October. We haven't received a response on our proposal to use Meadow Ditch water to serve the Chatfields and TRIP.

**Roxborough Water and Sanitation - PVH  
Financial Recap  
September 30, 2021**

**General Fund**

1. Property taxes collected for the month total \$ 4,361
2. Specific ownership taxes collected for the month total \$ 3,670
3. Accounting expenses \$ 1000
4. Legal Fees \$ 334

**Plum Valley Heights Subdistrict of Roxborough  
Water and Sanitation District  
Proposed Budget 2022**

**Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District**  
**Property Tax Summary Information**  
**For the Years Ended and Ending December 31**

	ACTUAL 2020	ESTIMATED 2021	PROPOSED 2022
ASSESSSED VALUATION			
Douglas County			
Residential	\$ 9,570,480	\$ 9,574,690	\$ 11,174,580
Commercial	\$ 1,795,670	\$ 1,701,000	\$ 2,276,490
Industrial	\$ 5,733,780	\$ 5,981,800	\$ 6,535,130
Exempt	\$ 269,610	\$ 269,610	\$ 268,980
Agriculture	\$ 800	\$ 800	\$ 1,500
Vacant Land	\$ 1,082,810	\$ 1,082,820	\$ 1,561,690
Personal Property	\$ 904,660	\$ 641,340	\$ 656,830
	<u>19,088,200</u>	<u>18,982,450</u>	<u>22,206,220</u>
Adjustments - New Growth		-	-
Certified Assessed Value	<u>\$ 19,088,200</u>	<u>\$ 18,982,450</u>	<u>\$ 22,206,220</u>
ASSESSSED VALUATION			
Estimated Tax - debt service	\$ 514,236	\$ 446,088	\$ 430,801
Estimated Tax - General	19,088	\$ 22,206	\$ 22,206
Adjustments	-	-	-
Certified Assessed Value	<u>\$ 533,324</u>	<u>\$ 468,294</u>	<u>\$ 453,007</u>
MILL LEVY			
Debt Service	26.94	23.5	19.4
General Mill Levy	<u>1</u>	<u>1</u>	<u>1</u>
Total Mill Levy	<u>27.94</u>	<u>24.5</u>	<u>20.4</u>

This financial information should be read only in connection with the accompanying accountant's report and summary of significant assumptions

**Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District**  
**Debt Service Fund**  
**Adopted 2022 Budget**  
**With 2020 Actual and 2021 Estimated**  
**For the Years Ended and Ending December 31**

	Actual	Estimated	Proposed
	2020	2021	2022
BEGINNING FUNDS AVAILABLE	251,002	303,134	380,163
REVENUE			
Investment Income	49	85	85
CWCB Loan Proceeds	2,386	4,125	
Misc	11,971		
Specific Ownership	40,966	50,000	50,000
Property Taxes	462,133	466,224	453,007
Total Revenue	<u>517,505</u>	<u>520,434</u>	<u>503,092</u>
Total Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Total Funds Available	<u>768,507</u>	<u>823,568</u>	<u>883,255</u>
EXPENDITURES			
Costs Returned To Douglas County	0	0	0
Treasurer Fees	11,000	9,000	9,000
Capital Outlay	6,932	0	0
Accounting	11,000	12,000	12,000
Education		1,000	1,000
Engineering	0	2,500	2,500
Legal	1,607	445	1,000
CWRPDA Debt Service	319,387	303,013	303,917
CWCB Debt Service	115,447	115,447	115,447
Total Expenditures	<u>465,373</u>	<u>443,405</u>	<u>444,864</u>
Total Exp. Requiring Appropriations	<u>465,373</u>	<u>443,405</u>	<u>444,864</u>
Ending Fund Balance	<u>303,134</u>	<u>380,163</u>	<u>438,391</u>



STATE OF COLORADO  
COUNTY OF DOUGLAS  
PLUM VALLEY HEIGHTS SUBDISTRICT OF THE  
ROXBOROUGH WATER AND SANITATION DISTRICT  
2022 BUDGET RESOLUTION NO. 21-11-\_\_\_\_\_

The Board of Directors (the “Subdistrict Board”) of Plum Valley Heights Subdistrict of the Roxborough Water and Sanitation District, Douglas County, Colorado, held a regular meeting on Wednesday, the 17th day of November, 2021 at 8:00 a.m. at 6222 North Roxborough Park Road and also via Zoom.

The following members of the Board of Directors were present:

Keith Lehmann – President  
Kenneth Maas – Vice-President  
David Bane – Secretary  
Christine Thomas – Treasurer  
Stephen Throneberry – Assistant Secretary

Also present: Barbara Biggs, Lucie Taylor, Mary Beth Chandler, Mike Marcum, Roxborough Water and Sanitation District; Ted Snailum, TWS Financial, Inc.; Bill Goetz, TST Infrastructure, Inc.; and Alan D. Pogue, Esq., Icenogle Seaver Pogue, P.C.

The President reported that, prior to the meeting, notification was provided to each of the Directors of the date, time, and place of the meeting and the purpose for which it was called. It was further reported that the meeting is a regular meeting of the Subdistrict Board and that a Notice of Regular Meeting was posted to the District website at Roxwater.org and to the best of his knowledge remained posted to the date of this meeting.

At the Subdistrict Board’s regular meeting held on November 17, 2021, the President stated that proper publication was made to allow the Subdistrict Board to conduct a public hearing on the Subdistrict’s 2022 budget. The President opened the public hearing on the Subdistrict’s proposed 2022 budget for public comment, if any, and then the public hearing was closed. Upon discussion of the Subdistrict’s proposed 2022 budget by members of the Subdistrict Board, Director Bane moved that the Subdistrict Board adopt the following Resolution:

**RESOLUTION NO. 21-11-**

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET, APPROPRIATING SUMS OF MONEY TO EACH FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN, AND LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022 TO HELP DEFRAY THE COSTS OF GOVERNMENT, FOR PLUM VALLEY HEIGHTS SUBDISTRICT OF THE ROXBOROUGH WATER AND SANITATION DISTRICT, DOUGLAS COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE 1ST DAY OF JANUARY, 2022, AND ENDING ON THE LAST DAY OF DECEMBER, 2022.

WHEREAS, the Board of Directors (the “Subdistrict Board”) of Plum Valley Heights Subdistrict of the Roxborough Water and Sanitation District (the “Subdistrict”) has authorized its staff to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget has been submitted to the Subdistrict Board for its consideration; and

WHEREAS, due and proper notice was published on Wednesday, November 10, 2021 in the *Canyon Courier* and was published on Thursday, November 11, 2021 in the *Douglas County News Press*, indicating (i) the date and time of the hearing at which the adoption of the proposed budget will be considered; (ii) that the proposed budget is available for inspection by the public at a designated place; and (iii) that any interested elector of the Subdistrict may file any objections to the proposed budget at any time prior to the final adoption of the budget by the Subdistrict; and

WHEREAS, a public hearing on the proposed budget was opened on Wednesday, November 17, 2021, at which time any objections of the electors of the Subdistrict were considered; and

WHEREAS, the budget being adopted by the Subdistrict Board has been prepared based on the best information available to the Subdistrict Board regarding the effects of Article X, Section 20 of the Colorado Constitution; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE SUBDISTRICT BOARD OF DIRECTORS OF PLUM VALLEY HEIGHTS SUBDISTRICT OF THE ROXBOROUGH WATER AND SANITATION DISTRICT OF DOUGLAS COUNTY, COLORADO:

Section 1. Summary of 2022 Revenues and 2022 Expenditures. That the estimated revenues and expenditures for each fund for fiscal year 2022, as more specifically set forth in the budget attached hereto, are accepted and approved.

Section 2. Adoption of Budget. That the budget attached hereto as Exhibit A and incorporated herein by this reference, is approved and adopted as the budget of Plum Valley Heights Subdistrict of the Roxborough Water and Sanitation District for fiscal year 2022. In the event of recertification of values by the County Assessor's Office after the date of adoption hereof, staff is hereby directed to modify and/or adjust the budget and certification to reflect the recertification without the need for additional Board authorization.

Section 3. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

Section 4. Budget Certification. That the budget shall be certified by Director Lehman, Secretary of the Subdistrict, and made a part of the public records of the Subdistrict, and a certified copy of the approved and adopted budget shall be filed with the Colorado Department of Local Affairs Division of Local Government.

Section 5. 2022 Levy of General Property Taxes. That the foregoing budget indicates that the amount of property taxes necessary to be collected from property located within the Subdistrict's boundaries in Douglas County for the General Fund representing general operating expenses of the Subdistrict is \$22,206, and that the 2021 valuation for assessment for property located within the Subdistrict's boundaries in Douglas County, as certified by the Douglas County Assessor, is \$22,206,220. That for the purposes of meeting all general operating expenses of the District during the 2022 budget year, there is hereby levied a tax of 1.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District located in Douglas County for the year 2022.

Section 6. 2022 Levy of Debt Retirement Expenses. That the amount of property taxes required to be collected from property located within the Subdistrict's boundaries in Douglas County for payment of Debt Service is \$430,801, and that the 2021 valuation for

assessment for property located within the Subdistrict's boundaries in Douglas County, as certified by the Douglas County Assessor, is \$22,206,220. That for the purposes of meeting all debt retirement expenses of the Subdistrict during the 2022 budget year, there is hereby levied a tax of 19.400 mills upon each dollar of the total valuation of assessment of all taxable property within the Subdistrict located in Douglas County for the year 2022.

Section 7. Certification to County Commissioners. That General Counsel is hereby authorized and directed to certify to the County Commissioners of Douglas County, the mill levy for the Subdistrict hereinabove determined and set. That said certification shall be in substantially the following form:

# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

**TO:** County Commissioners<sup>1</sup> of Douglas County, Colorado

On behalf of the Plum Valley Heights Subdistrict of the Roxborough Water and Sanitation District,  
(taxing entity)<sup>A</sup>

the Board of Directors  
(governing body)<sup>B</sup>

of the Plum Valley Heights Subdistrict of the Roxborough Water and Sanitation District  
(local government)<sup>C</sup>

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS \$ 22,206,220 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 22,206,220 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

**Submitted:** \_\_\_\_\_ for budget/fiscal year 2022.  
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	1.000 mills	\$ 22,206
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>1.000</b> mills	<b>\$ 22,206</b>
3. General Obligation Bonds and Interest <sup>J</sup>	0.000 mills	\$ 0.00
4. Contractual Obligations <sup>K</sup>	19.400 mills	\$ 430,801
5. Capital Expenditures <sup>L</sup>	0.000 mills	\$ 0.00
6. Refunds/Abatements <sup>M</sup>	0.000 mills	\$ 0.00
7. Other <sup>N</sup> (specify): _____	0.000 mills	\$ 0.00
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>20.400</b> mills	<b>\$ 453,007</b>

Contact person: Alan D. Pogue Daytime phone: 303-292-9100  
(print)

Signed: \_\_\_\_\_ Title: General Counsel

*Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 866-2156.*

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's final certification of valuation).

**CERTIFICATION OF TAX LEVIES, continued**

**THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.).** Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**

**BONDS<sup>J</sup>:**

1. Purpose of Issue: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

**CONTRACTS<sup>K</sup>:**

1. Purpose of Issue: Water System Project Costs  
Title: Drinking Water Revolving Fund Loan Agreement  
Date of Issue: April 1, 2015  
Principal Amount: \$5,199,125  
Maturity Date: August 1, 2036  
Levy: \_\_\_\_\_  
Revenue: \$

2. Purpose of Issue: Acquisition of Water Supply  
Title: Colorado Water Conservation Board Public Loan  
Date of Issue: August 19, 2015  
Coupon Rate: 3.05%  
Maturity Date: 30 Years from Date Funds are Drawn  
Levy: \_\_\_\_\_  
Revenue: \$

3. Purpose of Issue: Water System Project Costs  
Title: IGA Concerning Financing and Construction of Water Public Improvements  
Date of Issue: February 18, 2015  
Coupon Rate: 2.5% per annum  
Maturity Date: N/A Cash flow obligation until paid in full.  
Levy: \_\_\_\_\_  
Revenue: \$

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

The foregoing Resolution was seconded by Director \_\_\_\_\_.

ADOPTED AND APPROVED THIS 18TH DAY OF NOVEMBER, 2020.

PLUM VALLEY HEIGHTS SUBDISTRICT OF THE  
ROXBOROUGH WATER AND SANITATION DISTRICT

\_\_\_\_\_  
By: Keith Lehmann  
Its: President

ATTEST:

\_\_\_\_\_  
By: David Bane  
Its: Secretary

STATE OF COLORADO  
COUNTY OF DOUGLAS  
PLUM VALLEY HEIGHTS SUBDISTRICT OF THE  
ROXBOROUGH WATER AND SANITATION DISTRICT

I, David Bane, hereby certify that I am a Director and the duly elected and qualified Secretary of Plum Valley Heights Subdistrict of the Roxborough Water and Sanitation District, and that the foregoing constitutes a true and correct copy of the record of proceedings of the Subdistrict Board of Directors of said Subdistrict, heard at a regular meeting of the Board of Directors of Plum Valley Heights Subdistrict of the Roxborough Water and Sanitation District held on Wednesday, November 17, 2021 at 8:00 a.m., at 6222 North Roxborough Park Road and also held via Zoom, as recorded in the official record of the proceedings of the Subdistrict, insofar as said proceedings relate to the budget hearing for fiscal year 2022; that said proceedings were duly had and taken; that the meeting was duly held; and that the persons were present at the meeting as therein shown.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the Subdistrict this 17th day of November, 2021.

(S E A L)

By: David Bane  
Its: Secretary



**EXHIBIT A**

Budget Message  
Budget Document

**Plum Valley Heights Subdistrict of Roxborough  
Water and Sanitation District  
Proposed Budget 2022**

**Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District  
Property Tax Summary Information  
For the Years Ended and Ending December 31**

	ACTUAL 2020	ESTIMATED 2021	PROPOSED 2022
ASSESSSED VALUATION			
Douglas County			
Residential	\$ 9,570,480	\$ 9,574,690	\$ 11,174,580
Commercial	\$ 1,795,670	\$ 1,701,000	\$ 2,276,490
Industrial	\$ 5,733,780	\$ 5,981,800	\$ 6,535,130
Exempt	\$ 269,610	\$ 269,610	\$ 268,980
Agriculture	\$ 800	\$ 800	\$ 1,500
Vacant Land	\$ 1,082,810	\$ 1,082,820	\$ 1,561,690
Personal Property	\$ 904,660	\$ 641,340	\$ 656,830
	<u>19,088,200</u>	<u>18,982,450</u>	<u>22,206,220</u>
Adjustments - New Growth		-	-
Certified Assessed Value	<u>\$ 19,088,200</u>	<u>\$ 18,982,450</u>	<u>\$ 22,206,220</u>
ASSESSSED VALUATION			
Estimated Tax - debt service	\$ 514,236	\$ 446,088	\$ 430,801
Estimated Tax - General	19,088	\$ 22,206	\$ 22,206
Adjustments	-	-	-
Certified Assessed Value	<u>\$ 533,324</u>	<u>\$ 468,294</u>	<u>\$ 453,007</u>
MILL LEVY			
Debt Service	26.94	23.5	19.4
General Mill Levy	<u>1</u>	<u>1</u>	<u>1</u>
Total Mill Levy	<u>27.94</u>	<u>24.5</u>	<u>20.4</u>

This financial information should be read only in connection with the accompanying accountant's report and summary of significant assumptions

**Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District**  
**Debt Service Fund**  
**Adopted 2022 Budget**  
**With 2020 Actual and 2021 Estimated**  
**For the Years Ended and Ending December 31**

	Actual	Estimated	Proposed
	2020	2021	2022
BEGINNING FUNDS AVAILABLE	251,002	303,134	380,163
REVENUE			
Investment Income	49	85	85
CWCB Loan Proceeds	2,386	4,125	
Misc	11,971		
Specific Ownership	40,966	50,000	50,000
Property Taxes	462,133	466,224	453,007
Total Revenue	<u>517,505</u>	<u>520,434</u>	<u>503,092</u>
Total Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Total Funds Available	<u>768,507</u>	<u>823,568</u>	<u>883,255</u>
EXPENDITURES			
Costs Returned To Douglas County	0	0	0
Treasurer Fees	11,000	9,000	9,000
Capital Outlay	6,932	0	0
Accounting	11,000	12,000	12,000
Education		1,000	1,000
Engineering	0	2,500	2,500
Legal	1,607	445	1,000
CWRPDA Debt Service	319,387	303,013	303,917
CWCB Debt Service	115,447	115,447	115,447
Total Expenditures	<u>465,373</u>	<u>443,405</u>	<u>444,864</u>
Total Exp. Requiring Appropriations	<u>465,373</u>	<u>443,405</u>	<u>444,864</u>
Ending Fund Balance	<u>303,134</u>	<u>380,163</u>	<u>438,391</u>

# CERTIFICATION OF VALUATION BY DOUGLAS COUNTY ASSESSOR

Name of Jurisdiction: **4546-Plum Valley Heights Subdistrict of Roxborough W&S**

Date: 8/23/2021

New Entity: No

## USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2021 IN DOUGLAS COUNTY, COLORADO.

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$18,982,450
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION‡	\$22,206,220
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$22,206,220
5. NEW CONSTRUCTION: *	\$32,280
6. INCREASED PRODUCTION OF PRODUCING MINES: ~	\$0
7. ANNEXATIONS/INCLUSIONS:	\$0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: ~	\$0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): **	\$0
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	\$0
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)	\$7,646

- ‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution.
- \* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.
- ~ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.
- \*\* Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

## USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b), C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2021 IN DOUGLAS COUNTY, COLORADO ON AUGUST 25, 2021.

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$192,061,371
<b>ADDITIONS TO TAXABLE REAL PROPERTY:</b>	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !	\$451,365
3. ANNEXATIONS/INCLUSIONS:	\$0
4. INCREASED MINING PRODUCTION: %	\$0
5. PREVIOUSLY EXEMPT PROPERTY:	\$0
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	\$0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	\$0
<small>(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)</small>	
<b>DELETIONS FROM TAXABLE REAL PROPERTY:</b>	
8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$0
9. DISCONNECTIONS/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$0

- @ This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.
- ! Construction is defined as newly constructed taxable real property structures.
- % Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:

TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY: \$0

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:

HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\* \$0

\*\* The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

**NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.**

**Type of Authority: Water & Sanitation**

**Tax Authority: 4546**

	<b>Value Type</b>	<b>Real Actual Value</b>	<b>Personal Actual Value</b>	<b>Real Assessed Value</b>	<b>Personal Assessed Value</b>
<b>Plum Valley Heights Subdistrict of Roxborough W&amp;S</b>	<b>Commercial</b>	7,849,993	1,388,124	2,276,490	402,560
<b>Plum Valley Heights Subdistrict of Roxborough W&amp;S</b>	<b>Exempt</b>	927,638	0	268,980	0
<b>Plum Valley Heights Subdistrict of Roxborough W&amp;S</b>	<b>Industrial</b>	22,534,856	362,346	6,535,130	105,070
<b>Plum Valley Heights Subdistrict of Roxborough W&amp;S</b>	<b>Residential</b>	156,286,415	0	11,174,580	0
<b>Plum Valley Heights Subdistrict of Roxborough W&amp;S</b>	<b>State Assessed</b>	5,034	514,621	1,500	149,200
<b>Plum Valley Heights Subdistrict of Roxborough W&amp;S</b>	<b>Vacant Land</b>	5,385,073	0	1,561,690	0
	<b>Total for Authority</b>	<b>192,989,009</b>	<b>2,265,091</b>	<b>21,818,370</b>	<b>656,830</b>

**RESOLUTION NO. 2021-11-\_\_\_**  
**PLUM VALLEY HEIGHTS SUBDISTRICT**  
**OF THE ROXBOROUGH WATER AND SANITATION DISTRICT**  
**2022 ANNUAL ADMINISTRATIVE MATTERS RESOLUTION**

WHEREAS, the Subdistrict Board is required to perform certain administrative obligations in each calendar year to comply with certain statutory requirements, as further described below, and to assure the efficient operations of the Subdistrict; and

WHEREAS, on September 25, 2013, the Subdistrict entered into that certain Services Agreement with Roxborough Water and Sanitation District (“District”) pursuant to which the District agreed to furnish, at its own cost and expense, all materials, office supplies, equipment, personnel, transportation and whatever else is necessary to commence and to diligently pursue and complete all necessary administrative obligations for the Subdistrict to comply with certain statutory obligations, as may be further described in the Subdistrict’s Annual Administrative Matters Resolution and to perform certain other services as may be necessary to assure the efficient operations of the Subdistrict; and

WHEREAS, the Subdistrict Board desires to set forth such obligations herein and to designate, where applicable, the appropriate District person(s) to perform such obligations on behalf of the Subdistrict, and further desires to acknowledge and ratify certain actions and obligations of the Subdistrict.

NOW THEREFORE, THE BOARD OF DIRECTORS OF PLUM VALLEY HEIGHTS SUBDISTRICT OF THE ROXBOROUGH WATER AND SANITATION DISTRICT HEREBY RESOLVES AS FOLLOWS:

1. The Subdistrict Board directs the District’s consultants to prepare and file either an accurate map, as specified by the Colorado Division of Local Government (the “Division”), or a notice that the Subdistrict’s boundaries have not changed since the filing of the last Subdistrict map, with the Division, the Douglas County Clerk and Recorder and Douglas County Assessor on or before January 1, 2022, as required by Section 32-1-306, C.R.S.

2. Pursuant to Section 24-32-116(3)(b), C.R.S., the Subdistrict Board directs legal counsel to update the Division with any of the following information previously provided to the Division, in the event such information changes: (i) the official name of the Subdistrict; (ii) the principal address and mailing address of the Subdistrict; (iii) the name of the Subdistrict’s agent; and (iv) the mailing address of the Subdistrict’s agent.

3. The Subdistrict Board directs legal counsel to prepare, no more than sixty days prior to and not later than January 15, 2022, the Subdistrict’s annual transparency notice containing information set forth in Section 32-1-809(1), C.R.S, and to provide such notice to the eligible electors of the Subdistrict in one of the manners set forth in Section 32-1-809(2), C.R.S. In addition, legal counsel is directed to file a copy of the notice with the Douglas County Board of County Commissioners, the Douglas County Assessor, the Douglas County Treasurer, the Douglas County Clerk and Recorder, and the Division as set forth in Section 32-1-104(2),

C.R.S. A copy of the notice shall be made available for public inspection at the principal business office of the District.

4. The Subdistrict Board directs the District's accountant to submit a proposed 2023 budget for the Subdistrict to the Subdistrict Board by October 15, 2022, to schedule a public hearing on the proposed budget, prepare a final budget, and budget resolution, including certification of mill levies and amendments to the budget if necessary; to certify the mill levy to Douglas County on or before December 15, 2022; and to file the approved budget and any amendments thereto with the proper governmental entities in accordance with the Local Government Budget Law of Colorado, Sections 29-1-101 to 29-1-115, C.R.S.

5. If additional real property is included into the boundaries of the Subdistrict, the Subdistrict Board authorizes legal counsel to record a special district public disclosure document and a map of the new boundaries of the Subdistrict concurrently with the recording of the order for inclusion in the Douglas County Clerk and Recorder's office in accordance with Section 32-1-104.8(2), C.R.S.

6. For any nonrated public securities issued by the Subdistrict, the Subdistrict Board directs the District's accountant to prepare and file with the Division on or before March 1, 2022, an annual information report with respect to any of the Subdistrict's nonrated public securities which are outstanding as of the end of the Subdistrict's fiscal year in accordance with Section 11-58-105, C.R.S.

7. The Subdistrict Board hereby authorizes the District's accountant to prepare and file an Audit Exemption and Resolution for approval of Audit Exemption with the State Auditor by March 31, 2022, as required by Section 29-1-604, C.R.S.; or, if required by Section 29-1-603, C.R.S., the Subdistrict Board authorizes that an audit of the financial statements be prepared and submitted to the Subdistrict Board before June 30, 2022, and filed with the State Auditor by July 31, 2022.

8. The Subdistrict Board directs District staff to prepare the Unclaimed Property Act report and forward the report to the State Treasurer by November 1, 2022 if there is property presumed abandoned and subject to custody as unclaimed property, in accordance with Section 38-13-110, C.R.S.

9. The Subdistrict Board directs legal counsel to oversee the preparation of any continuing annual disclosure report required to be filed pursuant to a continuing disclosure agreement, in accordance with the Securities Exchange Commission Rule 15c2-12.

10. The Subdistrict Board designates the Secretary of the Subdistrict as the official custodian of "public records," as such term is used in Section 24-72-202(2), C.R.S. Public records may also be maintained at the office of Icenogle Seaver Pogue, P.C. and the District's office.

11. The Subdistrict Board directs legal counsel to advise it on the requirements of the Fair Campaign Practices Act Section 1-45-101 *et seq.*, C.R.S., when applicable.



12. The Subdistrict Board directs that all legal notices shall be published in accordance with Section 32-1-103(15), C.R.S., in a paper of general circulation within the boundaries of the Subdistrict, or within the vicinity of the Subdistrict if none is circulated within the Subdistrict including, but not limited to, *The Douglas County News-Press* and *The Canyon Courier*.

13. The Subdistrict Board has determined that its directors shall not receive compensation for services pursuant to Section 32-1-902(3)(a), C.R.S.

14. The Subdistrict Board hereby determines that each member of the Subdistrict Board shall execute an Affidavit of Qualification of Director at such time the member is either elected or appointed to the Subdistrict Board. Such forms shall be retained in the Subdistrict's files. Section 32-1-103(5), C.R.S., sets forth the qualifications required. Pursuant to Section 32-1-901 and Section 24-12-101, C.R.S., the Subdistrict Board directs legal counsel to prepare, administer and file an oath of office and a certificate of appointment, if applicable, and procure a surety bond for each director, and to file copies of each with the Douglas County Clerk and Recorder, Clerk of the Court, and the with the Division.

15. The Subdistrict Board extends the current indemnification resolution, adopted by the Subdistrict Board on September 25, 2013 via Resolution No. 13-09-06 PVH, to allow the resolution to continue in effect as written.

16. Pursuant to Section 32-1-1101.5, C.R.S., the Subdistrict Board directs legal counsel to certify the results of special district ballot issue elections to incur general obligation indebtedness by certified mail to the Douglas County Board of County Commissioners and to file a copy of the certification with the Colorado Division of Securities within forty-five days after the election. Furthermore, whenever the Subdistrict authorizes or incurs a general obligation debt, the Subdistrict Board authorizes legal counsel to record notice of such action and a description of such debt, in a form prescribed by the Division, in the Douglas County Clerk and Recorder's office within thirty days after authorizing or incurring the debt in accordance with Section 32-1-1604, C.R.S. Furthermore, whenever the District incurs general obligation debt, the Subdistrict Board directs legal counsel to submit a copy of the recorded notice to the Douglas County Board of County Commissioners within thirty days after incurring the debt in accordance with Section 32-1-1101.5(1), C.R.S.

17. The Subdistrict Board directs legal counsel to prepare and file an application for a quinquennial finding of reasonable diligence with the Douglas County Board of County Commissioners, if requested, in accordance with Sections 32-1-1101.5(1.5)&(2), C.R.S.

18. If requested by the Douglas County Board of County Commissioners, the Subdistrict Board directs legal counsel to prepare and file a Subdistrict annual report in accordance with Section 32-1-207(3)(c), C.R.S.

19. The Subdistrict Board has determined that, when applicable, legal counsel will file conflicts of interest disclosures provided by Subdistrict Board members with the Secretary of

State 72 hours prior to each meeting of the Subdistrict Board, in accordance with Sections 32-1-902(3)(b) and 18-8-308, C.R.S. Annually legal counsel shall request that each Subdistrict Board member submit updated information regarding actual or potential conflicts of interest. Additionally, at the beginning of every term, legal counsel shall request that each Subdistrict Board member submit information regarding actual or potential conflicts of interest.

20. The Subdistrict is currently a member of the Special District Association (“SDA”) and insured through the Colorado Special Districts Property and Liability Pool. The Subdistrict Board directs the District Manager to pay the annual SDA membership dues and insurance premiums in a timely manner. The Subdistrict Board and District staff will biannually review all insurance policies and coverage in effect to determine appropriate insurance coverage is maintained.

21. Pursuant to Section 24-6-402(2)(c), C.R.S., and the Subdistrict’s Second Amended and Restated Meeting Resolution No. 21-11-\_\_\_ adopted by the Subdistrict Board on November 17, 2021, the Subdistrict Board hereby designates its public website, <https://www.roxwater.org/>, as the twenty-four (24) hour posting location for all meeting notices and, in the event the Subdistrict is unable to post a notice online in exigent or emergency circumstances, designates the following location for the posting of notices: at the NE corner of the property located at 7535 W. Trail North Drive, the sign located at the east end of the property owners equestrian trail next to Moore Road.

22. Pursuant to Section 24-6-402(2)(d.5)(II)(E), C.R.S., the Subdistrict Board hereby declares that all electronic recordings of executive sessions shall be retained for purposes of the Colorado Open Meetings Law for ninety (90) days after the date of the executive session. The Board further directs the custodian of the electronic recordings of the executive session to systematically delete all such recordings made for purposes of the Colorado Open Meetings Law at its earliest convenience after the ninetieth (90<sup>th</sup>) day after the date of the executive session.

23. The Subdistrict Board members have reviewed the combined minutes of the District and the Subdistrict from Subdistrict Board meetings held December 16, 2020 through October 20, 2021, which minutes are set forth in the District’s 2022 Annual Administrative Matters Resolution No. 21-11-\_\_\_. The Subdistrict Board hereby ratifies and affirms each and every action of the Subdistrict Board taken at said meetings.

24. The Subdistrict hereby acknowledges, agrees and declares that the Subdistrict’s policy for the deposit of public funds shall be made in accordance with the Public Deposit Protection Act (Sections 11-10.5-101 *et. seq.*, C.R.S.) As provided therein, the Subdistrict’s official custodian may deposit public funds in any bank which has been designated by the Colorado Banking Board as an eligible public depository. For purposes of this paragraph, “official custodian” means a designee with plenary authority including control over public funds of a public unit which the official custodian is appointed to serve. The Subdistrict Board hereby designates the District’s accountant as its official custodian over public deposits.

25. The Subdistrict Board hereby authorizes Barbara Biggs, General Manager of the District, to execute, on behalf of the Subdistrict, any and all easement agreements accepting or acquiring easements in favor of the Subdistrict; any and all agreements or other documents

pursuant to which the Subdistrict acquires any interest in real property, subject to the check signing authorization set forth herein; and any and all agreements for routine maintenance, emergency repairs, and other service-related agreements. The Subdistrict Board hereby designates Barbara Biggs as an authorized check signer on all checks issued for amounts equal to or less than \$5,000 from the Subdistrict's checking account. Subdistrict checks in excess of \$5,000 shall require two signatures and may be signed by Barbara Biggs, but must also include the signature of at least one Subdistrict Board member.

26. The Board further authorizes Barbara Biggs, General Manager, to negotiate, execute, and bind the Subdistrict in contracts, agreements, and intergovernmental agreements of an operational nature.

27. The Board further authorizes Barbara Biggs, General Manager, to sell or dispose of old or surplus equipment valued at \$15,000.00 or less.

28. The Subdistrict Board may, in its sole discretion, certify to the Douglas County Treasurer for collection any delinquent water accounts that have been delinquent for at least six (6) months from their due date and are in excess of \$150.00 per account pursuant to Section 32-1-1101(1)(e), C.R.S. The Subdistrict Board hereby instructs District staff to take all necessary steps to prepare a list of delinquent water accounts that have been delinquent for at least six (6) months from their due date and are in excess of \$150.00 per account or such other amount in excess of \$150.00 and provide such list to legal counsel no later than September 30. The Subdistrict Board directs legal counsel to send such notices to the affected parties indicating the Subdistrict's intent to certify delinquent accounts at a public meeting held by the Subdistrict Board in October.

(Remainder of Page Intentionally Left Blank.)

Whereupon, the motion to adopt this Resolution was seconded by Director \_\_\_\_\_, and upon vote, unanimously carried. The Chairman declared the motion carried and so ordered.

ADOPTED AND APPROVED THIS 17TH DAY OF NOVEMBER, 2021.

PLUM VALLEY HEIGHTS SUBDISTRICT  
OF THE ROXBOROUGH WATER AND  
SANITATION DISTRICT

By: \_\_\_\_\_  
Keith Lehmann, President

CERTIFICATION OF RESOLUTION

I, Alan D. Pogue, General Counsel to the Board of Directors of Plum Valley Heights Subdistrict of the Roxborough Water and Sanitation District, do hereby certify that the annexed and foregoing Resolution is a true copy from the Records of the proceedings of the Board of said District, on file with Icenogle Seaver Pogue, P.C., general counsel to the District.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the District this 17th day of November, 2021.

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Alan D. Pogue, General Counsel

(SEAL)



# ROXBOROUGH WATER AND SANITATION DISTRICT

The Roxborough Water & Sanitation District and Plum Valley Heights Subdistrict of the Roxborough Water & Sanitation District Regular Board meeting will be held in the Community Room at the West Metro Fire Station #15 located at 6222 N Roxborough Park Rd, Littleton, CO 80125

This meeting can also be accessed via video conference at **ZOOM Meeting ID 874 5981 8759**

**Password: 694389**

Date: Wednesday, November 17, 2021

Time 8:00 am

## Board of Directors

Keith Lehmann  
Ken Maas  
Dave Bane  
Christine Thomas  
Stephen Throneberry

## Term Expiration

5/2022  
5/2023  
5/2023  
5/2022  
5/2022

- I. Call to Order/Declaration of Quorum/Disclosure of Conflicts of Interest
- II. Public Comment on items not on Agenda

## CONVENE AS THE BOARD OF THE PLUM VALLEY HEIGHTS (PVH) SUBDISTRICT OF THE RWSD

- III. Consent Agenda
  - a. Approve the Minutes of the Regular Meeting of the PVH Subdistrict which is contained in and is part of the Minutes of the Roxborough Water & Sanitation District Minutes for the Regular Meeting on October 20, 2021.
- IV. Staff Reports
  - a. General Manager's Report
  - b. Financial Reports
- V. **Board Action Items**
  - a. **Public Hearing to Adopt 2022 PVH Subdistrict Budget**
  - b. **Resolution 2021-11-01 to Adopt 2022 PVH Subdistrict Budget, appropriate sums of money, and certify mill levies**
  - c. **Resolution 2021-11-02 to Adopt the PVH Subdistrict 2022 Annual Administrative Matters**

## ADJOURN AS THE PVH SUBDISTRICT OF RWSD AND CONVENE AS THE RWSD BOARD

- VI. Consent Agenda
  - a. Approve the Minutes of the Regular Meeting of the RWSD on October 20, 2021.
  - b. Ratify Payrolls for October 31, 2021, and November 15, 2021
  - c. Ratify Payments since September 22, 2021: Checks
  - d. Approve Payments of Claims: Checks
  - e. Approve Pay App #4 Redline Construction (Emergency Containment Basin) in the amount of \$277,527.07
- VII. Staff Reports
  - a. General Manager's Report
  - b. Legal Counsel Report
  - c. Operation Director's Report
  - d. Engineering Report/Water Use Graphs
  - e. Financial Report
- VIII. **Board Action Items:**
  - a. **Public Hearing on the 2022 RWSD Budget**
  - b. **Resolution 2021-11-03 to Adopt 2022 RWSD Budget, appropriate sums of money, and certify mill levies**
  - c. **Resolution 2021-11-04 to Adopt the RWSD 2022 Annual Administrative Matters**
  - d. **Resolution 2021-11-05 to Adopt Amended and Restated Meeting Resolution**
  - e. **Resolution 2021-11-06 to Adopt the 2022 Regular Special District Election Resolution**
  - f. **Approve agreement for 2021 audit service with The Adams Group and authorize General Manager to execute**
  - g. **Approve Change Order #4 for Brannan Construction (Rock Wren Water and Sewer Line) to Deduct \$27,128.20**
  - h. **Approve Pay App #6 Brannan Construction (Rock Wren Water and Sewer Line) in the amount of \$41,040.29**
- IX. Executive Session pursuant to C.R.S. 24-6-402(4)(f)(i) to discuss Personnel Matter
- X. Adjourn

## Contractor's Application for Payment No. 4

Application Period: 10/1/21 through 10/31/21		Application Date: 10/28/2021
To (Owner): Roxborough Water and Sanitation District	From (Contractor): Redline Pipeline, LLC	Via (Engineer): TST Infrastructure, LLC
Project: Water Treatment Plant Backwash Pond Phase 1	Contract: Water Treatment Plant Backwash Pond Phase 1	
Owner's Contract No.: n/a	Contractor's Project No.: 2106	Engineer's Project No.: 001.384.02

### Application For Payment Change Order Summary

Approved Change Orders		
Number	Additions	Deductions
<b>CO #01</b>	<b>\$74,536.42</b>	
<b>TOTALS</b>	<b>\$74,536.42</b>	
<b>NET CHANGE BY CHANGE ORDERS</b>	<b>\$74,536.42</b>	

1. ORIGINAL CONTRACT PRICE.....	\$ 674,600.00
2. Net change by Change Orders.....	\$ 74,536.42
3. Current Contract Price (Line 1 ± 2).....	\$ 749,136.42
4. TOTAL COMPLETED AND STORED TO DATE (Column F total on Progress Estimates).....	\$ 685,254.64
5. RETAINAGE:	
a. 5% X <u>        \$685,254.64        </u> Work Completed.....	\$ 34,262.73
b. 5% X <u>  </u> Stored Material.....	\$
c. Total Retainage (Line 5.a + Line 5.b).....	\$ 34,262.73
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c).....	\$ 650,991.91
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$ 373,464.84
8. AMOUNT DUE THIS APPLICATION.....	\$ 277,527.07
9. BALANCE TO FINISH, PLUS RETAINAGE (Column G total on Progress Estimates + Line 5.c above).....	\$ 98,144.51

**Contractor's Certification**

The undersigned Contractor certifies, to the best of its knowledge, the following:

(1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment;

(2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all Liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such Liens, security interest, or encumbrances); and

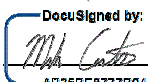
(3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

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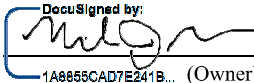
**Contractor Signature**

By: Michael Gall Date: 10/28/2021

Payment of: \$ 277,527.07  
(Line 8 or other - attach explanation of the other amount)

is recommended by:  November 10, 2021 | 8:23:  
(Date)

Payment of: \$ 277,527.07  
(Line 8 or other - attach explanation of the other amount)

is approved by:  November 10, 2021 | 9:07:  
(Date)

Approved by: \_\_\_\_\_ (Date)  
Funding or Financing Entity (if applicable)

**Progress Estimate**

**Contractor's Application**

A					B	C		D		(C + D)		E			F		G		
Contract Information					Work Completed					Stored Materials (Not in C or D)			Total Completed and Stored This Period (D + E)	Total Completed and Stored to Date (C + D + E)	% (F / B)	Balance to Finish (B - F)			
Bid Item No.	Description	Item Quantity	Units	Unit Price	Bid Item Value (\$)	Quantity Installed Prev. Period	Quantity Value Prev. Period	Quantity Installed This Period	Quantity Value This Period	Total Estimated Quantity	Value of Work Installed to Date	From Prev Period					This Period	Total Stored Materials	
1000	GESC Items Intital	1	LS	\$3,739.47	\$3,739.47	1	\$3,739.47			1	\$3,739.47					\$3,739.47	100.0%		
1200	GESC Item Interim	1	LS	\$4,328.07	\$4,328.07													\$4,328.07	
1300	GESC Item Final (Seeding & Revegetation)	1	LS	\$27,577.49	\$27,577.49													\$27,577.49	
3000	Dewatering Pipe	1	LS	\$25,892.70	\$25,892.70	1	\$25,892.70			1	\$25,892.70							\$25,892.70	100.0%
4010	Demolition	1	LS	\$33,174.13	\$33,174.13	1	\$33,174.13			1	\$33,174.13							\$33,174.13	100.0%
4210	Gravel Slope Cover	1	LS	\$61,425.00	\$61,425.00			1.00	\$61,425.00	1	\$61,425.00					\$61,425.00	\$61,425.00	\$61,425.00	100.0%
4220	Gravel Road	1	LS	\$26,512.00	\$26,512.00			1.00	\$26,512.00	1	\$26,512.00					\$26,512.00	\$26,512.00	\$26,512.00	100.0%
4230	Rip Rap	1	LS	\$2,677.50	\$2,677.50	1	\$2,677.50			1	\$2,677.50							\$2,677.50	100.0%
4240	Liner Installation	1	LS	\$79,945.00	\$79,945.00			1.00	\$79,945.00	1	\$79,945.00					\$79,945.00	\$79,945.00	\$79,945.00	100.0%
4250	Clear / Grub / Strip	1	LS	\$23,661.00	\$23,661.00	1	\$23,661.00			1	\$23,661.00							\$23,661.00	100.0%
4260	Rough Grading	1	LS	\$62,434.12	\$62,434.12	1	\$62,434.12			1	\$62,434.12							\$62,434.12	100.0%
4270	Fine Grading	1	LS	\$20,811.38	\$20,811.38			1.00	\$20,811.38	1	\$20,811.38					\$20,811.38	\$20,811.38	\$20,811.38	100.0%
4400	Decanter Items	1	LS	\$9,249.33	\$9,249.33														\$9,249.33
4610	Asphalt Paving	1	LS	\$22,726.89	\$22,726.89														\$22,726.89
4620	CIP Sump, Det C14	1	LS	\$1,497.83	\$1,497.83			1.00	\$1,497.83	1	\$1,497.83					\$1,497.83	\$1,497.83	\$1,497.83	100.0%
4630	Concrete side slope	1	LS	\$75,443.50	\$75,443.50			1.00	\$75,443.50	1	\$75,443.50					\$75,443.50	\$75,443.50	\$75,443.50	100.0%
5100	A. Overflow Line	1	LS	\$21,413.70	\$21,413.70	1	\$21,413.70			1	\$21,413.70							\$21,413.70	100.0%
6000	B. Backwash Return Line	1	LS	\$20,552.42	\$20,552.42	1	\$20,552.42			1	\$20,552.42							\$20,552.42	100.0%
8000	C. Pond Drain Line	1	LS	\$22,517.74	\$22,517.74	1	\$22,517.74			1	\$22,517.74							\$22,517.74	100.0%
9000	D. Decant Line	1	LS	\$26,499.05	\$26,499.05			1.00	\$26,499.05	1	\$26,499.05					\$26,499.05	\$26,499.05	\$26,499.05	100.0%
10000	E. Backwash Line	1	LS	\$18,379.31	\$18,379.31	1	\$18,379.31			1	\$18,379.31							\$18,379.31	100.0%
11000	F. 4" Sludge Pump Waste	1	LS	\$28,354.23	\$28,354.23	1	\$28,354.23			1	\$28,354.23							\$28,354.23	100.0%
12000	G. 04" Sludge Dewatering	1	LS	\$31,269.02	\$31,269.02	1	\$31,269.02			1	\$31,269.02							\$31,269.02	100.0%
13000	Mobilization	1	LS	\$24,519.12	\$24,519.12	1	\$24,519.12			1	\$24,519.12							\$24,519.12	100.0%
Change Orders																			
CO #01	Item 1: Bid Alternate A	1	LS	\$74,536.42	\$74,536.42	1	\$74,536.42			1.00	\$74,536.42							\$74,536.42	100.0%
<b>Totals</b>					\$749,136.42		\$393,120.88		\$292,133.76		\$685,254.64				\$292,133.76	\$685,254.64	91.5%	\$63,881.78	



**General Manager's Report  
Roxborough Water and Sanitation District  
November 17, 2021**

**Information Only**

**General Matters**

- The Environmental Working Group (EWG) has released its annual report on drinking water for utilities throughout the country. EWG compiles data on drinking water quality from the State of Colorado and U.S. EPA and compares that data to health guidelines they have developed. The report for RWSD does clearly state the District complied with all federal health-based regulations, but it does identify 10 contaminants that exceed EWG Health Guidelines. You can view the report on RWSD's drinking water quality at this link: <https://www.ewg.org/tapwater/system.php?pws=CO0118055>
- Douglas County has solicited applications for grants under the American Rescue Plan Act. We have compiled a list of 18 projects currently included in the Capital Improvement Plan totaling nearly \$31M.
- The Bureau of Reclamation's 2022 WaterSMART Funding includes a new category for Environmental Water Resource Projects up to \$2M. This new category includes "Watershed management or restoration projects benefitting ecological values that have a nexus to water resources..." We will be applying for \$2M for reconstruction of the dam at Lambert Reservoir that will include the benefits to Indian Creek and West Plum Creek from increased flows.
- I am having minor surgery on November 18 and will be working from home until Monday, November 29.
- Please join Lucie, Mike, and me for a holiday lunch for the Board and partners at Arrowhead Golf Club on Wednesday December 15 at 11:30 a.m. (We'll have our annual staff celebration the following day.)

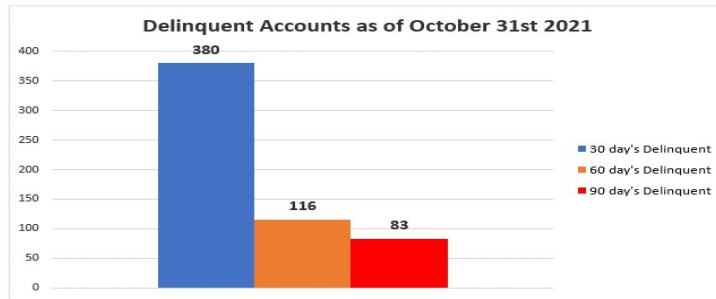
**Cyber Security:**

- Our new Microsoft 365 cloud-based e-mail server does not allow bulk e-mails, so we've invested in an on-line service that will accommodate e-mailed bills.

**Past Due Accounts:**

- As of October 31, we had 83 accounts with a past due balance of \$35,807, compared to 54 accounts with a total past due balance of \$28,367 as of September 30.
- On November 1 Colorado kicked off a Low-Income Household Water Assistance Program (LIHWAP) that is based on the resident's financial condition, not the overall community. Applicants must apply for the Low-Income Energy Assistance Program (LEAP), and if they qualify RWSD will be notified and receive payment directly. Funds are limited. We notified 12 residents with payment agreements or past due balances >\$750 that we had e-mail addresses for.
- All payment agreements for past-due water and sewer bills are current except one. The one resident that is not paying under his payment agreement is paying his current monthly bill. He was notified of the LIHWAP.

 **Delinquent Accounts**



**Total Amount  
Past Due 30 days  
\$84,746**

**Total Amount  
Past Due 60 days  
\$19,396**

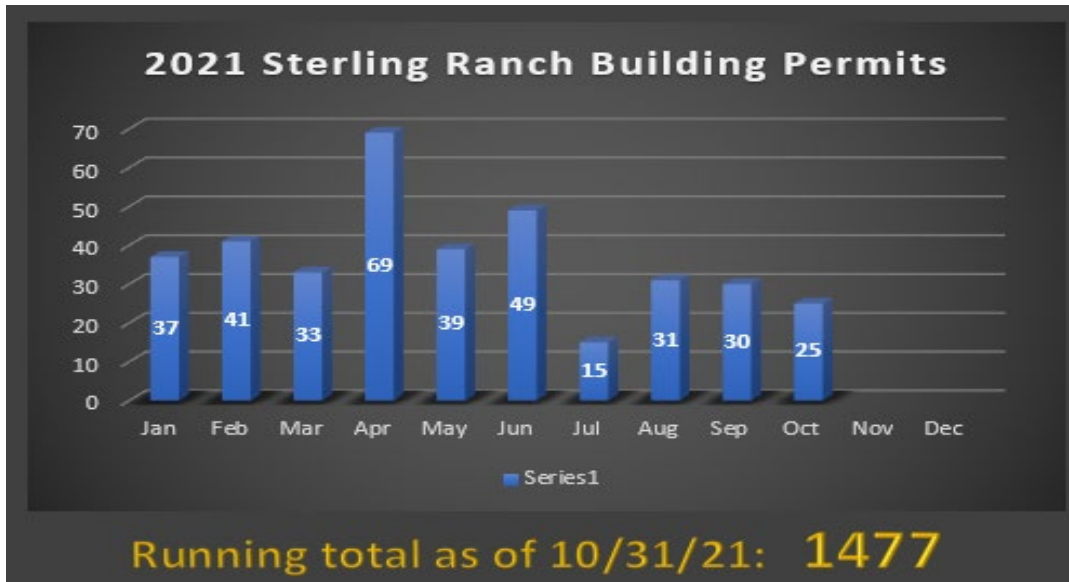
**Total Amount  
Past Due 90 days  
\$35,807**

**October 2021**

**Dominion Water and Sanitation District/Sterling Ranch:**

- Day-to-day operations going well.
- As of September 30, 2021, a total of 1,320 Certificates of Occupancy (CO) had been issued in Sterling Ranch. Dominion’s next Capital Lease Payment of \$200,000 is due when 1,500 COs have been issued, which is likely to occur in early 2022.
- Year to date development summary:





**Projects:**

- Rock Wren water and sewer line replacement project is complete.
- Phase 1 of conversion of the old backwash pond to emergency containment basin is nearly complete. Phase 2 has been included in the 2022 Capital Projects budget.
- Nothing new on relocation of the Rampart pump station to Denver Water property.
- Design work continues for the Rampart transmission line replacement. We're doing additional geotechnical evaluation to ensure we know what type of rock we're likely to encounter.

**Public Outreach:**

- General Manager's Budget Message and the draft 2022 budget has been posted on the website in advance of the public hearing on the budget.
- Wrote a General Manager's year-end message for the December newsletter that will also be posted on the website.

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## Water Plant

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The water treatment plant has been running smoothly. In October, the plant was operational for **26** days with an average plant production of **1.4** MGD and a max day of **2.2** MGD. The operators have started working their winter schedule as flows are dropping off.

Construction on the Emergency Overflow Pond project continues. The curb and asphalt have been installed in the bottom of the pond, Redline has performed fine grading on the banks and installation of the decanter items have been completed. Remaining items include revegetation and tree planting.

Construction on Waterton Rd. continues, pavement preparation is being done currently for the southern access road to the WTP. We are gathering quotes for the new entry / exit gates, access control / security components and electrical contractors to complete the project on our end.

HDR has performed a second round of jar testing with different brands of PACL and has started compiling data to begin discussions with CDPHE regarding a full-scale pilot test. We await their final report with their recommendation.

We are in the early stages of investigation of a potential filter underdrain failure. We have found evidence of sand and anthracite in the filter sample line and one of the contact chambers. We are working on determining media levels in the filter now and discussing corrective actions with engineering.

October production was **35** million gallons of treated water, **10.9** million gallons of that was for Sterling Ranch.

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## Lift Stations

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The lift stations are running smoothly. We are evaluating a new pump addition for next year; Water Technology Group is working with TST to properly size the new pump.

The blower at the Transition Vault has failed, Water Technology Group has ordered the parts needed for repair, they should be in in about a week or two.

In efforts to tighten up our collections system and focus on reducing inflow and infiltration we are evaluating flow meter technologies to install in the trunk lines to track it. We will likely install 3 permanent stations at the end of each major trunk line and purchase 3 portable stations that can be moved through each zone to narrow down infiltration hot spots and focus repair efforts there.

October saw **21** million gallons of sewage pumped to Littleton-Englewood. Approximately **3.6** million was conveyed for Sterling Ranch.

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## Field

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The field remains busy for October with over **472** locates, most of them were in Sterling Ranch, **156** were in Roxborough.

Valve maintenance continues in the Village, the guys are making good progress.

There are a couple sewer service line repairs scheduled that are in the District's boundaries to repair. One is approximately a 20' sag in the middle of a cult-a-sac that will be a two-day repair. These typically are discovered during the home selling process and video scope of the service lines.

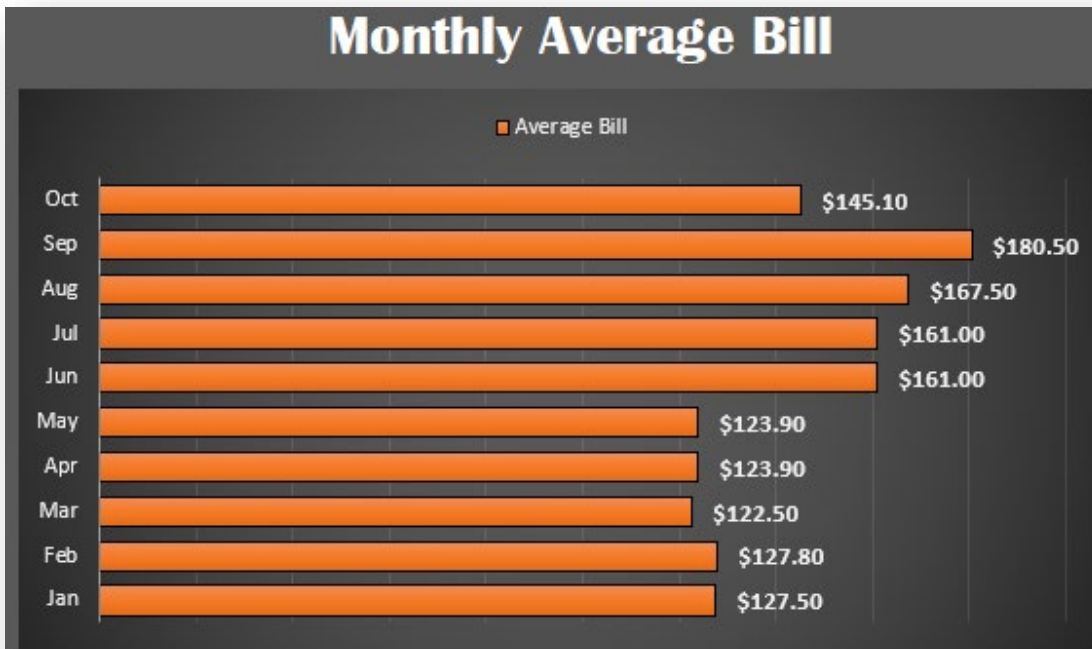
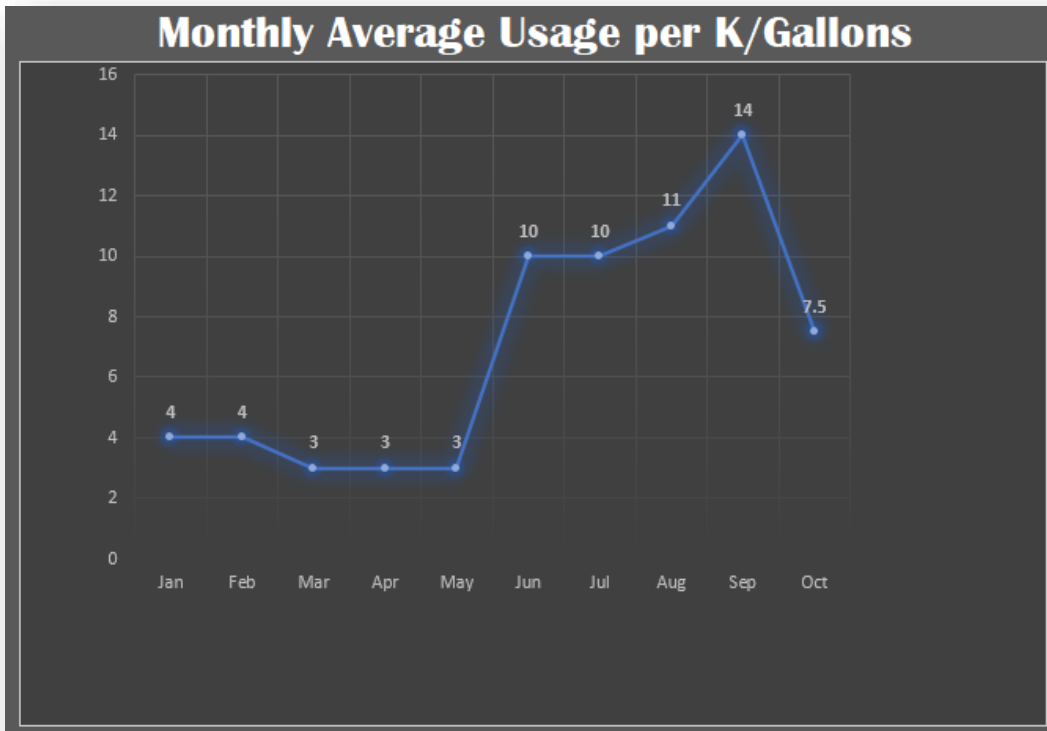
Brannan has completed all punch-list items on Rock Wren and is working with TST on a final pay app.

We have completed the Pre-Submittal meeting with Douglas County for the Rampart Range Rd. Transmission line Project. Minor comments are being addressed and we are working with RVMD to finalize the easement agreement for the staging area and Denver Water on the crossings.

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## Monthly Averages

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**MEMORANDUM**

TO: Roxborough Water and Sanitation District  
Board of Directors

FROM: TST Infrastructure, LLC  
Bill Goetz

SUBJECT: Engineering Status Report

DATE: November 10, 2021

**I. DEVELOPMENT PROJECTS**

North Loop Water Relocation – Relocations of the North Loop Waterline to eliminate conflicts with new electrical boxes have been completed. Punchlist items remain. (No Change)

Berkeley Homes – TST provided review comments on the second submittal for water and sewer pipelines.

Valley View Church – TST completed site a walkthrough at Valley View Church and began title work and legal descriptions for easements.

Sherwin Williams Store – Review comments have been provided for utility drawings for the proposed Sherwin Williams store.

Titan Road Vehicle Storage – Utility drawings for the proposed vehicle storage facility have been received and are under review.

**II. WATER TREATMENT PLANT OVERFLOW POND**

Concrete side slopes and asphalt pond bottom are complete. Revegetation is planned for the week of November 8<sup>th</sup>. An onsite walkthrough to develop a final punchlist has been completed.

Memorandum  
November 10, 2021  
Page 2

### III. ROCK WREN SEWER REPLACEMENT

All work and punchlist items are complete. The Contractor has provided the required closeout documents, with the exception of several subcontractor lien releases. The project has been publicly advertised for final payment and the final Change Order and Application for Payment are included in the Board Packet. Approval to make final payment to the Contractor will be requested subject to receipt of the remaining lien waivers and successful completion of the advertising period.

### IV. RAMPART WATER LINE REPLACEMENT

Drawings were submitted to Douglas County for review. Approval was received from Roxborough Village Metropolitan District and PSCO for temporary construction easements at the staging area.

### V. RAMPART PUMP STATION RELOCATION

A meeting with Denver Water was held on July 22 to continue discussions regarding an easement on Denver Water property. Denver requested that RWSD provide permanent service to meet potable water requirements at Foothills WTP. Denver also requested that RWSD provide additional detail on the pump station site requirements. Updated conceptual layouts have been provided to Denver Water and we are awaiting a response. (No Change)

A Location and Extent package has been developed for submittal to Douglas County.

### VI. WTP HIGH ZONE PUMP FOR DWSD

Notice to Proceed was issued on October 18<sup>th</sup>. The contractor has provided submittals for review. Work onsite is planned to start mid-February.



Memorandum  
November 10, 2021  
Page 3

## VII. SEWER FLOW MEASURING STATIONS

A combination of permanent and portable flow measuring devices are planned to monitor Inflow and Infiltration in the sewer system. TST is developing site exhibits for the permanent flow measuring stations for review with property owners. Pilot testing is being planned to confirm the feasibility of the proposed portable flow measuring devices.

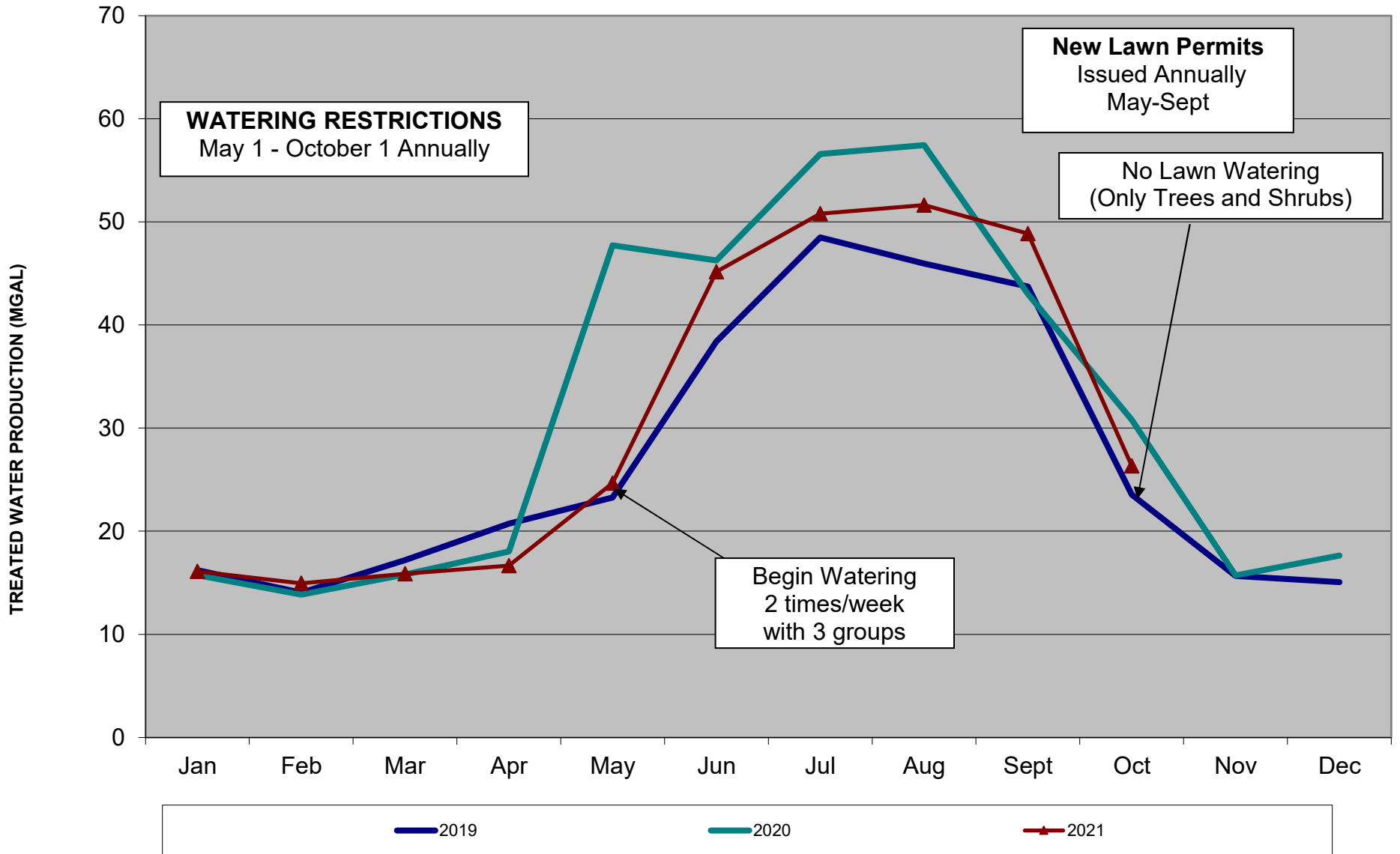
## VIII. EMERGENCY RESPONSE PLAN

District Staff and TST are preparing an update to the Emergency Response Plan as required by the America's Water Infrastructure Act of 2018. The plan will address both water and sewer systems and will provide access to emergency response information through the GIS. Update of the plan must be certified to EPA by December 31.

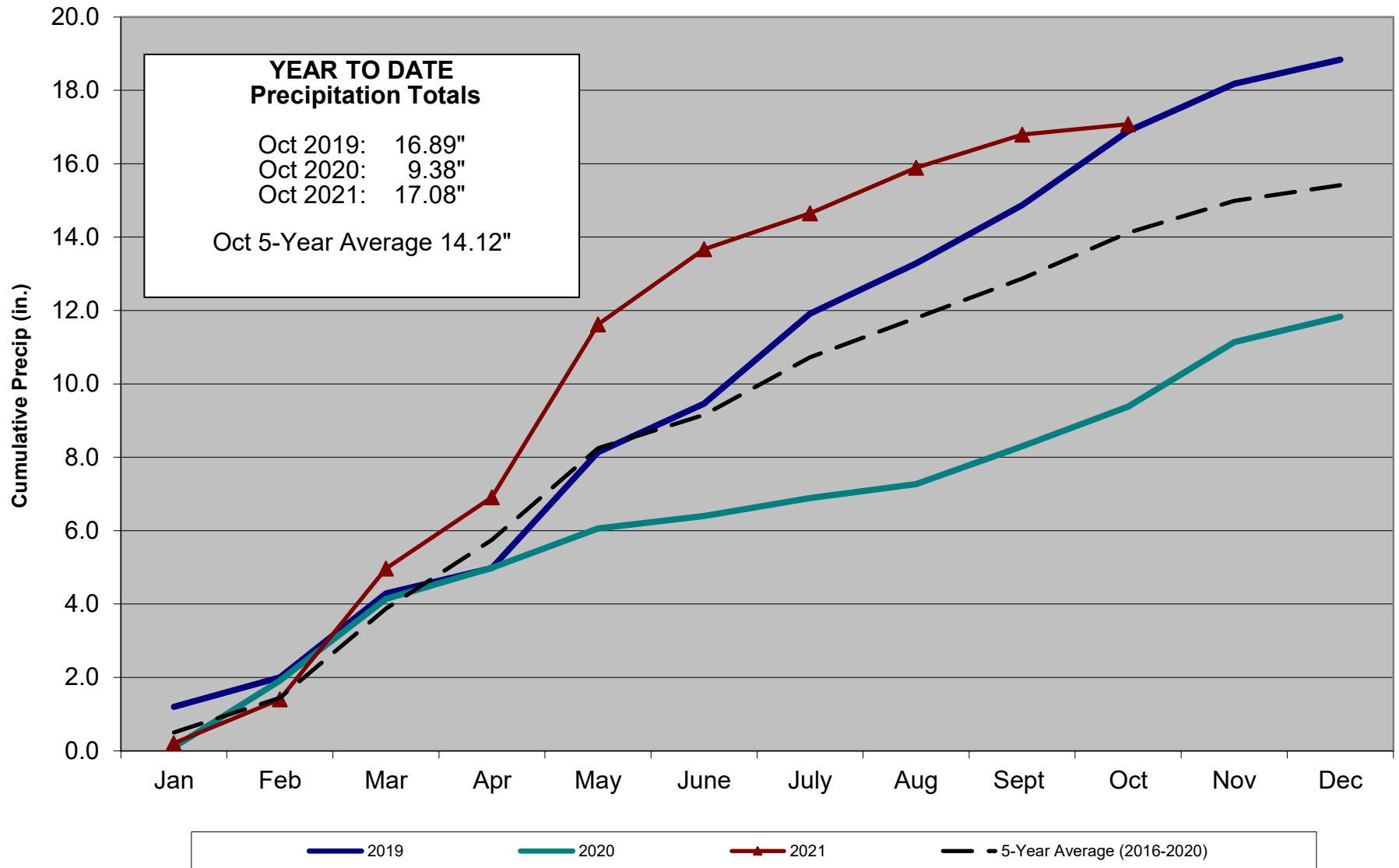
## IX. GIS

Work by District staff and TST continues on modifications and data updates requested by the operations staff. (No change)

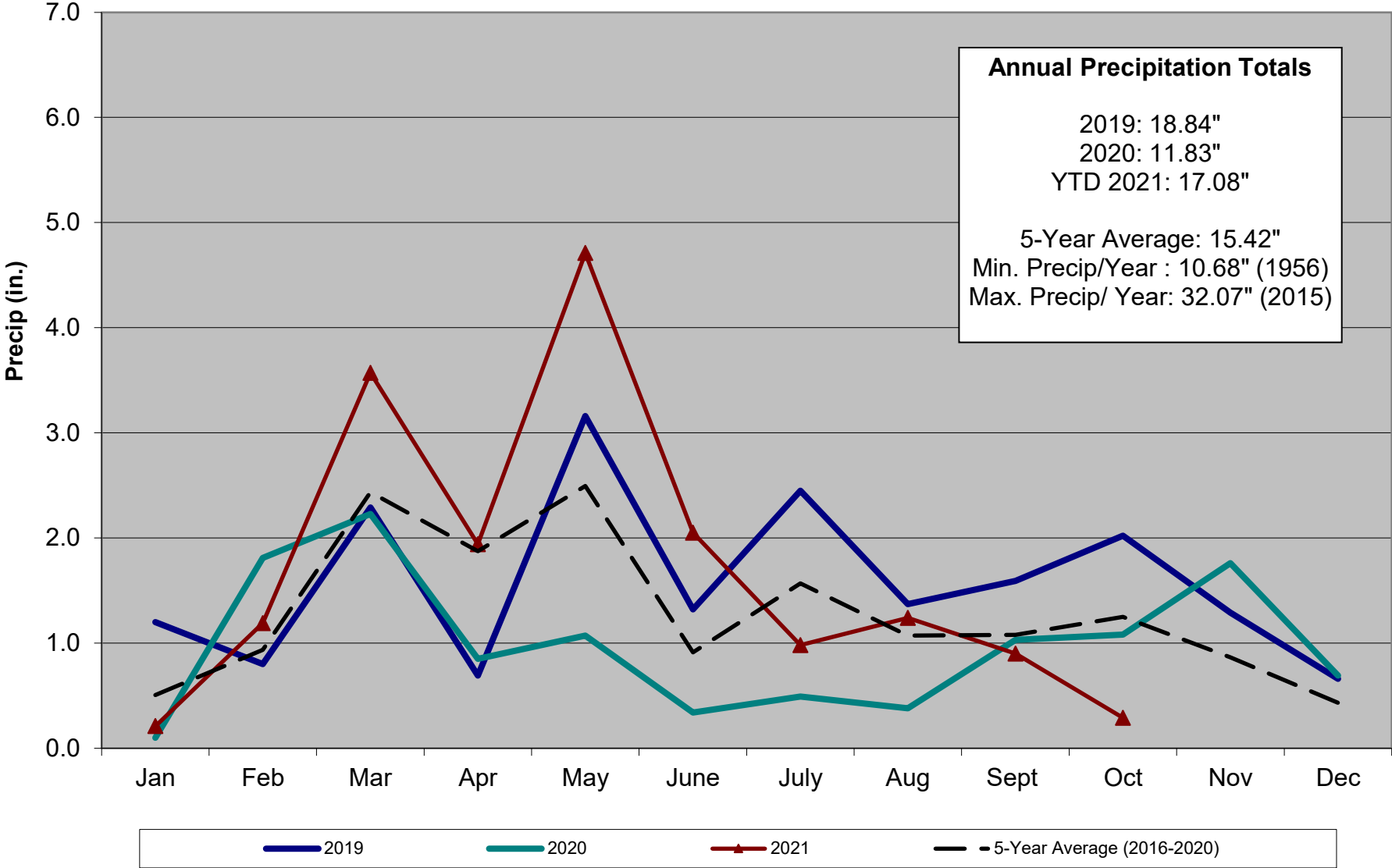
# ROXBOROUGH WATER AND SANITATION DISTRICT TREATED WATER PRODUCTION 2019-2021



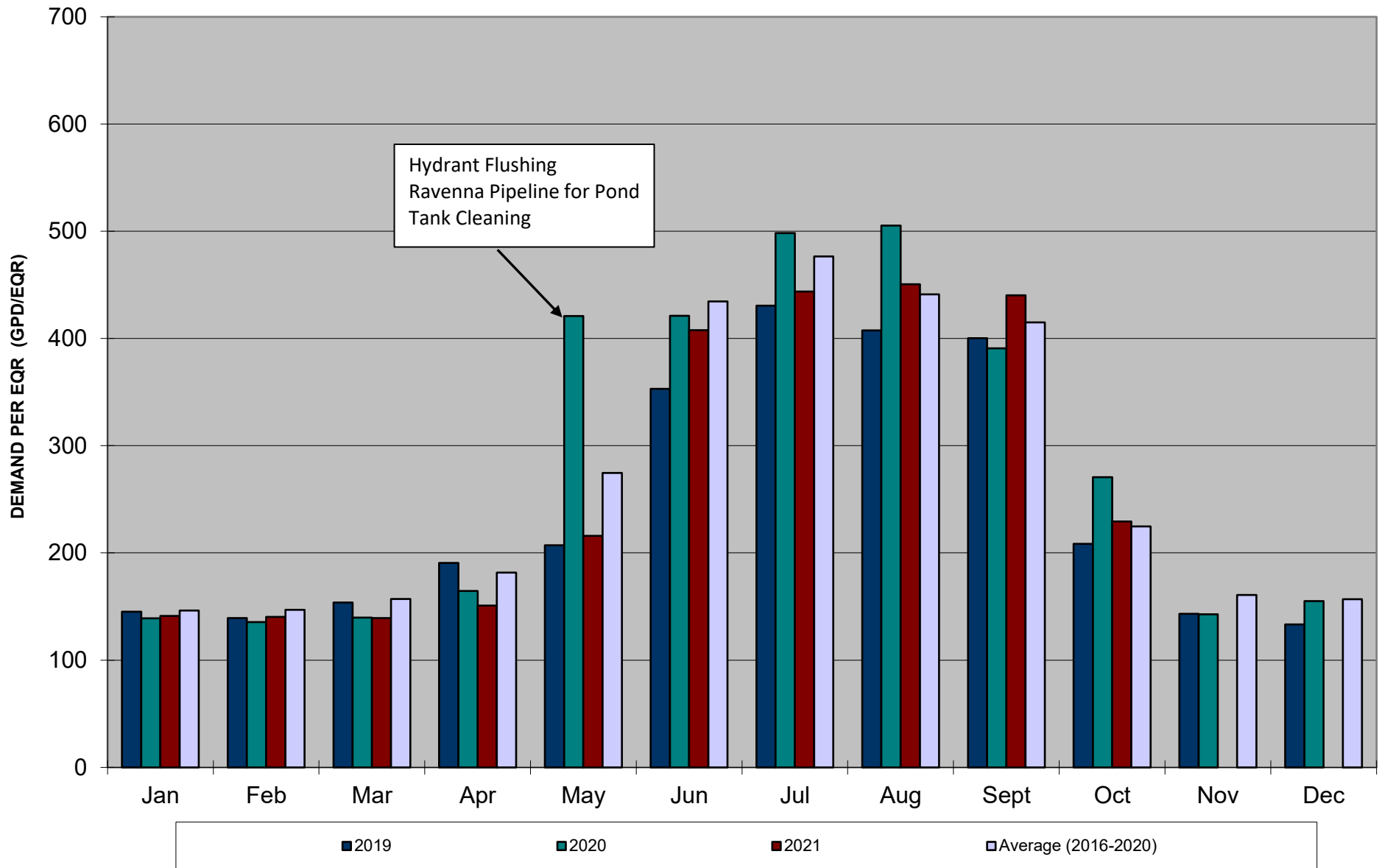
# ROXBOROUGH WATER AND SANITATION DISTRICT CUMULATIVE PRECIPITATION 2019-2021



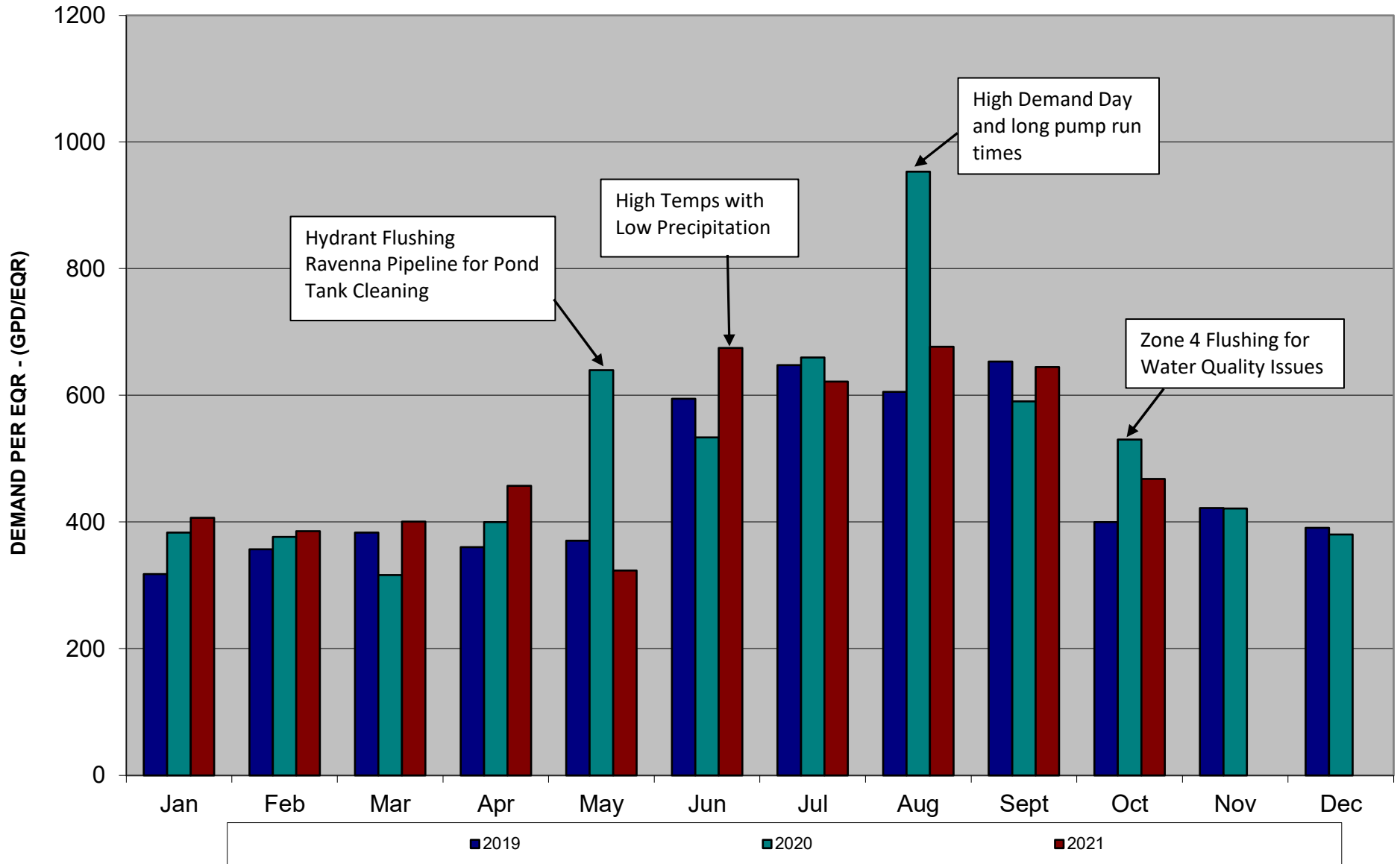
# ROXBOROUGH WATER AND SANITATION DISTRICT PRECIPITATION 2019-2021



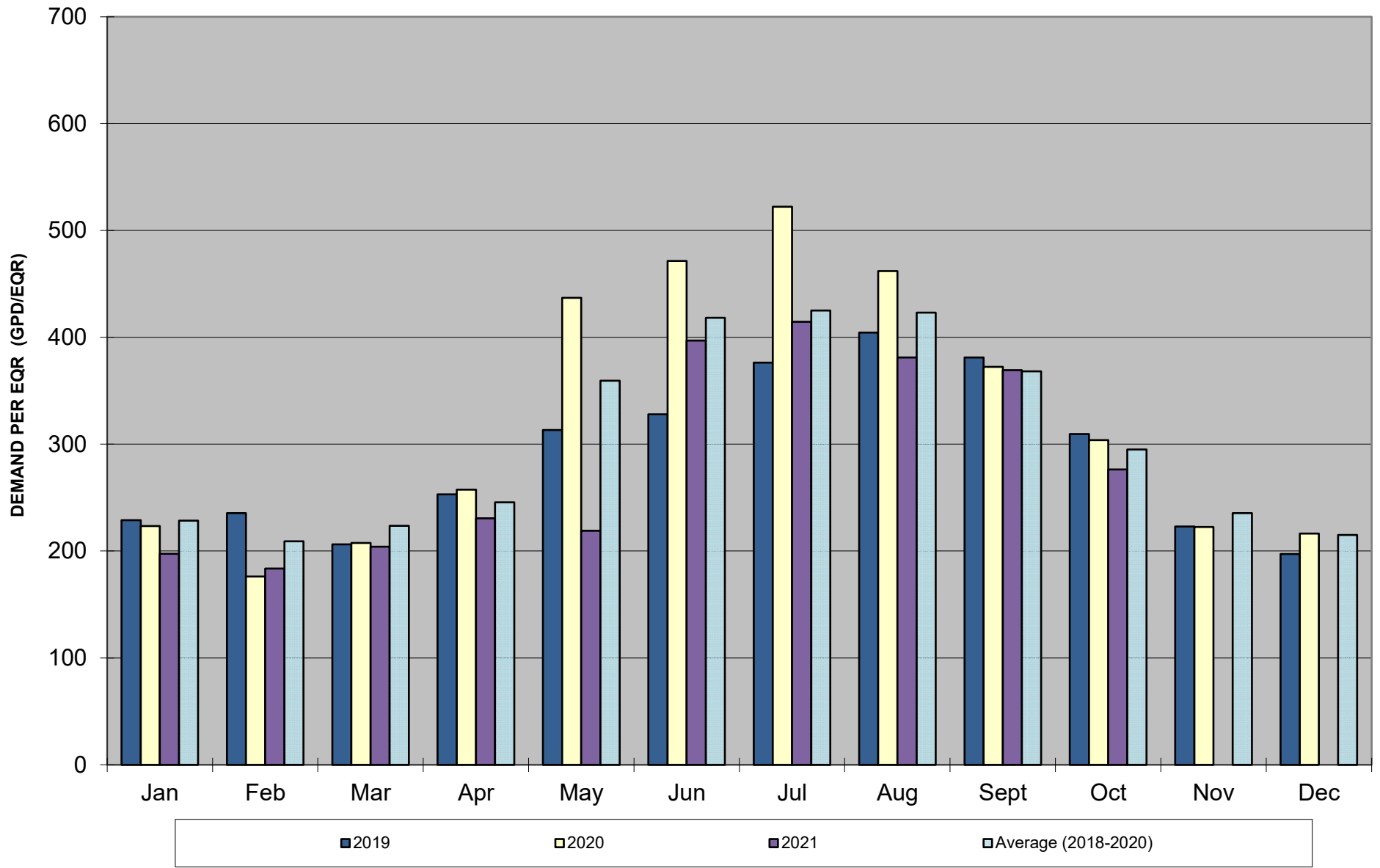
# ROXBOROUGH WATER AND SANITATION DISTRICT AVERAGE DEMAND PER EQR



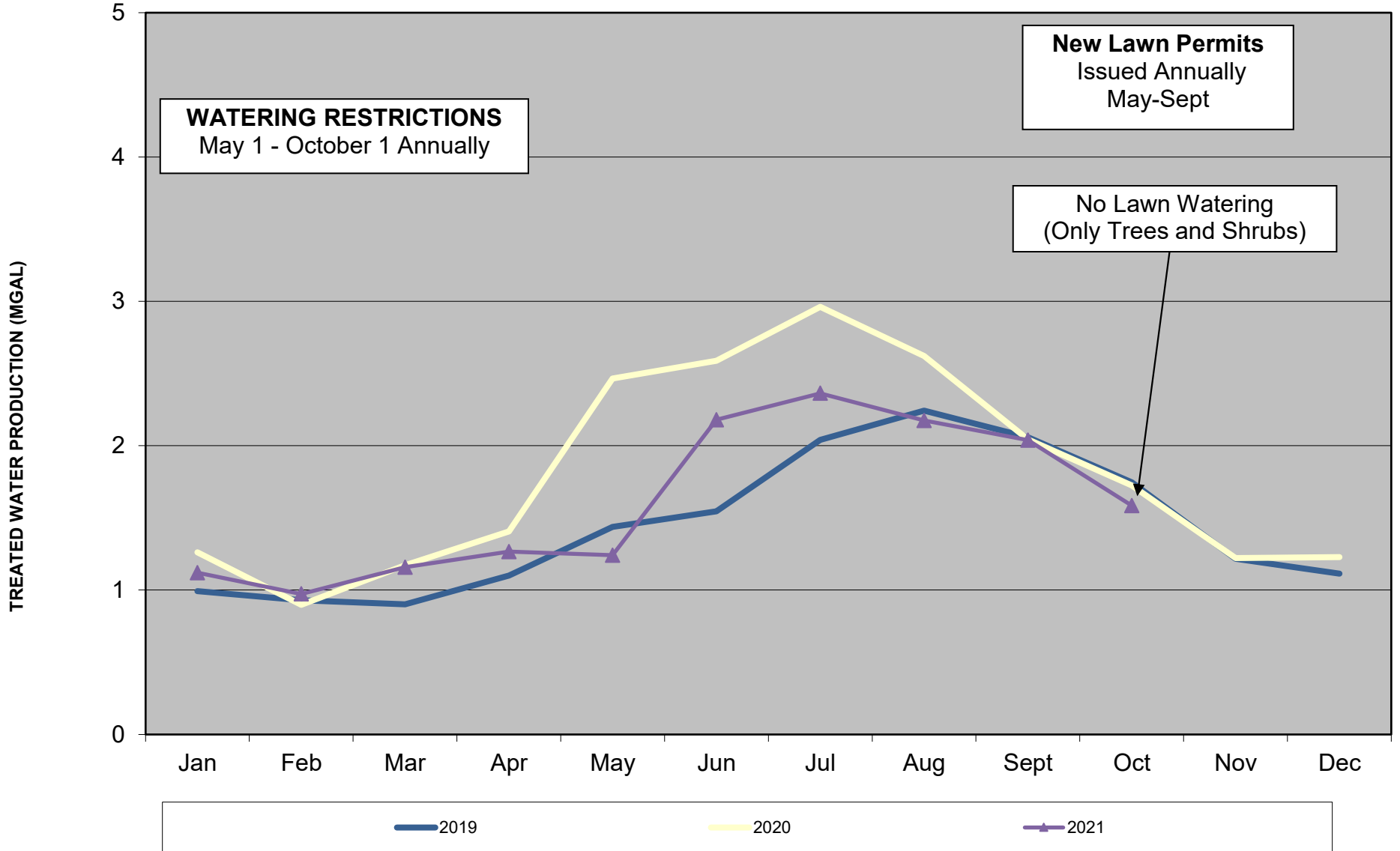
# ROXBOROUGH WATER AND SANITATION DISTRICT MAX DAY DEMAND PER EQR



## ROXBOROUGH NW DOUGLAS COUNTY AVERAGE DEMAND PER EQR



# ROXBOROUGH NW DOUGLAS COUNTY TREATED WATER PRODUCTION 2019-2021





**Roxborough Water and Sanitation  
Financial Recap  
September 30, 2021**

**General Fund**

1. Property taxes collected for the month total \$ 8,301
2. Specific ownership taxes collected for the month total \$ 11,260
3. Repairs includes \$ 4796 to Browns Hill Engineering for IT Support

**Debt Service Fund**

1. Property taxes collected for the month total \$ 4,092
2. Specific ownership taxes collected for the month total \$ 5,550
3. Transfers in for Debt Surcharge in the amount \$ 92,086

**Water Fund Treatment**

1. Service charges billed for the month were \$ 484,055
2. Dominion WTP Operations income of \$ 50,679 for the month.
3. Collected \$ 92,075 in capital surcharges for the WTP
4. SDC collected for the month \$ 20,689
5. Ravenna monthly SDC totaled \$ 18,058
6. Capital Project Expense includes \$ 146,857 to Redline Pipeline

**Water Fund -Distribution**

1. Water Costs for the month \$ 261,265
2. Repairs expense includes \$ 7874 to Ixom Watercare, \$ 1845 to Principle Electric and \$ 4,985 to Potable Divers.
3. Capital Outlay includes \$ 65,902 to Brannan Construction, \$ 87,321 to Ixom Watercare, and \$ 73,070 to QPS.

**Sewer Fund**

1. Service charges for the month totaled \$ 149,022
2. Lockheed Martin service charges totaled \$ 24,714 for the month.
3. SDC Collected for the month \$ 22,745
4. Paid \$ 42,677 to Littleton for Service Fees
5. Capital Outlay includes \$ 65,902 to Brannon and \$ 65,902 to TST

ROXBOROUGH WATER & SANITATION DISTRICT  
FINANCIAL STATEMENTS

September 30, 2021

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# Roxborough Water and Sanitation District Balance Sheet by Class

As of September 30, 2021

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	Unclassified	TOTAL
<b>ASSETS</b>									
<b>Current Assets</b>									
Checking/Savings	133,554.34	3,327,744.50	19,469,540.67	1,601,220.02	543,315.63	-16,610,739.85	-245,956.18	0.00	8,016,779.13
1105-Checking	0.00	1,965,115.10	0.00	0.00	0.00	0.00	0.00	0.00	1,965,115.10
1111- WF Bond Redemption	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1125-Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1139-WF Ravenna	0.00	0.00	3,106,997.18	0.00	0.00	0.00	1,026,827.81	0.00	3,106,997.18
1150-Investment in Colornust	2,384,736.90	1,695,077.89	5,650,592.17	7,768,699.96	0.00	0.00	0.00	0.00	17,408,105.95
1158-Colostruz Bond Fund	0.00	0.00	359,085.47	497,065.87	0.00	0.00	0.00	0.00	855,157.44
1160-System Develop Colo Trust	0.00	0.00	933,965.65	0.00	0.00	0.00	0.00	0.00	933,965.65
<b>Total Checking/Savings</b>	2,518,391.24	6,685,937.49	29,569,187.44	9,866,984.98	543,315.63	-16,610,739.85	780,871.63	0.00	33,152,948.56
<b>Other Current Assets</b>									
1300-AR Service	0.00	0.00	958,017.89	277,338.11	0.00	0.00	0.00	0.00	1,235,356.00
1310-AR Availability	0.00	0.00	14,167.36	4,432.86	0.00	0.00	0.00	0.00	18,600.22
1350-AR Taxes	1,485,396.00	693,887.00	0.00	0.00	0.00	0.00	465,070.00	0.00	2,644,353.00
1356-Due From NWDC Inclusion	0.00	0.00	7,623.81	0.00	0.00	0.00	0.00	0.00	7,623.81
1370-Due From Others	0.00	0.00	37,657.44	0.00	0.00	0.00	0.00	0.00	37,657.44
1390-Due from Dominion	0.00	0.00	112,690.59	623,887.04	0.00	0.00	0.00	0.00	736,577.62
1396-Due from PA13	0.00	0.00	1,687.47	0.00	0.00	0.00	0.00	0.00	1,687.47
1399-Due From Arrowhead	0.00	0.00	140.00	0.00	0.00	0.00	0.00	0.00	140.00
1400- Prepaid Insurance	5,455.75	0.00	5,455.75	0.00	0.00	0.00	0.00	0.00	10,911.50
<b>Total Other Current Assets</b>	1,490,851.75	693,887.00	1,137,490.30	910,913.76	0.00	5,455.75	465,070.00	0.00	4,709,698.56
<b>Total Current Assets</b>	4,009,242.99	7,379,824.49	30,705,617.74	10,777,898.74	543,315.63	-16,605,284.10	1,245,941.63	0.00	37,865,557.12
<b>Fixed Assets</b>									
1500- Capital Assets	0.00	0.00	82,608,571.32	16,404,243.89	0.00	0.00	0.00	0.00	99,012,815.21
<b>Total Fixed Assets</b>	0.00	0.00	82,608,571.32	16,404,243.89	0.00	0.00	0.00	0.00	99,012,815.21
<b>TOTAL ASSETS</b>	<b>4,009,242.99</b>	<b>7,379,824.49</b>	<b>113,314,189.06</b>	<b>27,182,142.63</b>	<b>543,315.63</b>	<b>-16,605,284.10</b>	<b>1,245,941.63</b>	<b>0.00</b>	<b>136,869,372.33</b>
<b>LIABILITIES &amp; EQUITY</b>									
<b>Liabilities</b>									
<b>Current Liabilities</b>									
Accounts Payable	4,398.35	0.00	32,791.51	36,909.96	0.00	289,906.47	333.50	0.00	364,239.79
2000- Accounts Payable	4,398.35	0.00	32,791.51	36,909.96	0.00	289,906.47	333.50	0.00	364,239.79
Total Accounts Payable	4,398.35	0.00	32,791.51	36,909.96	0.00	289,906.47	333.50	0.00	364,239.79
Other Current Liabilities	0.00	0.00	40,206.68	0.00	0.00	0.00	0.00	0.00	40,206.68
2015 Accrued Vac/ Sick Leave	0.00	0.00	19,466.65	0.00	0.00	0.00	0.00	0.00	19,466.65
2052 -Deferred Rental Income	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	0.00	3,196,997.18
2055- Ravenna Costs Advanced	1,485,396.00	693,887.00	0.00	0.00	0.00	0.00	465,070.00	0.00	2,644,353.00
2060 -Deferred Taxes	0.00	0.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00	1,000,000.00
Deferred Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Current Liabilities	1,485,396.00	693,887.00	3,256,670.51	1,040,206.68	0.00	0.00	465,070.00	0.00	6,941,230.19
<b>Total Current Liabilities</b>	1,489,794.35	693,887.00	3,289,462.02	1,077,116.64	0.00	289,906.47	465,403.50	0.00	7,305,469.98
<b>Total Liabilities</b>	1,489,794.35	693,887.00	3,289,462.02	1,077,116.64	0.00	289,906.47	465,403.50	0.00	7,305,469.98
<b>Equity</b>									
3900 -Retained Earnings	1,094,246.68	6,102,365.64	107,754,631.80	26,517,217.90	543,315.63	-14,100,161.89	301,597.90	0.00	128,213,215.66
Net Income	1,425,199.96	583,571.85	2,270,095.24	-412,191.91	0.00	-2,994,928.68	478,940.23	0.00	1,350,688.69
<b>Total Equity</b>	2,519,446.64	6,685,937.49	110,024,727.04	26,105,025.99	543,315.63	-17,095,090.57	780,538.13	0.00	129,563,902.35
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,009,242.99</b>	<b>7,379,824.49</b>	<b>113,314,189.06</b>	<b>27,182,142.63</b>	<b>543,315.63</b>	<b>-16,605,284.10</b>	<b>1,245,941.63</b>	<b>0.00</b>	<b>136,869,372.33</b>

**Roxborough Water and Sanitation District**  
**Profit & Loss -General Fund**  
**September 2021**

	<u>Sep 21</u>	<u>Jan - Sep 21</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	8,300.82	1,454,746.54
5210- Specific Ownership Taxes	11,260.34	100,409.29
5820- Investment Income	35.39	614.99
5860- Insurance Claim	0.00	200,000.00
<b>Total Income</b>	<u>19,596.55</u>	<u>1,755,770.82</u>
<b>Gross Profit</b>	19,596.55	1,755,770.82
<b>Expense</b>		
6020-Payroll Expenses	8,656.73	83,378.64
6040- Accounting	2,375.00	21,375.00
6041- Audit	0.00	28,000.00
6050- Contract Labor	0.00	1,321.80
6053- Data Recovery	0.00	11,596.50
6080- Education	220.15	6,354.51
6100- Engineering	1,112.50	14,524.55
6130- Insurance	1,865.00	18,410.50
6140- Lab & Test Fees	0.00	27.00
6150- Legal	3,285.85	18,463.85
6180- Misc. Expenses	409.12	3,026.03
6200- Office Expense	2,687.55	31,281.32
6210-Operating Supplies	0.00	1,652.91
6220- Permits	1,099.00	13,128.72
6225-Rent	0.00	2,693.52
6230- Repairs and Maint	5,297.57	48,751.11
6250- Treasurers Fees	124.52	21,820.77
6260- Utilities	268.84	3,017.91
6270- Vehicle	0.00	472.32
6300- Bank Service Charges	194.63	1,273.90
<b>Total Expense</b>	<u>27,596.46</u>	<u>330,570.86</u>
<b>Net Ordinary Income</b>	<u>-7,999.91</u>	<u>1,425,199.96</u>
<b>Net Income</b>	<u><u>-7,999.91</u></u>	<u><u>1,425,199.96</u></u>

**Roxborough Water and Sanitation District**  
**Profit & Loss -Debt Service**  
September 2021

	<u>Sep 21</u>	<u>Jan - Sep 21</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	4,091.57	717,062.57
5210- Specific Ownership Taxes	5,550.36	49,492.99
5820- Investment Income	25.22	703.28
<b>Total Income</b>	<u>9,667.15</u>	<u>767,258.84</u>
<b>Gross Profit</b>	9,667.15	767,258.84
<b>Expense</b>		
6250- Treasurers Fees	61.37	10,755.74
6420-Loan Administrative Fees	0.00	76,800.00
7100-Principal Payments	0.00	800,123.45
7150-Ravenna CWCB	0.00	82,425.19
7200- Interest Payments	0.00	170,619.08
<b>Total Expense</b>	<u>61.37</u>	<u>1,140,723.46</u>
<b>Net Ordinary Income</b>	9,605.78	-373,464.62
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	0.00	131,747.32
6902- Transfers In WTP	92,075.25	825,289.15
<b>Total Other Income</b>	<u>92,075.25</u>	<u>957,036.47</u>
<b>Net Other Income</b>	92,075.25	957,036.47
<b>Net Income</b>	<u><u>101,681.03</u></u>	<u><u>583,571.85</u></u>

**Roxborough Water and Sanitation District**  
**Profit & Loss -Water Treatment**  
September 2021

	Sep 21	Jan - Sep 21
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	484,055.32	2,824,011.12
5011- Service Charge Ravenna	0.00	74,289.44
5100-Availability Charges	0.00	98,634.42
5211- Dominion WTP Operations	50,679.30	430,187.19
5310-Permit Fees	2,475.00	34,650.00
5410-Hydrant Water	21,073.00	36,180.75
5510-Potable Irrigation Water	21,030.00	80,011.50
5511-Irrigation Water	67,117.24	322,805.95
5601-Late Fees, Penalties,	0.00	7,828.06
5610- Miscellaneous Income	3,626.15	3,949.77
5611-Inclusion fees-NWDC	5,631.08	55,160.54
5620- Dominion Dist. Operations	19,295.58	189,286.47
5640- Dominion Treated Water Us	15,607.04	105,411.63
5650 Dominion Exp Reimbursement	112,800.58	280,709.39
5700- Sys. Development Charge	20,689.00	487,279.00
5705 Ravenna SDC	18,058.06	217,667.81
5710- Capital Surcharge	11,707.03	104,947.89
5715- Capital Surcharge WTP Sup	92,075.25	825,289.15
5820- Investment Income	103.26	2,768.46
5850 - Reimbursed Exp Other	16.71	35,091.00
<b>Total Income</b>	946,039.60	6,216,159.54
<b>Gross Profit</b>	946,039.60	6,216,159.54
<b>Expense</b>		
6020-Payroll Expenses	49,550.77	401,264.97
6040- Accounting	2,375.00	21,375.00
6050- Contract Labor	0.00	1,321.80
6080- Education	50.00	5,932.44
6100- Engineering	5,193.55	64,251.83
6130- Insurance	1,865.00	18,410.50
6140- Lab & Test Fees	27.00	2,769.00
6150- Legal	619.75	12,525.24
6180- Misc. Expenses	121.72	1,700.21
6200- Office Expense	389.83	3,100.89
6210-Operating Supplies	8,504.10	63,753.90
6220- Permits	0.00	0.00
6230- Repairs and Maint	17,755.03	123,523.03
6240- Safety Equipment	101.62	-1,685.25
6260- Utilities	14,301.08	120,296.22
6270- Vehicle	0.00	2,563.77
6300- Bank Service Charges	194.63	2,692.79
7300- Capital Projects	170,835.36	474,192.34
7301-Capital DWSD	5,252.60	43,282.05
7302- Water Taps Centennial	0.00	10,870.00
<b>Total Expense</b>	277,137.04	1,372,140.73
<b>Net Ordinary Income</b>	668,902.56	4,844,018.81
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
8000- Transfers to Other Funds	0.00	98,634.42
8002- Transfers Water Supply SV	92,075.25	825,289.15
9000 -Depreciation Expense	165,000.00	1,650,000.00
<b>Total Other Expense</b>	257,075.25	2,573,923.57
<b>Net Other Income</b>	-257,075.25	-2,573,923.57
<b>Net Income</b>	411,827.31	2,270,095.24

**Roxborough Water and Sanitation District**  
**Profit & Loss -Water Distribution**  
**September 2021**

	Sep 21	Jan - Sep 21
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
6020-Payroll Expenses	29,500.44	254,735.70
6040- Accounting	2,375.00	21,375.00
6050- Contract Labor	3,328.04	21,976.28
6065- Dominion expenses	0.00	4,296.00
6080- Education	1,118.00	9,150.20
6100- Engineering	7,636.25	161,038.26
6110-Conservation Rebates	325.00	650.00
6115- GPS/GIS	1,240.00	7,705.00
6130- Insurance	1,865.00	18,410.50
6140- Lab & Test Fees	570.00	6,464.00
6150- Legal	5,319.73	19,415.30
6170 - Meter Expenses	1,452.48	24,655.25
6180- Misc. Expenses	148.30	368.48
6200- Office Expense	942.34	10,297.30
6220- Permits	75.00	3,144.88
6230- Repairs and Maint	16,254.35	89,247.66
6240- Safety Equipment	101.64	1,219.17
6260- Utilities	9,568.53	48,520.20
6270- Vehicle	0.00	4,312.89
6280- Water Costs	261,265.11	1,508,611.19
6300- Bank Service Charges	194.64	1,379.26
7290- Water Rights	1,440.00	13,454.47
7300- Capital Projects	257,935.72	764,501.69
<b>Total Expense</b>	<b>602,655.57</b>	<b>2,994,928.68</b>
<b>Net Ordinary Income</b>	<b>-602,655.57</b>	<b>-2,994,928.68</b>
<b>Net Income</b>	<b>-602,655.57</b>	<b>-2,994,928.68</b>



**Roxborough Water and Sanitation District**  
**Profit & Loss -Sewer Fund**  
September 2021

	<u>Sep 21</u>	<u>Jan - Sep 21</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	149,022.41	1,318,961.77
5100-Availability Charges	0.00	33,112.90
5101- Service Charges LMA	24,714.44	225,308.08
5310-Permit Fees	2,475.00	44,510.00
5601-Late Fees, Penalties,	0.00	2,914.64
5610- Miscellaneous Income	75.00	14,340.70
5625- Dominion Sewer Conveyance	25,920.00	211,520.00
5650 Dominion Exp Reimbursement	0.00	747,382.89
5670-Dominion Cap Lease O-Line	0.00	0.00
5700- Sys. Development Charge	22,745.00	530,074.00
5710- Capital Surcharge	12,664.59	114,234.49
5820- Investment Income	123.66	3,328.85
<b>Total Income</b>	<u>237,740.10</u>	<u>3,245,688.32</u>
<b>Gross Profit</b>	237,740.10	3,245,688.32
<b>Expense</b>		
6020-Payroll Expenses	33,167.57	290,147.13
6040- Accounting	2,375.00	21,375.00
6050- Contract Labor	3,328.04	21,975.77
6065- Dominion expenses	0.00	0.00
6080- Education	739.20	8,029.36
6100- Engineering	12,307.36	83,116.36
6115- GPS/GIS	842.50	935.00
6130- Insurance	1,865.00	18,410.50
6140- Lab & Test Fees	0.00	105.00
6150- Legal	619.75	13,060.74
6180- Misc. Expenses	48.30	382.95
6185- Littleton Service Fees	42,677.25	535,769.05
6200- Office Expense	758.25	10,113.06
6210-Operating Supplies	0.00	19,108.96
6220- Permits	115.00	2,692.50
6230- Repairs and Maint	10,250.43	40,893.17
6240- Safety Equipment	101.62	1,102.38
6260- Utilities	8,168.27	100,363.61
6270- Vehicle	0.00	4,327.54
6300- Bank Service Charges	194.63	2,692.78
7300- Capital Projects	96,866.40	1,760,166.47
<b>Total Expense</b>	<u>214,424.57</u>	<u>2,934,767.33</u>
<b>Net Ordinary Income</b>	23,315.53	310,920.99
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
8000- Transfers to Other Funds	0.00	33,112.90
9000 -Depreciation Expense	69,000.00	690,000.00
<b>Total Other Expense</b>	<u>69,000.00</u>	<u>723,112.90</u>
<b>Net Other Income</b>	<u>-69,000.00</u>	<u>-723,112.90</u>
<b>Net Income</b>	<u><u>-45,684.47</u></u>	<u><u>-412,191.91</u></u>

**Roxborough Water and Sanitation District**  
**Profit & Loss -PVH**  
**September 2021**

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	Sep 21	Jan - Sep 21
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	4,360.67	461,584.73
5210- Specific Ownership Taxes	3,669.59	34,056.28
5820- Investment Income	8.42	63.61
<b>Total Income</b>	8,038.68	495,704.62
<b>Gross Profit</b>	8,038.68	495,704.62
<b>Expense</b>		
6040- Accounting	1,000.00	9,000.00
6150- Legal	333.52	838.50
6250- Treasurers Fees	65.41	6,925.89
<b>Total Expense</b>	1,398.93	16,764.39
<b>Net Ordinary Income</b>	6,639.75	478,940.23
<b>Net Income</b>	6,639.75	478,940.23

**Roxborough Water and Sanitation District**  
**Profit & Loss Budget vs. Actual- General Fund**  
**January through September 2021**

	Jan - Sep 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>5200- Property Taxes</b>	1,454,746.54	1,485,396.00	-30,649.46	97.9%
<b>5210- Specific Ownership Taxes</b>	100,409.29	100,000.00	409.29	100.4%
<b>5610- Misc Income</b>	0.00	1,000.00	-1,000.00	0.0%
<b>5820- Investment Income</b>	614.99	7,500.00	-6,885.01	8.2%
<b>5860- Insurance Claim</b>	200,000.00			
<b>Total Income</b>	<u>1,755,770.82</u>	<u>1,593,896.00</u>	<u>161,874.82</u>	<u>110.2%</u>
<b>Gross Profit</b>	1,755,770.82	1,593,896.00	161,874.82	110.2%
<b>Expense</b>				
<b>6020- Payroll Expenses</b>	83,378.64	125,000.00	-41,621.36	66.7%
<b>6040- Accounting</b>	21,375.00	30,000.00	-8,625.00	71.3%
<b>6041- Audit</b>	28,000.00	30,000.00	-2,000.00	93.3%
<b>6050- Contract Labor</b>	1,321.80	15,000.00	-13,678.20	8.8%
<b>6053- Data Recovery</b>	11,596.50			
<b>6060- Directors Fee</b>	0.00	8,000.00	-8,000.00	0.0%
<b>6080- Education</b>	6,354.51	30,000.00	-23,645.49	21.2%
<b>6100- Engineering</b>	14,524.55	50,000.00	-35,475.45	29.0%
<b>6130- Insurance</b>	18,410.50	12,500.00	5,910.50	147.3%
<b>6140- Lab &amp; Test Fees</b>	27.00			
<b>6150- Legal</b>	18,463.85	30,000.00	-11,536.15	61.5%
<b>6180- Misc. Expenses</b>	3,026.03	20,000.00	-16,973.97	15.1%
<b>6200- Office Expense</b>	31,281.32	40,000.00	-8,718.68	78.2%
<b>6210- Operating Supplies</b>	1,652.91			
<b>6220- Permits</b>	13,128.72	15,000.00	-1,871.28	87.5%
<b>6225- Rent</b>	2,693.52	3,000.00	-306.48	89.8%
<b>6230- Repairs and Maint</b>	48,751.11	175,000.00	-126,248.89	27.9%
<b>6250- Treasurers Fees</b>	21,820.77	20,000.00	1,820.77	109.1%
<b>6260- Utilities</b>	3,017.91	5,000.00	-1,982.09	60.4%
<b>6270- Vehicle</b>	472.32	6,000.00	-5,527.68	7.9%
<b>6300- Bank Service Charges</b>	1,273.90			
<b>7300- Capital Projects</b>	0.00	12,000.00	-12,000.00	0.0%
<b>Total Expense</b>	<u>330,570.86</u>	<u>626,500.00</u>	<u>-295,929.14</u>	<u>52.8%</u>
<b>Net Ordinary Income</b>	1,425,199.96	967,396.00	457,803.96	147.3%
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
<b>8000- Transfers to Other Funds</b>	0.00	700,000.00	-700,000.00	0.0%
<b>Total Other Expense</b>	<u>0.00</u>	<u>700,000.00</u>	<u>-700,000.00</u>	<u>0.0%</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>-700,000.00</u>	<u>700,000.00</u>	<u>0.0%</u>
<b>Net Income</b>	<u><u>1,425,199.96</u></u>	<u><u>267,396.00</u></u>	<u><u>1,157,803.96</u></u>	<u><u>533.0%</u></u>

**Roxborough Water and Sanitation District**  
**Profit & Loss Budget vs. Actual-Debt Service**  
**January 2001 through September 2021**

	Jan '01 - Sep 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>5200- Property Taxes</b>	1,405,705.21	1,381,761.00	23,944.21	101.7%
<b>5210- Specific Ownership Taxes</b>	107,942.33	160,000.00	-52,057.67	67.5%
<b>5820- Investment Income</b>	21,361.60	40,000.00	-18,638.40	53.4%
<b>Total Income</b>	1,535,009.14	1,581,761.00	-46,751.86	97.0%
<b>Gross Profit</b>	1,535,009.14	1,581,761.00	-46,751.86	97.0%
<b>Expense</b>				
<b>6250- Treasurers Fees</b>	21,086.14	28,010.00	-6,923.86	75.3%
<b>6420-Loan Administrative Fees</b>	153,600.00	153,600.00	0.00	100.0%
<b>6500- CWRPDA Debt Service</b>	439,019.86	439,020.00	-0.14	100.0%
<b>6550-CWCB Debt Service</b>	-0.50	439,020.00	-439,020.50	-0.0%
<b>7100-Principal Payments</b>	1,305,123.45	1,435,201.00	-130,077.55	90.9%
<b>7150-Ravenna CWCB</b>	82,425.19	82,425.00	0.19	100.0%
<b>7200- Interest Payments</b>	752,673.63	1,393,842.00	-641,168.37	54.0%
<b>Total Expense</b>	2,753,927.77	3,971,118.00	-1,217,190.23	69.3%
<b>Net Ordinary Income</b>	-1,218,918.63	-2,389,357.00	1,170,438.37	51.0%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>6900- Transfers In</b>	342,232.12	290,000.00	52,232.12	118.0%
<b>6902- Transfers In WTP</b>	1,913,205.69	2,174,000.00	-260,794.31	88.0%
<b>6903- Ravenna Loan Surcharge</b>	0.00	164,850.00	-164,850.00	0.0%
<b>Total Other Income</b>	2,255,437.81	2,628,850.00	-373,412.19	85.8%
<b>Other Expense</b>				
<b>8000- Transfers to Other Funds</b>	180,189.00			
<b>Total Other Expense</b>	180,189.00			
<b>Net Other Income</b>	2,075,248.81	2,628,850.00	-553,601.19	78.9%
<b>Net Income</b>	<b>856,330.18</b>	<b>239,493.00</b>	<b>616,837.18</b>	<b>357.6%</b>

**Roxborough Water and Sanitation District**  
**Profit & Loss Budget vs. Actual-Water Treatment**  
 January through September 2021

	Jan - Sep 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	2,824,011.12	3,200,000.00	-375,988.88	88.3%
5011- Service Charge Ravenna	74,289.44			
5100-Availability Charges	98,634.42	120,000.00	-21,365.58	82.2%
5211- Dominion WTP Operations	430,187.19	500,000.00	-69,812.81	86.0%
5310-Permit Fees	34,650.00	1,200.00	33,450.00	2,887.5%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	36,180.75	40,000.00	-3,819.25	90.5%
5510-Potable Irrigation Water	80,011.50	40,000.00	40,011.50	200.0%
5511-Irrigation Water	322,805.95	250,000.00	72,805.95	129.1%
5601-Late Fees, Penalties,	7,828.06			
5610- Miscellaneous Income	3,949.77	70,000.00	-66,050.23	5.6%
5611-Inclusion fees-NWDC	55,160.54	50,000.00	5,160.54	110.3%
5620- Dominion Dist. Operations	189,286.47	225,000.00	-35,713.53	84.1%
5640- Dominion Treated Water Us	105,411.63	84,000.00	21,411.63	125.5%
5650 Dominion Exp Reimbursement	280,709.39	125,000.00	155,709.39	224.6%
5660- Ravenna Reimbursement	0.00	225,000.00	-225,000.00	0.0%
5700- Sys. Development Charge	487,279.00	275,000.00	212,279.00	177.2%
5705 Ravenna SDC	217,667.81	250,000.00	-32,332.19	87.1%
5710- Capital Surcharge	104,947.89	80,000.00	24,947.89	131.2%
5715- Capital Surcharge WTP Sup	825,289.15	1,036,808.00	-211,518.85	79.6%
5820- Investment Income	2,768.46	50,000.00	-47,231.54	5.5%
5850 - Reimbursed Exp Other	35,091.00	20,000.00	15,091.00	175.5%
<b>Total Income</b>	6,216,159.54	6,649,208.00	-433,048.46	93.5%
<b>Gross Profit</b>	6,216,159.54	6,649,208.00	-433,048.46	93.5%
<b>Expense</b>				
6020-Payroll Expenses	401,264.97	660,000.00	-258,735.03	60.8%
6040- Accounting	21,375.00	32,500.00	-11,125.00	65.8%
6050- Contract Labor	1,321.80	15,000.00	-13,678.20	8.8%
6065- Dominion expenses	0.00	20,000.00	-20,000.00	0.0%
6080- Education	5,932.44	25,000.00	-19,067.56	23.7%
6100- Engineering	64,251.83	100,000.00	-35,748.17	64.3%
6115- GPS/GIS	0.00	50,000.00	-50,000.00	0.0%
6130- Insurance	18,410.50	17,500.00	910.50	105.2%
6140- Lab & Test Fees	2,769.00	8,000.00	-5,231.00	34.6%
6150- Legal	12,525.24	37,500.00	-24,974.76	33.4%
6180- Misc. Expenses	1,700.21	10,000.00	-8,299.79	17.0%
6200- Office Expense	3,100.89	20,000.00	-16,899.11	15.5%
6210-Operating Supplies	63,753.90	120,000.00	-56,246.10	53.1%
6220- Permits	0.00	3,000.00	-3,000.00	0.0%
6230- Repairs and Maint	123,523.03	250,000.00	-126,476.97	49.4%
6240- Safety Equipment	-1,685.25	5,000.00	-6,685.25	-33.7%
6260- Utilities	120,296.22	150,000.00	-29,703.78	80.2%
6270- Vehicle	2,563.77	11,000.00	-8,436.23	23.3%
6280- Water Costs	0.00	48,000.00	-48,000.00	0.0%
6300- Bank Service Charges	2,692.79			
7300- Capital Projects	474,192.34	800,000.00	-325,807.66	59.3%
7301-Capital DWSD	43,282.05			
7302- Water Taps Centennial	10,870.00	50,000.00	-39,130.00	21.7%
<b>Total Expense</b>	1,372,140.73	2,432,500.00	-1,060,359.27	56.4%
<b>Net Ordinary Income</b>	4,844,018.81	4,216,708.00	627,310.81	114.9%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	0.00	500,000.00	-500,000.00	0.0%
<b>Total Other Income</b>	0.00	500,000.00	-500,000.00	0.0%
<b>Other Expense</b>				
8000- Transfers to Other Funds	98,634.42	120,000.00	-21,365.58	82.2%
8002- Transfers Water Supply SV	825,289.15	1,080,000.00	-254,710.85	76.4%

**Roxborough Water and Sanitation District**  
**Profit & Loss Budget vs. Actual-Water Treatment**  
**January through September 2021**

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	<u>Jan - Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
9000 -Depreciation Expense	1,650,000.00			
Total Other Expense	2,573,923.57	1,200,000.00	1,373,923.57	214.5%
Net Other Income	-2,573,923.57	-700,000.00	-1,873,923.57	367.7%
Net Income	<u>2,270,095.24</u>	<u>3,516,708.00</u>	<u>-1,246,612.76</u>	<u>64.6%</u>

**Roxborough Water and Sanitation District**  
**Profit & Loss Budget vs. Actual-Water Distribution**  
**January through September 2021**

	<u>Jan - Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
6020-Payroll Expenses	254,735.70	330,000.00	-75,264.30	77.2%
6040- Accounting	21,375.00	32,500.00	-11,125.00	65.8%
6050- Contract Labor	21,976.28	40,000.00	-18,023.72	54.9%
6065- Dominion expenses	4,296.00	60,000.00	-55,704.00	7.2%
6080- Education	9,150.20	25,000.00	-15,849.80	36.6%
6100- Engineering	161,038.26	100,000.00	61,038.26	161.0%
6110-Conservation Rebates	650.00	2,500.00	-1,850.00	26.0%
6115- GPS/GIS	7,705.00	50,000.00	-42,295.00	15.4%
6130- Insurance	18,410.50	17,500.00	910.50	105.2%
6140- Lab & Test Fees	6,464.00	14,000.00	-7,536.00	46.2%
6150- Legal	19,415.30	37,500.00	-18,084.70	51.8%
6170 - Meter Expenses	24,655.25	125,000.00	-100,344.75	19.7%
6180- Misc. Expenses	368.48	10,000.00	-9,631.52	3.7%
6200- Office Expense	10,297.30	20,000.00	-9,702.70	51.5%
6210-Operating Supplies	0.00	4,000.00	-4,000.00	0.0%
6220- Permits	3,144.88	5,000.00	-1,855.12	62.9%
6230- Repairs and Maint	89,247.66	200,000.00	-110,752.34	44.6%
6240- Safety Equipment	1,219.17	2,000.00	-780.83	61.0%
6260- Utilities	48,520.20	75,000.00	-26,479.80	64.7%
6270- Vehicle	4,312.89	11,000.00	-6,687.11	39.2%
6280- Water Costs	1,508,611.19	1,552,000.00	-43,388.81	97.2%
6300- Bank Service Charges	1,379.26			
7290- Water Rights	13,454.47	75,000.00	-61,545.53	17.9%
7300- Capital Projects	764,501.69	6,400,000.00	-5,635,498.31	11.9%
<b>Total Expense</b>	<u>2,994,928.68</u>	<u>9,188,000.00</u>	<u>-6,193,071.32</u>	<u>32.6%</u>
<b>Net Ordinary Income</b>	<u>-2,994,928.68</u>	<u>-9,188,000.00</u>	<u>6,193,071.32</u>	<u>32.6%</u>
<b>Net Income</b>	<u><u>-2,994,928.68</u></u>	<u><u>-9,188,000.00</u></u>	<u><u>6,193,071.32</u></u>	<u><u>32.6%</u></u>

**Roxborough Water and Sanitation District**  
**Profit & Loss Budget vs. Actual-Sewer Fund**  
**January through September 2021**

	Jan - Sep 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	1,318,961.77	1,600,000.00	-281,038.23	82.4%
5100-Availability Charges	33,112.90	40,000.00	-6,887.10	82.8%
5101- Service Charges LMA	225,308.08	300,000.00	-74,691.92	75.1%
5310-Permit Fees	44,510.00	5,000.00	39,510.00	890.2%
5601-Late Fees, Penalties,	2,914.64			
5610- Miscellaneous Income	14,340.70	30,000.00	-15,659.30	47.8%
5610-Misc Income	0.00	0.00	0.00	0.0%
5625- Dominion Sewer Conveyance	211,520.00	240,000.00	-28,480.00	88.1%
5630-Dominion Collections Opear	0.00	70,000.00	-70,000.00	0.0%
5650 Dominion Exp Reimbursement	747,382.89	50,000.00	697,382.89	1,494.8%
5670-Dominion Cap Lease O-Line	0.00	120,000.00	-120,000.00	0.0%
5700- Sys. Development Charge	530,074.00	50,000.00	480,074.00	1,060.1%
5710- Capital Surcharge	114,234.49	100,000.00	14,234.49	114.2%
5820- Investment Income	3,328.85	50,000.00	-46,671.15	6.7%
<b>Total Income</b>	<b>3,245,688.32</b>	<b>2,655,000.00</b>	<b>590,688.32</b>	<b>122.2%</b>
<b>Gross Profit</b>	<b>3,245,688.32</b>	<b>2,655,000.00</b>	<b>590,688.32</b>	<b>122.2%</b>
<b>Expense</b>				
6020-Payroll Expenses	290,147.13	325,000.00	-34,852.87	89.3%
6040- Accounting	21,375.00	30,000.00	-8,625.00	71.3%
6050- Contract Labor	21,975.77	40,000.00	-18,024.23	54.9%
6065- Dominion expenses	0.00	50,000.00	-50,000.00	0.0%
6080- Education	8,029.36	30,000.00	-21,970.64	26.8%
6100- Engineering	83,116.36	100,000.00	-16,883.64	83.1%
6115- GPS/GIS	935.00	25,000.00	-24,065.00	3.7%
6130- Insurance	18,410.50	12,500.00	5,910.50	147.3%
6140- Lab & Test Fees	105.00	1,000.00	-895.00	10.5%
6150- Legal	13,060.74	35,000.00	-21,939.26	37.3%
6180- Misc. Expenses	382.95	8,000.00	-7,617.05	4.8%
6185- Littleton Service Fees	535,769.05	950,000.00	-414,230.95	56.4%
6200- Office Expense	10,113.06	20,000.00	-9,886.94	50.6%
6210-Operating Supplies	19,108.96	80,000.00	-60,891.04	23.9%
6220- Permits	2,692.50	3,000.00	-307.50	89.8%
6230- Repairs and Maint	40,893.17	200,000.00	-159,106.83	20.4%
6240- Safety Equipment	1,102.38	2,000.00	-897.62	55.1%
6260- Utilities	100,363.61	110,000.00	-9,636.39	91.2%
6270- Vehicle	4,327.54	8,000.00	-3,672.46	54.1%
6300- Bank Service Charges	2,692.78			
7300- Capital Projects	1,760,166.47	2,000,000.00	-239,833.53	88.0%
<b>Total Expense</b>	<b>2,934,767.33</b>	<b>4,029,500.00</b>	<b>-1,094,732.67</b>	<b>72.8%</b>
<b>Net Ordinary Income</b>	<b>310,920.99</b>	<b>-1,374,500.00</b>	<b>1,685,420.99</b>	<b>-22.6%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	0.00	200,000.00	-200,000.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>200,000.00</b>	<b>-200,000.00</b>	<b>0.0%</b>
<b>Other Expense</b>				
8000- Transfers to Other Funds	33,112.90	40,000.00	-6,887.10	82.8%
8100- Transfer to Other Funds	0.00	0.00	0.00	0.0%
9000 -Depreciation Expense	690,000.00			
<b>Total Other Expense</b>	<b>723,112.90</b>	<b>40,000.00</b>	<b>683,112.90</b>	<b>1,807.8%</b>
<b>Net Other Income</b>	<b>-723,112.90</b>	<b>160,000.00</b>	<b>-883,112.90</b>	<b>-451.9%</b>
<b>Net Income</b>	<b>-412,191.91</b>	<b>-1,214,500.00</b>	<b>802,308.09</b>	<b>33.9%</b>



**Roxborough Water and Sanitation District**  
**Profit & Loss Budget vs. Actual-PVH**  
 January through September 2021

	<u>Jan - Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>5200- Property Taxes</b>	461,584.73	465,070.00	-3,485.27	99.3%
<b>5210- Specific Ownership Taxes</b>	34,056.28	50,000.00	-15,943.72	68.1%
<b>5820- Investment Income</b>	63.61	75.00	-11.39	84.8%
<b>Total Income</b>	<u>495,704.62</u>	<u>515,145.00</u>	<u>-19,440.38</u>	<u>96.2%</u>
<b>Gross Profit</b>	495,704.62	515,145.00	-19,440.38	96.2%
<b>Expense</b>				
<b>6040- Accounting</b>	9,000.00	12,000.00	-3,000.00	75.0%
<b>6080- Education</b>	0.00	2,500.00	-2,500.00	0.0%
<b>6100- Engineering</b>	0.00	5,000.00	-5,000.00	0.0%
<b>6150- Legal</b>	838.50	2,500.00	-1,661.50	33.5%
<b>6250- Treasurers Fees</b>	6,925.89	9,000.00	-2,074.11	77.0%
<b>6500- CWRPDA Debt Service</b>	0.00	303,013.00	-303,013.00	0.0%
<b>6550-CWCB Debt Service</b>	0.00	115,447.00	-115,447.00	0.0%
<b>Total Expense</b>	<u>16,764.39</u>	<u>449,460.00</u>	<u>-432,695.61</u>	<u>3.7%</u>
<b>Net Ordinary Income</b>	<u>478,940.23</u>	<u>65,685.00</u>	<u>413,255.23</u>	<u>729.1%</u>
<b>Net Income</b>	<u><u>478,940.23</u></u>	<u><u>65,685.00</u></u>	<u><u>413,255.23</u></u>	<u><u>729.1%</u></u>

## SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District  
September 30, 2021

**Long Term Obligations**

CWCB- 2014 Loan	\$ 16,103,219
CT2015-176 CWCB-PVH Water Supply	\$ 2,052,006
2015 CWRPDA- PVH Infrastructure	\$ 3,827,301
2019-2250 CWCB- Ravenna	\$ 1,427,742
2005 CWRPDA Loan Payable	<u>\$ 2,875,000</u>
<b>TOTAL LONG TERM LIABILITIES</b>	<b>\$ 26,285,268</b>

**Cash and Reserves Balances**

The board of directors has directed the authority to designate a portion of the cash on hand as operating and capital reserves for both the Water and Sewer Funds. The operating reserves will be in an amount equal to 25% of the budgeted annual expenditures for each fund. These funds will be used to fund any operational expenses in excess of operating cash on hand. The capital reserves will be funded in an amount equal to 20% of the budgeted annual expenditures for the water fund and 10 % of the budgeted annual expenditures for the sewer fund. These funds will be used to fund capital improvements on existing capital assets and acquisitions of new capital assets. The balance in these funds as of September 30, 2021 is as follows:

	General Fund	Debt Service		Capital Projects Fund	Water		Sewer		Total
		Water Fund	Sewer Fund		Fund	Fund	Fund	Fund	
Operating Reserve	\$ -	\$ -	\$ -	\$ 543,316	\$ 3,000,000	\$ 1,000,000	\$ 4,543,316		
Capital Reserve	-	-	-	929,847	(223,434)		706,413		
Operating Cash	<u>2,518,391</u>	<u>1,575,726</u>	<u>5,110,211</u>	<u>-</u>	<u>8,827,600</u>	<u>9,090,419</u>	<u>780,872</u>	<u>27,903,219</u>	
<b>Total Cash on Hand</b>	<b>\$ 2,518,391</b>	<b>\$ 1,575,726</b>	<b>\$ 5,110,211</b>	<b>\$ 543,316</b>	<b>\$ 12,757,447</b>	<b>\$ 9,866,985</b>	<b>\$ 780,872</b>	<b>\$ 33,152,948</b>	

**Roxborough Water and Sanitation**  
**Distribution of Cash in Bank- Water Fund**  
**2021**

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available</b>												
Cash in Bank - Water Fund	12,034,383	12,237,477	12,490,319	12,684,907	12,782,800	12,776,287	12,967,856	12,946,787	12,757,447	0	0	0
Total Funds Available	12,034,383	12,237,477	12,490,319	12,684,907	12,782,800	12,776,287	12,967,856	12,946,787	12,757,447	0	0	0
<b>Distribution of Available Funds</b>												
Operating Reserve	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	0	0	0
25% of Budgeted Expenditures												
Capital Reserve	344,117	487,606	576,509	691,324	821,553	864,996	1,030,346	907,008	929,847	0	0	0
Operating Cash	8,690,266	8,749,871	8,913,810	8,993,583	8,961,247	8,911,291	8,937,510	9,039,779	8,827,600	0	0	0
Total Cash	12,034,383	12,237,477	12,490,319	12,684,907	12,782,800	12,776,287	12,967,856	12,946,787	12,757,447	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	185,948	344,117	487,606	576,509	691,324	821,553	864,996	1,030,346	907,008	0	0	0
Additions to Reserve	193,675	193,675	193,675	193,675	193,675	193,675	193,675	193,675	193,675	0	0	0
Use of Reserves	35,506	50,186	104,772	78,860	63,446	150,232	28,325	317,013	170,836	0	0	0
Ending Reserve Balance	344,117	487,606	576,509	691,324	821,553	864,996	1,030,346	907,008	929,847	0	0	0

No Assurance is provided on these Financial Statements

**Roxborough Water and Sanitation  
Distribution of Cash in Bank- Sewer Fund**

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available</b>												
Cash in Bank - Sewer Fund	9,028,954	9,169,321	10,371,854	10,617,604	10,629,845	10,197,972	9,919,822	9,863,567	9,866,985	0	0	0
Total Funds Available	9,028,954	9,169,321	10,371,854	10,617,604	10,629,845	10,197,972	9,919,822	9,863,567	9,866,985	0	0	0
<b>Distribution of Available Funds</b>												
Operating Reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0	0	0
25% of Budgeted Expenditures												
Capital Reserve	11,046	49,393	123,520	209,355	174,768	-378,536	-264,049	-311,568	-223,434	0	0	0
Operating Cash	8,017,908	8,119,928	9,248,334	9,408,249	9,455,077	9,576,508	9,183,871	9,175,135	9,090,419	0	0	0
Total Available Funds	9,028,954	9,169,321	10,371,854	10,617,604	10,629,845	10,197,972	9,919,822	9,863,567	9,866,985	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	0	11,046	49,393	123,520	209,355	174,768	-378,536	-264,049	-311,568	0	0	0
Additions to Reserve	35,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	0	0	0
Use of Reserves	-23,954	-146,653	-110,873	-99,165	-219,587	-738,304	-70,513	-232,519	-96,866	0	0	0
Ending Reserve Balance	11,046	49,393	123,520	209,355	174,768	-378,536	-264,049	-311,568	-223,434	0	0	0

No Assurance is provided on these Financial Statements

**Roxborough Water and Sanitation  
Distribution of Cash in Bank - Debt Service  
2021**

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available - Water Treatment Plant</b>												
Beginning Cash Balance	1,688,617	1,164,065	1,255,500	1,255,500	1,389,612	1,481,308	1,573,250	1,390,653	1,483,651	0	0	0
Surcharge Collected	90,965	91,435	91,464	91,448	91,696	91,942	91,942	92,321	92,075	0	0	0
Availability of Service Trans.	49,341	0	0	42,664	0	0	39,065	677	0	0	0	0
Payment of Debt	664,858	0	0	0	0	0	313,604					
Ending Cash Balance	1,164,065	1,255,500	1,346,964	1,389,612	1,481,308	1,573,250	1,390,653	1,483,651	1,575,726	0	0	0
<b>Cash Funds Available - Sewer Debt Service</b>												
Operating Cash	4,419,084	4,592,644	4,783,384	4,770,445	5,043,251	5,087,269	5,236,539	5,252,112	5,110,211	0	0	0
Total	5,583,149	5,848,144	6,130,348	6,160,057	6,524,559	6,660,519	6,627,192	6,735,763	6,685,937	0	0	0

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District  
Property Tax Schedule  
2021

SUMMARY - DOUGLAS & JEFFERSON COUNTIES

	2021										2021		
	Property Taxes	Delinquent Tax, Rebates and Abatements	Specific Ownership Taxes	Interest	Treasurer's Fees	HB 1006 Tax	HB 1006 Treasurer's Fee	Total Amount Received	Percentage of Levied Taxes Received		Total Amount Received	Percentage of Levied Taxes Received	
									Monthly	Y-T-D		Monthly	Y-T-D
January	\$ 4		\$ 15,591	\$ 4			\$ 15,599	0.00%	0.00%	\$ 15,599	0.85%	0.85%	
February	\$ 68,135		\$ 16,390		\$ (1,023)		\$ 83,502	3.27%	3.27%	\$ 83,502	4.53%	5.37%	
March	\$ 392,549		\$ 14,080		\$ (8,580)		\$ 398,049	18.84%	22.11%	\$ 398,049	21.57%	26.95%	
April	\$ 108,445		\$ 19,619		\$ (1,627)		\$ 126,437	5.21%	27.32%	\$ 126,437	6.85%	33.80%	
May	\$ 821,478		\$ 16,852		\$ (12,322)		\$ 826,008	39.43%	66.75%	\$ 826,008	44.77%	78.57%	
June	\$ 119,773		\$ 15,149		\$ (1,786)		\$ 133,136	5.75%	72.50%	\$ 133,136	7.22%	85.78%	
July	\$ 442,825		\$ 15,752		\$ (6,643)		\$ 451,934	21.25%	93.75%	\$ 451,934	24.49%	110.28%	
August	\$ 26,792		\$ 20,659		\$ (400)		\$ 47,051	1.29%	95.04%	\$ 47,051	2.55%	112.83%	
September	\$ 16,753		\$ 20,480		\$ (251)		\$ 36,982	0.80%	95.84%	\$ 36,982	2.00%	114.83%	
October							\$ -	0.00%	95.84%	\$ -	0.00%	114.83%	
November							\$ -	0.00%	95.84%	\$ -	0.00%	114.83%	
December							\$ -	0.00%	95.84%	\$ -	0.00%	114.83%	
TOTAL	\$ 1,996,754	\$ -	\$ 154,572	\$ 4	\$ (32,632)	\$ -	\$ 2,118,698	95.84%	95.84%	\$ 2,118,698	114.83%	114.83%	

<u>Douglas County</u>	Assessed Value	\$ 175,246,790	General Mill Levy	6.208
		\$ 1,087,932		
<u>Jefferson County</u>	Assessed Value	\$ 64,024,440	Debt Mill Levy	2.9000
		\$ 397,464		
		\$ 508,216		
		\$ 185,671		

No Assurance is provided on these Financial Statements  
18



# ROXBOROUGH WATER AND SANITATION DISTRICT

The Roxborough Water & Sanitation District and Plum Valley Heights Subdistrict of the Roxborough Water & Sanitation District Regular Board meeting will be held in the Community Room at the West Metro Fire Station #15 located at 6222 N Roxborough Park Rd, Littleton, CO 80125

This meeting can also be accessed via video conference at **ZOOM Meeting ID 874 5981 8759**

**Password: 694389**

Date: Wednesday, November 17, 2021

Time 8:00 am

## Board of Directors

Keith Lehmann  
Ken Maas  
Dave Bane  
Christine Thomas  
Stephen Throneberry

## Term Expiration

5/2022  
5/2023  
5/2023  
5/2022  
5/2022

- I. Call to Order/Declaration of Quorum/Disclosure of Conflicts of Interest
- II. Public Comment on items not on Agenda

## CONVENE AS THE BOARD OF THE PLUM VALLEY HEIGHTS (PVH) SUBDISTRICT OF THE RWSD

- III. Consent Agenda
  - a. Approve the Minutes of the Regular Meeting of the PVH Subdistrict which is contained in and is part of the Minutes of the Roxborough Water & Sanitation District Minutes for the Regular Meeting on October 20, 2021.
- IV. Staff Reports
  - a. General Manager's Report
  - b. Financial Reports
- V. **Board Action Items**
  - a. **Public Hearing to Adopt 2022 PVH Subdistrict Budget**
  - b. **Resolution 2021-11-01 to Adopt 2022 PVH Subdistrict Budget, appropriate sums of money, and certify mill levies**
  - c. **Resolution 2021-11-02 to Adopt the PVH Subdistrict 2022 Annual Administrative Matters**

## ADJOURN AS THE PVH SUBDISTRICT OF RWSD AND CONVENE AS THE RWSD BOARD

- VI. Consent Agenda
  - a. Approve the Minutes of the Regular Meeting of the RWSD on October 20, 2021.
  - b. Ratify Payrolls for October 31, 2021, and November 15, 2021
  - c. Ratify Payments since September 22, 2021: Checks
  - d. Approve Payments of Claims: Checks
  - e. Approve Pay App #4 Redline Construction (Emergency Containment Basin) in the amount of \$277,527.07
- VII. Staff Reports
  - a. General Manager's Report
  - b. Legal Counsel Report
  - c. Operation Director's Report
  - d. Engineering Report/Water Use Graphs
  - e. Financial Report
- VIII. **Board Action Items:**
  - a. **Public Hearing on the 2022 RWSD Budget**
  - b. **Resolution 2021-11-03 to Adopt 2022 RWSD Budget, appropriate sums of money, and certify mill levies**
  - c. **Resolution 2021-11-04 to Adopt the RWSD 2022 Annual Administrative Matters**
  - d. **Resolution 2021-11-05 to Adopt Amended and Restated Meeting Resolution**
  - e. **Resolution 2021-11-06 to Adopt the 2022 Regular Special District Election Resolution**
  - f. **Approve agreement for 2021 audit service with The Adams Group and authorize General Manager to execute**
  - g. **Approve Change Order #4 for Brannan Construction (Rock Wren Water and Sewer Line) to Deduct \$27,128.20**
  - h. **Approve Pay App #6 Brannan Construction (Rock Wren Water and Sewer Line) in the amount of \$41,040.29**
- IX. Executive Session pursuant to C.R.S. 24-6-402(4)(f)(i) to discuss Personnel Matter
- X. Adjourn



**Roxborough Water and Sanitation District  
Proposed Budget 2022**

10/15/2021 12:31

**Roxborough Water & Sanitation District**  
**Property Tax Summary Information**  
**For the Years Ended and Ending December 31**

ACTUAL 2020	ESTIMATED 2021	Proposed 2022
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**ASSESSED VALUATION**

Douglas County

Residential	\$ 138,827,040	\$ 141,595,540	\$ 153,225,240
Commercial	\$ 14,960,120	\$ 14,984,870	\$ 16,632,050
Agricultural	\$ 40,540	\$ 43,460	\$ 41,000
Natural Resources	\$ 440	\$ 440	\$ 440
State Assessed	\$ 63,200	\$ 37,500	\$ 47,900
Vacant Land	\$ 14,888,750	\$ 23,920,240	\$ 13,262,560
Personal Property	<u>\$ 4,366,360</u>	<u>\$ 4,664,740</u>	<u>\$ 5,093,820</u>

173,146,450	185,246,790	188,303,010
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Adjustments - New Growth

Certified Assessed Value

-	-	-
<u>\$ 173,146,450</u>	<u>\$ 185,246,790</u>	<u>\$ 188,303,010</u>

**ASSESSED VALUATION**

Jefferson County

Commercial	\$ 536,865	\$ 793,763	\$ 1,243,104
Industrial	\$ 41,521,889	\$ 61,390,715	\$ 96,143,375
Vacant	\$ 1,208,318	\$ 1,786,516	\$ 2,797,844
State Assessed	<u>\$ 36,426</u>	<u>\$ 53,856</u>	<u>\$ 84,344</u>

43,303,498	64,024,850	100,268,667
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Adjustments

Certified Assessed Value

-	-	-
<u>\$ 43,303,498</u>	<u>\$ 64,024,850</u>	<u>\$ 100,268,667</u>

**MILL LEVY**

General	6.208	6.208	6.208
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Debt Service	3.06	2.9	2.9
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Temporary Mill Levy Reduction

(pursuant to C.R.S.39-5-121)

Refund and Abatements	-	-	-
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<u>9.268</u>	<u>9.108</u>	<u>9.108</u>
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**PROPERTY TAXES**

General	\$ 1,343,721	\$ 1,547,478	\$ 1,791,453
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Debt Services	662,337	722,888	836,858
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Temporary Mill Levy Reduction

Refund and Abatement	-	-	-
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<u>\$ 2,006,058</u>	<u>\$ 2,270,366</u>	<u>\$ 2,628,311</u>
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**PROPERTY TAXES**

General	\$ 1,343,721	\$ 1,547,478	\$ 1,791,453
---------	--------------	--------------	--------------

Debt Service	662,337	722,888	836,858
--------------	---------	---------	---------

<u>\$ 2,006,058</u>	<u>\$ 2,270,366</u>	<u>\$ 2,628,311</u>
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**Roxborough Water & Sanitation District**  
**General Fund**  
**Forecasted 2022 Budget as Projected**  
**With 2020 Actual and 2021 Estimated**  
**For the Years Ended and Ending December 31**

	ACTUAL 2020	Budget 2021	ESTIMATED 2021	Proposed 2022	As of 7/31/2021	As of 7/31/2020
<b>BEGINNING FUNDS AVAILABLE</b>	\$ 951,899	\$ 1,104,786	\$ 1,104,786	\$ 1,720,110	<b>1,104,786</b>	<b>1,372,182</b>
<b>REVENUE</b>						
Property Taxes	1,398,230	1,485,396	1,485,396	1,791,453	1,428,500	1,332,182
Specific Ownership Taxes	118,580	100,000	100,000	120,000	75,311	65,328
Investment Income	8,150	7,500	750	750	528	6,727
Miscellaneous Income	-	1,000	200,000	1,000	200,000	183
Total Revenue	1,524,960	1,593,896	1,786,146	1,913,203	1,704,339	1,404,420
<b>TRANSFERS IN</b>						
Capital Projects Fund	-	-	-	-	-	-
Total Transfers In	-	-	-	-	-	-
Total Funds Available	2,476,859	2,698,682	2,890,932	3,633,313	2,809,125	2,776,602
<b>EXPENDITURES</b>						
Payroll/Taxes/Benefits	131,021	125,000	114,975	110,000	67,069	68,948
Accounting/Audit	26,125	30,000	28,500	30,000	16,625	14,250
Audit	30,000	30,000	30,000	30,000	28,000	30,000
Capital Outlay	12,646	12,000	-	12,000	0	12,646
Contract Labor	1,773	15,000	2,266	20,000	1,322	
Director's Fees		8,000	-	8,000		
Education	5,348	30,000	9,759	30,000	5,693	3,164
Election Expense	22,653	-	22,529	30,000		22,529
Engineering	38,823	50,000	14,691	50,000	8,570	27,403
Insurance	23,677	12,500	25,167	30,000	14,681	13,895
Legal Fees	15,842	30,000	21,197	30,000	12,365	10,406
Miscellaneous Expense	211,187	20,000	27,382	20,000	15,973	5,391
Office Expense	43,645	40,000	41,470	40,000	24,191	30,517
Permits/Dues/Subscriptions	11,076	15,000	20,623	5,000	12,030	6,139
Rent	2,694	3,000	4,618	5,000	2,694	2,694
Repairs & Maintenance	72,113	175,000	65,559	100,000	38,243	49,566
Treasurers' Fees	20,958	20,000	36,735	20,000	21,429	19,976
Utilities	1,337	5,000	4,538	5,000	2,647	2,818
Vehicle Expense	1,155	6,000	809	6,000	472	658
Total Expenditures	672,073	626,500	470,822	581,000	272,004	321,000
<b>TRANSFERS OUT</b>						
Capital Projects Fund		-	-	-		
PVH Subdistrict		-	-			
Water Fund	500,000	500,000	500,000	500,000	-	-
Sewer Fund	200,000	200,000	200,000	200,000	-	-
Total Transfers Out	700,000	700,000	700,000	700,000	-	-
Total Expenditures and Transfers Out Requiring Appropriation	1,372,073	1,326,500	1,170,822	1,281,000	272,004	321,000
<b>ENDING FUND BALANCE</b>	\$ 1,104,786	\$ 1,372,182	\$ 1,720,110	\$ 2,352,313	\$ 2,537,121	#####
<b>EMERGENCY RESERVE</b>	\$ -	\$ 18,795	\$ 14,125	\$ 17,430	\$ 8,160	\$ 9,630

This financial information should be read only in connection with the accompanying accountant's report and summary of significant assumptions

**Roxborough Water & Sanitation District**  
**Debt Service Fund**  
**Forecasted 2022 Budget as Projected**  
**With 2020 Actual and 2021 Estimated**  
**For the Years Ended and Ending December 31**

	Actual 2020	Budget 2021	Estimated 2021	Projected 2022	As of 7/31/2021	As of 7/31/2020
<b>BEGINNING FUNDS AVAILABLE</b>	\$ 6,136,517	\$ 6,555,502	\$ 6,555,502	\$ 6,893,239	6,555,502	6,837,653
<b>REVENUE</b>						
Property Taxes	688,643	693,887	722,888	836,858	704,125	688,643
Specific Ownership Taxes	58,449	80,000	60,000	80,000	37,122	58,449
Investment Income	20,658	30,000	1,000	30,000	641	20,658
Total Revenue	767,750	803,887	783,888	946,858	741,888	767,750
<b>TRANSFERS IN</b>						
Water Fund- Avail Service	156,604	120,000	120,000	120,000	117,790	156,604
Water Supply Fund	1,087,917	1,092,000	1,092,000	1,092,000	635,793	1,087,917
Ravenna CWCB Loan						
Sewer Fund - Avail Service	53,881	40,000	45,000	40,000	40,511	53,881
Total Transfers In	1,298,402	1,252,000	1,257,000	1,252,000	794,094	1,298,402
Total Funds Available	8,202,669	8,611,389	8,596,390	9,092,097	8,091,484	8,903,805
<b>EXPENDITURES</b>						
Treasurer's Fees	10,330	15,000	15,000	15,000	10,562	10,330
Loan Administrative Fee	76,800	76,800	76,800	76,800	76,800	76,800
Principal W05A105 -CWRPDA	505,000	520,000	520,000	535,000	520,000	505,000
Interest W05A105- CWRPDA	44,431	32,283	32,283	74,783	32,283	44,431
Ravenna CWCB	33,963	82,425	82,425	82,425	82,425	33,963
Principal D15A356-PVH-CWRPDA	231,631	228,827	228,827	231,031	228,827	231,631
Interest D15A356-PVH-CWRPDA	59,811	74,186	74,186	72,886	74,186	59,811
Principal CT2015-176 PVH-CWCB	49,778	51,296	51,296	52,861	51,296	49,778
Interest CT2015-176 PVH-CWCB	65,669	64,151	64,151	62,586	64,151	65,669
Principal C150346-CWCB	439,020	410,201	453,288	468,020		439,020
Interest C150346- CWCB	537,623	637,027	523,355	508,623		537,623
Less PVH Loans	(406,889)	(418,460)	(418,460)	(419,364)	(418,460)	(406,889)
Total Expenditures	1,647,167	1,773,736	1,703,151	1,760,651	722,070	1,647,167
<b>TRANSFERS OUT</b>						
Capital Project	-	-	-	-	-	-
Total Transfers Out	0	0	-	0	0	0
Total Expenditures and Transfers Out Requiring Appropriation	1,647,167	1,773,736	1,703,151	1,760,651	722,070	1,647,167
<b>ENDING FUNDS AVAILABLE</b>	\$ 6,555,502	\$ 6,837,653	\$ 6,893,239	\$ 7,331,446	\$ 7,369,414	\$ 7,256,638

This financial information should be read only in connection with the accompanying accountant's report and summary of significant assumptions

**Roxborough Water & Sanitation District  
Capital Projects Fund  
Forecasted 2022 Budget as Projected  
With 2020 Actual and 2021 Estimated  
For the Years Ended and Ending December 31**

	ACTUAL 2020	Budget 2021	ESTIMATED 2021	Projected 2022	As of 7/31/2021	As of 7/31/2020
BEGINNING FUNDS AVAILABLE	\$ 546,589	\$ 543,316	\$ 543,316	\$ 2,543,316	\$ 2,543,316	\$ 2,336,116
REVENUE						
Transfer from Sewer Fund				352,800		
Transfer from Water Fund Ravenna Phase 3/4				1,800,000		
System Capacity Improvements- Misc		2,000,000	2,000,000		0	
Investment Income		0		0		
Total Revenue	0	2,000,000	2,000,000	2,152,800	0	0
TRANSFERS IN						
General Fund						
Debt Service Fund						
Sewer Fund						
Water Fund		0				
Total Transfers In	0	0	0	0	0	0
Total Funds Available	546,589	2,543,316	2,543,316	4,696,116	2,543,316	2,336,116
EXPENDITURES						
Water Treatment-Dominion Pump				1,800,000		
Ravenna Phase II	3,273		0	0	0	3,273
Ravenna Phase 3/4						
System Cap. Improvements-DWSD WW Conv	0	1,000,000		560,000	0	0
Total Expenditures	3,273	1,000,000	0	2,360,000	0	3,273
TRANSFERS OUT						
Debt Service Fund	0			0	0	0
General Fund	0			0	0	0
Total Transfers Out	0		0	0	0	0
Total Expenditures and Transfers Out Requiring Appropriation	3,273	1,000,000	0	2,360,000	0	3,273
ENDING FUNDS AVAILABLE	\$ 543,316	\$ 1,543,316	\$ 2,543,316	\$ 2,336,116	\$ 2,543,316	\$ 2,332,843

**Roxborough Water & Sanitation District**  
**Water Fund**  
**Forecasted 2022 Budget as Projected**  
**With 2020 Actual and 2021 Estimated**  
**For the Years Ended and Ending December 31**

	Actual 2020	Budget 2021	Estimated 2021	Projected 2022	As of 7/31/2021	As of 7/31/2020
BEGINNING FUNDS AVAILABLE	\$ 10,267,784	\$ 11,207,162	\$ 11,207,162	\$ 9,876,083	\$ 11,207,162	
REVENUE						
Service Charges	3,992,814	3,200,000	3,200,000	3,200,000	2,003,969	2,093,605
Permit Fees	10,725	1,200	30,000	1,200	28,875	0
Hydrant Water	75,788	40,000	40,000	40,000	14,362	34,988
Miscellaneous Income	123,646	70,000	70,000	70,000	48,702	54,691
Potable Irrigation Water	60,816	40,000	50,000	40,000	42,736	21,433
Irrigation Rnw Water	457,724	250,000	300,000	250,000	171,575	236,875
Availability Charges	156,604	120,000	120,000	120,000	98,147	117,821
Rental Income		7,200	7,200	7,200		
Investment Income	46,716	50,000	3,000	50,000	2,511	41,491
System Development Charge	666,477	275,000	400,000	275,000	376,855	268,776
Ravenna SDC	291,096	250,000	250,000	250,000	180,657	189,032
Ravenna Reimbursements		225,000	-	0		181,082
Inclusion Fees		50,000	100,000	100,000		45,915
Expense Reimbursements Other	11,220	20,000	40,000	20,000	32,578	12,625
Dominion WTP Operations	575,816	500,000	575,000	500,000	328,829	350,224
Dominion Distribution Operations	279,714	225,000	200,000	200,000	150,695	158,923
Dominion Treated Water Usage	37,205	84,000	84,000	100,000	70,105	
Dominion Reimbursement Capital	192,091	125,000	125,000	0	115,130	57,102
Cap Surcharges- Water Supply	1,087,917	1,036,808	1,080,000	1,036,808	640,893	635,793
Capital - Surcharges	137,107	80,000	139,721	80,000	81,504	80,240
<b>Total Operating Revenue</b>	<b>8,203,476</b>	<b>6,649,208</b>	<b>6,813,921</b>	<b>6,340,208</b>	<b>4,388,123</b>	<b>4,580,616</b>
Transfers other Funds						
General Fund	500,000	500,000	500,000	500,000	0	0
<b>Total Transfers In</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>0</b>	<b>0</b>
<b>Total Funds Available</b>	<b>18,971,260</b>	<b>18,356,370</b>	<b>18,521,083</b>	<b>16,716,291</b>	<b>15,595,285</b>	<b>4,580,616</b>
Expenditures						
Payroll/Taxes/Benefits	954,036	990,000	1,110,000	990,000	518,180	469,851
Accounting	52,250	65,000	58,500	65,000	33,250	29,500
Contract Labor	35,261	55,000	40,000	55,000	17,220	16,268
Dominion	4,472	80,000	30,000	80,000	4,296	11,347
Education	15,208	50,000	40,000	50,000	12,067	17,555
Engineering	344,083	200,000	300,000	250,000	184,846	151,407
GIS and Asset Management	20,240	100,000	75,000	25,000	0	59,545
Conservation Rebates	600	2,500	2,500	2,500	250	1,300
Insurance	47,025	35,000	36,000	40,000	29,362	18,892
Lab & Test Fees	31,168	22,000	25,000	29,000	7,113	13,744
Legal Fees	34,548	75,000	50,000	75,000	21,467	26,640
Meter Expense	53,983	125,000	125,000	125,000	21,789	37,374
Miscellaneous Expense	24,980	20,000	14,000	20,000	2,715	(1,142)
Office Expense	29,750	40,000	27,000	40,000	9,609	10,057
Operating Supplies/Chemicals	103,771	124,000	150,000	124,000	38,789	81,028
Permits/Dues/Subscriptions	6,506	8,000	6,000	8,000	840	4,625
Repairs & Maintenance	456,111	450,000	450,000	450,000	154,837	146,681
Safety Equipment/Uniform	2,474	7,000	4,000	7,000	1,118	887
Utilities	223,057	225,000	220,000	225,000	121,879	122,680
Tap Fees Centennial	10,870	50,000	450,000	50,000	10,870	274,400
Vehicle Expense	13,636	22,000	35,000	22,000	6,768	22,947
Water Cost	2,224,412	1,600,000	1,597,000	1,600,000	955,573	842,821
Water Rights- Meadow Ditch	37,748	75,000	100,000	100,000	11,167	64,782
Capital Outlay	1,093,388	7,200,000	2,500,000	5,685,000	521,108	162,185
<b>Total Expenditures</b>	<b>5,819,577</b>	<b>11,620,500</b>	<b>7,445,000</b>	<b>10,117,500</b>	<b>2,685,113</b>	<b>2,585,374</b>
Transfers Out						
Transfer to Capital Fund				1,800,000		
Transfers Out	700,000	-	-	-		
Water Supply fund	1,087,917	1,036,808	1,080,000	1,036,808	640,893	635,793
Debt Service Fund	156,604	100,000	120,000	120,000	98,147	117,821
<b>Total Transfers Out</b>	<b>1,944,521</b>	<b>1,136,808</b>	<b>1,200,000</b>	<b>2,956,808</b>	<b>739,040</b>	<b>753,614</b>
<b>Total Expenditures and Transfers Out</b>	<b>7,764,098</b>	<b>12,757,308</b>	<b>8,645,000</b>	<b>13,074,308</b>	<b>3,424,153</b>	<b>3,338,988</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 11,207,162</b>	<b>\$ 5,599,062</b>	<b>\$ 9,876,083</b>	<b>3,641,983</b>		

This financial information should be read only in connection with the accompanying accountant's report and summary of significant assumptions

**Roxborough Water & Sanitation District**  
**Sewer Fund**  
**Forecasted 2022 Budget as Projected**  
**With 2020 Actual and 2021 Estimated**  
**For the Years Ended and Ending December 31**

	Actual 2020	Budget 2021	Estimated 2021	projected 2022	As of 7/31/2021	As of 7/31/2020
<b>BEGINNING FUNDS AVAILABLE</b>	\$ 8,482,491	\$ 9,443,023	\$ 9,443,023	\$ 9,929,566	2716884	2716884
<b>REVENUE</b>						
Service Charges	1,698,940	1,600,000	1,600,000	1,600,000	1,020,389	984,786
Service Charges - LMA	289,101	300,000	280,000	300,000	176,048	169,052
Dominion Capital Lease O-Line	150,000	120,000	-	200,000		
Permit Fees	20,625	5,000	50,000	5,000	38,735	
Miscellaneous Income	17,484	30,000	40,000	30,000	16,083	15,200
Availability Charges	53,881	40,000	40,000	40,000	32,923	40,551
Investment Income	55,334	50,000	4,000	50,000	3,021	49,102
System Development Charge	487,760	50,000	500,000	50,000	452,493	42,908
Dominion WWTP Operations		20,000	20,000	0		
Dominion Sewer Conveyance	124,474	240,000	240,000	240,000	160,480	
Dominion Collection Operations		70,000	83,170	0		48,516
Dominion Reimbursements	949	50,000	850,000	50,000	747,263	
Capital - Surcharges	148,637	100,000	120,000	100,000	88,789	86,698
<b>Total Operating Revenue</b>	<b>3,047,185</b>	<b>2,675,000</b>	<b>3,827,170</b>	<b>2,665,000</b>	<b>2,736,224</b>	<b>1,436,813</b>
<b>Transfers In</b>						
Water Fund	-					
General Fund	200,000	200,000	200,000	200,000	0	0
<b>Total Transfers In</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>0</b>	<b>0</b>
<b>Total Funds Available</b>	<b>11,729,676</b>	<b>12,318,023</b>	<b>13,470,193</b>	<b>12,794,566</b>	<b>5,453,108</b>	<b>4,153,697</b>
<b>Expenditures</b>						
Payroll/Taxes/Benefits	336,029	325,000	392,410	325,000	228,906	178,375
Accounting	26,125	30,000	28,500	30,000	16,625	16,625
Contract Labor	35,261	40,000	27,252	40,000	15,897	19,039
Education	7,411	30,000	9,466	30,000	5,522	4,681
Engineering	125,128	100,000	112,653	100,000	65,714	56,964
GIS- Asset Management	2,725	25,000	-	50,000		2,725
Insurance	23,202	12,500	25,167	28,000	14,681	11,531
Dominion Expense	9,098	50,000	-	50,000		
Lab & Test Fees	1,579	1,000	180	1,000	105	15
Legal Fees	17,448	35,000	18,075	35,000	10,544	16,807
Littleton Service Fees	921,915	950,000	845,301	950,000	493,092	477,139
Miscellaneous Expense	2,409	8,000	4,438	8,000	2,589	1,445
Office Expense	21,646	20,000	12,235	20,000	7,137	9,433
Operating Supplies/Chemicals	45,343	80,000	14,760	80,000	8,610	24,218
Permits/Dues/Subscriptions	2,100	3,000	991	3,000	578	1,095
Repairs & Maintenance	144,310	200,000	51,950	200,000	30,304	39,149
Safety Equipment/Uniform	1,260	2,000	1,716	2,000	1,001	954
Utilities	86,552	110,000	145,322	110,000	84,771	44,721
Vehicle Expense	5,911	8,000	7,263	8,000	4,237	772
Capital Outlay	417,320	2,000,000	1,802,948	2,000,000	1,430,781	136,050
<b>Total Expenditures</b>	<b>2,232,772</b>	<b>4,029,500</b>	<b>3,500,627</b>	<b>4,070,000</b>	<b>2,421,094</b>	<b>1,041,738</b>
<b>Transfers Out</b>						
Operating Reserve		-	-			
Transfer to Capital Fund		-	-	352,800		
Debt Service Fund	53,881	40,000	40,000	40,000	32,923	40,551
<b>Total Transfers Out</b>	<b>53,881</b>	<b>40,000</b>	<b>40,000</b>	<b>392,800</b>	<b>32,923</b>	<b>40,551</b>
<b>Total Expenditures and Transfers Out</b>	<b>2,286,653</b>	<b>4,069,500</b>	<b>3,540,627</b>	<b>4,110,000</b>		
<b>ENDING FUND BALANCE</b>	<b>\$ 9,443,023</b>	<b>\$ 8,248,523</b>	<b>\$ 9,929,566</b>	<b>\$ 8,684,566</b>		

This financial information should be read only in connection with the accompanying accountant's report and summary of significant assumptions

**Roxborough Water & Sanitation District**  
**Water Fund-Distribution**  
**Forecasted 2022 Budget as Projected**  
**With 2020 Actual and 2021 Estimated**  
**For the Years Ended and Ending December 31**

Actual	Budget	Estimated	Projected	As of
2020	2021	2021	2022	7/31/2021

Expenditures	Actual	Budget	Estimated	Projected	As of
	2020	2021	2021	2022	7/31/2021
Payroll/Taxes/Benefits	338,303	330,000	535,000	330,000	201,409
Accounting	26,125	32,500	28,500	32,500	16,625
Contract Labor	35,261	40,000	40,000	40,000	15,898
Dominion	4,282	60,000	30,000	60,000	4,296
Education	7,367	25,000	24,000	25,000	6,488
Engineering	230,575	100,000	200,000	150,000	132,322
GIS & Asset Management	20,240	50,000	75,000	25,000	
Conservation Rebates	600	2,500	2,500	2,500	250
Insurance	23,823	17,500	18,000	20,000	14,681
Lab & Test Fees	15,429	14,000	15,000	14,000	4,916
Legal Fees	22,958	37,500	37,500	37,500	11,458
Meter Expense	53,983	125,000	125,000	125,000	21,789
Miscellaneous Expense	4,761	10,000	7,000	10,000	1,161
Office Expense	23,029	20,000	13,500	20,000	7,137
Operating Supplies/Chemicals	2,690	4,000	4,000	4,000	
Permits/Dues/Subscriptions	5,799	5,000	5,000	5,000	840
Repairs & Maintenance	253,554	200,000	200,000	200,000	70,758
Safety Equipment/Uniform	1,269	2,000	2,000	2,000	1,118
Utilities	72,543	75,000	70,000	75,000	29,199
Tap Fees Centennial		-	-	0	
Vehicle Expense	6,836	11,000	25,000	11,000	4,222
Water Cost	2,220,598	1,552,000	1,552,000	1,552,000	955,573
Water Rights-Meadow Ditch	34,060	75,000	75,000	100,000	11,167
Capital Outlay	210,236	6,400,000	302,246	5,185,000	302,246
<b>Total Expenditures</b>	<b>3,614,321</b>	<b>9,188,000</b>	<b>3,386,246</b>	<b>8,025,500</b>	<b>1,813,553</b>



**Roxborough Water & Sanitation District**  
**Water Fund-Treatment**  
**Forecasted 2022 Budget as Projected**  
**With 2020 Actual and 2021 Estimated**  
**For the Years Ended and Ending December 31**

Actual	Budget	Estimated	Projected
2020	2021	2021	2022

7/31/2021 7/31/2020

Expenditures	Actual 2020	Budget 2021	Estimated 2021	Projected 2022	7/31/2021	7/31/2020
Payroll/Taxes/Benefits	615,733	660,000	575,000	660,000	316,771	155,499
Accounting	26,125	32,500	30,000	32,500	16,625	14,250
Contract Labor		15,000	10,000	15,000	1322	0
Dominion	190	20,000	20,000	20,000	-	-
Education	7,841	25,000	16,000	25,000	5,579	4,509
Engineering	113,508	100,000	100,000	100,000	52,524	34,772
GIS Asset Management		50,000		0		-
Conservation Rebates		0	-	0		-
Insurance	23,202	17,500	18,000	20,000	14,681	9,025
Lab & Test Fees	15,739	8,000	15,000	15,000	2,197	6,714
Legal Fees	11,590	37,500	37,500	37,500	10,009	13,331
Meter Expense		0	-	0		650
Miscellaneous Expense	20,219	10,000	7,000	10,000	1,554	324
Office Expense	6,721	20,000	13,500	20,000	2,472	2,357
Operating Supplies/Chemicals	101,081	120,000	120,000	120,000	38,789	77,878
Permits/Dues/Subscriptions	707	3,000	1,000	3,000		211
Repairs & Maintenance	202,557	250,000	250,000	250,000	84,079	60,466
Safety Equipment/Uniform	1,205	5,000	2,000	5,000		(2)
Utilities	150,514	150,000	150,000	150,000	92,680	95,193
Tap Fees Centennial	10,870	50,000	50,000	50,000	10,870	274,400
Vehicle Expense	6,800	11,000	8,000	11,000	2,546	6,132
Water Cost	3,814	48,000	45,000	48,000		-
Water Rights	3,688	0	-	0	-	-
Capital Outlay	883,152	800,000	290,878	500,000	218,862	80,016
<b>Total Expenditures</b>	<b>2,205,256</b>	<b>2,432,500</b>	<b>1,758,878</b>	<b>2,092,000</b>	<b>871,560</b>	<b>835,725</b>

STATE OF COLORADO  
COUNTY OF DOUGLAS  
COUNTY OF JEFFERSON  
ROXBOROUGH WATER AND SANITATION DISTRICT  
2022 BUDGET RESOLUTION NO. 21-11-\_\_\_\_\_

The Board of Directors (the “Board”) of Roxborough Water and Sanitation District, Douglas and Jefferson Counties, Colorado, held a regular meeting on Wednesday, the 17th day of November, 2021 at 8:00 a.m. at 6222 North Roxborough Park Road and also via Zoom.

The following members of the Board of Directors were present:

Keith Lehmann – President  
Kenneth Maas – Vice-President  
David Bane – Secretary  
Christine Thomas – Treasurer  
Stephen Throneberry – Assistant Secretary

Also present: Barbara Biggs, Lucie Taylor, Mary Beth Chandler, Mike Marcum, Roxborough Water and Sanitation District; Ted Snailum, TWS Financial, Inc.; Bill Goetz, TST Infrastructure; and Alan D. Pogue, Esq., Icenogle Seaver Pogue, P.C.

The President reported that, prior to the meeting, notification was provided to each of the Directors of the date, time, and place of the meeting and the purpose for which it was called. It was further reported that the meeting is a regular meeting of the Board and that a Notice of Regular Meeting was posted to the District website at Roxwater.org and to the best of his knowledge remained posted to the date of this meeting.

At the Board’s regular meeting held on November 17, 2021, the President stated that proper publication was made to allow the Board to conduct a public hearing on the District’s 2022 budget. The President opened the public hearing on the District’s proposed 2022 budget for public comment, if any, and then the public hearing was closed. Upon discussion of the District’s proposed 2022 budget by members of the Board, Director \_\_\_\_\_ moved that the Board adopt the following Resolution:

**RESOLUTION NO. 21-11-0**

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET, APPROPRIATING SUMS OF MONEY TO EACH FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN, AND LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022 TO HELP DEFRAY THE COSTS OF GOVERNMENT, FOR ROXBOROUGH WATER AND SANITATION DISTRICT, DOUGLAS AND JEFFERSON COUNTIES, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE 1ST DAY OF JANUARY, 2022, AND ENDING ON THE LAST DAY OF DECEMBER, 2022.

WHEREAS, the Board of Directors (the “Board”) of Roxborough Water and Sanitation District (the “District”) has authorized its staff to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget has been submitted to the Board for its consideration; and

WHEREAS, due and proper notice was published on Wednesday, November 10, 2021 in the *Canyon Courier* and was published on Thursday, November 11, 2021 in the *Douglas County News Press*, indicating (i) the date and time of the hearing at which the adoption of the proposed budget will be considered; (ii) that the proposed budget is available for inspection by the public at a designated place; and (iii) that any interested elector of the District may file any objections to the proposed budget at any time prior to the final adoption of the budget by the District; and

WHEREAS, a public hearing on the proposed budget was opened on Wednesday, November 17, 2021, at which time any objections of the electors of the District were considered; and

WHEREAS, the budget being adopted by the Board has been prepared based on the best information available to the Board regarding the effects of Article X, Section 20 of the Colorado Constitution; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF ROXBOROUGH WATER AND SANITATION DISTRICT OF DOUGLAS AND JEFFERSON COUNTIES, COLORADO:

Section 1. Summary of 2022 Revenues and 2022 Expenditures. That the estimated revenues and expenditures for each fund for fiscal year 2022, as more specifically set forth in the budget attached hereto, are accepted and approved.

Section 2. Adoption of Budget. That the budget attached hereto as Exhibit A and incorporated herein by this reference, is approved and adopted as the budget of Roxborough Water and Sanitation District for fiscal year 2022. In the event of recertification of values by the County Assessor's Office after the date of adoption hereof, staff is hereby directed to modify and/or adjust the budget and certification to reflect the recertification without the need for additional Board authorization.

Section 3. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

Section 4. Budget Certification. That the budget shall be certified by Director Bane, Secretary of the District, and made a part of the public records of the District, and a certified copy of the approved and adopted budget shall be filed with the Colorado Department of Local Affairs Division of Local Government.

Section 5. 2022 Levy of General Property Taxes.

a) That the foregoing budget indicates that the amount of property taxes necessary to be collected from property located within the District's boundaries in Jefferson County for the General Fund representing general operating expenses of the District is \$622,467, and that the 2021 valuation for assessment for property located within the District's boundaries in Jefferson County, as certified by the Jefferson County Assessor, is \$100,268,667. That for the purposes of meeting all general operating expenses of the District during the 2022 budget year, there is hereby levied a tax of 6.208 mills upon each dollar of the total valuation of assessment of all taxable property within the District located in Jefferson County for the year 2022.

b) That the foregoing budget indicates that the amount of property taxes necessary to be collected from property located within the District's boundaries in Douglas County for the General Fund representing general operating expenses of the District is \$1,168,985, and that the 2021 valuation for assessment for property located within the District's boundaries in Douglas County, as certified by the Douglas County Assessor, is \$188,303,010. That for the purposes of meeting all general operating expenses of the District during the 2022 budget year, there is

hereby levied a tax of 6.208 mills upon each dollar of the total valuation of assessment of all taxable property within the District located in Douglas County for the year 2022.

Section 6. 2022 Levy of Debt Retirement Expenses.

a) That the amount of property taxes required to be collected from property located within the District's boundaries in Jefferson County for payment of Debt Service is \$290,779 and that the 2021 valuation for assessment for property located within the District's boundaries in Jefferson County, as certified by the Jefferson County Assessor, is \$100,268,667. That for the purposes of meeting all debt retirement expenses of the District during the 2022 budget year, there is hereby levied a tax of 2.900 mills upon each dollar of the total valuation of assessment of all taxable property within the District located in Jefferson County for the year 2022.

b) That the amount of property taxes required to be collected from property located within the District's boundaries in Douglas County for payment of Debt Service is \$546,079, and that the 2021 valuation for assessment for property located within the District's boundaries in Douglas County, as certified by the Douglas County Assessor, is \$188,303,010. That for the purposes of meeting all debt retirement expenses of the District during the 2022 budget year, there is hereby levied a tax of 2.900 mills upon each dollar of the total valuation of assessment of all taxable property within the District located in Douglas County for the year 2022.

Section 7. Certification to County Commissioners. That General Counsel is hereby authorized and directed to certify to the County Commissioners of Douglas and Jefferson Counties, the mill levies for the District hereinabove determined and set. That said certification shall be in substantially the following form:

**[REMAINDER OF PAGE LEFT BLANK INTENTIONALLY.]**

# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

**TO:** County Commissioners<sup>1</sup> of Jefferson County, Colorado

On behalf of the Roxborough Water and Sanitation District,  
(taxing entity)<sup>A</sup>

the Board of Directors,  
(governing body)<sup>B</sup>

of the Roxborough Water and Sanitation District,  
(local government)<sup>C</sup>

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS \$ 100,268,667 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 100,268,667 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

**Submitted:** \_\_\_\_\_ for budget/fiscal year 2022.  
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	6.208 mills	\$ 622,468
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>6.208</b> mills	<b>\$ 622,468</b>
3. General Obligation Bonds and Interest <sup>J</sup>	0.000 mills	\$ 0.00
4. Contractual Obligations <sup>K</sup>	2.900 mills	\$ 290,779
5. Capital Expenditures <sup>L</sup>	0.000 mills	\$ 0.00
6. Refunds/Abatements <sup>M</sup>	0.000 mills	\$ 0.00
7. Other <sup>N</sup> (specify): _____	0.000 mills	\$ 0.00
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>9.108</b> mills	<b>\$ 913,247</b>

Contact person: Alan D. Pogue Daytime phone: 303-292-9100  
(print)

Signed: \_\_\_\_\_ Title: General Counsel

*Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 866-2156.*

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's final certification of valuation).

**CERTIFICATION OF TAX LEVIES, continued**

**THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.).** Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**

**BONDS<sup>J</sup>:**

1. Purpose of Issue: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_
  
2. Purpose of Issue: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon Rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

**CONTRACTS<sup>K</sup>:**

1. Purpose of Issue: Public Water Infrastructure  
Title: Clean Water Revenue Bonds  
Date of Issue: May 5, 2005  
Principal Amount: Original \$10,000,000  
Maturity Date: September 1, 2026  
Levy: 2.900  
Revenue: \$290,779
  
2. Purpose of Issue: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon Rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

**TO:** County Commissioners<sup>1</sup> of Douglas County, Colorado

On behalf of the Roxborough Water and Sanitation District,  
(taxing entity)<sup>A</sup>

the Board of Directors,  
(governing body)<sup>B</sup>

of the Roxborough Water and Sanitation District,  
(local government)<sup>C</sup>

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS \$ 188,303,010 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 188,303,010 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

**Submitted:** \_\_\_\_\_ for budget/fiscal year 2022.  
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	6.208 mills	\$ 1,168,985
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>6.208</b> mills	<b>\$ 1,168,985</b>
3. General Obligation Bonds and Interest <sup>J</sup>	0.000 mills	\$ 0.00
4. Contractual Obligations <sup>K</sup>	2.900 mills	\$ 546,079
5. Capital Expenditures <sup>L</sup>	0.000 mills	\$ 0.00
6. Refunds/Abatements <sup>M</sup>	0.000 mills	\$ 0.00
7. Other <sup>N</sup> (specify): _____	0.000 mills	\$ 0.00
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>9.108</b> mills	<b>\$ 1,715,064</b>

Contact person: Alan D. Pogue Daytime phone: 303-292-9100  
(print)

Signed: \_\_\_\_\_ Title: General Counsel

*Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 866-2156.*

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's final certification of valuation).



**CERTIFICATION OF TAX LEVIES, continued**

**THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.).** Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**

**BONDS<sup>J</sup>:**

- |    |                   |       |
|----|-------------------|-------|
| 1. | Purpose of Issue: | _____ |
|    | Title:            | _____ |
|    | Date of Issue:    | _____ |
|    | Principal Amount: | _____ |
|    | Maturity Date:    | _____ |
|    | Levy:             | _____ |
|    | Revenue:          | _____ |
|    |                   |       |
| 2. | Purpose of Issue: | _____ |
|    | Title:            | _____ |
|    | Date of Issue:    | _____ |
|    | Coupon Rate:      | _____ |
|    | Maturity Date:    | _____ |
|    | Levy:             | _____ |
|    | Revenue:          | _____ |

**CONTRACTS<sup>K</sup>:**

- |    |                   |                             |
|----|-------------------|-----------------------------|
| 1. | Purpose of Issue: | Public Water Infrastructure |
|    | Title:            | Clean Water Revenue Bonds   |
|    | Date of Issue:    | May 5, 2005                 |
|    | Principal Amount: | Original \$10,000,000       |
|    | Maturity Date:    | September 1, 2026           |
|    | Levy:             | 2.900                       |
|    | Revenue:          | \$546,079                   |
|    |                   |                             |
| 2. | Purpose of Issue: | _____                       |
|    | Title:            | _____                       |
|    | Date of Issue:    | _____                       |
|    | Coupon Rate:      | _____                       |
|    | Maturity Date:    | _____                       |
|    | Levy:             | _____                       |
|    | Revenue:          | _____                       |

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

The foregoing Resolution was seconded by Director Bane.

ADOPTED AND APPROVED THIS 17TH DAY OF NOVEMBER, 2021.

ROXBOROUGH WATER AND SANITATION DISTRICT

By: Keith Lehmann  
Its: President

ATTEST:

David Bane  
By: David Bane  
Its: Secretary

STATE OF COLORADO  
COUNTY OF DOUGLAS  
COUNTY OF JEFFERSON  
ROXBOROUGH WATER AND SANITATION DISTRICT

I, David Bane, hereby certify that I am a Director and the duly elected and qualified Secretary of Roxborough Water and Sanitation District, and that the foregoing constitutes a true and correct copy of the record of proceedings of the Board of Directors of said District, heard at a regular meeting of the Board of Directors of Roxborough Water and Sanitation District held on Wednesday, November 17, 2021 at 8:00 a.m., at 6222 North Roxborough Park Road and also held via Zoom, as recorded in the official record of the proceedings of the District, insofar as said proceedings relate to the budget hearing for fiscal year 2022; that said proceedings were duly had and taken; that the meeting was duly held; and that the persons were present at the meeting as therein shown.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the District this 17th day of November, 2021.

(S E A L)

By: David Bane  
Its: Secretary

**EXHIBIT A**

Budget Message  
Budget Document

**Roxborough Water and Sanitation District  
Proposed Budget 2022**

10/15/2021 12:31

**Roxborough Water & Sanitation District**  
**Property Tax Summary Information**  
**For the Years Ended and Ending December 31**

ACTUAL 2020	ESTIMATED 2021	Proposed 2022
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**ASSESSED VALUATION**

Douglas County

Residential	\$ 138,827,040	\$ 141,595,540	\$ 153,225,240
Commercial	\$ 14,960,120	\$ 14,984,870	\$ 16,632,050
Agricultural	\$ 40,540	\$ 43,460	\$ 41,000
Natural Resources	\$ 440	\$ 440	\$ 440
State Assessed	\$ 63,200	\$ 37,500	\$ 47,900
Vacant Land	\$ 14,888,750	\$ 23,920,240	\$ 13,262,560
Personal Property	<u>\$ 4,366,360</u>	<u>\$ 4,664,740</u>	<u>\$ 5,093,820</u>

	173,146,450	185,246,790	188,303,010
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Adjustments - New Growth

Certified Assessed Value

	-	-	-
	<u>\$ 173,146,450</u>	<u>\$ 185,246,790</u>	<u>\$ 188,303,010</u>

**ASSESSED VALUATION**

Jefferson County

Commercial	\$ 536,865	\$ 793,763	\$ 1,243,104
Industrial	\$ 41,521,889	\$ 61,390,715	\$ 96,143,375
Vacant	\$ 1,208,318	\$ 1,786,516	\$ 2,797,844
State Assessed	<u>\$ 36,426</u>	<u>\$ 53,856</u>	<u>\$ 84,344</u>

	43,303,498	64,024,850	100,268,667
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Adjustments

Certified Assessed Value

	-	-	-
	<u>\$ 43,303,498</u>	<u>\$ 64,024,850</u>	<u>\$ 100,268,667</u>

**MILL LEVY**

General	6.208	6.208	6.208
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Debt Service	3.06	2.9	2.9
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Temporary Mill Levy Reduction

(pursuant to C.R.S.39-5-121)

Refund and Abatements	-	-	-
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Total Mill Levy	<u>9.268</u>	<u>9.108</u>	<u>9.108</u>
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**PROPERTY TAXES**

General	\$ 1,343,721	\$ 1,547,478	\$ 1,791,453
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Debt Services	662,337	722,888	836,858
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Temporary Mill Levy Reduction

Refund and Abatement	-	-	-
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Levied Property Taxes	<u>\$ 2,006,058</u>	<u>\$ 2,270,366</u>	<u>\$ 2,628,311</u>
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**PROPERTY TAXES**

General	\$ 1,343,721	\$ 1,547,478	\$ 1,791,453
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Debt Service	662,337	722,888	836,858
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	<u>\$ 2,006,058</u>	<u>\$ 2,270,366</u>	<u>\$ 2,628,311</u>
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**Roxborough Water & Sanitation District**  
**General Fund**  
**Forecasted 2022 Budget as Projected**  
**With 2020 Actual and 2021 Estimated**  
**For the Years Ended and Ending December 31**

	ACTUAL 2020	Budget 2021	ESTIMATED 2021	Proposed 2022	As of 7/31/2021	As of 7/31/2020
<b>BEGINNING FUNDS AVAILABLE</b>	\$ 951,899	\$ 1,104,786	\$ 1,104,786	\$ 1,720,110	<b>1,104,786</b>	<b>1,372,182</b>
<b>REVENUE</b>						
Property Taxes	1,398,230	1,485,396	1,485,396	1,791,453	1,428,500	1,332,182
Specific Ownership Taxes	118,580	100,000	100,000	120,000	75,311	65,328
Investment Income	8,150	7,500	750	750	528	6,727
Miscellaneous Income	-	1,000	200,000	1,000	200,000	183
Total Revenue	1,524,960	1,593,896	1,786,146	1,913,203	1,704,339	1,404,420
<b>TRANSFERS IN</b>						
Capital Projects Fund	-	-	-	-	-	-
Total Transfers In	-	-	-	-	-	-
Total Funds Available	2,476,859	2,698,682	2,890,932	3,633,313	2,809,125	2,776,602
<b>EXPENDITURES</b>						
Payroll/Taxes/Benefits	131,021	125,000	114,975	110,000	67,069	68,948
Accounting/Audit	26,125	30,000	28,500	30,000	16,625	14,250
Audit	30,000	30,000	30,000	30,000	28,000	30,000
Capital Outlay	12,646	12,000	-	12,000	0	12,646
Contract Labor	1,773	15,000	2,266	20,000	1,322	
Director's Fees		8,000	-	8,000		
Education	5,348	30,000	9,759	30,000	5,693	3,164
Election Expense	22,653	-	22,529	30,000		22,529
Engineering	38,823	50,000	14,691	50,000	8,570	27,403
Insurance	23,677	12,500	25,167	30,000	14,681	13,895
Legal Fees	15,842	30,000	21,197	30,000	12,365	10,406
Miscellaneous Expense	211,187	20,000	27,382	20,000	15,973	5,391
Office Expense	43,645	40,000	41,470	40,000	24,191	30,517
Permits/Dues/Subscriptions	11,076	15,000	20,623	5,000	12,030	6,139
Rent	2,694	3,000	4,618	5,000	2,694	2,694
Repairs & Maintenance	72,113	175,000	65,559	100,000	38,243	49,566
Treasurers' Fees	20,958	20,000	36,735	20,000	21,429	19,976
Utilities	1,337	5,000	4,538	5,000	2,647	2,818
Vehicle Expense	1,155	6,000	809	6,000	472	658
Total Expenditures	672,073	626,500	470,822	581,000	272,004	321,000
<b>TRANSFERS OUT</b>						
Capital Projects Fund		-	-	-		
PVH Subdistrict		-	-			
Water Fund	500,000	500,000	500,000	500,000	-	-
Sewer Fund	200,000	200,000	200,000	200,000	-	-
Total Transfers Out	700,000	700,000	700,000	700,000	-	-
Total Expenditures and Transfers Out Requiring Appropriation	1,372,073	1,326,500	1,170,822	1,281,000	272,004	321,000
<b>ENDING FUND BALANCE</b>	\$ 1,104,786	\$ 1,372,182	\$ 1,720,110	\$ 2,352,313	\$ 2,537,121	#####
<b>EMERGENCY RESERVE</b>	\$ -	\$ 18,795	\$ 14,125	\$ 17,430	\$ 8,160	\$ 9,630

This financial information should be read only in connection with the accompanying accountant's report and summary of significant assumptions

**Roxborough Water & Sanitation District**  
**Debt Service Fund**  
**Forecasted 2022 Budget as Projected**  
**With 2020 Actual and 2021 Estimated**  
**For the Years Ended and Ending December 31**

	Actual 2020	Budget 2021	Estimated 2021	Projected 2022	As of 7/31/2021	As of 7/31/2020
<b>BEGINNING FUNDS AVAILABLE</b>	\$ 6,136,517	\$ 6,555,502	\$ 6,555,502	\$ 6,893,239	6,555,502	6,837,653
<b>REVENUE</b>						
Property Taxes	688,643	693,887	722,888	836,858	704,125	688,643
Specific Ownership Taxes	58,449	80,000	60,000	80,000	37,122	58,449
Investment Income	20,658	30,000	1,000	30,000	641	20,658
Total Revenue	767,750	803,887	783,888	946,858	741,888	767,750
<b>TRANSFERS IN</b>						
Water Fund- Avail Service	156,604	120,000	120,000	120,000	117,790	156,604
Water Supply Fund	1,087,917	1,092,000	1,092,000	1,092,000	635,793	1,087,917
Ravenna CWCB Loan						
Sewer Fund - Avail Service	53,881	40,000	45,000	40,000	40,511	53,881
Total Transfers In	1,298,402	1,252,000	1,257,000	1,252,000	794,094	1,298,402
Total Funds Available	8,202,669	8,611,389	8,596,390	9,092,097	8,091,484	8,903,805
<b>EXPENDITURES</b>						
Treasurer's Fees	10,330	15,000	15,000	15,000	10,562	10,330
Loan Administrative Fee	76,800	76,800	76,800	76,800	76,800	76,800
Principal W05A105 -CWRPDA	505,000	520,000	520,000	535,000	520,000	505,000
Interest W05A105- CWRPDA	44,431	32,283	32,283	74,783	32,283	44,431
Ravenna CWCB	33,963	82,425	82,425	82,425	82,425	33,963
Principal D15A356-PVH-CWRPDA	231,631	228,827	228,827	231,031	228,827	231,631
Interest D15A356-PVH-CWRPDA	59,811	74,186	74,186	72,886	74,186	59,811
Principal CT2015-176 PVH-CWCB	49,778	51,296	51,296	52,861	51,296	49,778
Interest CT2015-176 PVH-CWCB	65,669	64,151	64,151	62,586	64,151	65,669
Principal C150346-CWCB	439,020	410,201	453,288	468,020		439,020
Interest C150346- CWCB	537,623	637,027	523,355	508,623		537,623
Less PVH Loans	(406,889)	(418,460)	(418,460)	(419,364)	(418,460)	(406,889)
Total Expenditures	1,647,167	1,773,736	1,703,151	1,760,651	722,070	1,647,167
<b>TRANSFERS OUT</b>						
Capital Project	-	-	-	-	-	-
Total Transfers Out	0	0	-	0	0	0
Total Expenditures and Transfers Out Requiring Appropriation	1,647,167	1,773,736	1,703,151	1,760,651	722,070	1,647,167
<b>ENDING FUNDS AVAILABLE</b>	\$ 6,555,502	\$ 6,837,653	\$ 6,893,239	\$ 7,331,446	\$ 7,369,414	\$ 7,256,638

This financial information should be read only in connection with the accompanying accountant's report and summary of significant assumptions



**Roxborough Water & Sanitation District  
Capital Projects Fund  
Forecasted 2022 Budget as Projected  
With 2020 Actual and 2021 Estimated  
For the Years Ended and Ending December 31**

	ACTUAL 2020	Budget 2021	ESTIMATED 2021	Projected 2022	As of 7/31/2021	As of 7/31/2020
BEGINNING FUNDS AVAILABLE	\$ 546,589	\$ 543,316	\$ 543,316	\$ 2,543,316	\$ 2,543,316	\$ 2,336,116
REVENUE						
Transfer from Sewer Fund				352,800		
Transfer from Water Fund Ravenna Phase 3/4				1,800,000		
System Capacity Improvements- Misc		2,000,000	2,000,000		0	
Investment Income		0		0		
Total Revenue	0	2,000,000	2,000,000	2,152,800	0	0
TRANSFERS IN						
General Fund						
Debt Service Fund						
Sewer Fund						
Water Fund		0				
Total Transfers In	0	0	0	0	0	0
Total Funds Available	546,589	2,543,316	2,543,316	4,696,116	2,543,316	2,336,116
EXPENDITURES						
Water Treatment-Dominion Pump				1,800,000		
Ravenna Phase II	3,273		0	0	0	3,273
Ravenna Phase 3/4						
System Cap. Improvements-DWSD WW Conv	0	1,000,000		560,000	0	0
Total Expenditures	3,273	1,000,000	0	2,360,000	0	3,273
TRANSFERS OUT						
Debt Service Fund	0			0	0	0
General Fund	0			0	0	0
Total Transfers Out	0		0	0	0	0
Total Expenditures and Transfers Out Requiring Appropriation	3,273	1,000,000	0	2,360,000	0	3,273
ENDING FUNDS AVAILABLE	\$ 543,316	\$ 1,543,316	\$ 2,543,316	\$ 2,336,116	\$ 2,543,316	\$ 2,332,843

**Roxborough Water & Sanitation District**  
**Water Fund**  
**Forecasted 2022 Budget as Projected**  
**With 2020 Actual and 2021 Estimated**  
**For the Years Ended and Ending December 31**

	Actual 2020	Budget 2021	Estimated 2021	Projected 2022	As of 7/31/2021	As of 7/31/2020
BEGINNING FUNDS AVAILABLE	\$ 10,267,784	\$ 11,207,162	\$ 11,207,162	\$ 9,876,083	\$ 11,207,162	
REVENUE						
Service Charges	3,992,814	3,200,000	3,200,000	3,200,000	2,003,969	2,093,605
Permit Fees	10,725	1,200	30,000	1,200	28,875	0
Hydrant Water	75,788	40,000	40,000	40,000	14,362	34,988
Miscellaneous Income	123,646	70,000	70,000	70,000	48,702	54,691
Potable Irrigation Water	60,816	40,000	50,000	40,000	42,736	21,433
Irrigation Rnw Water	457,724	250,000	300,000	250,000	171,575	236,875
Availability Charges	156,604	120,000	120,000	120,000	98,147	117,821
Rental Income		7,200	7,200	7,200		
Investment Income	46,716	50,000	3,000	50,000	2,511	41,491
System Development Charge	666,477	275,000	400,000	275,000	376,855	268,776
Ravenna SDC	291,096	250,000	250,000	250,000	180,657	189,032
Ravenna Reimbursements		225,000	-	0		181,082
Inclusion Fees		50,000	100,000	100,000		45,915
Expense Reimbursements Other	11,220	20,000	40,000	20,000	32,578	12,625
Dominion WTP Operations	575,816	500,000	575,000	500,000	328,829	350,224
Dominion Distribution Operations	279,714	225,000	200,000	200,000	150,695	158,923
Dominion Treated Water Usage	37,205	84,000	84,000	100,000	70,105	
Dominion Reimbursement Capital	192,091	125,000	125,000	0	115,130	57,102
Cap Surcharges- Water Supply	1,087,917	1,036,808	1,080,000	1,036,808	640,893	635,793
Capital - Surcharges	137,107	80,000	139,721	80,000	81,504	80,240
<b>Total Operating Revenue</b>	<b>8,203,476</b>	<b>6,649,208</b>	<b>6,813,921</b>	<b>6,340,208</b>	<b>4,388,123</b>	<b>4,580,616</b>
Transfers other Funds						
General Fund	500,000	500,000	500,000	500,000	0	0
<b>Total Transfers In</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>0</b>	<b>0</b>
<b>Total Funds Available</b>	<b>18,971,260</b>	<b>18,356,370</b>	<b>18,521,083</b>	<b>16,716,291</b>	<b>15,595,285</b>	<b>4,580,616</b>
Expenditures						
Payroll/Taxes/Benefits	954,036	990,000	1,110,000	990,000	518,180	469,851
Accounting	52,250	65,000	58,500	65,000	33,250	29,500
Contract Labor	35,261	55,000	40,000	55,000	17,220	16,268
Dominion	4,472	80,000	30,000	80,000	4,296	11,347
Education	15,208	50,000	40,000	50,000	12,067	17,555
Engineering	344,083	200,000	300,000	250,000	184,846	151,407
GIS and Asset Management	20,240	100,000	75,000	25,000	0	59,545
Conservation Rebates	600	2,500	2,500	2,500	250	1,300
Insurance	47,025	35,000	36,000	40,000	29,362	18,892
Lab & Test Fees	31,168	22,000	25,000	29,000	7,113	13,744
Legal Fees	34,548	75,000	50,000	75,000	21,467	26,640
Meter Expense	53,983	125,000	125,000	125,000	21,789	37,374
Miscellaneous Expense	24,980	20,000	14,000	20,000	2,715	(1,142)
Office Expense	29,750	40,000	27,000	40,000	9,609	10,057
Operating Supplies/Chemicals	103,771	124,000	150,000	124,000	38,789	81,028
Permits/Dues/Subscriptions	6,506	8,000	6,000	8,000	840	4,625
Repairs & Maintenance	456,111	450,000	450,000	450,000	154,837	146,681
Safety Equipment/Uniform	2,474	7,000	4,000	7,000	1,118	887
Utilities	223,057	225,000	220,000	225,000	121,879	122,680
Tap Fees Centennial	10,870	50,000	450,000	50,000	10,870	274,400
Vehicle Expense	13,636	22,000	35,000	22,000	6,768	22,947
Water Cost	2,224,412	1,600,000	1,597,000	1,600,000	955,573	842,821
Water Rights- Meadow Ditch	37,748	75,000	100,000	100,000	11,167	64,782
Capital Outlay	1,093,388	7,200,000	2,500,000	5,685,000	521,108	162,185
<b>Total Expenditures</b>	<b>5,819,577</b>	<b>11,620,500</b>	<b>7,445,000</b>	<b>10,117,500</b>	<b>2,685,113</b>	<b>2,585,374</b>
Transfers Out						
Transfer to Capital Fund				1,800,000		
Transfers Out	700,000	-	-	-		
Water Supply fund	1,087,917	1,036,808	1,080,000	1,036,808	640,893	635,793
Debt Service Fund	156,604	100,000	120,000	120,000	98,147	117,821
<b>Total Transfers Out</b>	<b>1,944,521</b>	<b>1,136,808</b>	<b>1,200,000</b>	<b>2,956,808</b>	<b>739,040</b>	<b>753,614</b>
<b>Total Expenditures and Transfers Out</b>	<b>7,764,098</b>	<b>12,757,308</b>	<b>8,645,000</b>	<b>13,074,308</b>	<b>3,424,153</b>	<b>3,338,988</b>
ENDING FUND BALANCE	\$ 11,207,162	\$ 5,599,062	\$ 9,876,083	3,641,983		

This financial information should be read only in connection with the accompanying accountant's report and summary of significant assumptions

**Roxborough Water & Sanitation District**  
**Sewer Fund**  
**Forecasted 2022 Budget as Projected**  
**With 2020 Actual and 2021 Estimated**  
**For the Years Ended and Ending December 31**

	Actual 2020	Budget 2021	Estimated 2021	projected 2022	As of 7/31/2021	As of 7/31/2020
<b>BEGINNING FUNDS AVAILABLE</b>	\$ 8,482,491	\$ 9,443,023	\$ 9,443,023	\$ 9,929,566	2716884	2716884
<b>REVENUE</b>						
Service Charges	1,698,940	1,600,000	1,600,000	1,600,000	1,020,389	984,786
Service Charges - LMA	289,101	300,000	280,000	300,000	176,048	169,052
Dominion Capital Lease O-Line	150,000	120,000	-	200,000		
Permit Fees	20,625	5,000	50,000	5,000	38,735	
Miscellaneous Income	17,484	30,000	40,000	30,000	16,083	15,200
Availability Charges	53,881	40,000	40,000	40,000	32,923	40,551
Investment Income	55,334	50,000	4,000	50,000	3,021	49,102
System Development Charge	487,760	50,000	500,000	50,000	452,493	42,908
Dominion WWTP Operations		20,000	20,000	0		
Dominion Sewer Conveyance	124,474	240,000	240,000	240,000	160,480	
Dominion Collection Operations		70,000	83,170	0		48,516
Dominion Reimbursements	949	50,000	850,000	50,000	747,263	
Capital - Surcharges	148,637	100,000	120,000	100,000	88,789	86,698
<b>Total Operating Revenue</b>	<b>3,047,185</b>	<b>2,675,000</b>	<b>3,827,170</b>	<b>2,665,000</b>	<b>2,736,224</b>	<b>1,436,813</b>
<b>Transfers In</b>						
Water Fund	-					
General Fund	200,000	200,000	200,000	200,000	0	0
<b>Total Transfers In</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>0</b>	<b>0</b>
<b>Total Funds Available</b>	<b>11,729,676</b>	<b>12,318,023</b>	<b>13,470,193</b>	<b>12,794,566</b>	<b>5,453,108</b>	<b>4,153,697</b>
<b>Expenditures</b>						
Payroll/Taxes/Benefits	336,029	325,000	392,410	325,000	228,906	178,375
Accounting	26,125	30,000	28,500	30,000	16,625	16,625
Contract Labor	35,261	40,000	27,252	40,000	15,897	19,039
Education	7,411	30,000	9,466	30,000	5,522	4,681
Engineering	125,128	100,000	112,653	100,000	65,714	56,964
GIS- Asset Management	2,725	25,000	-	50,000		2,725
Insurance	23,202	12,500	25,167	28,000	14,681	11,531
Dominion Expense	9,098	50,000	-	50,000		
Lab & Test Fees	1,579	1,000	180	1,000	105	15
Legal Fees	17,448	35,000	18,075	35,000	10,544	16,807
Littleton Service Fees	921,915	950,000	845,301	950,000	493,092	477,139
Miscellaneous Expense	2,409	8,000	4,438	8,000	2,589	1,445
Office Expense	21,646	20,000	12,235	20,000	7,137	9,433
Operating Supplies/Chemicals	45,343	80,000	14,760	80,000	8,610	24,218
Permits/Dues/Subscriptions	2,100	3,000	991	3,000	578	1,095
Repairs & Maintenance	144,310	200,000	51,950	200,000	30,304	39,149
Safety Equipment/Uniform	1,260	2,000	1,716	2,000	1,001	954
Utilities	86,552	110,000	145,322	110,000	84,771	44,721
Vehicle Expense	5,911	8,000	7,263	8,000	4,237	772
Capital Outlay	417,320	2,000,000	1,802,948	2,000,000	1,430,781	136,050
<b>Total Expenditures</b>	<b>2,232,772</b>	<b>4,029,500</b>	<b>3,500,627</b>	<b>4,070,000</b>	<b>2,421,094</b>	<b>1,041,738</b>
<b>Transfers Out</b>						
Operating Reserve		-	-			
Transfer to Capital Fund		-	-	352,800		
Debt Service Fund	53,881	40,000	40,000	40,000	32,923	40,551
<b>Total Transfers Out</b>	<b>53,881</b>	<b>40,000</b>	<b>40,000</b>	<b>392,800</b>	<b>32,923</b>	<b>40,551</b>
<b>Total Expenditures and Transfers Out</b>	<b>2,286,653</b>	<b>4,069,500</b>	<b>3,540,627</b>	<b>4,110,000</b>		
<b>ENDING FUND BALANCE</b>	<b>\$ 9,443,023</b>	<b>\$ 8,248,523</b>	<b>\$ 9,929,566</b>	<b>\$ 8,684,566</b>		

This financial information should be read only in connection with the accompanying accountant's report and summary of significant assumptions

**Roxborough Water & Sanitation District**  
**Water Fund-Distribution**  
**Forecasted 2022 Budget as Projected**  
**With 2020 Actual and 2021 Estimated**  
**For the Years Ended and Ending December 31**

Actual	Budget	Estimated	Projected	As of
2020	2021	2021	2022	7/31/2021

Expenditures	Actual	Budget	Estimated	Projected	As of
	2020	2021	2021	2022	7/31/2021
Payroll/Taxes/Benefits	338,303	330,000	535,000	330,000	201,409
Accounting	26,125	32,500	28,500	32,500	16,625
Contract Labor	35,261	40,000	40,000	40,000	15,898
Dominion	4,282	60,000	30,000	60,000	4,296
Education	7,367	25,000	24,000	25,000	6,488
Engineering	230,575	100,000	200,000	150,000	132,322
GIS & Asset Management	20,240	50,000	75,000	25,000	
Conservation Rebates	600	2,500	2,500	2,500	250
Insurance	23,823	17,500	18,000	20,000	14,681
Lab & Test Fees	15,429	14,000	15,000	14,000	4,916
Legal Fees	22,958	37,500	37,500	37,500	11,458
Meter Expense	53,983	125,000	125,000	125,000	21,789
Miscellaneous Expense	4,761	10,000	7,000	10,000	1,161
Office Expense	23,029	20,000	13,500	20,000	7,137
Operating Supplies/Chemicals	2,690	4,000	4,000	4,000	
Permits/Dues/Subscriptions	5,799	5,000	5,000	5,000	840
Repairs & Maintenance	253,554	200,000	200,000	200,000	70,758
Safety Equipment/Uniform	1,269	2,000	2,000	2,000	1,118
Utilities	72,543	75,000	70,000	75,000	29,199
Tap Fees Centennial		-	-	0	
Vehicle Expense	6,836	11,000	25,000	11,000	4,222
Water Cost	2,220,598	1,552,000	1,552,000	1,552,000	955,573
Water Rights-Meadow Ditch	34,060	75,000	75,000	100,000	11,167
Capital Outlay	210,236	6,400,000	302,246	5,185,000	302,246
<b>Total Expenditures</b>	<b>3,614,321</b>	<b>9,188,000</b>	<b>3,386,246</b>	<b>8,025,500</b>	<b>1,813,553</b>

**Roxborough Water & Sanitation District**  
**Water Fund-Treatment**  
**Forecasted 2022 Budget as Projected**  
**With 2020 Actual and 2021 Estimated**  
**For the Years Ended and Ending December 31**

Actual	Budget	Estimated	Projected
2020	2021	2021	2022

7/31/2021 7/31/2020

Expenditures	Actual 2020	Budget 2021	Estimated 2021	Projected 2022	7/31/2021	7/31/2020
Payroll/Taxes/Benefits	615,733	660,000	575,000	660,000	316,771	155,499
Accounting	26,125	32,500	30,000	32,500	16,625	14,250
Contract Labor		15,000	10,000	15,000	1322	0
Dominion	190	20,000	20,000	20,000	-	-
Education	7,841	25,000	16,000	25,000	5,579	4,509
Engineering	113,508	100,000	100,000	100,000	52,524	34,772
GIS Asset Management		50,000		0		
Conservation Rebates		0	-	0		
Insurance	23,202	17,500	18,000	20,000	14,681	9,025
Lab & Test Fees	15,739	8,000	15,000	15,000	2,197	6,714
Legal Fees	11,590	37,500	37,500	37,500	10,009	13,331
Meter Expense		0	-	0		650
Miscellaneous Expense	20,219	10,000	7,000	10,000	1,554	324
Office Expense	6,721	20,000	13,500	20,000	2,472	2,357
Operating Supplies/Chemicals	101,081	120,000	120,000	120,000	38,789	77,878
Permits/Dues/Subscriptions	707	3,000	1,000	3,000		211
Repairs & Maintenance	202,557	250,000	250,000	250,000	84,079	60,466
Safety Equipment/Uniform	1,205	5,000	2,000	5,000		(2)
Utilities	150,514	150,000	150,000	150,000	92,680	95,193
Tap Fees Centennial	10,870	50,000	50,000	50,000	10,870	274,400
Vehicle Expense	6,800	11,000	8,000	11,000	2,546	6,132
Water Cost	3,814	48,000	45,000	48,000		-
Water Rights	3,688	0	-	0		-
Capital Outlay	883,152	800,000	290,878	500,000	218,862	80,016
<b>Total Expenditures</b>	<b>2,205,256</b>	<b>2,432,500</b>	<b>1,758,878</b>	<b>2,092,000</b>	<b>871,560</b>	<b>835,725</b>

# CERTIFICATION OF VALUATION BY DOUGLAS COUNTY ASSESSOR

Name of Jurisdiction: **4007-Roxborough Water & Sanitation District**

Date: 8/23/2021

New Entity: No

## USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2021 IN DOUGLAS COUNTY, COLORADO.

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$175,246,790
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION‡	\$188,303,010
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$188,303,010
5. NEW CONSTRUCTION: *	\$2,156,120
6. INCREASED PRODUCTION OF PRODUCING MINES: ~	\$0
7. ANNEXATIONS/INCLUSIONS:	\$0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: ~	\$0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): **	\$0
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	\$0
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a))	\$4,947

- ‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution.
- \* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.
- ~ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.
- \*\* Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

## USE FOR 'TAVOR' LOCAL GROWTH CALCULATIONS ONLY

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b), C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2021 IN DOUGLAS COUNTY, COLORADO ON AUGUST 25, 2021.

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$2,246,395,627
<b>ADDITIONS TO TAXABLE REAL PROPERTY:</b>	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !	\$28,817,594
3. ANNEXATIONS/INCLUSIONS:	\$0
4. INCREASED MINING PRODUCTION: %	\$0
5. PREVIOUSLY EXEMPT PROPERTY:	\$0
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	\$0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	\$0
<small>(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)</small>	
<b>DELETIONS FROM TAXABLE REAL PROPERTY:</b>	
8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$0
9. DISCONNECTIONS/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$0

- @ This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.
- ! Construction is defined as newly constructed taxable real property structures.
- % Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:

TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY: \$0

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:

HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\* \$0

\*\* The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

**NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.**

**Type of Authority: Water & Sanitation**

**Tax Authority: 4007**

	<b>Value Type</b>	<b>Real Actual Value</b>	<b>Personal Actual Value</b>	<b>Real Assessed Value</b>	<b>Personal Assessed Value</b>
Roxborough Water & Sanitation District	<b>Agricultural</b>	141,345	0	41,000	0
Roxborough Water & Sanitation District	<b>Commercial</b>	34,816,946	10,071,915	10,096,920	2,920,850
Roxborough Water & Sanitation District	<b>Exempt</b>	46,479,306	13,253	13,478,960	3,840
Roxborough Water & Sanitation District	<b>Industrial</b>	22,534,856	362,346	6,535,130	105,070
Roxborough Water & Sanitation District	<b>Natural Resources</b>	1,491	0	440	0
Roxborough Water & Sanitation District	<b>Residential</b>	2,143,003,172	0	153,225,240	0
Roxborough Water & Sanitation District	<b>State Assessed</b>	165,138	7,130,690	47,900	2,067,900
Roxborough Water & Sanitation District	<b>Vacant Land</b>	45,732,679	0	13,262,560	0
	<b>Total for Authority</b>	<b>2,292,874,933</b>	<b>17,578,204</b>	<b>196,688,150</b>	<b>5,097,660</b>



**JEFFERSON**  
COUNTY COLORADO  
Assessor

**SCOT KERSGAARD**

Assessor

August 24, 2021

OFFICE OF THE ASSESSOR  
100 Jefferson County Parkway  
Golden, CO 80419-2500  
Phone: 303-271-8600  
Fax: 303-271-8616  
Website: <http://assessor.jeffco.us>  
E-mail Address: [assessor@jeffco.us](mailto:assessor@jeffco.us)

ROXBOROUGH WATER & SAN DIST  
BARBARA BIGGS, GENERAL MANAGER  
6222 N ROXBOROUGH PARK RD  
LITTLETON CO 80125

Code # 4788

### CERTIFICATION OF VALUATION

The Jefferson County Assessor reports a taxable assessed valuation for your taxing entity for 2021 of:

**\$100,268,667**

The breakdown of the taxable valuation of your property is enclosed.

As further required by CRS 39-5-128(1), you are hereby notified to officially certify your levy to the Board of County Commissioners no later than December 15.

CRS 39-1-111(5) requires that this office transmit a notification by December 10 of any changes to valuation made after the original certification.

**SCOT KERSGAARD**  
Jefferson County Assessor

enc



**IN ACCORDANCE WITH 39-5-128(1.5), C.R.S.  
HOUSE BILL 21-1312 INFORMATION**

**ROXBOROUGH WATER & SAN DIST**

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:

HB21-1312 VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\*     \$ 26,614

\*\*The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

House Bill 21-1312 passed in June 2021 increased the business and state assessed personal property threshold exemption from \$7,901 to \$50,000 for the 2021 and 2022 tax years. The tax revenue lost due to this exemption will be reimbursed to the tax entity by the County Treasurer in accordance with 39-5-128(1.5), C.R.S.,

The Assessor is required to provide the Assessed Value of Exempt Business Personal and State Assessed Properties in the Certification of Valuation by Authority Letter. Due to time constraints the DLG 57 form revisions with our Software Vendor was not completed in time for August Certification of Valuation.

## CERTIFICATION OF VALUATION BY JEFFERSON COUNTY ASSESSOR

New Tax Entity  YES  NO

Date: August 24, 2021

**NAME OF TAX ENTITY:** ROXBOROUGH WATER & SAN DIST

**USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY**

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2021:

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	\$	64,024,440
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	\$	100,268,667
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$	0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$	100,268,667
5. NEW CONSTRUCTION: *	5.	\$	10,654,978
6. INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	\$	0
7. ANNEXATIONS/INCLUSIONS:	7.	\$	0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8.	\$	0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): ☐	9.	\$	0
10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(A), C.R.S.). Includes all revenue collected on valuation not previously certified:	10.	\$	0
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11.	\$	0

- ‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec 20(8)(b), Colo. Constitution
- \* New construction is defined as: Taxable real property structures and the personal property connected with the structure.
- ≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.
- ☐ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

**USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY**

IN ACCORDANCE WITH ART X, SEC.20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2021:

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	\$	257,503,390
<b>ADDITIONS TO TAXABLE REAL PROPERTY</b>			
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	2.	\$	36,741,303
3. ANNEXATIONS/INCLUSIONS:	3.	\$	0
4. INCREASED MINING PRODUCTION: §	4.	\$	0
5. PREVIOUSLY EXEMPT PROPERTY:	5.	\$	0
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	6.	\$	0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7.	\$	0

**DELETIONS FROM TAXABLE REAL PROPERTY**

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8.	\$	0
9. DISCONNECTIONS/EXCLUSIONS:	9.	\$	0
10. PREVIOUSLY TAXABLE PROPERTY:	10.	\$	0

- ¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.
- \* Construction is defined as newly constructed taxable real property structures.
- § Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:

1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY	1.	\$	345,846,168
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NOTE: ALL LEVIES MUST BE CERTIFIED TO THE COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

Mill levy certifications will only be accepted via e-mail: [MillLevyCertify@jeffco.us](mailto:MillLevyCertify@jeffco.us).

**TO ALL TAXING JURISDICTIONS:**

Pursuant to section 39-5-128, you are hereby notified that, as the clerk of a municipality or secretary of a special district, you must officially certify your agency's mill levy with Jefferson County. To ensure your agency meets the statutory deadline of December 15<sup>th</sup>, **your agency's certification must be submitted via email to [MillLevyCertify@jeffco.us](mailto:MillLevyCertify@jeffco.us) on or before Friday, December 10, 2021.**

Please remember that prior to submitting your agency's mill levy for certification, you are required by statute to formally adopt your annual budget. The necessary forms, along with instructions as to completion, are provided by the Colorado Division of Local Government (DOLA) and can be found on their website ([www.dola.state.co.us](http://www.dola.state.co.us)). Using these forms will expedite the process to ensure that your agency's mill levy is certified in time for the billing of 2020 property taxes by the Jefferson County Treasurer's office. **As an added safeguard to ensure accurate mill levies are certified, resolution(s) authorizing mill levy amounts must be included with your submission.**

Each taxing authority is responsible for ensuring that the mill levy submitted for certification complies with all applicable state statutes. You are encouraged to utilize the resources made available by DOLA to gain a thorough understanding of the statutes that apply to your agency.

The statutory "5.5% Property Tax Revenue Limit," also known as the "Annual Levy Law" (Section 29-1-301, et seq., C.R.S.), applies to most statutory local governments that levy property taxes, and it restricts the amount of property tax revenue that may be collected each year. This does not apply to home-rule entities unless their charters specify this limit. The local government's limit is calculated by using the information on the Certification of Valuation (CV) sent by the County Assessor each year.

Your agency may also be subject to the provisions specified under Article X, Section 20 of the Colorado State Constitution (Taxpayer's Bill of Rights Amendment). Each agency will be mailed a worksheet prepared by DOLA that shows their calculation for the agency's "5.5% limit." For other worksheets and additional guidance, please refer to DOLA's website or contact their staff at any time for assistance.

The county is required by law to certify the mill levies for all taxing authorities located within its boundaries. We ask for your help in ensuring that your mill levy information is both accurate and timely so that we can efficiently begin compiling the mill levy information.

If your district will not levy property taxes, we ask that you notify the county in writing of this intent. Failure to submit the required information by the established statutory deadline may result in a delay in the billing of your entity's property taxes.

Please contact the Jefferson County Assessor, Data Control Department at 303-271-8628 for valuation or district information questions.

Please submit your mill levy certification and resolution no later than December 10 via e-mail to [MillLevyCertify@jeffco.us](mailto:MillLevyCertify@jeffco.us). To ensure reliable and timely delivery and processing of certifications, **submissions will not be accepted in-person or via postal delivery.**

We appreciate your assistance with this process. If you have any questions, please contact the Jefferson County Strategy, Planning & Analysis Division at 303-271-8520.

**RESOLUTION NO. 2021-11-\_\_\_**

**ROXBOROUGH WATER AND SANITATION DISTRICT  
2022 ANNUAL ADMINISTRATIVE MATTERS RESOLUTION**

WHEREAS, the District's Board of Directors (the "Board") is required to perform certain administrative obligations in each calendar year to comply with certain statutory requirements, as further described below, and to assure the efficient operations of the District; and

WHEREAS, the Board desires to set forth such obligations herein and to designate, where applicable, the appropriate person(s) to perform such obligations on behalf of the District; and

WHEREAS, the Board further desires to acknowledge and ratify herein certain actions and outstanding obligations of the District.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF ROXBOROUGH WATER AND SANITATION DISTRICT HEREBY RESOLVES AS FOLLOWS:

1. The Board directs the District's consultants to prepare and file either an accurate map, as specified by the Colorado Division of Local Government (the "Division"), or a notice that the District's boundaries have not changed since the filing of the last District map, with the Division, the Douglas and Jefferson County Clerk and Recorders, and the Douglas and Jefferson County Assessors, on or before January 1, 2022, as required by Section 32-1-306, C.R.S.

2. Pursuant to Section 24-32-116(3)(b), C.R.S, the Board directs legal counsel to update the Division with any of the following information previously provided to the Division, in the event such information changes: (i) the official name of the District; (ii) the principal address and mailing address of the District; (iii) the name of the District's agent; and (iv) the mailing address of the District's agent.

3. The Board directs legal counsel to prepare, no more than sixty (60) days prior to and not later than January 15, 2022, the District's annual transparency notice containing the information set forth in Section 32-1-809(1), C.R.S., and to provide such notice to the eligible electors of the District in one of the manners set forth in Section 32-1-809(2), C.R.S. In addition, legal counsel is directed to file a copy of the notice with the Douglas County and Jefferson County Boards of County Commissioners, the Douglas and Jefferson County Assessors, the Douglas and Jefferson County Treasurers, the Douglas and Jefferson County Clerk and Recorders, and the Division as set forth in Section 32-1-104(2), C.R.S. A copy of the notice shall be made available for public inspection at the principal business office of the District.

4. The Board directs the District's accountant to submit a proposed 2023 budget for the District to the Board by October 15, 2022, to schedule a public hearing on the proposed budget, prepare a final budget, and budget resolution, including certification of mill levies and amendments to the budget if necessary; to certify the mill levies to Douglas and Jefferson Counties on or before December 15, 2022; and to file the approved budget and any amendments

thereto with the proper governmental entities in accordance with the Local Government Budget Law of Colorado, Sections 29-1-101 to 29-1-115, C.R.S.

5. If additional real property is included into the boundaries of the District in the future, the District authorizes legal counsel to record the special district public disclosure document and a map of the new boundaries of the District concurrently with the recording of the order for inclusion in the office of the Douglas County and/or Jefferson County Clerk and Recorder in accordance with Section 32-1-104.8(2), C.R.S.

6. The Board directs legal counsel to notify the Douglas County Board of County Commissioners of any alteration or revision of the proposed schedule of debt issuance set forth in the financial plan attached to the District's Service Plan, as required by Section 32-1-202(2)(b), C.R.S.

7. For any nonrated public securities issued by the District, the Board directs the District accountant to prepare and file with the Division on or before March 1, 2022, an annual information report with respect to any of the District's nonrated public securities which are outstanding as of the end of the District's fiscal year in accordance with Section 11-58-105, C.R.S.

8. The Board hereby authorizes the District's accountant to prepare and file an Audit Exemption and Resolution for approval of Audit Exemption with the Colorado State Auditor by March 31, 2022, as required by Section 29-1-604, C.R.S.; or, if required by Section 29-1-603, C.R.S., the Board authorizes that an audit of the financial statements be prepared and submitted to the Board before June 30, 2022 and filed with the State Auditor by July 31, 2022.

9. The Board directs its staff to prepare the Unclaimed Property Act report and forward the report to the Colorado State Treasurer by November 1, 2022 if there is property presumed abandoned and subject to custody as unclaimed property, in 2022 with Section 38-13-110, C.R.S.

10. The Board directs legal counsel to oversee the preparation of any continuing annual disclosure report required to be filed pursuant to a continuing disclosure agreement, in accordance with the Securities Exchange Commission Rule 15c2-12.

11. The Board designates the Secretary of the District as the official custodian of "public records," as such term is used in Section 24-72-202(2), C.R.S. Public records may also be maintained at the office of Icenogle Seaver Pogue, P.C. and the District's office.

12. The Board directs legal counsel to advise it on the requirements of the Fair Campaign Practices Act Section 1-45-101 *et seq.*, C.R.S., when applicable.

13. The Board directs that all legal notices shall be published in accordance with Section 32-1-103(15), C.R.S., in a paper of general circulation within the boundaries of the District, or in the vicinity of the District if none is circulated within the District including, but not limited to, *The Douglas County News-Press* and *The Canyon Courier*.

14. The Board determines that each director shall receive compensation for the director's service in the amount of \$100 per meeting in accordance with Section 32-1-902(3)(a), C.R.S.

15. The Board hereby determines that each member of the Board shall execute an Affidavit of Qualification of Director at such time the member is either elected or appointed to the Board. Such forms shall be retained in the District's files. Section 32-1-103(5), C.R.S. sets forth the qualifications required. Pursuant to Section 32-1-901 and Section 24-12-101, C.R.S., the Board directs legal counsel to prepare, administer and file an oath of office and a certificate of appointment, if applicable, and procure a surety bond for each Director, and to file copies of each with the Douglas and Jefferson County Clerk and Recorder, Clerk of the Court, and with the Division.

16. The Board extends the current indemnification resolution adopted by the Board on January 17, 2007, via Resolution No. 07-01-02, to allow the resolution to continue in effect as written.

17. Pursuant to Section 32-1-1101.5, C.R.S., the Board directs legal counsel to certify the results of special district ballot issue elections to incur general obligation indebtedness by certified mail to the Douglas County Board of County Commissioners and to file a copy of the certification with the Colorado Division of Securities within forty-five (45) days after the election. Furthermore, whenever the District authorizes or incurs a general obligation debt, the Board authorizes legal counsel to record notice of such action and a description of such debt, in a form prescribed by the Division, in the Douglas County Clerk and Recorder's office within thirty (30) days after authorizing or incurring the debt in accordance with Section 32-1-1604, C.R.S. Furthermore, whenever the District incurs general obligation debt, the Board directs legal counsel to submit a copy of the recorded notice to the Douglas County Board of County Commissioners within thirty (30) days after incurring the debt in accordance with Section 32-1-1101.5(1), C.R.S.

18. The Board directs legal counsel to prepare and file an application for a quinquennial finding of reasonable diligence with the Douglas County Board of County Commissioners, if requested, in accordance with Section 32-1-1101.5(1.5) & (2), C.R.S.

19. If requested by the Douglas County and/or Jefferson County Board of County Commissioners, the Board directs legal counsel to prepare and file a special district annual report in accordance with Section 32-1-207(3)(c), C.R.S.

20. The Board has determined that, when applicable, legal counsel will file conflicts of interest disclosures provided by board members with the Colorado Secretary of State seventy-two (72) hours prior to each meeting of the Board, in accordance with Sections 32-1-902(3)(b) and 18-8-308, C.R.S. Annually, legal counsel shall request that each Board member submit updated information regarding actual or potential conflicts of interest. Additionally, at the beginning of every term, legal counsel shall request that each Board member submit information regarding actual or potential conflicts of interest.

21. The District is currently a member of the Special District Association (“SDA”) and is insured through the Colorado Special Districts Property and Liability Pool. The Board directs the District Manager to pay the annual SDA membership dues and insurance premiums in a timely manner. The Board and District staff will biannually review all insurance policies and coverage in effect to determine appropriate insurance coverage is maintained.

22. Pursuant to Section 24-6-402(2)(c), C.R.S. and the District’s Second Amended and Restated Meeting Resolution No. 2021-11-\_\_\_ adopted by the Board on November 17, 2021, the Board hereby designates the District’s public website, <https://www.roxwater.org/>, as the twenty-four (24) hour posting location for all meeting notices and designates the District office located at 6222 North Roxborough Park Road as the posting location for notices if the District is unable to post a notice online in exigence or emergency circumstances.

23. The Board members have reviewed the minutes of meetings of the Board from December 16, 2020 through October 20, 2021, which minutes are attached hereto as Exhibit A. The Board, being fully advised of the premises, hereby ratifies and affirms each and every action of the Board taken at said meetings.

24. Pursuant to Section 24-6-402(2)(d.5)(II)(E), C.R.S., the Board hereby declares that all electronic recordings of executive sessions shall be retained for purposes of the Colorado Open Meetings Law for ninety (90) days after the date of the executive session. The Board further directs the custodian of the electronic recordings of the executive session to systematically delete all such recordings made for purposes of the Colorado Open Meetings Law at its earliest convenience after the ninetieth (90<sup>th</sup>) day after the date of the executive session.

25. The District hereby acknowledges, agrees and declares that the District’s policy for the deposit of public funds shall be made in accordance with the Public Deposit Protection Act (Section 11-10.5-101 *et seq.*, C.R.S.). As provided therein, the District’s official custodian may deposit public funds in any bank which has been designated by the Colorado Banking Board as an eligible public depository. For purposes of this paragraph, “official custodian” means a designee with plenary authority including control over public funds of a public unit which the official custodian is appointed to serve. The District hereby designates the District’s accountant as its official custodian over public deposits.

26. The Board hereby authorizes Barbara Biggs, General Manager of the District, to execute, on behalf of the District, any and all easement agreements accepting or acquiring easements in favor of the District; any and all agreements or other documents pursuant to which the District acquires any interest in real property, subject to the check signing authorization set forth herein; and any and all agreements for routine maintenance, emergency repairs, and other service-related agreements. The Board hereby designates Barbara Biggs as an authorized check signer on all checks issued for amounts equal to or less than \$5,000 from the District’s checking account. Checks in excess of \$5,000 shall require two signatures and may be signed by Barbara Biggs but must also include the signature of at least one Board member.

27. The Board further authorizes Barbara Biggs, General Manager, to negotiate, execute, and bind the District in contracts, agreements, and intergovernmental agreements of an operational nature.

28. The Board further authorizes Barbara Biggs, General Manager, to sell or dispose of old or surplus equipment valued at \$15,000.00 or less.

29. The Board may, in its sole discretion, certify to the Douglas and/or Jefferson County Treasurer for collection any delinquent water and sewer accounts that have been delinquent for at least six (6) months from their due date and are in excess of \$150.00 per account pursuant to Section 32-1-1101(1)(e), C.R.S. The Board hereby instructs District staff to take all necessary steps to prepare a list of delinquent water and sewer accounts that have been delinquent for at least six (6) months from their due date and are in excess of \$150.00 per account or such other amount in excess of \$150.00 and to provide such list to legal counsel no later than September 30, 2022. The Board directs legal counsel to send such notices to the affected parties indicating the District's intent to certify delinquent accounts at a public meeting held by the Board in October.

(Remainder of Page Intentionally Left Blank.)



Whereupon, the motion to adopt this Resolution was seconded by Director \_\_\_\_\_, and upon vote, unanimously carried. The Chairman declared the motion carried and so ordered.

ADOPTED AND APPROVED THIS 17TH DAY OF NOVEMBER, 2021.

ROXBOROUGH WATER AND  
SANITATION DISTRICT

By: \_\_\_\_\_  
Keith Lehmann, President

*Signature Page to Roxborough Water and Sanitation District  
2022 Annual Administrative Matters Resolution*

CERTIFICATION OF RESOLUTION

I, Alan D. Pogue, General Counsel to the Board of Directors of Roxborough Water and Sanitation District, do hereby certify that the annexed and foregoing Resolution is a true copy from the Records of the proceedings of the Board of said District, on file with Icenogle Seaver Pogue, P.C., general counsel to the District.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the District this 17th day of December, 2021.

---

Alan D. Pogue, General Counsel

(SEAL)

*Certification of Roxborough Water and Sanitation District  
2022 Annual Administrative Matters Resolution*

**EXHIBIT A**

**Minutes from the  
December 16, 2020 through October 20, 2021  
Meetings of the Board**

**RESOLUTION NO. 2021-11-\_\_**

**RESOLUTION OF  
THE BOARD OF DIRECTORS OF  
ROXBOROUGH WATER AND SANITATION DISTRICT**

**AMENDED AND RESTATED MEETING RESOLUTION**

WHEREAS, pursuant to Section 32-1-903(1), C.R.S., the Board of Directors (the “Board”) of Roxborough Water and Sanitation District (the “District”) shall meet regularly at a time and place designated by the Board; and

WHEREAS, on July 17, 2019, the Board adopted an Amended and Restated Meeting Resolution (Resolution No. 2019-07-04) designating the time and place of regular meetings, posting locations for meeting notices, and requirements for emergency meetings (the “Prior Meeting Resolution”); and

WHEREAS, House Bill 21-1278 (“HB 1278”), which was signed into law by the Colorado General Assembly during the 2021 legislative session with an effective date of July 7, 2021, revised the meeting requirements of the boards of directors of special districts; and

WHEREAS, pursuant to Section 32-1-903(1), C.R.S., as amended by HB 1278, the Board shall meet regularly at a “Location” to be designated by the Board; and

WHEREAS, pursuant to Section 32-1-903(5)(a), C.R.S., the term “Location” means the physical, telephonic, electronic, other virtual place, or combination of such means where a meeting can be attended; and

WHEREAS, Section 32-1-903(1), C.R.S., as amended by HB 1278, requires that all meetings of the Board that are held solely at physical locations must be held at physical locations that are within the boundaries of the District or which is within the boundaries of any county in which the District is located, in whole or in part, or in any county so long as the meeting location does not exceed twenty (20) miles from the District’s boundaries; and

WHEREAS, the provisions of Section 32-1-903(1.5), C.R.S. may be waived only if the following criteria are met: (a) the proposed change of the physical location of the Board appears on the agenda of a meeting of the Board, and (b) a resolution is adopted by the Board stating the reason for which meeting of the Board is to be held in a physical location under than the provisions of Section 32-1-903(1.5), C.R.S., and further stating the date, time, and physical location of such meeting; and

WHEREAS, pursuant to Section 32-1-903(2)(a), C.R.S., special meetings may be held as often as the needs of the District require, upon notice to each director, and may include study sessions at which a quorum of the Board is in attendance, and at which information is presented but no official action can be taken by the Board; and

WHEREAS, Sections 32-1-903(2) and 24-6-402(2)(c), C.R.S. govern meeting notices provided by special districts for all public meetings as set forth below; and

WHEREAS, pursuant to Section 32-1-903(2), C.R.S. notice of the time and location designated for all meetings of the Board shall be provided in accordance with Section 24-6-402, C.R.S.; and

WHEREAS, Section 24-6-402(2)(c)(I), C.R.S. requires the District to annually designate one public place within the boundaries of the District where notice of the Board's meetings shall be posted no less than twenty-four (24) hours prior to the Board's meetings, and where possible, the posting shall include specific agenda information; and

WHEREAS, pursuant to Section 24-6-402(2)(c)(III), C.R.S., the District shall be deemed to have given full and timely notice of a public meeting if the District posts the notice, with specific agenda information if available, no less than twenty-four (24) hours prior to the meeting on the public website of the District; and

WHEREAS, if the District posts notice on the District's public website pursuant to Section 24-6-402(2)(c)(III), C.R.S., the District must also designate a public place within its boundaries at which the District may post a notice no less than twenty-four (24) hours prior to a meeting if the District is unable to post notice online in exigent or emergency circumstances; and

WHEREAS, the meeting notice of all meetings of the Board that are held telephonically, electronically, or by other means not including physical presence must include the method or procedure, including the conference number or link, by which members of the public can attend the meeting in accordance with Section 32-1-903(2)(a), C.R.S.; and

WHEREAS, the Board desires to amend and restate the Prior Meeting Resolution pursuant to this Resolution to address the changes to the meeting requirements for the boards of special districts as set forth in HB 1278.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF ROXBOROUGH WATER AND SANITATION DISTRICT THAT:

1. The Board hereby determines to hold regular meetings on the third Wednesday of each month at 8:00 a.m. The location of all regular and special meetings of the Board shall be held electronically via Zoom or other reliable electronic or telephonic platform and/or at the office of the District located at 6222 North Roxborough Park Road, which location is within the boundaries of the County where the District is located in accordance with Section 32-1-903(1.5), C.R.S.

2. The Board hereby designates the District's public website, <https://www.roxwater.org/>, as the twenty-four (24) hour posting location for all meeting notices.

3. The Board hereby designates the District office located at 6222 North Roxborough Park Road as the posting location for notices if the District is unable to post a notice online in exigent or emergency circumstances.

4. The meeting notice of all meetings of the Board that are held telephonically, electronically, or by other means not including physical presence shall include the method or procedure, including the conference number or link, by which members of the public can attend the meeting.

5. The designations set forth in Paragraphs 2 and 3 are hereby deemed to be the Board's annual designation of the location where notices of meetings shall be posted twenty-four hours in advance of said meetings and shall be effective until such time as the Board determines to designate a new posting location. The Board shall provide or cause to be provided the address of its website to the Department of Local Affairs.

6. Emergency meetings may be called by the District without notice, if notice is not practicable, by the President or any two (2) Board members in the event of an emergency that requires the immediate action of the Board in order to protect the public health, safety, and welfare of the property owners and residents of the District. If possible, notice of such emergency meeting may be given to the members of the Board by telephone or whatever other means are reasonable to meet the circumstances of the emergency, and shall be provided to the public via any practicable means available, *if any*, including, but not limited to, posting notice of such emergency meeting on the District's website. At such emergency meeting, any action within the power of the Board that is necessary for the immediate protection of the public health, safety and welfare may be taken; provided however, that any action taken at an emergency meeting shall be ratified at the first to occur: (a) the next regular meeting of the District's Board, or (b) the next special meeting of the District's Board.

7. This Resolution shall repeal, supersede, and replace the Prior Meeting Resolution and any and all previous resolutions or provisions of previous resolutions adopted by the Board concerning meeting location, time, and posting of notices.

8. This Resolution shall take effect on the date and time of its adoption and shall remain effective until otherwise supplemented or amended by the Board.

*Signature page follows.*

ADOPTED AND APPROVED THIS 17TH DAY OF NOVEMBER, 2021.

ROXBOROUGH WATER AND SANITATION DISTRICT

By: \_\_\_\_\_  
Kenneth W. Maas, President

*Signature Page to Second Amended and Restated Meeting Resolution*

**RESOLUTION NO. 2021-11-\_\_\_**  
**OF THE BOARD OF DIRECTORS OF**  
**ROXBOROUGH WATER AND SANITATION DISTRICT**  
**2022 REGULAR SPECIAL DISTRICT ELECTION RESOLUTION**

WHEREAS, Roxborough Water and Sanitation District (the “District”) was organized pursuant to the Special District Act, Article 1 of Title 32, C.R.S. (the “Act”), after approval of the eligible electors of the District, by order of the District Court in and for Douglas County, Colorado; and

WHEREAS, after organization, District elections to elect members to the Board of Directors (the “Board”) of the District and/or to present certain ballot questions to the eligible electors of the District are governed by the Act; the Uniform Election Code of 1992, Articles 1 to 13 of Title 1, C.R.S. (the “Uniform Code”); and the Colorado Local Government Election Code, Article 13.5 of Title 1, C.R.S. (the “Local Government Election Code”) (the Act, Uniform Code, and Local Government Election Code are collectively referred to herein as the “Election Laws”); and

WHEREAS, the Board currently includes four (4) members elected to serve on the Board, and one member appointed to the vacancy on the Board on the date this Resolution is adopted; and

WHEREAS, the term of office for three (3) members of the Board shall expire after his or her successor is elected at the next regular election for the District scheduled to be held on the Tuesday succeeding the first Monday of May, which is May 3, 2022 (the “Election”), in accordance with § 1-13.5-111(1), C.R.S.; and

WHEREAS, except as otherwise provided below, the term of office for members of the Board elected in the Election are for three (3) years pursuant to § 32-1-305.5(3)(b), C.R.S.; and

WHEREAS, in accordance with the Election Laws, the Board desires to call the Election for purposes of electing three (3) directors to the Board to each serve a term of three years; and

WHEREAS, pursuant to Section 32-1-804(1), C.R.S., the Board shall govern the conduct of the Election and render all interpretations and make all decisions as to controversies or other matters arising in conducting the Election; and

WHEREAS, pursuant to Section 32-1-804(2), C.R.S., all powers granted by the Board by Part 8, Article 1 of Title 32, for the conduct of regular or special elections may be exercised in the absence of the Board by the secretary or by an assistant secretary appointed by the Board, and the person named by the Board who is responsible for the conducting of the election shall be the designated election official; and

WHEREAS, pursuant to Section 1-13.5-108(1), C.R.S., the designated election official named by the Board shall render all interpretations and shall make all initial decisions as to controversies or other matters arising in operation of the Code; and



WHEREAS, for purposes of the Election, the Board desires to appoint an assistant secretary, who shall be the designated election official for the Election and exercise all powers granted by the Board for the conduct of the Election; and

WHEREAS, §§ 1-13.5-501(1) & -(1.7), C.R.S., require that, between seventy-five (75) and one hundred (100) days before a regular election, the Designated Election Official shall provide public notice of a call for nominations for the election by: any one of the following means: publication, as defined in § 1-13.5-501(2), C.R.S.; including the notice as a prominent part of an informational mailing sent by the District to the eligible electors of the District; posting the information of the official website of the District; or, if permitted under § 1-13.5-501(1.7)(b)(IV), C.R.S., posting the notice in at least three public places within the boundaries of the metropolitan district and in the office of the Clerk and Recorder of Douglas County; and

WHEREAS, § 1-13.5-1104(2), C.R.S. requires the Designated Election Official to supervise the distributing, handling, and counting of ballots and the survey of returns, and to take the necessary steps to protect the confidentiality of the ballots cast and the integrity of the election; and

WHEREAS, §§ 1-11-103(3) & 32-1-104(1), C.R.S. require the District to certify to the Division the results of any elections held by the District and include the District's business address, telephone number, and contact person; and

WHEREAS, § 1-13.5-513(1), C.R.S. provides that if the only matter before the electors in an election is the election of persons to office and if, at the close of business day on the sixty-third (63<sup>rd</sup>) day before the election or at any time thereafter, there are not more candidates than offices to be filled at the election, the Designated Election Official shall cancel the election and declare the candidates elected if so instructed by resolution of the governing body; and

WHEREAS, § 1-11-103(3), C.R.S. provides that if an election is cancelled pursuant to § 1-13.5-513(1), C.R.S., the District shall file notice and a copy of the resolution of such cancellation with the Colorado Division of Local Government (the "Division"); and

WHEREAS, the Board desires to call an election and set forth herein the procedures for conducting such election as authorized by the Election Laws.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE ROXBOROUGH WATER AND SANITATION DISTRICT THAT:

1. The Board hereby calls a regular election of the eligible electors of the District to be held on May 3, 2022 between the hours of 7:00 A.M. and 7:00 P.M. pursuant to and in accordance with the Election Laws, for the purpose of electing three (3) directors to each serve a three-year term on the Board. Such numbers may change due to one or more vacancies arising on the Board after the adoption of this Resolution and prior to the Election. The Election shall be conducted as an independent mail ballot election pursuant to Part 11 of the Local Government Election Code and all other relevant provisions of the Code.

2. Pursuant to Section 32-1-804(2), C.R.S., the Board hereby names Stacie Pacheco of Icenogle Seaver Pogue, P.C. as Assistant Secretary to the District for purposes of the Election, who shall be the Designated Election Official for the Election. The Designated Election Official shall act as the primary contact with the Douglas County Clerk and Recorder's office and shall be primarily responsible for ensuring the proper conduct of the Election including, but not limited to, appointing election judges as necessary, appointing the Board of Canvassers, arranging for the required notices of the election and printing of ballots, and directing that all other appropriate actions be accomplished. The Board hereby directs the District's General Counsel to oversee the general conduct of the Election.

3. The Board hereby directs the Designated Election Official to provide public notice of a call for nominations for the Election in accordance with the requirements of § 1-13.5-501, C.R.S., which shall include information regarding the director offices to be voted upon at the Election, where a self-nomination and acceptance form or letter may be obtained, the deadline for submitting the self-nomination and acceptance form or letter to the Designated Election Official, and information on obtaining an absentee ballot. Public notice shall be provided by publication as defined in § 1-13.5-501(2), C.R.S.

4. Pursuant to Section 1-13.5-1002(1)(b), C.R.S., applications for absentee voter's ballots may be filed at the Designated Election Official's office (at such address noted in Paragraph 5 below), between the hours of 8:00 a.m. and 5:00 p.m., until the close of business on the Tuesday immediately preceding the Election (April 26, 2022).

5. Pursuant to Section 1-13.5-303, C.R.S., any person who desires to be a candidate for the office of director in the District must file a self-nomination and acceptance form or letter, signed by the candidate and by an eligible elector of the State as a witness to the signature of the candidate, with the Designated Election Official no later than 5:00 P.M. on the day that is sixty-seven (67) days prior to the Election (February 25, 2022). On the date of signing the self-nomination and acceptance form or letter a candidate for director shall be an eligible elector of the District. Pursuant to Section 32-1-103(5), C.R.S., an "eligible elector" means a person who, at the designated time or event, is registered to vote in the State of Colorado and (i) who is a resident of the special district; or (ii) who, or whose spouse or civil union partner, owns taxable real or personal property situated within the boundaries of the special district, whether said person resides within the special district or not. A person who is obligated to pay taxes under a contract to purchase taxable property situated within the boundaries of the special district is considered an "owner" for purposes of this definition. Self-nomination and acceptance forms are available at the Designated Election Official's office located at 4725 S. Monaco St., Suite 360, Denver, Colorado 80237.

6. Pursuant to Sections 1-13.5-513(1)&(6), C.R.S., the Board hereby authorizes and directs the Designated Election Official to cancel the Election and declare the candidates elected if, at the close of business on the sixty-third (63<sup>rd</sup>) day before the Election (March 1, 2022), there are not more candidates for director than offices to be filled, including candidates filing affidavits of intent to be write-in candidates, and so long as the only ballot questions are for the election of candidates. The Board further authorizes and directs the Designated Election Official

to file cancellation notices with the Douglas County Clerk and Recorder's Office and with the Colorado Division of Local Government, to post notice of the cancellation in the office of the Designated Election Official, and to provide notice by publication of the cancellation of the election. The Designated Election Official also shall notify the candidates that the Election was cancelled and that they were elected by acclamation.

7. In accordance with §§ 1-11-103(3) & 32-1-104(1), C.R.S., the District directs the Designated Election Official to notify the Division of the results of any elections held by the District, including the District's business address, telephone number, and contact person within thirty (30) days after the Election (June 2, 2022).

8. The Designated Election Official and the officers, agents, consultants, and employees, if any, of the District are hereby authorized and directed to take all action necessary or appropriate to effectuate the provisions of this Resolution.

9. All actions not inconsistent with the provisions of this Resolution heretofore taken by the members of the Board, the Designated Election Official, and the officers, agents, consultants, and employees, if any, of the District, and directed toward holding the Election for the purposes stated herein are hereby ratified, approved, and confirmed.

10. All prior acts, orders, or resolutions, or parts thereof, by the District in conflict with this Resolution are hereby repealed, except that this repealer shall not be construed to revive any act, order, or resolution, or part thereof, heretofore repealed.

11. If any section, paragraph, clause, or provision of this Resolution shall be adjudged to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause, or provision shall not affect any of the remaining sections, paragraphs, clauses or provisions of this Resolution, it being the intention that the various parts hereof are severable.

12. The District shall be responsible for the payment of any and all costs associated with the conduct of the Election, including its cancellation, if necessary, and those costs incurred pursuant to the terms and conditions of an election agreement with the County, if any.

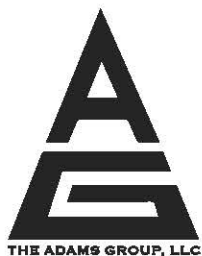
13. This Resolution shall take effect on the date and at the time of its adoption.

Whereupon, a motion was made and seconded, and upon a majority vote, this Resolution was approved by the Board.

**ADOPTED AND APPROVED THIS 17TH DAY OF NOVEMBER, 2021.**

**ROXBOROUGH WATER AND SANITATION  
DISTRICT**

By: Keith E. Lehmann  
Its: President



THE ADAMS GROUP, LLC

CERTIFIED  
PUBLIC  
ACCOUNTANTS

October 15, 2021

Board of Directors  
Roxborough Water and Sanitation District  
6222 N. Roxborough Park Road  
Littleton, CO 80125

Dear Board:

We are pleased to confirm our understanding of the services we are to provide the Roxborough Water and Sanitation District for the year ended December 31, 2021. We will audit the financial statements of the governmental activities, the business-type activities, and each major fund including the related notes to the financial statements, which collectively comprise the basic financial statements of the Roxborough Water and Sanitation District as of and for the year ended December 31, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Roxborough Water and Sanitation District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Roxborough Water and Sanitation District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Budgetary Comparison Statement - General Fund

We have also been engaged to report on supplementary information other than RSI that accompanies the Roxborough Water and Sanitation District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Individual fund statements and schedules

### **Audit Objective**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the first paragraph when considered in relation to the financial statements taken as a whole.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Roxborough Water and Sanitation District's financial statements. Our report will be addressed to the Board of Roxborough Water and Sanitation District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than modified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

### **Management Responsibilities**

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. You are also responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee our assistance with the preparation of your financial statements and related notes and any other nonattest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, and each major fund of the Roxborough Water and Sanitation District and the respective changes in financial position and where applicable, cash flows, in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations. You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the

supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon.

### **Audit Procedures - General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about your ability to continue as a going concern for a reasonable period of time.

### **Audit Procedures - Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

### **Audit Procedures - Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Roxborough Water and Sanitation District's

compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

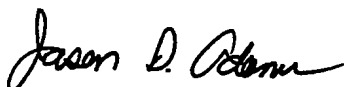
**Engagement Administration, Fees, and Other**

We understand that your staff will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

Jason Adams is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee will not exceed \$21,000 for the audit plus an additional \$8,000 for the inclusion of Plum Valley Heights. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the Roxborough Water and Sanitation District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



The Adams Group, LLC  
Certified Public Accountants

**RESPONSE:**

This letter correctly sets forth the understanding of the Roxborough Water and Sanitation District.

Name \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_





Change Order No. 04

Date of Issuance: 11/17/2021	Effective Date: 11/17/2021
Owner: Roxborough Water and Sanitation District	Owner's Contract No.: N/A
Contractor: Brannan Construction Company	Contractor's Project No.: 21008
Engineer: TST Infrastructure, LLC	Engineer's Project No.: 001.367.02
Project: Rock Wren Water and Sewer Replacement	Contract Name: Rock Wren Water and Sewer Replacement

The Contract is modified as follows upon execution of this Change Order:


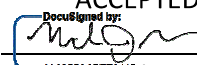

Description:

- |   |                                     |
|---|-------------------------------------|
| 1. Deducted cost to reduce the original contract quantity of Bid Item 31, Remove and Dispose of Existing 4" Asbestos Cement (AC) pipe by 18 linear feet at \$33.71 per linear foot. | Deduct \$606.78<br>Deduct 0 days    |
| 2. Deducted cost to reduce the original contract quantity of Bid Item 40, Construction Fence by 130 linear feet at \$1.95 per linear foot.  | Deduct \$253.50<br>Deduct 0 days    |
| 3. Deducted cost to reduce the original contract quantity of Bid Item 41, Silt Fence by 24 linear feet at \$1.43 per linear foot.   | Deduct \$34.32<br>Deduct 0 days     |
| 4. Deducted cost to reduce the original contract quantity of Bid Item 42, Sediment Control Log by 157 linear feet at \$3.05 per linear foot.  | Deduct \$478.85<br>Deduct 0 days    |
| 5. Deducted cost to reduce the original contract quantity of Bid Item 46, Trench Stabilization Rock by 25 cubic yards at \$89.49 per cubic yard.                                    | Deduct \$2,237.25<br>Deduct 0 days  |
| 6. Deducted cost to reduce the original contract quantity of Bid Item 47, Road Base by 150 cubic yards at \$26.44 per cubic yard.   | Deduct \$3,966.00<br>Deduct 0 days  |
| 7. Deducted cost to reduce the original contract quantity of Bid Item 48, Export Unsuitable Material by 50 cubic yards at \$63.68 per cubic yard.                                   | Deduct \$3,184.00<br>Deduct 0 days  |
| 8. Deducted cost to reduce the original contract quantity of Bid Item 49, Import Backfill Material by 50 cubic yards at \$89.09 per linear foot.                                    | Deduct \$4,454.50<br>Deduct 0 days  |
| 9. Deducted cost to reduce the original contract quantity of Bid Item 50, Rock Excavation by 100 cubic yards at \$119.13 per cubic yard.  | Deduct \$11,913.00<br>Deduct 0 days |

Total Change Order No. 4 Line Items 1 – 9:	Deduct \$27,128.20 Deduct 0 days
--	-------------------------------------



CHANGE IN CONTRACT PRICE	CHANGE IN CONTRACT TIMES <i>[note changes in Milestones if applicable]</i>
Original Contract Price:  \$ <u>393,552.56</u>	Original Contract Times: Milestone 1: <u>May 26, 2021</u> Milestone 2: <u>July 3, 2021</u> Milestone 3: <u>July 10, 2021</u> Substantial Completion: <u>July 13, 2021</u> Ready for Final Payment: <u>August 12, 2021</u> _____ days or dates
Increase from previously approved Change Orders No. <u>01</u> to No. <u>03</u> :  \$ <u>447,750.60</u>	Increase from previously approved Change Orders No. <u>01</u> to No. <u>03</u> : Milestone 1: <u>2 days</u> Milestone 2: <u>44 days</u> Milestone 3: <u>58 days</u> Substantial Completion: <u>69 days</u> Ready for Final Payment: <u>75 days</u> _____ days
Contract Price prior to this Change Order:  \$ <u>841,303.16</u>	Contract Times prior to this Change Order: Milestone 1: <u>May 28, 2021</u> Milestone 2: <u>August 16, 2021</u> Milestone 3: <u>September 6, 2021</u> Substantial Completion: <u>September 20, 2021</u> Ready for Final Payment: <u>October 26, 2021</u> _____ days or dates
Decrease of this Change Order:  \$ <u>27,128.20</u>	Decrease of this Change Order: Milestone 1: <u>0 days</u> Milestone 2: <u>0 days</u> Milestone 3: <u>0 days</u> Substantial Completion: <u>0 days</u> Ready for Final Payment: <u>0 days</u> _____ days or dates
Contract Price incorporating this Change Order:  \$ <u>814,174.96</u>	Contract Times with all approved Change Orders: Milestone 1: <u>May 28, 2021</u> Milestone 2: <u>August 16, 2021</u> Milestone 3: <u>September 6, 2021</u> Substantial Completion: <u>September 20, 2021</u> Ready for Final Payment: <u>October 26, 2021</u> _____ days or dates

RECOMMENDED: By: <u></u> Title: <u>Principal</u> Date: <u>November 10, 2021   10:33:22 AM MST</u>	ACCEPTED: By: <u></u> Title: <u>Director of Operations</u> Date: <u>November 10, 2021   12:00:45 PM MST</u>	ACCEPTED: By: <u></u> Title: <u>SPM</u> Date: <u>November 10, 2021   9:25:16 AM MST</u>
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Approved by Funding Agency (if applicable)

By: \_\_\_\_\_ Date: \_\_\_\_\_  
 Title: \_\_\_\_\_

## Contractor's Application for Payment No. 6

	Application Period: 10/13/2021 through 11/05/2021	Application Date: 11/5/2021
To (Owner): Roxborough Water and Sanitation District	From (Contractor): Brannan Construction Company	Via (Engineer): TST Infrastructure, LLC
Project: Rock Wren Water and Sewer Replacement	Contract: Rock Wren Water and Sewer Replacement	
Owner's Contract No.: n/a	Contractor's Project No.:	Engineer's Project No.: 001.367.02

### Application For Payment Change Order Summary

Approved Change Orders	Additions	Deductions	1. ORIGINAL CONTRACT PRICE.....	\$ 393,552.56
Number			2. Net change by Change Orders.....	\$ 420,622.40
CO #1	\$16,961.25		3. Current Contract Price (Line 1 ± 2).....	\$ 814,174.96
CO #2	\$291,155.42		4. TOTAL COMPLETED AND STORED TO DATE	
CO #3	\$139,633.93		(Column F total on Progress Estimates).....	\$ 814,174.96
CO #4 (Pending)	-\$27,128.20		5. RETAINAGE:	
			a. 5% X _____ Work Completed.....	\$ 0.00
			b. 5% X _____ Stored Material.....	\$ 0.00
			c. Total Retainage (Line 5.a + Line 5.b).....	\$ 0.00
			6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c).....	\$ 814,174.96
TOTALS	\$420,622.40		7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$ 773,134.67
NET CHANGE BY CHANGE ORDERS	\$420,622.40		8. AMOUNT DUE THIS APPLICATION.....	\$ 41,040.29
			9. BALANCE TO FINISH, PLUS RETAINAGE	
			(Column G total on Progress Estimates + Line 5.c above).....	\$ 0.00

**Contractor's Certification**

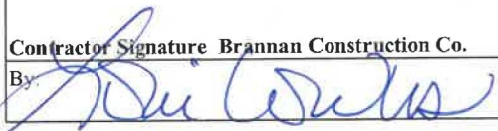
The undersigned Contractor certifies, to the best of its knowledge, the following:

(1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment;


(2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all Liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such Liens, security interest, or encumbrances); and

(3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.


**Contractor Signature Brannan Construction Co.**

By:  Date: 10-Nov-21

Payment of: \$ 41,040.29  
(Line 8 or other - attach explanation of the other amount)

is recommended by:  November 10, 2021 | 8:55:5...  
AB35BE8777B24A9... (Engineer) (Date)

Payment of: \$ 41,040.29  
(Line 8 or other - attach explanation of the other amount)

is approved by:  November 10, 2021 | 9:08:2...  
1A8855CAD7E241B... (Owner) (Date)

Approved by: \_\_\_\_\_ (Date)  
Funding or Financing Entity (if applicable)

Progress Estimate

Contractor's Application

For (Contract): Rock Wren Water and Sewer Replacement											Application Number			6						
Application Period: 10/13/2021 through 11/05/2021											Application Date:			11/5/2021						
A					B		C			D		(C + D)		E			F		G	
Item			Contract Information				Work Completed						Stored Materials (Not in C or D)			Total Completed and Stored This Period (D + E)	Total Completed and Stored to Date (C + D + E)		% (F / B)	Balance to Finish (B - F)
Item No.	Description	Item Qty	Units	Unit Price	Bid Item Value (\$)	Quantity Installed Prev. Period	Quantity Value Prev. Period	Quantity Installed This Period	Quantity Value This Period	Total Estimatd Quantity	Value of Work Installed to Date	From Prev Period	This Period	Total Stored Materials	Total Completed and Stored This Period (D + E)	Total Completed and Stored to Date (C + D + E)	% (F / B)	Balance to Finish (B - F)		
<b>General Items</b>																				
1	Performance and Payment Bonds	1	LS	\$ 4,211.15	\$4,211.15	1	\$4,211.15			1	\$4,211.15					\$4,211.15	100.0%			
2	Insurance	1	LS	\$ 139.60	\$139.60	1	\$139.60			1	\$139.60					\$139.60	100.0%			
3	Submittals	1	LS	\$ 129.86	\$129.86	1	\$129.86			1	\$129.86					\$129.86	100.0%			
4	Grading, Erosion, and Sediment Control Permit	1	LS	\$ 383.89	\$383.89	1.00	\$383.89			1.000	\$383.89					\$383.89	100.0%			
5	Right-of-Way Permit	1	LS	\$ 697.99	\$697.99	1	\$697.99			1	\$697.99					\$697.99	100.0%			
6	Other Permits	1	LS	\$ 348.99	\$348.99			1	\$348.99		\$348.99					\$348.99	100.0%			
7	Contractor Mobilization and Staging	1	LS	\$ 15,261.92	\$15,261.92	1	\$15,261.92			1	\$15,261.92					\$15,261.92	100.0%			
8	Temporary Residential Parking Area Preparation	1	LS	\$ 16,271.58	\$16,271.58	1	\$16,271.58			1	\$16,271.58					\$16,271.58	100.0%			
9	Temporary Residential Parking Area Demolition	1	LS	\$ 7,565.26	\$7,565.26	1	\$7,565.26			1	\$7,565.26					\$7,565.26	100.0%			
10	Temporary Homeowner Access from Temporary Parking to Rock Wren	1	LS	\$ 1,197.87	\$1,197.87	1	\$1,197.87			1	\$1,197.87					\$1,197.87	100.0%			
11	Traffic Control	1	LS	\$ 22,075.81	\$22,075.81	1	\$22,075.81			1	\$22,075.81					\$22,075.81	100.0%			
12	Construction Survey	597	LF	\$ 10.88	\$6,495.36	597	\$6,495.36			597	\$6,495.36					\$6,495.36	100.0%			
13	As-Built Survey	597	LF	\$ 10.60	\$6,328.20	597	\$6,328.20			597	\$6,328.20					\$6,328.20	100.0%			
<b>Temporary Water Line Installation</b>																				
14	6-inch Temporary Water System Piping	9	EA	\$ 2,088.92	\$18,800.28	9	\$18,800.28			9	\$18,800.28					\$18,800.28	100.0%			
15	Water Service Line Connection to Temporary Water Line	9	EA	\$ 746.35	\$6,717.15	9	\$6,717.15			9	\$6,717.15					\$6,717.15	100.0%			
<b>Sewer Line Replacement</b>																				
16	8-inch PVC Sewer Line, 0 to 12 Feet Deep	297	LF	\$ 66.70	\$19,809.90	297	\$19,809.90			297	\$19,809.90					\$19,809.90	100.0%			
17	Additional 0 to 4 Feet of Trench Depth - 8-inch Sewer Line	297	LF	\$ 10.91	\$3,240.27	297	\$3,240.27			297	\$3,240.27					\$3,240.27	100.0%			
18	Additional 4 or More Feet of Trench Depth - 8-inch Sewer Line	297	LF	\$ 10.91	\$3,240.27	297	\$3,240.27			297	\$3,240.27					\$3,240.27	100.0%			
19	6-inch PVC Sewer Line	45	LF	\$ 96.61	\$4,347.45	45	\$4,347.45			45	\$4,347.45					\$4,347.45	100.0%			
20	6-inch Cleanout	2	EA	\$ 1,057.99	\$2,115.98	2	\$2,115.98			2	\$2,115.98					\$2,115.98	100.0%			
21	Manhole MH-AB-2A with Cast-in-Place Base	1	EA	\$ 9,924.58	\$9,924.58	1	\$9,924.58			1	\$9,924.58					\$9,924.58	100.0%			
22	4-foot Diameter Manhole	3	EA	\$ 8,429.24	\$25,287.72	3	\$25,287.72			3	\$25,287.72					\$25,287.72	100.0%			
23	Remove Existing 4-foot Diameter Manhole	1	EA	\$ 2,403.23	\$2,403.23	1	\$2,403.23			1	\$2,403.23					\$2,403.23	100.0%			
24	Flow Fill Existing Sewer Main	300	LF	\$ 16.61	\$4,983.00	300	\$4,983.00			300	\$4,983.00					\$4,983.00	100.0%			
25	Service Line Reconnection to New 6" and 8" Sanitary Sewer	9	EA	\$ 1,759.33	\$15,833.97	9	\$15,833.97			9	\$15,833.97					\$15,833.97	100.0%			
26	Video Inspection of Sewer Line	342	LF	\$ 9.84	\$3,365.28	342	\$3,365.28			342	\$3,365.28					\$3,365.28	100.0%			
<b>Water Line Replacement</b>																				
27	8-inch DIP Water Line, 0 to 8 Feet Deep	300	LF	\$ 77.15	\$23,145.00	300	\$23,145.00			300	\$23,145.00					\$23,145.00	100.0%			
28	8-inch DIP Bends	2	EA	\$ 693.88	\$1,387.76	2	\$1,387.76			2	\$1,387.76					\$1,387.76	100.0%			
29	8-inch Gate Valves	3	EA	\$ 2,131.86	\$6,395.58	3	\$6,395.58			3	\$6,395.58					\$6,395.58	100.0%			
30	8-inch Water Main Connection	1	LS	\$ 6,469.90	\$6,469.90	1	\$6,469.90			1	\$6,469.90					\$6,469.90	100.0%			
31	Remove and Dispose of Existing 4" Asbestos Cement (AC) Pipe	300	LF	\$ 33.71	\$10,113.00	282	\$9,506.22	18	\$606.78	300	\$10,113.00				\$606.78	\$10,113.00	100.0%			
32	Fire Hydrant Assembly	1	EA	\$ 9,511.04	\$9,511.04	1	\$9,511.04			1	\$9,511.04					\$9,511.04	100.0%			
33	2" Blowoff Assembly	1	EA	\$ 3,552.93	\$3,552.93	1	\$3,552.93			1	\$3,552.93					\$3,552.93	100.0%			
34	Water Service Line Connection to New 8" Water Main	9	EA	\$ 1,230.24	\$11,072.16	9	\$11,072.16			9	\$11,072.16					\$11,072.16	100.0%			
<b>Asphalt and Paving</b>																				
35	Install Temporary Gravel Access Road - Sewer	572	SY	\$ 15.42	\$8,820.24	572	\$8,820.24			572	\$8,820.24					\$8,820.24	100.0%			
36	Install Temporary Gravel Access Road - Water	564	SY	\$ 15.53	\$8,758.92	564	\$8,758.92			564	\$8,758.92					\$8,758.92	100.0%			
37	Remove and Dispose of Asphalt	1371	SY	\$ 10.41	\$14,272.11	1371	\$14,272.11			1371	\$14,272.11					\$14,272.11	100.0%			
38	Asphalt Surface Replacement 5" Deep	6855	SYI	\$ 6.23	\$42,706.65	6855	\$42,706.65			6855	\$42,706.65					\$42,706.65	100.0%			
<b>Grading, Erosion, and Sediment Control</b>																				
39	Vehicle Tracking Pad	1	EA	\$ 3,863.27	\$3,863.27	1	\$3,863.27			1	\$3,863.27					\$3,863.27	100.0%			
40	Construction Fence	1155	LF	\$ 1.95	\$2,252.25	1028	\$1,998.75	130	\$253.50	1155	\$2,252.25				\$253.50	\$2,252.25	100.0%			
41	Silt Fence	1155	LF	\$ 1.43	\$1,651.65	1131	\$1,617.33	24	\$34.32	1155	\$1,651.65				\$34.32	\$1,651.65	100.0%			
42	Sediment Control Log	427	LF	\$ 3.05	\$1,302.35	270	\$823.50	157	\$478.85	427	\$1,302.35				\$478.85	\$1,302.35	100.0%			
43	Seeding and Mulching	0.68	AC	\$ 2,363.40	\$1,607.11	0.68	\$1,607.11			0.68	\$1,607.11					\$1,607.11	100.0%			
44	Site and Landscape Restoration	1	LS	\$ 3,246.45	\$3,246.45	1	\$3,246.45			1	\$3,246.45					\$3,246.45	100.0%			
45	Additional GESB BMPs	1	LS	\$ 6,492.88	\$6,492.88	1	\$6,492.88			1	\$6,492.88					\$6,492.88	100.0%			
<b>Provisional Items</b>																				
46	Trench Stabilization Rock - Provisional Item	25	CY	\$ 89.49	\$2,237.25			25	\$2,237.25						\$2,237.25	\$2,237.25	100.0%			
47	Road Base - Provisional Item	150	CY	\$ 26.44	\$3,966.00			150	\$3,966.00						\$3,966.00	\$3,966.00	100.0%			
48	Export Unusable Material	50	CY	\$ 33.80	\$1,690.00			50	\$1,690.00						\$1,690.00	\$1,690.00	100.0%			
49	Import Backfill Material	50	CY	\$ 89.09	\$4,454.50			50	\$4,454.50						\$4,454.50	\$4,454.50	100.0%			
50	Rock Excavation	100	CY	\$ 119.13	\$11,913.00			100	\$11,913.00						\$11,913.00	\$11,913.00	100.0%			
<b>Change Orders</b>																				
CO #1, Item #1	WCD #1 - Temp Water Service Line Connections	1	LS	\$ 16,961.25	\$16,961.25	1	\$16,961.25			1	\$16,961.25					\$16,961.25	100.0%			
CO #2, Item #1	Braman CO #2 Request - Soil Conditions	1	LS	\$ 275,258.02	\$275,258.02	1	\$275,258.02			1	\$275,258.02					\$275,258.02	100.0%			
CO #2, Item #2	Braman CO#3 Request WCD #2 - Temp Asphalt Repair	1	LS	\$ 2,924.78	\$2,924.78	1	\$2,924.78			1	\$2,924.78					\$2,924.78	100.0%			
CO #2, Item #3	Braman CO #4 Request - Flashfill Encountered	1	LS	\$ 12,972.62	\$12,972.62	1	\$12,972.62			1	\$12,972.62					\$12,972.62	100.0%			
CO #3, Item #1	Braman CO #5 Request - WCD#3 2in Sleeve HDD	1	LS	\$ 5,336.10	\$5,336.10	1	\$5,336.10			1	\$5,336.10					\$5,336.10	100.0%			
CO #3, Item #2	Braman CO #6 Request WCD #4 Mill Remove & Replace Asphalt	1	LS	\$ 128,277.78	\$128,277.78	1	\$128,277.78			1	\$128,277.78					\$128,277.78	100.0%			
CO #3, Item #3	Braman WCD #7 Place Sinter Erosion Control Blankets	1	LS	\$ 6,070.05	\$6,070.05	1	\$6,070.05			1	\$6,070.05					\$6,070.05	100.0%			
CO #4, Item #1	Deducted cost to reduce the original contract qty Bid Item 31 R&D existing #2 asbestos cement pipe	-18	LF	\$ 33.71	(\$606.78)			-18	(\$606.78)							(\$606.78)	100.0%			
CO #4, Item #2	Deducted cost to reduce the original contract qty of Bid Item 40 Construction Fence	-130	LF	\$ 1.95	(\$253.50)			-130	(\$253.50)							(\$253.50)	100.0%			
CO #4, Item #3	Deducted cost to reduce the original contract qty Bid Item 41 Silt Fence	-24	LF	\$ 1.43	(\$34.32)			-24	(\$34.32)							(\$34.32)	100.0%			
CO #4, Item #4	Deducted cost to reduce the original contract qty Bid Item 42 Sediment Control Log	-157	LF	\$ 3.05	(\$478.85)			-157	(\$478.85)							(\$478.85)	100.0%			
CO #4, Item #5	Deducted cost to reduce the original contract qty Bid Item 46 Trench Stabilization Rock	-25	CY	\$ 89.49	(\$2,237.25)			-25	(\$2,237.25)							(\$2,237.25)	100.0%			
CO #4, Item #6	Deducted cost to reduce the original contract qty Bid Item 47 Road Base	-150	CY	\$ 26.44	(\$3,966.00)			-150	(\$3,966.00)							(\$3,966.00)	100.0%			
CO #4, Item #7	Deducted cost to reduce the original contract qty Bid Item 48 Export Unusable Material	-50	CY	\$ 33.80	(\$1,690.00)			-50	(\$1,690.00)							(\$1,690.00)	100.0%			
CO #4, Item #8	Deducted cost to reduce the original contract qty Bid Item 49 Import Backfill Material	-50	CY	\$ 89.09	(\$4,454.50)			-50	(\$4,454.50)											