



# ROXBOROUGH WATER AND SANITATION DISTRICT

## Roxborough Water & Sanitation District and Plum Valley Heights Subdistrict of the Roxborough Water & Sanitation District (RWSD) Regular Board

Due to the State of Emergency declared by Governor Polis and the threat to health and safety posed by the COVID-19 pandemic, this meeting will be held via video conference and may be accessed at **ZOOM Meeting ID 851 0710 4995**  
**Password: 800948**

Date: Wednesday, April 21, 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

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

- II. 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 March 17, 2021.
- III. Staff Reports
  - a. General Manager’s Report
  - b. Financial Reports
- IV. **Board Action Items**

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

- V. Consent Agenda
  - a. Approve the Minutes of the Regular Meeting of the RWSD on March 17, 2021.
  - b. Ratify Payrolls for March 31 and April 15, 2021
  - c. Ratify Payments since March 17, 2021 #
  - d. Approve Payments of Claims: Checks#
- VI. 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
  - f. Administrative Update
- VII. **Board Action Items:**
  - a. **Consider approval of the Intergovernmental Agreement Regarding Installation of Dominion High Zone Pump and Relocation of Low Zone Pump**
- VIII. **Adjourn**

**RECORD OF PROCEEDINGS**

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**MINUTES OF THE REGULAR MEETING AND PUBLIC HEARING CONCERNING RATES  
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  
MARCH 17, 2021**

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 Subdistrict was held on March 17, 2021 at 8:00 a.m. The meeting was conducted via Zoom Meeting. Notice of the meeting ID and Password was 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:            Bill Goetz, TST Infrastructure, LLC  
   Christy Kline, TST Infrastructure, LLC  
   Alan Pogue, Esq., Icenogle Seaver Pogue, PC  
   Ted Snailum, TWS Financial

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

Public Attendees: 13

**CALL TO ORDER:** The meeting was called to order at 8:04 a.m. by Director Lehmann. It was also established that a quorum was in attendance and there were no conflicts of interest to disclose.

**Public Hearing: Director Keith Lehmann opened the Public Hearing**

**Rates Presentation: Barbara Biggs and Bill Goetz presented the Rates Presentation for 2021**

**Public Comments and Questions: The staff and Board conducted a question/answer period with public attendees.**

**Director Keith Lehmann closed the Public Hearing**

**PLUM VALLEY HEIGHTS SUBDISTRICT:**

Upon a motion by Director Thomas, second by Director Mass 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 Maas 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 February 17, 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:**

Mr. Snailum presented the January 31, 2021 Financial Recap for Plum Valley Heights. Upon a motion from Director Thomas, second by Director Maas and a unanimous vote, the Board approved the financial report for Plum Valley Heights.

**Board Action Items:**

- a. **Upon a motion by Director Thomas, second by Director Bane and unanimous vote, the Board approved the Resolution 21-03-01 to adopt changes to the District's Water and Wastewater Service Rates and Charges**

**ROXBOROUGH WATER AND SANITATION DISTRICT**

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

**CONSENT AGENDA:**

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

- A. Approval of the corrected minutes of the Regular Meeting of the RWSD on February 17, 2021
- B. Ratify Payrolls for February 28 and March 15, 2021
- C. Ratify Payments since February 17, 2021 #100347-100364,100366-100368,100371,100373,100376-100381,100386,100390,100392-100395,100397-100398,100403-100405
- D. Approve Payments of Claims: Check #100365,100369-100370,100372,100374-100375,100382-100385,100387-100389,100391,100396,100399-100402,100406-100414
- E. Approve Pay App#6 Velocity Construction Pump P-204 in the amount of \$61,655.00
- F. Approve Change Order #1 Velocity Construction to add 45 days

**GENERAL MANAGER'S REPORT:**

Ms. Biggs provided the General Manager's Report which a copy is attached to these minutes.

**OPERATIONS:**

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

**ENGINEERING:**

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

**FINANCIAL RWSD:**

Mr. Snailum presented the January 31, 2021 RWSD Financial Statements to the Board. Upon a motion by Director Thomas to approve the financial report, second by Director Bane and unanimous vote by the Board, the financial report was approved.

**ADMINISTRATIVE UPDATE:**

Ms. Cindy Taylor provided the administrative update.

**BOARD ACTION ITEMS:**

**Board Action Items:**

- a. **Upon a motion by Director Thomas, second by Director Bane and unanimous vote, the Board approved the Resolution 21-03-01 adopting changes to the District's Water and Wastewater Service Rates and Charges**
- b. **Upon a motion by Director Thomas, second by Director Bane and unanimous voted, the Board awarded the Rock Wren Project contract to Brannan Construction and authorized staff to sign documents and make decisions accordingly.**

**ADJOURN:**

Upon a motion by Director Bane, second by Director Thomas, the Board voted to adjourn the regular meeting of the Board of Directors. Meeting adjourned at 10:05 AM.

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

**General Manager's Report**  
**Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District**  
**April 21, 2021**

**Operations:**

- Facilities Relocation Agreement finalized, but Sterling Ranch has not completed the tie-in for interim service to Filing 4 yet.
- All properties Plum Valley Heights subdivision have paid the SDC and connected to the system.
- Valley View Christian Church has requested information related to including the church in the Subdistrict.

**Roxborough Water and Sanitation - PVH  
Financial Recap  
February 28, 2021**

**General Fund**

1. Property taxes collected for the month total \$ 32,987
2. Specific ownership taxes collected for the month total \$ 3,509
3. Accounting expenses \$ 1000

**General Manager's Report  
Roxborough Water and Sanitation District  
April 21, 2021**

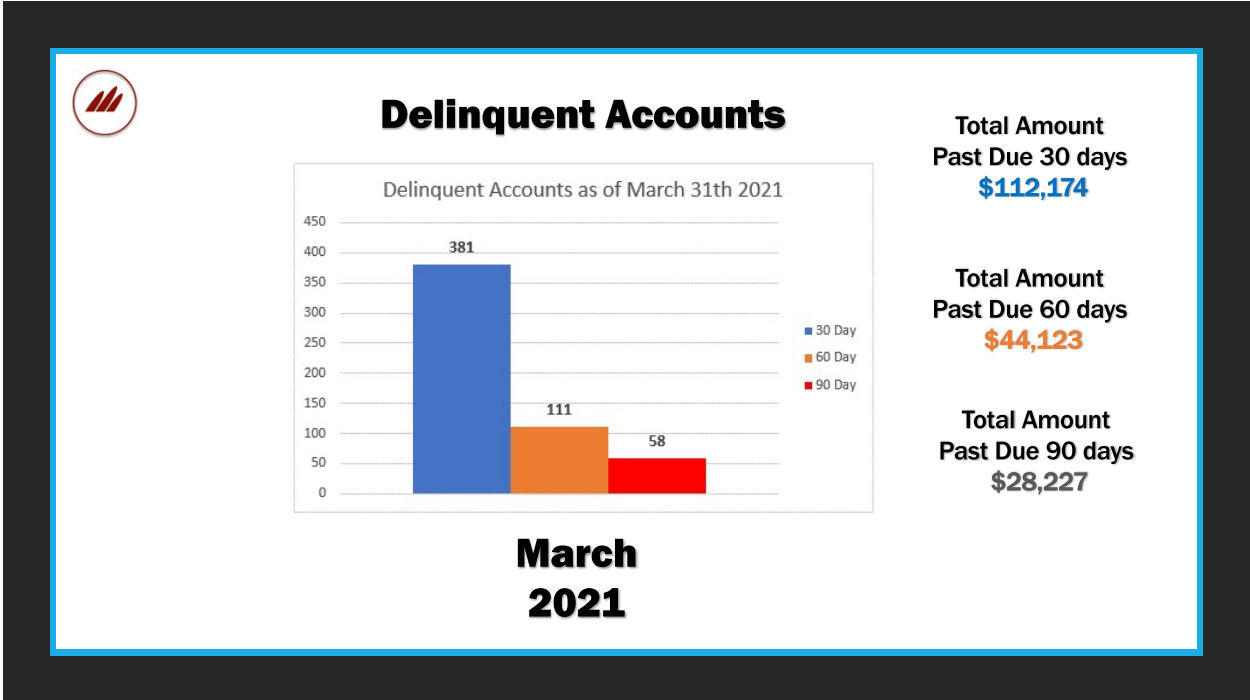
**Information Only**

**Cyberattack:**

- Meeting with NetDiligence to complete the comprehensive cyber security audit on April 15, 2021.

**Past Due Accounts:**

- March delinquent accounts looking much better thanks to Cindy's hard work contacting people and getting them to pay at least something and commit to a plan.
- We have \$28,227 in total accounts 90 days or more past due, compared with \$92,138 in February and \$140,306 in January.
- We intend to watch past-due accounts very closely as we move into the outdoor irrigation system. If we see people with past-due accounts using excessive amounts of water, we will post them for shut off.



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

- Day-to-day operations going well.
- Dominion has paid all amounts due the District.
- Dominion has taken over operation of all wastewater operations. The Dominion board has approved a pilot study of a membrane treatment process at the Chatfield Basin Water Reclamation Facility. It is unclear if they plan to discharge effluent from the pilot to the South Platte or the Roxborough Lift Station.
- Dominion board authorized payment of the cost to line the O-Line manholes. The District plans to go forward with lining the pipeline and will also invoice Dominion for that cost.
- We continue to receive odor complaints from the Dominion connection to the O-Line and we continue to push Dominion to add chemical at the Titan Road Lift Station to control odors.

**Ravenna:**

- Lots of construction and locates.

**2021 General Assembly:**

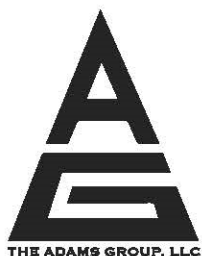
- A number of bills related to soil health and agriculture have been introduced.
- The Colorado Department of Public Health and Environment has a bill that would create a state-issued permit for dredge and fill activities in waters no longer protected under the federal Navigable Waters Protection Rule that will impact any future project to rebuild Lambert Reservoir.

**New Development:**

- The 62-acre Burgess property adjacent to Rampart Range Road has sold to a developer that plans to develop the property with 80-100 single family homes and 72 unit apartment building. The property was included in the District for 1 EQR, so additional Inclusion Fees would be due if the District serves the planned development. Meeting to discuss service to the development with the team is scheduled for April 20; Meadow Ditch water would be needed to serve a development of this scope.

**Public Outreach:**

- No comments received on March rate hearing.
- Annual spring flushing started April 12. We posted a blog on the annual flushing on the website, with links on Twitter and Facebook.
- Working with realtor listing the 3-acre parcel adjacent to the Zone 4 tank on access to the property, and outreach to residents on Thunder Run to make them aware the property is listed for sale.



CERTIFIED  
PUBLIC  
ACCOUNTANTS

April 8, 2021

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

We are engaged to audit the financial statements of the governmental activities, the business-type activities, and each major fund of the Roxborough Water and Sanitation District (the District) for the year ended December 31, 2020. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

#### Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated October 15, 2020, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the required supplementary information, which supplement(s) the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

We have been engaged to report on the other supplementary information which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

#### Planned Scope, Timing of the Audit, and Other

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.

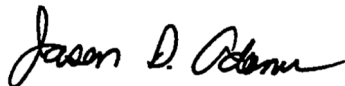


Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We expect to begin our audit on approximately April 19, 2021 and issue our report in May 2021. Jason D. Adams is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the use of Board of Directors and management of the Roxborough Water and Sanitation District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "Jason D. Adams". The signature is written in a cursive style with a large initial "J" and "A".

The Adams Group, LLC.  
Certified Public Accountants

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## Water Plant

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The water treatment plant has been running smoothly. In March, the plant was operational for **15** days with an average plant production of **1.5** MGD and a max day of **2.7** MGD.

Operations staff is finalizing maintenance activities in preparation for the irrigation season, we anticipate beginning the summer rotation towards the end of April.

90% drawings are complete for the backwash pond conversion project, GESC drawings are through the County and their comments have been addressed. Plans should be available to contractors towards the end of April. We have shared the drawings with DWSD and CAB.

March production was **22.4** million gallons of treated water, **7.1** million gallons of that was for Sterling Ranch.

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## Lift Stations

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The lift stations are running smoothly. Velocity has completed the installation of the engineered media in the odor bed, the media will need to be kept moist to form the bacteria that destroys H<sub>2</sub>S.

The 4<sup>th</sup> pump addition project is pretty much complete, we have had a few sporadic pump failures that Velocity has been addressing. Water Technology believes they have solved the issue by making some minor adjustments to the VFD. Very few punch list items remain.

March saw **24** million gallons of sewage pumped to Littleton-Englewood. Approximately **3.3** million was conveyed for Sterling Ranch.

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## Field

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The field remains busy for March with over **740** locates with the majority in Sterling Ranch. A total of **217** were for Roxborough.

Brannan Construction has been awarded the Rock Wren contract, we have also signed the contract for Colorado Golf and Turf to provide the residents with golf carts for access.

Soil borings and exploratory potholes have been done in the vicinity of Rampart Range Road and Village Circle East for the Transmission Line Replacement Project, once the data is received, we will be able to update the drawings with the final alignment.

**MEMORANDUM**

TO: Roxborough Water and Sanitation District  
Board of Directors

FROM: TST Infrastructure, LLC  
Bill Goetz

SUBJECT: Engineering Status Report

DATE: April 13, 2021

**I. DEVELOPMENT PROJECTS**

North Loop Water Relocation – The new pipeline has been constructed and tied-in to the existing system. Resolution of conflicts between the relocated line and other utilities remains.

**II. WATER TREATMENT PLANT**

The Backwash Pond Phase 1 project for converting the old reclaim pond into an emergency holding pond has been advertised for bids with a bid opening date of May 6.

**III. LIFT STATION PUMP ADDITION**

The new pump is in service and the contractor is working on punchlist items in the lift station. Work rebuilding the odor control bed at the lift station is nearly complete and the bed has been placed in operation.

**IV. ROCK WREN SEWER REPLACEMENT**

Signing of contracts is complete and notice to proceed is expected to be issued on or about April 15.

**V. RAMPART WATER LINE REPLACEMENT**

Potholing of existing utilities is nearly complete. Design will resume when potholing is complete.

Memorandum  
April 13, 2021  
Page 2

VI. RAMPART PUMP STATION RELOCATION

RWSD and TST met with Denver Water and Aurora on March 9 to review the project concepts and get input from all parties. Denver Water is reviewing the request for easement internally.

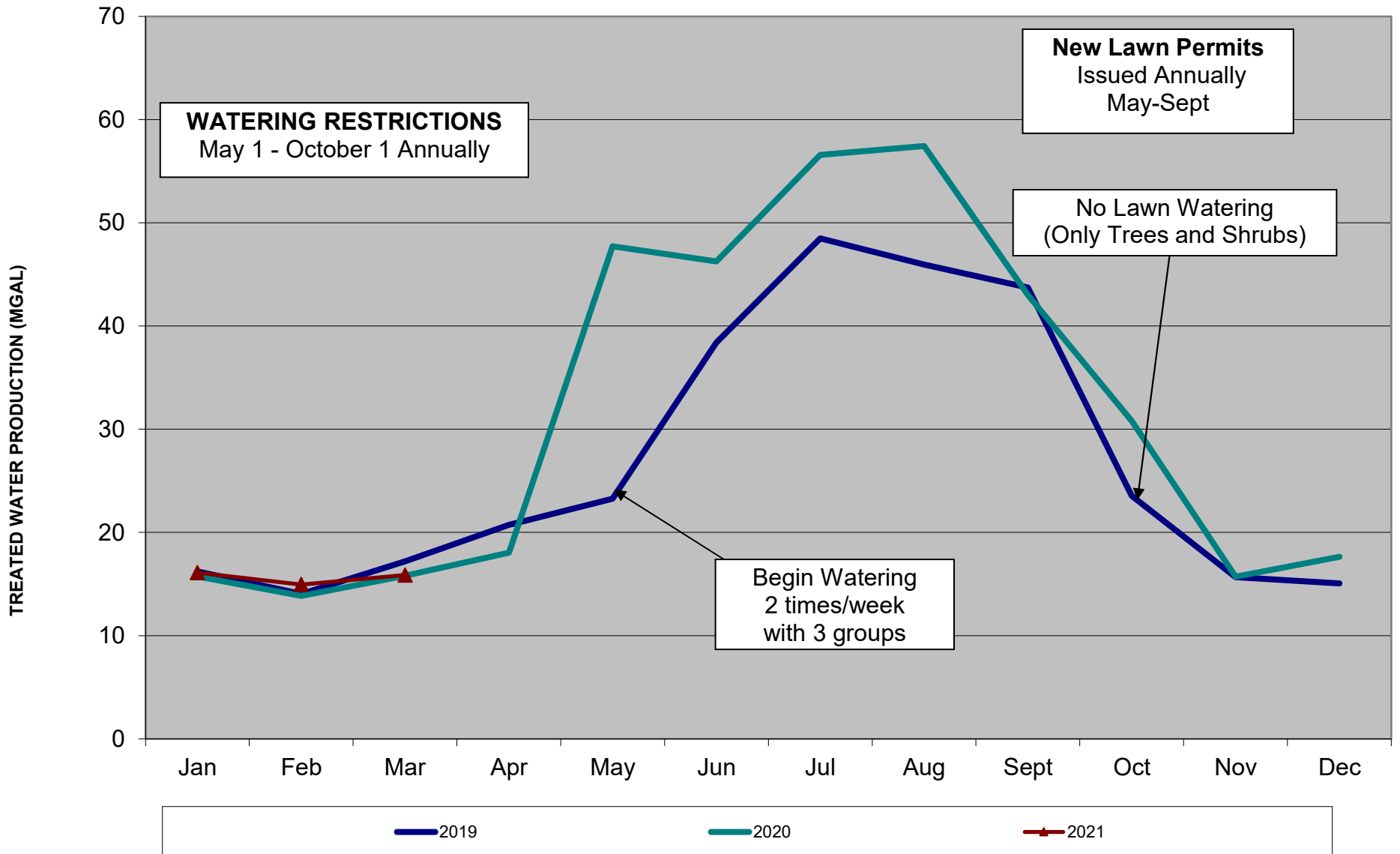
VII. WTP HIGH ZONE PUMP FOR DWSD

Design drawings based on the original DWSD request were complete and ready for advertising. Changes to the project were subsequently requested by DWSD. Redesign of the project is on hold pending execution of an IGA to address project changes. (No Change)

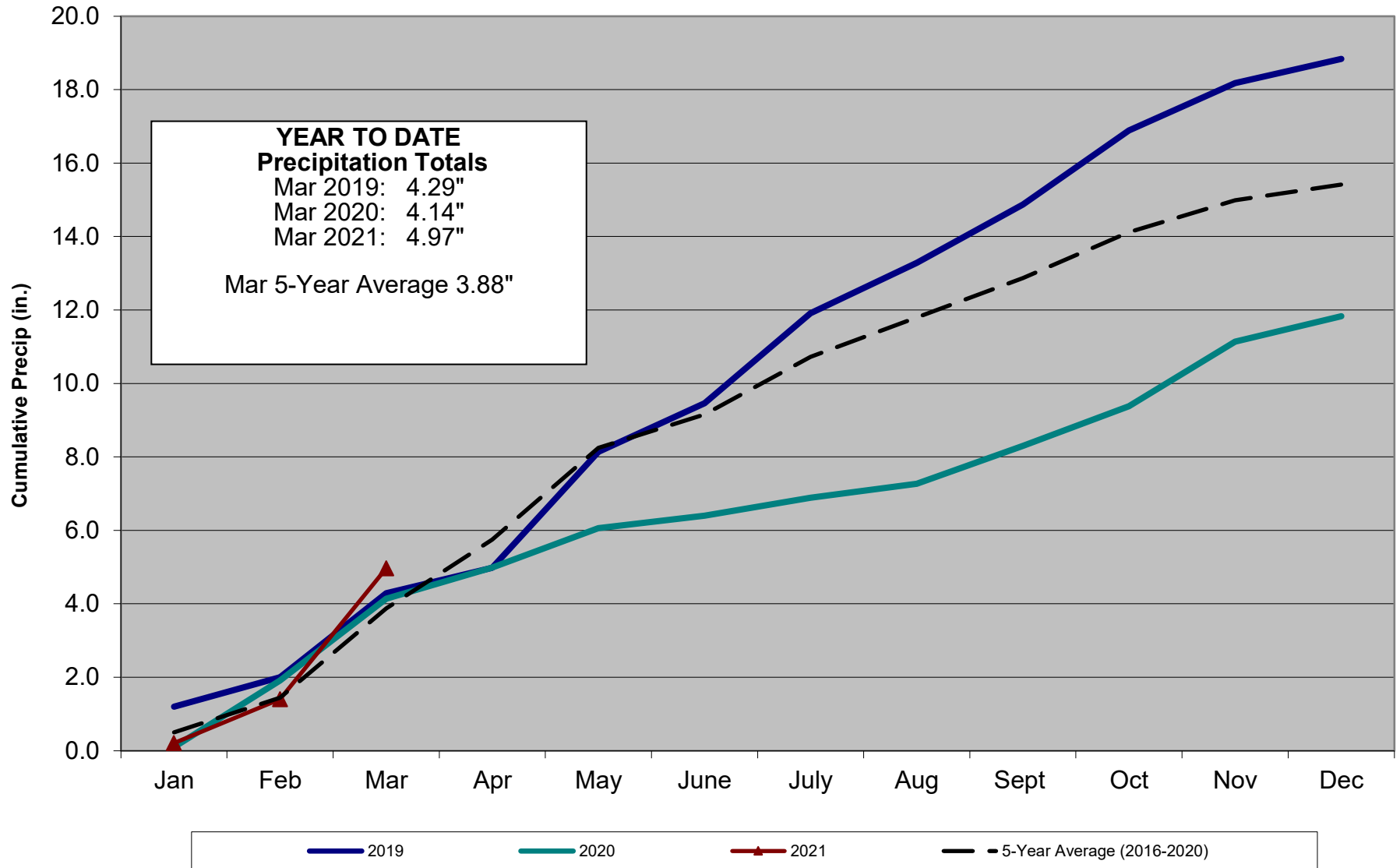
VIII. GIS

The GIS system has been updated to include information from sewer line video inspections.

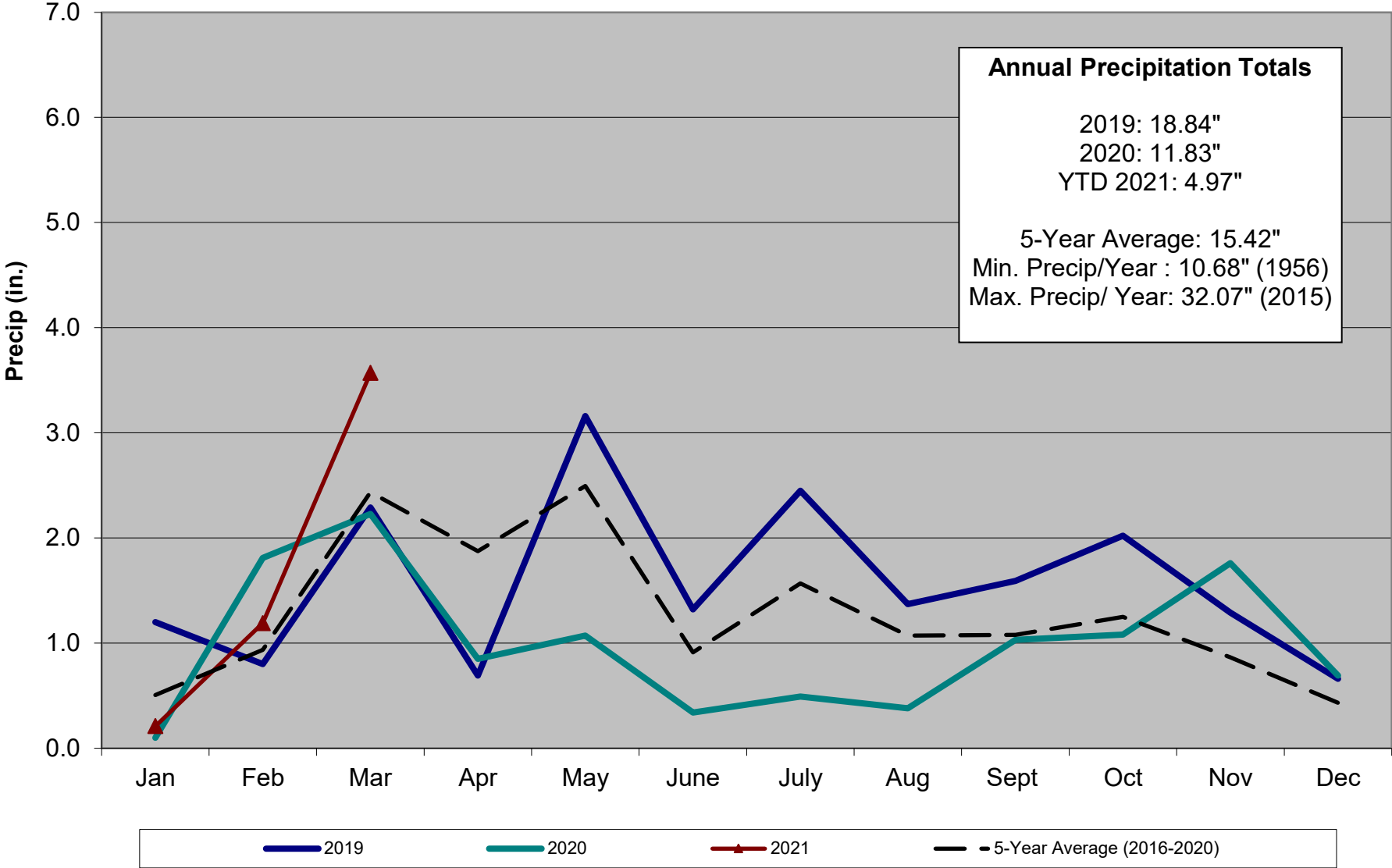
# ROXBOROUGH WATER AND SANITATION DISTRICT TREATED WATER PRODUCTION 2019-2021



# ROXBOROUGH WATER AND SANITATION DISTRICT CUMULATIVE PRECIPITATION 2019-2021

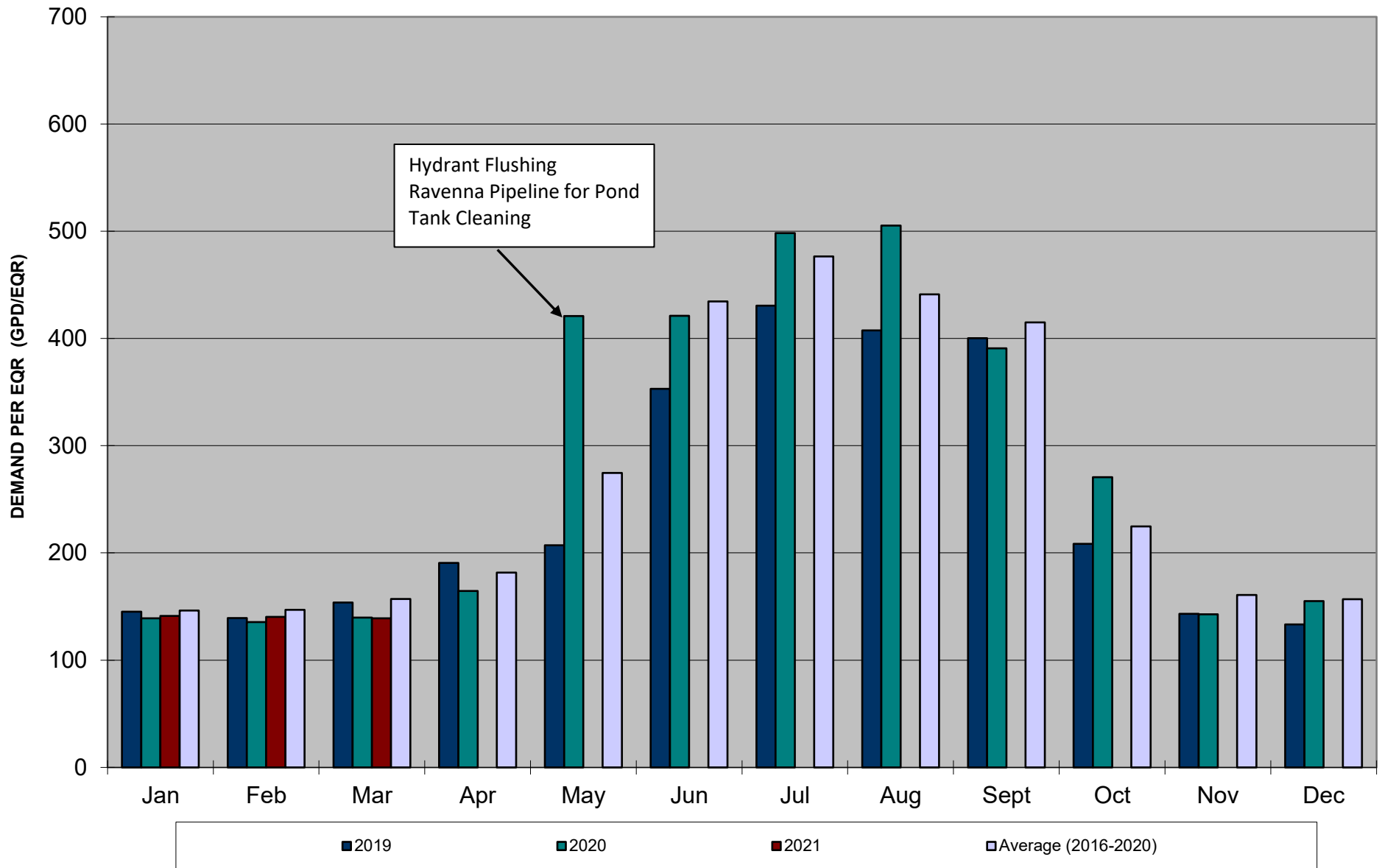


# ROXBOROUGH WATER AND SANITATION DISTRICT PRECIPITATION 2019-2021

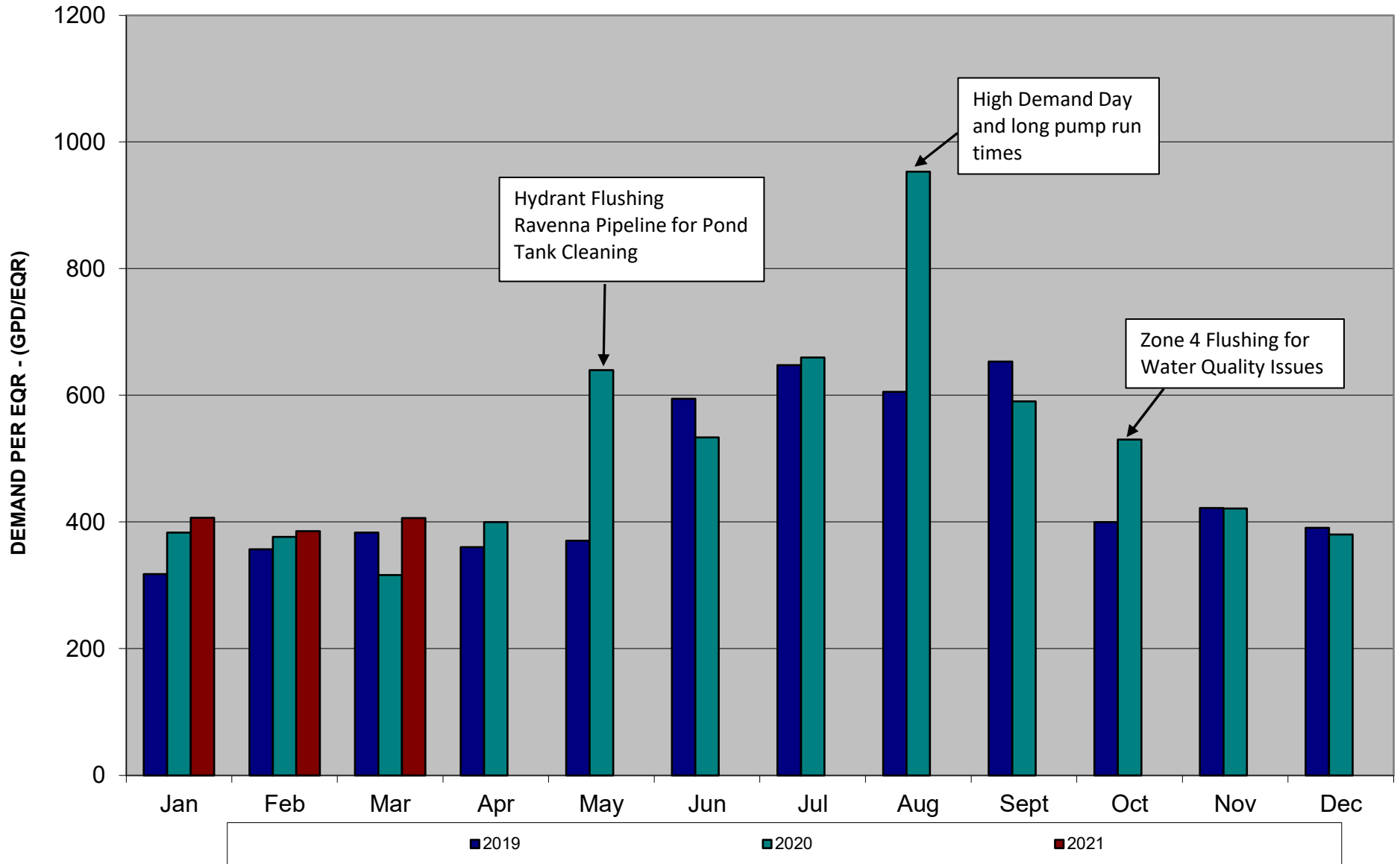




# ROXBOROUGH WATER AND SANITATION DISTRICT AVERAGE DEMAND PER EQR



# ROXBOROUGH WATER AND SANITATION DISTRICT MAX DAY DEMAND PER EQR



ROXBOROUGH WATER AND SANITATION DISTRICT

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total
<b>Treated Water (MGAL)</b>													
2001	12,896	10,732	13,139	17,682	23,775	37,211	41,464	36,026	33,660	24,197	16,317	13,590	280,689
2002	14,409	14,251	15,708	25,837	33,774	39,489	43,253	43,149	30,955	21,896	15,952	16,320	314,993
2003	15,157	13,559	15,844	15,366	21,246	25,025	38,569	36,880	32,821	33,034	15,953	15,172	278,626
2004	16,325	18,678	18,572	17,037	28,880	30,671	35,891	34,793	31,867	20,521	16,185	16,416	285,836
2005	18,124	17,565	20,281	20,659	33,636	41,766	57,879	44,463	39,982	25,387	19,938	22,416	362,096
2006	22,572	20,843	23,554	30,521	42,801	52,357	46,739	36,853	31,626	21,832	17,937	19,279	366,914
2007	16,837	16,078	19,097	21,937	27,827	49,368	54,417	44,990	41,003	27,691	20,124	23,633	363,002
2008	24,863	19,657	21,177	22,647	34,898	50,196	59,399	49,686	39,732	26,950	19,315	19,137	387,657
2009	17,791	16,890	20,429	19,083	31,869	34,293	45,513	45,163	35,948	20,794	16,268	18,680	322,721
2010	17,154	15,961	17,846	19,833	29,844	44,996	46,537	44,574	45,438	27,670	16,509	16,754	343,116
2011	16,890	15,668	17,660	21,667	27,671	45,243	38,967	45,797	37,233	26,631	18,220	17,045	328,912
2012	17,067	15,367	19,091	26,665	38,380	49,632	46,971	48,559	38,515	21,575	17,493	18,015	357,350
2013	17,634	15,747	17,663	17,631	29,037	48,638	47,571	44,696	32,089	21,222	17,433	17,644	327,005
2014	17,883	15,681	17,168	18,034	29,090	39,059	41,554	35,570	29,096	20,198	17,274	16,284	296,891
2015	16,514	13,524	16,946	18,601	18,821	29,142	38,685	42,303	42,508	25,801	15,304	15,727	293,876
2016	15,439	14,821	15,669	15,570	22,839	41,632	51,517	47,624	43,165	29,837	19,570	17,578	335,261
2017	16,585	15,380	19,054	23,910	24,366	47,026	52,854	45,557	44,612	20,430	16,998	17,087	343,859
2018	16,279	14,552	16,912	15,303	32,877	49,804	48,665	46,999	45,804	22,200	16,198	17,017	342,610
2019	16,213	14,045	17,188	20,718	23,271	38,396	48,501	45,953	43,731	23,543	15,657	15,058	322,274

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total
<b>Monthly EQRs (Connected)</b>													
2001	1967	1967	2060	2060	2154	2154	2196	2196	2288	2288	2343	2343	
2002	2427	2427	2489	2489	2548	2548	2605	2605	2659	2659	2692	2692	
2003	2730	2730	2771	2771	2792	2792	2805	2805	2832	2832	2848	2848	
2004	2869	2869	2881	2881	2906	2906	2936	2936	2946	2946	2958	2958	
2005	2996	2996	3018	3018	3037	3037	3065	3065	3098	3098	3114	3114	
2006	3121	3121	3145	3145	3167	3167	3181	3199	3208	3217	3222	3227	
2007	3234	3237	3244	3248	3252	3258	3263	3267	3271	3280	3291	3296	
2008	3305	3317	3320	3322	3324	3327	3331	3333	3335	3340	3341	3342	
2009	3343	3345	3348	3351	3351	3351	3352	3352	3357	3359	3359	3360	
2010	3361	3361	3361	3365	3367	3368	3370	3372	3372	3373	3378	3378	
2011	3379	3381	3381	3383	3383	3383	3383	3383	3383	3383	3383	3383	
2012	3389	3389	3390	3390	3390	3390	3390	3390	3390	3390	3390	3390	
2013	3390	3390	3390	3395	3395	3395	3399	3399	3399	3399	3399	3399	
2014	3399	3399	3399	3399	3399	3400	3402	3402	3403	3405	3406	3406	
2015	3406	3408	3408	3410	3411	3413	3415	3416	3416	3419	3420	3421	
2016	3421	3423	3424	3424	3425	3425	3426	3426	3429	3430	3434	3435	
2017	3441	3443	3446	3452	3458	3460	3463	3465	3469	3470	3557	3562	
2018	3569	3570	3574	3576	3579	3582	3583	3587	3589	3596	3601	3603	
2019	3603	3603	3608	3622	3624	3626	3634	3638	3642	3644	3645	3646	

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	AVG GPD/EQR
<b>Treated Water (GPD/EQR)</b>													
2001	211.49	194.86	205.75	286.12	356.05	575.84	609.08	529.20	490.38	341.15	232.14	187.11	351.60
2002	191.51	209.71	203.58	346.02	427.58	516.60	535.61	534.32	388.05	265.63	197.52	195.56	334.31
2003	179.10	177.38	184.44	184.84	245.47	298.77	443.55	424.13	386.31	376.28	186.72	171.85	271.57
2004	183.55	224.49	207.95	197.12	320.58	351.81	394.34	382.27	360.57	224.70	182.39	179.02	267.40
2005	195.14	209.39	216.77	228.18	357.27	458.41	609.16	467.96	430.19	264.34	213.42	232.21	323.54
2006	233.30	238.51	241.59	323.49	435.96	551.07	473.97	371.62	328.62	218.92	185.57	192.72	316.28
2007	167.94	177.39	189.90	225.13	276.03	505.10	537.97	444.23	417.84	272.33	203.83	231.30	304.08
2008	242.67	204.35	205.76	227.24	338.67	502.92	575.23	480.88	397.12	260.29	192.71	184.72	317.71
2009	171.67	180.33	196.83	189.82	306.78	341.12	438.00	434.63	356.95	199.69	161.44	179.34	263.05
2010	164.64	169.60	171.28	196.46	285.93	445.33	445.46	426.41	449.17	264.63	162.91	159.99	278.48
2011	161.24	165.50	168.49	213.49	265.76	445.79	371.75	436.69	366.86	253.94	179.53	162.53	265.96
2012	162.45	156.56	181.66	262.19	365.21	488.02	446.96	462.07	378.71	205.30	172.01	171.42	287.71
2013	167.80	165.90	168.07	173.11	275.90	477.55	451.47	424.19	314.69	201.41	170.96	167.45	263.21
2014	169.72	164.76	162.93	176.86	276.08	382.93	394.02	337.28	285.00	191.35	169.05	154.22	238.68
2015	156.40	141.73	160.40	181.83	177.99	284.62	365.42	399.48	414.55	243.43	149.16	148.30	235.28
2016	145.58	149.30	147.62	151.58	215.11	405.18	485.07	448.41	419.61	280.61	189.96	165.07	266.93
2017	155.48	159.54	178.36	230.88	227.30	453.04	492.34	424.12	428.67	189.92	159.29	154.74	271.14
2018	147.14	145.58	152.64	142.65	296.33	463.47	436.14	422.66	425.41	199.15	149.94	152.36	261.29
2019	145.16	139.22	153.67	190.67	207.14	352.97	430.53	407.46	400.25	208.41	143.18	133.23	242.66

- Notes:  
 1. Daily units = Connected monthly EQRs / # of days per month  
 2. Note: Data obtained from District WTP data sheet, and from RWSD

ROXBOROUGH WATER AND SANITATION DISTRICT

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
<b>Treated Water (MGAL)</b>												
2019	16,213	14,045	17,188	20,718	23,271	38,396	48,501	45,953	43,731	23,543	15,657	15,058
2020	15,727	13,854	15,8	18,034	47,714	46,262	56,584	57,45	42,99	30,793	15,716	17,639
2021	16,104	14,961	15,881									
Increase/Decrease	2.4%	8.0%	0.5%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%

<b>Monthly EQRs (Connected)</b>												
2019	3603	3603	3608	3622	3624	3626	3634	3638	3642	3644	3645	3646
2020	3648	3649	3651	3656	3657	3662	3663	3667	3667	3671	3671	3672
2021	3677	3678	3682									
Increase/Decrease	0.8%	0.8%	0.8%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%

\*EQR increase for Sept/20-Oct/20 per verbal information from Cindy due to ADG issues

<b>Water Savings</b>												
Increase/Decrease*	1.6%	7.2%	-0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

(From Projected) \* Change in treated water - Change in monthly units

<b>Treated Water (GPD/EQR)</b>												
2019	145.16	139.22	153.67	190.67	207.14	352.97	430.53	407.46	400.25	208.41	143.18	133.23
2020	139.07	135.59	139.60	164.42	420.88	421.10	498.30	505.38	390.78	270.59	142.70	154.96
2021	141.28	140.27	139.13	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Increase/Decrease	1.6%	3.5%	-0.3%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

- Notes:
- Daily units = Connected monthly EQRs / # of days per month
  - Note: Data obtained from District WTP data sheet, and from RWSD

ROXBOROUGH WATER AND SANITATION DISTRICT

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
<b>Max Day Treated Water (MGD)</b>												
2001	0.629	0.682	0.774	1.300	1.510	2.112	1.911	2.069	1.635	1.191	0.879	0.762
2002	0.740	1.183	1.105	1.507	1.663	1.908	1.805	2.028	1.782	1.334	0.795	0.870
2003	0.852	0.721	0.757	0.651	1.185	1.269	1.914	1.761	1.518	1.563	0.666	0.594
2004	0.803	1.065	1.387	1.224	1.686	1.763	1.980	1.959	1.645	1.062	0.760	0.875
2005	0.839	1.113	1.046	0.945	1.952	1.912	2.466	2.502	2.294	1.439	0.914	0.963
2006	1.038	0.942	1.006	1.774	2.195	2.462	2.028	1.813	1.465	1.237	1.375	1.093
2007	0.872	0.765	1.345	1.263	1.459	2.289	2.183	2.030	2.057	1.664	1.396	1.406
2008	1.057	1.177	1.417	1.473	1.816	2.313	2.901	2.865	1.857	1.728	1.428	0.936
2009	1.247	0.861	1.041	1.524	1.762	2.207	2.184	2.026	1.902	1.575	1.008	1.107
2010	1.089	1.224	1.062	1.231	1.674	2.854	2.202	2.092	2.2	1.849	1.027	1.14
2011	0.793	1.017	1.632	1.325	1.685	2.126	1.975	2.119	1.926	2.423	1.217	1.277
2012	1.330	1.326	1.070	1.822	1.781	2.181	2.130	2.219	2.262	1.132	1.221	1.224
2013	1.069	1.125	0.992	1.306	1.724	2.193	2.211	1.920	1.735	1.216	0.930	1.187
2014	0.957	1.091	0.822	1.201	1.928	2.018	1.967	2.023	1.618	1.317	1.081	1.247
2015	1.078	0.845	1.656	1.185	1.098	1.787	2.499	2.018	1.973	1.318	0.931	1.152
2016	1.274	1.147	1.176	1.342	1.802	2.053	2.293	2.147	2.374	1.384	1.394	1.127
2017	1.124	1.181	1.244	1.727	1.640	2.337	2.829	3.069	2.240	1.664	1.268	1.591
2018	1.264	1.355	1.249	1.975	1.979	2.413	2.302	2.517	2.033	1.429	0.983	1.321
2019	1.145	1.286	1.382	1.305	1.342	2.156	2.354	2.202	2.379	1.457	1.538	1.425

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
<b>Monthly EQRs (Connected)</b>												
2001	1967	1967	2060	2060	2154	2154	2196	2196	2288	2288	2343	2343
2002	2427	2427	2489	2489	2548	2548	2605	2605	2659	2659	2692	2692
2003	2730	2730	2771	2771	2792	2792	2805	2805	2832	2832	2848	2848
2004	2869	2869	2881	2881	2906	2906	2936	2936	2946	2946	2958	2958
2005	2996	2996	3018	3018	3037	3037	3065	3065	3098	3098	3114	3114
2006	3121	3121	3145	3145	3167	3167	3181	3199	3208	3217	3222	3227
2007	3234	3237	3244	3248	3252	3258	3263	3267	3271	3280	3291	3296
2008	3305	3317	3320	3322	3324	3327	3331	3333	3335	3340	3341	3342
2009	3343	3345	3348	3351	3351	3351	3352	3352	3357	3359	3359	3360
2010	3361	3361	3361	3365	3367	3368	3370	3372	3372	3373	3378	3378
2011	3379	3381	3381	3383	3383	3383	3383	3383	3383	3383	3383	3383
2012	3389	3389	3390	3390	3390	3390	3390	3390	3390	3390	3390	3390
2013	3390	3390	3390	3395	3395	3395	3399	3399	3399	3399	3399	3399
2014	3399	3399	3399	3399	3399	3400	3402	3402	3403	3405	3406	3406
2015	3406	3408	3408	3410	3411	3413	3415	3416	3416	3419	3420	3421
2016	3421	3423	3424	3424	3425	3425	3426	3426	3429	3430	3434	3435
2017	3441	3443	3446	3452	3458	3460	3463	3465	3469	3470	3557	3562
2018	3569	3570	3574	3576	3579	3582	3583	3587	3589	3596	3601	3603
2019	3603	3603	3608	3622	3624	3626	3634	3638	3642	3644	3645	3646

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	AVG GPD/EQR
<b>Max Day Treated Water (GPD/EQR)</b>													
2001	319.78	346.72	375.73	631.07	701.02	980.50	870.22	942.17	714.60	520.54	375.16	325.22	591.89
2002	304.90	487.43	443.95	605.46	652.67	748.82	692.90	778.50	670.18	501.69	295.32	323.18	542.08
2003	312.09	264.10	273.19	234.93	424.43	454.51	682.35	627.81	536.02	551.91	233.85	208.57	400.31
2004	279.89	371.21	481.43	424.85	580.18	606.68	674.39	667.23	558.38	360.49	256.93	295.81	463.12
2005	280.04	371.50	346.59	313.12	642.74	629.57	804.57	816.31	740.48	464.49	293.51	309.25	501.01
2006	332.59	301.83	319.87	564.07	693.08	777.39	637.54	566.74	456.67	384.52	426.75	338.70	483.31
2007	269.64	236.33	414.61	388.85	448.65	702.58	669.02	621.37	628.86	507.32	424.19	426.58	478.17
2008	319.82	354.84	426.81	443.41	546.33	695.22	870.91	859.59	556.82	517.37	427.42	280.07	524.88
2009	373.02	257.40	310.93	454.79	525.81	658.61	651.55	604.42	566.58	468.89	300.09	329.46	458.46
2010	324.01	364.18	315.98	365.82	497.18	847.39	653.41	620.40	652.43	548.18	304.03	337.48	485.87
2011	234.68	300.80	482.70	391.66	498.08	628.44	583.80	626.37	569.32	716.23	359.74	377.48	480.78
2012	392.45	391.27	315.63	537.46	525.37	643.36	628.32	654.57	667.26	333.92	360.18	361.06	484.24
2013	315.34	331.86	292.63	384.68	507.81	645.95	650.49	564.87	510.44	357.75	273.61	349.22	432.05
2014	281.55	320.98	241.84	353.34	567.23	593.53	578.19	594.65	475.46	386.78	317.38	366.12	423.09
2015	316.50	247.95	485.92	347.51	321.90	523.59	731.77	590.75	577.24	385.49	272.22	336.74	428.13
2016	372.41	335.09	343.46	391.94	526.13	599.42	669.29	626.68	692.33	403.50	405.94	328.09	474.52
2017	326.65	343.01	361.00	500.29	474.26	675.43	816.92	885.71	645.72	479.54	356.48	446.66	525.97
2018	354.16	379.55	349.47	552.29	552.95	673.65	642.48	701.70	566.45	397.39	272.98	366.64	484.14
2019	317.79	356.92	383.04	360.30	370.31	594.59	647.77	605.28	653.21	399.84	421.95	390.84	458.49

Notes:  
 1. Daily units = Connected monthly EQRs / # of days per month  
 2. Note: Data obtained from District WTP data sheet, and from RWSD

ROXBOROUGH WATER AND SANITATION DISTRICT

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
<b>Max Day Treated Water (MGD)</b>												
2019	1.145	1.286	1.382	1.305	1.342	2.156	2.354	2.202	2.379	1.457	1.538	1.425
2020	1.398	1.373	1.154	1.461	2.340	1.954	2.416	3.495	2.165	1.946	1.546	1.396
2021	1.495	1.418	1.495									
Increase/ Decrease	6.9%	3.3%	29.5%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%

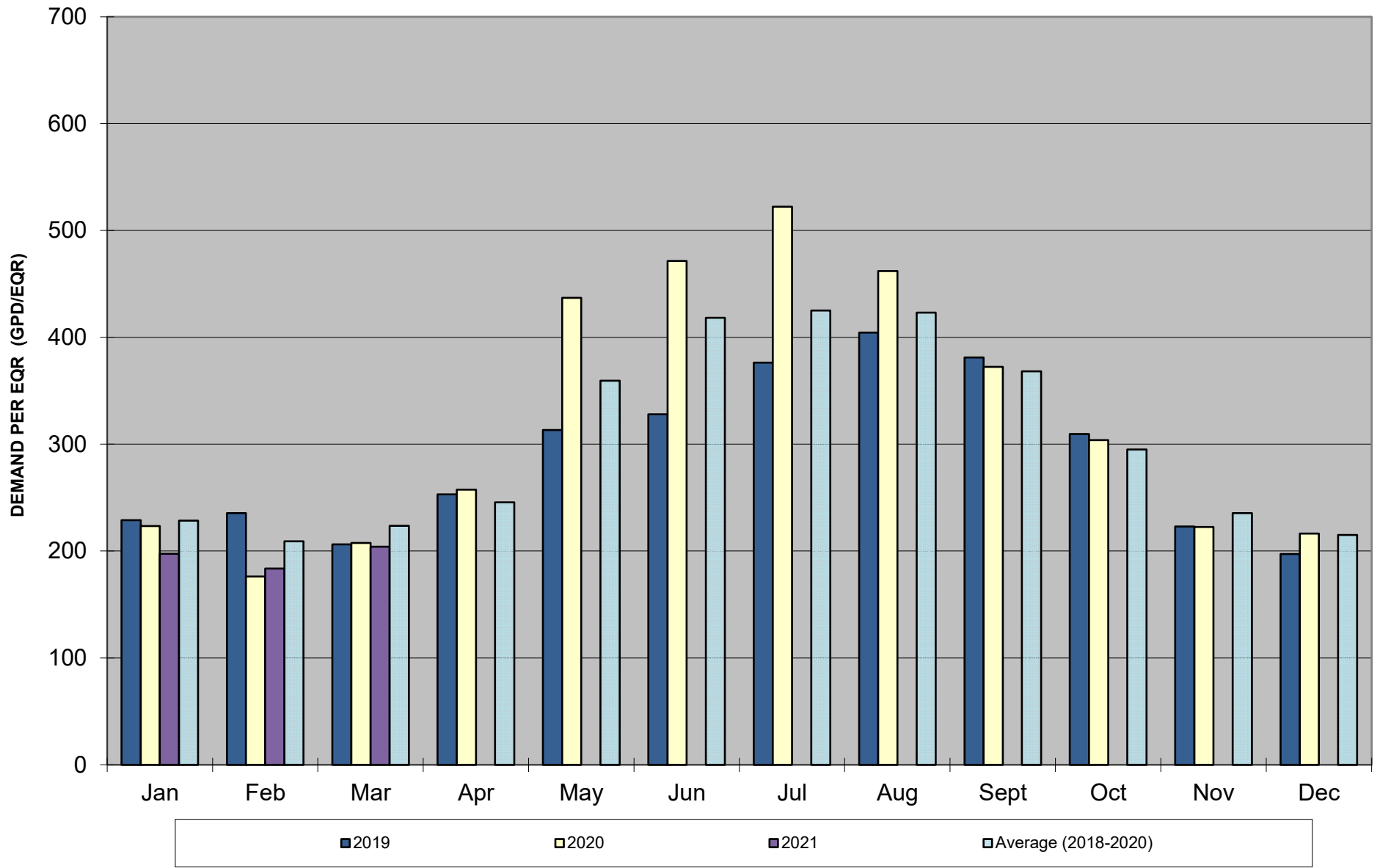
<b>Monthly EQRs (Connected)</b>												
2019	3603	3603	3608	3622	3624	3626	3634	3638	3642	3644	3645	3646
2020	3648	3649	3651	3656	3657	3662	3663	3667	3667	3671	3671	3672
2021	3677	3678	3682									
Increase/Decrease	0.8%	0.8%	0.8%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%

\*EQR increase for Sept/20-Oct/20 per verbal information from Cindy due to ADG issues

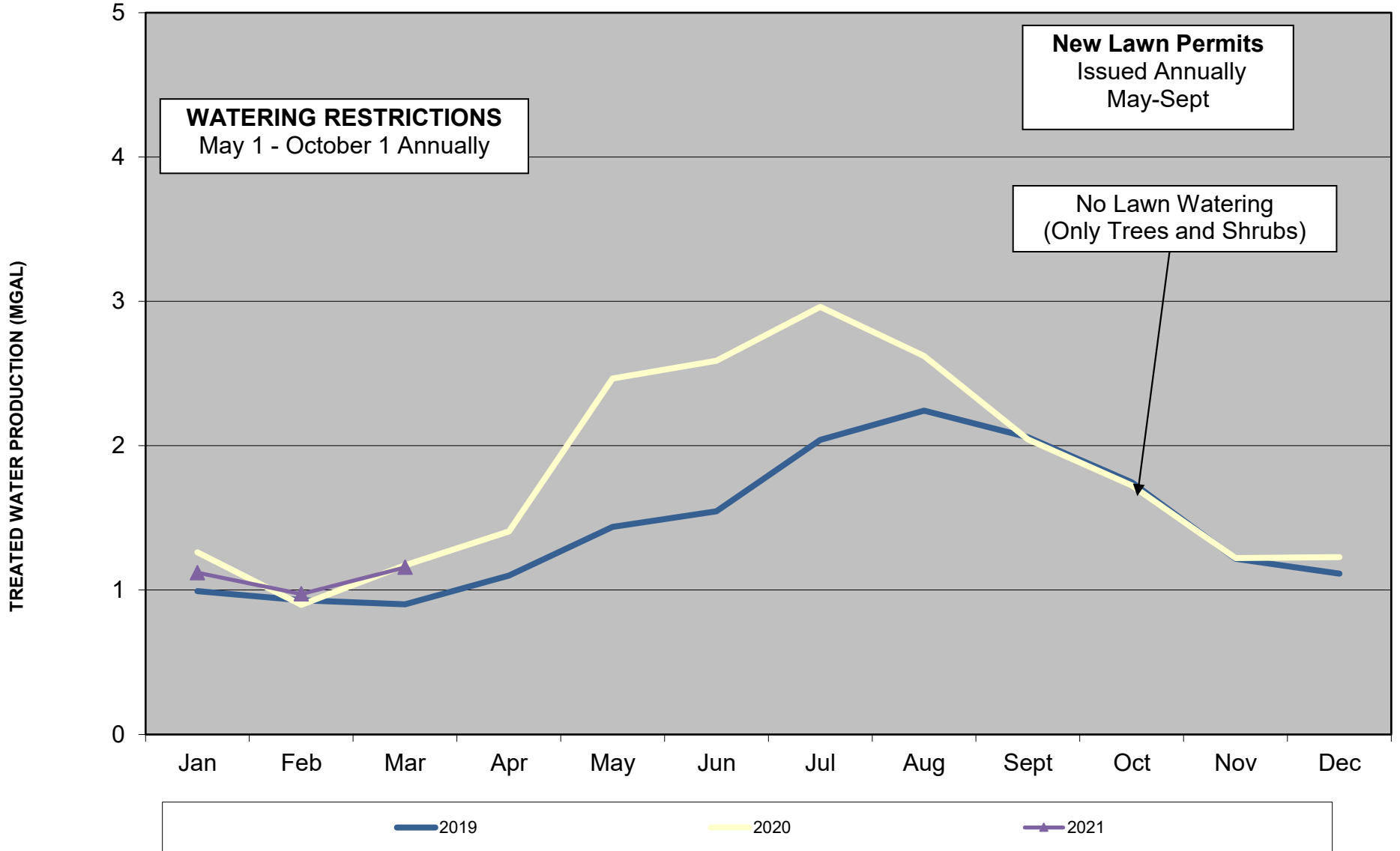
<b>Max Day Treated Water (GPD/EQR)</b>												
2019	317.79	356.92	383.04	360.30	370.31	594.59	647.77	605.28	653.21	399.84	421.95	390.84
2020	383.22	376.27	316.08	399.62	639.87	533.59	659.57	953.10	590.40	530.10	421.14	380.17
2021	406.58	385.54	406.03	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Increase/ Decrease	6.1%	2.5%	28.5%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

- Notes:
1. Daily units = Connected monthly EQRs / # of days per month
  2. Note: Data obtained from District WTP data sheet, and from RWSD

## ROXBOROUGH NW DOUGLAS COUNTY AVERAGE DEMAND PER EQR



# ROXBOROUGH NW DOUGLAS COUNTY TREATED WATER PRODUCTION 2019-2021





ROXBOROUGH NW DOUGLAS COUNTY

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total
<b>Treated Water (MGAL)</b>													
2018	0.873	0.731	0.979	0.848	1.282	1.748	1.541	1.674	1.433	1.162	1.087	1.005	14.363
2019	0.993	0.93	0.902	1.101	1.437	1.545	2.041	2.244	2.058	1.746	1.217	1.113	17.327
2020	1.261	0.898	1.171	1.406	2.465	2.588	2.963	2.621	2.044	1.724	1.222	1.228	21.591
<b>Average</b>	1.042	0.853	1.017	1.118	1.728	1.960	2.182	2.180	1.845	1.544	1.175	1.115	

<b>Monthly EQRs (Connected)</b>													
2018	121	121	123	125	126	128	132	134	136	138	139	140	
2019	140	141	141	145	148	157	175	179	180	182	182	182	
2020	182	182	182	182	182	183	183	183	183	183	183	183	

													<b>AVE GPD/EQR</b>
<b>Treated Water (GPD/EQR)</b>													
2018	232.74	215.76	256.75	226.13	328.21	455.21	376.59	402.99	351.23	271.62	260.67	231.57	300.79
2019	228.80	235.56	206.36	253.10	313.21	328.03	376.22	404.40	381.11	309.46	222.89	197.27	288.03
2020	223.50	176.22	207.55	257.51	436.90	471.40	522.30	462.01	372.31	303.90	222.59	216.46	322.72
<b>Average</b>	228.35	209.18	223.55	245.58	359.44	418.21	425.04	423.13	368.22	294.99	235.38	215.10	

- Notes:  
 1. Daily units = Connected monthly EQRs / # of days per month  
 2. Note: Data obtained from District WTP data sheet, and from RWSD

ROXBOROUGH NW DOUGLAS COUNTY

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
<b>Treated Water ( MGAL)</b>												
2019	0.993	0.93	0.902	1.101	1.437	1.545	2.041	2.244	2.058	1.746	1.217	1.113
2020	1.261	0.898	1.171	1.406	2.465	2.588	2.963	2.621	2.044	1.724	1.222	1.228
2021	1.120	0.974	1.158									
Increase/Decrease	-11.2%	8.5%	-1.1%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
<b>Monthly EQRs (Connected)</b>												
2019	140	141	141	145	148	157	175	179	180	182	182	182
2020	182	182	182	182	182	183	183	183	183	183	183	183
2021	183	183	183									
Increase/Decrease	0.5%	0.5%	0.5%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%

<b>Water Savings</b>												
Increase/Decrease*	-11.7%	8.0%	-1.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
(From Projected) * Change in treated water - Change in monthly units												

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
<b>Treated Water (GPD/EQR)</b>												
2019	228.80	235.56	206.36	253.10	313.21	328.03	376.22	404.40	381.11	309.46	222.89	197.27
2020	223.50	176.22	207.55	257.51	436.90	471.40	522.30	462.01	372.31	303.90	222.59	216.46
2021	197.43	183.53	204.12	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Increase/Decrease	-11.7%	4.1%	-1.7%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

- Notes:  
 1. Daily units = Connected monthly EQRs / # of days per month  
 2. Note: Data obtained from District WTP data sheet, and from RWSD

**Roxborough Water and Sanitation  
Financial Recap  
February 28, 2021**

**General Fund**

1. Property taxes collected for the month total \$ 45,639
2. Specific ownership taxes collected for the month total \$ 10,309
3. Data Recovery expenses for the month \$ 53,435

**Debt Service Fund**

1. Property taxes collected for the month total \$ 22,496
2. Specific ownership taxes collected for the month total \$ 5,081
3. Transfers in for Debt Surcharge in the amount \$ 91,435

**Water Fund Treatment**

1. Service charges billed for the month were \$ 233,849
2. Service charges received from Ravenna \$ 17,337
3. Collected \$ 91,435 in capital surcharges for the WTP
4. System Development charges in the amount of \$ 28,201
5. Ravenna monthly SDC totaled \$ 15,623
6. Repairs expense for the month includes \$ 7,905 to Frontier Mechanical

**Water Fund -Distribution**

1. Water Costs for the Month \$ 62,919

**Sewer Fund**

1. Service charges for the month totaled \$ 141,366
2. Lockheed Martin service charges totaled \$ 24,159 for the month.
3. System Development charges in the amount of \$ 59,039
4. Capital Projects includes \$ 100,000 to Velocity, \$ 17,500 to Biorem Environmental, and \$ 23,955 to TST

ROXBOROUGH WATER & SANITATION DISTRICT  
FINANCIAL STATEMENTS

February 28, 2021

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## Roxborough Water and Sanitation District Balance Sheet by Class

As of February 28, 2021

ASSETS	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	Unclassified	TOTAL
<b>Current Assets</b>									
Checking/Savings									
1105-Checking	337,283.16	2,748,676.09	16,653,496.66	905,644.53	543,315.63	-14,512,925.85	-383,866.73	0.00	6,291,503.79
1111-WF Bond Redemption	0.00	1,683,115.10	0.00	0.00	0.00	0.00	0.00	0.00	1,683,115.10
1125-Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	577,675.72	0.00	577,675.72
1139-WF Rovers	0.00	0.00	3,106,987.18	0.00	0.00	0.00	0.00	0.00	3,106,987.18
1150-Investment in Colotrust	916,719.57	1,436,352.41	5,858,185.60	7,766,735.75	0.00	0.00	0.00	0.00	15,877,991.57
1155-Colotrust Bond Fund	0.00	0.00	658,102.37	486,942.26	0.00	0.00	0.00	0.00	854,944.65
1160-System Develop Colo Trust	0.00	0.00	985,720.96	0.00	0.00	0.00	0.00	0.00	985,720.96
<b>Total Checking/Savings</b>	<b>1,254,002.73</b>	<b>5,848,143.60</b>	<b>26,750,403.29</b>	<b>9,169,320.60</b>	<b>543,315.63</b>	<b>-14,512,925.85</b>	<b>193,868.99</b>	<b>0.00</b>	<b>29,245,948.99</b>
<b>Other Current Assets</b>									
1300-A/R Service	0.00	0.00	815,989.19	331,736.60	0.00	0.00	0.00	0.00	1,147,725.79
1310-A/R Availability	0.00	0.00	15,574.35	5,434.25	0.00	0.00	0.00	0.00	21,008.60
1350-A/R 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	6,665.74	0.00	0.00	0.00	0.00	0.00	6,665.74
1370-Due From Others	0.00	0.00	5,856.80	0.00	0.00	0.00	0.00	0.00	5,856.80
1390-Due from Dominion	0.00	0.00	19,979.68	0.00	0.00	0.00	0.00	0.00	19,979.68
1396-Due from PA13	0.00	0.00	1,573.92	0.00	0.00	0.00	0.00	0.00	1,573.92
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	20,375.75	0.00	20,375.75	0.00	0.00	20,375.75	0.00	0.00	81,503.00
<b>Total Other Current Assets</b>	<b>1,505,771.75</b>	<b>693,887.00</b>	<b>886,164.43</b>	<b>357,546.60</b>	<b>0.00</b>	<b>20,375.75</b>	<b>465,070.00</b>	<b>0.00</b>	<b>3,928,817.53</b>
<b>Total Current Assets</b>	<b>2,759,774.48</b>	<b>6,542,030.60</b>	<b>27,636,567.72</b>	<b>9,526,869.20</b>	<b>543,315.63</b>	<b>-14,492,550.10</b>	<b>658,938.99</b>	<b>0.00</b>	<b>33,174,766.52</b>
<b>Fixed Assets</b>									
1500-Capital Assets	0.00	0.00	82,835,183.32	16,538,923.89	0.00	0.00	140,953.57	0.00	99,515,060.76
<b>Total Fixed Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>82,835,183.32</b>	<b>16,538,923.89</b>	<b>0.00</b>	<b>0.00</b>	<b>140,953.57</b>	<b>0.00</b>	<b>99,515,060.76</b>
<b>TOTAL ASSETS</b>	<b>2,759,774.48</b>	<b>6,542,030.60</b>	<b>110,471,751.04</b>	<b>26,065,793.09</b>	<b>543,315.63</b>	<b>-14,492,550.10</b>	<b>799,712.56</b>	<b>0.00</b>	<b>132,689,827.30</b>
<b>LIABILITIES &amp; EQUITY</b>									
<b>Current Liabilities</b>									
Accounts Payable									
2000- Accounts Payable	5,883.75	0.00	18,896.25	49,716.49	0.00	124,291.76	1,096.00	0.00	199,894.25
Total Accounts Payable	5,883.75	0.00	18,896.25	49,716.49	0.00	124,291.76	1,096.00	0.00	199,894.25
Other Current Liabilities									
2015 Accrued Vac/ Sick Leave	0.00	0.00	40,206.68	0.00	0.00	0.00	0.00	0.00	80,413.36
2052 - Deferred Rental Income	0.00	0.00	19,466.65	0.00	0.00	0.00	0.00	0.00	19,466.65
2055- Ravenna Costs Advanced	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	0.00	3,196,997.18
2060 - Deferred 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
2000 - Retainage Payable	0.00	0.00	0.00	13,782.85	0.00	0.00	0.00	0.00	13,782.85
Total Other Current Liabilities	1,485,396.00	693,887.00	3,256,670.51	53,989.53	0.00	0.00	465,070.00	0.00	5,955,013.04
<b>Total Current Liabilities</b>	<b>1,491,289.75</b>	<b>693,887.00</b>	<b>3,275,566.76</b>	<b>103,706.02</b>	<b>0.00</b>	<b>124,291.76</b>	<b>466,166.00</b>	<b>0.00</b>	<b>6,154,907.29</b>
<b>Total Liabilities</b>	<b>1,491,289.75</b>	<b>693,887.00</b>	<b>3,275,566.76</b>	<b>103,706.02</b>	<b>0.00</b>	<b>124,291.76</b>	<b>466,166.00</b>	<b>0.00</b>	<b>6,154,907.29</b>
<b>Equity</b>									
3900 -Retained Earnings	1,067,302.96	6,248,592.17	106,899,990.15	25,949,865.23	543,315.63	-14,309,973.21	296,324.92	0.00	126,695,537.25
Net Income	201,162.37	-400,446.57	296,194.13	12,101.84	0.00	-306,866.65	37,221.64	0.00	-160,617.24
<b>Total Equity</b>	<b>1,268,465.33</b>	<b>5,848,145.60</b>	<b>107,196,184.28</b>	<b>25,962,087.07</b>	<b>543,315.63</b>	<b>-14,616,841.96</b>	<b>333,546.56</b>	<b>0.00</b>	<b>126,534,920.01</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,759,774.48</b>	<b>6,542,030.60</b>	<b>110,471,751.04</b>	<b>26,065,793.09</b>	<b>543,315.63</b>	<b>-14,492,550.10</b>	<b>799,712.56</b>	<b>0.00</b>	<b>132,689,827.30</b>

**Roxborough Water and Sanitation District  
Profit & Loss by Class  
February 2021**

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	6-Water- Distribution	7-Plum Valley Heights	TOTAL
<b>Ordinary Income/Expense</b>							
Income							
5010- Service Charges	0.00	0.00	233,849.17	143,366.36	0.00	0.00	377,215.53
5011- Service Charge Ravenna	0.00	0.00	17,336.89	0.00	0.00	0.00	17,336.89
5101- Service Charges LMA	0.00	0.00	0.00	24,159.46	0.00	0.00	24,159.46
5200- Property Taxes	45,638.70	22,495.88	0.00	0.00	0.00	32,986.94	101,121.52
5210- Specific Ownership Taxes	10,308.70	5,081.29	0.00	0.00	0.00	3,509.19	18,899.18
5211- Dominion WTP Operations	0.00	0.00	42,037.13	0.00	0.00	0.00	42,037.13
5310-Permit Fees	0.00	0.00	4,125.00	0.00	0.00	0.00	8,250.00
5410-Hydrant Water	0.00	0.00	575.00	0.00	0.00	0.00	575.00
5510-Potable Irrigation Water	0.00	0.00	1,629.00	0.00	0.00	0.00	1,629.00
5511-Irrigation Water	0.00	0.00	5,961.42	0.00	0.00	0.00	5,961.42
5610- Miscellaneous Income	0.00	0.00	925.76	295.31	0.00	0.00	1,221.07
5611-Inclusion fees-NWDC	0.00	0.00	5,606.69	0.00	0.00	0.00	5,606.69
5620- Dominion Dist. Operations	0.00	0.00	24,158.33	0.00	0.00	0.00	24,158.33
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	21,780.00	0.00	0.00	21,780.00
5640- Dominion Treated Water Us	0.00	0.00	3,334.32	0.00	0.00	0.00	3,334.32
5650 Dominion Exp Reimbursement	0.00	0.00	29,069.10	2,580.85	0.00	0.00	31,649.95
5700- Sys. Development Charge	0.00	0.00	28,201.00	59,039.00	0.00	0.00	87,240.00
5705 Ravenna SDC	0.00	0.00	15,968.93	0.00	0.00	0.00	15,968.93
5710- Capital Surcharge	0.00	0.00	11,623.36	12,421.77	0.00	0.00	24,045.13
5715- Capital Surcharge WTP Sup	0.00	0.00	91,435.36	0.00	0.00	0.00	91,435.36
5820- Investment Income	57.04	93.31	456.58	547.09	0.00	4.34	1,158.36
5850 - Reimbursed Exp Other	0.00	0.00	256.43	0.00	0.00	0.00	256.43
5860- Insurance Claim	53,435.36	0.00	0.00	0.00	0.00	0.00	53,435.36
<b>Total Income</b>	109,439.80	27,670.48	516,549.47	288,314.84	0.00	36,500.47	958,475.06
<b>Gross Profit</b>	109,439.80	27,670.48	516,549.47	288,314.84	0.00	36,500.47	958,475.06
<b>Expense</b>							
6020-Payroll Expenses	9,843.12	0.00	43,817.72	31,499.84	28,315.51	0.00	113,476.19
6040- Accounting	2,375.00	0.00	2,375.00	2,375.00	2,375.00	1,000.00	10,500.00
6050- Contract Labor	-1,773.45	0.00	0.00	893.35	893.35	0.00	13.25
6053- Data Recovery	-339.50	0.00	0.00	0.00	0.00	0.00	-339.50
6065- Dominion expenses	2,356.51	0.00	1,653.25	0.00	142.99	0.00	2,499.50
6080- Education	801.25	0.00	1,889.75	1,720.75	1,889.75	0.00	6,065.00
6100- Engineering	2,035.00	0.00	827.50	22,719.45	27,938.35	0.00	53,520.30
6130- Insurance	1,865.00	0.00	1,865.00	1,865.00	1,865.00	0.00	7,460.00
6140- Lab & Test Fees	0.00	0.00	0.00	0.00	1,183.00	0.00	1,843.00
6150- Legal	1,483.75	0.00	1,483.75	1,483.75	1,578.25	96.00	6,125.50
6170- Meter Expenses	0.00	0.00	0.00	0.00	7,497.61	0.00	7,497.61
6180- Misc. Expenses	174.10	0.00	225.92	88.24	91.94	0.00	580.20
6200- Office Expense	3,371.30	0.00	359.94	1,433.43	1,433.46	0.00	6,598.13
6210-Operating Supplies	0.00	0.00	7,517.69	0.00	0.00	0.00	7,517.69
6220- Permits	2,257.20	0.00	0.00	0.00	420.00	0.00	2,677.20
6230- Repairs and Maint	4,913.50	0.00	15,778.95	2,578.30	1,115.38	0.00	24,386.13
6240- Safety Equipment	0.00	0.00	198.93	342.84	342.91	0.00	884.68
6250- Treasurers Fees	684.92	337.61	0.00	0.00	0.00	494.81	1,517.34
6260- Utilities	145.97	0.00	18,517.24	6,991.84	1,490.57	0.00	27,145.62
6270- Vehicle	252.72	0.00	0.00	252.72	252.72	0.00	758.16
6280- Water Costs	0.00	0.00	0.00	0.00	62,918.66	0.00	62,918.66
6300- Bank Service Charges	0.00	0.00	680.48	680.48	0.00	0.00	1,360.96
7300- Capital Projects	0.00	0.00	19,715.35	146,653.29	30,471.20	0.00	196,839.84
7301-Capital WTP	0.00	0.00	85.00	0.00	0.00	0.00	85.00
<b>Total Expense</b>	30,446.39	337.61	115,691.72	221,648.28	172,215.65	1,590.81	541,930.46
<b>Net Ordinary Income</b>	78,993.41	27,332.87	400,857.75	46,666.56	-172,215.65	34,909.66	416,544.60
<b>Other Income/Expense</b>							
Other Income							
6902- Transfers In WTP	0.00	91,435.36	0.00	0.00	0.00	0.00	91,435.36

**Roxborough Water and Sanitation District**  
**Profit & Loss by Class**  
**February 2021**

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Total Other Income	0.00	91,435.36	0.00	0.00	0.00	0.00	91,435.36
Other Expense							
8002- Transfers Water Supply SV	0.00	0.00	91,435.36	0.00	0.00	0.00	91,435.36
9000 -Depreciation Expense	0.00	0.00	165,000.00	69,000.00	0.00	0.00	234,000.00
Total Other Expense	0.00	0.00	256,435.36	69,000.00	0.00	0.00	325,435.36
Net Other Income	0.00	91,435.36	-256,435.36	-69,000.00	0.00	0.00	-234,000.00
Net Income	78,993.41	118,768.23	144,422.39	-22,333.44	-172,215.65	34,909.66	182,544.60



**Roxborough Water and Sanitation District**  
**Profit & Loss by Class**  
 January through February 2021

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	6-Water- Distribution	7-Plum Valley Heights	TOTAL
<b>Ordinary Income/Expense</b>							
Income							
5010- Service Charges	0.00	0.00	469,877.09	285,591.41	0.00	0.00	755,468.50
5011- Service Charge Ravenna	0.00	0.00	17,336.89	0.00	0.00	0.00	17,336.89
5100-Availability Charges	0.00	0.00	36,758.59	12,582.65	0.00	0.00	49,341.24
5101- Service Charges LMA	0.00	0.00	0.00	48,366.26	0.00	0.00	48,366.26
5200- Property Taxes	45,643.66	22,498.33	0.00	0.00	0.00	32,986.94	101,128.93
5211- Dominion WTP Operations	20,751.84	10,228.85	0.00	0.00	0.00	7,125.57	38,106.26
5310-Permit Fees	0.00	0.00	84,074.26	0.00	0.00	0.00	84,074.26
5410-Hydrant Water	0.00	0.00	5,775.00	9,075.00	0.00	0.00	14,850.00
5510-Potable Irrigation Water	0.00	0.00	2,887.50	0.00	0.00	0.00	2,887.50
5511-Irrigation Water	0.00	0.00	3,258.00	0.00	0.00	0.00	3,258.00
5610- Miscellaneous Income	0.00	0.00	11,922.84	0.00	0.00	0.00	11,922.84
5611-Inclusion fees-NWDC	0.00	0.00	-3,656.88	-1,677.29	0.00	0.00	-5,334.17
5620- Dominion Dist. Operations	0.00	0.00	13,277.21	0.00	0.00	0.00	13,277.21
5625- Dominion Sewer Conveyance	0.00	0.00	48,316.66	0.00	0.00	0.00	48,316.66
5640- Dominion Treated Water Us	0.00	0.00	0.00	43,020.00	0.00	0.00	43,020.00
5650 Dominion Exp Reimbursement	0.00	0.00	8,020.98	0.00	0.00	0.00	8,020.98
5700- Sys. Development Charge	0.00	0.00	16,677.16	2,580.85	0.00	0.00	19,258.01
5710- Capital Surcharge	0.00	0.00	56,402.00	35,640.00	0.00	0.00	92,042.00
5715- Capital Surcharge WTP Sup	0.00	0.00	56,640.08	0.00	0.00	0.00	56,640.08
5820- Investment Income	222.21	277.90	23,199.28	24,740.45	0.00	0.00	47,939.73
5850 - Reimbursed Exp Other	0.00	0.00	182,400.29	0.00	0.00	0.00	182,400.29
5860- Insurance Claim	200,000.00	0.00	1,028.02	1,239.96	0.00	8.94	2,277.03
			753.56	0.00	0.00	0.00	753.56
<b>Total Income</b>	266,617.71	33,005.08	1,034,948.53	461,159.29	0.00	40,121.45	1,835,852.06
<b>Gross Profit</b>	266,617.71	33,005.08	1,034,948.53	461,159.29	0.00	40,121.45	1,835,852.06
<b>Expense</b>							
6020-Payroll Expenses	18,980.55	0.00	86,966.84	62,745.93	54,899.27	0.00	223,592.59
6040- Accounting	4,750.00	0.00	4,750.00	4,750.00	4,750.00	2,000.00	21,000.00
6050- Contract Labor	0.00	0.00	0.00	2,643.10	2,643.60	0.00	5,286.70
6053- Data Recovery	10,436.50	0.00	0.00	0.00	0.00	0.00	10,436.50
6065- Dominion expenses	2,356.51	0.00	0.00	0.00	2,499.50	0.00	4,856.01
6080- Education	1,344.12	0.00	2,196.12	2,263.62	2,432.64	0.00	8,236.50
6100- Engineering	3,145.00	0.00	2,619.55	30,837.75	36,607.95	0.00	73,210.25
6130- Insurance	3,730.00	0.00	3,730.00	3,730.00	3,730.00	0.00	14,920.00
6140- Lab & Test Fees	0.00	0.00	2,060.00	70.00	1,321.00	0.00	3,451.00
6150- Legal	2,441.47	0.00	2,441.47	2,441.47	2,795.97	405.00	10,525.38
6170 - Meter Expenses	0.00	0.00	0.00	0.00	7,497.61	0.00	7,497.61
6180- Misc. Expenses	174.10	0.00	225.92	156.35	91.94	0.00	648.31
6185- Littleton Service Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6200- Office Expense	4,190.44	0.00	630.58	1,831.97	1,832.01	0.00	8,495.00
6210-Operating Supplies	0.00	0.00	8,497.43	0.00	0.00	0.00	8,497.43
6220- Permits	5,647.20	0.00	0.00	277.50	420.00	0.00	6,344.70
6230- Repairs and Maint	7,103.50	0.00	15,062.98	6,605.16	5,631.41	0.00	34,403.05
6240- Safety Equipment	0.00	0.00	242.57	386.48	386.57	0.00	1,015.62
6250- Treasurers Fees	684.99	337.65	0.00	0.00	0.00	494.81	1,517.45
6260- Utilities	198.24	0.00	18,974.57	7,490.67	1,542.85	0.00	28,206.33
6270- Vehicle	252.72	0.00	0.00	323.28	323.26	0.00	899.26
6280- Water Costs	0.00	0.00	0.00	0.00	131,485.37	0.00	131,485.37
6300- Bank Service Charges	0.00	0.00	1,313.54	0.00	0.00	0.00	2,627.07
7100-Principal Payments	0.00	425,709.95	0.00	0.00	0.00	0.00	425,709.95
7150-Ravenna CWCB	0.00	82,425.19	0.00	0.00	0.00	0.00	82,425.19
7200- Interest Payments	0.00	156,722.39	0.00	0.00	0.00	0.00	156,722.39
7300- Capital Projects	0.00	0.00	39,798.95	170,607.99	45,977.70	0.00	256,384.64
7301-Capital WTP	0.00	0.00	85.00	0.00	0.00	0.00	85.00
<b>Total Expense</b>	65,435.34	665,195.18	189,596.52	298,474.80	306,868.65	2,899.81	1,528,469.30

**Roxborough Water and Sanitation District**  
**Profit & Loss by Class**  
**January through February 2021**

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Net Ordinary Income	201,182.37	-632,190.10	845,353.01	162,684.49	-306,868.65	37,221.64	307,382.76
Other Income/Expense							
Other Income							
6900- Transfers In	0.00	49,341.24	0.00	0.00	0.00	0.00	49,341.24
6902- Transfers in WTP	0.00	182,400.29	0.00	0.00	0.00	0.00	182,400.29
Total Other Income	0.00	231,741.53	0.00	0.00	0.00	0.00	231,741.53
Other Expense							
8000- Transfers to Other Funds	0.00	0.00	36,758.59	12,582.65	0.00	0.00	49,341.24
8002- Transfers Water Supply SV	0.00	0.00	182,400.29	0.00	0.00	0.00	182,400.29
9000 -Depreciation Expense	0.00	0.00	330,000.00	138,000.00	0.00	0.00	468,000.00
Total Other Expense	0.00	0.00	549,158.88	150,582.65	0.00	0.00	699,741.53
Net Other Income	0.00	231,741.53	-549,158.88	-150,582.65	0.00	0.00	-468,000.00
Net Income	<b>201,182.37</b>	<b>-400,448.57</b>	<b>296,194.13</b>	<b>12,101.84</b>	<b>-306,868.65</b>	<b>37,221.64</b>	<b>-160,617.24</b>

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

	<u>Feb 21</u>	<u>Jan - Feb 21</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	45,638.70	45,643.66
5210- Specific Ownership Taxes	10,308.70	20,751.84
5820- Investment Income	57.04	222.21
5860- Insurance Claim	53,435.36	200,000.00
<b>Total Income</b>	<u>109,439.80</u>	<u>266,617.71</u>
<b>Gross Profit</b>	109,439.80	266,617.71
<b>Expense</b>		
6020-Payroll Expenses	9,843.12	18,980.55
6040- Accounting	2,375.00	4,750.00
6050- Contract Labor	-1,773.45	0.00
6053- Data Recovery	-339.50	10,436.50
6065- Dominion expenses	2,356.51	2,356.51
6080- Education	801.25	1,344.12
6100- Engineering	2,035.00	3,145.00
6130- Insurance	1,865.00	3,730.00
6150- Legal	1,483.75	2,441.47
6180- Misc. Expenses	174.10	174.10
6200- Office Expense	3,371.30	4,190.44
6220- Permits	2,257.20	5,647.20
6230- Repairs and Maint	4,913.50	7,103.50
6250- Treasurers Fees	684.92	684.99
6260- Utilities	145.97	198.24
6270- Vehicle	252.72	252.72
<b>Total Expense</b>	<u>30,446.39</u>	<u>65,435.34</u>
<b>Net Ordinary Income</b>	<u>78,993.41</u>	<u>201,182.37</u>
<b>Net Income</b>	<u><u>78,993.41</u></u>	<u><u>201,182.37</u></u>

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

	Feb 21	Jan - Feb 21
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	22,495.88	22,498.33
5210- Specific Ownership Taxes	5,081.29	10,228.85
5820- Investment Income	93.31	277.90
<b>Total Income</b>	<u>27,670.48</u>	<u>33,005.08</u>
<b>Gross Profit</b>	27,670.48	33,005.08
<b>Expense</b>		
6250- Treasurers Fees	337.61	337.65
7100-Principal Payments	0.00	425,709.95
7150-Ravenna CWCB	0.00	82,425.19
7200- Interest Payments	0.00	156,722.39
<b>Total Expense</b>	<u>337.61</u>	<u>665,195.18</u>
<b>Net Ordinary Income</b>	27,332.87	-632,190.10
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	0.00	49,341.24
6902- Transfers In WTP	91,435.36	182,400.29
<b>Total Other Income</b>	<u>91,435.36</u>	<u>231,741.53</u>
<b>Net Other Income</b>	91,435.36	231,741.53
<b>Net Income</b>	<u><u>118,768.23</u></u>	<u><u>-400,448.57</u></u>

**Roxborough Water and Sanitation District**  
**Profit & Loss -Water Treatment**  
October 2020

	Oct 20	Jan - Oct 20
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	349,083.45	3,577,577.79
5100-Availability Charges	38,781.72	156,604.24
5211- Dominion WTP Operations	42,037.13	491,741.71
5410-Hydrant Water	5,287.50	60,275.00
5510-Potable Irrigation Water	8,588.90	57,462.60
5511-Irrigation Water	47,280.06	432,223.74
5601-Late Fees, Penalties,	0.00	7,432.44
5610- Miscellaneous Income	514.57	15,394.04
5611-Inclusion fees-NWDC	7,159.88	64,337.00
5620- Dominion Dist. Operations	24,158.33	231,397.55
5640- Dominion Treated Water Us	12,231.45	29,022.84
5650 Dominion Exp Reimbursement	27,772.15	148,138.86
5700- Sys. Development Charge	135.00	336,626.83
5705 Ravenna SDC	42,156.67	260,958.84
5710- Capital Surcharge	11,360.90	114,343.24
5715- Capital Surcharge WTP Sup	90,485.03	906,616.46
5820- Investment Income	982.80	45,292.64
5850 - Reimbursed Exp Other	2,497.50	13,422.98
<b>Total Income</b>	<u>710,513.04</u>	<u>6,948,868.80</u>
<b>Gross Profit</b>	710,513.04	6,948,868.80
<b>Expense</b>		
6020-Payroll Expenses	49,167.87	467,299.78
6040- Accounting	2,375.00	21,375.00
6065- Dominion expenses	0.00	190.00
6080- Education	208.50	6,962.50
6100- Engineering	29,175.09	85,162.18
6130- Insurance	1,985.00	19,375.82
6140- Lab & Test Fees	195.00	14,936.85
6150- Legal	1,221.55	9,065.18
6180- Misc. Expenses	0.00	17,496.62
6200- Office Expense	968.67	6,267.97
6210-Operating Supplies	3,730.02	85,900.62
6220- Permits	0.00	682.19
6230- Repairs and Maint	16,802.53	143,584.73
6240- Safety Equipment	274.74	1,160.98
6260- Utilities	11,000.69	106,585.16
6270- Vehicle	37.74	6,050.76
6280- Water Costs	200.00	3,814.23
6300- Bank Service Charges	367.35	1,858.68
7290- Water Rights	0.00	3,687.75
7300- Capital Projects	51,327.40	694,127.80
7301-Capital WTP	6,492.25	77,569.54
7302- Water Taps Centennial	0.00	10,870.00
<b>Total Expense</b>	<u>175,529.40</u>	<u>1,784,024.34</u>
<b>Net Ordinary Income</b>	534,983.64	5,164,844.46
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
8000- Transfers to Other Funds	38,781.72	156,604.24
8002- Transfers Water Supply SV	90,485.03	906,616.46
9000 -Depreciation Expense	165,000.00	1,650,000.00
<b>Total Other Expense</b>	<u>294,266.75</u>	<u>2,713,220.70</u>
<b>Net Other Income</b>	-294,266.75	-2,713,220.70
<b>Net Income</b>	<u><u>240,716.89</u></u>	<u><u>2,451,623.76</u></u>

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

	Feb 21	Jan - Feb 21
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
6020-Payroll Expenses	28,315.51	54,899.27
6040- Accounting	2,375.00	4,750.00
6050- Contract Labor	893.35	2,643.60
6065- Dominion expenses	142.99	2,499.50
6080- Education	1,889.75	2,432.64
6100- Engineering	27,938.35	36,607.95
6130- Insurance	1,865.00	3,730.00
6140- Lab & Test Fees	1,183.00	1,321.00
6150- Legal	1,578.25	2,795.97
6170 - Meter Expenses	7,497.61	7,497.61
6180- Misc. Expenses	91.94	91.94
6200- Office Expense	1,433.46	1,832.01
6220- Permits	420.00	420.00
6230- Repairs and Maint	1,115.38	5,631.41
6240- Safety Equipment	342.91	386.57
6260- Utilities	1,490.57	1,542.85
6270- Vehicle	252.72	323.26
6280- Water Costs	62,918.66	131,485.37
7300- Capital Projects	30,471.20	45,977.70
<b>Total Expense</b>	<b>172,215.65</b>	<b>306,868.65</b>
<b>Net Ordinary Income</b>	<b>-172,215.65</b>	<b>-306,868.65</b>
<b>Net Income</b>	<b>-172,215.65</b>	<b>-306,868.65</b>

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

	Feb 21	Jan - Feb 21
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	143,366.36	285,591.41
5100-Availability Charges	0.00	12,582.65
5101- Service Charges LMA	24,159.46	48,366.26
5310-Permit Fees	4,125.00	9,075.00
5610- Miscellaneous Income	295.31	-1,677.29
5625- Dominion Sewer Conveyance	21,780.00	43,020.00
5650 Dominion Exp Reimbursement	2,580.85	2,580.85
5700- Sys. Development Charge	59,039.00	35,640.00
5710- Capital Surcharge	12,421.77	24,740.45
5820- Investment Income	547.09	1,239.96
<b>Total Income</b>	<u>268,314.84</u>	<u>461,159.29</u>
<b>Gross Profit</b>	268,314.84	461,159.29
<b>Expense</b>		
6020-Payroll Expenses	31,499.84	62,745.93
6040- Accounting	2,375.00	4,750.00
6050- Contract Labor	893.35	2,643.10
6065- Dominion expenses	0.00	0.00
6080- Education	1,720.75	2,263.62
6100- Engineering	22,719.45	30,837.75
6130- Insurance	1,865.00	3,730.00
6140- Lab & Test Fees	70.00	70.00
6150- Legal	1,483.75	2,441.47
6180- Misc. Expenses	88.24	156.35
6185- Littleton Service Fees	0.00	0.00
6200- Office Expense	1,433.43	1,831.97
6210-Operating Supplies	0.00	0.00
6220- Permits	0.00	277.50
6230- Repairs and Maint	2,578.30	6,605.16
6240- Safety Equipment	342.84	386.48
6260- Utilities	6,991.84	7,490.67
6270- Vehicle	252.72	323.28
6300- Bank Service Charges	680.48	1,313.53
7300- Capital Projects	146,653.29	170,607.99
<b>Total Expense</b>	<u>221,648.28</u>	<u>298,474.80</u>
<b>Net Ordinary Income</b>	46,666.56	162,684.49
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
8000- Transfers to Other Funds	0.00	12,582.65
9000 -Depreciation Expense	69,000.00	138,000.00
<b>Total Other Expense</b>	<u>69,000.00</u>	<u>150,582.65</u>
<b>Net Other Income</b>	-69,000.00	-150,582.65
<b>Net Income</b>	<u><u>-22,333.44</u></u>	<u><u>12,101.84</u></u>

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

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	Feb 21	Jan - Feb 21
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	32,986.94	32,986.94
5210- Specific Ownership Taxes	3,509.19	7,125.57
5820- Investment Income	4.34	8.94
<b>Total Income</b>	36,500.47	40,121.45
<b>Gross Profit</b>	36,500.47	40,121.45
<b>Expense</b>		
6040- Accounting	1,000.00	2,000.00
6150- Legal	96.00	405.00
6250- Treasurers Fees	494.81	494.81
<b>Total Expense</b>	1,590.81	2,899.81
<b>Net Ordinary Income</b>	34,909.66	37,221.64
<b>Net Income</b>	34,909.66	37,221.64



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

	Jan - Feb 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>5200- Property Taxes</b>	45,643.66	1,485,396.00	-1,439,752.34	3.1%
<b>5210- Specific Ownership Taxes</b>	20,751.84	100,000.00	-79,248.16	20.8%
<b>5610- Misc Income</b>	0.00	1,000.00	-1,000.00	0.0%
<b>5820- Investment Income</b>	222.21	7,500.00	-7,277.79	3.0%
<b>5860- Insurance Claim</b>	200,000.00			
<b>Total Income</b>	266,617.71	1,593,896.00	-1,327,278.29	16.7%
<b>Gross Profit</b>	266,617.71	1,593,896.00	-1,327,278.29	16.7%
<b>Expense</b>				
<b>6020-Payroll Expenses</b>	18,980.55	125,000.00	-106,019.45	15.2%
<b>6040- Accounting</b>	4,750.00	30,000.00	-25,250.00	15.8%
<b>6041- Audit</b>	0.00	30,000.00	-30,000.00	0.0%
<b>6050- Contract Labor</b>	0.00	15,000.00	-15,000.00	0.0%
<b>6053- Data Recovery</b>	10,436.50			
<b>6060- Directors Fee</b>	0.00	8,000.00	-8,000.00	0.0%
<b>6065- Dominion expenses</b>	2,356.51			
<b>6080- Education</b>	1,344.12	30,000.00	-28,655.88	4.5%
<b>6100- Engineering</b>	3,145.00	50,000.00	-46,855.00	6.3%
<b>6130- Insurance</b>	3,730.00	12,500.00	-8,770.00	29.8%
<b>6150- Legal</b>	2,441.47	30,000.00	-27,558.53	8.1%
<b>6180- Misc. Expenses</b>	174.10	20,000.00	-19,825.90	0.9%
<b>6200- Office Expense</b>	4,190.44	40,000.00	-35,809.56	10.5%
<b>6220- Permits</b>	5,647.20	15,000.00	-9,352.80	37.6%
<b>6225-Rent</b>	0.00	3,000.00	-3,000.00	0.0%
<b>6230- Repairs and Maint</b>	7,103.50	175,000.00	-167,896.50	4.1%
<b>6250- Treasurers Fees</b>	684.99	20,000.00	-19,315.01	3.4%
<b>6260- Utilities</b>	198.24	5,000.00	-4,801.76	4.0%
<b>6270- Vehicle</b>	252.72	6,000.00	-5,747.28	4.2%
<b>7300- Capital Projects</b>	0.00	12,000.00	-12,000.00	0.0%
<b>Total Expense</b>	65,435.34	626,500.00	-561,064.66	10.4%
<b>Net Ordinary Income</b>	201,182.37	967,396.00	-766,213.63	20.8%
<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>	0.00	700,000.00	-700,000.00	0.0%
<b>Net Other Income</b>	0.00	-700,000.00	700,000.00	0.0%
<b>Net Income</b>	<b>201,182.37</b>	<b>267,396.00</b>	<b>-66,213.63</b>	<b>75.2%</b>

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

	<u>Jan - Feb 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	22,498.33	693,887.00	-671,388.67	3.2%
5210- Specific Ownership Taxes	10,228.85	80,000.00	-69,771.15	12.8%
5820- Investment Income	277.90	30,000.00	-29,722.10	0.9%
<b>Total Income</b>	<u>33,005.08</u>	<u>803,887.00</u>	<u>-770,881.92</u>	<u>4.1%</u>
<b>Gross Profit</b>	33,005.08	803,887.00	-770,881.92	4.1%
<b>Expense</b>				
6250- Treasurers Fees	337.65	15,000.00	-14,662.35	2.3%
6420-Loan Administrative Fees	0.00	76,800.00	-76,800.00	0.0%
6550-CWCB Debt Service	0.00	0.00	0.00	0.0%
7100-Principal Payments	425,709.95	930,201.00	-504,491.05	45.8%
7150-Ravenna CWCB	82,425.19	82,425.00	0.19	100.0%
7200- Interest Payments	156,722.39	669,310.00	-512,587.61	23.4%
<b>Total Expense</b>	<u>665,195.18</u>	<u>1,773,736.00</u>	<u>-1,108,540.82</u>	<u>37.5%</u>
<b>Net Ordinary Income</b>	-632,190.10	-969,849.00	337,658.90	65.2%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	49,341.24	160,000.00	-110,658.76	30.8%
6902- Transfers In WTP	182,400.29	1,092,000.00	-909,599.71	16.7%
6903- Ravenna Loan Surcharge	0.00	82,425.00	-82,425.00	0.0%
<b>Total Other Income</b>	<u>231,741.53</u>	<u>1,334,425.00</u>	<u>-1,102,683.47</u>	<u>17.4%</u>
<b>Net Other Income</b>	<u>231,741.53</u>	<u>1,334,425.00</u>	<u>-1,102,683.47</u>	<u>17.4%</u>
<b>Net Income</b>	<u><u>-400,448.57</u></u>	<u><u>364,576.00</u></u>	<u><u>-765,024.57</u></u>	<u><u>-109.8%</u></u>

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

	Jan - Feb 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	469,877.09	3,200,000.00	-2,730,122.91	14.7%
5011- Service Charge Ravenna	17,336.89			
5100-Availability Charges	36,758.59	120,000.00	-83,241.41	30.6%
5211- Dominion WTP Operations	84,074.26	500,000.00	-415,925.74	16.8%
5310-Permit Fees	5,775.00	1,200.00	4,575.00	481.3%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	2,887.50	40,000.00	-37,112.50	7.2%
5510-Potable Irrigation Water	3,258.00	40,000.00	-36,742.00	8.1%
5511-Irrigation Water	11,922.84	250,000.00	-238,077.16	4.8%
5610- Miscellaneous Income	-3,656.88	70,000.00	-73,656.88	-5.2%
5611-Inclusion fees-NWDC	13,277.21	50,000.00	-36,722.79	26.6%
5620- Dominion Dist. Operations	48,316.66	225,000.00	-176,683.34	21.5%
5640- Dominion Treated Water Us	8,020.98	84,000.00	-75,979.02	9.5%
5650 Dominion Exp Reimbursement	16,677.16	125,000.00	-108,322.84	13.3%
5660- Ravenna Reimbursement	0.00	225,000.00	-225,000.00	0.0%
5700- Sys. Development Charge	56,402.00	275,000.00	-218,598.00	20.5%
5705 Ravenna SDC	56,640.08	250,000.00	-193,359.92	22.7%
5710- Capital Surcharge	23,199.28	80,000.00	-56,800.72	29.0%
5715- Capital Surcharge WTP Sup	182,400.29	1,036,808.00	-854,407.71	17.6%
5820- Investment Income	1,028.02	50,000.00	-48,971.98	2.1%
5850 - Reimbursed Exp Other	753.56	20,000.00	-19,246.44	3.8%
<b>Total Income</b>	<u>1,034,948.53</u>	<u>6,649,208.00</u>	<u>-5,614,259.47</u>	<u>15.6%</u>
<b>Gross Profit</b>	1,034,948.53	6,649,208.00	-5,614,259.47	15.6%
<b>Expense</b>				
6020-Payroll Expenses	86,966.84	660,000.00	-573,033.16	13.2%
6040- Accounting	4,750.00	32,500.00	-27,750.00	14.6%
6050- Contract Labor	0.00	15,000.00	-15,000.00	0.0%
6065- Dominion expenses	0.00	20,000.00	-20,000.00	0.0%
6080- Education	2,196.12	25,000.00	-22,803.88	8.8%
6100- Engineering	2,619.55	100,000.00	-97,380.45	2.6%
6115- GPS/GIS	0.00	50,000.00	-50,000.00	0.0%
6130- Insurance	3,730.00	17,500.00	-13,770.00	21.3%
6140- Lab & Test Fees	2,060.00	8,000.00	-5,940.00	25.8%
6150- Legal	2,441.47	37,500.00	-35,058.53	6.5%
6180- Misc. Expenses	225.92	10,000.00	-9,774.08	2.3%
6200- Office Expense	630.58	20,000.00	-19,369.42	3.2%
6210-Operating Supplies	8,497.43	120,000.00	-111,502.57	7.1%
6220- Permits	0.00	3,000.00	-3,000.00	0.0%
6230- Repairs and Maint	15,062.98	250,000.00	-234,937.02	6.0%
6240- Safety Equipment	242.57	5,000.00	-4,757.43	4.9%
6260- Utilities	18,974.57	150,000.00	-131,025.43	12.6%
6270- Vehicle	0.00	11,000.00	-11,000.00	0.0%
6280- Water Costs	0.00	48,000.00	-48,000.00	0.0%
6300- Bank Service Charges	1,313.54			
7300- Capital Projects	39,798.95	800,000.00	-760,201.05	5.0%
7301-Capital WTP	85.00			
7302- Water Taps Centennial	0.00	50,000.00	-50,000.00	0.0%
<b>Total Expense</b>	<u>189,595.52</u>	<u>2,432,500.00</u>	<u>-2,242,904.48</u>	<u>7.8%</u>
<b>Net Ordinary Income</b>	845,353.01	4,216,708.00	-3,371,354.99	20.0%
<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	36,758.59			
8002- Transfers Water Supply SV	182,400.29			
9000 -Depreciation Expense	330,000.00			

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

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	Jan - Feb 21	Budget	\$ Over Budget	% of Budget
Total Other Expense	549,158.88			
Net Other Income	-549,158.88	500,000.00	-1,049,158.88	-109.8%
Net Income	296,194.13	4,716,708.00	-4,420,513.87	6.3%

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

	Jan - Feb 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
6020-Payroll Expenses	54,899.27	330,000.00	-275,100.73	16.6%
6040- Accounting	4,750.00	32,500.00	-27,750.00	14.6%
6050- Contract Labor	2,643.60	40,000.00	-37,356.40	6.6%
6065- Dominion expenses	2,499.50	60,000.00	-57,500.50	4.2%
6080- Education	2,432.64	25,000.00	-22,567.36	9.7%
6100- Engineering	36,607.95	100,000.00	-63,392.05	36.6%
6110-Conservation Rebates	0.00	2,500.00	-2,500.00	0.0%
6115- GPS/GIS	0.00	50,000.00	-50,000.00	0.0%
6130- Insurance	3,730.00	17,500.00	-13,770.00	21.3%
6140- Lab & Test Fees	1,321.00	14,000.00	-12,679.00	9.4%
6150- Legal	2,795.97	37,500.00	-34,704.03	7.5%
6170 - Meter Expenses	7,497.61	125,000.00	-117,502.39	6.0%
6180- Misc. Expenses	91.94	10,000.00	-9,908.06	0.9%
6200- Office Expense	1,832.01	20,000.00	-18,167.99	9.2%
6210-Operating Supplies	0.00	4,000.00	-4,000.00	0.0%
6220- Permits	420.00	5,000.00	-4,580.00	8.4%
6230- Repairs and Maint	5,631.41	200,000.00	-194,368.59	2.8%
6240- Safety Equipment	386.57	2,000.00	-1,613.43	19.3%
6260- Utilities	1,542.85	75,000.00	-73,457.15	2.1%
6270- Vehicle	323.26	11,000.00	-10,676.74	2.9%
6280- Water Costs	131,485.37	1,552,000.00	-1,420,514.63	8.5%
7290- Water Rights	0.00	75,000.00	-75,000.00	0.0%
7300- Capital Projects	45,977.70	6,400,000.00	-6,354,022.30	0.7%
<b>Total Expense</b>	<b>306,868.65</b>	<b>9,188,000.00</b>	<b>-8,881,131.35</b>	<b>3.3%</b>
<b>Net Ordinary Income</b>	<b>-306,868.65</b>	<b>-9,188,000.00</b>	<b>8,881,131.35</b>	<b>3.3%</b>
<b>Net Income</b>	<b>-306,868.65</b>	<b>-9,188,000.00</b>	<b>8,881,131.35</b>	<b>3.3%</b>

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

	Jan - Feb 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	285,591.41	1,600,000.00	-1,314,408.59	17.8%
5100-Availability Charges	12,582.65	40,000.00	-27,417.35	31.5%
5101- Service Charges LMA	48,366.26	300,000.00	-251,633.74	16.1%
5310-Permit Fees	9,075.00	5,000.00	4,075.00	181.5%
5610- Miscellaneous Income	-1,677.29	30,000.00	-31,677.29	-5.6%
5610-Misc Income	0.00	0.00	0.00	0.0%
5625- Dominion Sewer Conveyance	43,020.00	240,000.00	-196,980.00	17.9%
5630-Dominion Collections Opear	0.00	70,000.00	-70,000.00	0.0%
5650 Dominion Exp Reimbursement	2,580.85	50,000.00	-47,419.15	5.2%
5670-Dominion Cap Lease O-Line	0.00	120,000.00	-120,000.00	0.0%
5700- Sys. Development Charge	35,640.00	50,000.00	-14,360.00	71.3%
5710- Capital Surcharge	24,740.45	100,000.00	-75,259.55	24.7%
5820- Investment Income	1,239.96	50,000.00	-48,760.04	2.5%
<b>Total Income</b>	<b>461,159.29</b>	<b>2,655,000.00</b>	<b>-2,193,840.71</b>	<b>17.4%</b>
<b>Gross Profit</b>	<b>461,159.29</b>	<b>2,655,000.00</b>	<b>-2,193,840.71</b>	<b>17.4%</b>
<b>Expense</b>				
6020-Payroll Expenses	62,745.93	325,000.00	-262,254.07	19.3%
6040- Accounting	4,750.00	30,000.00	-25,250.00	15.8%
6050- Contract Labor	2,643.10	40,000.00	-37,356.90	6.6%
6065- Dominion expenses	0.00	50,000.00	-50,000.00	0.0%
6080- Education	2,263.62	30,000.00	-27,736.38	7.5%
6100- Engineering	30,837.75	100,000.00	-69,162.25	30.8%
6115- GPS/GIS	0.00	25,000.00	-25,000.00	0.0%
6130- Insurance	3,730.00	12,500.00	-8,770.00	29.8%
6140- Lab & Test Fees	70.00	1,000.00	-930.00	7.0%
6150- Legal	2,441.47	35,000.00	-32,558.53	7.0%
6180- Misc. Expenses	156.35	8,000.00	-7,843.65	2.0%
6185- Littleton Service Fees	0.00	950,000.00	-950,000.00	0.0%
6200- Office Expense	1,831.97	20,000.00	-18,168.03	9.2%
6210-Operating Supplies	0.00	80,000.00	-80,000.00	0.0%
6220- Permits	277.50	3,000.00	-2,722.50	9.3%
6230- Repairs and Maint	6,605.16	200,000.00	-193,394.84	3.3%
6240- Safety Equipment	386.48	2,000.00	-1,613.52	19.3%
6260- Utilities	7,490.67	110,000.00	-102,509.33	6.8%
6270- Vehicle	323.28	8,000.00	-7,676.72	4.0%
6300- Bank Service Charges	1,313.53			
7300- Capital Projects	170,607.99	2,000,000.00	-1,829,392.01	8.5%
<b>Total Expense</b>	<b>298,474.80</b>	<b>4,029,500.00</b>	<b>-3,731,025.20</b>	<b>7.4%</b>
<b>Net Ordinary Income</b>	<b>162,684.49</b>	<b>-1,374,500.00</b>	<b>1,537,184.49</b>	<b>-11.8%</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	12,582.65			
8100- Transfer to Other Funds	0.00	40,000.00	-40,000.00	0.0%
9000 -Depreciation Expense	138,000.00			
<b>Total Other Expense</b>	<b>150,582.65</b>	<b>40,000.00</b>	<b>110,582.65</b>	<b>376.5%</b>
<b>Net Other Income</b>	<b>-150,582.65</b>	<b>160,000.00</b>	<b>-310,582.65</b>	<b>-94.1%</b>
<b>Net Income</b>	<b>12,101.84</b>	<b>-1,214,500.00</b>	<b>1,226,601.84</b>	<b>-1.0%</b>

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

	Jan - Feb 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	32,986.94	465,070.00	-432,083.06	7.1%
5210- Specific Ownership Taxes	7,125.57	50,000.00	-42,874.43	14.3%
5820- Investment Income	8.94	75.00	-66.06	11.9%
<b>Total Income</b>	<u>40,121.45</u>	<u>515,145.00</u>	<u>-475,023.55</u>	<u>7.8%</u>
<b>Gross Profit</b>	40,121.45	515,145.00	-475,023.55	7.8%
<b>Expense</b>				
6040- Accounting	2,000.00	12,000.00	-10,000.00	16.7%
6080- Education	0.00	2,500.00	-2,500.00	0.0%
6100- Engineering	0.00	5,000.00	-5,000.00	0.0%
6150- Legal	405.00	2,500.00	-2,095.00	16.2%
6250- Treasurers Fees	494.81	9,000.00	-8,505.19	5.5%
6500- CWRPDA Debt Service	0.00	303,013.00	-303,013.00	0.0%
6550-CWCB Debt Service	0.00	115,447.00	-115,447.00	0.0%
<b>Total Expense</b>	<u>2,899.81</u>	<u>449,460.00</u>	<u>-446,560.19</u>	<u>0.6%</u>
<b>Net Ordinary Income</b>	<u>37,221.64</u>	<u>65,685.00</u>	<u>-28,463.36</u>	<u>56.7%</u>
<b>Net Income</b>	<u><u>37,221.64</u></u>	<u><u>65,685.00</u></u>	<u><u>-28,463.36</u></u>	<u><u>56.7%</u></u>

## SUPPLEMENTAL INFORMATION



Roxborough Water & Sanitation District  
February 28, 2021

**Long Term Obligations**

CWCB- 2014 Loan	\$ 16,103,219
CT2015-176 CWCB-PVH Water Supply	\$ 2,052,006
2015 CWRPDA- PVH Infrastructure	\$ 3,941,715
2019-2250 CWCB- Ravenna	\$ 1,427,742
2005 CWRPDA Loan Payable	<u>\$ 3,135,000</u>
TOTAL LONG TERM LIABILITIES	<u>\$ 26,659,682</u>

**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 February 28, 2021 is as follows:

	General Fund	Debt Service		Capital Projects Fund	Water		Sewer		Total
		Water Fund	Sewer Fund		Fund	Fund	Fund	PVH	
Operating Reserve	\$ -	\$ -	\$ -	\$ 543,316	\$ 3,000,000	\$ 1,000,000		\$ 4,543,316	
Capital Reserve	-	-	-		487,606	49,393		\$ 536,999	
Operating Cash	<u>1,254,003</u>	<u>1,255,500</u>	<u>4,592,644</u>	<u>-</u>	<u>8,749,871</u>	<u>8,119,928</u>	<u>193,689</u>	<u>\$ 24,165,635</u>	
Total Cash on Hand	<u>\$ 1,254,003</u>	<u>\$ 1,255,500</u>	<u>\$ 4,592,644</u>	<u>\$ 543,316</u>	<u>\$ 12,237,477</u>	<u>\$ 9,169,321</u>	<u>\$ 193,689</u>	<u>\$ 29,245,950</u>	

**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	0	0	0	0	0	0	0	0	0	0
Total Funds Available	12,034,383	12,237,477	0	0	0	0	0	0	0	0	0	0
<b>Distribution of Available Funds</b>												
Operating Reserve	3,000,000	3,000,000	0	0	0	0	0	0	0	0	0	0
2.5% of Budgeted Expenditures												
Capital Reserve	344,117	487,606	0	0	0	0	0	0	0	0	0	0
Operating Cash	8,690,266	8,749,871	0	0	0	0	0	0	0	0	0	0
Total Cash	12,034,383	12,237,477	0	0	0	0	0	0	0	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	185,948	344,117	0	0	0	0	0	0	0	0	0	0
Additions to Reserve	193,675	193,675	0	0	0	0	0	0	0	0	0	0
Use of Reserves	35,506	50,186	0	0	0	0	0	0	0	0	0	0
Ending Reserve Balance	344,117	487,606	0	0	0	0	0	0	0	0	0	0

**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	0	0	0	0	0	0	0	0	0	0
Total Funds Available	9,028,954	9,169,321	0	0	0	0	0	0	0	0	0	0
<b>Distribution of Available Funds</b>												
Operating Reserve	1,000,000	1,000,000	0	0	0	0	0	0	0	0	0	0
25% of Budgeted Expenditures	11,046	49,393	0	0	0	0	0	0	0	0	0	0
Capital Reserve	8,017,908	8,119,928	0	0	0	0	0	0	0	0	0	0
Operating Cash	9,028,954	9,169,321	0	0	0	0	0	0	0	0	0	0
Total Available Funds	9,028,954	9,169,321	0	0	0	0	0	0	0	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	0	11,046	0	0	0	0	0	0	0	0	0	0
Additions to Reserve	35,000	185,000	0	0	0	0	0	0	0	0	0	0
Use of Reserves	-23,954	-146,653	0	0	0	0	0	0	0	0	0	0
Ending Reserve Balance	11,046	49,393	0	0	0	0	0	0	0	0	0	0

**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	0	0	0	0	0	0	0	0	0	0
Surcharge Collected	90,965	91,435	0	0	0	0	0	0	0	0	0	0
Availability of Service Trans.	49,341	0	0	0	0	0	0	0	0	0	0	0
Payment of Debt	664,858	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	1,164,065	1,255,500	0	0	0	0	0	0	0	0	0	0

	Jan	Feb	March	April	April	April	April	April	April	Sept	Sept	Sept
<b>Cash Funds Available - Sewer Debt Service</b>												
Operating Cash	4,419,084	4,592,644	0	0	0	0	0	0	0	0	0	0
Total	5,583,149	5,848,144	0	0	0	0	0	0	0	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	0.00%	0.85%	
February	\$ 68,135		\$ 16,390		\$ (1,023)		\$ 83,502	3.27%	3.27%	\$ 83,502	3.27%	4.53%	
March								0.00%	0.00%		0.00%	0.00%	
April								0.00%	0.00%		0.00%	0.00%	
May								0.00%	0.00%		0.00%	0.00%	
June								0.00%	0.00%		0.00%	0.00%	
July								0.00%	0.00%		0.00%	0.00%	
August								0.00%	0.00%		0.00%	0.00%	
September								0.00%	0.00%		0.00%	0.00%	
October								0.00%	0.00%		0.00%	0.00%	
November								0.00%	0.00%		0.00%	0.00%	
December								0.00%	0.00%		0.00%	0.00%	
TOTAL	\$ 68,139	\$ -	\$ 31,981	\$ 4	\$ (1,023)	\$ -	\$ 99,101	3.27%	3.27%	\$ 99,101	3.27%	5.37%	

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

No Assurance is provided on these Financial Statements

Administrative Update 2021

	Rox Village	Rox Park	PVH	NWDC	Comm	Irrigation	TRIP	Ravenna	Avail	Avg Use	Avg Bill
Jan	2376	999	29	146	32	15	23	147	167	4k gallons	\$127.80
Feb	2376	1008	29	146	32	15	23	152	167	4k gallons	\$127.80
March	2376	1008	29	146	32	15	23	152	167	3k gallons	\$122.50
April											
May											
June											
July											
Aug											
Sept											
Oct											
Nov											
Dec											

Avail Charges \$225.60 per quarter (\$75.20 per month)

Rebates: Through 3/31/2021 \$78,455.00 since 2008

\$50 for toilets, \$75 for washers

Sterling Ranch Building Permits

Total through 2 3/31/2021	1157
2021-109	
2020-323	
2019-275	
2018-242	
2017-208	

Sterling Ranch Certificate of Occupancy

Total through 3/31/2021	1122
2021- 83	
2020-314	
2019-275	
2018-242	
2017-208	

## INTERGOVERNMENTAL AGREEMENT REGARDING INSTALLATION OF DOMINION HIGH ZONE PUMP AND RELOCATION OF LOW ZONE PUMP

This INTERGOVERNMENTAL AGREEMENT REGARDING INSTALLATION OF DOMINION HIGH ZONE PUMP AND RELOCATION OF LOW ZONE PUMP (this “**Agreement**”) is made and entered into as of the \_\_\_ day of \_\_\_\_\_, 2021, by and between ROXBOROUGH WATER AND SANITATION DISTRICT, a quasi-municipal corporation and political subdivision of the State of Colorado (“**Roxborough**”) and DOMINION WATER & SANITATION DISTRICT, acting by and through its STERLING RANCH WATER ACTIVITY ENTERPRISE, formerly the “WATER ACTIVITY ENTERPRISE” (“**Dominion**”), collectively referred to herein as the “**Parties**.”

### RECITALS

WHEREAS, Roxborough and Dominion entered into that certain Intergovernmental Agreement for Water Treatment Service, dated August 27, 2014, as amended on February 18, 2015, and as modified via First Addendum on February 27, 2015, and via Second Addendum on May 20, 2015 (collectively, the “**Water Treatment IGA**”), pursuant to which, in part, Roxborough constructed the 8 MGD Roxborough Plant (also known as the Moore Water Treatment Plant) and provides water treatment services to Dominion; and

WHEREAS, the 8 MGD Roxborough Plant currently provides 6 MGD of treatment capacity, 2 MGD of which is currently available for service to Dominion; and

WHEREAS, unless otherwise defined herein, capitalized terms used herein shall have the same meaning given to them in the Water Treatment IGA; and

WHEREAS, Dominion has requested that Roxborough install a pump and modify associated piping within the East Clearwell of the 8 MGD Roxborough Plant to convey treated water from the 8 MGD Roxborough Plant in order to fill Dominion’s High Zone Tank (the “**High Zone Pump Installation**”); and

WHEREAS, Dominion has requested also that Roxborough move one of two pumps that serve the Dominion low zone area from the East Clearwell of the 8 MGD Roxborough Plant to the West Clearwell of the 8 MGD Roxborough Plant to preserve service to the Dominion low zone area in the event the East Clearwell must be taken out of service (the “**Low Zone Pump Relocation**”); and

WHEREAS, together, the High Zone Pump Installation and the Low Zone Pump Relocation will comprise the “**Project**” for purposes of this Agreement; and

WHEREAS, pursuant to Section 6.3 of the Water Treatment IGA, Roxborough owns and operates the 8 MGD Roxborough Plant; and

WHEREAS, pursuant to the Water Treatment IGA, Dominion is responsible for the financing of all infrastructure used by Dominion to deliver water to its customers; and

WHEREAS, in accordance with the terms of the Water Treatment IGA, and past practices of the Parties, the Parties now desire to coordinate regarding the construction of the Project; and

WHEREAS, Dominion has entered into an agreement with Reynolds Construction LLC (“**Reynolds**”) for construction of Dominion’s Eastern Regional Pipeline Project; and

WHEREAS, in connection with Dominion’s construction agreement with Reynolds, Dominion previously obtained from Reynolds a proposal for the High Zone Pump Installation at an estimated cost of approximately \$760,000.00 based on construction plans delivered by Roxborough that did not provide for installation of the high zone pump in the East Clearwell of the 8 MGD Roxborough Plant or the Low Zone Pump Relocation; therefore, Roxborough must redesign the construction plans to so provide (the “**Redesign**”); and

WHEREAS, due to the Redesign, Dominion must obtain a new proposal from Reynolds for the Project (the “**Reynolds Proposal**”), which will be the foundation of a change order to its agreement with Reynolds (the “**Construction Agreement Change Order**”); and

WHEREAS, subject to the terms and conditions set forth herein, the Parties intend that Dominion will assign to Roxborough, and Roxborough will assume, the Construction Agreement Change Order subject to Reynolds’ acceptance of Roxborough’s additional terms and conditions of contract, that Roxborough will own, administer, and pay for the Project, and that Dominion will repay all costs of the Project over a 60-month term, as provided herein; and

NOW, THEREFORE, in consideration of the mutual covenants and promises set forth herein, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows.

## **AGREEMENT**

1. Payment for Roxborough Redesign. Dominion shall be responsible for the payment of the reasonable design fees and costs associated with the Redesign, including a reasonable design review fee for Roxborough. Roxborough will invoice Dominion for such fees and costs upon completion of the Redesign, and Dominion shall pay the invoice no later than sixty (60) days following the date of the Roxborough invoice. Roxborough will not accept the Assignment of the Construction Agreement Change Order with Reynolds (as described in Paragraph 4 below) until all design fees and costs associated with the Redesign have been paid in full.

2. Reynolds Proposal. Upon receipt of the construction plans for the Redesign from Roxborough, Dominion shall request the Reynolds Proposal. When the Reynolds Proposal is in final form, according to Dominion’s review, Dominion shall submit the Reynolds Proposal to Roxborough for review.

3. Acceptance of Reynolds Proposal. Roxborough shall advise Dominion of its acceptance of the Reynolds Proposal no later than thirty (30) calendar days after receipt of the Reynolds Proposal from Dominion. If Roxborough believes the cost of the Reynolds Proposal is excessive, Roxborough and Dominion agree to meet with Reynolds to discuss and resolve cost issues.



4. Assignment of the Construction Agreement Change Order. In the event Roxborough accepts the Reynolds Proposal, as described in Paragraph 3, Dominion shall finalize the Construction Agreement Change Order with Reynolds in accordance with the Reynolds Proposal, and including Roxborough's additional terms and conditions of contract, which terms are attached hereto as **Exhibit A**. Dominion shall assign, and Roxborough shall accept assignment of and assume the Construction Agreement Change Order, as evidenced by a written agreement, signed by the Parties and Reynolds, in substantially the form attached hereto and incorporated herein as **Exhibit B** (the "**Assignment**"). Upon execution of the Assignment, Roxborough shall be the owner of the Project and shall direct all activities of Reynolds pursuant to the Construction Agreement Change Order. If Roxborough does not accept the Reynolds Proposal due to cost issues that cannot be resolved at the meeting described in Paragraph 3 above, then Dominion shall pay Roxborough for the Redesign as provided in Paragraph 1, and this Agreement shall terminate.

5. Timing of Installation. The Parties agree that the Project shall be completed between October 15, 2021 and April 30, 2022. If any delay in the installation is caused by Dominion, Dominion shall be responsible for any and all additional costs incurred by Roxborough resulting therefrom.

6. High Zone Pump Installation in East Clearwell of 8 MGD Roxborough Plant. The Parties agree that the High Zone Pump Installation shall be within the East Clearwell and the Redesign shall reflect this location.

7. Low Zone Pump Relocation. The Parties agree that Roxborough shall select one of the two pumps that serve the Dominion low zone area to be relocated from the East Clearwell to the West Clearwell of the 8 MGD Roxborough Plant to accomplish the Low Zone Pump Relocation.

8. Payment of the Costs; Financing. Roxborough shall pay Reynolds all amounts pursuant to and in accordance with the Construction Agreement Change Order to complete the Project, and Dominion shall repay Roxborough, in accordance with the provisions below, all amounts paid by Roxborough pursuant to the Construction Agreement Change Order together with Roxborough's project management fees and fees for engineering services for the Project (the "**Project Costs**").

A summary and estimate of the Project Costs, together with a sample payment schedule, is provided in **Exhibit C** attached hereto and incorporated herein by reference. The Parties acknowledge that the Project Costs set forth in **Exhibit C** represent an estimate based on available information at the time the Parties entered into this Agreement. To the extent the actual Project Costs exceed the amount described in **Exhibit C**, Dominion agrees to pay Roxborough the difference in costs; provided, however, that for any change order that would cause the Project Costs (as then known or reasonably estimated) to be exceeded by ten percent (10%) or more, Roxborough will notify Dominion, and the Parties will meet to discuss the proposed expenditure before Roxborough approves such change order. To the extent Roxborough's actual Project Costs are less than the amount described in **Exhibit C**, Roxborough agrees to refund Dominion the difference. When the actual Project Costs are finally determined, the Parties will update **Exhibit C** accordingly by addendum to this Agreement.

Dominion shall pay Roxborough the Project Costs over a term of sixty (60) months with the first payment due no later than thirty (30) days after final completion of the Project. Dominion shall make payments to Roxborough at least monthly in at least equivalent installments based on the final amount of the Project Costs (as reflected in the final, updated Exhibit C). Simple interest shall accrue on the Project Costs at a rate of six percent (6.0%) per annum, from the date of the Assignment until the date of repayment of the Project Costs in full. Dominion may, at its option, prepay any or all of the Project Costs at any time prior to maturity, without premium or penalty. Any such prepayment shall be applied first to accrued interest and then to reduction of principal.

To secure Dominion's repayment obligations hereunder, at the time of execution of the Assignment, Dominion shall deliver to Roxborough a letter of credit in the amount of the Project Costs plus a 10% contingency ("**Letter of Credit**") which shall, among other things: (a) name Roxborough as the beneficiary; (b) have an initial expiration date of not less than 365 days after the date of its issuance and provide for automatic annual extensions; (c) provide that issuer will deliver a 60-day advance written notice to Roxborough (a "**Termination Notice**") in the event issuer elects not to extend or elects to otherwise terminate the Letter of Credit; (d) permit partial and full draws; (e) be issued by a financial institution reasonably acceptable to Roxborough; and (f) be acceptable to Roxborough in its reasonable discretion. In the event the issuer of the Letter of Credit delivers a Termination Notice, Dominion shall, within 15 days after the date of the Termination Notice, deliver written notice (a "**Replacement Notice**") to Roxborough electing to replace the Letter of Credit with either (i) a replacement letter of credit in the amount of the then unpaid portion of the Project Costs, together with a 10% contingency and accrued interest (the "**Remaining Dominion Obligation**"), or (ii) immediately available funds in the amount of the Remaining Dominion Obligation ("**Replacement Funds**"). Any Replacement Notice shall be accompanied by an accounting of Dominion's calculation of the Remaining Dominion Obligation. Dominion shall have 30 days following the date of the Termination Notice to deliver to Roxborough either the replacement letter of credit or Replacement Funds. If Dominion fails to deliver to Roxborough either the replacement letter of credit or Replacement Funds within the time allotted, Roxborough shall have the right to draw on the existing Letter of Credit in the amount of the Remaining Dominion Obligation. Following Roxborough's receipt of either a replacement letter of credit or Replacement Funds from Dominion, the Letter of Credit that is being replaced shall be returned to Dominion, together with an executed reduction certificate reducing the face amount thereof to \$0.00.

9. Construction Meetings. Throughout the installation the Project, Roxborough will conduct construction meetings in its discretion. Roxborough will provide notice to Dominion at least twenty-four (24) hours prior to each construction meeting and Dominion's representatives may attend and observe any or all such meetings.

10. Miscellaneous.

a. Assignment. Neither party shall assign this Agreement, or parts thereof, or its respective duties, without the express written consent of the other party. Any attempted assignment of this Agreement, in whole or in part, without the consent of the other party, in writing, shall be null and void and of no effect whatsoever.

b. Notices. Any notice or communication required under this Agreement must be in writing, and may be given personally, sent via e-mail, nationally recognized overnight carrier service, or by registered or certified mail, return receipt requested. If given by registered or certified mail, the same will be deemed to have been given and received on the first to occur of: (i) actual receipt by any of the addressees designated below as the party to whom notices are to be sent; or (ii) three days after a registered or certified letter containing such notice, properly addressed, with postage prepaid, is deposited in the United States mail. If personally delivered, set via email, or sent via nationally recognized overnight carrier service, a notice will be deemed to have been given and received on the first to occur of: (i) one business day after being sent via email or deposited with a nationally recognized overnight air courier service; or (ii) delivery to the party to whom it is addressed. Any party hereto may at any time, by giving written notice to the other party hereto as provided in this Paragraph 10.b. of this Agreement, designate additional persons to whom notices or communications will be given, and designate any other address in substitution of the address to which such notice or communication will be given. Such notices or communications will be given to the parties at their addresses set forth below:

Dominion: Dominion Water and Sanitation District  
9250 E. Costilla Ave., Suite 210  
Greenwood Village, CO 80112  
Attention: Sarah Stone, Interim General Manager  
Phone: (720) 531-4212  
Email: sarah.stone@dominionwsd.com

With a Copy to: WHITE BEAR ANKELE TANAKA & WALDRON  
2154 E. Commons Ave., Suite 2000  
Centennial, CO 80122  
Attention: Blair M. Dickhoner, Esq.  
Phone: (303) 858-1800  
E-mail: bdickhoner@wbapc.com

Roxborough: Roxborough Water and Sanitation District  
6222 Roxborough Park Rd  
Littleton, CO 80125  
Attention: Barbara Biggs, General Manager  
Phone: (303) 979-7286  
Email: barbara@roxwater.org

With a Copy to: ICENOGLE SEAVER POGUE, P.C.  
4725 South Monaco Street, Suite 360  
Denver, CO 80237  
Attention: Alan D. Pogue, Esq.  
Phone: (303) 858-1800  
E-mail: apogue@isp-law.com

c. Entire Agreement. This Agreement constitutes the entire agreement between the Parties hereto relating to the Project, and sets forth the rights, duties, and obligations of each to the other as of this date, and hereby supersedes any and all prior negotiations,

representations, agreements or arrangements of any kind with respect to the subject matter herein, whether written or oral. Any prior agreements, promises, negotiations, or representations not expressly set forth in this Agreement are of no force and effect. This Agreement may not be modified except by a writing executed by both Parties.

d. Binding Agreement. This Agreement shall inure to and be binding on the heirs, executors, administrators, successors, and assigns of the Parties hereto.

e. No Waiver. No waiver of any of the provisions of this Agreement shall be deemed to constitute a waiver of any other of the provisions of this Agreement, nor shall such waiver constitute a continuing waiver unless otherwise expressly provided in this Agreement, nor shall the waiver of any default be deemed a waiver of any subsequent default.

f. Venue. Venue for all actions arising from this Agreement shall be in the District Court in and for the county in which Dominion is located. The Parties expressly and irrevocably waive any objections or rights which may affect venue of any such action, including, but not limited to, *forum non-conveniens* or otherwise.

g. Choice of Law. Colorado law shall apply to any dispute, without regard to conflict of law principles that would result in the application of any law other than the law of the State of Colorado.

h. Good Faith of Parties. In the performance of this Agreement, or in considering any requested approval, acceptance, consent, or change order, the Parties agree that each will act in good faith and will not act unreasonably, arbitrarily, capriciously, or unreasonably withhold, condition, or delay any approval, acceptance, consent, or extension of time required or requested pursuant to this Agreement.

i. Subject To Annual Appropriation and Budget. The Parties do not intend hereby to create a multiple-fiscal year direct or indirect debt or other financial obligation whatsoever. Dominion's obligations related to payment of the Project Costs under this Agreement shall extend only to monies appropriated for the purposes of this Agreement by Dominion's Board of Directors and shall not constitute a mandatory charge, requirement or liability in any ensuing fiscal year beyond the then-current fiscal year. No provision of this Agreement shall be construed or interpreted as a delegation of governmental powers by the Parties, or as creating a multiple-fiscal year direct or indirect debt or other financial obligation whatsoever of the Parties or statutory debt limitation, including, without limitation, Article X, Section 20 or Article XI, Section 6 of the Constitution of the State of Colorado. No provision of this Agreement shall be construed to pledge or to create a lien on any class or source of funds. Roxborough's and Dominion's obligations under this Agreement exist subject to annual budgeting and appropriations, and shall remain subject to the same for the entire term of this Agreement.

j. Governmental Immunity. Nothing in this Agreement shall be construed to waive, limit, or otherwise modify, in whole or in part, any governmental immunity that may be available by law to the Parties, their respective officials, employees, contractors, or agents, or any other person acting on behalf of the Parties and, in particular, governmental immunity afforded or

available to the Parties pursuant to the Colorado Governmental Immunity Act, §§ 24-10-101, *et seq.*, C.R.S.

k. Negotiated Provisions. This Agreement shall not be construed more strictly against one party than against the other merely by virtue of the fact that it may have been prepared by counsel for one of the Parties, it being acknowledged that each party has contributed to the preparation of this Agreement.

l. Severability. If any portion of this Agreement is declared by any court of competent jurisdiction to be invalid, void or unenforceable, such decision shall not affect the validity of any other portion of this Agreement which shall remain in full force and effect, the intention being that such portions are severable. In addition, in lieu of such void or unenforceable provision, there shall automatically be added as part of this Agreement a provision similar in terms to such illegal, invalid or unenforceable provision so that the resulting reformed provision is legal, valid and enforceable.

m. No Third Party Beneficiaries. It is expressly understood and agreed that enforcement of the terms and conditions of this Agreement, and all rights of action relating to such enforcement, shall be strictly reserved to the Parties and nothing contained in this Agreement shall give or allow any such claim or right of action by any other third party on such Agreement. It is the express intention of the Parties that any person other than Parties receiving services or benefits under this Agreement shall be deemed to be an incidental beneficiary only.

n. Counterpart Execution. This Agreement may be executed in several counterparts, each of which may be deemed an original, but all of which together shall constitute one and the same instrument. Executed copies hereof may be delivered by facsimile or email of a PDF document, and, upon receipt, shall be deemed originals and binding upon the signatories hereto, and shall have the full force and effect of the original for all purposes, including the rules of evidence applicable to court proceedings.

*[Signature Pages Follow.]*

IN WITNESS WHEREOF, the Parties hereby executed this Agreement on the date first written above.

**DOMINION:**

**DOMINION WATER AND SANITATION  
DISTRICT**

By: \_\_\_\_\_  
Officer of the District

Attest:

By: \_\_\_\_\_

APPROVED AS TO FORM:

WHITE BEAR ANKELE TANAKA & WALDRON  
Attorneys at Law

\_\_\_\_\_  
General Counsel to Dominion

*[Dominion Signature Page to Intergovernmental Agreement Regarding Installation of Dominion High Zone Pump and Relocation of Low Zone Pump]*

**ROXBOROUGH:**

**ROXBOROUGH WATER AND  
SANITATION DISTRICT**

By: \_\_\_\_\_  
Officer of the District

Attest:

By: \_\_\_\_\_

APPROVED AS TO FORM:

ICENOGLE SEAVER POGUE, P.C.  
Attorneys at Law

\_\_\_\_\_  
General Counsel to Roxborough

*[Roxborough Signature Page to Intergovernmental Agreement Regarding Installation Dominion  
High Zone Pump and Relocation of Low Zone Pump]*

**EXHIBIT A**

**Roxborough Standard Public Works Construction Agreement Terms and Conditions**



**EXHIBIT B**

**Form of Assignment of Construction Agreement**

**ASSIGNMENT AND ASSUMPTION OF CONSTRUCTION AGREEMENT CHANGE ORDER**

This ASSIGNMENT AND ASSUMPTION OF CONSTRUCTION AGREEMENT CHANGE ORDER (this “**Assignment**”) is made and entered into this \_\_\_ day of \_\_\_\_\_, 2021, by and between DOMINION WATER AND SANITATION DISTRICT, acting by and through its STERLING RANCH WATER ACTIVITY ENTERPRISE, formerly the “WATER ACTIVITY ENTERPRISE” (the “**Assignor**”) and ROXBOROUGH WATER AND SANITATION DISTRICT, a quasi-municipal corporation and political subdivision of the State of Colorado (the “**Assignee**”). The Assignor and Assignee may be referred to herein individually as a “**Party**” and collectively as the “**Parties**.” This Assignment is acknowledged and consented to by REYNOLDS CONSTRUCTION LLC, a Delaware limited liability company (the “**Contractor**”).

**RECITALS**

WHEREAS, the Assignor and Contractor previously entered into that certain \_\_\_\_\_ Agreement, dated \_\_\_\_\_, 202\_\_ (the “**Original Agreement**”), as modified by that certain Change Order related to the Dominion High Zone Pump installation and the Low Zone Pump relocation dated \_\_\_\_\_, 2021 (the “**Construction Agreement Change Order**”); and

WHEREAS, for purposes of clarity, that portion of the Original Agreement as modified by the Change Order that pertains only to the Dominion High Zone Pump construction and installation work and the Low Zone Pump relocation work is referred to herein as the “**Construction Agreement Change Order;**” and

WHEREAS, the Assignor desires to assign all of its right, title, and interest in, to, and under the Construction Agreement Change Order to the Assignee, and the Assignee desires to accept such assignment and assume all of the Assignor’s right, duties, and obligations thereunder; and

WHEREAS, the Contractor acknowledges and consents to such assignment on the terms and conditions set forth herein; and

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein, all of which are integrated herein, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties covenant and agree as follows.

**COVENANTS AND AGREEMENTS**

1. Assignment and Assumption. The Assignor hereby assigns, transfers, and conveys to the Assignee all of the Assignor’s rights, duties, and obligations to and under the Construction Agreement Change Order, and the Assignee hereby accepts such assignment and assumes all of the rights, duties, and obligations of the Assignor, and agrees to be bound by all of the terms and conditions of the Construction Agreement Change.

2. Consent to Assignment. The Contractor hereby consents to this Assignment and evidences such consent by its signature below. Furthermore, the Contractor acknowledges and

agrees that it shall be bound by Assignee's terms and conditions of contract, attached hereto and incorporated herein by this reference.

3. Other Provisions Unchanged. Except as amended herein, the terms of the Original Agreement shall remain in full force and effect without limitation.

4. Miscellaneous.

a. Binding Agreement. This Assignment shall be binding upon and inure to the benefit of the Parties named herein, the Contractor, and their respective successors and permitted assigns.

b. Applicable Law. This Assignment shall be construed, interpreted, and governed in accordance with the laws of the State of Colorado, excluding any choice of law or conflict of law rules (whether of the State of Colorado or any other jurisdiction) which may direct the application of the laws of another jurisdiction.

c. Further Assurances. The Parties agree to take all such further actions and to execute, acknowledge, and deliver all such further documents and instruments as are necessary or useful in carrying out the intent and purposes of this Assignment.

d. Headings. The captions and section headings in this Assignment are for convenience of reference only and shall not affect the meaning of the terms and provisions of this Assignment.

e. Counterparts. This Assignment may be executed in several counterparts, each of which shall be deemed an original for all purposes, and all of which together shall constitute one and the same instrument.

f. Facsimile Signatures. For purposes of the execution of this Assignment, signatures transmitted by facsimile or other electronic means shall be deemed originals.

*[Remainder of page intentionally left blank. Signature pages follow]*

IN WITNESS WHEREOF, this Assignment and Assumption of Construction Agreement Change Order has been executed by the Assignor and Assignee as of the date first above written.

**ASSIGNOR:**  
DOMINION WATER AND SANITATION  
DISTRICT

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Officer of the District

ATTEST:

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APPROVED AS TO FORM:

WHITE BEAR ANKELE TANAKA & WALDRON  
Attorneys at Law

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General Counsel for the Assignor

*[Assignor Signature Page to Assignment and Assumption of Construction Agreement Change Order]*

**ASSIGNEE:**  
ROXBOROUGH WATER AND  
SANITATION DISTRICT

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Officer of the District

ATTEST:

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APPROVED AS TO FORM:

ICENOGLE SEAVER POGUE, P.C.  
Attorneys at Law

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General Counsel for the Assignee

*[Assignee Signature Page to Assignment and Assumption of Construction Agreement Change Order]*

**CONTRACTOR ACKNOWLEDGEMENT AND CONSENT TO ASSIGNMENT AND ASSUMPTION OF CONSTRUCTION AGREEMENT CHANGE ORDER**

REYNOLDS CONSTRUCTION, LLC, a Delaware limited liability company, hereby acknowledges and consents to the Assignment and Assumption of Construction Agreement Change Order between Dominion Water and Sanitation District, as Assignor, and Roxborough Water and Sanitation District, as Assignee.

**CONTRACTOR:**  
REYNOLDS CONSTRUCTION LLC, a  
Delaware limited liability company

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

**EXHIBIT C**

**Summary and Estimate of Project Costs and Sample Payment Schedule**