



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 862 7002 5429**

Password:717331

Date: Wednesday, February 17, 2021

Time 8:00 am

Board of Directors

Keith Lehmann
Ken Maas
Dave Bane
Christine Thomas
Stephen Throneberry

Term Expiration

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

I. Call to Order/Declaration of Quorum/Disclosure of Conflicts of Interest

II. Public Comment/Public Comment on items not on Agenda

III. Appoint Steven Throneberry to Board Office

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

IV. 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 January 20, 2021 and amend the agenda from 1/20/21 to say that the Board approved the December 16, 2020 Minutes instead of November 18, 2020.

b. Re-approval of the amended November 18 & December 16, 2020 Minutes

V. Staff Reports

a. General Manager's Report

b. Financial Reports

VI. Board Action Items

a. Consider approval of Facility Relocation Agreement with the Sterling Ranch CAB concerning the relocation of the Plum Valley Heights water line.

b. Consider approval of an updated Amended Inclusion Agreement with Linda McMakin.

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

VII. Consent Agenda

a. Approve the Minutes of the Regular Meeting of the RWSD on January 20, 2021.

b. Ratify Payrolls for January 31 and February 15, 2021

c. Ratify Payments since January 20, 2021 #

d. Approve Payments of Claims: Checks#

e. Approve Pay App#6 Velocity Construction Pump P-204 in the amount of \$111,960.35

f. Approve Change Order #1 Velocity Construction to add \$78,181.00 and 15 days

VIII. 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

IX. Board Action Items:

a. Consider approval of Facility Relocation Agreement with the Sterling Ranch CAB concerning the relocation of the Plum Valley Heights water line.

b. Consider approval of an updated Amended Inclusion Agreement with Linda McMakin.

X. Adjourn

RECORD OF PROCEEDINGS

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

Consultants: Bill Goetz, 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

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.

PLUM VALLEY HEIGHTS SUBDISTRICT:

Upon a motion by Director Thomas, second by Director Bane 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 Bane 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 December 16, 2020 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 November 30, 2020 Financial Recap for Plum Valley Heights. Upon a motion from Director Thomas, second by Director Bane and a unanimous vote, the Board approved the financial report for Plum Valley Heights.

ROXBOROUGH WATER AND SANITATION DISTRICT

Upon a motion by Director Thomas, second by Director Bane and a unanimous vote, the Board adjourned and reconvened as the Roxborough Water and Sanitation District. There were no conflicts of interests to disclose.

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 December 16, 2020.
- B. Ratify Payrolls for December 31, 2020 and January 15, 2021
- C. Ratify Payments since December 16, 2020 #100178-100226,100229,100234,100236,100239-100240,100253,100256-100261.
- D. Approve Payments of Claims: Check #100227-100228,100230-100233,100235,100237-100238,100241-100252,100254-100255,100262-100276.
- E. Approve Pay App#5 Velocity Construction Pump P-204 in the amount of \$117,606.20.

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 November 30, 2020 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:

Upon a motion by Director Thomas, Second by Director Bane and unanimous vote, the Board approved the professional services agreement with Jacobs Engineering Group to develop a distribution system monitoring program and authorized General Manager Barbara Biggs to sign it.

ADJOURN:

Upon a motion by Director Thomas, second by Director Bane, the Board voted to adjourn the regular meeting of the Board of Directors. Meeting adjourned at 9:10 AM.

RECORD OF PROCEEDINGS

**MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE
ROXBOROUGH WATER AND SANITATION DISTRICT AND THE
BOARD OF DIRECTORS OF THE
PLUM VALLEY HEIGHTS SUB-DISTRICT OF
ROXBOROUGH WATER AND SANITATION DISTRICT
HELD
NOVEMBER 18, 2020**

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 November 18, 2020 at 8:00 a.m. The meeting was conducted via Zoom Meeting ID 865-1166-9317. 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 Assistant Secretary/Treasurer

Consultants: Bill Goetz, 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: Stephen Throneberry

CALL TO ORDER: The meeting was called to order at 8:03 a.m. by Director Lehmann. It was also established that a quorum was in attendance and there were no conflicts of interest to disclose.

BOARD APPOINTMENT: Christine Thomas was appointed Treasurer by unanimous vote.

PLUM VALLEY HEIGHTS SUBDISTRICT:

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

- A. Approve the corrected Minutes of the Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District which contained in and part of the Roxborough Water and Sanitation District Minutes for the October 21, 2020 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 September 30, 2020 Financial Recap for PVH. Upon a motion from Director Maas, second by Director Bane and a unanimous vote, the Board approved the financial report for Plum Valley Heights.

BOARD ACTION ITEMS:

Upon a motion by Director Maas and second by Director Bane and a unanimous vote, Director Thomas was elected to fill the position of Treasurer of **Roxborough Water and Sanitation District Board of Directors and Plum Valley Heights Subdistrict of the Roxborough Water and Sanitation District.**

Director Lehman opened the public hearing on the proposed 2021 Budget; receiving no public comment, Director Lehman closed the public hearing. Upon a motion to approve by Director Bane and a second by Director Maas and a unanimous vote, the Board approved the **Resolution No. 20-11-04 Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District 2021 Budget and certify Mill Levies.**

ROXBOROUGH WATER AND SANITATION DISTRICT

Upon a motion by Director Thomas, second by Director Bane and a unanimous vote, the Board adjourned and reconvened as the Roxborough Water and Sanitation District. There were no conflicts of interests to disclose.

CONSENT AGENDA:

Upon a motion from Director Bane, second by Director Thomas 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 October 21, 2020.
- B. Ratify Payrolls for October 31 and November 15, 2020.
- C. Ratify Payments since October 21, 2020 #100032-100049,1113,100053-100054,100057, 100059-100061,100063-100068.
- D. Approve Payments of Claims: Check #100050-100052, 100055-100056, 1000058, 100062.
- E. Approve Pay App#3 Velocity Construction Pump P-204 in the amount of \$15,675.00

GENERAL MANAGER'S REPORT:

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

LEGAL COUNSEL REPORT:

Mr. Pogue briefed the board regarding updated information regarding Covid-19.

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 September 30, 2020 RWSD Financial Statements to the Board. Upon a motion by Director Thomas to approve the financial report, second by Director Maas and unanimous vote by the Board, the financial report was approved.

ADMINISTRATIVE UPDATE:

Ms. Cindy Taylor provided the administrative update.

BOARD ACTION ITEMS:

Resolution No. 20-11-05 Amendment to Roxborough Water and Sanitation District's Adopted Budget for Fiscal Year 2020

Director Lehmann opened the public hearing on the Amended 2020 Budget. After receiving no public comment, Director Lehmann closed the public hearing.

Upon a motion from Director Thomas, second by Director Maas and a unanimous vote by the Board, the Resolution to Amend the 2020 Budget the Amended 2020 Budget was approved.

Resolution No. 20-11-06 Roxborough Water and Sanitation District 2021 Budget

Director Lehmann opened the public hearing on the proposed 2021 Budget; receiving no public comment, he closed the hearing.

Upon motion by Director Thomas, second by Director Bane and a unanimous vote by the Board, Resolution 20-11-06 Roxborough Water and Sanitation District 2021 Budget was approved.

Upon a motion by Director Bane, second by Director Thomas, and a unanimous vote, the Board approved the Audit Engagement Agreement for 2020 Audit services by the Adams Group and authorized the General Manager to execute the Agreement.

Upon a motion by Director Thomas, second by Director Maas, and unanimous vote, the Board went into Executive Session pursuant to Section 24-6-402 (4) (b), C. R. S. to receive legal advice from general counsel concerning installation of improvements at the Water Treatment Facility and request for temporary service.

Upon a motion by Director Bane, second by Director Thomas to adjourn the Executive Session.

Upon a motion by Director Thomas, second by Director Bane and a unanimous vote by the Board, Stephen Throneberry was appointed to the vacant seat on the Board with a term expiring May 2022.

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 9:35 AM.

RECORD OF PROCEEDINGS

**MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE
ROXBOROUGH WATER AND SANITATION DISTRICT AND THE
BOARD OF DIRECTORS OF THE
PLUM VALLEY HEIGHTS SUB-DISTRICT OF
ROXBOROUGH WATER AND SANITATION DISTRICT
HELD
DECEMBER 16, 2020**

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 December 16, 2020 at 8:00 a.m. The meeting was conducted via Zoom Meeting ID 823 4056 6716 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

 Consultants: Bill Goetz, 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

CALL TO ORDER: The meeting was called to order at 8:03 a.m. by Director Lehmann. It was also established that a quorum was in attendance and there were no conflicts of interest to disclose.

BOARD APPOINTMENT: Steven Throneberry was appointed to the Board to fill the vacancy by unanimous vote.

PLUM VALLEY HEIGHTS SUBDISTRICT:

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

- A. Approve the corrected Minutes of the Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District which contained in and part of the Roxborough Water and Sanitation District Minutes for the November 18, 2020 Regular Meeting.
- B. Annual Administrative Matters Resolution

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 October 31, 2020 Financial Recap for PVH. Upon a motion from Director Thomas, second by Director Bane and a unanimous vote, the Board approved the financial report for Plum Valley Heights.

ROXBOROUGH WATER AND SANITATION DISTRICT

Upon a motion by Director Maas, second by Director Bane and a unanimous vote, the Board adjourned and reconvened as the Roxborough Water and Sanitation District. There were no conflicts of interests to disclose.

CONSENT AGENDA:

Upon a motion from Director Bane, second by Director Thomas 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 November 18, 2020.
- B. Ratify Payrolls for November 30 and December 15, 2020.
- C. Ratify Payments since November 18, 2020 #100094-100147,100152,100154,100156,100160-100161
- D. Approve Payments of Claims: Check #100148-100151,100153,100155,100157-100159,100162-100177
- E. Approve Pay App#4 Velocity Construction Pump P-204 in the amount of \$101,327.95
- F. Annual Administrative Matters Resolution

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 October 31, 2020 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:

Upon a motion by Director Bane, Second by Director Thomas and unanimous vote, the Board approved the Sterling Ranch CAB Emergency Interconnect Agreement

Upon a motion by Director Thomas, Second by Director Bane and unanimous vote, the Board approved the Castle Rock 2021 Water Lease Agreement

Upon a motion by Director Thomas, second by Director Maas, and unanimous vote, the Board went into Executive Session pursuant to Section 24-6-402 (4) (b), C. R. S. to receive legal advice from general counsel concerning the O-Line and High Zone Pump Installation

Upon a motion by Director Lehmann, second by Director Thomas to adjourn the Executive Session at 9:47.

ADJOURN:

Upon a motion by Director Thomas, second by Director Bane, the Board voted to adjourn the regular meeting of the Board of Directors. Meeting adjourned at 9:50 AM.

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

Operations:

- Relocation of PVH water line continues.
- Facility Relocation Agreement for the PVH water line with Sterling Ranch CAB including temporary connection to service Sterling Ranch Filing 4 is an action item for approval this month.

Inclusions:

- Amended Inclusion Agreement for Linda McMakin's property in Chatfield East is an action item for approval this month.

**Roxborough Water and Sanitation - PVH
Financial Recap
December 31, 2020**

General Fund

1. Property taxes collected for the month total \$ 7,526
2. Specific ownership taxes collected for the month total \$ 3,670
3. Accounting expenses \$ 1000
4. Legal Expenses \$ 536

**FIRST AMENDMENT
TO INCLUSION AGREEMENT**

THIS FIRST AMENDMENT TO INCLUSION AGREEMENT (the “**First Amendment**”) is made and entered into this ____ day of _____, 2021, by and among ROXBOROUGH WATER AND SANITATION DISTRICT, a quasi-municipal corporation and political subdivision of the state of Colorado (the “**District**”), PLUM VALLEY HEIGHTS SUBDISTRICT OF ROXBOROUGH WATER AND SANITATION DISTRICT, an independent quasi-municipal corporation and subdistrict of Roxborough Water and Sanitation District (the “**Subdistrict**”), and Linda J. McMakin (“**Owner**”). The District, the Subdistrict, and Owner are collectively referred to herein as the “**Parties.**”

RECITALS

WHEREAS, on May 27, 2016, the Parties entered into that certain “**Inclusion Agreement**” concerning the inclusion of approximately 40 acres of real property described in Exhibit A, attached hereto and incorporated herein by reference (the “**Property**”), into the boundaries of the District and the Subdistrict and the provision of water service to the Property for up to sixteen (16) EQRs; and

WHEREAS, the Inclusion Agreement was recorded in the Office of the Douglas County Clerk and Recorder on June 24, 2016 at Reception Number 2016041010; and

WHEREAS, the Property was included into the boundaries of the District and the Subdistrict, with sixteen (16) EQRs declared on the Property for water service, pursuant to two Orders for Inclusion recorded in the Office of the Douglas County Clerk and Recorder on September 11, 2017 at Reception Numbers 2017061575 and 2017061577; and

WHEREAS, capitalized terms not otherwise defined herein shall have the meanings assigned to them in the Inclusion Agreement; and

WHEREAS, the Inclusion Agreement provides in Paragraph 5 thereof that any home or commercial structure on the Property (but not unimproved lots) must connect to the District’s municipal water system no later than two (2) years following substantial completion of the Subdistrict Improvements; and

WHEREAS, the Inclusion Agreement further provides that homes or commercial structures constructed on lots within the Property after two (2) years following substantial completion of the Subdistrict Improvements are required to connect to the District’s municipal water system at the time of application for a building permit; provided, however, that any vacant lot or EQR declared for the Property that is not connected to the District’s municipal water system on or before the second anniversary of substantial completion of the Subdistrict Improvements shall be subject to the District’s availability of service charge; and

WHEREAS, the Subdistrict Improvements were substantially completed in February 2017; and

WHEREAS, as of the date of this First Amendment, a residence exists on Property that is not connected to the District's municipal water system, and except for this residence, the Property is unimproved; and

WHEREAS, at Owner's request, the District and the Subdistrict desire to give Owner an extension of time to connect the existing residence on the Property to the District's municipal water system; and

WHEREAS, in order to avoid redundant connections to the District's municipal water system, Owner will endeavor to connect the existing residence on the Property to the District's municipal water system at the time the water infrastructure to serve the Property is completed in accordance with the District's Rules and Regulations; and

WHEREAS, the Parties desire to amend the Inclusion Agreement to permit Owner additional time to connect to the District's municipal water system and to plan for the development of the Property, subject to the terms and conditions as set forth herein.

NOW THEREFORE, in consideration of the mutual promises set forth herein, the Parties agree to amend the Inclusion Agreement as follows:

1. **Extension of Time to Connect to District's Water System**. Paragraph 5 of the Inclusion Agreement is hereby amended and restated in its entirety as follows:

5. **Connection Required**. Any existing home or commercial structure on the Property shall connect to the District's municipal water system no later than seven (7) years and five (5) months following substantial completion of the Subdistrict Improvements, *i.e.*, on or before August 1, 2024. Any home or commercial structure constructed on the Property after two (2) years and five (5) months following substantial completion of the Subdistrict improvements, *i.e.*, August 1, 2019, shall connect to the District's municipal water system at the time of application for a building permit. Connection to the District's municipal water system shall be made in accordance with this Agreement and the District's Rules and Regulations. Upon connection of a home or commercial structure to the District's municipal water system, the structure shall not be permitted to be connected to any wells; provided, however, that existing well(s) may be kept active for irrigation or livestock uses.

a. **Availability of Service Charge**. Any vacant lot or EQR declared for the Property that is not connected to the District's municipal water system as of August 1, 2019 shall be subject to and charged the District's availability of service

charge based upon a “Lot” assessment (and not an “Acre” assessment) until the time the EQR is connected to the District’s municipal water system.

b. **Development Contingencies.**

i. Availability of Service Charges. Owner shall provide written notice to the District in the event Owner plats the Property or otherwise determines to develop the Property for fewer than sixteen (16) EQRs. Owner shall specify in such notice the reduced number of EQRs to be declared for the Property. Following the District’s receipt of the notice, the Parties shall record an addendum to this Agreement evidencing the reduced number of EQRs declared for the Property, and thereafter, the availability of service charges shall be charged based on the reduced number of EQRs declared. Availability of service charges paid for any EQR prior to the recording of such an addendum shall not be reimbursable to Owner or any success owner of the Property.

ii. Concurrent Connections. Provided that the water infrastructure to serve multiple, subdivided lots (equal to then existing EQRs authorized for the Property) on the Property other than just the existing residence, is completed in accordance with the District’s Rules and Regulations on or before August 1, 2024, Owner will endeavor to connect the existing residence on the Property to the District’s municipal water system at the time of completion in order to avoid redundant connections to the District’s municipal water system.

iii. Connection to Existing Residence. However, in the event the water infrastructure to serve multiple subdivided lots on the Property is not completed on or before August 1, 2024, the Parties agree to the following:

A. Owner shall connect the existing residence to the District’s municipal water system as provided in Paragraph 5 hereof by August 1, 2024.

B. The connection to the existing main water line and the water pit for the existing residence shall be made within the existing easement at a location determined by Owner and approved by the District.

C. Prior to construction of the connection and meter pit, Owner, at Owner’s cost, shall submit a design for the construction of the connection and meter pit to the District for review and approval, which shall not be unreasonably withheld.

D. The construction of the connection to the main waterline in the existing easement and the meter pit shall be undertaken by Owner, at Owner’s expense, subject to inspection during and after construction by the District.

E. Owner shall be solely responsible for the construction of the waterline from the meter pit to the existing residence, including the cost thereof. No easement shall be granted to the District for the waterline from the meter pit to the existing residence.

iv. Connection of Multiple Lots. In connection with Owner's platting of additional multiple subdivided lots on the Property, either before or after the construction of the connection to the existing residence, the Parties agree to the following:

A. Owner, at Owner's cost, shall prepare and submit a design for waterlines that will provide water connections and meter pits for each subdivided lot for review, input and approval by the District, which approval shall not be unreasonably withheld.

B. The construction of the connection to the main waterline in the existing easement, the waterlines to the subdivided lots and the waterlines to the water pit on each lot shall be undertaken by Owner, at Owner's expense, subject to inspection during and after construction by the District.

C. The Parties anticipate that following construction of the connection of the waterlines for the subdivided lots to the main line in the existing easement, the construction of the waterlines up to and including the meter pits for each lot and the approval of such construction by the District, such improvements shall be conveyed to the District and the District will agree to thereafter be responsible for the maintenance, repair and replacement of such improvements at the District's cost.

D. Owner shall plat and dedicate a waterline access and utility easement to the District to permit the District access to the water system improvements and appurtenances serving the subdivided lots up to the meter pits serving each lot. Such easement shall be in a location proposed by the Owner, subject to the review and approval of the District, which shall not be unreasonably withheld and which shall be based upon the design plans submitted to and approved by the District pursuant to Section 5.b.iv.A above.

2. **No Modification.** Except as modified herein, all other provisions of the Inclusion Agreement shall remain in full force and effect and are not modified, changed, or amended by this First Amendment.

3. **Counterparts.** This First Amendment may be executed in counterparts, each of which shall constitute an original and all of which together shall constitute one and the same document.

IN WITNESS WHEREOF, the Parties have executed this First Amendment to Inclusion Agreement as of the day and year first above written.

ROXBOROUGH WATER AND

SANITATION DISTRICT

By: Barbara J. Biggs, General Manager

STATE OF COLORADO)
) ss.
COUNTY OF DOUGLAS)

The foregoing instrument was acknowledged before me this ____ day of _____, 2021 by Barbara J. Biggs as General Manager of Roxborough Water and Sanitation District.

WITNESS my hand and official seal.

Notary Public

**PLUM VALLEY HEIGHTS SUBDISTRICT
OF ROXBOROUGH WATER AND
SANITATION DISTRICT**

By: Barbara J. Biggs, General Manager

STATE OF COLORADO)
) ss.
COUNTY OF DOUGLAS)

The foregoing instrument was acknowledged before me this ____ day of _____, 2021 by Barbara J. Biggs as General Manager of Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District.

WITNESS my hand and official seal.

Notary Public

OWNER

Linda J. McMakin

STATE OF COLORADO)
) ss.
COUNTY OF DOUGLAS)

The foregoing instrument was acknowledged before me this ____ day of _____, 2021, by
Linda J. McMakin.

WITNESS my hand and official seal.

Notary Public

Exhibit A
(To First Amendment to Inclusion Agreement)

Legal Description of Property

A parcel of land being the NE $\frac{1}{4}$ NE $\frac{1}{4}$ of Section 21, Township 6 South, Range 68 West of the Sixth Principal Meridian, County of Douglas, State of Colorado, more particularly described as follows:

Beginning at the Northeast corner of said Section 21;

Thence S00°23'30"E a distance of 1334.14 feet along the East line of said Section 21 to the Southeast corner of the said NE $\frac{1}{4}$ NE $\frac{1}{4}$;

Thence S89°54'19"W a distance of 1320.60 feet along the South line of the said NE $\frac{1}{4}$ NE $\frac{1}{4}$ to the Southwest corner of the said NE $\frac{1}{4}$ NE $\frac{1}{4}$;

Thence N00°21'18"W a distance of 1336.13 feet along the West line of the said NE $\frac{1}{4}$ NE $\frac{1}{4}$ to the Northwest corner of the said NE $\frac{1}{4}$ NE $\frac{1}{4}$;

Thence N89°59'30"E a distance of 1319.76 feet, more or less, along the North line of said Section 21 to the Point of Beginning.

County of Douglas, State of Colorado.

Contractor's Application for Payment No. 6

	Application Period: 12/31/2020 through 1/31/2021	Application Date: 1/27/2021
To (Owner): Roxborough Water and Sanitation District	From (Contractor): Velocity Constructors, Inc.	Via (Engineer): TST Infrastructure, LLC
Project: Roxborough Lift Station Pump P-204 Addition	Contract: Roxborough Lift Station Pump P-204 Addition	
Owner's Contract No.: n/a	Contractor's Project No.: 2009	Engineer's Project No.: 001.364.02

Application For Payment Change Order Summary

Approved Change Orders		
Number	Additions	Deductions
1 (Pending)	\$78,181.00	
TOTALS	\$78,181.00	
NET CHANGE BY CHANGE ORDERS	\$78,181.00	

1. ORIGINAL CONTRACT PRICE.....	\$ \$406,645.00
2. Net change by Change Orders.....	\$ \$78,181.00
3. Current Contract Price (Line 1 ± 2).....	\$ \$484,826.00
4. TOTAL COMPLETED AND STORED TO DATE	
(Column F total on Progress Estimates).....	\$ \$393,510.00
5. RETAINAGE:	
a. 5% X <u>\$393,510.00</u> Work Completed.....	\$ \$19,675.50
b. 5% X _____ Stored Material.....	\$ _____
c. Total Retainage (Line 5.a + Line 5.b).....	\$ \$19,675.50
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c).....	\$ \$373,834.50
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$ \$261,874.15
8. AMOUNT DUE THIS APPLICATION.....	\$ \$111,960.35
9. BALANCE TO FINISH, PLUS RETAINAGE	
(Column G total on Progress Estimates + Line 5.c above).....	\$ \$110,991.50

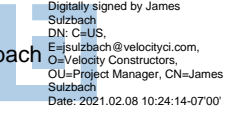
Contractor's Certification

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

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

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

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



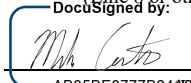
Digitally signed by James Sulzbach
 DN: C=US,
 E=jsulzbach@velocityci.com,
 O=Velocity Constructors,
 OU=Project Manager, CN=James Sulzbach
 Date: 2021.02.08 10:24:14-07'00'

Contractor Signature *James Sulzbach*

By: James Sulzbach	Date: 1/27/2021
--------------------	-----------------

Payment of: \$ 111,960.35

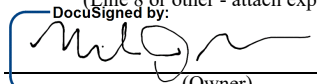
(Line 8 or other - attach explanation of the other amount)

is recommended by:  February 8, 2021 | 2:27:58 P

(Date)

Payment of: \$ 111,960.35

(Line 8 or other - attach explanation of the other amount)

is approved by:  February 8, 2021 | 2:29:44 P

(Date)

Approved by: _____

Funding or Financing Entity (if applicable) (Date)

Change Order No. 1

Date of Issuance: 02/08/2021	Effective Date: 02/17/2021
Owner: Roxborough Water and Sanitation District	Owner's Contract No.: N/A
Contractor: Velocity Constructors, Inc.	Contractor's Project No.: 2009
Engineer: TST Infrastructure, LLC	Engineer's Project No.: 001.364.02
Project: Roxborough Lift Station Pump P-204 Addition	Contract Name: Roxborough Lift Station Pump P-204 Addition

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

Description:

1. Replace current 16" discharge header pipe materials with 12" discharge header pipe materials. Subtract \$1,421.00
 Replacement requires addition of 16" x 12" DIP reducer and change location of 12" discharge plug valve. Add 0 days
 See attached WCD #1

2. Remove and dispose of soil surrounding Transition Vault (8"-12" in depth depending on location) in areas shown in Grade Change Exhibit dated 11/20/2020. Replace soil with gravel material minimum 4" depth and maximum elevation up to 4" below top of existing site vaults. Add \$56,646.00
 Provide berm and swale on west side of west odor bed to divert storm drainage to north side of site. Add 8 days
 Remove existing media and fabric liner from odor beds. Replace with new geotextile fabric liner and 3 feet of new media. Replacement media should be placed in layers. Each layer should contain a depth of 3.5" of compost provided by contractor and a depth of 8.5" of woodchips provided by RWSD. Three layers of media need to be placed in odor bed to reach an overall depth of 3 feet and is shown in Media Replacement Exhibit.
 See attached WCD #2

3. Reroute existing dewatering line at Lift Station. Connect to existing 6" PVC (SCH 40) dewatering line and install approximately 128 linear feet of 6" PVC (SDR 35) from bend of existing line to 5' manhole using one 90-degree, one 22.5-degree and two 45-degree fittings. Add \$22,956.00
 See attached WCD #3 Add 7 days

Total Change Order No. 1: Add \$78,181.00

Add 15 days

Attachments:

Work Change Directive #1, Work Change Directive #2, and Work Change Directive #3

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

Information Only

Operations:

- Kick-off meeting for the monitoring and operation plan to avoid future nitrification in the distribution system went well. We have provided the Jacobs team with a lot of data and should have their report in 4-6 weeks.
- It appears there may be a link between manganese concentrations in the finished water and nitrification, so Jacobs will be reviewing that as well under their existing scope. The water treatment plant was designed to allow pre-oxidation of manganese, and once we have the Jacobs report we will work with TST to evaluate implementing that treatment capability.

Cyberattack:

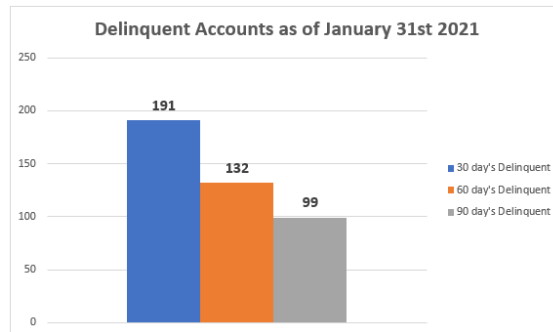
- We believe all costs related to the attack have been submitted, and the District has incurred \$13,238.14 in expenses above and beyond the \$200,000 in cybersecurity insurance coverage.
- Under the Colorado Special District Insurance Pool, the District is eligible for a Cyber Health Assessment and External Vulnerability Check. The discounted cost for the full assessment for Pool members is \$8,000, and the District has received a scholarship from the Pool in the amount of \$4,500. We will also be eligible to submit 50% of the remaining cost of \$3,500 for reimbursement under our annual safety grant. The final cost to the District for the assessment will be \$1,750. Completing this assessment increases our eligible cybersecurity coverage from \$200,000 to \$1,000,000 at no cost to the District.

Past Due Accounts:

- Now that the billing system has been restored, we are able to provide monthly reports on past due accounts.
- We have \$140,306 in total accounts 90 days or more past due.
- We have developed a list of past due accounts and are reaching out to residents to set up payment plans.
- We will work with residents on payment plans as needed, but we may need to consider shut offs for accounts with high balances and continued high water use.



Delinquent Accounts



**January
2021**

**Total Amount
Past Due 30 days
\$10,630**

**Total Amount
Past Due 60 days
\$5,073**

**Total Amount
Past Due 90 days
\$140,306**

Dominion Water and Sanitation District/Sterling Ranch:

- Day-to-day operations going well.
- Dominion has provided oral notification that they no longer want RWSD to operate its wastewater facilities effective April 1, 2021. This will have a relatively minor impact on revenues from Dominion, but it will also significantly reduce risks associated with operating the wastewater lift stations, force main and future wastewater treatment plant(s).
- RWSD has received a proposed price to line the O-Line manholes and pipe and are putting together a summary for Dominion since they will be responsible for all costs.

Ravenna:

- We received several odor complaints from within Ravenna. After monitoring it appears the odors are related to residential grinder pumps within Ravenna, and not the Dominion discharge to the District's system.

Public Outreach:

- We are once again participating in Garden in a Box.
- The District is participating in a Metro Area Drought Coordination Group to share information and resources for communicating with residents about the drought and implementing restrictions as needed.

From: [Erin Simmons](#)
To: [Cindy Taylor](#)
Subject: RWSD Billings
Date: Monday, February 8, 2021 9:30:18 AM

Cindy,

Thank you for the information on the board meeting. I believe it is fair that the board know we as your customers have been taking the repercussions of your Cyber-attack since I believe November and now we are being asked to pay 2 water bills in one month in order for your billings to get back on track. We have continued to make payments monthly while navigating your less than clear bills lately and now you are putting your burden back on us. It is not the customers fault that your business operations were not sound to protect sensitive data and it's unfair to put the burden back on them with a double payment. If RWSD has been underpaid through all of this, then I'm sure your team could have come up with a more resourceful way of handling it than what is currently being done. For example, costs could have been stair-stepped out over a given number of months to lighten the payment. Your issues are effecting our lives and our budgets and I think your team could have worked a lot harder on a resolution that didn't negatively impact the customer.

Thanks,

Erin Simmons

Water Plant

The water treatment plant has been running smoothly. In January, the plant was operational for **13** days with an average plant production of **1.6** MGD and a max day of **2.1** MGD.

Final design drawings are being put together for the emergency overflow basin work. The project will be advertised for bid soon and pending satisfactory bids will be constructed this spring/ summer.

January production was **20.1** million gallons of treated water, **4.7** million gallons of that was for Sterling Ranch.

Lift Stations

The lift stations are running smoothly. Odor issues remain at the lift station with the high H₂S coming from Dominion. We have selected to rebuild the odor bed at the lift station with the engineered media, Biorem. The media order has been placed and is expected to be delivered in 4 -6 weeks (mid-March). Velocity has agreed to change order the installation of the media into the 4th pump addition contract at the lift station.

Progress continues on the 4th pump addition project at the lift station, the pump and all associated piping has been installed. This was completed over the course of a couple days and two lift station shutdowns. The few items remaining before start-up of that pump is some electrical work and a bit of programming.

January saw **21.5** million gallons of sewage pumped to Littleton-Englewood. Approximately **3.3** million was conveyed for Sterling Ranch.

Field

The field remains busy for January with over **478** locates with the majority in Sterling Ranch. A total of **151** were for Roxborough.

Final design for the Rock Wren water and sewer replacement project is complete and has been advertised in the newspapers for bid. We are still working out small details with the Foundation with regards to parking lot lighting and security.

Douglas County has agreed that the new 24" line can be installed in the north bound lane of Rampart Range Rd, they gave a list of items that require further coordination with Douglas County such as schools, work dates, backfill, etc.

Iron Woman continues to work on our repair list of sewer deficiencies for the year, multiple repairs have been completed so far. There are a couple open cut repairs left on the list and a handful of manhole-to-manhole pipe liners. We are waiting on the quote to review before those get started. Iron Woman is also setting up a free demo of their Spray Roq structural manhole coating for us, we have selected a manhole to coat that has a far amount of infiltration.

MEMORANDUM

TO: Roxborough Water and Sanitation District
Board of Directors

FROM: TST Infrastructure, LLC
Bill Goetz

SUBJECT: Engineering Status Report

DATE: February 10, 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

TST is performing preliminary design for converting the old reclaim pond to an emergency holding pond.

III. LIFT STATION PUMP ADDITION

The new pump has been installed and installation of piping systems is complete. Startup is tentatively scheduled for February 16.

IV. ROCK WREN SEWER REPLACEMENT

The Rock Wren water and sewer replacement project has been advertised for bids. A prebid conference is scheduled for February 18.

V. RAMPART WATER LINE REPLACEMENT

Douglas County has approved locating the pipeline in the road to avoid conflicts with existing utilities and other constraints. Design of the pipeline based on the approved location is in progress. Potholing of existing utilities is expected to begin in late February depending on contractor scheduling.

VI. RAMPART PUMP STATION RELOCATION

Exhibits showing the proposed location for the new pipelines and pump station have been forwarded to Denver Water for their review. RWSD and TST met with Denver Water to review the project concepts. Denver Water requested that RWSD consider additional alternatives for the location of the pipelines and pump station. Information regarding the requested alternatives has been provided to Denver Water and we are awaiting their response.

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.

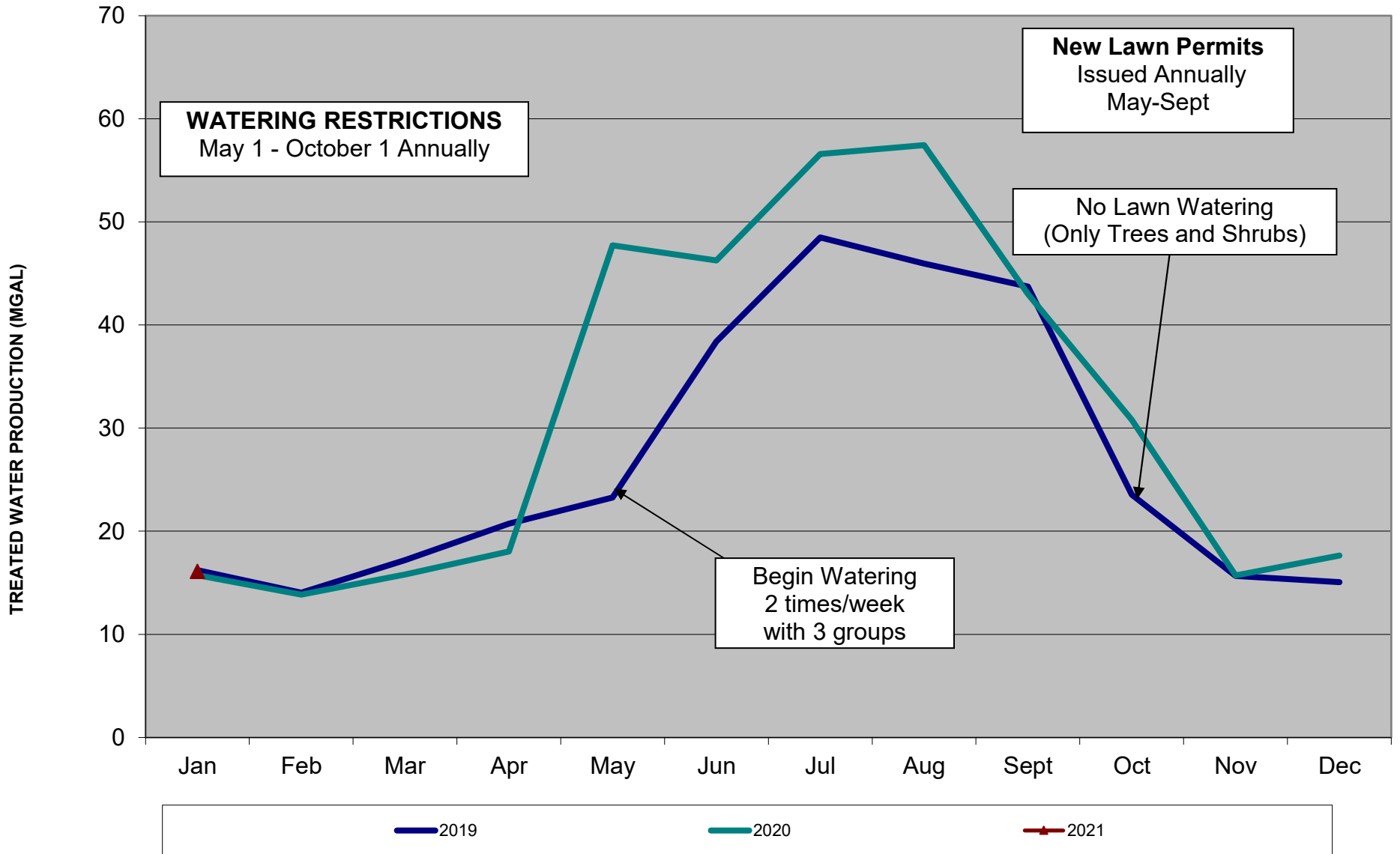
VIII. GIS

TST is working with operations personnel to develop the scope for expanding functionality of the system.

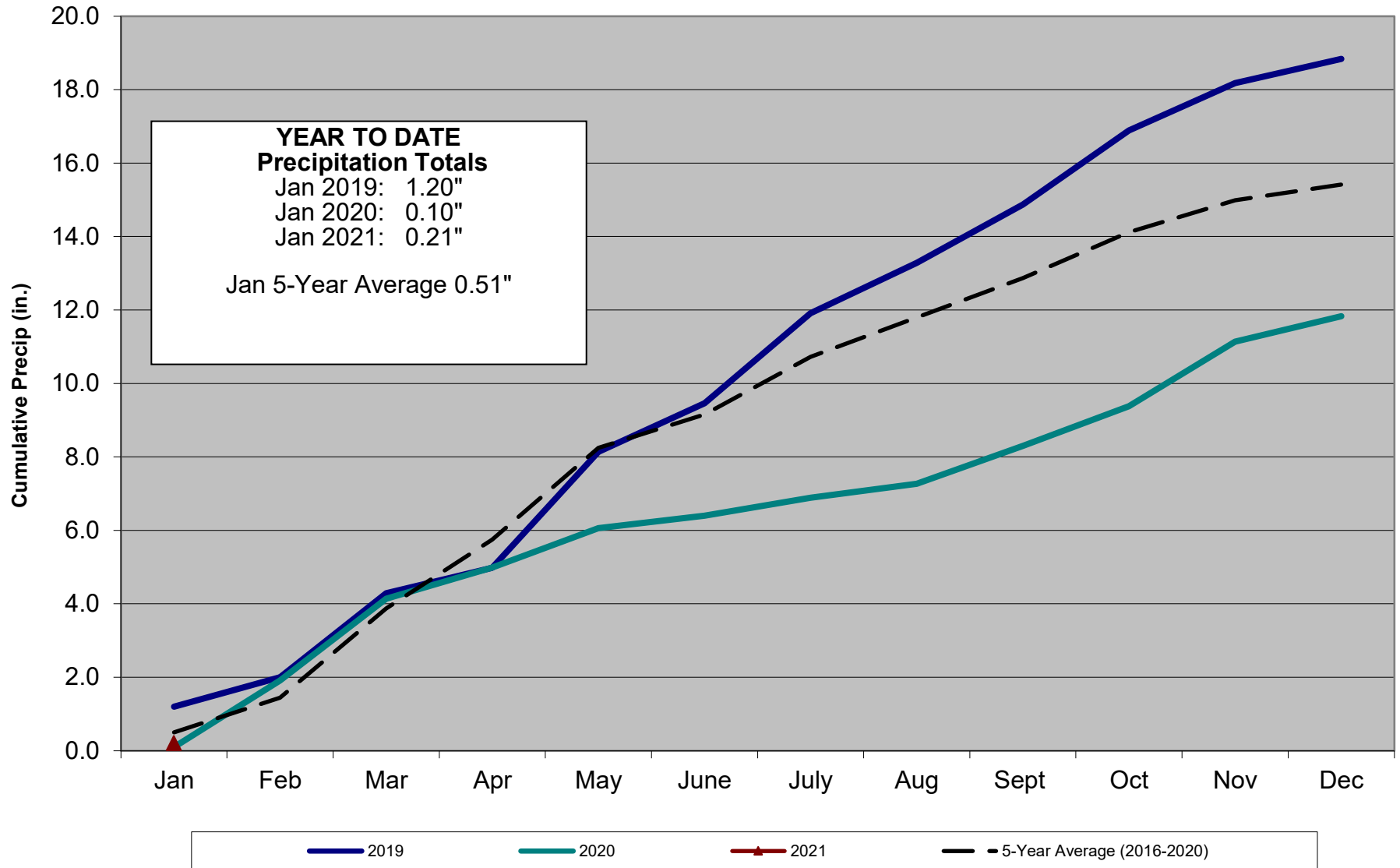
IX. 2020 MASTER PLAN UPDATE

The Summary Master Plan has been finalized and finalization of the full version is in progress.

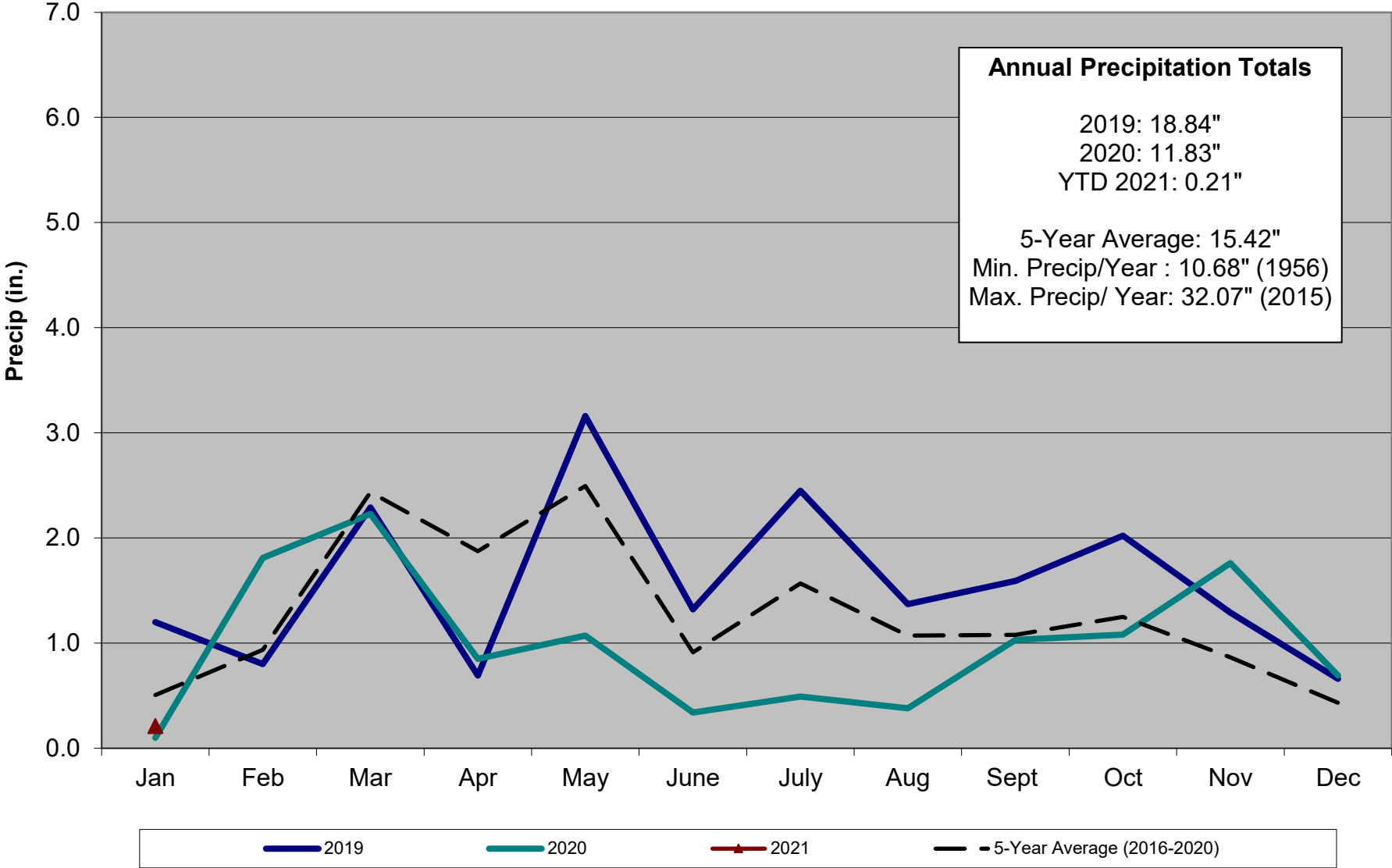
ROXBOROUGH WATER AND SANITATION DISTRICT TREATED WATER PRODUCTION 2019-2021



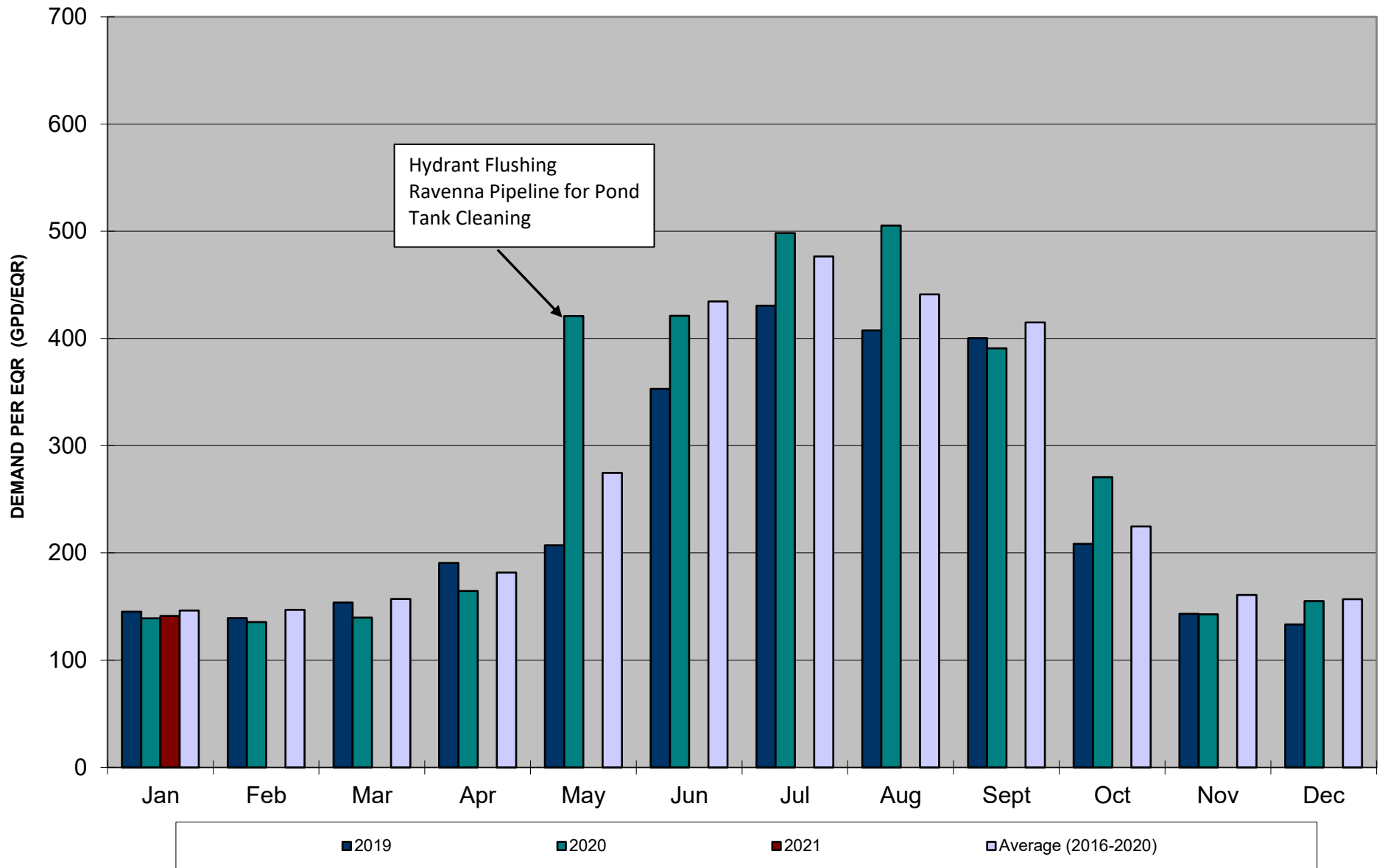
ROXBOROUGH WATER AND SANITATION DISTRICT CUMULATIVE PRECIPITATION 2019-2021



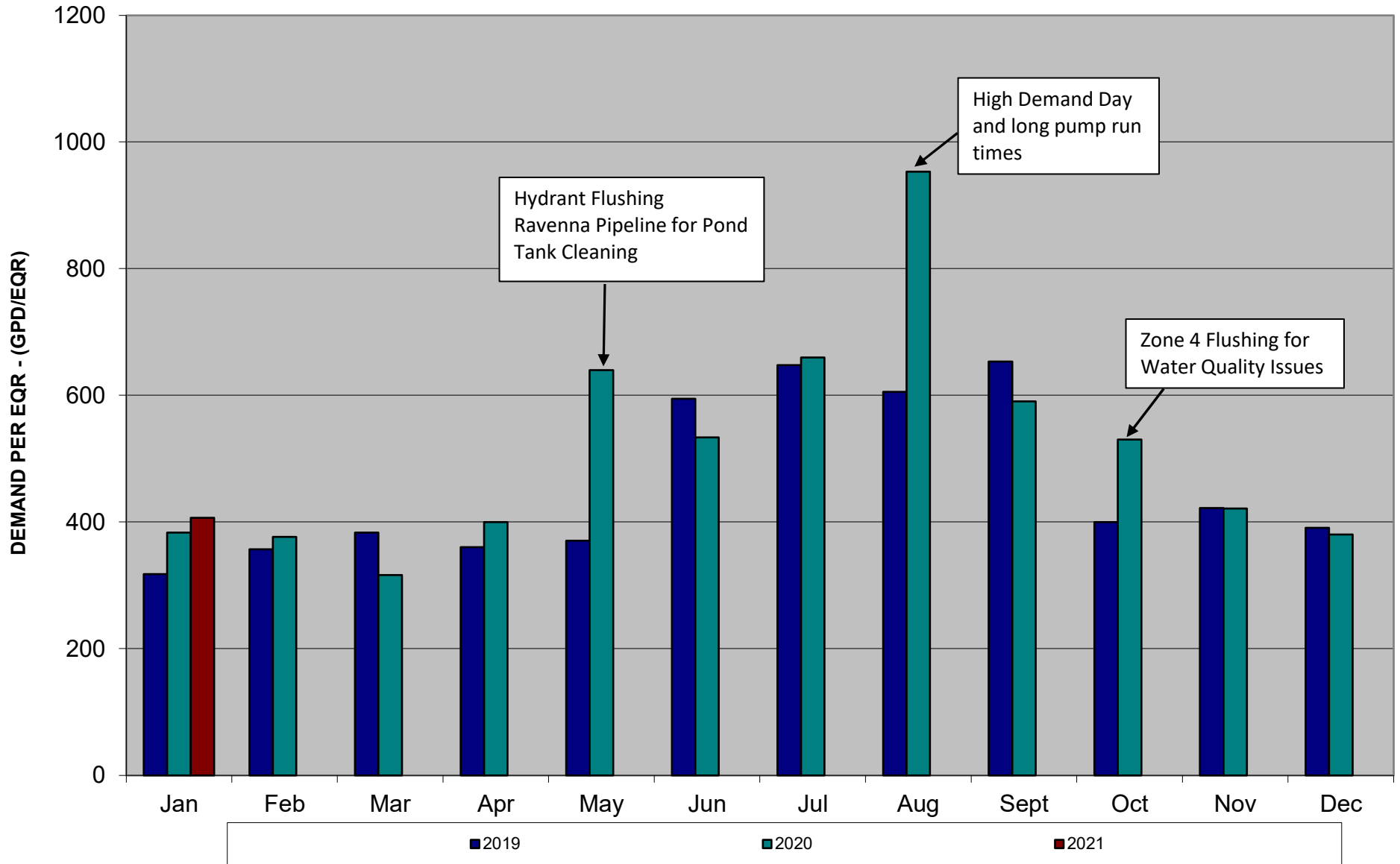
ROXBOROUGH WATER AND SANITATION DISTRICT PRECIPITATION 2019-2021



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
Treated Water (MGAL)												
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											
Increase/Decrease	2.4%	-100.0%	-100.0%	-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
Monthly EQRs (Connected)												
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											
Increase/Decrease	0.8%	-100.0%	-100.0%	-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

Water Savings												
Increase/Decrease*	1.6%	0.0%	0.0%	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
Treated Water (GPD/EQR)												
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	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Increase/Decrease	1.6%	#DIV/0!	#DIV/0!	#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 DISTRICT

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
Max Day Treated Water (MGD)												
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											
Increase/ Decrease	6.9%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%

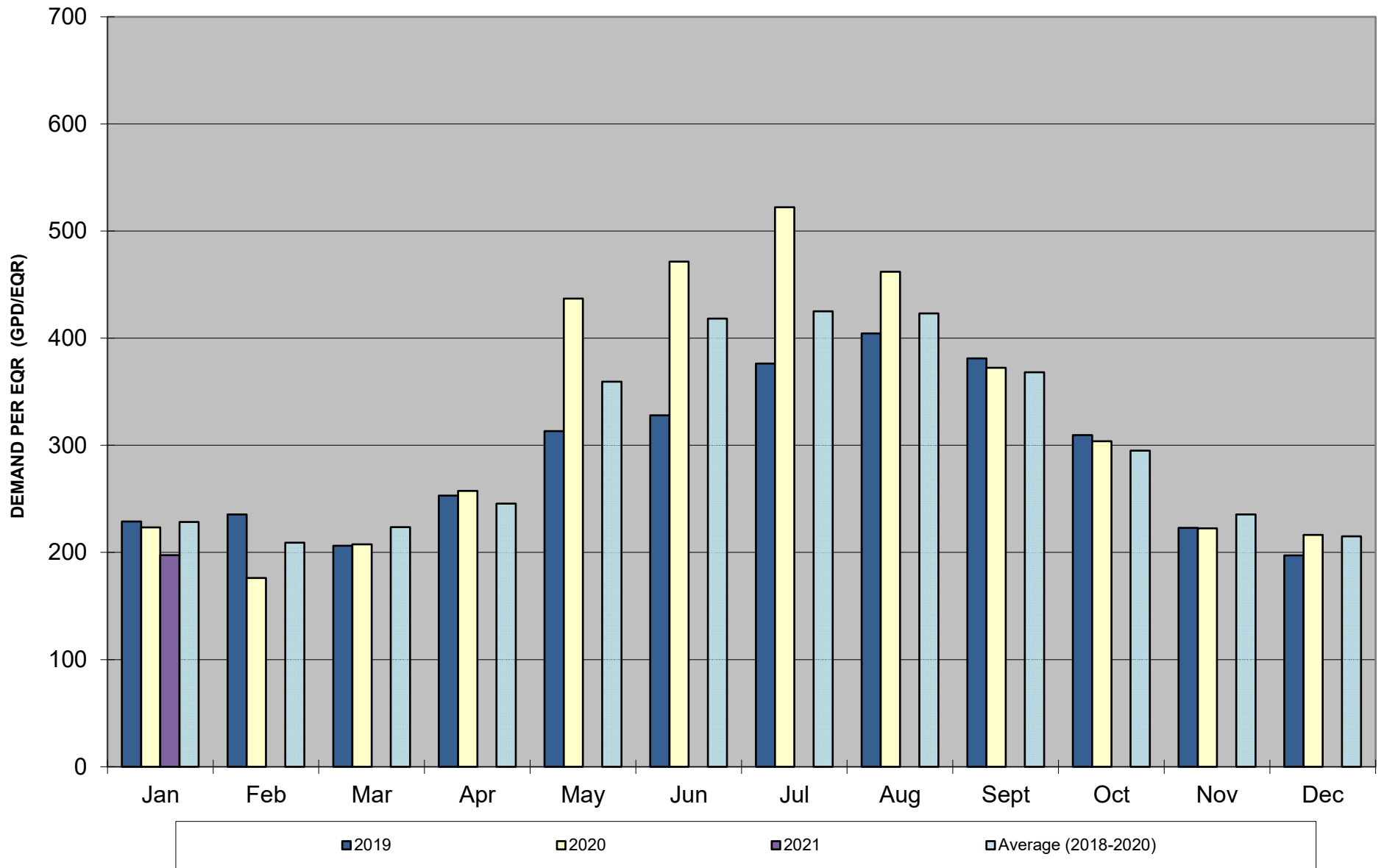
Monthly EQRs (Connected)												
2019	3603	3603	3608	3622	3624	3626	3634	3638	3642	3644	3645	3646
2020	3648	3649	3651	3656	3657	3662	3663	3667	3667	3671	3671	3672
2021	3677											
Increase/Decrease	0.8%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%

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

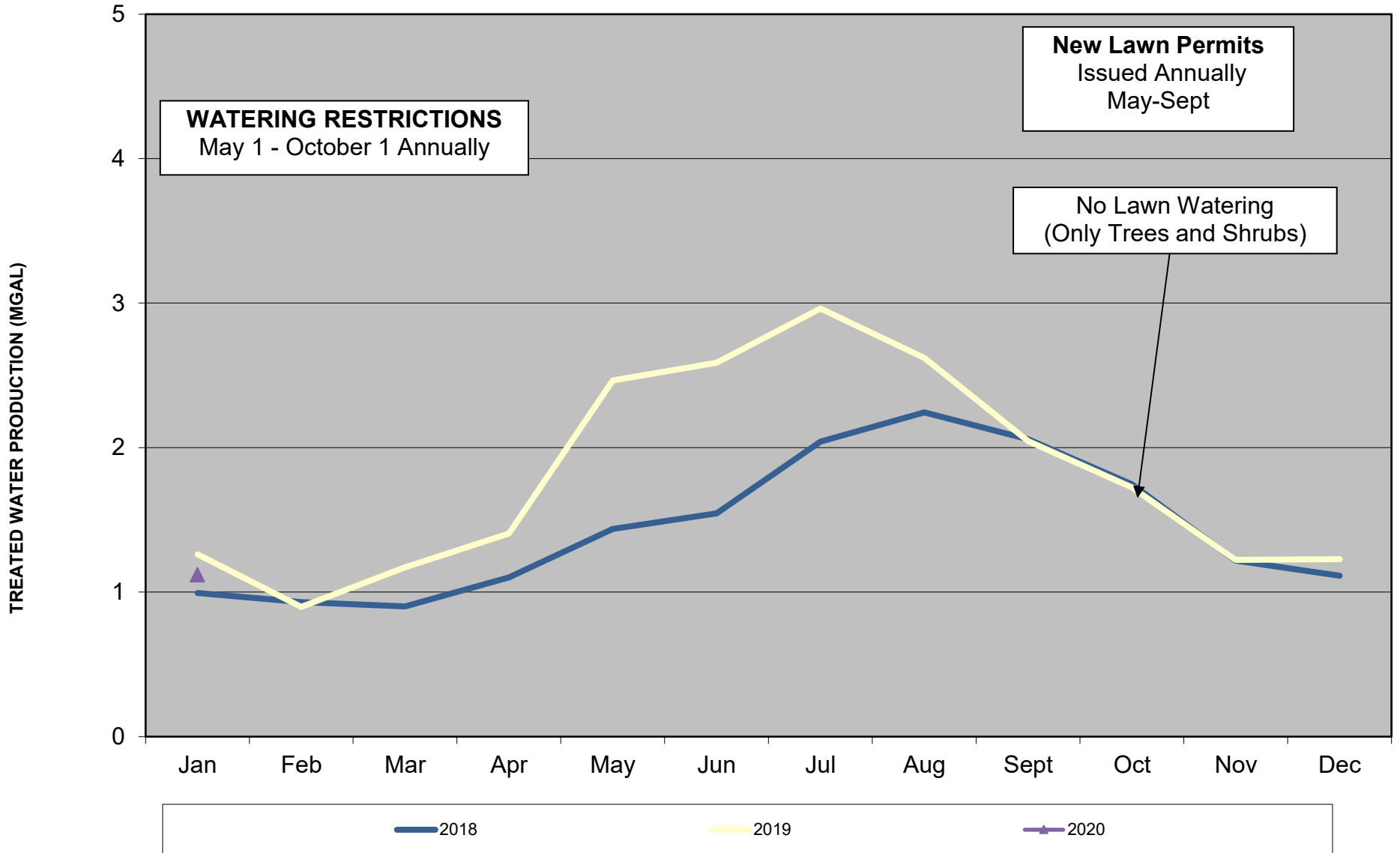
Max Day Treated Water (GPD/EQR)												
2019	317.79	356.92	383.04	360.30	370.31	594.59	647.77	605.28	653.21	399.84	421.95	390.84
2020	383.22	376.27	316.08	399.62	639.87	533.59	659.57	953.10	590.40	530.10	421.14	380.17
2021	406.58	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Increase/ Decrease	6.1%	#DIV/0!	#DIV/0!	#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 2018-2020



ROXBOROUGH NW DOUGLAS COUNTY

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total
Treated Water (MGAL)													
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
Average	1.042	0.853	1.017	1.118	1.728	1.960	2.182	2.180	1.845	1.544	1.175	1.115	

Monthly EQRs (Connected)													
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	

													AVE GPD/EQR
Treated Water (GPD/EQR)													
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
Average	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
Treated Water (MGAL)												
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											
Increase/Decrease	-11.2%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%

Monthly EQRs (Connected)												
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											
Increase/Decrease	0.5%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%

Water Savings												
Increase/Decrease*	-11.7%	0.0%	0.0%	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												

Treated Water (GPD/EQR)												
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	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Increase/Decrease	-11.7%	#DIV/0!	#DIV/0!	#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
December 31, 2020**

General Fund

1. Property taxes collected for the month total \$ 5,489
2. Specific ownership taxes collected for the month total \$ 10,492
3. Data Recovery expenses for the month \$ 46,297

Debt Service Fund

1. Property taxes collected for the month total \$ 2,383
2. Specific ownership taxes collected for the month total \$ 5,172
3. Transfers in for Debt Surcharge in the amount \$ 90,678

Water Fund Treatment

1. Service charges billed for the month were \$ 217,802
2. Collected \$ 90,678 in capital surcharges for the WTP
3. System Development charges in the amount of \$ 329,715
4. Ravenna monthly SDC totaled \$ 15,036
5. Repairs expense for the month includes a refund in the amount of \$ 6689 from BFI.

Water Fund -Distribution

1. Water Costs for the Month \$ 101,311
2. Repairs expense include \$ 21,797 paid to C&L Water Solutions
3. Capital Projects includes \$ 127,869 to Velocity

Sewer Fund

1. Service charges for the month totaled \$ 141,626
2. Lockheed Martin service charges totaled \$ 24,143 for the month.
3. System Development charges in the amount of \$ 450,505
4. Capital Projects includes \$ 142,863 to Velocity

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS

December 31, 2020

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Supplemental Information.....	13

Roxborough Water and Sanitation District
Balance Sheet by Class

As of December 31, 2020

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	Unclassified	TOTAL
ASSETS									
Current Assets									
Checking/Savings	221,177.57	2,370,709.03	15,802,166.65	1,176,722.90	543,315.63	-14,300,365.09	-235,915.40	0.00	5,579,810.29
1105-Checking	0.00	1,663,115.10	0.00	0.00	0.00	0.00	0.00	0.00	1,663,115.10
1111- WF Bond Redemption	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1125-Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1139-WF Ravenna	0.00	0.00	3,196,987.18	0.00	0.00	0.00	538,049.08	0.00	3,196,987.18
1150-Investment in Colortrust	0.00	2,068,542.51	5,557,366.45	7,765,571.45	0.00	0.00	0.00	0.00	16,242,266.96
1155- Colortrust Bond Fund	0.00	0.00	357,946.68	495,613.68	0.00	0.00	0.00	0.00	854,760.36
1160-System Develop Colo Trust	0.00	0.00	983,568.00	51.28	0.00	0.00	0.00	0.00	983,619.28
Total Checking/Savings	1,071,964.42	6,102,365.64	25,898,044.96	9,441,159.01	543,315.63	-14,300,365.09	302,133.68	0.00	29,058,618.25
Other Current Assets									
1300-A/R Service	0.00	0.00	1,078,111.62	359,709.26	0.00	0.00	0.00	0.00	1,437,820.88
1310-A/R Availability	0.00	0.00	8,359.23	2,491.20	0.00	0.00	0.00	0.00	10,850.43
1350- A/R Taxes	1,485,396.00	693,867.00	0.00	0.00	0.00	0.00	465,070.00	0.00	2,644,333.00
1356-Due From NWDC Inclusion	0.00	0.00	8,891.26	0.00	0.00	0.00	0.00	0.00	8,891.26
1370- Due From Others	0.00	0.00	5,615.95	0.00	0.00	0.00	0.00	0.00	5,615.95
1390- Due from Dominion	0.00	0.00	31,594.97	105,498.00	0.00	0.00	0.00	0.00	137,092.97
1395- Due from PA13	0.00	0.00	1,542.91	0.00	0.00	0.00	0.00	0.00	1,542.91
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	22,372.25	0.00	22,372.25	0.00	0.00	22,372.25	0.00	0.00	88,489.00
Total Other Current Assets	1,507,768.25	693,867.00	1,156,628.19	490,070.71	0.00	22,372.25	465,070.00	0.00	4,335,796.40
Total Current Assets	2,579,732.67	6,796,252.64	27,054,673.15	9,931,229.72	543,315.63	-14,277,992.84	767,203.68	0.00	33,394,414.65
Fixed Assets									
1500- Capital Assets	0.00	0.00	82,884,638.32	16,591,916.89	0.00	0.00	140,953.57	0.00	99,617,508.78
Total Fixed Assets	0.00	0.00	82,884,638.32	16,591,916.89	0.00	0.00	140,953.57	0.00	99,617,508.78
TOTAL ASSETS	2,579,732.67	6,796,252.64	109,939,311.47	26,523,146.61	543,315.63	-14,277,992.84	908,157.25	0.00	133,011,923.43
LIABILITIES & EQUITY									
Liabilities									
Current Liabilities									
Accounts Payable	34,642.81	0.00	55,040.10	604,065.50	0.00	121,360.61	1,535.78	0.00	816,644.80
2000- Accounts Payable	34,642.81	0.00	55,040.10	604,065.50	0.00	121,360.61	1,535.78	0.00	816,644.80
Total Accounts Payable	0.00	0.00	40,206.68	40,206.68	0.00	0.00	0.00	0.00	80,413.36
Other Current Liabilities	0.00	0.00	24,333.32	0.00	0.00	0.00	0.00	0.00	24,333.32
2015 Accrued Vac Sick Leave	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2052 -Deferred Rental Income	0.00	0.00	3,196,987.18	0.00	0.00	0.00	0.00	0.00	3,196,987.18
2055- Ravenna Costs Advanced	1,485,396.00	693,867.00	0.00	0.00	0.00	0.00	485,070.00	0.00	2,644,333.00
2080 -Deferred Taxes	0.00	0.00	0.00	13,782.85	0.00	0.00	0.00	0.00	13,782.85
2400 -Retainage Payable	0.00	0.00	3,261,537.16	53,969.53	0.00	0.00	465,070.00	0.00	5,959,876.71
Total Other Current Liabilities	1,485,396.00	693,867.00	3,316,577.28	658,055.03	0.00	121,360.61	466,605.78	0.00	6,776,524.51
Total Current Liabilities	1,520,038.81	693,867.00	3,316,577.28	658,055.03	0.00	121,360.61	466,605.78	0.00	6,776,524.51
Total Liabilities	1,520,038.81	693,867.00	3,316,577.28	658,055.03	0.00	121,360.61	466,605.78	0.00	6,776,524.51
Equity									
3500 -Retained Earnings	939,738.78	5,829,607.31	103,318,375.19	25,882,445.86	546,588.68	-10,695,653.80	199,240.27	0.00	126,020,342.39
Net Income	119,955.08	272,758.33	3,304,359.00	-17,354.38	-3,273.05	-3,703,696.65	242,311.20	0.00	215,056.53
Total Equity	1,059,693.86	6,102,365.64	106,622,734.19	25,865,091.58	543,315.63	-14,399,353.45	441,551.47	0.00	126,235,398.92
TOTAL LIABILITIES & EQUITY	2,579,732.67	6,796,252.64	109,939,311.47	26,523,146.61	543,315.63	-14,277,992.84	908,157.25	0.00	133,011,923.43

Roxborough Water and Sanitation District

Profit & Loss by Class

December 2020

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Ordinary Income/Expense							
Income							
5010- Service Charges	0.00	0.00	217,801.67	141,626.64	0.00	0.00	359,428.31
5101- Service Charges LMA	0.00	0.00	0.00	24,143.44	0.00	0.00	24,143.44
5200- Property Taxes	5,489.23	2,382.74	0.00	0.00	0.00	7,526.60	15,398.57
5210- Specific Ownership Taxes	10,482.08	5,171.68	0.00	0.00	0.00	3,670.08	19,333.84
5211- Dominion WTP Operations	0.00	0.00	42,037.13	0.00	0.00	0.00	42,037.13
5213- Sewer Service Dominion	0.00	0.00	0.00	20,780.00	0.00	0.00	20,780.00
5310-Permit Fees	0.00	0.00	10,725.00	20,625.00	0.00	0.00	31,350.00
5410-Hydrant Water	0.00	0.00	9,750.00	0.00	0.00	0.00	9,750.00
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	5,969.56	0.00	0.00	0.00	5,969.56
5610- Miscellaneous Income	2,000.00	0.00	14,183.70	6,332.45	0.00	0.00	22,516.15
5611-Inclusion fees-NWDC	0.00	0.00	5,115.73	0.00	0.00	0.00	5,115.73
5620- Dominion Dist. Operations	0.00	0.00	24,158.33	0.00	0.00	0.00	24,158.33
5640- Dominion Treated Water Us	0.00	0.00	4,251.06	0.00	0.00	0.00	4,251.06
5650 Dominion Exp Reimbursement	0.00	0.00	56,939.05	0.00	0.00	0.00	56,939.05
5700- Sys. Development Charge	0.00	0.00	329,715.00	450,505.00	0.00	0.00	780,220.00
5705 Ravenna SDC	0.00	0.00	15,036.66	0.00	0.00	0.00	15,036.66
5710- Capital Surcharge	0.00	0.00	11,384.72	12,349.96	0.00	0.00	23,734.68
5715- Capital Surcharge WTP Sup	0.00	0.00	90,678.32	0.00	0.00	0.00	90,678.32
5820- Investment Income	86.36	213.03	712.94	653.92	0.00	4.54	1,870.79
5850 - Reimbursed Exp Other	0.00	0.00	-2,218.07	0.00	0.00	0.00	-2,218.07
Total Income	18,067.67	7,767.45	837,869.80	677,216.41	0.00	11,201.22	1,552,122.55
Gross Profit	18,067.67	7,767.45	837,869.80	677,216.41	0.00	11,201.22	1,552,122.55
Expense							
6020-Payroll Expenses	13,121.68	0.00	62,458.19	48,345.49	33,935.48	0.00	157,860.84
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	4,381.75	4,381.25	0.00	10,536.45
6053- Data Recovery	46,297.00	0.00	0.00	0.00	0.00	0.00	46,297.00
6065- Dominion expenses	0.00	0.00	0.00	244.00	1,449.48	0.00	1,693.48
6080- Education	166.66	0.00	10.00	259.16	259.18	0.00	695.00
6100- Engineering	1,387.50	0.00	15,232.50	8,967.50	7,915.40	0.00	33,502.90
6130- Insurance	3,575.00	0.00	3,575.00	3,575.00	3,575.00	0.00	14,300.00
6140- Lab & Test Fees	0.00	0.00	373.00	0.00	1,418.00	0.00	1,791.00
6150- Legal	1,480.48	0.00	1,480.48	1,734.48	1,490.48	535.78	6,721.70
6170 - Meter Expenses	0.00	0.00	0.00	0.00	2,816.85	0.00	2,816.85
6180- Misc. Expenses	1,046.48	0.00	523.21	40.63	292.47	0.00	1,902.79
6185- Littleton Service Fees	0.00	0.00	0.00	436,074.46	0.00	0.00	436,074.46
6200- Office Expense	6,007.07	0.00	452.85	2,409.51	2,346.01	0.00	11,215.44
6210-Operating Supplies	0.00	0.00	3,257.18	8,083.11	0.00	0.00	11,350.29
6220- Permits	4,086.50	0.00	25.00	0.00	0.00	0.00	4,111.50
6230- Repairs and Maint	3,994.53	0.00	21,687.46	3,122.92	32,352.07	0.00	61,156.98
6240- Safety Equipment	0.00	0.00	43.64	43.65	43.65	0.00	130.94
6250- Treasurers Fees	72.90	35.93	0.00	0.00	0.00	112.90	221.73
6260- Utilities	175.87	0.00	31,128.77	21,217.87	8,538.51	0.00	61,061.02
6270- Vehicle	63.75	0.00	749.30	444.10	567.46	0.00	1,824.61
6280- Water Costs	0.00	0.00	0.00	0.00	101,311.08	0.00	101,311.08
6300- Bank Service Charges	184.60	0.00	184.60	184.60	184.59	0.00	738.39
7290- Water Rights	0.00	0.00	0.00	0.00	413.00	0.00	413.00
7300- Capital Projects	0.00	0.00	127,869.35	156,646.10	-12,199.35	0.00	272,316.10
7301-Capital WTP	0.00	0.00	422.50	0.00	0.00	0.00	422.50
Total Expense	85,808.47	35.93	271,948.03	696,159.33	193,465.61	1,648.68	1,250,966.05
Net Ordinary Income	-67,740.80	7,731.52	566,021.77	-20,942.92	-193,465.61	9,552.54	301,156.50

Roxborough Water and Sanitation District
Profit & Loss by Class
December 2020

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Other Income/Expense							
Other Income							
6902- Transfers in WTP	0.00	90,678.32	0.00	0.00	0.00	0.00	90,678.32
Total Other Income	0.00	90,678.32	0.00	0.00	0.00	0.00	90,678.32
Other Expense							
8002- Transfers Water Supply SV	0.00	0.00	90,678.32	0.00	0.00	0.00	90,678.32
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	255,678.32	69,000.00	0.00	0.00	324,678.32
Net Other Income	0.00	90,678.32	-255,678.32	-69,000.00	0.00	0.00	-234,000.00
Net Income	-67,740.80	98,409.84	310,343.45	-89,942.92	-193,465.61	9,552.54	67,156.50

Roxborough Water and Sanitation District
Profit & Loss -General Fund
December 2020

	Dec 20	Jan - Dec 20
Ordinary Income/Expense		
Income		
5200- Property Taxes	5,489.23	1,398,230.37
5210- Specific Ownership Taxes	10,492.08	118,579.52
5610- Miscellaneous Income	2,000.00	2,044.77
5820- Investment Income	86.36	8,149.85
Total Income	<u>18,067.67</u>	<u>1,527,004.51</u>
Gross Profit	18,067.67	1,527,004.51
Expense		
6020-Payroll Expenses	13,121.68	131,020.71
6040- Accounting	2,375.00	28,500.00
6041- Audit	0.00	30,000.00
6050- Contract Labor	1,773.45	1,773.45
6053- Data Recovery	46,297.00	204,156.13
6080- Education	166.66	5,348.22
6099- Election	0.00	22,652.60
6100- Engineering	1,387.50	38,822.60
6130- Insurance	3,575.00	25,410.00
6150- Legal	1,480.48	15,841.58
6180- Misc. Expenses	1,046.48	6,633.87
6200- Office Expense	6,007.07	43,645.36
6220- Permits	4,086.50	11,075.65
6225-Rent	0.00	2,693.52
6230- Repairs and Maint	3,994.53	72,113.22
6250- Treasurers Fees	72.90	20,957.84
6260- Utilities	175.87	28,707.51
6270- Vehicle	63.75	1,154.92
6300- Bank Service Charges	184.60	3,896.74
7300- Capital Projects	0.00	12,645.51
Total Expense	<u>85,808.47</u>	<u>707,049.43</u>
Net Ordinary Income	-67,740.80	819,955.08
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	0.00	700,000.00
Total Other Expense	<u>0.00</u>	<u>700,000.00</u>
Net Other Income	0.00	-700,000.00
Net Income	<u><u>-67,740.80</u></u>	<u><u>119,955.08</u></u>

Roxborough Water and Sanitation District
Profit & Loss -Debt Service
December 2020

	<u>Dec 20</u>	<u>Jan - Dec 20</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	2,382.74	688,642.64
5210- Specific Ownership Taxes	5,171.68	58,449.34
5820- Investment Income	213.03	20,658.32
Total Income	<u>7,767.45</u>	<u>767,750.30</u>
Gross Profit	7,767.45	767,750.30
Expense		
6250- Treasurers Fees	35.93	10,330.40
6420-Loan Administrative Fees	0.00	38,400.00
6500- CWRPDA Debt Service	0.00	439,019.86
6550-CWCB Debt Service	0.00	115,811.50
7100-Principal Payments	0.00	505,000.00
7200- Interest Payments	0.00	684,831.55
Total Expense	<u>35.93</u>	<u>1,793,393.31</u>
Net Ordinary Income	7,731.52	-1,025,643.01
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	210,484.80
6902- Transfers In WTP	90,678.32	1,087,916.54
Total Other Income	<u>90,678.32</u>	<u>1,298,401.34</u>
Net Other Income	90,678.32	1,298,401.34
Net Income	<u><u>98,409.84</u></u>	<u><u>272,758.33</u></u>

Roxborough Water and Sanitation District
Profit & Loss -Water Treatment
December 2020

	Dec 20	Jan - Dec 20
Ordinary Income/Expense		
Income		
5010- Service Charges	217,801.67	3,992,813.92
5100-Availability Charges	0.00	156,604.24
5211- Dominion WTP Operations	42,037.13	575,815.97
5310-Permit Fees	10,725.00	10,725.00
5410-Hydrant Water	9,750.00	75,787.50
5510-Potable Irrigation Water	1,629.00	60,816.00
5511-Irrigation Water	5,969.56	457,724.10
5601-Late Fees, Penalties,	0.00	7,432.44
5610- Miscellaneous Income	14,183.70	36,772.88
5611-Inclusion fees-NWDC	5,115.73	74,574.21
5620- Dominion Dist. Operations	24,158.33	279,714.21
5640- Dominion Treated Water Us	4,251.06	37,205.19
5650 Dominion Exp Reimbursement	56,939.05	205,077.91
5700- Sys. Development Charge	329,715.00	666,476.83
5705 Ravenna SDC	15,036.66	291,095.50
5710- Capital Surcharge	11,384.72	137,106.55
5715- Capital Surcharge WTP Sup	90,678.32	1,087,916.54
5820- Investment Income	712.94	46,716.05
5850 - Reimbursed Exp Other	-2,218.07	11,220.04
Total Income	<u>837,869.80</u>	<u>8,211,595.08</u>
Gross Profit	837,869.80	8,211,595.08
Expense		
6020-Payroll Expenses	62,458.19	588,542.01
6040- Accounting	2,375.00	28,500.00
6065- Dominion expenses	0.00	190.00
6080- Education	10.00	7,840.62
6100- Engineering	15,232.50	113,508.06
6130- Insurance	3,575.00	24,935.82
6140- Lab & Test Fees	373.00	15,738.85
6150- Legal	1,480.48	11,589.75
6180- Misc. Expenses	523.21	18,019.83
6200- Office Expense	452.85	6,720.82
6210-Operating Supplies	3,257.18	101,080.56
6220- Permits	25.00	707.19
6230- Repairs and Maint	21,687.46	418,996.62
6240- Safety Equipment	43.64	1,204.62
6260- Utilities	31,128.77	150,514.21
6270- Vehicle	749.30	6,800.06
6280- Water Costs	0.00	3,814.23
6300- Bank Service Charges	184.60	2,199.26
7290- Water Rights	0.00	3,687.75
7300- Capital Projects	127,869.35	589,078.00
7301-Capital WTP	422.50	78,177.04
7302- Water Taps Centennial	0.00	10,870.00
Total Expense	<u>271,848.03</u>	<u>2,182,715.30</u>
Net Ordinary Income	566,021.77	6,028,879.78
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	500,000.00
Total Other Income	0.00	500,000.00
Other Expense		
8000- Transfers to Other Funds	0.00	156,604.24
8002- Transfers Water Supply SV	90,678.32	1,087,916.54
9000 -Depreciation Expense	165,000.00	1,980,000.00
Total Other Expense	<u>255,678.32</u>	<u>3,224,520.78</u>
Net Other Income	<u>-255,678.32</u>	<u>-2,724,520.78</u>

Roxborough Water and Sanitation District
Profit & Loss -Water Treatment
December 2020

	<u>Dec 20</u>	<u>Jan - Dec 20</u>
Net Income	<u>310,343.45</u>	<u>3,304,359.00</u>

Roxborough Water and Sanitation District
Profit & Loss -Water Distribution
December 2020

	<u>Dec 20</u>	<u>Jan - Dec 20</u>
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	33,935.48	338,362.63
6040- Accounting	2,375.00	28,500.00
6050- Contract Labor	4,381.25	35,260.62
6065- Dominion expenses	1,449.48	4,281.52
6080- Education	259.18	7,366.62
6100- Engineering	7,915.40	230,575.38
6110-Conservation Rebates	0.00	600.00
6115- GPS/GIS	0.00	20,240.00
6130- Insurance	3,575.00	25,556.34
6140- Lab & Test Fees	1,418.00	15,429.22
6150- Legal	1,490.48	22,958.25
6170 - Meter Expenses	2,816.85	53,983.20
6180- Misc. Expenses	292.47	1,362.28
6200- Office Expense	2,346.01	23,029.11
6210-Operating Supplies	0.00	2,689.57
6220- Permits	0.00	5,798.84
6230- Repairs and Maint	32,352.07	253,553.76
6240- Safety Equipment	43.65	1,269.12
6260- Utilities	8,538.51	78,954.13
6270- Vehicle	567.46	6,835.71
6280- Water Costs	101,311.08	2,299,398.49
6300- Bank Service Charges	184.59	2,134.26
6830- Costs Returned to DC	0.00	1,264.59
7290- Water Rights	413.00	34,059.97
7300- Capital Projects	-12,199.35	210,236.04
Total Expense	<u>193,465.61</u>	<u>3,703,699.65</u>
Net Ordinary Income	<u>-193,465.61</u>	<u>-3,703,699.65</u>
Net Income	<u><u>-193,465.61</u></u>	<u><u>-3,703,699.65</u></u>

Roxborough Water and Sanitation District
Profit & Loss -Sewer Fund
December 2020

	<u>Dec 20</u>	<u>Jan - Dec 20</u>
Ordinary Income/Expense		
Income		
5010- Service Charges	141,626.64	1,698,939.91
5100-Availability Charges	0.00	53,880.56
5101- Service Charges LMA	24,143.44	289,101.17
5213-Sewer Service Dominion	20,780.00	124,473.58
5310-Permit Fees	20,625.00	20,625.00
5601-Late Fees, Penalties,	0.00	3,086.10
5610- Miscellaneous Income	6,332.45	14,398.12
5650 Dominion Exp Reimbursement	0.00	5,230.85
5700- Sys. Development Charge	450,505.00	487,759.70
5710- Capital Surcharge	12,349.96	148,637.25
5820- Investment Income	853.92	55,334.42
Total Income	<u>677,216.41</u>	<u>2,901,466.66</u>
Gross Profit	677,216.41	2,901,466.66
Expense		
6020-Payroll Expenses	48,345.49	336,088.75
6040- Accounting	2,375.00	28,500.00
6050- Contract Labor	4,381.75	35,261.08
6065- Dominion expenses	244.00	9,098.03
6080- Education	259.16	7,410.85
6100- Engineering	8,967.50	125,127.88
6115- GPS/GIS	0.00	2,725.00
6130- Insurance	3,575.00	24,935.84
6140- Lab & Test Fees	0.00	1,579.00
6150- Legal	1,734.48	17,447.82
6180- Misc. Expenses	40.63	613.22
6185- Littleton Service Fees	436,074.46	921,914.66
6200- Office Expense	2,409.51	21,646.49
6210-Operating Supplies	8,093.11	45,343.25
6220- Permits	0.00	2,099.84
6230- Repairs and Maint	3,122.92	144,310.16
6240- Safety Equipment	43.65	1,259.54
6260- Utilities	21,217.87	86,551.72
6270- Vehicle	444.10	5,910.78
6300- Bank Service Charges	184.60	1,796.18
7300- Capital Projects	156,646.10	417,320.39
Total Expense	<u>698,159.33</u>	<u>2,236,940.48</u>
Net Ordinary Income	-20,942.92	664,526.18
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	200,000.00
Total Other Income	0.00	200,000.00
Other Expense		
8000- Transfers to Other Funds	0.00	53,880.56
9000 -Depreciation Expense	69,000.00	828,000.00
Total Other Expense	<u>69,000.00</u>	<u>881,880.56</u>
Net Other Income	-69,000.00	-681,880.56
Net Income	<u><u>-89,942.92</u></u>	<u><u>-17,354.38</u></u>

Roxborough Water and Sanitation District
Profit & Loss -Capital Fund
December 2020

	<u>Dec 20</u>	<u>Jan - Dec 20</u>
Ordinary Income/Expense		
Expense		
7307-Ravenna Infrastructure	0.00	3,273.05
Total Expense	0.00	3,273.05
Net Ordinary Income	0.00	-3,273.05
Net Income	<u>0.00</u>	<u>-3,273.05</u>

Roxborough Water and Sanitation District
Profit & Loss -PVH
December 2020

	<u>Dec 20</u>	<u>Jan - Dec 20</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	7,526.60	462,132.93
5210- Specific Ownership Taxes	3,670.08	40,965.58
5820- Investment Income	4.54	49.80
5840- CWCB Loan Proceeds	0.00	14,356.62
Total Income	<u>11,201.22</u>	<u>517,504.93</u>
Gross Profit	11,201.22	517,504.93
Expense		
6040- Accounting	1,000.00	12,000.00
6100- Engineering	0.00	0.00
6150- Legal	535.78	1,607.04
6250- Treasurers Fees	112.90	6,931.98
6500- CWRPDA Debt Service	0.00	139,207.56
6550-CWCB Debt Service	0.00	115,447.15
Total Expense	<u>1,648.68</u>	<u>275,193.73</u>
Net Ordinary Income	<u>9,552.54</u>	<u>242,311.20</u>
Net Income	<u><u>9,552.54</u></u>	<u><u>242,311.20</u></u>

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual- General Fund
January through December 2020

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	1,398,230.37	1,395,530.00	2,700.37	100.2%
5210- Specific Ownership Taxes	118,579.52	90,000.00	28,579.52	131.8%
5610- Miscellaneous Income	2,044.77	1,000.00	1,044.77	204.5%
5820- Investment Income	8,149.85	2,000.00	6,149.85	407.5%
Total Income	1,527,004.51	1,488,530.00	38,474.51	102.6%
Gross Profit	1,527,004.51	1,488,530.00	38,474.51	102.6%
Expense				
6020-Payroll Expenses	131,020.71	125,000.00	6,020.71	104.8%
6040- Accounting	28,500.00	30,000.00	-1,500.00	95.0%
6041- Audit	30,000.00	25,000.00	5,000.00	120.0%
6050- Contract Labor	1,773.45	15,000.00	-13,226.55	11.8%
6053- Data Recovery	204,156.13	200,000.00	4,156.13	102.1%
6060- Directors Fee	0.00	8,000.00	-8,000.00	0.0%
6080- Education	5,348.22	30,000.00	-24,651.78	17.8%
6099- Election	22,652.60	30,000.00	-7,347.40	75.5%
6100- Engineering	38,822.60	50,000.00	-11,177.40	77.6%
6130- Insurance	25,410.00	20,000.00	5,410.00	127.1%
6150- Legal	15,841.58	30,000.00	-14,158.42	52.8%
6180- Misc. Expenses	6,633.87	20,000.00	-13,366.13	33.2%
6200- Office Expense	43,645.36	40,000.00	3,645.36	109.1%
6220- Permits	11,075.65	15,000.00	-3,924.35	73.8%
6225-Rent	2,693.52	3,000.00	-306.48	89.8%
6230- Repairs and Maint	72,113.22	160,000.00	-87,886.78	45.1%
6250- Treasurers Fees	20,957.84	20,000.00	957.84	104.8%
6260- Utilities	28,707.51	11,000.00	17,707.51	261.0%
6270- Vehicle	1,154.92	0.00	1,154.92	100.0%
6300- Bank Service Charges	3,896.74	0.00	3,896.74	100.0%
7300- Capital Projects	12,645.51	12,000.00	645.51	105.4%
Total Expense	707,049.43	844,000.00	-136,950.57	83.8%
Net Ordinary Income	819,955.08	644,530.00	175,425.08	127.2%
Other Income/Expense				
Other Expense				
8000- Transfers to Other Funds	700,000.00	700,000.00	0.00	100.0%
Total Other Expense	700,000.00	700,000.00	0.00	100.0%
Net Other Income	-700,000.00	-700,000.00	0.00	100.0%
Net Income	119,955.08	-55,470.00	175,425.08	-216.3%

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Debt Service
 January through December 2020

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	688,642.64	687,874.00	768.64	100.1%
5210- Specific Ownership Taxes	58,449.34	80,000.00	-21,550.66	73.1%
5820- Investment Income	20,658.32	10,000.00	10,658.32	206.6%
Total Income	<u>767,750.30</u>	<u>777,874.00</u>	<u>-10,123.70</u>	<u>98.7%</u>
Gross Profit	767,750.30	777,874.00	-10,123.70	98.7%
Expense				
6250- Treasurers Fees	10,330.40	13,010.00	-2,679.60	79.4%
6420-Loan Administrative Fees	38,400.00	76,800.00	-38,400.00	50.0%
6500- CWRPDA Debt Service	439,019.86	439,020.00	-0.14	100.0%
6550-CWCB Debt Service	115,811.50	439,020.00	-323,208.50	26.4%
7100-Principal Payments	505,000.00	505,000.00	0.00	100.0%
7200- Interest Payments	684,831.55	724,532.00	-39,700.45	94.5%
Total Expense	<u>1,793,393.31</u>	<u>2,197,382.00</u>	<u>-403,988.69</u>	<u>81.6%</u>
Net Ordinary Income	-1,025,643.01	-1,419,508.00	393,864.99	72.3%
Other Income/Expense				
Other Income				
6900- Transfers In	210,484.80	130,000.00	80,484.80	161.9%
6902- Transfers In WTP	1,087,916.54	1,082,000.00	5,916.54	100.5%
6903- Ravenna Loan Surcharge	0.00	82,425.00	-82,425.00	0.0%
Total Other Income	<u>1,298,401.34</u>	<u>1,294,425.00</u>	<u>3,976.34</u>	<u>100.3%</u>
Net Other Income	1,298,401.34	1,294,425.00	3,976.34	100.3%
Net Income	<u><u>272,758.33</u></u>	<u><u>-125,083.00</u></u>	<u><u>397,841.33</u></u>	<u><u>-218.1%</u></u>

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Water Distribution
 January through December 2020

	<u>Jan - Dec 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	338,362.63	320,000.00	18,362.63	105.7%
6040- Accounting	28,500.00	32,500.00	-4,000.00	87.7%
6050- Contract Labor	35,260.62	40,000.00	-4,739.38	88.2%
6065- Dominion expenses	4,281.52	60,000.00	-55,718.48	7.1%
6080- Education	7,366.62	25,000.00	-17,633.38	29.5%
6100- Engineering	230,575.38	100,000.00	130,575.38	230.6%
6110-Conservation Rebates	600.00	2,500.00	-1,900.00	24.0%
6115- GPS/GIS	20,240.00	37,500.00	-17,260.00	54.0%
6130- Insurance	25,556.34	17,500.00	8,056.34	146.0%
6140- Lab & Test Fees	15,429.22	14,000.00	1,429.22	110.2%
6150- Legal	22,958.25	37,500.00	-14,541.75	61.2%
6170 - Meter Expenses	53,983.20	125,000.00	-71,016.80	43.2%
6180- Misc. Expenses	1,362.28	10,000.00	-8,637.72	13.6%
6200- Office Expense	23,029.11	20,000.00	3,029.11	115.1%
6210-Operating Supplies	2,689.57	4,000.00	-1,310.43	67.2%
6220- Permits	5,798.84	5,000.00	798.84	116.0%
6230- Repairs and Maint	253,553.76	200,000.00	53,553.76	126.8%
6240- Safety Equipment	1,269.12	2,000.00	-730.88	63.5%
6260- Utilities	78,954.13	75,000.00	3,954.13	105.3%
6270- Vehicle	6,835.71	17,500.00	-10,664.29	39.1%
6280- Water Costs	2,299,398.49	1,552,000.00	747,398.49	148.2%
6300- Bank Service Charges	2,134.26	0.00	2,134.26	100.0%
6830- Costs Returned to DC	1,264.59	0.00	1,264.59	100.0%
7290- Water Rights	34,059.97	100,000.00	-65,940.03	34.1%
7300- Capital Projects	210,236.04	1,700,000.00	-1,489,763.96	12.4%
Total Expense	<u>3,703,699.65</u>	<u>4,497,000.00</u>	<u>-793,300.35</u>	<u>82.4%</u>
Net Ordinary Income	<u>-3,703,699.65</u>	<u>-4,497,000.00</u>	<u>793,300.35</u>	<u>82.4%</u>
Net Income	<u><u>-3,703,699.65</u></u>	<u><u>-4,497,000.00</u></u>	<u><u>793,300.35</u></u>	<u><u>82.4%</u></u>

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Sewer Fund
 January through December 2020

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	1,698,939.91	1,500,000.00	198,939.91	113.3%
5100-Availability Charges	53,880.56	40,000.00	13,880.56	134.7%
5101- Service Charges LMA	289,101.17	300,000.00	-10,898.83	96.4%
5211- Dominion WTP Operations	0.00	0.00	0.00	0.0%
5213-Sewer Service Dominion	124,473.58	8,400.00	116,073.58	1,481.8%
5310-Permit Fees	20,625.00	5,000.00	15,625.00	412.5%
5601-Late Fees, Penalties,	3,086.10	0.00	3,086.10	100.0%
5610- Miscellaneous Income	14,398.12	30,000.00	-15,601.88	48.0%
5625- Dominion Sewer Conveyance	0.00	39,600.00	-39,600.00	0.0%
5630-Dominion Collections Opear	0.00	39,600.00	-39,600.00	0.0%
5650 Dominion Exp Reimbursement	5,230.85	50,000.00	-44,769.15	10.5%
5700- Sys. Development Charge	487,759.70	50,000.00	437,759.70	975.5%
5710- Capital Surcharge	148,637.25	120,000.00	28,637.25	123.9%
5820- Investment Income	55,334.42	15,000.00	40,334.42	368.9%
Total Income	<u>2,901,466.66</u>	<u>2,197,600.00</u>	<u>703,866.66</u>	<u>132.0%</u>
Gross Profit	2,901,466.66	2,197,600.00	703,866.66	132.0%
Expense				
6020-Payroll Expenses	336,088.75	310,000.00	26,088.75	108.4%
6040- Accounting	28,500.00	30,000.00	-1,500.00	95.0%
6050- Contract Labor	35,261.08	40,000.00	-4,738.92	88.2%
6065- Dominion expenses	9,098.03	50,000.00	-40,901.97	18.2%
6080- Education	7,410.85	30,000.00	-22,589.15	24.7%
6100- Engineering	125,127.88	100,000.00	25,127.88	125.1%
6115- GPS/GIS	2,725.00	50,000.00	-47,275.00	5.5%
6130- Insurance	24,935.84	12,500.00	12,435.84	199.5%
6140- Lab & Test Fees	1,579.00	1,000.00	579.00	157.9%
6150- Legal	17,447.82	35,000.00	-17,552.18	49.9%
6180- Misc. Expenses	613.22	8,000.00	-7,386.78	7.7%
6185- Littleton Service Fees	921,914.66	925,000.00	-3,085.34	99.7%
6200- Office Expense	21,646.49	20,000.00	1,646.49	108.2%
6210-Operating Supplies	45,343.25	80,000.00	-34,656.75	56.7%
6220- Permits	2,099.84	3,000.00	-900.16	70.0%
6230- Repairs and Maint	144,310.16	200,000.00	-55,689.84	72.2%
6240- Safety Equipment	1,259.54	2,000.00	-740.46	63.0%
6260- Utilities	86,551.72	110,000.00	-23,448.28	78.7%
6270- Vehicle	5,910.78	8,000.00	-2,089.22	73.9%
6300- Bank Service Charges	1,796.18	0.00	1,796.18	100.0%
6420-Loan Adminstrative Fees	0.00	0.00	0.00	0.0%
7290- Water Rights	0.00	0.00	0.00	0.0%
7300- Capital Projects	417,320.39	2,025,000.00	-1,607,679.61	20.6%
Total Expense	<u>2,236,940.48</u>	<u>4,039,500.00</u>	<u>-1,802,559.52</u>	<u>55.4%</u>
Net Ordinary Income	664,526.18	-1,841,900.00	2,506,426.18	-36.1%
Other Income/Expense				
Other Income				
6900- Transfers In	200,000.00	200,000.00	0.00	100.0%
Total Other Income	200,000.00	200,000.00	0.00	100.0%
Other Expense				
8000- Transfers to Other Funds	53,880.56	40,000.00	13,880.56	134.7%
9000-Depreciation	0.00	0.00	0.00	0.0%
9000 -Depreciation Expense	828,000.00			
Total Other Expense	<u>881,880.56</u>	<u>40,000.00</u>	<u>841,880.56</u>	<u>2,204.7%</u>
Net Other Income	-681,880.56	160,000.00	-841,880.56	-426.2%
Net Income	<u><u>-17,354.38</u></u>	<u><u>-1,681,900.00</u></u>	<u><u>1,664,545.62</u></u>	<u><u>1.0%</u></u>

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Capital Fund
 January through December 2020

	<u>Jan - Dec 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
5809-System Capacity Revenue	0.00	500,000.00	-500,000.00	0.0%
5850 - Reimbursed Exp Other	0.00	500,000.00	-500,000.00	0.0%
Total Income	0.00	1,000,000.00	-1,000,000.00	0.0%
Gross Profit	0.00	1,000,000.00	-1,000,000.00	0.0%
Expense				
6805-Ravenna Phase 3/4 Expense	0.00	500,000.00	-500,000.00	0.0%
6806-System Capacity Expense	0.00	500,000.00	-500,000.00	0.0%
7307-Ravenna Infrastructure	3,273.05	0.00	3,273.05	100.0%
Total Expense	3,273.05	1,000,000.00	-996,726.95	0.3%
Net Ordinary Income	-3,273.05	0.00	-3,273.05	100.0%
Net Income	-3,273.05	0.00	-3,273.05	100.0%

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-PVH
 January through December 2020

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	462,132.93	467,661.00	-5,528.07	98.8%
5210- Specific Ownership Taxes	40,965.58	50,000.00	-9,034.42	81.9%
5820- Investment Income	49.80	75.00	-25.20	66.4%
5840- CWCB Loan Proceeds	14,356.62			
Total Income	<u>517,504.93</u>	<u>517,736.00</u>	<u>-231.07</u>	<u>100.0%</u>
Gross Profit	517,504.93	517,736.00	-231.07	100.0%
Expense				
6040- Accounting	12,000.00	12,000.00	0.00	100.0%
6080- Education	0.00	2,500.00	-2,500.00	0.0%
6100- Engineering	0.00	25,000.00	-25,000.00	0.0%
6150- Legal	1,607.04	7,500.00	-5,892.96	21.4%
6250- Treasurers Fees	6,931.98	9,000.00	-2,068.02	77.0%
6500- CWRPDA Debt Service	139,207.56	307,208.00	-168,000.44	45.3%
6550-CWCB Debt Service	115,447.15	115,447.00	0.15	100.0%
Total Expense	<u>275,193.73</u>	<u>478,655.00</u>	<u>-203,461.27</u>	<u>57.5%</u>
Net Ordinary Income	<u>242,311.20</u>	<u>39,081.00</u>	<u>203,230.20</u>	<u>620.0%</u>
Net Income	<u><u>242,311.20</u></u>	<u><u>39,081.00</u></u>	<u><u>203,230.20</u></u>	<u><u>620.0%</u></u>

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District
December 31, 2020

Long Term Obligations

CWCB- 2014 Loan	\$ 16,103,219
CT2015-176 CWCB-PVH Water Supply	\$ 2,103,302
2015 CWRPDA- PVH Infrastructure	\$ 4,056,129
2019-2250 CWCB- Ravenna	\$ 1,464,050
2005 CWRPDA Loan Payable	<u>\$ 3,395,000</u>
TOTAL LONG TERM LIABILITIES	\$ 27,121,700

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 December 31, 2020 is as follows:

	General Fund	Debt Service		Capital Projects Fund	Water Fund		Sewer Fund		Total
		Water Fund	Sewer Fund		Water Fund	Sewer Fund			
Operating Reserve	\$ -	\$ -	-	\$ 543,316	\$ 1,100,000	\$ 500,000		\$ 2,143,316	
Capital Reserve	-	-	-		185,948	(87,565)		\$ 98,383	
Operating Cash	<u>1,071,964</u>	<u>1,688,617</u>	<u>4,413,749</u>	<u>-</u>	<u>10,311,732</u>	<u>9,028,724</u>	<u>302,134</u>	<u>\$ 26,816,920</u>	
Total Cash on Hand	<u><u>\$ 1,071,964</u></u>	<u><u>\$ 1,688,617</u></u>	<u><u>\$ 4,413,749</u></u>	<u><u>\$ 543,316</u></u>	<u><u>\$ 11,597,680</u></u>	<u><u>\$ 9,441,159</u></u>	<u><u>\$ 302,134</u></u>	<u><u>\$ 29,058,619</u></u>	

Roxborough Water and Sanitation
Distribution of Cash in Bank- Water Fund
2020

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available												
Cash in Bank - Water Fund	10,442,248	10,557,556	10,688,240	10,764,521	10,787,881	10,931,949	10,723,337	10,930,668	10,369,748	10,312,420	10,885,001	11,597,680
Total Funds Available	10,442,248	10,557,556	10,688,240	10,764,521	10,787,881	10,931,949	10,723,337	10,930,668	10,369,748	10,312,420	10,885,001	11,597,680
Distribution of Available Funds												
Operating Reserve	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
25% of Budgeted Expenditures												
Capital Reserve	255,745	318,375	344,141	394,919	388,635	313,864	129,032	136,457	148,882	199,224	231,618	185,948
Operating Cash	9,086,503	9,139,181	9,244,099	9,269,602	9,299,246	9,518,085	9,494,305	9,694,211	9,120,866	9,013,196	9,553,383	10,311,732
Total Cash	10,442,248	10,557,556	10,688,240	10,764,521	10,787,881	10,931,949	10,723,337	10,930,668	10,369,748	10,312,420	10,885,001	11,597,680
Capital Reserve												
Beginning Reserve Balance	228,456	255,745	318,375	344,141	394,919	388,635	313,864	129,032	136,457	148,882	199,224	231,618
Additions to Reserve	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Use of Reserves	42,711	7,370	44,234	19,222	76,284	144,771	254,832	62,575	57,575	19,658	37,606	115,670
Ending Reserve Balance	255,745	318,375	344,141	394,919	388,635	313,864	129,032	136,457	148,882	199,224	231,618	185,948

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available												
Cash in Bank - Sewer Fund	8,397,724	8,499,466	8,647,107	8,762,527	8,879,366	8,948,053	8,631,743	8,674,174	8,759,853	8,724,211	8,908,963	9,441,159
Total Funds Available	8,449,067	8,499,466	8,647,107	8,762,527	8,879,366	8,948,053	8,631,743	8,674,174	8,759,853	8,724,211	8,908,963	9,441,159
Distribution of Available Funds												
Operating Reserve	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
25% of Budgeted Expenditures	110,462	100,112	104,540	124,540	123,272	108,391	122,500	123,982	110,685	88,149	49,081	-87,565
Capital Reserve												
Operating Cash	7,838,605	7,899,354	8,042,567	8,137,987	8,256,094	8,339,662	8,009,243	8,050,192	8,149,168	8,136,062	8,359,882	9,028,724
Total Available Funds	8,449,067	8,499,466	8,647,107	8,762,527	8,879,366	8,948,053	8,631,743	8,674,174	8,759,853	8,724,211	8,908,963	9,441,159
Capital Reserve												
Beginning Reserve Balance	137,821	110,462	100,112	104,540	124,540	123,272	108,391	122,500	123,982	110,685	88,149	49,081
Additions to Reserve	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Use of Reserves	-47,359	-30,350	-15,572	0	-21,268	-34,881	-5,891	-18,518	-33,297	-42,536	-59,068	-156,646
Ending Reserve Balance	110,462	100,112	104,540	124,540	123,272	108,391	122,500	123,982	110,685	88,149	49,081	-87,565

No Assurance is provided on these Financial Statements

Roxborough Water and Sanitation
Distribution of Cash in Bank - Debt Service
2020

Cash Funds Available - Water Treatment Plant

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Beginning Cash Balance	2,139,907	1,919,590	2,010,343	2,101,146	2,244,893	2,335,703	2,426,559	2,569,190	2,198,739	2,289,288	2,431,884	1,597,939
Surcharge Collected	90,748	90,753	90,803	90,866	90,810	90,856	90,957	90,941	90,549	90,485	90,622	90,678
Availability of Service Trans.	0	0	0	52,881	0	0	51,674			52,111	52,111	
Payment of Debt	311,065	0	0	0	0	0	0	461,392	0	0	976,678	

Ending Cash Balance	1,919,590	2,010,343	2,101,146	2,244,893	2,335,703	2,426,559	2,569,190	2,198,739	2,289,288	2,431,884	1,597,939	1,688,617
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Cash Funds Available - Sewer Debt Service

	Jan	Feb	March	April	April	April	April	April	April	Sept	Sept	Sept
Operating Cash	3,700,637	3,561,903	3,813,499	3,841,132	4,074,180	4,121,045	4,274,779	4,289,845	4,442,295	4,450,326	4,406,016	4,413,749
Total	5,620,227	5,572,246	5,914,645	6,086,025	6,409,883	6,547,604	6,843,969	6,488,584	6,731,583	6,882,210	6,003,955	6,102,366

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District
 Property Tax Schedule
 2020

SUMMARY - DOUGLAS & JEFFERSON COUNTIES

	2020										2019		
	Property Taxes	Delinquent Tax, Rebates and Abatements	Specific Ownerships 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		\$ 18,426				\$ 18,430	0.00%	0.00%	\$ 18,430	1.00%	1.00%	
February	\$ 57,575		\$ 16,801		\$ (864)		\$ 73,512	2.76%	2.76%	\$ 91,942	4.98%	5.98%	
March	\$ 583,039		\$ 12,388	\$ 4	\$ (8,746)		\$ 586,685	27.98%	30.75%	\$ 678,627	36.78%	42.76%	
April	\$ 65,693		\$ 11,439		\$ (986)		\$ 76,146	3.15%	33.90%	\$ 754,773	40.91%	83.67%	
May	\$ 700,317		\$ 10,761		\$ (10,505)		\$ 700,573	33.61%	67.52%		0.00%	83.67%	
June	\$ 128,110		\$ 12,014		\$ (1,922)		\$ 138,202	6.15%	73.66%	\$ 138,202	7.49%	91.16%	
July	\$ 453,364		\$ 15,700		\$ (6,800)		\$ 462,264	21.76%	95.43%	\$ 600,466	32.54%	123.71%	
August	\$ 26,253		\$ 17,212		\$ (394)		\$ 43,071	1.26%	96.69%	\$ 643,537	34.88%	158.59%	
September	\$ 52,894		\$ 22,368		\$ (794)		\$ 74,468	2.54%	99.22%	\$ 718,005	38.92%	197.50%	
October	\$ 4,198		\$ 13,680		\$ (63)		\$ 17,815	0.20%	99.43%	\$ 735,820	39.88%	237.38%	
November	\$ 8,320		\$ 19,093		\$ (125)		\$ 27,288	0.40%	99.83%	\$ 763,108	41.36%	278.74%	
December	\$ 15,399		\$ 19,334		\$ (221)		\$ 34,512	0.74%	100.56%	\$ 797,620	43.23%	321.97%	
TOTAL	\$ 2,095,166	\$ -	\$ 189,216	\$ 4	\$ (31,420)	\$ -	\$ 2,252,966	100.56%	100.56%	\$ 5,940,530	321.97%	321.97%	

Douglas County

\$ 173,028,260	Assessed Value	\$ 51,767,113
6.208	General Mill Levy	6.208
\$ 1,074,159		\$ 321,370

Jefferson County

3.0600	Debt Mill Levy	3.0600
\$ 529,466		\$ 158,407

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	Watering Permits	Violations
Jan	2376	999	29	146	32	15	23	147	167	4k gallons	\$127.50	0	0
Feb													
March													
April													
May													
June													
July													
Aug													
Sept													
Oct													
Nov													
Dec													

* Avail charges \$223.95 per quarter (\$62.71 per month)

Rebates: Through 12/21/2020 **\$78,455.00 since 2008** \$50 for toilets, \$75 for washers

Sterling Ranch Building Permits
Total through 1/31/2021 1146
 2021-38
 2020-383
 2019-275
 2018-242
 2017-208

Sterling Ranch Certificate of Occupancy
Total through 1/31/2021 1062
 2021-23
 2020-314
 2019-275
 2018-242
 2017-208