



# Roxborough

Water & Sanitation District

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

This meeting can also be accessed via video conference at **ZOOM Meeting ID: 878 7526 3896**

**Password: 784798**

Date: Wednesday, November 15, 2023

Time 8:00 am

## Board of Directors

Christine Thomas, President  
Dave Bane, Vice President  
John Kim, Treasurer  
Keith Lehman, Secretary  
Loren McFall, Assistant Secretary

## Term Expiration

5/2025  
5/2027  
5/2025  
5/2025  
5/2027

- I. Call to Order as the Roxborough Water and Sanitation District (RWSD) Board of Directors regular meeting.
- II. Declaration of Quorum/Disclosure of Conflicts of Interest
- III. Public Comment on items not on Agenda

## 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 are contained in and part of the Minutes of the Roxborough Water & Sanitation District Minutes for the Regular Meeting on October 18, 2023.
- b. 2024 Annual Administrative Matters Resolution
- c. 2024 Meeting Resolution
- d. Amendment to District Record Retention, Inspection and Destruction Policy

### V. Staff Reports

- a. General Manager's Report
- b. Financial Reports

### VI. Board Action Items

- a. **Public Hearing on the 2024 PVH Subdistrict Budget.**
- b. **Resolution approving 2024 budget, appropriating sums of money, and setting mill levies.**

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

### VII. Consent Agenda

- a. Approve the Minutes of the Regular Meeting of the RWSD Board on October 18, 2023.
- b. Ratify Payrolls for October 31 and November 1
- c. Ratify Payments since September 20, 2023: Checks –
- d. Approve Payments of Claims: Checks –
- e. Ratify work order for generator installation, phase 1
- f. 2024 Annual Administrative Matters Resolution
- g. 2024 Meeting Resolution
- h. Amendment to District Record Retention, Inspection and Destruction Policy

### VIII. Staff Reports

- a. General Managers Report
- b. Legal Counsels Report
- c. Engineering Report / Water Use Graphs
- d. Financial Report

### IX. Board Action Items:

- a. **Public Hearing on the 2024 RWSD Subdistrict Budget.**
- b. **Resolution approving 2024 budget, appropriating sums of money, and setting mill levies.**



# Roxborough

Water & Sanitation District

- c. **Consider Award of Contract to Studio 7 North in the amount of \$584,951.00 to install waterline to serve VVCC.**
  - d. **Consideration and Approval of the agreement for 2023 audit service with the Adams Group**
  - e. **Executive Session pursuant to Section 24-6-402(4)(f)(I) to Discuss Personnel Matters with the General Manager**
- X. **Adjourn**



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

Upon a motion by Director Lehmann second by Director Bane, and unanimous vote, the Board adjourned as the Subdistrict Board and reconvened as the Roxborough Water and Sanitation District Board (RWSD).

**CONSENT AGENDA:**

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

- a. Approved the Minutes of the Regular Meeting of the RWSD Board on September 18, 2023.
- b. Ratified Payrolls for September 30 and October 15
- c. Ratified Payments since July 19, 2023: Checks – 102915-102938, 102943-102970.
- d. Approved Payments of Claims: Checks – 102939-102942, 102971-102994.
- e. Ratified Temporary Construction Easement with Mitch and Margaret Koppel
- f. Approved Professional Services Agreement with June Engineering & Planning for Technical Assistance on an application for a WATERSmart grant to help fund future meter replacements in a not-to-exceed amount of \$11,930 plus separately billed consultants.
- g. Ratified October 5<sup>th</sup>, 2023 Emergency Board Meeting

**GENERAL MANAGER’S REPORT:**

Mr. Marcum provided the General Manager’s Report. A copy of Mr. Marcum’s report is attached to these minutes.

**LEGAL COUNSEL REPORT:**

There was no legal report.

**OPERATIONS:**

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

**ENGINEERING:**

Mr. Gerstner, of TST Infrastructure, provided the engineering status report to the Board. A copy of TST’s report is attached to these minutes.

**FINANCIAL RWSD:**

Ted Snailum, of TWS Financial, presented the August 2023 RWSD Financial Statements to the Board. Upon a motion by Director Lehmann, second by Director Bane, and unanimous vote by the Board, the August 2023 financial reports were approved.

**BOARD ACTION ITEMS:**

- a.) **Set November 15, 2023, at 8:30 a.m. for a Hearing on the 2024 Budget**
- b.) **Resolution 2023-10-01 Certifying Delinquent Accounts to Douglas County Treasurer**
- c.) **Executive Session pursuant to Section 24-6402(4)(f)(I) to Discuss Personnel matters with the General Manger**

**ADJOURN:**

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

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



**RESOLUTION NO. 2023-11-01  
PLUM VALLEY HEIGHTS SUBDISTRICT  
OF THE ROXBOROUGH WATER AND SANITATION DISTRICT  
2024 ANNUAL ADMINISTRATIVE MATTERS RESOLUTION**

WHEREAS, the Board of Directors (the “Board”) for Plum Valley Heights Subdistrict of the Roxborough Water and Sanitation District (the “Subdistrict”) is required to perform certain administrative obligations in each calendar year to comply with certain statutory requirements, as further described below, and to assure the efficient operations of the Subdistrict; and

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

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

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

1. The Subdistrict Board directs the District’s consultants to prepare and file either an accurate map, as specified by the Colorado Division of Local Government (the “Division”), or a notice that the Subdistrict’s boundaries have not changed since the filing of the last Subdistrict map, with the Division, the Douglas County Clerk and Recorder and Douglas County Assessor on or before January 1, 2024, as required by Section 32-1-306, C.R.S.

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

3. The Subdistrict Board directs legal counsel to prepare, no more than sixty days prior to and not later than January 15, 2024, the Subdistrict’s annual transparency notice containing information set forth in Section 32-1-809(1), C.R.S, and to provide such notice to the eligible electors of the Subdistrict in one of the manners set forth in Section 32-1-809(2), C.R.S. In addition, legal counsel is directed to file a copy of the notice with the Douglas County Board of County Commissioners, the Douglas County Assessor, the Douglas County Treasurer, the Douglas

County Clerk and Recorder, and the Division as set forth in Section 32-1-104(2), C.R.S. A copy of the notice shall be made available for public inspection at the principal business office of the District.

4. The Subdistrict Board directs the District's accountant to submit a proposed 2025 budget for the Subdistrict to the Subdistrict Board by October 15, 2024, to schedule a public hearing on the proposed budget, prepare a final budget, and budget resolution, including certification of mill levies and amendments to the budget if necessary; to certify the mill levy to Douglas County on or before December 15, 2024; and to file the approved budget and any amendments thereto with the proper governmental entities in accordance with the Local Government Budget Law of Colorado, Sections 29-1-101 to 29-1-115, C.R.S.

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

6. For any nonrated public securities issued by the Subdistrict, the Subdistrict Board directs the District's accountant to prepare and file with the Division on or before March 1, 2024, an annual information report with respect to any of the Subdistrict's nonrated public securities which are outstanding as of the end of the Subdistrict's fiscal year in accordance with Section 11-58-105, C.R.S.

7. The Subdistrict Board hereby authorizes the District's accountant to prepare and file an Audit Exemption and Resolution for approval of Audit Exemption with the State Auditor by March 31, 2024, as required by Section 29-1-604, C.R.S.; or, if required by Section 29-1-603, C.R.S., the Subdistrict Board authorizes that an audit of the financial statements be prepared and submitted to the Subdistrict Board before June 30, 2023, and filed with the State Auditor by July 31, 2023.

8. If the Subdistrict holds property presumed abandoned and subject to custody as unclaimed property pursuant to the Unclaimed Property Act (§§38-13-101 *et seq.*, C.R.S.), the Board directs legal counsel to prepare an unclaimed property report that covers the twelve months preceding July 1, 2024 and submit the report to the Colorado State Treasurer by November 1, 2024, in accordance with Section 38-13-401 *et seq.*, C.R.S.

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

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

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

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

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

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

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

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

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

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

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

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

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

22. The Subdistrict Board members have reviewed the combined minutes of the District and the Subdistrict from Subdistrict Board meetings held November 16, 2022 through October 18, 2023, which minutes are attached to the District’s 2023 Annual Administrative Matters Resolution adopted by the District’s Board of Directors on November 15, 2023. The Subdistrict Board hereby ratifies and affirms each and every action of the Subdistrict Board taken at said meetings.

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

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

25. The Board further authorizes Mike Marcum, General Manager, to negotiate, execute, and bind the Subdistrict in contracts, agreements, and intergovernmental agreements of an operational nature.

26. The Board further authorizes Mike Marcum, General Manager, to sell or dispose of old or surplus equipment valued at \$15,000.00 or less.

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

*(Signature Page Follows.)*

ADOPTED AND APPROVED THIS 15TH DAY OF NOVEMBER, 2023

PLUM VALLEY HEIGHTS SUBDISTRICT  
OF THE ROXBOROUGH WATER AND  
SANITATION DISTRICT

By: \_\_\_\_\_  
Christine Thomas, President

**RESOLUTION NO. 2023-11-02  
OF THE BOARD OF DIRECTORS OF  
PLUM VALLEY HEIGHTS SUBDISTRICT OF THE  
ROXBOROUGH WATER AND SANITATION DISTRICT**

**2024 MEETING RESOLUTION**

WHEREAS, Plum Valley Heights Subdistrict of the Roxborough Water and Sanitation District (the “Subdistrict”) was organized pursuant to Section 32-1-101 *et seq.*, C.R.S. of the “Special District Act;” and

WHEREAS, on November 16, 2022, the Subdistrict adopted a 2023 Meeting Resolution designating the time and place of regular meetings, posting locations for meeting notices, and requirements for emergency meetings (the “Prior Meeting Resolution”); and

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

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

WHEREAS, Section 32-1-903(1.5), C.R.S., requires that all meetings of the Board that are held solely at physical locations must be held at physical locations that are within the boundaries of the Subdistrict or which is within the boundaries of any county in which the Subdistrict is located, in whole or in part, or in any county so long as the meeting location does not exceed twenty (20) miles from the Subdistrict’s boundaries; and

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

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

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

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

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

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

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

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

WHEREAS, Section 32-1-903(6)(a), C.R.S. requires that the Board hold an annual meeting at a time and location to be designated by the Board and such location may be in person, virtual, or in person and virtual; provided that if the annual meeting is held solely in person, then it must be held at a physical location within the boundaries of the District, within the boundaries of any county in which the District is located, in whole or in part, or within any other county so long as the physical location does not exceed five (5) miles from the District's boundaries; and

WHEREAS, the Board desires to designate the time and place of all regular meetings, and to set forth specific requirements for the Board to call emergency meetings when such meetings are deemed necessary for the immediate protection of the public health, safety, and welfare of the property owners and residents of the Subdistrict for the ensuing year of 2024, pursuant to this 2024 Meeting Resolution.

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

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

2. The Board hereby determines to hold its annual meeting as required by Section 32-1-903(6), C.R.S. prior to or after the meeting at which the District adopts its 2025 budget. The annual meeting shall be held at the office of the District located at 6222 North Roxborough Park



Road, Littleton, CO., and may also be held electronically via Zoom or other reliable virtual or telephonic platform.

3. The Board hereby designates the District's public website, <https://www.roxwater.org/>, as the twenty-four (24) hour posting location for all meeting notices. The Board hereby designates the District's office located at 6222 North Roxborough Park Road as the posting location for notices if the District is unable to post a notice online in exigent or emergency circumstances.

4. The Board hereby designate the Subdistrict's public website, <https://www.roxwater.org/>, as the twenty-four (24) hour posting location for all meeting notices. The Board hereby designate the following location as the posting location for notices if the Subdistrict is unable to post a notice online in exigent or emergency circumstances.

5. The designation set forth in Paragraphs 4 is hereby deemed to be the Board's annual designation of the location where notices of meetings shall be posted twenty-four (24) hours in advance of said meetings and shall be effective until such time as the Board determine to designate a new posting location.

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

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

8. This Resolution shall take effect on January 1, 2024.

*(Signature Page Follows.)*

ADOPTED AND APPROVED THIS 15<sup>th</sup> DAY OF NOVEMBER, 2023.

PLUM VALLEY HEIGHTS SUBDISTRICT OF THE  
ROXBOROUGH WATER AND SANITATION DISTRICT

By: \_\_\_\_\_  
Christine Thomas, President

**RESOLUTION NO. 2023-11-03  
OF THE BOARD OF DIRECTORS OF  
PLUM VALLEY HEIGHTS SUBDISTRICT OF THE  
ROXBOROUGH WATER AND SANITATION DISTRICT**

A RESOLUTION ADOPTING AND APPROVING A FIRST AMENDMENT TO THE AMENDED AND RESTATED PUBLIC RECORDS POLICY REGARDING THE INSPECTION AND RETENTION OF PUBLIC RECORDS

WHEREAS, the Colorado Open Records Act (“Open Records Act”), as set forth in Section 24-72-200.1, *et seq.*, C.R.S., as amended, requires all public records of political subdivisions of the State to be open for inspection by any person at reasonable times except as otherwise provided in the Open Records Act; and

WHEREAS, on November 19, 2014, via resolution, the Board of Directors (the “Board”) of the Plum Valley Heights Subdistrict for Roxborough Water and Sanitation District (the “Subdistrict”) adopted Public Records Policy Regarding the Inspection and Retention of Public Records in compliance with the Open Records Act (the “Public Records Policy”); and

WHEREAS, the Board desires to amend the Public Records Policy to clarify when a public records request is deemed received by the Subdistrict in accordance with the Open Records Act.

NOW THEREFORE, THE BOARD OF DIRECTORS OF PLUM VALLEY HEIGHTS SUBDISTRICT OF THE ROXBOROUGH WATER AND SANITATION DISTRICT HEREBY ADOPTS THE FOLLOWING FIRST AMENDMENT TO THE PUBLIC RECORDS POLICY:

1. Amendment to Public Records Policy. The Public Records Policy is hereby amended to add the following language:

Upon the receipt of a written request to inspect Public Records, the Official Custodian or his or her designee shall set a date and hour at which time the requested Public Records will be available for inspection, which date and hour of inspection shall be between the hours of 8:00 A.M. and 5:00 P.M., Mountain Standard Time, three (3) working days or less from the date such Public Records were requested for inspection unless extenuating circumstances exist as provided in Section 24-72-203(3)(b), C.R.S. The day the public records request is received, weekends, and legally recognized holidays shall not count as a working day for the purposes of computing the date set for inspection of Public Records.

2. Future Amendments to Public Records Policy. The Board may further amend the Public Records Policy from time to time as the Board deems necessary.

3. Effective Date. This Resolution shall take effect on the date and at the time of its adoption.

*(Signature Page Follows.)*

APPROVED AND ADOPTED THIS 15<sup>th</sup> DAY OF NOVEMBER, 2023.

PLUM VALLEY HEIGHTS SUBDISTRICT OF THE  
ROXBOROUGH WATER AND SANITATION DISTRICT

By: \_\_\_\_\_  
Christine Thomas, President



ROXBOROUGH WATER AND SANITATION DISTRICT

## GENERAL MANAGER'S REPORT

# Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District

*November 15, 2023*

### Valley View Christian Church

- Bids for this project were opened on 11/02/2023. 4 bids were opened, they ranged from \$584,951 to \$1,177,261 with the lowest bidder being Studio 7 North. References have been checked out and TST will make a recommendation to accept the low bid. Some coordination with James & Susan Buszkiewicz is still needed to discuss work within the easement on their property.

### Titan Road Industrial Park

- We are wrapping up the Facilities Conveyance Agreement with The Titan Car Condos. This will bring closure to this project.
- A Will Serve letter has been provided to Lot 14 at 9641 Titan Park Circle. The owner has indicated he will proceed with the originally requested 1" water tap and understands all fees must be paid before a meter will be set. (no change)

### Plum Valley Heights

- A Plum Valley Heights resident contacted us to report a contractor illegally using one of our fire hydrants to fill up their truck. Thankfully she included pictures of the truck that clearly identified the company. Dorice was able to contact CDI and make them aware they will be receiving a \$1000 fine, they acknowledged and apologized stating this is against their policy and someone would be reprimanded.

### McMakin Property

- Nothing new to report.

**Roxborough Water and Sanitation - PVH  
Financial Recap  
September 30, 2023**

**General Fund**

1. Property taxes collected for the month total \$ 7,018
2. Specific ownership taxes collected for the month total \$ 3,901
3. Paid \$ 1000 for monthly accounting fees.
4. Paid \$ 1030 for monthly legal fees.

**Plum Valley Heights Subdistrict of Roxborough  
Water and Sanitation District  
Proposed Budget 2024**

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

	ACTUAL 2022	ESTIMATED 2023	ADOPTED 2024
ASSESSED VALUATION			
Douglas County			
Residential	\$ 11,167,650	\$ 10,943,830	\$ 14,300,340
Commercial	\$ 2,276,490	\$ 2,276,490	\$ 3,206,570
Industrial	\$ 6,535,130	\$ 6,509,170	\$ 8,809,980
Exempt	\$ 268,980	\$ 1,771,050	
Agriculture	\$ 1,500	\$ 3,000	\$ 3,200
Vacant Land	\$ 1,561,690	\$ 1,468,860	\$ 2,320,140
Personal Property	\$ 586,410	\$ 872,200	\$ 888,820
	22,128,870	22,073,550	29,529,050
Adjustments - New Growth	-	-	-
Certified Assessed Value	<u>\$ 22,128,870</u>	<u>\$ 22,073,550</u>	<u>\$ 29,529,050</u>
ASSESSED VALUATION			
Estimated Tax - debt service	\$ 429,300	\$ 428,227	\$ 419,313
Estimated Tax - General	22,129	22,074	29,529
Adjustments	-	-	-
Certified Assessed Value	<u>\$ 451,429</u>	<u>\$ 450,300</u>	<u>\$ 448,842</u>
MILL LEVY			
Debt Service	19.4	19.4	14.2
General Mill Levy	1	1	1
Total Mill Levy	<u>20.4</u>	<u>20.4</u>	<u>15.2</u>

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



**Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District**  
**Debt Service Fund**  
**Adopted 2023 Budget**  
**With 2022 Actual and 2023 Estimated**  
**For the Years Ended and Ending December 31**

	Actual	Estimated	Adopted
	2022	2023	2024
BEGINNING FUNDS AVAILABLE	371,134	428,329	484,169
REVENUE			
Investment Income	4,630	1,000	1,000
Misc			
Specific Ownership	41,079	50,000	50,000
Property Taxes	451,205	450,300	448,842
Total Revenue	<u>496,914</u>	<u>501,300</u>	<u>499,842</u>
Total Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Total Funds Available	<u>868,048</u>	<u>929,629</u>	<u>984,011</u>
EXPENDITURES			
Treasurer Fees	6,761	9,000	9,000
Accounting	12,000	12,000	12,000
Education	0	1,000	1,000
Bank charges	300		
Engineering	0	2,500	2,500
Legal	1,296	2,500	2,500
CWRPDA Debt Service	303,915	303,013	306,297
CWCB Debt Service	115,447	115,447	115,447
Total Expenditures	<u>439,719</u>	<u>445,460</u>	<u>448,744</u>
Total Exp. Requiring Appropriations	<u>439,719</u>	<u>445,460</u>	<u>448,744</u>
Ending Fund Balance	<u>428,329</u>	<u>484,169</u>	<u>535,267</u>

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

STATE OF COLORADO  
COUNTY OF DOUGLAS  
PLUM VALLEY HEIGHTS SUBDISTRICT OF THE  
ROXBOROUGH WATER AND SANITATION DISTRICT  
2024 BUDGET RESOLUTION NO. 2023-11-04

The Board of Directors of the Plum Valley Heights Subdistrict of the Roxborough Water and Sanitation District, Douglas County, Colorado held a regular meeting on Wednesday, November 15, 2023 at the hour of 8:00 A.M. at 6222 North Roxborough Park Road, Littleton, Colorado and via Zoom.

The following members of the Board of Directors were present:

Christine Thomas	President
David Bane	Vice President
John Kim	Treasurer
Keith Lehman	Secretary
Loren McFall	Assistant Secretary

Also present were: Mike Marcum, Roxborough Water and Sanitation District/Plum Valley Heights Subdistrict of the Roxborough Water and Sanitation District  
Ted Snailum, TWS Financial Inc.; Mike Gerstner, Bill Goetz, TST Infrastructure;  
Alan D. Pogue, Esq., Icenogle Seaver Pogue, P.C.;

The President reported that proper notice was made to allow the Board of Directors of the Plum Valley Heights Subdistrict of the Roxborough Water and Sanitation District to conduct a public hearing on the 2024 budget and, prior to the meeting, each of the directors had been notified of the date, time and place of this meeting and the purpose for which it was called. It was further reported that this meeting is a regular meeting of the Board of Directors of the District and that a notice of regular meeting was posted on a public website of the District/in the designated public place within the boundaries of the District no less than twenty-four hours prior to the holding of the meeting, and to the best of her/his knowledge, remains posted to the date of this meeting.

Thereupon, Director \_\_\_\_\_ introduced and moved the adoption of the following Resolution:

RESOLUTION NO. 2023-11-04

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET, APPROPRIATING SUMS OF MONEY TO EACH FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN AND LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE PLUM VALLEY HEIGHTS SUBDISTRICT OF THE ROXBOROUGH WATER AND SANITATION DISTRICT, DOUGLAS COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2024 AND ENDING ON THE LAST DAY OF DECEMBER 2024.

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

WHEREAS, the proposed budget was submitted to the Subdistrict Board for its review and consideration on or before October 15, 2023; and

WHEREAS, due and proper notice was published on November 9, 2023 in the *Canyon Courier and the Douglas County News-Press* indicating (i) the date and time of the hearing at which the adoption of the proposed budget will be considered; (ii) that the proposed budget is available for inspection by the public at a designated place; (iii) that any interested elector of the Subdistrict may file any objections to the proposed budget at any time prior to the final adoption of the budget by the Subdistrict; and (iv) if applicable, the amount of the Subdistrict’s increased property tax revenues resulting from a request to the Division of Local Government pursuant to Section 29-1-302(1), C.R.S.; and an original publisher’s Affidavit of Publication is attached hereto as Exhibit A and incorporated herein by this reference; and

WHEREAS, the proposed budget was open for inspection by the public at the designated place; and

WHEREAS, a public hearing was held on Wednesday, November 15, 2023 and interested electors were given the opportunity to file or register any objections to said proposed budget and any such objections were considered by the Subdistrict Board; and

WHEREAS, the budget being adopted by the Subdistrict Board has been prepared based on the best information available to the Subdistrict Board regarding the effects of Section 29-1-301, C.R.S., and Article X, Section 20 of the Colorado Constitution; and

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

WHEREAS, pursuant to Section 29-1-113(1), C.R.S., the Subdistrict Board shall cause a certified copy of the budget, including the budget message and any resolutions adopting the budget, appropriating moneys and fixing the rate of any mill levy, to be filed with the Division of Local Government within thirty (30) days following the beginning of the fiscal year of the budget adopted; and

WHEREAS, pursuant to Section 32-1-1201, C.R.S., the Subdistrict Board shall determine in each year the amount of money necessary to be raised by taxation, taking into consideration those items required by law, and shall certify the rate so fixed to the board of county commissioners of each county within the Subdistrict or having a portion of its territory within the Subdistrict.

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

Section 1. Summary of 2024 Revenues and 2024 Expenditures. That the estimated revenues and expenditures for each fund for fiscal year 2024, as more specifically set forth in the budget attached hereto as Exhibit B and incorporated herein by this reference, are accepted and approved.

Section 2. Adoption of Budget. That the budget as submitted, and if amended, then as amended, and attached hereto as Exhibit B and is approved and adopted as the budget of the Subdistrict for fiscal year 2024. In the event the final assessed valuation provided by the Douglas County Assessor's Offices differ from the assessed valuation used in the proposed budget, the Subdistrict's accountant is hereby directed to modify and/or adjust the budget and mill levy certification as needed to reflect the final assessed valuation without the need for additional Subdistrict Board authorization.

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

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

Section 5. 2024 Levy of General Property Taxes. That the attached budget indicates that the amount of money from general property taxes necessary to balance the budget for the General Fund for operating expenses is \$29,529 and that the 2023 valuation for assessment, as certified by the Douglas County Assessor, is \$29,529,050. That for the purposes of meeting all general operating expenses of the Subdistrict during the 2024 budget year, there is hereby levied

a tax of 1.000 mills upon each dollar of the total valuation of assessment of all taxable property within the Subdistrict for the year 2024.

Section 6. 2024 Levy of Debt Retirement Expenses. That the attached budget indicates that the amount of money from general property taxes necessary to balance the budget for the Debt Service Fund for debt retirement expense is \$418,313 and that the 2023 valuation for assessment, as certified by the Douglas County Assessor, is \$29,529,050. That for the purposes of meeting all debt retirement expenses of the Subdistrict during the 2024 budget year, there is hereby levied a tax of 14.200 mills upon each dollar of the total valuation of assessment of all taxable property within the Subdistrict for the year 2024.

Section 7. 2024 Mill Levy Adjustment. The Subdistrict Board may adjust the mill levy, as specifically set forth in the Subdistrict's Service Plan (the "Adjusted Mill Levy"). The Subdistrict Board hereby determines in good faith to establish the Adjusted Mill Levy as set forth in the mill levy certification attached hereto as Exhibit C pursuant to the authority granted by its Service Plan to ensure that the Subdistrict's revenues shall be neither diminished nor enhanced as a result of the changes effecting the mill levy. Subject to adjustment and finalization by the Subdistrict's accountant in accordance with Sections 2 and 3 hereof, the Subdistrict Board further authorizes that the Adjusted Mill Levy be reflected in the Subdistrict's Certification of Tax Levies to be submitted to the Board of County Commissioners of Douglas County on or before December 15, 2023, for collection in 2024.

Section 8. Certification to County Commissioners. That the Subdistrict Board Secretary and/or Subdistrict's accountant are hereby authorized and directed to immediately certify to the Board of County Commissioners of Douglas County, the mill levy for the Subdistrict hereinabove determined and set. That said certification shall be in substantially the following form attached hereto as Exhibit C and incorporated herein by this reference.

**[The remainder of this page is intentionally left blank.]**

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

RESOLUTION APPROVED AND ADOPTED THIS 15TH DAY OF NOVEMBER,  
2023.

PLUM VALLEY HEIGHTS SUBDISTRICT OF THE  
ROXBOROUGH WATER AND SANITATION DISTRICT

By: Christine Thomas  
Its: President

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

I, Keith Lehmann, hereby certify that I am a director and the duly elected and qualified Secretary of the Plum Valley Heights Subdistrict of the Roxborough Water and Sanitation District, and that the foregoing constitutes a true and correct copy of the record of proceedings of the Subdistrict Board of Directors of the Subdistrict, adopted at a regular meeting of the Subdistrict Board of Directors of the Plum Valley Heights Subdistrict of the Roxborough Water and Sanitation District, held on November 15, 2023, at 6222 North Roxborough Park Road, Littleton, Colorado and via Zoom, as recorded in the official record of the proceedings of the Subdistrict, insofar as said proceedings relate to the budget hearing for fiscal year 2024; that said proceedings were duly had and taken; that the meeting was duly held; and that the persons were present at the meeting as therein shown.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the Subdistrict this 15th day of November, 2023.

---

Keith Lehmann, Secretary

[SEAL]

**EXHIBIT A**

Affidavit  
Notice as to Proposed 2024 Budget



**NOTICE AS TO PROPOSED 2024 BUDGET HEARING  
FOR  
PLUM VALLEY HEIGHTS SUBDISTRICT OF THE  
ROXBOROUGH WATER AND SANITATION DISTRICT**

NOTICE IS HEREBY GIVEN that a proposed 2024 Budget has been submitted to the **PLUM VALLEY HEIGHTS SUBDISTRICT OF THE ROXBOROUGH WATER AND SANITATION DISTRICT**. A copy of the proposed 2024 Budget has been filed in the office of the District Manager at 6222 North Roxborough Park Road, in Littleton, Colorado, where same is open for public inspection. Such proposed budget will be considered at a regular meeting of the Board of Directors of the **PLUM VALLEY HEIGHTS SUBDISTRICT OF THE ROXBOROUGH WATER AND SANITATION DISTRICT** to be held on November 15, 2023 at 8:00 a.m. Via Zoom: Meeting ID 874 5981 8759; Password: 694389 and at 6222 North Roxborough Park Road, Littleton, Colorado. Any interested electors of **PLUM VALLEY HEIGHTS SUBDISTRICT OF THE ROXBOROUGH WATER AND SANITATION DISTRICT** may inspect the proposed budget and file or register any objections at any time prior to final adoption of the budget.

**BY ORDER OF THE BOARD OF DIRECTORS:  
PLUM VALLEY HEIGHTS SUBDISTRICT OF THE  
ROXBOROUGH WATER AND SANITATION DISTRICT**

By: /s/ ICENOGLE SEAVER POGUE, P.C.

PUBLISHED IN: *Canyon Courier*  
PUBLISHED ON: November 9, 2023

PUBLISHED IN: *Douglas County News-Press*  
PUBLISHED ON: November 9, 2023

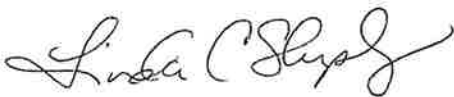
Colorado Community Media  
750 W. Hampden Ave. Suite 225  
Englewood, CO 80110

Roxborough Water & San. Dist (isp) \*\*  
c/o Icenogle | Seaver | Pogue  
4725 South Monaco St., Suite 360  
Denver CO 80237

## AFFIDAVIT OF PUBLICATION

State of Colorado        }  
County of Douglas       } ss

This Affidavit of Publication for the Douglas County News Press, a weekly newspaper, printed and published for the County of Douglas, State of Colorado, hereby certifies that the attached legal notice was published in said newspaper once in each week, for 1 successive week(s), the last of which publication was made 11/9/2023, and that copies of each number of said paper in which said Public Notice was published were delivered by carriers or transmitted by mail to each of the subscribers of said paper, according to their accustomed mode of business in this office.



For the Douglas County News-Press

State of Colorado        }  
County of Arapahoe     } ss

The above Affidavit and Certificate of Publication was subscribed and sworn to before me by the above named Linda Shapley, publisher of said newspaper, who is personally known to me to be the identical person in the above certificate on 11/9/2023. Linda Shapley has verified to me that she has adopted an electronic signature to function as her signature on this document.



Carla Bethke  
Notary Public  
My commission ends April 11, 2026

CARLA BETHKE  
NOTARY PUBLIC  
STATE OF COLORADO  
NOTARY ID 20004025550  
MY COMMISSION EXPIRES APRIL 11, 2026

### Public Notice

#### NOTICE AS TO PROPOSED 2024 BUDGET HEARING FOR PLUM VALLEY HEIGHTS SUBDISTRICT OF THE ROXBOROUGH WATER AND SANITATION DISTRICT

NOTICE IS HEREBY GIVEN that a proposed 2024 Budget has been submitted to the PLUM VALLEY HEIGHTS SUBDISTRICT OF THE ROXBOROUGH WATER AND SANITATION DISTRICT. A copy of the proposed 2024 Budget has been filed in the office of the District Manager at 6222 North Roxborough Park Road, in Littleton, Colorado, where same is open for public inspection. Such proposed budget will be considered at a regular meeting of the Board of Directors of the PLUM VALLEY HEIGHTS SUBDISTRICT OF THE ROXBOROUGH WATER AND SANITATION DISTRICT to be held on November 15, 2023 at 8:00 a.m. Via Zoom: Meeting ID 874 5981 8759; Password: 694389 and at 6222 North Roxborough Park Road, Littleton, Colorado. Any interested electors of PLUM VALLEY HEIGHTS SUBDISTRICT OF THE ROXBOROUGH WATER AND SANITATION DISTRICT may inspect the proposed budget and file or register any objections at any time prior to final adoption of the budget.

BY ORDER OF THE BOARD OF DIRECTORS:  
PLUM VALLEY HEIGHTS SUBDISTRICT OF  
THE ROXBOROUGH WATER  
AND SANITATION DISTRICT

By: /s/ ICENOGL SEAVR POGUE, P.C.

Legal Notice No. 946328  
First Publication: November 9, 2023  
Last Publication: November 9, 2023  
Publisher: Douglas County News-Press

**EXHIBIT B**

Budget Document  
Budget Message

**Plum Valley Heights Subdistrict of Roxborough  
Water and Sanitation District  
Proposed Budget 2024**

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

	ACTUAL 2022	ESTIMATED 2023	ADOPTED 2024
ASSESSED VALUATION			
Douglas County			
Residential	\$ 11,167,650	\$ 10,943,830	\$ 14,300,340
Commercial	\$ 2,276,490	\$ 2,276,490	\$ 3,206,570
Industrial	\$ 6,535,130	\$ 6,509,170	\$ 8,809,980
Exempt	\$ 268,980	\$ 1,771,050	
Agriculture	\$ 1,500	\$ 3,000	\$ 3,200
Vacant Land	\$ 1,561,690	\$ 1,468,860	\$ 2,320,140
Personal Property	\$ 586,410	\$ 872,200	\$ 888,820
	22,128,870	22,073,550	29,529,050
Adjustments - New Growth	-	-	-
Certified Assessed Value	<u>\$ 22,128,870</u>	<u>\$ 22,073,550</u>	<u>\$ 29,529,050</u>
ASSESSED VALUATION			
Estimated Tax - debt service	\$ 429,300	\$ 428,227	\$ 419,313
Estimated Tax - General	22,129	22,074	29,529
Adjustments	-	-	-
Certified Assessed Value	<u>\$ 451,429</u>	<u>\$ 450,300</u>	<u>\$ 448,842</u>
MILL LEVY			
Debt Service	19.4	19.4	14.2
General Mill Levy	1	1	1
Total Mill Levy	<u>20.4</u>	<u>20.4</u>	<u>15.2</u>

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

**Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District**  
**Debt Service Fund**  
**Adopted 2023 Budget**  
**With 2022 Actual and 2023 Estimated**  
**For the Years Ended and Ending December 31**

	Actual	Estimated	Adopted
	2022	2023	2024
BEGINNING FUNDS AVAILABLE	371,134	428,329	484,169
REVENUE			
Investment Income	4,630	1,000	1,000
Misc			
Specific Ownership	41,079	50,000	50,000
Property Taxes	451,205	450,300	448,842
Total Revenue	<u>496,914</u>	<u>501,300</u>	<u>499,842</u>
Total Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Total Funds Available	<u>868,048</u>	<u>929,629</u>	<u>984,011</u>
EXPENDITURES			
Treasurer Fees	6,761	9,000	9,000
Accounting	12,000	12,000	12,000
Education	0	1,000	1,000
Bank charges	300		
Engineering	0	2,500	2,500
Legal	1,296	2,500	2,500
CWRPDA Debt Service	303,915	303,013	306,297
CWCB Debt Service	115,447	115,447	115,447
Total Expenditures	<u>439,719</u>	<u>445,460</u>	<u>448,744</u>
Total Exp. Requiring Appropriations	<u>439,719</u>	<u>445,460</u>	<u>448,744</u>
Ending Fund Balance	<u>428,329</u>	<u>484,169</u>	<u>535,267</u>

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

**EXHIBIT C**

Certification of Tax Levy

# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

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

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

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

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

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS \$ 30,122,270 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 30,122,270 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

**Submitted:** \_\_\_\_\_ for budget/fiscal year 2024.  
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	1.000 mills	\$ 30,122
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>1.000</b> mills	<b>\$ 30,122</b>
3. General Obligation Bonds and Interest <sup>J</sup>	0.000 mills	\$ 0.00
4. Contractual Obligations <sup>K</sup>	13.900 mills	\$ 418,700
5. Capital Expenditures <sup>L</sup>	0.000 mills	\$ 0.00
6. Refunds/Abatements <sup>M</sup>	0.000 mills	\$ 0.00
7. Other <sup>N</sup> (specify): _____	0.000 mills	\$ 0.00
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>14.900</b> mills	<b>\$ 448,822</b>

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

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

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

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



**CERTIFICATION OF TAX LEVIES, continued**

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

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

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

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

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

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

1. Purpose of Issue: Water System Project Costs  
Title: Drinking Water Revolving Fund Loan Agreement  
Date of Issue: April 1, 2015  
Principal Amount: \$5,199,125  
Maturity Date: August 1, 2036  
Levy: 13.734  
Revenue: \$

2. Purpose of Issue: Acquisition of Water Supply  
Title: Colorado Water Conservation Board Public Loan  
Date of Issue: August 19, 2015  
Coupon Rate: 3.05%  
Maturity Date: 30 Years from Date Funds are Drawn  
Levy: 5.217  
Revenue: \$

3. Purpose of Issue: Water System Project Costs  
Title: IGA Concerning Financing and Construction of Water Public Improvements  
Date of Issue: February 18, 2015  
Coupon Rate: 2.5% per annum  
Maturity Date: N/A Cash flow obligation until paid in full.  
Levy: 0.449  
Revenue: \$

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

Notes:

<sup>A</sup> **Taxing Entity**—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a taxing entity is also a geographic area formerly located within a *taxing entity's* boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government<sup>C</sup>.

<sup>B</sup> **Governing Body**—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity's* mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water subdistrict.

<sup>C</sup> **Local Government** - For purposes of this line on Page 1 of the DLG 70, the local government is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The local government is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the local government and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the local government when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the local government if it created a subdistrict, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the local government when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

<sup>D</sup> **GROSS Assessed Value** - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a “tax increment financing” entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity's* total mills upon the *taxing entity's* Gross Assessed Value found on Line 2 of Form DLG 57.

<sup>E</sup> **Certification of Valuation by County Assessor, Form DLG 57** - The county assessor(s) uses this form (or one similar) to provide valuation for assessment information to a *taxing entity*. The county assessor must provide this certification no later than August 25<sup>th</sup> each year and may amend it, one time, prior to December 10<sup>th</sup>.

<sup>F</sup> **TIF Area**—A downtown development authority (DDA) or urban renewal authority (URA), may form plan areas that use “tax increment financing” to derive revenue from increases in assessed valuation (gross minus net, Form DLG 57 Line 3) attributed to the activities/improvements within the plan area. The DDA or URA receives the differential revenue of each overlapping *taxing entity's* mill levy applied against the *taxing entity's* gross assessed value after subtracting the *taxing entity's* revenues derived from its mill levy applied against the net assessed value.

<sup>G</sup> **NET Assessed Value**—The total taxable assessed valuation from which the *taxing entity* will derive revenues for its uses. It is found on Line 4 of Form DLG 57.

<sup>H</sup> **General Operating Expenses (DLG 70 Page 1 Line 1)**—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

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**<sup>I</sup> Temporary Tax Credit for Operations (DLG 70 Page 1 Line 2)**—The Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction of 39-1-111.5, C.R.S. may be applied to the *taxing entity*'s levy for general operations to effect refunds. Temporary Tax Credits (TTCs) are not necessary for other types of levies (non-general operations) certified on this form because these levies are adjusted from year to year as specified by the provisions of any contract or schedule of payments established for the payment of any obligation incurred by the *taxing entity* per 29-1-301(1.7), C.R.S., or they are certified as authorized at election per 29-1-302(2)(b), C.R.S.

**<sup>J</sup> General Obligation Bonds and Interest (DLG 70 Page 1 Line 3)**—Enter on this line the total levy required to pay the annual debt service of all general obligation bonds. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments. Title 32, Article 1 Special districts and subdistricts must complete Page 2 of the DLG 70.

**<sup>K</sup> Contractual Obligation (DLG 70 Page 1 Line 4)**—If repayment of a contractual obligation with property tax has been approved at election and it is not a general obligation bond (shown on Line 3), the mill levy is entered on this line. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments.

**<sup>L</sup> Capital Expenditures (DLG 70 Page 1 Line 5)**—These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts through approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if approved at election. Only levies approved by these methods should be entered on Line 5.

**<sup>M</sup> Refunds/Abatements (DLG 70 Page 1 Line 6)**—The county assessor reports on the Certification of Valuation (DLG 57 Line 11) the amount of revenue from property tax that the local government did not receive in the prior year because taxpayers were given refunds for taxes they had paid or they were given abatements for taxes originally charged to them due to errors made in their property valuation. The local government was due the tax revenue and would have collected it through an adjusted mill levy if the valuation errors had not occurred. Since the government was due the revenue, it may levy, in the subsequent year, a mill to collect the refund/abatement revenue. An abatement/refund mill levy may generate revenues up to, but not exceeding, the refund/abatement amount from Form DLG 57 Line 11.

1. Please Note: If the *taxing entity* is in more than one county, as with all levies, the abatement levy must be uniform throughout the entity's boundaries and certified the same to each county. To calculate the abatement/refund levy for a *taxing entity* that is located in more than one county, first total the abatement/refund amounts reported by each county assessor, then divide by the *taxing entity*'s total net assessed value, then multiply by 1,000 and round down to the nearest three decimals to prevent levying for more revenue than was abated/refunded. This results in an abatement/refund mill levy that will be uniformly certified to all of the counties in which the *taxing entity* is located even though the abatement/refund did not occur in all the counties.

**<sup>N</sup> Other (DLG 70 Page 1 Line 7)**—Report other levies and revenue not subject to 29-1-301 C.R.S. that were not reported above. For example: a levy for the purposes of television relay or translator facilities as specified in sections 29-7-101, 29-7-102, and 29-7-105 and 32-1-1005 (1) (a), C.R.S.; a voter-approved fire pension levy; a levy for special purposes such as developmental disabilities, open space, etc.



# Roxborough

Water & Sanitation District

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

This meeting can also be accessed via video conference at **ZOOM Meeting ID: 878 7526 3896**

**Password: 784798**

Date: Wednesday, November 15, 2023

Time 8:00 am

## Board of Directors

Christine Thomas, President  
Dave Bane, Vice President  
John Kim, Treasurer  
Keith Lehman, Secretary  
Loren McFall, Assistant Secretary

## Term Expiration

5/2025  
5/2027  
5/2025  
5/2025  
5/2027

- I. Call to Order as the Roxborough Water and Sanitation District (RWSD) Board of Directors regular meeting.
- II. Declaration of Quorum/Disclosure of Conflicts of Interest
- III. Public Comment on items not on Agenda

## 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 are contained in and part of the Minutes of the Roxborough Water & Sanitation District Minutes for the Regular Meeting on October 18, 2023.
  - b. 2024 Annual Administrative Matters Resolution
  - c. 2024 Meeting Resolution
  - d. Amendment to District Record Retention, Inspection and Destruction Policy
- V. Staff Reports
  - a. General Manager's Report
  - b. Financial Reports
- VI. **Board Action Items**
  - a. **Public Hearing on the 2024 PVH Subdistrict Budget.**
  - b. **Resolution approving 2024 budget, appropriating sums of money, and setting mill levies.**

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

- VII. Consent Agenda
  - a. Approve the Minutes of the Regular Meeting of the RWSD Board on October 18, 2023.
  - b. Ratify Payrolls for October 31 and November 1
  - c. Ratify Payments since September 20, 2023: Checks –
  - d. Approve Payments of Claims: Checks –
  - e. Ratify work order for generator installation, phase 1
  - f. 2024 Annual Administrative Matters Resolution
  - g. 2024 Meeting Resolution
  - h. Amendment to District Record Retention, Inspection and Destruction Policy
- VIII. Staff Reports
  - a. General Managers Report
  - b. Legal Counsels Report
  - c. Engineering Report / Water Use Graphs
  - d. Financial Report
- IX. **Board Action Items:**
  - a. **Public Hearing on the 2024 RWSD Subdistrict Budget.**
  - b. **Resolution approving 2024 budget, appropriating sums of money, and setting mill levies.**



# Roxborough

Water & Sanitation District

- c. **Consider Award of Contract to Studio 7 North in the amount of \$584,951.00 to install waterline to serve VVCC.**
  - d. **Executive Session pursuant to Section 24-6-402(4)(f)(I) to Discuss Personnel Matters with the General Manager**
- X. **Adjourn**



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

Upon a motion by Director Lehmann second by Director Bane, and unanimous vote, the Board adjourned as the Subdistrict Board and reconvened as the Roxborough Water and Sanitation District Board (RWSD).

**CONSENT AGENDA:**

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

- a. Approved the Minutes of the Regular Meeting of the RWSD Board on September 18, 2023.
- b. Ratified Payrolls for September 30 and October 15
- c. Ratified Payments since July 19, 2023: Checks – 102915-102938, 102943-102970.
- d. Approved Payments of Claims: Checks – 102939-102942, 102971-102994.
- e. Ratified Temporary Construction Easement with Mitch and Margaret Koppel
- f. Approved Professional Services Agreement with June Engineering & Planning for Technical Assistance on an application for a WATERSmart grant to help fund future meter replacements in a not-to-exceed amount of \$11,930 plus separately billed consultants.
- g. Ratified October 5<sup>th</sup>, 2023 Emergency Board Meeting

**GENERAL MANAGER’S REPORT:**

Mr. Marcum provided the General Manager’s Report. A copy of Mr. Marcum’s report is attached to these minutes.

**LEGAL COUNSEL REPORT:**

There was no legal report.

**OPERATIONS:**

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

**ENGINEERING:**

Mr. Gerstner, of TST Infrastructure, provided the engineering status report to the Board. A copy of TST’s report is attached to these minutes.

**FINANCIAL RWSD:**

Ted Snailum, of TWS Financial, presented the August 2023 RWSD Financial Statements to the Board. Upon a motion by Director Lehmann, second by Director Bane, and unanimous vote by the Board, the August 2023 financial reports were approved.

**BOARD ACTION ITEMS:**

- a.) **Set November 15, 2023, at 8:30 a.m. for a Hearing on the 2024 Budget**
- b.) **Resolution 2023-10-01 Certifying Delinquent Accounts to Douglas County Treasurer**
- c.) **Executive Session pursuant to Section 24-6402(4)(f)(I) to Discuss Personnel matters with the General Manger**

**ADJOURN:**

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

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



**WORK ORDER CONTRACT**  
**ROXBOROUGH WATER AND SANITATION DISTRICT**

1. **CONTRACTOR.** Roxborough Water and Sanitation District (the "District") hereby retains Sun Valley Contractors (the "Contractor") to perform the Work (as defined in paragraph 3) for the District. The Contractor hereby agrees to perform such Work, pursuant to the terms and conditions set forth herein, as an independent contractor of the District.

2. **TERM.** The Contractor shall commence the Work on November 06, 20 23 or when otherwise advised by the District. The Contractor shall complete all the Work by March 01, 20 24.

3. **SCOPE OF WORK.** The "Work" contracted for pursuant to this Work Order shall consist of the following:  
Phase 1 scope. -Prep, form, pour generator pad and DS-200 pad  
-Sawcut and remove asphalt  
-Excavate and install underground conduit from generator to PB-200/DS-200, from PB-200/DS-200 to sidewalk. Stop conduits until junction box and interior conduit installation can be completed and bury.  
-Backfill and compact. Place road base in asphalt sawcut temporarily until all asphalt can be completed.

Or check here  if a scope of work is attached to this Work Order and incorporated herein by this reference.

In performing the Work, the Contractor shall: (a) comply with all applicable federal, state and local laws (b) be responsible for providing, at its cost and expense, all management, supervision, labor, materials, administrative support, supplies and equipment necessary to perform the Work, and (c) warrant the Work for one year after completion of the Work, as applicable.

4. **COMPENSATION.** The Contractor shall be paid an amount not to exceed \$ 117,635.00 by the District for Work satisfactorily performed either (a)  on a monthly basis or (b)  in a lump sum upon completion [**Check (a) or (b)**]. The Contractor shall be solely responsible for all expenses it incurs in performance of the Work and shall not be entitled to any reimbursement or compensation except as set forth herein. As applicable, for certain contracts over \$50,000, the performance and payment bond provisions of Section 38-26-105, C.R.S. are hereby incorporated by this reference into this Work Order as though fully set forth herein, and shall hereinafter bind the District and the Contractor accordingly.

5. **INDEMNIFICATION.** Subject to the provisions of Section 13-50.5-102(8), C.R.S., to the extent applicable to this Work Order, the Contractor shall indemnify, defend and hold harmless the District and each of its directors, employees, agents and consultants (collectively the "Indemnitees"), from and against any and all claims, demands, suits, actions, proceedings, judgments, losses, damages, injuries, penalties, costs, and expenses (including reasonable attorneys' fees), and liabilities of, by or with respect to, third parties to the extent they arise from or may be alleged to arise, directly or indirectly, in whole or in part, from the intentional or negligent acts or omissions of the Contractor or any of its subcontractors, agents representatives or employees, or the agents or employees of any subcontractors, in connection with this Work Order and/or the Work provided hereunder or which causes or allows to continue a condition or event which deprives the Indemnitees, as applicable, of its sovereign immunity under the Colorado Governmental Immunity Act, Sections 24-10-101, *et seq.*, C.R.S., as amended from time to time. Provided, however, that such Contractor shall not be liable for any claim, loss, damage, injury or liability arising out of the negligence of the Indemnitees. The obligations this paragraph shall survive termination or expiration of this Work Order.

6. **INSURANCE.** The Contractor shall secure and maintain for the term of this Work Order adequate statutory workers' compensation insurance coverage, comprehensive general liability insurance and excess liability coverage, from companies licensed in the State of Colorado, as will protect itself and the Indemnitees from claims for bodily injuries, death, personal injury or property damage, which may arise out of or result from the Contractor's acts, errors or omissions. Such insurance coverage shall be acceptable to the District in its sole discretion. To provide evidence of the required insurance coverage, copies of certificates of insurance shall be furnished to the District.



7. **ILLEGAL ALIENS.** As applicable, the provisions of Sections 8-17.5-101 *et seq.*, C.R.S. are hereby incorporated by this reference into this Work Order as though fully set forth herein and shall hereinafter bind the Contractor accordingly. Prior to the execution of this Work Order the Contractor shall complete the certification to the District attached hereto as **Exhibit A** and incorporated herein by this reference. If the Contractor participates in the Department Program the Contractor shall notify the Department and the District of such participation. The Contractor shall, within twenty (20) days after hiring an employee who is newly hired for employment to perform work under the Work Order, affirm that the Contractor has examined the legal work status of such employee, retained file copies of the documents required by 8 U.S.C. Sec. 1324a, and not altered or falsified the identification documents for such employees. The Contractor shall provide the District a written, notarized copy of the affirmation.

8. **CONFIDENTIALITY.** During the performance of this Work Order the Contractor may have access to confidential information and hereby agrees that the Contractor will not to use or disclose to anyone, except as required in the performance of this Work Order or by law, or as otherwise authorized by the District, any or all confidential information given to the Contractor by the District, developed by the Contractor as a result of the performance of this Work Order, or accessed by the Contractor as a result of this Work Order. The Contractor agrees that, if the District so requests, it will execute a confidentiality agreement, in a form acceptable to the District. The obligations of this paragraph shall survive termination or expiration of this Work Order.

9. **MISCELLANEOUS.**

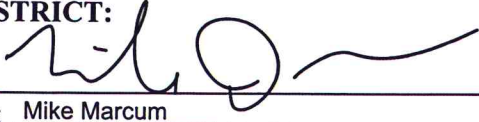
A. **Subject to Annual Budget and Appropriation/Governmental Immunity.** The performance of those obligations of the District hereunder requiring budgeting and appropriation of funds are subject to annual budgeting and appropriations. As applicable, the provisions of Section 24-91-103.6, C.R.S. are hereby incorporated by this reference into this Work Order as though fully set forth herein, and shall hereinafter bind the District and the Contractor accordingly. Nothing in this Work Order or in any actions taken by the District pursuant to this Work Order shall be deemed a waiver of the District's sovereign immunity under the Colorado Governmental Immunity Act.

B. **Integration/Modification/Assignment/Termination.** This Work Order contains the entire agreement between the parties, and no statement, promise or inducement made by either party or the agent of either party that is not contained in this Work Order shall be valid or binding. This Work Order may be modified, amended or changed only by an agreement in writing duly authorized and executed by both parties. The Contractor shall not assign this Work Order or any interest hereunder, in whole or in part, without the prior written consent of the District, which consent may be withheld for any reason or for no reason. The District may assign this Work Order or any interest hereunder, in whole or in part, at any time. The District may terminate this Work Order at any time for convenience or for cause, in whole or in part, by delivery to the Contractor of a written notice of termination at least five (5) days prior to the effective date.

C. **Severability/Non-Waiver/Governing Law and Venue.** The invalidity or unenforceability of any portion or previous version of this Work Order shall not affect the validity or enforceability of any other portion or provision. Any invalid or unenforceable portion or provision shall be deemed severed from this Work Order and the balance of this Work Order shall be construed and enforced as if this Work Order did not contain such invalid or unenforceable portion or provisions. No waiver of any of the provisions of this Work Order shall be deemed to constitute a waiver of any other provision of this Work Order, nor shall such waiver constitute a continuing waiver unless otherwise expressly provided herein, nor shall the waiver of any default hereunder be deemed to be a waiver of any subsequent default hereunder. This Work Order shall be governed by and construed in accordance with the laws of the State of Colorado, and venue for any dispute hereunder shall lie in the in the state courts of the State of Colorado.

This Work Order may be executed in one or more counterparts, each of which shall be deemed an original and together shall constitute one and the same instrument. By signature of its representatives below, each party affirms it has taken all necessary action to authorize said representative to execute this Work Order.

**ROXBOROUGH WATER AND SANITATION  
DISTRICT:**



By: Mike Marcum  
Its: General Manager  
Date: 11/06/2023

**CONTRACTOR:**

Sun Valley Contractors, LLC


By:  Matt Weber  
Its: President  
Date: 11/06/2023

**EXHIBIT A**

**Certification Regarding Illegal Aliens**

I, Matt Weber, as President of Sun Valley Contractors LLC, the prospective "Contractor" for that certain contract for services to be entered into with the Roxborough Water and Sanitation District, do hereby certify on behalf of said Contractor that, as of the date of this certification, the Contractor does not knowingly employ or contract with an illegal alien who will perform work under this Work Order and that the Contractor will participate in either the E-Verify Program administered by the U.S. Department of Homeland Security and the Social Security Administration, or in the Colorado Department of Labor and Employment's Employment Verification Program pursuant to Section 8-17.5-102(5)(c), C.R.S., in order to confirm the employment eligibility of all employees who are newly hired for employment to perform work under this Work Order.

**CONTRACTOR:**

Sun Valley Contractors, LLC.  
By:  Matt Weber  
Its: President  
Date: 11/6/2023

**RESOLUTION NO. 2023-11-05**

**ROXBOROUGH WATER AND SANITATION DISTRICT  
2024 ANNUAL ADMINISTRATIVE MATTERS RESOLUTION**

WHEREAS, the Board of Directors (the “Board”) for Roxborough Water and Sanitation District’s (the “District”) is required to perform certain administrative obligations in each calendar year to comply with certain statutory requirements, as further described below, and to assure the efficient operations of the District; and

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

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

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

1. The Board directs the District’s consultants to prepare and file either an accurate map, as specified by the Colorado Division of Local Government (the “Division”), or a notice that the District’s boundaries have not changed since the filing of the last District map, with the Division, the Douglas and Jefferson County Clerk and Recorders, and the Douglas and Jefferson County Assessors, on or before January 1, 2024, as required by Section 32-1-306, C.R.S.

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

3. The Board directs legal counsel to prepare, no more than sixty (60) days prior to and not later than January 15, 2024, the District’s annual transparency notice containing the information set forth in Section 32-1-809(1), C.R.S., and to provide such notice to the eligible electors of the District in one of the manners set forth in Section 32-1-809(2), C.R.S. In addition, legal counsel is directed to file a copy of the notice with the Douglas County and Jefferson County Boards of County Commissioners, the Douglas and Jefferson County Assessors, the Douglas and Jefferson County Treasurers, the Douglas and Jefferson County Clerk and Recorders, and the Division as set forth in Section 32-1-104(2), C.R.S. A copy of the notice shall be made available for public inspection at the principal business office of the District.

4. The Board directs the District’s accountant to submit a proposed 2025 budget for the District to the Board by October 15, 2024, to schedule a public hearing on the proposed budget, prepare a final budget, and budget resolution, including certification of mill levies and amendments to the budget if necessary; to certify the mill levies to Douglas and Jefferson

Counties on or before December 15, 2024; and to file the approved budget and any amendments thereto with the proper governmental entities in accordance with the Local Government Budget Law of Colorado, Sections 29-1-101 to 29-1-115, C.R.S.

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

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

7. For any nonrated public securities issued by the District, the Board directs the District accountant to prepare and file with the Division on or before March 1, 2024 an annual information report with respect to any of the District's nonrated public securities which are outstanding as of the end of the District's fiscal year in accordance with Section 11-58-105, C.R.S.

8. The Board hereby authorizes the District's accountant to prepare and file an Audit Exemption and Resolution for approval of Audit Exemption with the Colorado State Auditor by March 31, 2024, as required by Section 29-1-604, C.R.S.; or, if required by Section 29-1-603, C.R.S., the Board authorizes that an audit of the financial statements be prepared and submitted to the Board before June 30, 2024 and filed with the State Auditor by July 31, 2024.

9. If the District holds property presumed abandoned and subject to custody as unclaimed property pursuant to the Unclaimed Property Act (§§38-13-101 *et seq.*, C.R.S.), the Board directs legal counsel to prepare an unclaimed property report that covers the twelve months preceding July 1, 2024 and submit the report to the Colorado State Treasurer by November 1, 2024, in accordance with Section 38-13-401 *et seq.*, C.R.S.

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

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

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

13. The Board directs that all legal notices shall be published in accordance with Section 32-1-103(15), C.R.S., in a paper of general circulation within the boundaries of the



District, or in the vicinity of the District if none is circulated within the District including, but not limited to, *The Douglas County News-Press* and *The Canyon Courier*.

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

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

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

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

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

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

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

beginning of every term, legal counsel shall request that each Board member submit information regarding actual or potential conflicts of interest.

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

22. Pursuant to Section 32-1-104.5(3)(a), C.R.S., the Board hereby designates the District’s official website as <https://www.roxwater.org/>. The Board directs Mike Marcum, General Manager, to maintain and update the official website of the District in compliance with Section 32-1-104.5(3)(a), C.R.S.

23. The Board members have reviewed the minutes of meetings of the Board from November 16, 2022 through October 18, 2023 which minutes are attached hereto as Exhibit A. The Board, being fully advised of the premises, hereby ratifies and affirms each and every action of the Board taken at said meetings.

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

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

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

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

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

29. The Board may, in its sole discretion, certify to the Douglas and/or Jefferson County Treasurer for collection any delinquent water and sewer accounts that have been delinquent for at least six (6) months from their due date and are in excess of \$150.00 per account pursuant to Section 32-1-1101(1)(e), C.R.S. The Board hereby instructs District staff to take all necessary steps to prepare a list of delinquent water and sewer accounts that have been delinquent for at least six (6) months from their due date and are in excess of \$150.00 per account or such other amount in excess of \$150.00 and to provide such list to legal counsel no later than September 30, 2024. The Board directs legal counsel to send such notices to the affected parties indicating the District's intent to certify delinquent accounts at a public meeting held by the Board in October.

*(Signature Page Follows.)*



ADOPTED AND APPROVED THIS 15TH DAY OF NOVEMBER, 2023.

ROXBOROUGH WATER AND SANITATION  
DISTRICT

By: \_\_\_\_\_  
Christine Thomas, President

*Signature Page to Roxborough Water and Sanitation District  
2024 Annual Administrative Matters Resolution*

**EXHIBIT A**

**Minutes from the  
November 16, 2022 through October 18, 2023  
Meetings of the Board**



- d. **Consideration and Approval of PVH Subdistrict 2023 Fees, Rates and Charges Resolution (2022-11-08)**  
Upon a motion by Director Lehmann, seconded by Director Thomas and unanimous vote, the Board approved the PVH Subdistrict System Development Charge effective January 1, 2023 (Resolution 2022-11-08).

**GENERAL MANAGER'S REPORT:**

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

**FINANCIAL PVH:**

Ted Snailum of TWS Financial presented the September 2022 Financial Recap for Plum Valley Heights. Upon a motion from Director Maas, second by Director Thomas, and unanimous vote, the Board approved the financial report for Plum Valley Heights.

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

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

**CONSENT AGENDA:**

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

- a. Approved the Minutes of the Regular Meeting of the RWSD Board on October 19, 2022.
- b. Ratified Payrolls for October 31, 2022, and November 15, 2022
- c. Ratified Payments since October 19, 2022: Checks: 102010-102033, 102035, 102037, 102039-102055, 102058-102061
- d. Approved Payments of Claims: Checks: 102034, 102036, 102038, 102056-102057, 102062-102080
- e. Approved Pay App #9 for the WTP HSP Serving DWSD in the amount of \$116,842.50
- f. Approved Pay App #7 for the Rampart Range Road Transmission Main Replacement in the amount of \$343,447.57
- g. Approved Pay App #3 for the Pump 201 Addition to Roxborough Lift Station in the amount of \$8,265.00
- h. Approved the 2023 Annual Administrative Matters Resolution (2022-11-05)
- i. Approved the 2023 Meeting Resolution (2022-11-06)
- j. Approved the 2023 Regular Special District Election Resolution (2022-11-07)

**GENERAL MANAGER'S REPORT:**

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

**LEGAL COUNSEL REPORT:**

Mr. Pogue reported he did not have a report other than the action item to be discussed later in the agenda.

**OPERATIONS:**

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

**ENGINEERING:**

Mr. Goetz, of TST Infrastructure, provided the engineering status report to the Board. A copy of Mr. Goetz's report is attached to these minutes.

**FINANCIAL RWSD:**

Ted Snailum, of TWS Financial, presented the September 2022 RWSD Financial Statements to the Board. Upon a motion by Director Lehmann, second by Director Thomas, and unanimous vote by the Board, the financial report was approved.


**BOARD ACTION ITEMS:**

- a. **Public Hearing on the 2023 RWSD Budget.** Opened the public hearing at 8:02a.m. and closed the public hearing at 8:25a.m.
- b. **Resolution 2022-11-04 to Adopt 2023 RWSD Budget, appropriate sums of money, and certify mill levies.**  
Upon a motion by Director Lehmann, second by Director Thomas, and unanimous vote, the Board approved the 2023 RWSD Budget, appropriating sums of money, and certifying mill levies.

- c. **Public Hearing on Fees, Rates and Charges for PVH Subdistrict System Development Charges for 2023.** Director Bane opened the public hearing at 9:06a.m. closed the public hearing at 9:07a.m.
- d. **Consideration and Approval of PVH Subdistrict 2023 Fees, Rates and Charges Resolution (2022-11-08).** Upon a motion by Director Thomas, second by Director Lehmann and unanimous vote the Board approved the PVH Subdistrict 2023 System Development Charge.
- e. **Public Hearing on Fees, Rates and Charges for Aurora Water Availability/Drought Surcharges for 2023.** Opened the public hearing at 9:08a.m., closed the public hearing at 9:09 a.m.
- f. **Consideration and Approval of Fees, Rates and Charges Resolutions (2022-11-09).** Upon a motion by Director Thomas, second by Director Lehmann, and unanimous vote, the Board approved the Fees, Rates and Charges for Resolution to implement Aurora Water Availability/Drought Surcharges.
- g. **Consideration and Approval of the First Amendment to Inclusion Agreement (Ravenna).** Upon a motion by Director Thomas, second by Director Lehmann, and unanimous vote, the Board approved the First Amendment Inclusion Agreement (Ravenna).
- h. **Consideration and Approval of the First Amendment to the Ravenna Golf Course Water Service Agreement (RCREI).** This item was tabled until a future meeting.
- i. **Consideration and Approval of the agreement for 2022 audit service with The Adams Group.** Upon a motion by Director Thomas, second by Director Lehmann, and unanimous vote, the Board approved the agreement for 2022 audit service with The Adams Group.

**ADJOURN:**

Upon a motion by Director Maas, second by Director Lehmann, and unanimous vote, the meeting was adjourned at 9:20a.m.

Secretary of the meeting: 



## ROXBOROUGH WATER AND SANITATION DISTRICT

### General Manager's Report

#### Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District

November 16, 2022

##### Valley View Christian Church:

- Surveyors are working on legal description for easement.

##### Titan Road Industrial Park:

- Nothing new to report.

##### McMakin Property:

- Nothing new to report.

**Roxborough Water and Sanitation - PVH  
Financial Recap  
September 30, 2022**

**General Fund**

1. Property taxes collected for the month total \$ 2,162
2. Specific ownership taxes collected for the month total \$ 4,331
3. Paid \$ 1000 for monthly accounting fees.



# ROXBOROUGH WATER AND SANITATION DISTRICT

## General Manager’s Report November 16, 2022

### Information Only

Thank you for making menu selections for you and your guest for the District’s Board/Staff Christmas Party at 5:00 p.m. on December 7<sup>th</sup> in the Wine Grotto at the new Ravenna Clubhouse.

### Douglas County American Rescue Plan Act (ARPA) Funds:

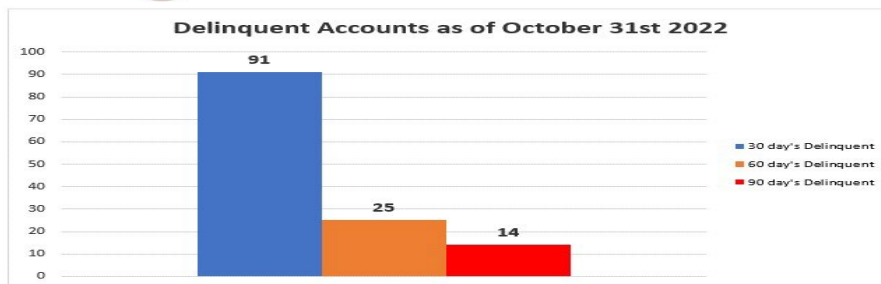
- Attached to this report is an overview of Douglas County’s distribution of ARPA Funds
- I received notice on November 1 that the County had fully allocated the funds, but staff will continue to monitor the unfunded proposals if funds become available.

### Past Due Accounts:

- As of October 31, we had 14 accounts with a past due balance of \$8,051, compared to 10 accounts with a past due balance of \$5,569 as of September 30.
- Ten (10) accounts were flagged for shut off at the end of the month; service was shut-off at 2 residences on November 1. One paid by mid-day on November 1 and service was restored; the other is a rental property owned by a business in Scottsdale, AZ, that paid the bill in full and service was restored on November 3.



### Delinquent Accounts



**Total Amount  
Past Due 30 days  
\$15,330**

**Total Amount  
Past Due 60 days  
\$4,362**

**Total Amount  
Past Due 90 days  
\$8,051**

## OCTOBER 2022

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

- Day-to-day operations going well.
- We continue to provide temporary service to Sterling Ranch Filing 4. Sterling Ranch Development Co. has been cooperating on the limitations on construction water.
- Dominion continues to provide updates on their addition of chemical feed at the Titan Road lift station for odor control and seems to be making progress.



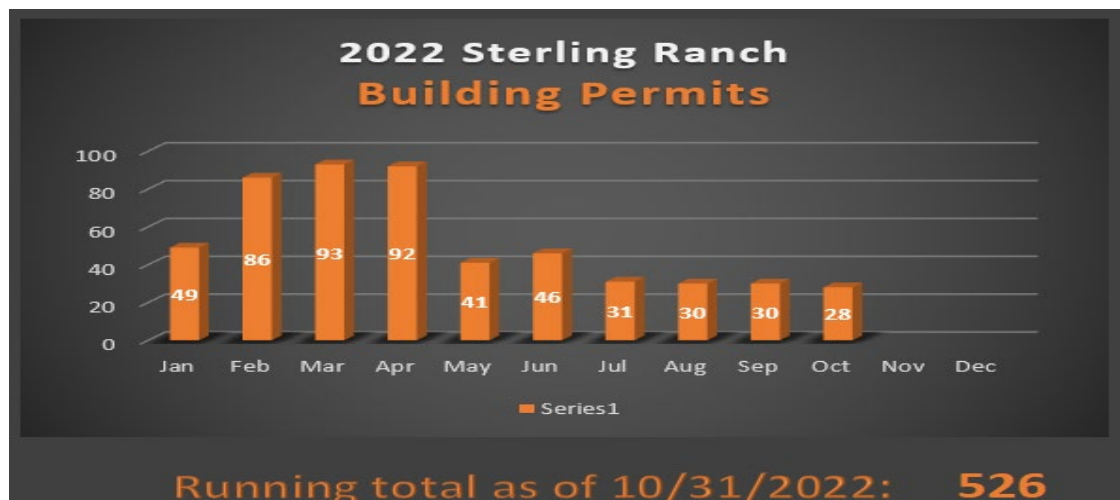


## ROXBOROUGH WATER AND SANITATION DISTRICT

- There were an additional 46 Certificates of Occupancy (CO) issued in Sterling Ranch in October bringing the total number of COs that have been issued in Sterling Ranch to 1,761 for a monthly Wastewater Operations Charge of \$35,220.
- Year to date development summary:



- The next \$1M Capital Improvements fee is due from Dominion when they reach 2,000 EQRs. This will bring the total Capital Improvements paid to date to \$3M of the \$5M required under the Wastewater Conveyance Agreement. Dominion will be assessed 50% of the cost of the lift station pump replacement project against this fund as a wastewater capacity improvement.
- Under the Purchase and Sale Agreement for the Wastewater Treatment Plant, RWSD tracks new building permits issued in Sterling Ranch. Dominion is invoiced \$300 for each residential equivalent building permit in the prior year.





## ROXBOROUGH WATER AND SANITATION DISTRICT

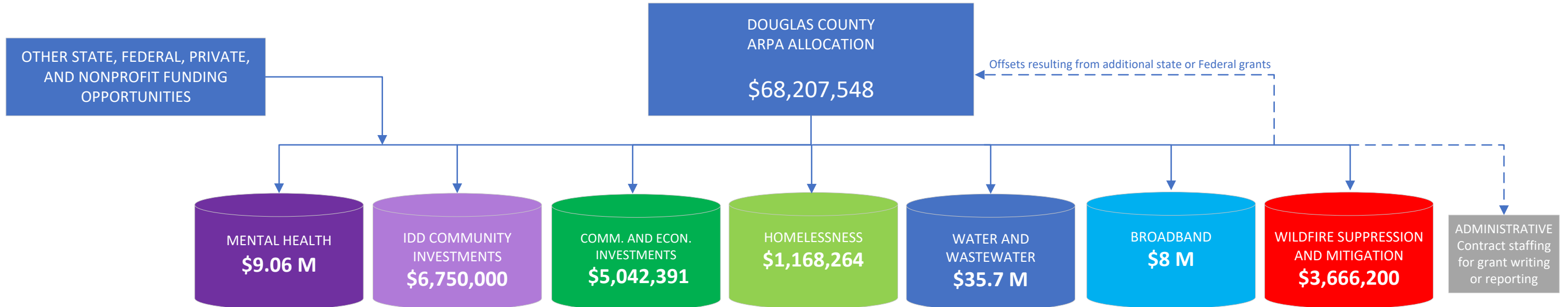
### Projects:

- The addition of the new pump to serve Dominion’s high zone is essentially complete except for the permanent VFD.
- Other projects at the water treatment plant finally have all the necessary permits and are making progress.
- We have developed a design for a sign for the Roxborough Water and Sanitation District’s Larry D. Moore Water Treatment Plant and will plan a celebration to unveil it in the Spring.
- The Rampart Range Road Transmission Main Replacement Project is progressing slowly. Three of the four lateral tie ins are complete. The fourth lateral should be complete by the 18<sup>th</sup>, with paving to follow.
- We will be meeting with the Roxborough Park Foundation staff in the next few weeks to plan for valve replacement/additions in the Park to make it easier to isolate water line breaks.
- In the next several weeks we will start lining sewer lines in Roxborough Park with the goal of lining the entire system over the coming years to extend its life and avoid the need to excavate and replace.

### Public Outreach/Opportunities:

- We continue to do weekly updates on the transmission main replacement project on the website.
- The draft 2023 budgets and General Manager’s budget message were posted on the website.
- Two day per week watering limitations ended October 31. Below is the report on recent watering violations for the 2022 season.







Category	Program Description	Amount	Status	Fund Type
MENTAL HEALTH \$9.06 M	988 Implementation	\$137,500	Approved or funded program	Categorical Funds
	AllHealth Crisis Stabilization Unit	\$1,800,000	Approved or funded program	Categorical Funds
	Community Response Team	\$2,120,000 (Three Years)	Approved or funded program	Categorical Funds
	The Care Compact	\$3,064,000 (Three Years)	Approved or funded program	Categorical Funds
	Veterans Mental Health	\$404,300 (Three Years)	Approved or funded program	Categorical Funds
	Suicide Prevention Grants	\$1,500,000	Approved or funded program	Categorical Funds
IDD COMMUNITY INVESTMENTS \$6,750,000	IDD Workforce Support (ACC Elevate and RISE Programs)	\$350,000	Approved or funded program	Categorical Funds
	Wellspring Housing Acquisition	\$6,400,000 (with partial repayment)	Approved or funded program	Categorical Funds
	IDD Revolving Fund	Up to \$4.4M	General Direction to Proceed	Revenue Replacement Funds
	• Tall Tales Ranch		General Direction to Proceed	Revenue Replacement Funds
COMM. AND ECON. INVESTMENTS \$5,042,391	Park Meadows Business Improvement District Revenue Loss	\$3,052,427	Approved or funded program	Categorical Funds
	Park Meadows COVID-19 mitigation expenses	\$132,114	Approved or funded program	Categorical Funds
	Advanced Robotics Lab at Legacy Campus (ACC)	\$1,250,000	Approved or funded program	Categorical Funds
	Mobile Medical Training Lab (ACC)	\$607,850	Approved or funded program	Categorical Funds
HOMELESSNESS \$1,168,264	HEART	\$839,505	Approved or funded program	Categorical Funds
	Re-integration Deputy	\$328,759	Approved or funded program	Categorical Funds
WATER AND WASTEWATER \$35.7 M	Sedalia Water and Sanitation	\$2,653,134	Approved or funded program	Categorical Funds
	Highway 85 Wastewater	\$26.8 M	Approved or funded program	Categorical Funds
	Regional Renewable Water Waterline	\$4.3 M	Approved or funded program	Categorical Funds
	Louviers Water and Sanitation	\$1,964,000	Approved or funded program	Categorical Funds
BROADBAND \$8 M	Broadband Study	\$139,815	Approved or funded program	Categorical Funds
	Last Mile Investments		Undecided	Categorical Funds
	Middle Mile Investments		Undecided	Categorical Funds
WILDFIRE SUPPRESSION AND MITIGATION \$3,666,200	Heli-tack Program	\$1,342,800 (1.5 years)	Approved or funded program	Categorical Funds
	Mitigation Program	\$2,323,400 (1.5 years)	Approved or funded program	Categorical Funds

NOTE

- Category totals exceed ARPA allocation by approximately \$1.2 M. Douglas County anticipates accrued interest, repayments, grants, absorption of some costs into the General Fund in out years, or minor reductions in future categorical allocations will offset this amount.

**Legend**

- Program Description  
Amount Approved or funded program
- Program Description  
Amount General Direction to Proceed
- Program Description  
Amount Undecided
-  Categorical Funds
-  Revenue Replacement Funds



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## Water Plant

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The water treatment plant has been running smoothly. In October, the plant was operational for **27** days with an average plant production of **1.4** MGD and a max day of **2.4** MGD. We had a cable break in the east sludge reclaim basin so we are treating the built-up sludge in that basin so we can get in the basin and have it repaired.

The original High Zone Pump contract remains the same. We are still awaiting the arrival of the permanent VFD and there are a couple punch list items left. The VFD has been pushed out until mid-October now.

The bathroom and office change order has not progressed much since last month. We are still waiting for the fire inspectors' comments to be addressed.

The Sodium Hypochlorite generator is installed and in service.

Backwash Pond Phase 2 has begun, the fire hydrant and associated water line has been installed, tested, and put into service. Sludge waste line has also been installed, tested, and is ready to be put into service.

We are still waiting on the Douglas County building permit to receive the electrical permit to start the south entry gate project.

October production was **39** million gallons of treated water, **11.8** million gallons of that was for Sterling Ranch.

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## Lift Stations

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The lift stations are running smoothly.

The new pump has been installed and started up and the new harmonic filter has been commissioned. Outstanding items include some drywall repair from crane modifications and painting of the new pipe.



October saw **22** million gallons of sewage pumped to Littleton-Englewood. Approximately **4.1** million was conveyed for Sterling Ranch.

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## Field

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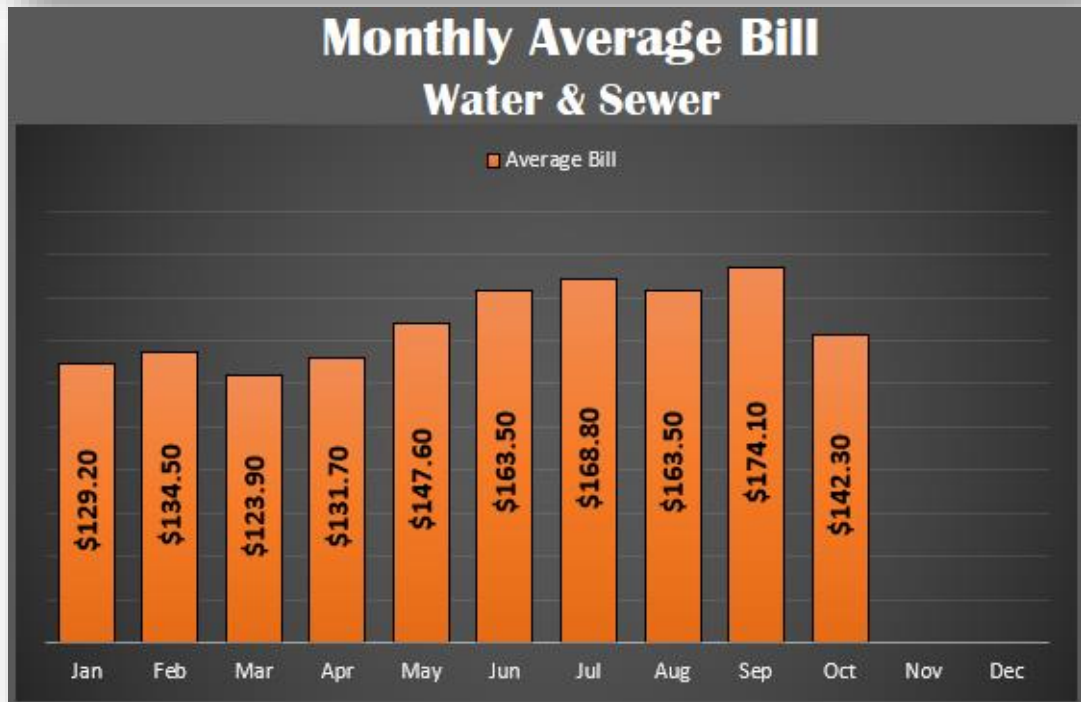
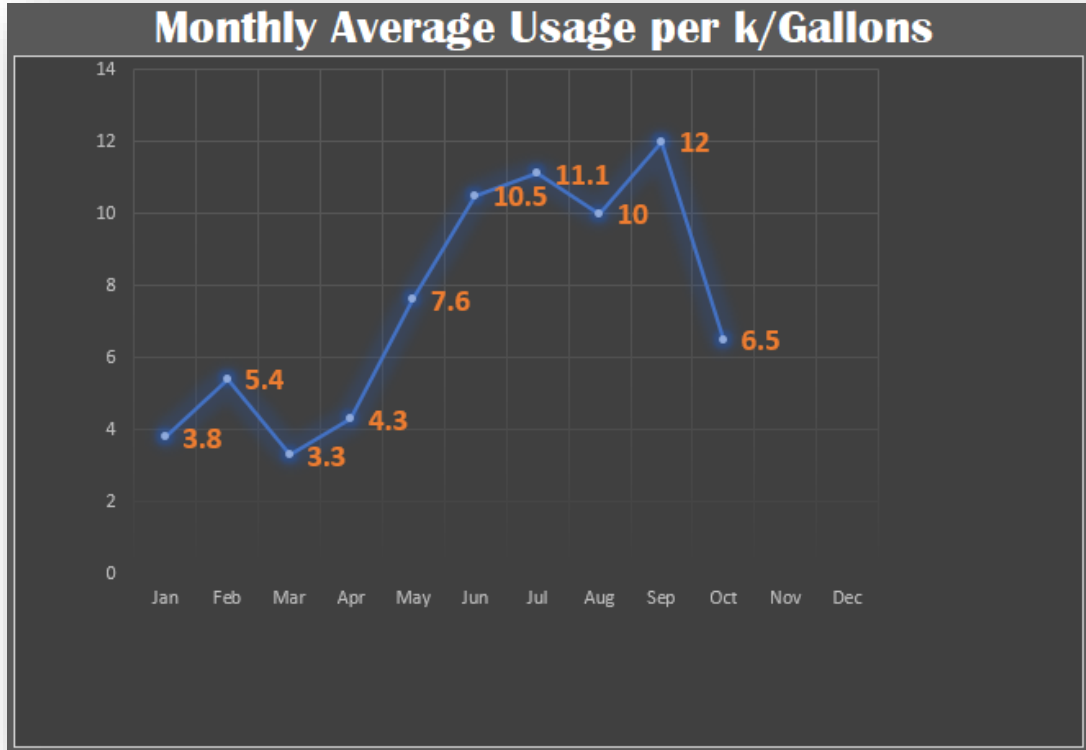
The field had **204** locates for the month of October.

Our endpoint replacement continues to keep the field guys busy; they replaced just over **785** endpoints to date. We will continue to push to complete prior to the CDMA contract ending after this year.

The new transmission main is complete, paving of the north bound lanes is in progress. Traffic swap is scheduled to occur in the upcoming week. Once traffic is swapped American West will install the 4 lateral lines to tie the rest of the system into the project.



## Monthly Averages



## **MEMORANDUM**

TO: Roxborough Water and Sanitation District  
Board of Directors

FROM: TST Infrastructure, LLC  
Bill Goetz

SUBJECT: Engineering Status Report

DATE: November 9, 2022

### **I. DEVELOPMENT PROJECTS**

Berkeley Homes – Construction of water and sewer lines is not expected to begin until late 2022 or early 2023 pending relocation of overhead electric lines. (No Change)

Valley View Church – Field survey of the proposed alignment is scheduled for the week of November 7. Design work will begin upon receipt of survey information.

Sherwin Williams Store – District staff and TST have met with the developer to discuss requirements for water and sewer. Revised drawings have not been received. (No Change)

Titan Road Vehicle Storage (Luxury Condominiums) – Revised plans have been received from the developer and additional review comment have been provided. (No Change)

### **II. RAMPART WATER LINE REPLACEMENT**

Paving of the mainline trench has been completed, work is in progress on the Rampart Range Road crossings to connect the new transmission main to the existing distribution pipelines. To date, three of the four connections have been completed and work on the fourth crossing is in progress.

### **III. RAMPART PUMP STATION RELOCATION**

TST is reviewing additional information provided by Aurora to confirm design feasibility. New cost estimates will be developed for the proposed location.

Memorandum  
November 9, 2022  
Page 2

IV. WTP HIGH ZONE PUMP FOR DWSD

The new pump and piping have been installed and the pump is operational using the temporary VFD. The most recent proposed shipping date for the permanent VFD is November 17, however the reliability of the proposed date is again uncertain. The pump is not currently in service pending completion of DWSD's work on their system, which is not expected to occur until late November.

V. WATER TREATMENT PLANT OVERFLOW POND (PHASE 2)

Installation of yard piping continues.

VI. LIFT STATION PUMP 201 REPLACEMENT

The new pump has not been successfully started up, and troubleshooting is in progress to determine the cause of the issues. Troubleshooting work at the site is scheduled to resume on November 10.

VII. TRANSITION VAULT DRAINAGE IMPROVEMENTS

Preliminary design options have been developed based on the field survey information. Options are under consideration by staff.

VIII. GIS

The latest IT pipes data showing condition of existing sewer lines is being added to the GIS. A new map showing fire hydrant radius was developed. (No Change)

IX. DISTRIBUTION SYSTEM ISOLATION VALVES

Planning of installation sequence has been completed and staff is reviewing the proposed sequence with Foundation staff.

X. SEWER LINING PROJECT

The GIS map is being updated to indicate the status of sewer lining.



**Roxborough Water and Sanitation  
Financial Recap  
September 30, 2022**

**General Fund**

1. Property taxes collected for the month total \$ 2,974
2. Specific ownership taxes collected for the month total \$ 15,516

**Debt Service Fund**

1. Property taxes collected for the month total \$ 1,466
2. Specific ownership taxes collected for the month total \$ 7,648
3. Transfers in for Debt Surcharge in the amount \$ 93,653

**Water Fund Treatment**

1. Service charges billed for the month were \$ 464,318
2. Dominion WTP Operations income of \$ 51,074 for the month.
3. Irrigation Water \$ 69,596 for the month.
4. Collected \$ 93,653 in capital surcharges for the WTP
5. Ravenna monthly SDC totaled \$ 21,418
6. Capital Project Expense includes \$ 12,211 for engineering

**Water Fund -Distribution**

1. Water Costs for the month \$ 246,777
2. Capital Outlay for the month includes \$ 630,434 to American West and \$ 33,750 for engineering.

**Sewer Fund**

1. Service charges for the month totaled \$ 158,449
2. Lockheed Martin service charges totaled \$ 27,285 for the month.

**Capital Fund**

1. Paid \$ 90,206 for WTP – Pump
2. Paid \$ 93,122 for Dominion System Improvements

RECORD OF PROCEEDINGS

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MINUTES OF THE SPECIAL MEETING  
OF THE BOARD OF DIRECTORS OF THE  
ROXBOROUGH WATER AND SANITATION DISTRICT  
HELD  
December 7, 2022

A special meeting of the Board of Directors of the Roxborough Water and Sanitation District was held on December 7, 2022, at 5:00 p.m. The meeting was conducted in person in the Clubhouse at Ravenna Golf Course, 8285 CH Dante Dr., Bldg. B, Littleton, CO 80125. Notice of the meeting was duly posted at the District's Administrative Offices and on the District's website, as required by State law.

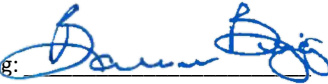
**ATTENDANCE:** Directors: Dave Bane President  
Ken Maas Vice President  
Keith Lehman Secretary  
Christine Thomas Treasurer  
John Kim Assistant Secretary

Consultants: Michael Gerstner, TST Infrastructure, LLC  
Bill Goetz, TST Infrastructure, LLC  
Christy Kline, TST Infrastructure, LLC  
Alan Pogue, Icenogle Seaver Pogue, PC  
Anna Wool, Icenogle Seaver Pogue, PC  
Deborah Early, Icenogle Seaver Pogue, PC  
Stacie Pacheco, Icenogle Seaver Pogue, PC  
Ted Snailum, TWS Financial

RWSD Employees: Barbara Biggs  
Mike Marcum

This being the District's holiday party, no action was taken and the meeting was adjourned.

Secretary of the meeting:



RECORD OF PROCEEDINGS

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**MINUTES OF THE REGULAR MEETING  
OF THE BOARD OF DIRECTORS OF THE ROXBOROUGH WATER AND SANITATION DISTRICT AND THE  
BOARD OF DIRECTORS OF THE PLUM VALLEY HEIGHTS SUBDISTRICT OF ROXBOROUGH WATER AND SANITATION  
DISTRICT HELD  
January 18, 2023**

A regular meeting of the Board of Directors of the Roxborough Water and Sanitation District and the Board of Directors of the Plum Valley Heights Subdistrict was held on January 18, 2022, at 8:00 a.m. The meeting was conducted via Zoom meeting. Notice of the meeting and the Zoom ID and Password were duly posted at the District's Administrative Offices and on the District's website, as required by State law.

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

Consultants:            Bill Goetz, TST Infrastructure, LLC  
   Ted Snailum, TWS Financial  
   Alan Pogue, Icenogle Seaver Pogue, PC

RWSD Staff:            Barbara Biggs                            Residents:            Stephen Throneberry  
   Mike Marcum  
   Lisa Hoover  
   Lucie Taylor

**CALL TO ORDER:**

The meeting was called to order at 8:20 a.m. by Director Bane, it was 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 Lehmann, second by Director Thomas, and 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 Lehmann, and unanimous vote, the Board approved the Consent Agenda which consisted of:

- a. Approved 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 November 16, 2022, and the Special Meeting on December 7, 2022.

**GENERAL MANAGER'S REPORT:**

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

**FINANCIAL PVH:**

Ted Snailum of TWS Financial presented the November 2022 Financial Recap for Plum Valley Heights. Upon a motion from Director Lehmann, second by Director Thomas, and unanimous vote, the Board approved the October 2022 and November 2022 financial reports for Plum Valley Heights.

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

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

**CONSENT AGENDA:**

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

- a. Approved the Minutes of the Regular Meeting of the RWSD on November 16, 2022, and the Special Meeting on December 7, 2022.
- b. Ratified Payrolls for November 30, 2022, December 15, 2022, December 31, 2022, and January 15, 2023
- c. Ratified Payments since November 17, 2022, Checks: 102081-102206, 102208-102221, 102223-102226,
- d. Approved Payments of Claims Checks: 102207, 102222
- e. Approved Pay App #10 for the WTP HSP Serving DWSD in the amount of \$138,891.17
- f. Approved Pay App #11 for the WTP HSP Serving DWSD in the amount of \$105,769.56
- g. Approved Rampart Range Road Transmission Main Replacement Change Order #5 adding \$39,761.00 and 3 days to Substantial Completion
- h. Approved Pay App #8 for the Rampart Range Road Transmission Main Replacement in the amount of \$171,297.31
- i. Approved Pay App #9 for the Rampart Range Road Transmission Main Replacement in the amount of \$80,058.40

**GENERAL MANAGER'S REPORT:**

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

**LEGAL COUNSEL REPORT:**

Mr. Pogue reported he did not have a report other than the action item to be discussed later in Executive Session.

**OPERATIONS:**

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

**ENGINEERING:**

Mr. Goetz, of TST Infrastructure, provided the engineering status report to the Board. A copy of Mr. Goetz's report is attached to these minutes.

**FINANCIAL RWSD:**

Ted Snailum, of TWS Financial, presented the November 2022 RWSD Financial Statements to the Board. Upon a motion by Director Lehmann, second by Director Thomas, and unanimous vote by the Board, the October 2022 and November 2022 financial reports were approved.

**BOARD ACTION ITEMS:**

**EXECUTIVE SESSION:**

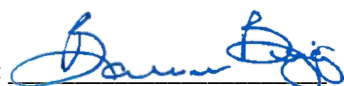
Upon a motion by Director Thomas, second by Director Kim, and unanimous vote by the Board, the Board entered executive session pursuant to Section 24-6-402(4)(b), C.R.S. to receive legal advice from general counsel on specific legal questions related to the relocation of the Rampart Reservoir pump station.

Upon a motion by Director Thomas, second by Director Lehman, and unanimous vote, the Board adjourned the executive Session at 9:21 a.m. No action was taken in executive session.

**ADJOURN:**

Upon a motion by Director Lehman, second by Director Thomas, and unanimous vote, the meeting was adjourned at 9:25 a.m.

Secretary of the meeting:





## ROXBOROUGH WATER AND SANITATION DISTRICT

### General Manager's Report

#### Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District

January 18, 2023

##### Valley View Christian Church:

- Surveyors are working on the legal description for permanent and temporary construction easements.
- Mike and I walked the alignment with TST and identified potential challenges.
- We plan to construct this project using a Construction Manager/General Contractor (CMGC) delivery method. Under this delivery method, requests for statements of qualifications will be solicited from contractors based on the preliminary design, and the contractor will be selected based on their qualifications. The selected contractor will then participate in advancing the final design for the project, and at approximately 90% design, they will provide a Guaranteed Maximum Price (GMP) to construct the project. The District will have the flexibility to accept the GMP or reject it and put the project out for bid. We hope this delivery method will address some of the challenges we've had with contractors on the last two large projects.
- If this delivery method is successful for this project, it will likely be the District's preferred delivery method going forward.

##### Titan Road Industrial Park:

- The luxury condominium project has finally incorporated all of our comments into their design of a water line to serve the proposed development and has executed the Facilities Conveyance Agreement for the extension of the water main that will be owned by the District.
- District staff will provide inspection oversight during construction of this water line.

##### McMakin Property:

- Nothing new to report.

**Roxborough Water and Sanitation - PVH  
Financial Recap  
October 31, 2022**

**General Fund**

1. Property taxes collected for the month total \$ 3,888
2. Specific ownership taxes collected for the month total \$ 3,214
3. Paid \$ 1000 for monthly accounting fees.

**Roxborough Water and Sanitation - PVH  
Financial Recap  
November 30, 2022**

**General Fund**

1. Property taxes collected for the month total \$ 0
2. Specific ownership taxes collected for the month total \$ 3,354
3. Paid \$ 1000 for monthly accounting fees.
4. Paid Legal Fees - \$ 136 for the month.



# ROXBOROUGH WATER AND SANITATION DISTRICT

## General Manager’s Report January 18, 2023

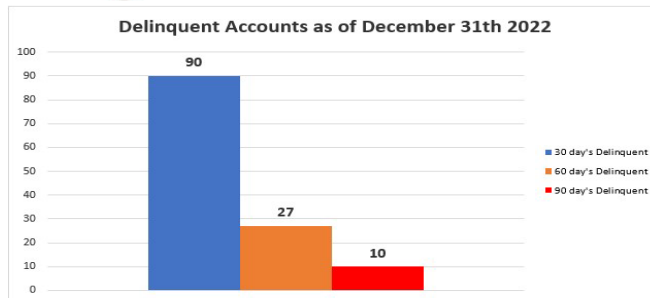
### Information Only

- I will be away from the District the week of February 13 attending the National Association of Clean Water Agencies Winter Conference and Board meeting. There are three options for the Board to consider for the regular Board meeting scheduled for February 15:
  - Hold the meeting and I can participate remotely.
  - Cancel the meeting – I’m not anticipating any action items for the agenda.
  - Reschedule the meeting for either February 8 or 22.

### Past Due Accounts:

- As of December 31, we had 10 accounts with a past due balance of \$6,028, compared to 14 accounts with a past due balance of \$7,273 as of November 30.
- We had 22 properties on the shut off list on January 3, and shut off water service to 2. Eighteen of the residents paid their accounts to avoid being shut off. One resident was given until January 11 to make a \$500 payment on his past due account, and another was given until January 19 to pay their account in full. Of the two accounts that were shut off, one property was abandoned by the previous tenant, and the owner paid the past due bill in full to restore service. The second property paid their past due balance on-line on January 6 and accessed the curb stop to restore service without contacting the District. They received notice thanking them for their payment and reminding them that District staff should restore service, and any future access of District facilities will result in a fine.

### Delinquent Accounts



Total Amount  
Past Due 30 days  
**\$14,770**

Total Amount  
Past Due 60 days  
**\$4,469**

Total Amount  
Past Due 90 days  
**\$6,028**

## December 2022

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

- Day-to-day operations going well.
- We continue to provide temporary service to Sterling Ranch Filing 4. Sterling Ranch Development Co. has been cooperating on the limitations on construction water.



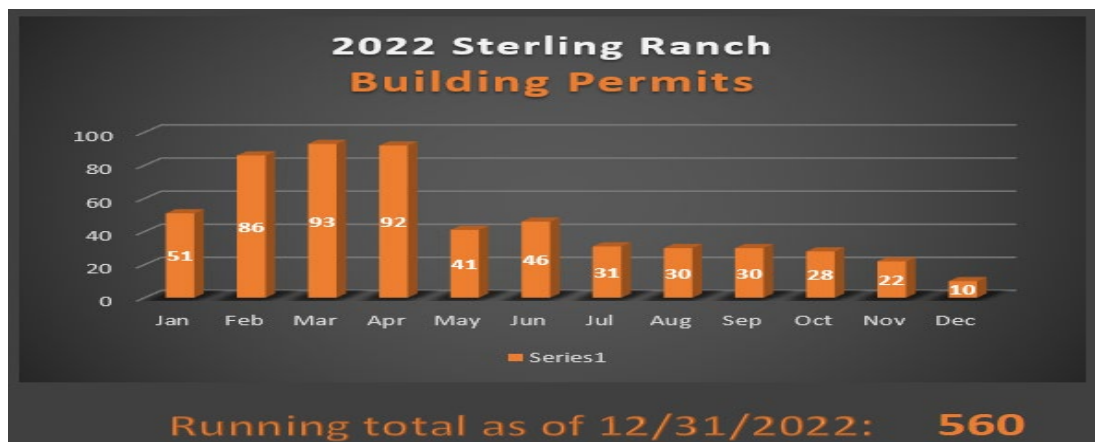


## ROXBOROUGH WATER AND SANITATION DISTRICT

- Dominion continues to provide updates on their addition of chemical feed at the Titan Road lift station for odor control and seems to be making progress, but we continue to get odor complaints. Dominion expects to have a chemical feed system in place by the second quarter of 2023.
- There were an additional 61 Certificates of Occupancy (CO) issued in Sterling Ranch in December bringing the total number of COs that have been issued in Sterling Ranch to 1,875 for a monthly Wastewater Operations Charge of \$37,500.
- Year to date development summary:



- The next \$1M Capital Improvements fee is due from Dominion when they reach 2,000 EQRs. This will bring the total Capital Improvements paid to date to \$3M of the \$5M required under the Wastewater Conveyance Agreement. Dominion will be assessed 50% of the cost of the 2022 lift station pump replacement project against this fund as a wastewater capacity improvement, and 50% of the cost to replace the emergency backup generator at the lift station planned for 2023.
- Under the Purchase and Sale Agreement for the Wastewater Treatment Plant, RWSD tracks new building permits issued in Sterling Ranch. Dominion is invoiced \$300 for each residential equivalent building permit in the prior year. Based on building permits issued in 2022, Dominion will be invoiced for \$168,000 in 2023.





## ROXBOROUGH WATER AND SANITATION DISTRICT

### **Projects:**

- The addition of the new pump to serve Dominion's high zone is essentially complete except for the permanent VFD.
- Work on the new south entrance gate is progressing well; and work is ongoing on the yard piping for the conversion of the backwash pond to an emergency containment basin.
- The Rampart Range Road Transmission Main Replacement Project is complete for now. Remaining work will include restoration and seeding of the construction staging area, and mill and overlay of the asphalt patches in the southbound lanes.
- Work continues on the sewer lining project in the Roxborough Park neighborhood. Replacing and adding valves to the water distribution system will occur later in 2023 and be coordinated with the Roxborough Park Foundation.
- We had a very productive meeting with the Haberer family on January 10 and have reached conceptual agreement to relocate the Rampart Pump Station to property owned by Don and Cara Haberer.

### **Public Outreach/Opportunities:**

- We received the analytical results from the per- and poly-fluorinated chemicals (PFAS) sampling completed by the State of Colorado's contractor on September 1. Of the four PFAS chemicals with health advisories issued by the U.S. EPA, only one was detected above the health advisory level. The results for PFOA were estimated at 0.64 parts per trillion (ppt) compared to a health advisory level of 0.004 ppt. The concentration in RWSD's drinking water was estimated because it was below the level a laboratory can precisely quantify. A part per trillion is equivalent of one drop of water in an Olympic size swimming pool. I've attached the post we did on the results for the website and social media to this report.
- Quarterly newsletter included in the December water/sewer bills included my annual message.
- In November you adopted a Resolution regarding Water Availability/Drought Surcharges that we had been told would be imposed by the City of Aurora on January 1, 2023. After that Resolution was adopted, we learned that Aurora was delaying its declaration of a Stage I drought and would not be imposing the surcharge.

## Quality Water Matters: Keeping Our Customers Informed

At Roxborough Water and Sanitation District (RWSD) our top priority is providing you with reliable, safe drinking water. That’s why we test our raw-water source and finished waters regularly and comply with every regulation of the Colorado Department of Public Health and Environment (CDPHE) and the U.S. Environmental Protection Agency (EPA). What’s important to know is your drinking water remains safe to drink.

In the fall of 2022, RWSD voluntarily participated in proactive testing for a group of unregulated chemicals scientifically known as per- and polyfluoroalkyl substances or PFAS. This program was designed to help water providers across Colorado and the communities they serve determine if PFAS chemicals are present in the drinking water.

Prior to June 15, 2022, only PFOA and PFOS had advisory limits set at 70 parts per trillion (ppt). (One part-per-trillion would be the equivalent of one drop of water in an Olympic sized pool.) Previous sampling results were below these limits.

On June 15, 2022, the EPA released much lower, interim health advisories for two PFAS compounds – PFOA and PFOS – and issued final health advisories for two new compounds – GenX and PFBS.

The sampling this fall showed PFOA and PFBS present in the drinking water. PFBS was present but well below the final health advisory. The results for PFOA are approximate because the concentrations were below the level a laboratory can precisely quantify PFAS concentrations.

RWSD’S staff is working closely with the Colorado Department of Public Health and Environment (CDPHE) to understand and address this concern and will use the latest and best available technology to monitor and safeguard your drinking water.

PFAS	Interim health advisory:	Finished water results:	Results of sampling:
PFOA	0.004 parts per trillion	0.64 parts per trillion	This is above the health advisory. It is an approximate value that is below the level a laboratory can precisely quantify PFAS.
PFOS	0.02 parts per trillion	Non-detect	This is below the health advisory.

PFAS	Final health Advisory:	Finished water results:	Results of sampling:
GenX	10 parts per trillion	Non-detect	This is below the health advisory.
PFBS	2,000 parts per trillion	0.84 parts per trillion	This is below the health advisory.

### What is a health advisory?

A health advisory provides information on substances that can cause negative human health effects. Health advisories are non-enforceable and non-regulatory.

The health advisory levels were calculated to offer a margin of protection for all people, including sensitive populations and ages, against adverse health effects and to consider other potential sources of exposure beyond drinking water (for example, food, air, consumer products, etc.). Because these substances have been used in an array of consumer products, most people have been exposed to them and have them in their system. According to the Centers for Disease Control (CDC), the average concentration (geometric mean) measured in the general U.S. population during 2017-2018 was 1.4 parts per billion (ppb) for PFOA and 4.3 ppb for PFOS.

Research has shown that there may be health effects associated with cumulative exposure to PFAS. Because there are many types of PFAS chemicals, which often occur in complex mixtures and in various everyday products, researchers face challenges in studying them. More research is needed to fully understand all sources of exposure, and if and how they may cause health problems.

### **What is PFAS?**

It is an abbreviation for per- and polyfluoroalkyl substances which are man-made chemicals used in metal plating and a wide variety of consumer products including fire-suppressing foam, carpets, paints, polishes, and waxes. These products were originally created to make our lives easier, as they are resistant to water, grease, and stains. Researchers, however, have found that there may be health effects associated with cumulative exposure to PFAS compounds.

PFAS compounds are difficult to detect. They exist in most products at extremely miniscule levels. It's only recently that laboratory testing technology could even see them at the levels being discussed.

Technological advances now allow us to detect concentrations in the parts-per-trillion (ppt) range. The health advisory limits, however, are below what can be currently detected. The scientific understanding and regulatory response to these compounds is uncertain but rapidly evolving. This includes potential health implications.

For more information on PFAS, please visit the CDPHE website: <https://cdphe.colorado.gov/pfas>

### **What actions should I consider? What does this mean?**

- People do not need to stop drinking or using RWSD's tap water.
  - There is not an immediate public health risk, and people do not need to stop drinking their water.
  - CDPHE will keep providing facts to help inform the public on the latest science.
  - There are certain higher risk groups that may want to reduce their exposure (ex: more vulnerable populations).
- People can reduce their exposure from drinking water by using water treated by an in-home water treatment filter that is certified to lower the levels of PFAS. If you do choose to purchase an in-home water filter, please make sure it is certified. You will want to replace the filter regularly and because our mountain water supply is considered moderately hard, you may need to replace the filter more frequently than the manufacturer's recommendation. Also do not be alarmed if you notice discoloration on the filter – that just means it's doing its job and is filtering out the calcium and trace levels of dissolved minerals in the water.
  - It is important to know there are reports of companies using predatory sales tactics to scare customers into paying more than they need to on home water filters.
- Roxborough Water does not recommend using bottled water, but if you choose to drink bottled water make sure it has been purified with a reverse-osmosis (RO) process.

- Using bottled water is an individual choice, but there are important concerns with bottled water. CDPHE cannot verify that all bottled water is below PFAS health advisories. Reverse osmosis is a treatment that removes PFAS. We recommend people who use bottled water choose a brand that has been treated using RO and includes this language on the bottle.
- Additionally, bottled water does not contain fluoride to support oral health, may contain micro-plastics, and creates solid waste and other environmental concerns.
- Boiling, freezing, or letting water stand does not reduce PFAS levels.

### **What can be done about PFAS?**

RWSD's staff remains committed to protecting the safety of your drinking water. Our staff has been engaged in numerous discussions with federal, regional, and state levels (including both regulators and elected officials) stressing the importance of appropriately regulating, managing, and remediating PFAS substances. These communications have included the importance of holding those parties who introduced the PFAS into the environment responsible for remediation and clean-up and the importance of prohibiting additional use of PFAS compounds in the manufacture of goods.

Drinking water providers test their product more than just about any other industry. Water quality is highly regulated, primarily through CDPHE, which is responsible for enforcement of EPA's Safe Drinking Water Act and Clean Water Act. Measuring PFAS in water is easy compared to measuring exposure from other sources of PFAS like clothing, food packaging, or dental floss.

We encourage residents to avoid anything containing PFAS when purchasing consumers goods and new household products. This will help protect your health and prevent the compounds from further entering our environment.

PFAS is a growing national concern, and you can be assured that RWSD, will continue to closely monitor and work with the CDPHE and EPA regulatory agencies. To learn more, you can look to our website (Roxwater.org) for evolving information and certainly contact us if you have any questions regarding this or any other water quality issues at RWSD.

### **About our Water Quality**

You can review our current water quality Consumer Confidence Report (CCR) by [clicking here \(links to the CCR\)](#)

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## Water Plant

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The water treatment plant has been running smoothly. In December, the plant was operational for **14** days with an average plant production of **1.4** MGD and a max day of **2.6** MGD.

The original High Zone Pump contract remains the same. We are still awaiting the arrival of the permanent VFD and there are a couple punch list items left. The VFD did not ship in mid-December as last indicated; we are working on getting a better date from Eaton, the manufacture of the drive.

The office addition is complete and is now occupied, we are still waiting on the fire strobe before the bathroom is complete.

Backwash Pond Phase 2 continues, Moltz is working on overflow piping currently. Steel pipe and check valves expected to arrive in January and the fittings in March.

Electrical conduit has been installed to the south gate we are waiting on some pull boxes to come in before we can pull the wire. They have also been a long lead item that's been difficult to get, so we are starting to look at other options.

December production was **26** million gallons of treated water; **8.5** million gallons of that was for Sterling Ranch.

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## Lift Stations

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The lift stations are running smoothly.

The new pump has been installed and started up, there are some cavitation issues with it, we are building some data to analyze it against the other Flygt pump to see if we can dial in the valves at the Transition Vault to smooth it out.

December saw **24** million gallons of sewage pumped to Littleton-Englewood. Approximately **4.7** million was conveyed for Sterling Ranch.

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## Field

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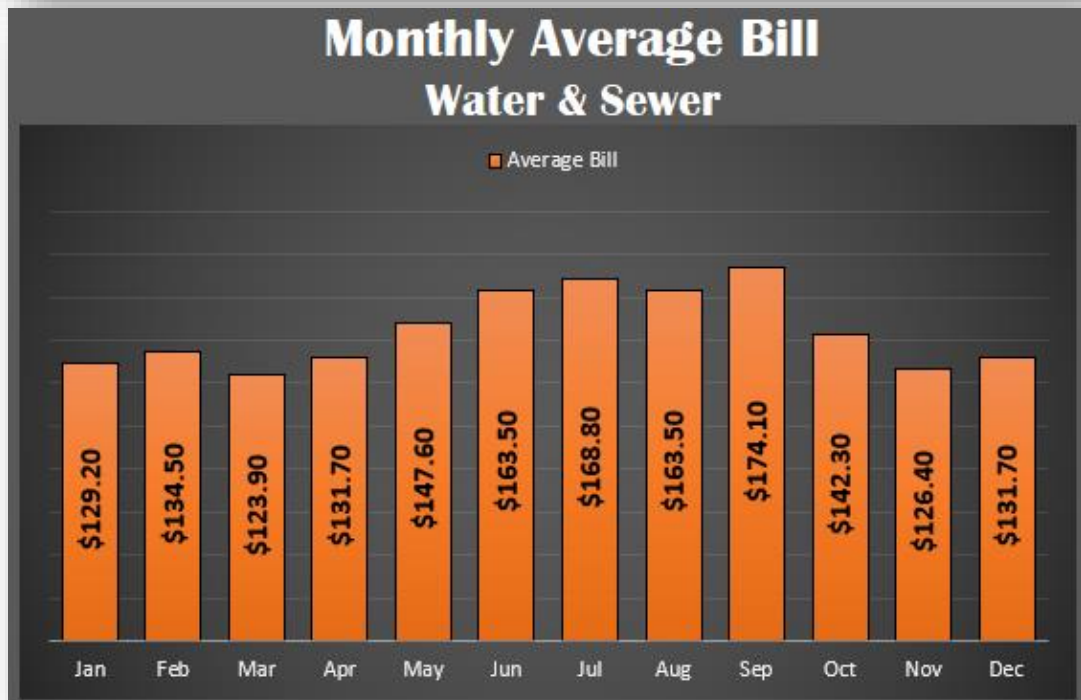
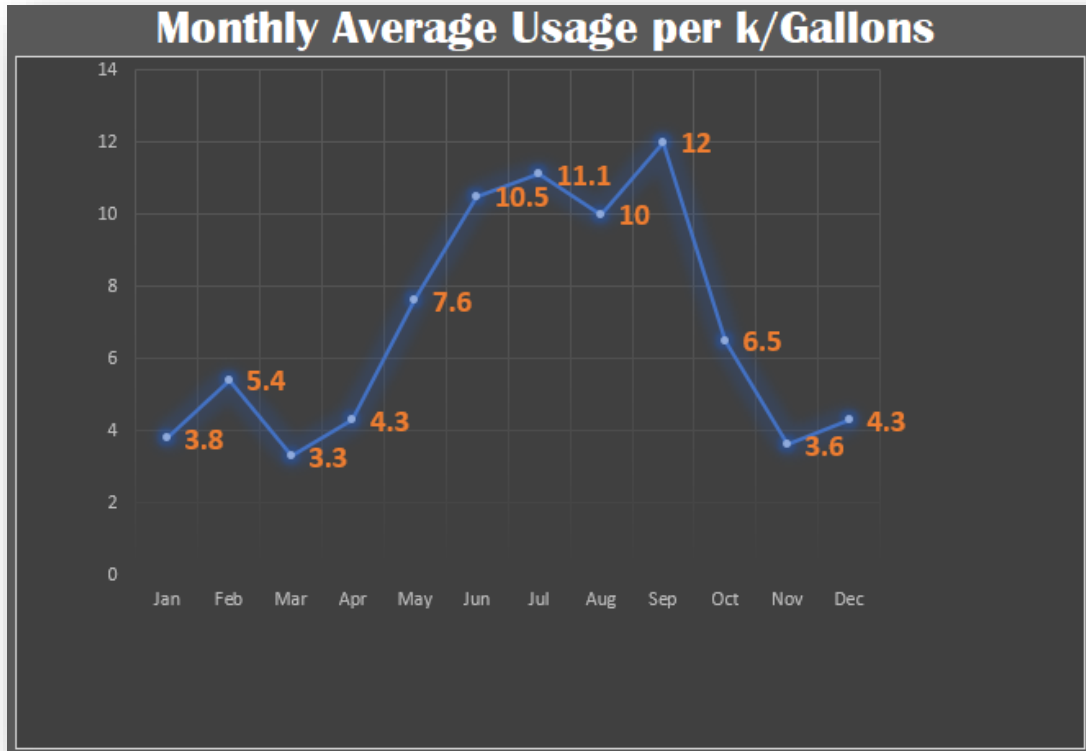
The field had **175** locates for the month of December.

Our endpoint replacement project has been completed and over 800 endpoints shipped back to Badger.

The new transmission main is complete and in service. Revegetation and final mil and overlay will happen in spring as weather allows.

Numerous froze service line calls and breaks during the cold spell over the holiday. All issues were on the private side and our distribution system and tanks were ok.

## Monthly Averages





## **MEMORANDUM**

TO: Roxborough Water and Sanitation District  
Board of Directors

FROM: TST Infrastructure, LLC  
Michael Gerstner

SUBJECT: Engineering Status Report

DATE: January 12, 2023

### I. DEVELOPMENT PROJECTS

Berkeley Homes – Construction of water and sewer lines is not expected to begin until late 2022 or early 2023 pending relocation of overhead electric lines. (No Change)

Valley View Church – Field survey and a site walk to determine alignment was completed. Legal descriptions are being prepared for the Chatfield East Property Owners Association.

Sherwin Williams Store – District staff and TST have met with the developer to discuss requirements for water and sewer. Revised drawings have not been received. (No Change)

Titan Road Vehicle Storage (Luxury Condominiums) – Revised plans have been received from the developer and all plan comments have been addressed. A preconstruction meeting was held with the developer's contractor.

McDonald's – Plans were received from the developer and review comments have been provided.

### II. RAMPART WATER LINE REPLACEMENT

Waterline work is complete. Concrete path replacement is complete. Asphalt is 90% complete and the contractor will return in the spring to complete asphalt mill and overlay in the Spring. Revegetation will occur once weather conditions are appropriate.

Memorandum  
January 12, 2023  
Page 2

III. RAMPART PUMP STATION RELOCATION

Cost estimates and exhibits were prepared on location agreed to by Aurora. A meeting was held with the property owner on the new pump station site and a tentative agreement for a pump station site has been reached.

IV. WTP HIGH ZONE PUMP FOR DWSD

The new pump and piping have been installed and the pump is operational using the temporary VFD. The most recent proposed shipping date for the permanent VFD is February 7th, however the reliability of the proposed date is again uncertain. TST met with operators on an updated control narrative due to changed pipe configuration at the DWSD high zone to low zone pipe interface.

V. WATER TREATMENT PLANT OVERFLOW POND (PHASE 2)

Installation of yard and interior piping continues.

VI. LIFT STATION PUMP 201 REPLACEMENT

The new pump has been successfully started up. The pump is producing noise that appears to be cavitation and is being investigated.

VII. TRANSITION VAULT DRAINAGE IMPROVEMENTS

Preliminary design options have been developed based on the field survey information. Options are under consideration by District staff. A meeting was held on January 10<sup>th</sup> with CDOT, Jefferson County, and Mile High Flood District about potential cost sharing and options. A follow-up meeting is planned for later this month.

VIII. GIS

The latest IT pipes data showing condition of existing sewer was added to GIS. Existing easements that are available in CAD format are being added to GIS.

Memorandum  
January 12, 2023  
Page 3

IX. DISTRIBUTION SYSTEM ISOLATION VALVES

Planning of installation sequence has been completed and staff is reviewing the proposed sequence with Foundation staff. (No Change)

X. SEWER LINING PROJECT

The GIS map is being updated to indicate the status of sewer lining. (No Change)

XI. REPLACE O-LINE O-2 TO O-5

TST is evaluating trenchless options for replacement and preparing exhibits for review with Ravenna.

**Roxborough Water and Sanitation  
Financial Recap  
October 31, 2022**

**General Fund**

1. Property taxes collected for the month total \$ 7,263
2. Specific ownership taxes collected for the month total \$ 11,765

**Debt Service Fund**

1. Property taxes collected for the month total \$ 3,580
2. Specific ownership taxes collected for the month total \$ 5,7999
3. Transfers in for Debt Surcharge in the amount \$ 93,568

**Water Fund Treatment**

1. Service charges billed for the month were \$ 350,656
2. Availability of Service Charges \$ 20,881.
3. Dominion WTP Operations income of \$ 51,074 for the month.
4. Irrigation Water \$ 28,033 for the month.
5. Collected \$ 93,568 in capital surcharges for the WTP
6. Ravenna monthly SDC totaled \$ 28,943
7. Capital Project Expense includes \$ 8,473 for engineering and \$ 9,100 to De Nora Water

**Water Fund -Distribution**

1. Water Costs for the month \$ 183,348
2. Capital Outlay for the month includes \$ 368,046 to American West, \$ 19,440 to Ferguson Waterworks and \$ 36,059 for engineering.

**Sewer Fund**

1. Service charges for the month totaled \$ 158,267
2. Lockheed Martin service charges totaled \$ 27,548 for the month.
3. Availability of Service charges \$ 6825

**Capital Fund**

1. Paid \$ 142,119 to Moltz Construction
2. Paid \$ 43,790 for Dominion System Improvements

**Roxborough Water and Sanitation  
Financial Recap  
November 30, 2022**

**General Fund**

1. Property taxes collected for the month total \$ 1,910
2. Specific ownership taxes collected for the month total \$ 12,294

**Debt Service Fund**

1. Property taxes collected for the month total \$ 941
2. Specific ownership taxes collected for the month total \$ 6,060
3. Paid CWCBC Loan c150346 in the amount of \$ 976,643
4. Transfers in for Debt Surcharge in the amount \$ 93,653

**Water Fund Treatment**

1. Service charges billed for the month were \$ 228,114
2. Dominion WTP Operations income of \$ 51,074 for the month.
3. Irrigation Water \$ 10,178 for the month.
4. Collected \$ 93,653 in capital surcharges for the WTP
5. Collected SDC for the month of \$ 71,839
6. Ravenna monthly SDC totaled \$ 21,482
7. Operating supplies of \$ 34,138 to DPC Industries for chemicals.

**Water Fund -Distribution**

1. Water Costs for the month \$ 70,182
2. Capital Outlay for the month includes \$ 343,448 to American West, and \$ 27,441 for engineering.

**Sewer Fund**

1. Service charges for the month totaled \$ 158,078
2. Lockheed Martin service charges totaled \$ 29,520 for the month.
3. Operating Supplies of \$ 31,050 to DPC Industries for chemicals.

**Capital Fund**

1. Paid \$ 116,843 to Moltz Construction
2. Paid \$ 24,088 for Dominion System Improvements
3. Paid \$ 15,078 for Valley View Project



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

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

**CONSENT AGENDA:**

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

- a. Approved the Minutes of the Regular Meeting of the RWSD Board on January 18, 2023.
- b. Ratified Payrolls for January 31 and February 15
- c. Ratified Payments since January 18, 2023: Checks 102256-102302, 102307-102314, 102317-102320, 102322
- d. Approved Payments of Claims: Checks 102303-102306, 102315-102316, 102321, 102323-102332
- e. Approved Pay App #12 for the WTP HSP Serving DWSD in the amount of \$111,109.76
- f. Approved the Pump 201 Addition to Roxborough Lift Station Change Order #2 adding \$43,049.00 and 51 days to Substantial and Final Completion
- g. Approved Pay App #4 for the Pump 201 Addition to Roxborough Lift Station in the amount of \$41,181.55
- h. Approved Amendment No. 3 to HDR, Inc.'s Agreement for Water Treatment Plant Optimization in the not-to-exceed amount of \$11,600

**GENERAL MANAGER'S REPORT:**

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

**LEGAL COUNSEL REPORT:**

Mr. Pogue reported on a few legislative initiatives. He will provide more information at future meetings.

**OPERATIONS:**

Ms. Marcum provided the Operations Report, and a copy of his report is attached to these minutes.

**ENGINEERING:**

Mr. Gerstner, of TST Infrastructure, provided the engineering status report to the Board. A copy of Mr. Gerstner's report is attached to these minutes.

**FINANCIAL RWSD:**

Ted Snailum, of TWS Financial, presented the December 2022 RWSD Financial Statements to the Board. Upon a motion by Director Lehmann, second by Director Maas, and unanimous vote by the Board, the December 2022 financial reports were approved.

**BOARD ACTION ITEMS:**

**ADJOURN:**

Upon a motion by Director Thomas, second by Director Lehmann, and unanimous vote, the meeting was adjourned at 9:27 a.m.

Secretary of the meeting: 



## ROXBOROUGH WATER AND SANITATION DISTRICT

### General Manager's Report

#### Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District

February 15, 2023

##### Valley View Christian Church:

- Permanent and temporary construction easements have been sent to the Chatfield East Property Owners Association for execution.
- TST is preparing a Preliminary Engineering Report for review with the Church prior to starting final design.
- We will be reaching out to two property owners near the connection to the existing water main to notify them of work in the easement on their property.
- Because this project is being funded by the Church and in compliance with the terms of the Inclusion Agreement, this project will be delivered with traditional design/bid/build.

##### Titan Road Industrial Park:

- Plans have been finalized and signed.

##### McMakin Property:

- Nothing new to report.



**Roxborough Water and Sanitation - PVH  
Financial Recap  
December 31, 2022**

**General Fund**

1. Property taxes collected for the month total \$ 0
2. Specific ownership taxes collected for the month total \$ 4,047
3. Paid \$ 1000 for monthly accounting fees.



# ROXBOROUGH WATER AND SANITATION DISTRICT

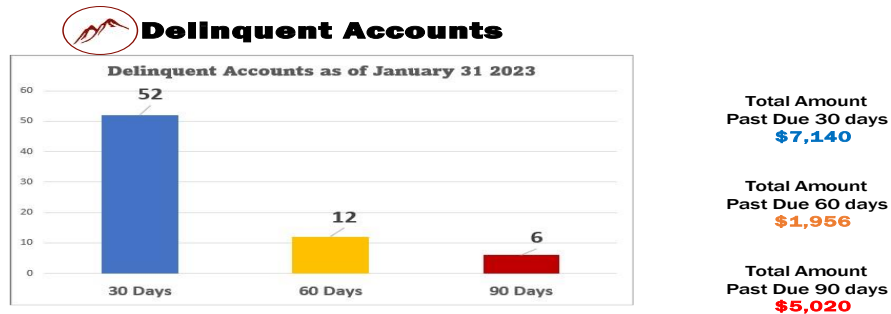
## General Manager's Report February 15, 2023

### Information Only

- There is a letter from the District's auditors in your packets with disclosures of significant concerns. When Ted and I questioned the auditors regarding the basis of their concerns, we were informed these are standard concerns for smaller entities and new rules mandate the disclosure.

### Past Due Accounts:

- As of January 31, we had 6 accounts with a past due balance of \$5,020, compared to 10 accounts with a past due balance of \$6,028 as of December 31.
- We had 9 properties on the shut off list on January 31, and all accounts were paid to avoid interruption of service. Four residents have been approved for the Low-Income Household Water Assistance Program, and their accounts will be paid in full.



### January 2023

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

- Day-to-day operations going well.
- We continue to provide temporary service to Sterling Ranch Filing 4. Sterling Ranch Development Co. has been cooperating on the limitations on construction water.
- Dominion continues to provide updates on their addition of chemical feed at the Titan Road lift station for odor control and seems to be making progress, but we continue to get odor complaints. Dominion expects to have a chemical feed system in place by the second quarter of 2023.
- There were an additional 33 Certificates of Occupancy (CO) issued in Sterling Ranch in January bringing the total number of COs that have been issued in Sterling Ranch to 1,908 for a monthly Wastewater Operations Charge of \$38,160.
- Year to date development summary:



## ROXBOROUGH WATER AND SANITATION DISTRICT



- The next \$1M Capital Improvements fee is due from Dominion when they reach 2,000 EQRs. This will bring the total Capital Improvement funds paid to date to \$3M of the \$5M required under the Wastewater Conveyance Agreement. Dominion will be assessed 50% of the cost of the 2022 lift station pump replacement project against this fund as a wastewater capacity improvement, and 50% of the cost to replace the emergency backup generator at the lift station planned for 2023.
- Under the Purchase and Sale Agreement for the Wastewater Treatment Plant, RWSD tracks new building permits issued in Sterling Ranch. Dominion is invoiced \$300 for each residential equivalent building permit in the prior year. Based on building permits issued in 2022, Dominion was invoiced for \$168,000 in January.



### Projects:

- The filter optimization study completed last year determined that post-Actiflo alum addition would improve filter performance. The operations staff is completing this work in-house at significant savings to the District. A big thank you to the team for taking this initiative.
- We will be doing a small amendment to HDR's contract for the filter optimization study for assistance in data review, sampling protocols, and brainstorming solutions to manganese causing discolored water complaints.



## ROXBOROUGH WATER AND SANITATION DISTRICT

- The addition of the new pump to serve Dominion's high zone is essentially complete except for the permanent VFD. Dominion has indicated it will pay for this project in full, with a project management fee, when the permanent VFD is received and installed.
- Work on the new south entrance gate is progressing well; and work is ongoing on the yard piping for the conversion of the backwash pond to an emergency containment basin.
- The Rampart Range Road Transmission Main Replacement Project is complete for now. Remaining work will include restoration and seeding of the construction staging area, and mill and overlay of the asphalt patches in the southbound lanes.
- Work continues on the sewer lining project in the Roxborough Park neighborhood. Replacing and adding valves to the water distribution system will occur later in 2023 and be coordinated with the Roxborough Park Foundation.

### **Public Outreach/Opportunities:**

- We are in the process of updating the summer watering restrictions to make the language more clear and concise and in compliance with Aurora requirements.
- Next newsletter will be included with the February bills and include notice of the annual flushing in early March (weather permitting).
- Lucie has taken on a project to revamp the quarterly newsletter to make it more current and eye catching. We're also having a staff contest to come up with a new name for the newsletter. The winner will receive a \$50 gift card.

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## Water Plant

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The water treatment plant has been running smoothly. In January, the plant was operational for **13** days with an average plant production of **1.7** MGD and a max day of **2.7** MGD.

The original High Zone Pump contract remains the same. Eaton has given us a ship date of 2/7 for the new VFD and has assured us that ours is the next in the production line.

Backwash Pond Phase 2 continues, Moltz is working on steel pipe and small interior process pipe.

Moltz continues work on the parking lot, the pull boxes are in, and we will now be able to schedule the electrician to complete the wiring and get the south gate functional.

Parts for the post alum injection have been ordered, plant and field staff will be installing all the parts for this project other than the electrical which will be outsourced. This will allow us not to go to bid and offer a generous financial savings for the District, kudos to the staff.

January production was **22** million gallons of treated water, **6.2** million gallons of that was for Sterling Ranch.

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## Lift Stations

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The lift stations are running smoothly.

We are working on solutions to address the drainage at the Transition Vault. Since the CDOT project and work at the Platte Canyon exit the Transition Vault has been flooded multiple times. We don't believe it should be our financial responsibility to fix it since it never flooded before, so we had our initial kick off meeting with representatives from RWSD, TST, CDOT, Mile High Flood District and Jefferson County to discuss. The meeting went well, we've come up with some conceptual design with our thoughts of what needs to be done and are working on a second meeting to review them with the same group.

January saw **24** million gallons of sewage pumped to Littleton-Englewood. Approximately **4.6** million was conveyed for Sterling Ranch.

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## Field

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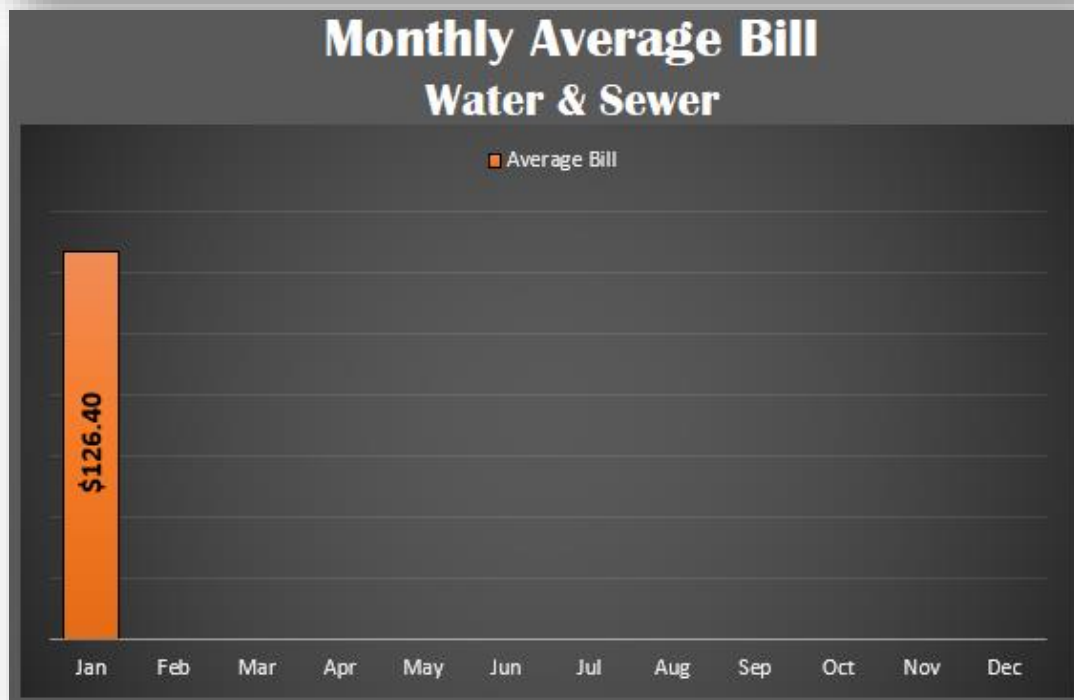
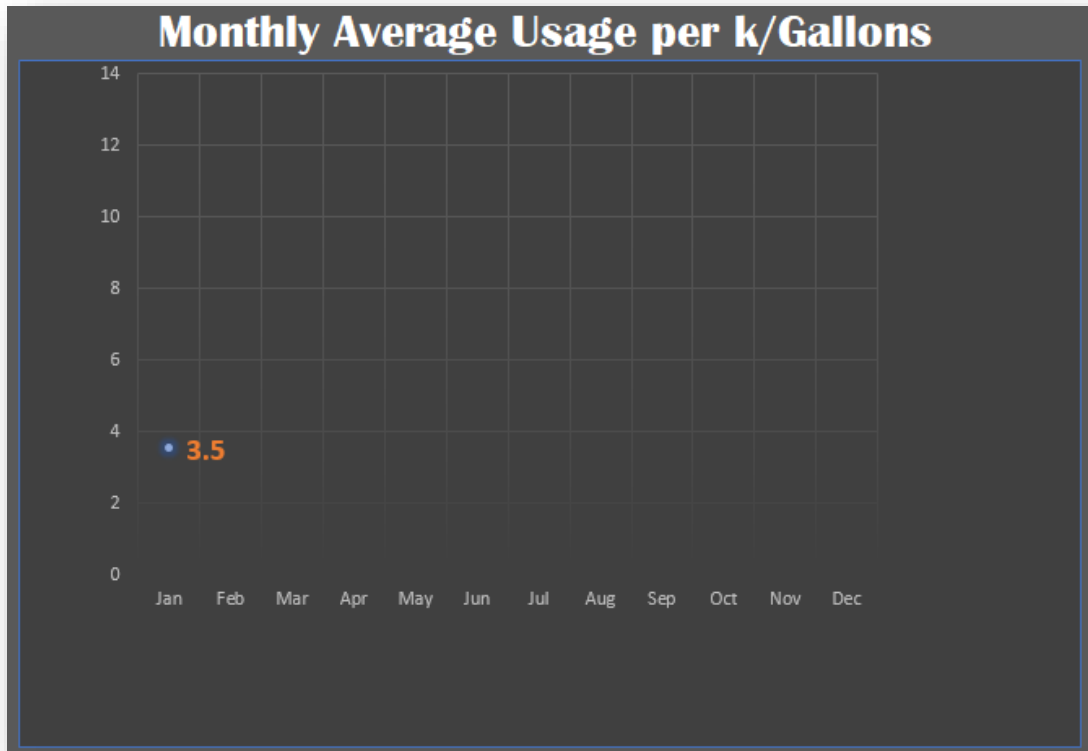
The field had **193** locates for the month of January.

The guys have been super busy in Ravenna and Rampart Range Road working closely with the boring contractors installing the new gas lines. They have done great keeping up with locates and protecting our assets.

The sewer lining project is underway in the park, they are making good progress, but the weather has shut them down more than they would like.

We are looking into switching meter technologies, the cellular technology has not been reliable and despite what they say won't work in the park. We are talking with Mueller who offers a fixed network, historically fixed networks are very expensive to implement, however what is nice with them is they install it, own it and maintain it. By installing small antennas on all of our tanks and pump stations the new meters will all report to them and offer the same features of cellular without needing the service. We are working with them to get a mock antenna so we can show the DRC what an install looks like and pick a color to paint it.

## Monthly Averages



**MEMORANDUM**

TO: Roxborough Water and Sanitation District  
Board of Directors

FROM: TST Infrastructure, LLC  
Michael Gerstner

SUBJECT: Engineering Status Report

DATE: February 8, 2023

I. DEVELOPMENT PROJECTS

Berkeley Homes – Construction of water and sewer lines is not expected to begin until late 2022 or early 2023 pending relocation of overhead electric lines. (No Change)

Valley View Church – Legal Descriptions were prepared and provided for incorporation into easement documents. The easement documents were sent to the Chatfield Property Owner Association for review. A preliminary engineering report is being prepared to document District supply capabilities to Valley View Church Staff.

Sherwin Williams Store – District staff and TST have met with the developer to discuss requirements for water and sewer. Revised drawings have not been received. (No Change)

Titan Road Vehicle Storage (Luxury Condominiums) – Plans were revised by the developer and reviewed. Final plans have been submitted and signed by the District.

McDonald's – Second review set of drawings was received and is under review.

Valvoline Instant Oil Change – Plans were submitted for review and comments have been provided.

Christian Brothers Automotive - Plans were submitted and are under review.



Memorandum  
February 8, 2023  
Page 2

II. RAMPART WATER LINE REPLACEMENT

Waterline work is complete. Concrete path replacement is complete. Asphalt is 90% complete and the contractor will return in the spring to complete asphalt mill and overlay in the Spring. Revegetation will occur once weather conditions are appropriate. (No Change)

III. RAMPART PUMP STATION RELOCATION

Cost estimates and exhibits were prepared on location agreed to by Aurora. A meeting was held with the property owner on the new pump station site and a tentative agreement for a pump station site has been reached. (No change)

IV. WTP HIGH ZONE PUMP FOR DWSD

The new pump and piping have been installed and the pump is operational using the temporary VFD. The most recent proposed shipping date for the permanent VFD of February 7<sup>th</sup> was not met. A new shipment date has not been provided. TST updated the control narrative due to changed pipe configuration at the DWSD high zone to low zone pipe interface.

V. WATER TREATMENT PLANT OVERFLOW POND (PHASE 2)

Installation of yard and interior piping continues. The contractor has started work on the electrical duct bank installation.

VI. LIFT STATION PUMP 201 REPLACEMENT

The pump is producing noise that appears to be cavitation and testing was completed. The data is under review.

VII. TRANSITION VAULT DRAINAGE IMPROVEMENTS

Preliminary design options have been updated after meeting with CDOT, Jefferson County, and Mile High Flood District about potential cost sharing and options. A follow-up meeting is planned February 27th.

Memorandum  
February 8, 2023  
Page 3

VIII. GIS

The latest IT pipes data showing condition of existing sewer was added to the GIS. Existing easements that are available in CAD format are being added to the GIS. (No Change)

IX. DISTRIBUTION SYSTEM ISOLATION VALVES

Planning of installation sequence has been completed and staff is reviewing the proposed sequence with Foundation staff. (No Change)

X. SEWER LINING PROJECT

The GIS map is being updated to indicate the status of sewer lining. (No Change)

XI. REPLACE O-LINE O-2 TO O-5

TST is evaluating route alternatives, trenchless options for replacement and preparing exhibits. Onsite geotechnical investigation was conducted on February 1<sup>st</sup> and results are expected in late February.

**Roxborough Water and Sanitation  
Financial Recap  
December 31, 2022**

**General Fund**

1. Property taxes collected for the month total \$ 4,247
2. Specific ownership taxes collected for the month total \$ 11,576
3. Repairs Expense includes \$ 11,520 to Browns Hill

**Debt Service Fund**

1. Property taxes collected for the month total \$ 2,093
2. Specific ownership taxes collected for the month total \$ 5,706
3. Transfers in for Debt Surcharge in the amount \$ 93,598

**Water Fund Treatment**

1. Service charges billed for the month were \$ 234,111
2. Dominion WTP Operations income of \$ 51,074 for the month.
3. Irrigation Water \$ 5,961 for the month.
4. Collected \$ 93,598 in capital surcharges for the WTP
5. Ravenna monthly SDC totaled \$ 21,503

**Water Fund -Distribution**

1. Water Costs for the month \$ 84,772
2. Capital includes \$ 251,355 To American West, \$ 36,443 to QP Services

**Sewer Fund**

1. Service charges for the month totaled \$ 157,763
2. Lockheed Martin service charges totaled \$ 26,960 for the month.
3. Paid \$ 475,824 to for semi-annual Littleton Sewer fees

**Capital Fund**

1. Paid \$ 142,119 to Moltz Construction
2. Paid \$ 43,790 for Dominion System Improvements



**FINANCIAL PVH:**

Ted Snailum of TWS Financial presented the January 2023 Financial Recap for Plum Valley Heights. Upon a motion from Director Lehmann, second by Director Thomas, and unanimous vote, the Board approved the January 2023 financial reports for Plum Valley Heights.

**BOARD ACTION ITEMS:**

**Consideration of Resolution No. 23-03-01 Approving and Adopting Changes to the District’s Water and Wastewater Service Rates and Charges** - Upon a motion by Director Lehmann, second by Director Thomas, and unanimous vote, the Board approved Resolution No 23-03-01.

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

Upon a motion by Director Lehman, second by Director Thomas, and unanimous vote, the Board adjourned as the Subdistrict Board and reconvened as the RWSD Board.

**CONSENT AGENDA:**

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

**I. Consent Agenda**

- a. Approved the Minutes of the Regular Meeting of the RWSD Board on February 15, 2023.
- b. Ratified Payrolls for February 28 and March 15
- c. Ratified Payments since February 15, 2023: Checks – 102334-102353, 102355-102368, 102372,102373, 102376-102382, 102387-102390, 102393
- d. Approved Payments of Claims: Checks – 10233, 102354, 102370, 102371, 102374, 102375, 102383, 102385, 102376, 102391, 102392
- e. Approved Change Order #4 for the WTP HSP Service DWSD in the amount of \$0.00 and 133 days to substantial completion and 169 days to final completion
- f. Approved Change Order #A.4 for the WTP HSP Serving DWSD in the amount of \$0.00 and 82 days
- g. Approved Pay App #13 for the WTP HSP Serving DWSD in the amount of \$121,689.80
- h. Approved Pay App #5 for the Pump 201 Addition to Roxborough Lift Station in the amount of \$8,183.10
- i. Approved Pay App #10 for the Rampart Range Road Transmission Main Replacement Project in the amount of \$77,239.86

**GENERAL MANAGER’S REPORT:**

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

**LEGAL COUNSEL REPORT:**

Mr. Pogue reported that ballots for the Board of Director election will be mailed between April 10<sup>th</sup> and 17<sup>th</sup>. Votes are required to be received by 7:00 p.m. on May 2, 2023. Vote tabulation will occur on May 2, 2023, and unofficial results will be available by 9 p.m. and will be communicated to the General Manager, all candidates, and the current Board of Directors. The official results will not be available until for approximately 2 weeks and will be posted on the RWSD website.

**OPERATIONS:**

Ms. Marcum provided the Operations Report. A copy of Mr. Marcum’s report is attached to these minutes.

**ENGINEERING:**

Mr. Goetz, of TST Infrastructure, provided the engineering status report to the Board. A copy of Mr. Goetz’ report is attached to these minutes.

**FINANCIAL RWSD:**

Ted Snailum, of TWS Financial, presented the January 2023 RWSD Financial Statements to the Board. Upon a motion by Director Thomas, second by Director Lehman, and unanimous vote, the January 2023 financial reports were approved.

**BOARD ACTION ITEMS:**

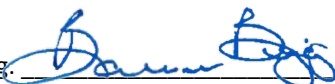
- a. **Consideration of Resolution No. 23-03-01 Approving and Adopting Changes to the District's Water and Wastewater Service Rates and Charges** - Upon a motion by Director Lehmann, second by Director Maas, and unanimous vote, the Board approved Resolution No. 23-03-01.
- a. **First Amendment to the Purchase and Sale Agreement with the Town of Castle Rock** - Upon a motion by Director Lehmann, second by Director Thomas, and unanimous vote, the Board approved the First Amendment to the Purchase and Sale Agreement with the Town of Castle Rock.
- b. **Rampart Range Road Transmission Main Replacement Project Change Order #6 adding \$49,866.11** - Upon a motion by Director Lehmann, second by Director Thomas, and unanimous vote, the Board approved Rampart Range Road Transmission Main Replacement Project Change Order #6 adding \$49,866.11.

**EXECUTIVE SESSION:**

Upon a motion by Director Lehman, second by Director Thomas, and unanimous vote, the Board entered executive session at 10:33 a.m. pursuant to Section 24-6-402(4)(b), C.R.S. to receive legal advice from general counsel related to operation of the District's water system and water supply. Upon a motion by Director Lehman, Second by Director Thomas, and unanimous vote, the Board adjourned the executive session at 11:05 a.m. No action was taken during the executive session.

**ADJOURN:**

Upon a motion by Director Lehman, second by Director Thomas, and unanimous vote, the meeting was adjourned at 11:05 a.m.

Secretary of the meeting. 



## ROXBOROUGH WATER AND SANITATION DISTRICT

### General Manager's Report

#### Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District

March 15, 2023

#### Valley View Christian Church:

- I believe we have reached agreement with the Property Owners Association over the permanent and temporary construction easements.
- TST has prepared a Preliminary Design Report for the project. We'll be scheduling a meeting with the church representatives to discuss.
- We reached out to two property owners regarding the connection to the water main. The Koppels understood the project and agreed to provide a temporary construction easement. The Kelly and Robert Buszkiewicz have requested an on-site meeting to discuss the project and the impact to their property.
- The Church has provided another \$50,000 to fund the continued design and engineering.

#### Titan Road Industrial Park:

- Construction has commenced. TST will provide inspection services funded by the property developer.

#### McMakin Property:

- Nothing new to report.

**Roxborough Water and Sanitation - PVH  
Financial Recap  
January 31, 2023**

**General Fund**

1. Property taxes collected for the month total \$ 0
2. Specific ownership taxes collected for the month total \$ 2,864
3. Paid \$ 1000 for monthly accounting fees.
4. Paid \$ 266 for monthly legal fees.
5. Paid \$ 115,447 for CWCB debt service





# ROXBOROUGH WATER AND SANITATION DISTRICT

## General Manager’s Report March 15, 2023

### Information Only

#### Annual Report on Cybersecurity:

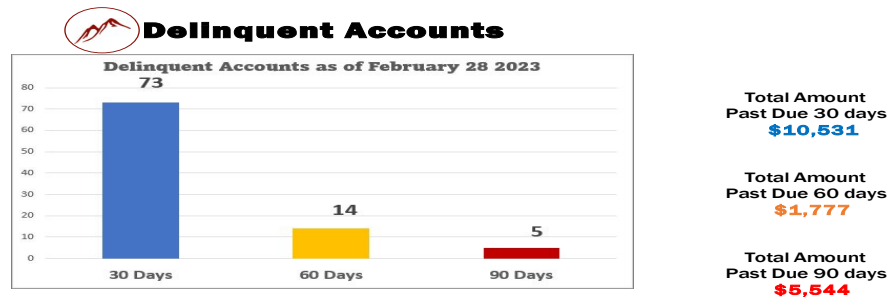
- The CSD Pool requires an annual report to the Board of Directors on our cybersecurity efforts.
  - The District does not now, nor has it ever, stored customer Personal Identifiable Information on our system.
  - All issues identified in the NetDiligence Quiet Audit cyber assessment have been addressed.
  - In the past 12 months, the District has replaced all firewalls, patched all identified vulnerabilities, and continued to implement additional cybersecurity enhancements.

#### Lockheed Martin Mercury Discharge:

- Attached to this report are two letters that have been sent to Lockheed Martin regarding a discharge of mercury to the sanitary sewer system.
  - In June and September of 2022 Lockheed Martin was found to be in Significant Noncompliance of its industrial waste permit issued by South Platte Renew due to the discharge of mercury.
  - Roxborough was notified of the issue in January 2023.
  - Under Lockheed’s Inclusion Agreement they are prohibited from any discharge that negatively impacts RWSD’s system.
  - We are concerned there could be contamination that has settled in the lift stations or pipelines. We are requiring Lockheed to clean the wet wells at both lift stations and associated pipelines and properly dispose of the material.
  - South Platte Renew has agreed to sample the sludge in both lift stations.

#### Past Due Accounts:

- As of February 28, we had 5 accounts with a past due balance of \$5,544, compared to 6 accounts with a past due balance of \$5,020 as of January 31.
- We had 14 properties on the shut off list last week, and 4 were shut off. Two paid and had service restored the same day, and the other 2 remain shut off. One property appears to be vacant and the status of the other is unclear. We have no contact information for either property owner so no way to contact them directly.



**February 2023**



## ROXBOROUGH WATER AND SANITATION DISTRICT

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

- We continue to provide temporary service to Sterling Ranch Filing 4. Sterling Ranch Development Co. has been cooperating on the limitations on construction water.
- Dominion continues to provide updates on their addition of chemical feed at the Titan Road lift station for odor control, but we continue to get odor complaints. Currently there seems to be a delay in obtaining permits from the County. Dominion still expects to have a chemical feed system in place by the second quarter of 2023.
- There were an additional 29 Certificates of Occupancy (CO) issued in Sterling Ranch in January bringing the total number of COs that have been issued in Sterling Ranch to 1,937 for a monthly Wastewater Operations Charge of \$38,740.
- Year to date development summary:



- The next \$1M Capital Improvements fee is due from Dominion when they reach 2,000 EQRs. This will bring the total Capital Improvement funds paid to date to \$3M of the \$5M required under the Wastewater Conveyance Agreement. Dominion was assessed 50% of the cost of the 2022 lift station pump replacement project against this fund as a wastewater capacity improvement and will be assessed 50% of the cost to replace the emergency backup generator at the lift station planned for 2023.
- Under the Wastewater Conveyance Agreement, Dominion has a Capital Asset Lease Payment due by March 31 of each year based on the number of EQRs connected to the system as of December 31 of the previous year. The March 2023 invoice is \$200,000 based on 1,875 EQRs on 12/31/2022.
- Under the Purchase and Sale Agreement for the Wastewater Treatment Plant, RWSD tracks new building permits issued in Sterling Ranch. Dominion is invoiced \$300 for each residential equivalent building permit in the prior year.





## ROXBOROUGH WATER AND SANITATION DISTRICT

### **Projects:**

- The sewer lining project in the Park has resulted in complaints from a homeowner regarding oil and hydraulic fluid spills. The contractor is addressing the issues to the best of their ability, and we have asked that they be more careful going forward.
- The permanent VFD for Dominion's high-zone pump was delivered and installed. Dominion has asked to be allowed to pay for the project rather than finance it for 5 years. The District will include a project management fee in the costs.
- South entrance gate to the water treatment plant is complete and it is operational; and work is ongoing the conversion of the backwash pond to an emergency containment basin.
- The Rampart Range Road Transmission Main Replacement Project is complete, and restoration of the staging area began this week.
- The District's risk and resilience analysis completed under the American Water Infrastructure Act identified the need to implement added security at all water tanks and pump stations. Due to repeated issues with trespassing at the Zone 1 Tank site, we will be installing fencing around both tanks, the pump station building, and the access to the site from Blue Mesa Way. The District has an easement from RVMD for the site that allows the District to install fencing, but RVMD is objecting to the extent of the fence. The purpose of the fence is to protect both tanks and the pump station building, which determined the extent. We are proposing a 6-foot wrought iron fence to try to avoid complaints about aesthetics and are working through the RVMD issues.

### **Public Outreach/Opportunities:**

- We submitted a request to Senator John Hickenlooper for Congressionally Directed Spending for upgrades to the distribution system pump stations. This is a \$5+ million project that includes replacing pumps and associated electrical equipment that have reached the end of its useful life and the addition of an emergency backup generator at the Zone 3 Tank. Many thanks to Commissioner Lora Thomas for writing a letter of support for our request.
- We are working on getting bios for all 10 candidates for the Board for the May election. So far, we've received 7 of the 10. All bios will be posted on the District's website.
- We are once again participating in Resource Central's Garden in a Box program to encourage residents to replace turf with water-efficient landscaping. All of our \$25 coupons were taken within 2 days of the start of this year's program.
- Toby Tasei won the contest to rename the quarterly newsletter. It will now be called Roxborough Water – Water Matters. We'll have a presentation in April on the updated newsletter and new logo.



## ROXBOROUGH WATER AND SANITATION DISTRICT

January 31, 2023

Jordan Waters, ASP  
Environmental Safety and Health Engineer  
Lockheed Martin Space  
P.O. Box 179  
Denver, Colorado 80201

Via E-Mail: [jordan.e.waters@lmco.com](mailto:jordan.e.waters@lmco.com)

Dear Ms. Waters,

This letter is in response to your telephone call to me on January 17, 2023, regarding mercury contamination found at Lockheed Martin's Waterton Campus served by Roxborough Water and Sanitation District (RWSD or District).

It is the District's understanding that mercury was detected at the Lockheed Martin compliance monitoring location near RWSD's Waterton Lift Station. The Waterton Lift Station collects wastewater flow from the Waterton Campus and conveys it to South Platte Renew for Treatment. From the Waterton Lift Station, Lockheed Martin's wastewater is pumped to the Roxborough Lift Station and subsequently through a 7-mile force main to the District's Transition Vault located near S. Platte Canyon Road and State Hwy. C-470. Given that mercury was detected at both the Lockheed Martin compliance sampling location and at the South Platte Renew wastewater reclamation facility, it can be assumed that the mercury was conveyed through RWSD's entire wastewater conveyance system.

Pursuant to Section III.12 of the Inclusion Agreement for Lockheed Martin Property dated March 7, 2003, Lockheed Martin agreed that its wastewater service lines would not have any detrimental impact on the District's wastewater system including lift stations. The detection of mercury at the Lockheed Martin compliance monitoring point and at South Platte Renew indicates mercury from the Lockheed Martin site reached the District's wastewater system. RWSD is concerned that mercury could still be present in the wet well at the Waterton Lift Station, the Roxborough Lift Station, the force main, the Transition Vault, or the downstream gravity interceptor since all these facilities represent locations where mercury could have settled. To avoid any issue with future mercury discharges to South Platte Renew from any of these facilities, the District requires Lockheed Martin take the following steps, the specific terms of which will be set forth in a license agreement to be entered into between the parties:

1. Clean the wet wells at the Waterton Lift Station where mercury could have settled and test the material removed. Based on the analytical results, dispose of the material removed from the lift station wet well in conformance with all state and federal regulations.

*6222 N. Roxborough Park Rd. Littleton, CO 80125 FAX (303) 933-3649 Phone (303) 979-7286*

*[www.roxwater.org](http://www.roxwater.org)*



## ROXBOROUGH WATER AND SANITATION DISTRICT

2. Mechanically clean or “pig” the force mains and associated piping from the Waterton Lift Station to the Roxborough Lift Station and sample the material removed from the force mains. A minimum of three (3) passes will be required to ensure the pipelines are clean. Based on the analytical results, dispose of the material in conformance with all state and federal regulations. Force main cleaning will be done in conformance with District Standard Operating Procedures and will require water augmentation; Lockheed Martin will be responsible for the cost of water used in the cleaning process.
3. Clean the wet wells at the Roxborough Lift Station where mercury could have settled and test the material removed. Based on the analytical results, dispose of the material removed from the lift station wet well in conformance with all state and federal regulations.
4. Based on the analytical results from the two lift stations and the force main between them, RWSD will evaluate whether it will require the force main from the Roxborough Lift Station, the Transition Vault, and the downstream gravity interceptor to be cleaned and sampled.

Please coordinate with me and Mike Marcum, RWSD Director of Operations, on this work to ensure there is no residual mercury present in RWSD’s wastewater conveyance system. The District will be happy to meet with representatives of Lockheed Martin to address any of the remediation steps set forth in this letter.

Yours truly,

Barbara J. Biggs  
General Manager

cc: RWSD Board of Directors  
Mike Marcum, RWSD Director of Operations  
Alan Pogue, Icenogle Seaver Pogue, P.C.  
Bill Goetz, TST Infrastructure LLC  
Michael Gerstner, TST Infrastructure LLC



## ROXBOROUGH WATER AND SANITATION DISTRICT

March 8, 2023

Jordan Waters, ASP  
Environmental Safety and Health Engineer  
Lockheed Martin Space  
P.O. Box 179  
Denver, Colorado 80201

Via E-Mail: [jordan.e.waters@lmco.com](mailto:jordan.e.waters@lmco.com)

Dear Ms. Waters,

Thank you for your response of March 6. Unfortunately, there seems to be a misunderstanding of Roxborough WSD's concerns.

While your letter focused on the potential discharge of mercury from the South Platte Renew treatment facility, RWSD's concerns are related directly to our facilities immediately downstream of Lockheed's Waterton Campus. Lockheed Martin is the only discharge to RWSD's Waterton Lift Station, and the compliance monitoring point immediately upstream of the lift station has documented mercury contamination at concentrations significant enough to have resulted in two quarters of Significant Noncompliance under pretreatment and industrial waste controls.

Once the mercury was discharged to the Waterton Lift Station it was very likely conveyed to the Roxborough Lift Station, and there is a significant risk of residual mercury contamination in the wet wells of these lift stations and the associated piping. There are no other industrial connections to Roxborough's system. Therefore, the requirements to clean, sample and dispose of material from Roxborough's system pursuant to Section III.12 of the Inclusion Agreement as set forth in my letter of January 31, 2023, must still be addressed.

Yours truly,

Barbara J. Biggs  
General Manager

cc: RWSD Board of Directors  
Mike Marcum, RWSD Director of Operations  
Alan Pogue, Icenogle Seaver Pogue, P.C.  
Bill Goetz, TST Infrastructure LLC  
Michael Gerstner, TST Infrastructure LLC

6222 N. Roxborough Park Rd. Littleton, CO 80125 FAX (303) 933-3649 Phone (303) 979-7286

[www.roxwater.org](http://www.roxwater.org)

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## Water Plant

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The water treatment plant has been running smoothly. In February, the plant was operational for **12** days with an average plant production of **1.7** MGD and a max day of **2.0** MGD.

The original High Zone Pump contract VFD has finally arrived and has been installed. There will be some start-up activity that will occur after the programming that is currently being completed.

Work on Backwash Pond Phase 2 continues. Moltz is working on duct back and electrical to the pond and irrigation system for the landscaping around it. The Victaulic fittings that hold the process piping together are expected to ship on 3/23.

Moltz continues work on the parking lot. Electrical has been run to gate and it is operational. Minor items remaining are fine grading, vegetation, and striping.

Staff has started installing the post alum injection. The catwalk extension has been ordered and the concrete core drill has been completed for the chemical lines. Chemical pumps arrived and will begin install on those soon and the catwalk should arrive in 3-4 weeks.

February production was **20** million gallons of treated water, **7.1** million gallons of that was for Sterling Ranch.

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## Lift Stations

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The lift stations are running smoothly.

The follow-up meeting with CDOT, Jefferson County, Mile High Flood District, TST and RWSD went great. CDOT stepped up to the plate and admitted some design busts specifically related to some missing curb and gutter. The missing curb and gutter would have diverted storm water into a storm drain and to a storm water pond on the south side of C-470 rather than our site. We expect design to begin immediately and hopefully construct in a couple months. CDOT requested a strongly worded letter from the District with potential implications due to failure to help move this process along quicker.

We have requested a quote from Split Rail Fence to add some additional gates at the Roxborough Lift Station. This will separate the lift station from Dominion's WWTP, timing is right with their upcoming demolition of those facilities and future construction.

Velocity has provided all close out documentation, so the Pump 201 project is complete.

February saw **22** million gallons of sewage pumped to Littleton-Englewood. Approximately **4.2** million was conveyed for Sterling Ranch.

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## Field

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The field had **194** locates for the month of February.

The guys continue to be busy in Ravenna and Rampart Range Road working closely with the boring contractors installing the new gas lines. They have done a great job keeping up with locates and protecting our assets. They have identified some buried manholes in Ravenna that we are working with Goeff Collins, Ravenna Operation's Manager, to resolve. All costs associated with raising the manholes will be at their cost.

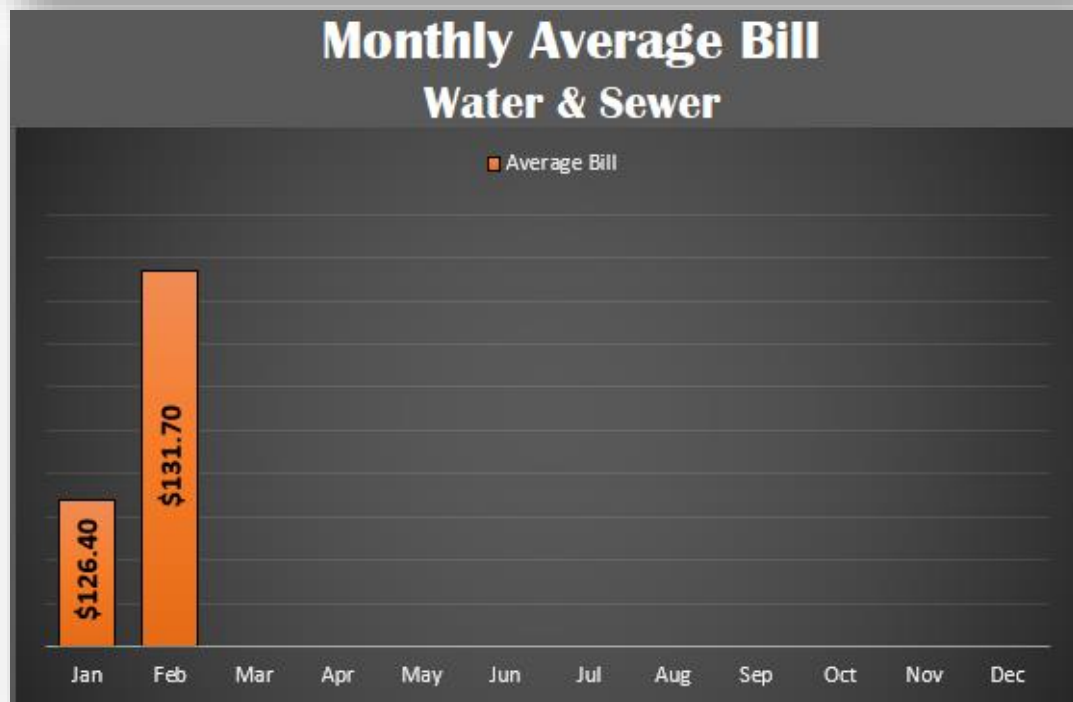
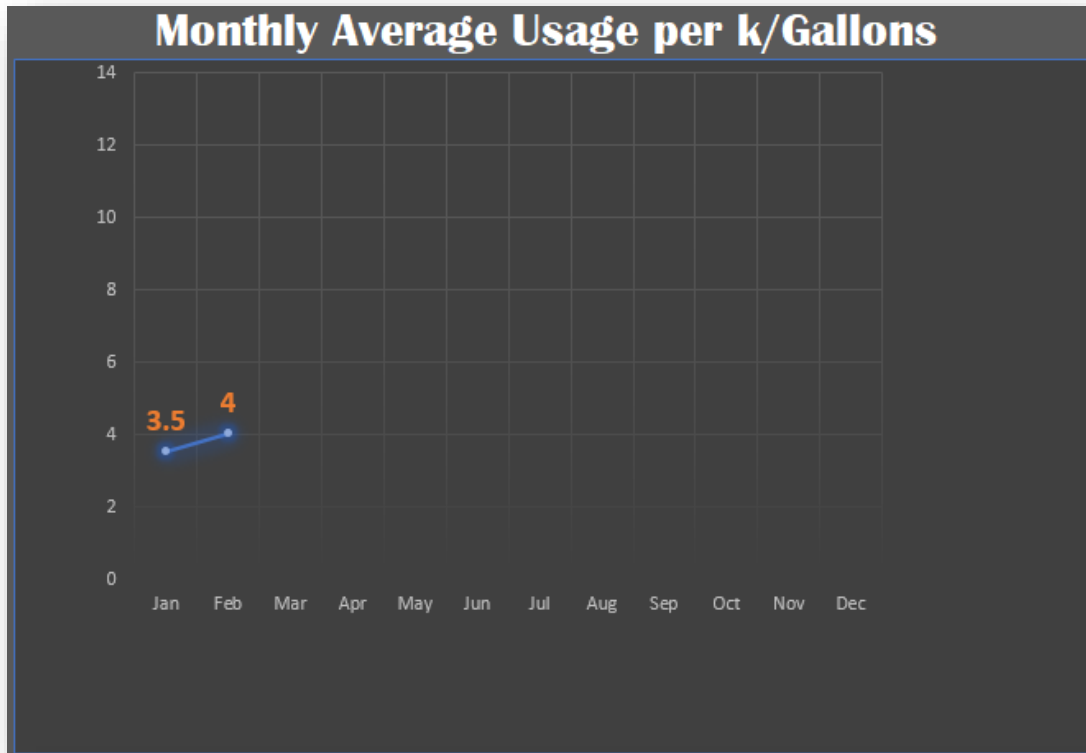
The sewer lining project is underway in the park, they are making good progress and are about 70% complete. Once complete we will have lined about 19,500 linear feet of sewer lines in the park. This will greatly help our infiltration issues resulting from the old clay pipe and greatly extend the life of the pipe.

The operators are installing a water quality analyzer at the Zone 4 Pump Station, this will help us monitor water quality from SCADA and respond to issues quicker. They are completing all the plumbing and installation related to it; there will be minimal costs for programming and electrical.

We are awaiting a quote from Browns Hill for the camera / radio network installation at the remote locations throughout the District. This was identified as a risk after completing our AWIA (American Water Infrastructure Act) assessment last year as required. The assessment identifies potential risks or vulnerabilities related to our infrastructure, water quality, safety, etc. The new system will have cameras at all the tanks and pump stations that will feed back to SCADA and have alarms that the operators can get at on their tablets or desk top and view live feeds remotely. We are also adding a wrought iron fence around the Zone 1 tanks as a result of the assessment and are waiting on a quote for that as well. Due to its high visibility and neighbors, we chose wrought iron to match the WTP's fence.



## Monthly Averages



**MEMORANDUM**

TO: Roxborough Water and Sanitation District  
Board of Directors

FROM: TST Infrastructure, LLC  
Bill Goetz

SUBJECT: Engineering Status Report

DATE: March 9, 2023

I. DEVELOPMENT PROJECTS

Berkeley Homes – Construction of water and sewer lines is not expected to begin until late 2022 or early 2023 pending relocation of overhead electric lines. (No Change)

Valley View Church – Legal Descriptions were prepared and provided for incorporation into easement documents. A Preliminary Engineering Report for the project has been prepared and is under review by the District.

Sherwin Williams Store – A third drawing submittal has been reviewed and comments have been sent to the developer.

Titan Road Vehicle Storage (Luxury Condominiums) – Final plans have been signed by the District and construction could start at any time.

McDonald's – A second drawing submittal has been reviewed and comments have been sent to the developer.

Valvoline Instant Oil Change – A second drawing submittal has been received and is under review.

Christian Brothers Automotive - A drawing submittal was received and review comments have been sent to the developer.

Starbuck's - A drawing submittal has been received and is under review.

Memorandum  
March 9, 2023  
Page 2

II. RAMPART WATER LINE REPLACEMENT

Asphalt is 90% complete and the contractor will return in the spring to complete asphalt mill and overlay. Revegetation is currently scheduled to begin Tuesday, March 14.

III. RAMPART PUMP STATION RELOCATION

Development of an agreement with the landowner is in progress.

IV. WTP HIGH ZONE PUMP FOR DWSD

The permanent VFD has been received, installed, and partially tested. Final testing and adjustment will occur when the associated DWSD work has been completed.

V. WATER TREATMENT PLANT OVERFLOW POND (PHASE 2)

Installation of yard and interior piping continues. Installation of electrical duct bank has been completed.

VI. LIFT STATION PUMP 201 REPLACEMENT

The pump is producing noise that appears to be cavitation and testing was completed. The data is under review.

VII. TRANSITION VAULT DRAINAGE IMPROVEMENTS

CDOT has agreed to design improvements to their facilities to reduce the flow that has impacted the Transition Vault. Design of improvements has been suspended pending review of CDOT's proposed design.

Memorandum  
March 9, 2023  
Page 3

VIII. GIS

Maps have been prepared to track 2023 sewer system cleaning. Maps will also be updated based on sewer lining pending receipt of information.

IX. REPLACE O-LINE O-2 TO O-5

TST is evaluating route alternatives, trenchless options for replacement and preparing exhibits. Onsite geotechnical investigation was conducted on February 1<sup>st</sup> and the Geotechnical Report has been received. Work on the Preliminary Engineering Report is in progress.

**Roxborough Water and Sanitation  
Financial Recap  
January 31, 2023**

**General Fund**

1. Property taxes collected for the month total \$ 87
2. Specific ownership taxes collected for the month total \$ 9,986
3. Repairs Expense includes \$ 8,841 to Egnyte
4. Permits includes \$ 17,778 to South Metro Water Supply

**Debt Service Fund**

1. Property taxes collected for the month total \$ 43
2. Specific ownership taxes collected for the month total \$ 4,922
3. Transfers in for Debt Surcharge in the amount \$ 93,585
4. Paid \$ 82,425 for Ravenna Debt

**Water Fund Treatment**

1. Service charges billed for the month were \$ 221,991
2. Dominion WTP Operations income of \$ 51,074 for the month.
3. Irrigation Water \$ 6,692 for the month.
4. Collected \$ 93,585 in capital surcharges for the WTP
5. Ravenna monthly SDC totaled \$ 28,487

**Water Fund -Distribution**

1. Water Costs for the month \$ 68,716
2. Capital project costs of \$ 18,817 for the month.

**Sewer Fund**

1. Service charges for the month totaled \$ 157,790
2. Lockheed Martin service charges totaled \$ 29,609 for the month.
3. Paid \$ 475,824 to for semi-annual Littleton Sewer fees
4. Dominion Sewer Conveyance income of \$ 38,160

**Capital Fund**

1. Capital Expenses related to Valley View Church \$ 17,107
2. Paid \$ 10,460 for Dominion System Improvements

RECORD OF PROCEEDINGS

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**MINUTES OF THE REGULAR MEETING  
OF THE BOARD OF DIRECTORS OF THE ROXBOROUGH WATER AND SANITATION DISTRICT AND THE  
BOARD OF DIRECTORS OF THE PLUM VALLEY HEIGHTS SUBDISTRICT OF ROXBOROUGH WATER AND SANITATION  
DISTRICT HELD  
April 19, 2023**

A regular meeting of the Board of Directors of the Roxborough Water and Sanitation District and the Board of Directors of the Plum Valley Heights Subdistrict was held on April 19, 2022, at 8:00 a.m. The meeting was conducted in person and via Zoom meeting. Notice of the meeting and the Zoom ID and Password were duly posted at the District's Administrative Offices and on the District's website, as required by State law.

**ATTENDANCE:**

<u>Directors:</u>	Dave Bane	President
	Ken Maas	Vice President
	Keith Lehmann	Secretary
	Christine Thomas	Treasurer
	John Kim	Assistant Secretary

<u>Consultants:</u>	Bill Goetz, TST Infrastructure, LLC
	Ted Snailum, TWS Financial
	Alan Pogue, Icenogle Seaver Pogue, PC (via zoom)

<u>RWSD Staff:</u>	Barbara Biggs	<u>Residents:</u>	Stephen Throneberry (via zoom)
	Mike Marcum		Fran Santagata
	Lisa Hoover		
	Lucie Taylor		
	Dorice Vidger		

**CALL TO ORDER:**

The meeting was called to order at 8:01a.m. by Director Bane, it was 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 Lehmann, second by Director Thomas, and 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 Lehmann, second by Director Thomas, and unanimous vote, the Board approved the Consent Agenda which consisted of:

- I. Consent Agenda
  - a. Approved the Minutes of the Regular Meeting of the PVH Subdistrict which are contained in and part of the Minutes of the Roxborough Water & Sanitation District Minutes for the Regular Meeting on March 15, 2023.

**GENERAL MANAGER'S REPORT:**

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

**FINANCIAL PVH:**

Ted Snailum of TWS Financial presented the February 2022 Financial Recap for Plum Valley Heights. Upon a motion from Director Lehmann, second by Director Thomas, and unanimous vote, the Board approved the February 2023 financial reports for Plum Valley Heights.

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

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

**CONSENT AGENDA:**

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

- I. Consent Agenda
  - a. Approved the Minutes of the Regular Meeting of the RWSD Board on March 15, 2023.
  - b. Ratified Payrolls for March 31 and April 15
  - c. Ratified Payments since March 15, 2023: Checks – 102400-102440, 102444, 102454, 102456-102460, 102462
  - d. Approved Payments of Claims: Checks – 102441-102443, 102453, 102455, 102461, 102463-102492
  - e. Approved Pay App #14 for the WTP HSP Serving DWSD in the amount of \$303,468.14
  - f. Approved Pay App #11 for the Rampart Range Road Transmission Main Replacement Project in the amount of \$20,242.77

**GENERAL MANAGER’S REPORT:**

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

**LEGAL COUNSEL REPORT:**

Mr. Pogue summarized the process and timing for certifying the results of the May 2 election and provided a summary of bills under consideration by the general assembly.

**OPERATIONS:**

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

**ENGINEERING:**

Mr. Goetz, of TST Infrastructure, provided the engineering status report to the Board. A copy of Mr. Goetz’s report is attached to these minutes.

**FINANCIAL RWSD:**

Ted Snailum, of TWS Financial, presented the January 2023 RWSD Financial Statements to the Board. Upon a motion by Director Thomas, second by Director Lehmann, and unanimous vote by the Board, the January 2023 financial reports were approved.

**BOARD ACTION ITEMS:**

**ADJOURN:**

Upon a motion by Director Lehman, second by Director Thomas, and unanimous vote, the meeting was adjourned at 9:13 a.m.

Secretary of the meeting: 



## ROXBOROUGH WATER AND SANITATION DISTRICT

### General Manager's Report

#### Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District

April 19, 2023

##### Valley View Christian Church:

- We still have not received the permanent and temporary construction easements from the Chatfield East Property Owners Association (POA).
- Someone representing the POA reached out directly to the surveyor and asked for a site visit. I've contacted the attorney for the POA and informed her they are not to contact any consultant working for the District.
- The POA is now insisting the easement be staked so they can review it before signing the easements. The church has agreed to cover the cost to have the surveyor stake the easement.
- We have a meeting with church representatives to discuss the Preliminary Design Report for the project on April 18, and I will report on the outcome at the Board meeting.
- We are waiting to follow up with the two property owners regarding the connection to the water main until we meet with the folks from the church.

##### Titan Road Industrial Park:

- Construction has commenced on the luxury condominiums. TST will provide inspection services funded by the property developer.

##### McMakin Property:

- Nothing new to report.



**Roxborough Water and Sanitation - PVH  
Financial Recap  
February 28, 2023**

**General Fund**

1. Property taxes collected for the month total \$ 37,696
2. Specific ownership taxes collected for the month total \$ 3,400
3. Paid \$ 1000 for monthly accounting fees.



# ROXBOROUGH WATER AND SANITATION DISTRICT

## General Manager's Report April 19, 2023

### Information Only

#### Lockheed Martin Mercury Discharge:

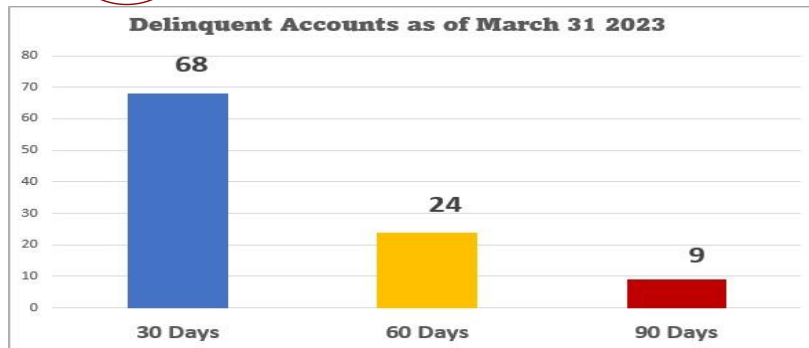
- We received the analytical results from the sampling completed by South Platte Renew. There were low levels of mercury detected in the sludge at the Waterton Lift Station, but results were non-detect at the Roxborough Lift Station.
- We are reviewing the results and will follow up with Lockheed Martin on next steps.

#### Past Due Accounts:

- As of March 31, we had 9 accounts with a past due balance of \$3,568, compared to 5 accounts with a past due balance of \$5,544 as of February 28.
- We had 11 properties on the shut off list last week, and 2 were shut off. All service was restored after payment was received.



### Delinquent Accounts



**Total Amount  
Past Due 30 days  
\$10,274**

**Total Amount  
Past Due 60 days  
\$3,563**

**Total Amount  
Past Due 90 days  
\$3,568**

## March 2023

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

- The piping and controls are complete for the connection from the plant to Dominion's high zone tank, so we should be able to discontinue temporary service to Filing 4 by the end of April.
- Dominion continues to provide updates on their addition of chemical feed at the Titan Road lift station for odor control. Dominion still expects to have a chemical feed system in place by the end of the second quarter of 2023.
- RWSD did a successful pilot test of a Veolia odor control system at the lift station in March and saw very good results. Mike will discuss this in more detail during his report, but the District could realize significant cost savings with very little capital investment with this new product. We are currently doing a second pilot test of a scrubber that will capture and treat air from the open structure at the lift station that causes odors at the site. Dominion will be billed for 50% of the cost of both pilots.



## ROXBOROUGH WATER AND SANITATION DISTRICT

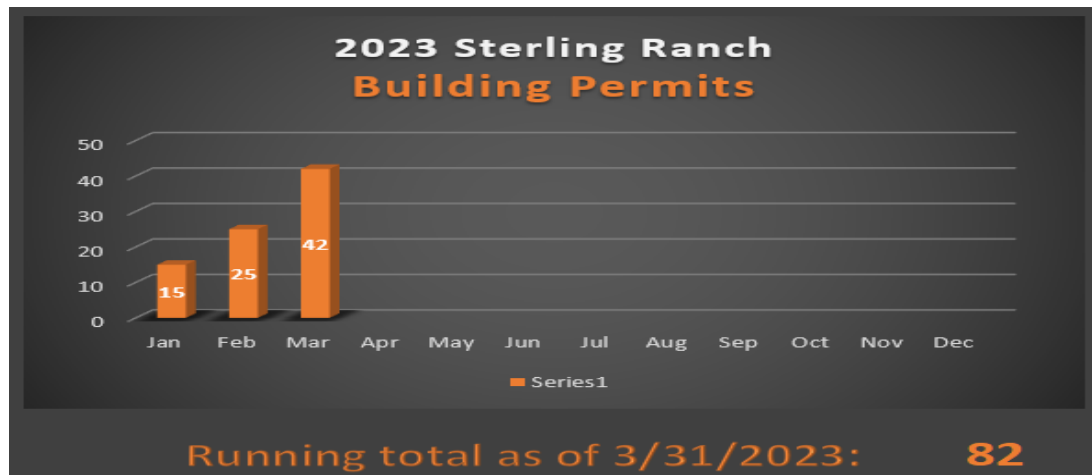
- There were an additional 56 Certificates of Occupancy (CO) issued in Sterling Ranch in January bringing the total number of COs that have been issued in Sterling Ranch to 1,993 for a monthly Wastewater Operations Charge of \$39,860.
- Year to date development summary:



- Based on the number of EQRs in Sterling Ranch, we are completing the design of the replacement of the oldest sections of the O-Line interceptor near the entrance to Ravenna to ensure adequate capacity. Dominion is responsible for 60% of the cost of this pipeline replacement project.
- The next \$1M Capital Improvements fee is due from Dominion when they reach 2,000 EQRs. This will bring the total Capital Improvement funds paid to date to \$3M of the \$5M required under the Wastewater Conveyance Agreement. Dominion was assessed 50% of the cost of the 2022 lift station pump replacement project against this fund as a wastewater capacity improvement and will be assessed 50% of the cost to replace the emergency backup generator at the lift station planned for 2023.
- Under the Wastewater Conveyance Agreement, Dominion has a Capital Asset Lease Payment due by March 31 of each year based on the number of EQRs connected to the system as of December 31 of the previous year. The March 2023 invoice was \$200,000 based on 1,875 EQRs on 12/31/2022, and payment was received on April 11, 2023.
- Under the Purchase and Sale Agreement for the Wastewater Treatment Plant, RWSD tracks new building permits issued in Sterling Ranch. Dominion is invoiced \$300 for each residential equivalent building permit in the prior year.



## ROXBOROUGH WATER AND SANITATION DISTRICT



### Projects:

- In response to complaints about air emissions from the sewer lining project, the District will be changing our procedures to provide more notice to residents of upcoming work.
- The Rampart Range Road Transmission Main Replacement Project is complete, restoration of the staging has occurred, and final paving is scheduled for the week of April 24.
- We have resolved all issues with the Roxborough Village Metro District and nearby homeowners regarding the fencing at the Zone 1 tanks.
- Work continues to progress on the Backwash Pond Phase 2 project. The Colorado Department of Public Health and Environment (CDPHE) is revising its permit for discharges from water treatment plants, and the emergency containment basin will allow the District to eliminate three discharge permits.
- The operators have nearly completed the post-Actiflo alum addition project at the plant at significant savings to the District.
- The operators have confirmed that manganese is causing the discolored water complaints we periodically receive. The operators will be doing a chlorine oxidation pilot to oxidize, or treat, manganese at the front end of the plant which should keep it from precipitating out in the distribution system.

### Public Outreach/Opportunities:

- We hosted permit writers and drinking water engineers from CDPHE for a tour of the water treatment plant on April 14.
- I will be in Washington, D.C. April 25-26 for a NACWA Board meeting and have requested meetings with the congressional delegation to discuss the District's request for Congressionally Directed Spending to fund upgrades to all the District's water pump stations.
- Ballots for the May 2 Board election were mailed this week, and bios for all 10 candidates for the Board are on the District's website.
- We submitted a grant request to the Colorado Water Conservation Board's turf replacement program on behalf of the Ramparts at Roxborough townhomes.
- Lucie Taylor managed a project to update the District's logo and newsletter. A summary of the changes is attached.

## RWSD's Logo



Numerous logo versions were considered, this logo was chosen for several reasons.

- It brings an updated look to RWSD's brand,
- It integrates the red rocks and the foothills where Roxborough is located,
- It contains the original burgundy color as part of the color scheme, which ties it to our roots,
- It has colorful flair which brings a much more visually appealing look to our logo.

The logo and color scheme will be integrated fully, over time, into to our marketing collateral, customer communications and website. These updates will help drive interest and readership among our customers.

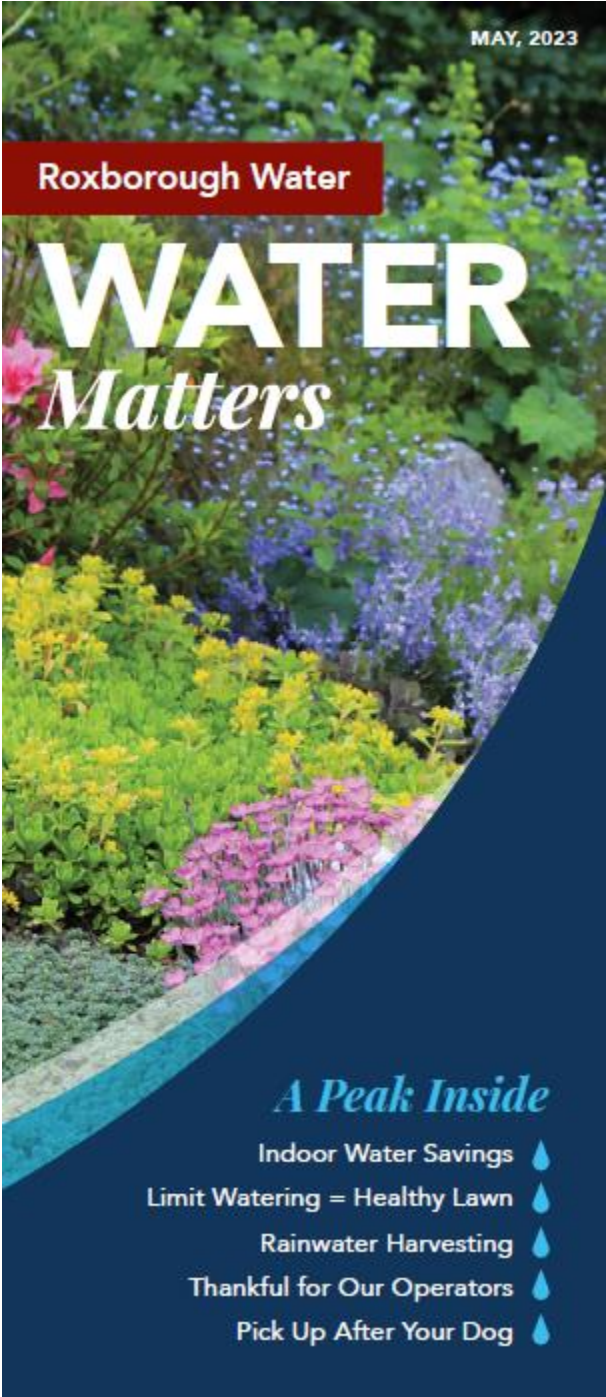
Beginning in June you will start seeing changes to the quarterly newsletters, billing statements, statement inserts, website, welcome kits, letterhead/stationery, business cards, outdoor office signage, car decals and staff uniforms. Some of this will be implemented in 2024 to allow for the most cost-effective approaches to be used, and to ensure we stay within budget this year.

## RWSD's Newsletter Name



Many creative names were submitted, and the list was narrowed and shared with our PR team for input. The final name was selected because of its professional sound and its dual meaning that "quality water *matters* to RWSD and Roxborough residents", and "there are important *matters* to share regarding water".

The winning name was submitted by Toby Tasei – Field Superintendent, and he was awarded a \$50 Visa gift card.



MAY, 2023

Roxborough Water

# WATER

*Matters*

## *A Peak Inside*

- Indoor Water Savings
- Limit Watering = Healthy Lawn
- Rainwater Harvesting
- Thankful for Our Operators
- Pick Up After Your Dog

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## Water Plant

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The water treatment plant has been running smoothly. In March, the plant was operational for **17** days with an average plant production of **1.1** MGD and a max day of **1.4** MGD.

The original High Zone Pump contract remains the same, still waiting for programming to be completed so full start-up procedure can be completed.

The Backwash Pond Phase 2 project continues, landscaping is complete, and the large process piping has begun to be installed.

Work remaining on the parking lot includes stripping and revegetation. South Gate is fully functional with keypad, intercom, and camera.

Work on the Post Alum project continues, pumps are installed, plumbing is nearly complete, electrical conduit has been installed and the catwalk is scheduled to ship the first week of May. The control narrative has been drafted and provided to Browns Hill to get started on the programming.

We are working on a chlorine oxidation pilot next to oxidize manganese at the head of the plant to reduce discolored water calls. The better job we do removing manganese up front helps it from precipitating out in our clear wells and distribution system.

March production was **26** million gallons of treated water, **8.6** million gallons of that was for Sterling Ranch.

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## Lift Stations

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The lift stations are running smoothly.

CDOT has acknowledged receipt of the letter that Barbara sent them, we expect to hear back soon on a construction schedule and potential remediation of the site as a result of the flood damage. We will continue to follow up with them on a regular basis.

We continue to look for solutions to reduce odor at the Roxborough Lift Station. In March we performed a 7-day pilot on a system Veolia offers. This Hydrogen Sulfide Elimination System pilot used peroxide along with a catalyst to remove hydrogen sulfide in the force main. The demonstration was very successful, a permanent installation would have very little capital costs and save an estimated 25% annual savings on O&M costs. We are evaluating the proposal and doing more testing with our current chemicals to make sure we are doing our due diligence prior to deciding.

We are also getting ready to launch another 30-day pilot that would address odor at the lift station site. This is another Veolia product; it is an air scrubber system. Basically, it works by covering the open vaults (where the H<sub>2</sub>S is releasing) and pulling the air through a scrubber that is filled with a catalyst that removes the hydrogen sulfide from the air. The catalyst is replaced every 100 days give or take.

March saw **23** million gallons of sewage pumped to Littleton-Englewood. Approximately **4.1** million was conveyed for Sterling Ranch.

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## Field

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The field had **161** locates for the month of March. Our current WebTMS platform for managing locates is no longer being used as of this year. Our new Utilisphere platform has been set up by Lisa and she has got the guys all trained up on it.

The guys are still busy with locates related to the gas lines in Ravenna.

American West is scheduled to start final paving the week of April 24<sup>th</sup>, all other items are complete.

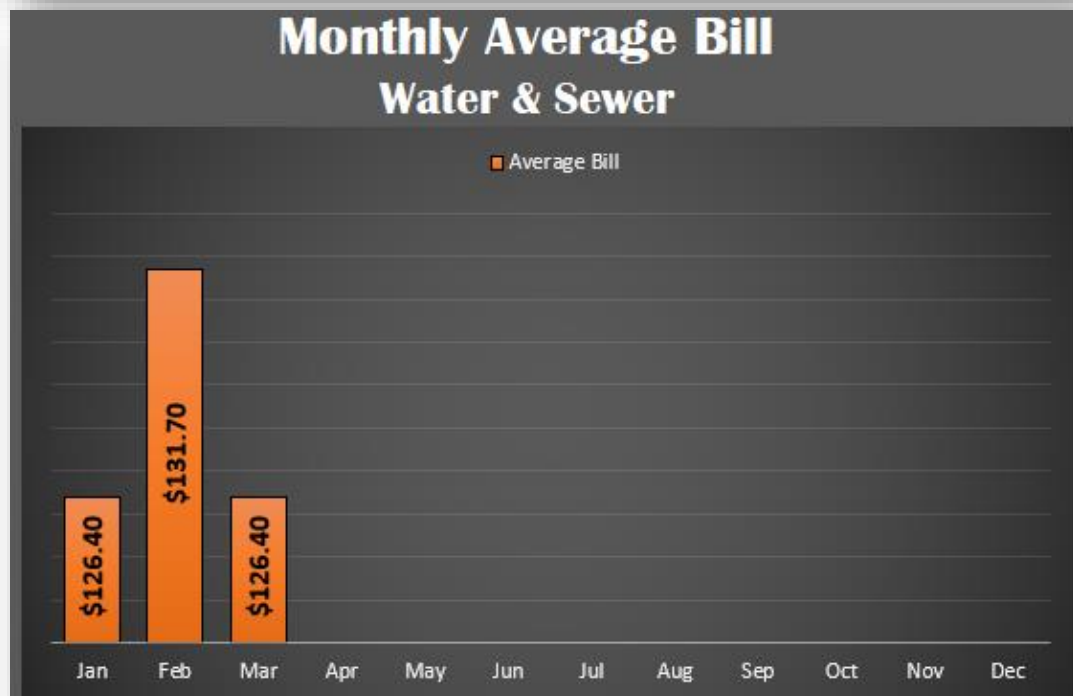
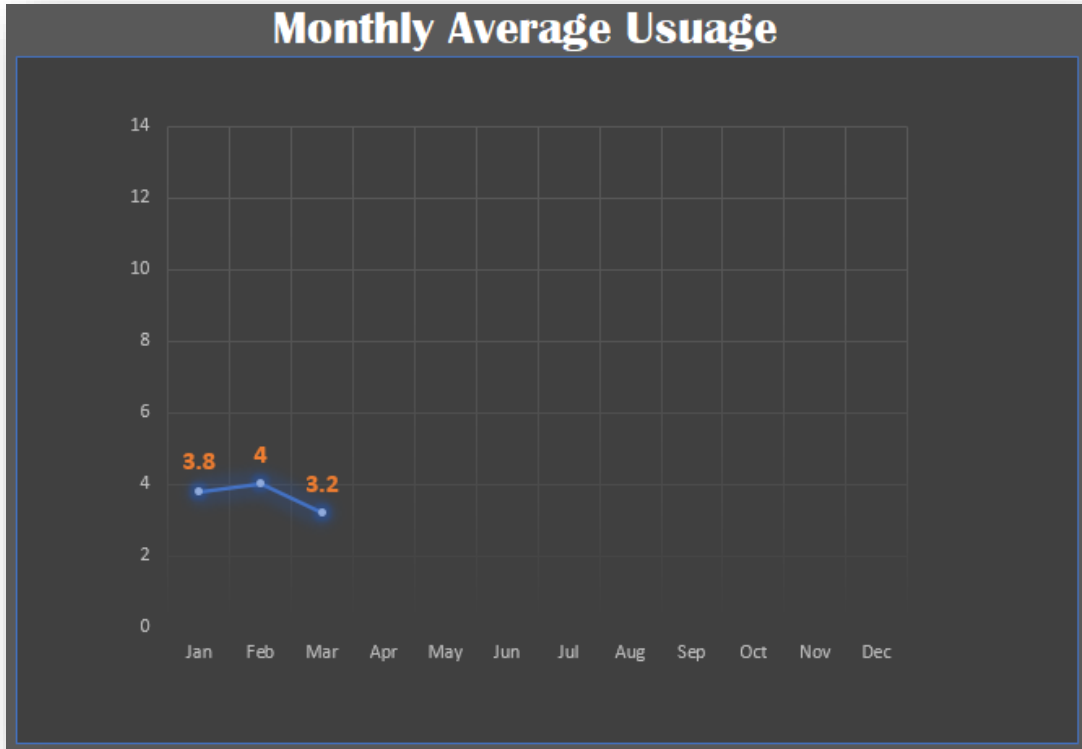
The sewer lining project is 95% complete a few small sections of 6" pipe remain that will require further action before being able to line. These few remaining sections should be complete soon.

The water quality analyzer at the Zone 4 Pump Station is installed, a small amount of electrical and programming will be required before starting up.

We walked the Zone 1 pump station site with Roxborough Village Metro District to discuss adding a wrought iron fence to enhance security. They were supportive of our proposal and requested we stake out the final layout. Once this is completed, we will have the contractor walk it for final footage and get it going along with the fence at the Lift Station.



## Monthly Averages



**MEMORANDUM**

TO: Roxborough Water and Sanitation District  
Board of Directors

FROM: TST Infrastructure, LLC  
Bill Goetz

SUBJECT: Engineering Status Report

DATE: April 14, 2023

I. DEVELOPMENT PROJECTS

Berkeley Homes – Construction of water and sewer lines has not started and no projected start date has been received from the developer. (No Change)

Valley View Christian Church – Easement documents are under review by VVCC. A meeting with VVCC to review the Preliminary Engineering Report has been scheduled for April 18.

Sherwin Williams Store – A fourth drawing submittal has been reviewed and comments have been sent to the developer and a fifth drawing submittal has been received and is under review.

Titan Road Vehicle Storage (Luxury Condominiums) – Installation of water line is in progress with approximately 1000 lf of 1500 lf installed.

McDonald's – A second drawing submittal has been reviewed and comments have been sent to the developer. (No Change)

Valvoline Instant Oil Change – A second drawing submittal has been received and comments have been sent to the developer. Required easements are complete.

Christian Brothers Automotive - A second drawing submittal was received and is under review.

Starbuck's - A second drawing submittal has been received and comments have been sent to the developer.

Memorandum  
April 14, 2023  
Page 2

## II. RAMPART WATER LINE REPLACEMENT

Revegetation is largely complete. Asphalt replacement at the north intersection of Village Circle East and Rampart Range Road remains. Scheduling of asphalt replacement is dependent on weather and coordination with the Xcel project to the north of the intersection.

## III. RAMPART PUMP STATION RELOCATION

Development of an agreement with the landowner is in progress. An L&E presubmittal meeting with Douglas County has been completed, and Douglas County will require an L&E submittal for the project.

## IV. WTP HIGH ZONE PUMP FOR DWSD

The permanent VFD has been received, installed, and partially tested. Final testing and adjustment will occur when the associated DWSD work has been completed, which is currently expected to occur sometime in May.

## V. WATER TREATMENT PLANT OVERFLOW POND (PHASE 2)

Installation of yard piping has been completed. Installation of interior piping continues and is expected to be completed by the end of April. At that time work remaining will be limited to the installation of electrical panels which are expected to be received in mid-May.

## VI. LIFT STATION PUMP 201 REPLACEMENT

The apparent cause of cavitation has been identified and can be corrected with minor operational changes.

## VII. TRANSITION VAULT DRAINAGE IMPROVEMENTS

CDOT has agreed to design improvements to their facilities to reduce the flow that has impacted the Transition Vault. Design of District improvements has been suspended pending review of CDOT's proposed design. (No Change)

Memorandum  
April 14, 2023  
Page 3

VIII. GIS

Maps have been prepared to track 2023 sewer system cleaning. Maps will also be updated based on sewer lining pending receipt of information.

IX. REPLACE O-LINE O-2 TO O-5

Field survey work has been completed and work on the Preliminary Engineering Report is in progress.

**Roxborough Water and Sanitation  
Financial Recap  
February 28, 2023**

**General Fund**

1. Property taxes collected for the month total \$ 44,052
2. Specific ownership taxes collected for the month total \$ 12,568
3. Repairs Expense includes \$ 2348 to Browns Hill

**Debt Service Fund**

1. Property taxes collected for the month total \$ 14,192
2. Specific ownership taxes collected for the month total \$ 4,048
3. Transfers in for Debt Surcharge in the amount \$ 93,556
4. Paid \$ 468,621 for February debt service

**Water Fund Treatment**

1. Service charges billed for the month were \$ 231,563
2. Dominion WTP Operations income of \$ 51,074 for the month.
3. Irrigation Water \$ 8,042 for the month.
4. Collected \$ 93,556 in capital surcharges for the WTP
5. Paid \$ 26,133 in Utility Costs for the month
6. Paid \$ 21,925 to Signarama DTC Signs

**Water Fund -Distribution**

1. Water Costs for the month \$ 58,973
2. Capital project costs of \$ 107,246 including \$ 94,835 to Intermountain Sales for the month.

**Sewer Fund**

1. Service charges for the month totaled \$ 157,640
2. Lockheed Martin service charges totaled \$ 29,850 for the month.
3. Dominion Sewer Conveyance income of \$ 38,740
4. Paid \$ 15,608 to DPC Industries for Operating Supplies

**Capital Fund**

1. Capital Expenses related to Valley View Church \$ 8,013
2. Paid \$ 44,126 for Dominion System Improvements
3. Paid \$ 111,530 for Dominion WTP Pump

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 SUBDISTRICT OF ROXBOROUGH WATER AND SANITATION  
DISTRICT HELD  
June 21, 2023**

A regular meeting of the Board of Directors of the Roxborough Water and Sanitation District and the Board of Directors of the Plum Valley Heights Subdistrict was held on June 21, 2023, at 8:00 a.m. The meeting was conducted in person and via Zoom meeting. Notice of the meeting and the Zoom ID and Password were duly posted at the District's Administrative Offices and on the District's website, as required by State law.

**ATTENDANCE:** Directors: Christine Thomas President  
Dave Bane Vice President  
Keith Lehmann Secretary  
John Kim Treasurer (via zoom)  
Loren McFall Assistant Secretary

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

RWSD Staff: Barbara Biggs Public: Ephram Glass (Resident/RVMD Board)  
Mike Marcum  
Lisa Hoover  
Lucie Taylor  
Dorice Vidger

**CALL TO ORDER:**

The meeting was called to order at 8:01 a.m. by Director Thomas, it was 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 Lehmann, second by Director Bane, and 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 Lehmann, second by Director Bane, and unanimous vote, the Board approved the Consent Agenda which consisted of:

- a. Approved the Minutes of the Regular Meeting of the PVH Subdistrict which are contained in and part of the Minutes of the Roxborough Water & Sanitation District Minutes for the Regular Meeting on May 17, 2023.

**GENERAL MANAGER'S REPORT:**

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

**FINANCIAL PVH:**

Ted Snailum of TWS Financial presented the April 2023 Financial Recap for Plum Valley Heights. Upon a motion from Director Lehman, second by Director McFall, and unanimous vote, the Board approved the April 2023 financial reports for Plum Valley Heights.

**BOARD ACTON ITEMS:**

- a. Mr. Snailum and Ms. Biggs presented the 2022 audited financial statements. Upon a motion by Director McFall, second by Director Lehmann, and unanimous vote by the Board, the 2022 Audit was approved and staff was directed to file the audit with the Colorado Office of the State Auditor.

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

Upon a motion by Director Lehmann, second by Director Bane, and unanimous vote, the Board adjourned as the Subdistrict Board and reconvened as the Roxborough Water and Sanitation District Board (RWSD).

**CONSENT AGENDA:**

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

- a. Approved the Minutes of the Regular Meeting of the RWSD Board on May 17, 2023.
- b. Ratified Payrolls for May 31 and June 15
- c. Ratified Payments since May 17, 2023: Checks – 102571-102618, 102621-102630, 102632-102633, 102635-102641, 10263-102644, 102646-102647
- d. Approved Payments of Claims: Checks – 102619-102620, 102631, 102634, 102642, 102645, 102648-102663
- e. Approved Pay App #16 for the WTP HSP Serving DWSD in the amount of \$125,196.12
- f. Approved Change Order #8 for the Rampart Range Road Transmission Main Replacement Project for \$0.00 and 28 days

**GENERAL MANAGER'S REPORT:**

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

**LEGAL COUNSEL REPORT:**

There was no legal report.

**OPERATIONS:**

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

**ENGINEERING:**

Mr. Gerstner, of TST Infrastructure, provided the engineering status report to the Board. A copy of TST's report is attached to these minutes.

**FINANCIAL RWSD:**

Ted Snailum, of TWS Financial, presented the April 2023 RWSD Financial Statements to the Board. Upon a motion by Director Lehmann, second by Director Bane, and unanimous vote by the Board, the April 2023 financial reports were approved.

**BOARD ACTION ITEMS:**

- a. Mr. Snailum and Ms. Biggs presented the 2022 audited financial statements. Upon a motion by Director Lehmann, second by Director Bane, and unanimous vote by the Board, the 2022 Audit was approved and staff was directed to file the audit with the Colorado Office of the State Auditor.
- b. Ms. Biggs presented the proposed revisions to the District's Rules and Regulations. Upon a motion by Director Lehmann, second by Director Bane, and unanimous vote by the Board, the Amended and Restated Rules and Regulations dated June 21, 2023, were approved.

**ADJOURN:**

Upon a motion by Director Lehmann, second by Director Bane, and unanimous vote, the meeting was adjourned at 9:58 a.m.

Secretary of the meeting: 

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 SUBDISTRICT OF ROXBOROUGH WATER AND SANITATION  
DISTRICT HELD  
July 19, 2023**

A regular meeting of the Board of Directors of the Roxborough Water and Sanitation District and the Board of Directors of the Plum Valley Heights Subdistrict was held on July 19, 2023, at 8:00 a.m. The meeting was conducted in person and via Zoom meeting. Notice of the meeting and the Zoom ID and Password were duly posted at the District's Administrative Offices and on the District's website, as required by State law.

**ATTENDANCE:** Directors: Christine Thomas President  
Dave Bane Vice President  
Keith Lehmann Secretary  
John Kim Treasurer  
Loren McFall Assistant Secretary

Consultants: Bill Goetz, TST Infrastructure, LLC  
Ted Snailum, TWS Financial  
Alan Pogue, Icenogle Seaver Pogue, PC

RWSD Staff: Barbara Biggs  
Mike Marcum  
Lisa Hoover  
Lucie Taylor  
Dorice Vidger

Public: Steve Throneberry

**CALL TO ORDER:**

The meeting was called to order at 8:01 a.m. by Director Thomas, it was 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 Lehmann, second by Director Kim, and 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 Lehmann, second by Director Bane, and unanimous vote, the Board approved the Consent Agenda which consisted of:

- a. Approved the Minutes of the Regular Meeting of the PVH Subdistrict which are contained in and part of the Minutes of the Roxborough Water & Sanitation District Minutes for the Regular Meeting on June 21, 2023.

**GENERAL MANAGER'S REPORT:**

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

**FINANCIAL PVH:**

Ted Snailum of TWS Financial presented the May 2023 Financial Recap for Plum Valley Heights. Upon a motion from Director Bane, second by Director Lehmann, and unanimous vote, the Board approved the May 2023 financial reports for Plum Valley Heights.



**BOARD ACTION ITEMS:**

There were no Board action items.

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

Upon a motion by Director Lehmann second by Director Bane, and unanimous vote, the Board adjourned as the Subdistrict Board and reconvened as the Roxborough Water and Sanitation District Board (RWSD).

**CONSENT AGENDA:**

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

- a. Approved the Minutes of the Regular Meeting of the RWSD Board on June 21, 2023.
- b. Ratified Payrolls for June 30 and July 15
- c. Ratified Payments since June 21, 2023: Checks – 102664-102707, 102710-102711, 102715-102731, 102735, 102737, 102739-102741.
- d. Approved Payments of Claims: Checks – 102708-102709, 102712-102714, 102732-102734, 102736, 102738, 102742-102755

**GENERAL MANAGER'S REPORT:**

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

**LEGAL COUNSEL REPORT:**

Mr. Pogue reported that he will be distributing a summary of the 2023 General Assembly to the Board members and provided a brief overview of the potential impact of Proposition HH on the District's mill levy and property tax revenues.

**OPERATIONS:**

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

**ENGINEERING:**

Mr. Goetz, of TST Infrastructure, provided the engineering status report to the Board. A copy of TST's report is attached to these minutes.

**FINANCIAL RWSD:**

Ted Snailum, of TWS Financial, presented the May 2023 RWSD Financial Statements to the Board. Upon a motion by Director Bane, second by Director Lehmann, and unanimous vote by the Board, the May 2023 financial reports were approved.

**BOARD ACTION ITEMS:**

**ADJOURN:**

Upon a motion by Director Lehmann, second by Director Bane, and unanimous vote, the meeting was adjourned at 9:17 a.m.

Secretary of the meeting: 



**CONSENT AGENDA:**

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

- a. Approved the Minutes of the Regular Meeting of the PVH Subdistrict which are contained in and part of the Minutes of the Roxborough Water & Sanitation District Minutes for the Regular Meeting on July 19, 2023.

**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 REPORT:**

Ted Snailum of TWS Financial presented the June 2023 Financial Recap for Plum Valley Heights. Upon a motion from Director Lehman, second by Director Kim, and unanimous vote, the Board approved the June 2023 financial reports for Plum Valley Heights.

**BOARD ACTION ITEMS:**

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

Upon a motion by Director Lehmann second by Director Kim, and unanimous vote, the Board adjourned as the Subdistrict Board and reconvened as the Roxborough Water and Sanitation District Board (RWSD).

**CONSENT AGENDA:**

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

- a. Approved the Minutes of the Regular Meeting of the RWSD Board on July 19, 2023.
- b. Ratified Payrolls for July 31 and August 15
- c. Ratified Payments since July 19, 2023: Checks – 102756-102775, 102777-102803, 102805, 102808-102809, 102811, 102813-102815, 102817-102819, 102821-102822, 102824-102828.
- d. Approved Payments of Claims: Checks – 102776, 102804, 102806-102807, 102810, 102812, 102816, 102820, 102823, 102829.
- e. Approved Invoice No. 1 for Redline Construction in the amount of \$210,242.61 for the Valve Addition and Sewer Repairs Project
- f. Approved Invoice No. 2 for Redline Construction in the amount of \$195,906.44 for Valve Addition and Sewer Repairs Project
- g. Approved Change Order No. 9 for American West for the Rampart Range Road Transmission Main Replacement Project deducting \$162,623.57 and adding 28 days
- h. Approved Change Order No. 5 for Moltz Construction for the WTP High Service Pump Serving DWSD adding 93 days to final completion
- i. Approved Change Order A.5 for Moltz Construction for the WTP High Service Pump Serving DWSD adding 48 days to final completion
- j. Approved Change Order B.2 for Moltz Construction for the WTP High Service Pump Serving DWSD adding 118 days to substantial completion and 367 days to final completion

**GENERAL MANAGER'S REPORT:**

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

**LEGAL COUNSEL REPORT:**

Mr. Pogue reported that the only legal matter would be addressed in the Operations Report.

**OPERATIONS:**

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

**ENGINEERING:**

Mr. Gerstner, of TST Infrastructure, provided the engineering status report to the Board. A copy of TST's report is attached to these minutes.

**FINANCIAL REPORT:**

Ted Snailum, of TWS Financial, presented the June 2023 Financial Recap for RWSD. Upon a motion by Director Lehmann, second by Director Kim, and unanimous vote by the Board, the June 2023 financial reports were approved.

**BOARD ACTION ITEMS:**

- c. Upon a motion by Director Lehmann, second by Director Kim and unanimous vote, Final Pay App (Pay App #13-R3) for American West in the amount of \$170,206.27 for the Rampart Range Road Transmission Main Project was approved.
- d. Upon a motion by Director Lehmann, second by Director Kim and unanimous vote, Final Pay App (Pay App #17) for Moltz Construction in the amount of \$121,108.14 for the WTP High Service Pump Serving DWSD was approved.

**ADJOURN:**

Upon a motion by Director Lehmann, second by Director Kim, and unanimous vote, the meeting was adjourned at 9:50 a.m.

Secretary of the meeting: 



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

Upon a motion by Director Lehmann second by Director Bane, and unanimous vote, the Board adjourned as the Subdistrict Board and reconvened as the Roxborough Water and Sanitation District Board (RWSD).

**CONSENT AGENDA:**

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

- a. Approved the Minutes of the Regular Meeting of the RWSD Board on August 16, 2023.
- b. Ratified Payrolls for July 31 and August 15
- c. Ratified Payments since July 19, 2023: Checks – 102831-102865, 102867, 102870-102871, 102873-102876, 102879-102888.
- d. Approved Payments of Claims: Checks – 102866, 102868-102869, 102872, 102877-102878, 1022889-102913.
- e. Approved Invoice No. 3 for Redline Construction in the amount of \$226,649.18 for the Valve Addition and Sewer Repair Project

**GENERAL MANAGER’S REPORT:**

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

**LEGAL COUNSEL REPORT:**

There was no legal report.

**OPERATIONS:**

Ms. Hoover provided the Operations Report, and a copy is attached to these minutes.

**ENGINEERING:**

Mr. Gerstner, of TST Infrastructure, provided the engineering status report to the Board. A copy of TST’s report is attached to these minutes.

**FINANCIAL RWSD:**

Ted Snailum, of TWS Financial, presented the July 2023 RWSD Financial Statements to the Board. Upon a motion by Director Lehmann, second by Director Bane, and unanimous vote by the Board, the July 2023 financial reports were approved.

**BOARD ACTION ITEMS:**

**ADJOURN:**

Upon a motion by Director Lehmann, second by Director Bane, and unanimous vote, the meeting was adjourned at 9:21 a.m.

Secretary of the meeting: 

**RESOLUTION NO. 2023-11-06**

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

**2024 MEETING RESOLUTION**

WHEREAS, Roxborough Water and Sanitation District (the “District”) were organized pursuant to Section 32-1-101 *et seq.*, C.R.S. of the “Special District Act;” and

WHEREAS, on November 16, 2022, the District adopted a 2023 Meeting Resolution designating the time and place of regular meetings, posting locations for meeting notices, and requirements for emergency meetings (the “Prior Meeting Resolution”); and

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

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

WHEREAS, Section 32-1-903(1.5), C.R.S., requires that all meetings of the Board that are held solely at physical locations must be held at physical locations that are within the boundaries of the District or which is within the boundaries of any county in which the District is located, in whole or in part, or in any county so long as the meeting location does not exceed twenty (20) miles from the District’s boundaries; and

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

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

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

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

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

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

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

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

WHEREAS, the Board desires to designate the time and place of all regular meetings, and to set forth specific requirements for the Board to call emergency meetings when such meetings are deemed necessary for the immediate protection of the public health, safety, and welfare of the property owners and residents of the District for the ensuing year of 2024, pursuant to this 2024 Meeting Resolution.

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

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

2. The Board hereby determines to hold its annual meeting as required by Section 32-1-903(6), C.R.S. prior to or after the meeting at which the District adopts its 2025 budget. The annual meeting shall be held at the office of the District located at 6222 North Roxborough Park Road, Littleton, CO., and may also be held electronically via Zoom or other reliable virtual or telephonic platform.

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



4. The Board hereby designates the District's public website, <https://www.roxwater.org/>, as the twenty-four (24) hour posting location for all meeting notices. The Board hereby designates the District's office located at 6222 North Roxborough Park Road as the posting location for notices if the District is unable to post a notice online in exigent or emergency circumstances.

5. The designation set forth in Paragraph 4 is hereby deemed to be the Board's annual designation of the location where notices of meetings shall be posted twenty-four (24) hours in advance of said meetings and shall be effective until such time as the Board determines to designate a new posting location.

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

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

8. This Resolution shall take effect on January 1, 2024.

*(Signature Page Follows.)*

ADOPTED AND APPROVED THIS 15TH DAY OF NOVEMBER, 2023.

ROXBOROUGH WATER AND SANITATION DISTRICT

By: \_\_\_\_\_  
Christine Thomas, President

*Signature Page to 2024 Meeting Resolution*

**RESOLUTION NO. 2023-11-07  
OF THE BOARD OF DIRECTORS OF  
ROXBOROUGH WATER AND SANITATION DISTRICT**

A RESOLUTION ADOPTING AND APPROVING A FIRST AMENDMENT TO THE AMENDED AND RESTATED PUBLIC RECORDS POLICY REGARDING THE INSPECTION, RETENTION AND DISPOSAL OF PUBLIC RECORDS

WHEREAS, the Colorado Open Records Act (“Open Records Act”), as set forth in Section 24-72-200.1, *et seq.*, C.R.S., as amended, requires all public records of political subdivisions of the State to be open for inspection by any person at reasonable times except as otherwise provided in the Open Records Act; and

WHEREAS, on November 19, 2014, via resolution, the Board of Directors (the “Board”) for Roxborough Water and Sanitation District (the “District”) adopted an Amended and Restated Public Records Policy Regarding the Inspection, Retention and Disposal of Public Records in compliance with the Open Records Act (the “Public Records Policy”); and

WHEREAS, the Board desires to amend the Public Records Policy to clarify when a public records request is deemed received by the District in accordance with the Open Records Act.

NOW THEREFORE, THE BOARD OF DIRECTORS OF ROXBOROUGH WATER AND SANITATION DISTRICT HEREBY ADOPTS THE FOLLOWING FIRST AMENDMENT TO THE PUBLIC RECORDS POLICY:

1. Amendment to Public Records Policy. The Public Records Policy is hereby amended to add the following language:

Upon the receipt of a written request to inspect Public Records, the Official Custodian or his or her designee shall set a date and hour at which time the requested Public Records will be available for inspection, which date and hour of inspection shall be between the hours of 8:00 A.M. and 5:00 P.M., Mountain Standard Time, three (3) working days or less from the date such Public Records were requested for inspection unless extenuating circumstances exist as provided in Section 24-72-203(3)(b), C.R.S. The day the public records request is received, weekends, and legally recognized holidays shall not count as a working day for the purposes of computing the date set for inspection of Public Records.

2. Future Amendments to Public Records Policy. The Board of the District may further amend the Public Records Policy from time to time as the Board deems necessary.

3. Effective Date. This Resolution shall take effect on the date and at the time of its adoption.

*(Signature Page Follows.)*

APPROVED AND ADOPTED THIS 15TH DAY OF NOVEMBER, 2023.

ROXBOROUGH WATER AND SANITATION DISTRICT

By: \_\_\_\_\_  
Christine Thomas, President

*Signature Page to First Amendment to Amended and Restated Public Records Policy*



# ROXBOROUGH WATER AND SANITATION DISTRICT

## General Manager's Report

November 15, 2023

### Information Only

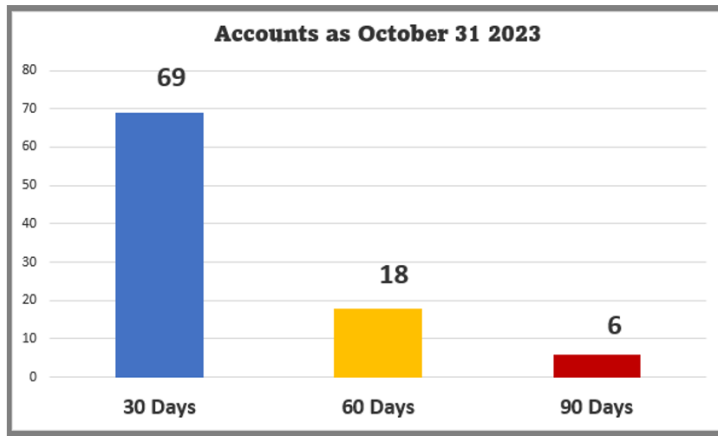
#### General Information:

#### Past Due Accounts:

- As of October 31, we had 6 accounts with a past due balance of \$2,755, compared to 7 accounts with a past due balance of \$4,166 as of September 30th.
- We posted 8 customers for the past due accounts on October 30th, and staff shut off service to 4 properties on October 31st. 4 customers paid and service was restored.



### Delinquent Accounts



**Total Amount  
Past Due 30 days  
\$11,799**

**Total Amount  
Past Due 60 days  
\$4,687**

**Total Amount  
Past Due 90 days  
\$2,755**

## October 2023

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

- Chemical addition at Dominions Titan Road Lift Station commenced on 11/9. RWSD has deployed our odor loggers into the system to gather before and after data. Data will be shared as needed to ensure the proper dose is going into the system to eliminate H2S odors.
- I had my first meeting with DWSD staff regarding the on 11/2, while understanding all negotiations are on the table until odor is controlled, here are some of the topics we discussed. CBWRF site constraints and financial burdens, capacity in the overflow pond was brought up. They talked about the challenges related to their discharge outfall and potential solutions. They spoke about their construction schedule as they are entering into a CMAR contract around the February timeframe. We discussed operations at the WTP and PFAS studies. Lastly, they put us on verbal notice as of 12/31 they are terminating RWSD from the Operations Agreement.
- There were an additional 47 Certificates of Occupancy (CO) issued in Sterling Ranch in October bringing the total number of COs that have been issued in Sterling Ranch to 2,316, this includes two more apartment buildings (8 EQRs). We have verified the buildings are served by a 1-1/2" water tap,



## ROXBOROUGH WATER AND SANITATION DISTRICT

# General Manager's Report

which is 4 EQRs in the Roxborough Rules & Regulations. The monthly Wastewater Conveyance Charge will increase to \$46,320.

- Year to date development summary:



- O-Line design is nearing 50%, all potholing for the project is complete and we found all the assets we were looking for. Advertisement for CM/GC package should go out in December. We have sent out a letter regarding the project that Kevin will be sending out through the HOA to provide public notice for the project. DWSD is responsible for 60% of all costs associated with this project.
- Under the Purchase and Sale Agreement for the Wastewater Treatment Plant, RWSD tracks new building permits issued in Sterling Ranch. Dominion is invoiced \$300 for each residential equivalent building permit in the prior year. This will be billed in January and should be around \$750,000 based on projections.
- Through October there was a total of 2451 building permits issued. This looks like they will hit 2500 in early 2024 which will trigger a Capital Improvements payment of \$1,000,000. It also looks like their Capital Lease payment for the year will be \$250,000 based on projections. If they hit 2500 by the end of January the Capital Lease payment would be \$300,000, that will be billed in January.





## ROXBOROUGH WATER AND SANITATION DISTRICT

# General Manager's Report

### Projects:

- American West will be required to address settling in the Village Circle East/West intersection as warranty work. Following a meeting with Douglas County the County has pushed this work to spring.
- A follow-up meeting with the Haberer group and both parties' council has been completed to clarify their concerns, the meeting went well. They requested a private meeting with the family and their council to better understand some things but gave a verbal nod that things are looking good. This project is close to beginning the CM/GC process as well. Once we get the easements signed, we will jump right into the L&E process with Douglas County.
- The Pump Station / PRV overhaul project design is close to the point of starting the CM/GC process as well. Once the CM/GC documents are final we will begin this project immediately.
- WTP Fiber – I signed the agreement with Lumen fiber service on 11/6. Fiber was pulled into the plant on 11/8, Browns Hill is scheduled later this month to perform the firewall configurations and get set up. This will trigger the broadband network to all assets increasing reliability and security to those sites. We will provide a termination agreement to MHO as the two networks cannot coexist.
- Jar testing in preparation for the full-scale ACH pilot was completed on 11/9, samples were delivered to the lab to test TOC removal. Full-scale testing should start in Q1-2024.
- Sun Valley Contractors have begun work to install the new generator pad at the lift station, this will likely be a multi-phase approach. The big push is to get it onsite ASAP to avoid paying rental fees or renting a crane multiple times to get it onsite.
- We are about a month away from our chemical swap at the lift station that I've been discussing. The operators have performed all the plumbing associated with the swap.
- The Distribution System Leak Monitoring pilot is on hold, Mueller is dealing with a Cyber Security incident and has all platforms locked down. This will extend our pilot into next year.

### Data:

- WTP was operational for 22 days in October with a max day of 2.9 MG and an average of 1.8 MGD.
- Octobers production was 39 MG, 12.7 MG was treated for Sterling Ranch.
- 26 MG of wastewater was sent to South Platte Renew in October, 4.6 MG was conveyed for Sterling Ranch.
- 239 Locates were completed in October in the field.

### Public Outreach/Opportunities:

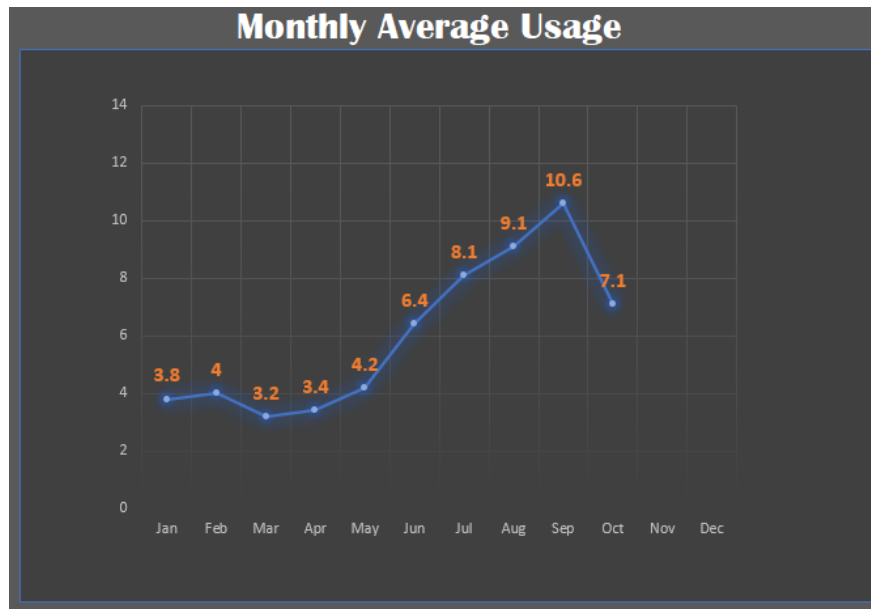
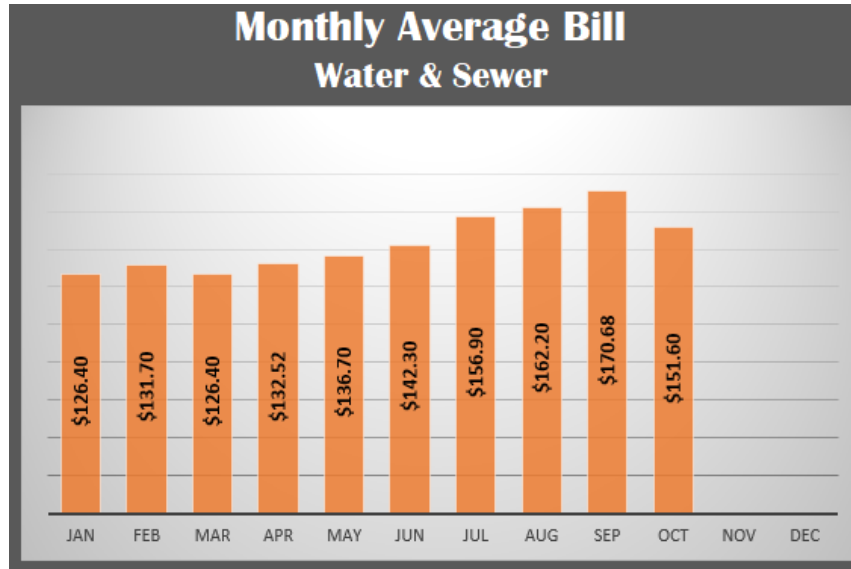
- I have signed the 2024 Garden in a Box contract to continue this effort moving forward.
- Ramparts Turf Replacement project was very successful this year. Most of the work is done but there will be one more small claim for some spring seeding in 2024 that I will submit for them.



## ROXBOROUGH WATER AND SANITATION DISTRICT

# General Manager's Report

Graphs on Average usage:





**MEMORANDUM**

TO: Roxborough Water and Sanitation District  
Board of Directors

FROM: TST Infrastructure, LLC  
Michael Gerstner

SUBJECT: Engineering Status Report

DATE: November 8, 2023

**I. DEVELOPMENT PROJECTS**

Berkeley Homes – Construction of water and sewer lines has not started, and no projected start date has been received from the developer. (No Change)

Valley View Christian Church – Bids were received November 2<sup>nd</sup> and Studio 7 North was apparent low bidder. Reference checks were completed and a recommendation is provided to the Board for consideration.

Sherwin Williams Store – The waterline and sewer main installation is completed and passed testing. Punchlist items remain. (No Change)

Titan Road Vehicle Storage (Luxury Condominiums) – The waterline installation is completed and passed testing. Punchlist items remain. (No Change)

McDonald's – A third drawing submittal has been reviewed and comments have been sent to the developer. (No Change)

Valvoline Instant Oil Change – Revised plans for new building configuration were approved.

Christian Brothers Automotive – Plans have been approved. (No Change)

**II. RAMPART WATER LINE REPLACEMENT**

The contractor was directed by Douglas County to wait until Spring to address asphalt warranty work.

Memorandum  
November 8, 2023  
Page 2

III. RAMPART PUMP STATION RELOCATION

Development of an agreement with the landowner is in progress. Survey of the site and geotechnical report was received. The Location and Extent package is ready for submittal upon easement agreement with the landowner. Exhibits were prepared for additional temporary construction easement area from Berkeley development area. Preliminary Engineering is in progress and a Preliminary Engineering Report will be reviewed with the District later this month. CM/GC documents were reviewed by legal and addressing comments is in progress.

IV. TRANSITION VAULT DRAINAGE IMPROVEMENTS

CDOT installation of curb to divert roadway drainage away from the site is complete. A plan has been developed for cleanup of the existing site. (No Change)

V. GIS

District mapping was updated to include 2022 sewer lining.

VI. REPLACE O-LINE O-2 TO O-5

Additional potholing was completed and all utilities were located. Geotechnical Engineering Study was completed. Work on the Preliminary Engineering Report and preliminary design drawings is in progress. A Site Application is being prepared and anticipating submittal later this month. CM/GC documents were reviewed by legal and addressing comments is in progress.

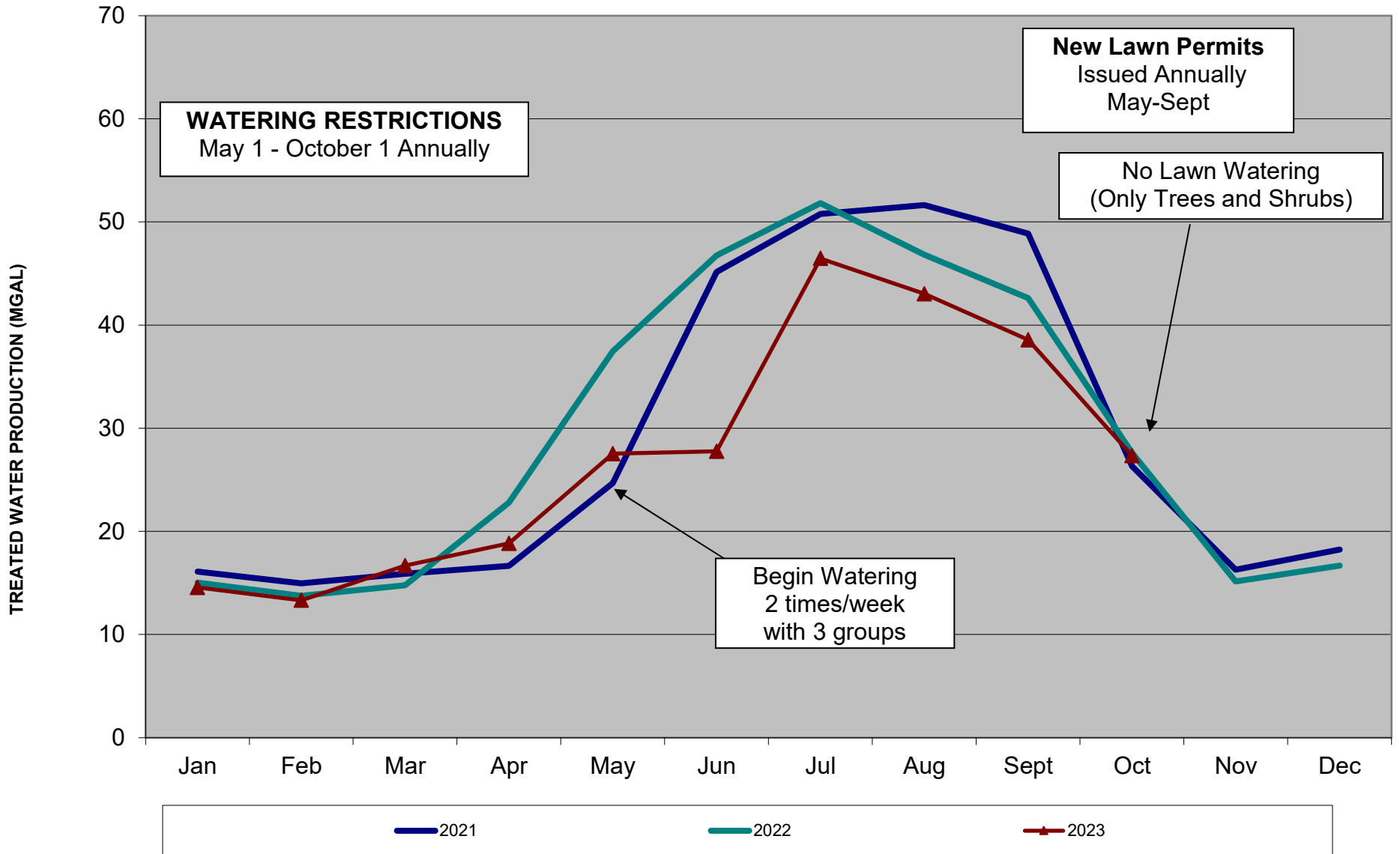
VII. WATER PUMP STATION UPGRADES

CM/CG were reviewed by legal. Preliminary design is in progress and the bid CM/GC package is being prepared. Electrical design options for revised power has been received and is under review.

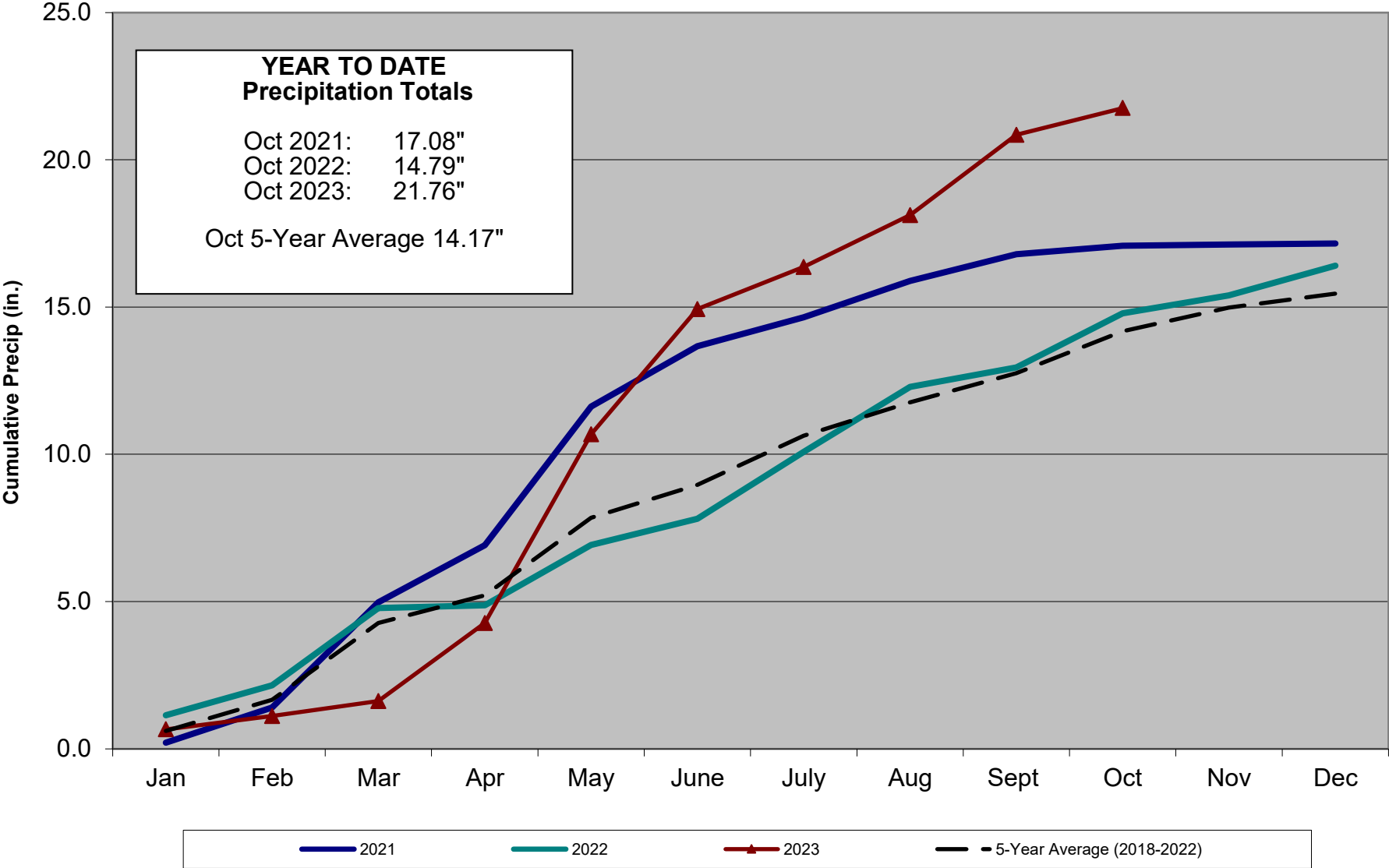
VIII. LIFT STATION GENERATOR

Pricing was received from the contractor and a value engineering meeting was completed to find cost saving items. The contractor was notified to proceed with Phase 1 portion of the installation and drawings are being updated to show phases.

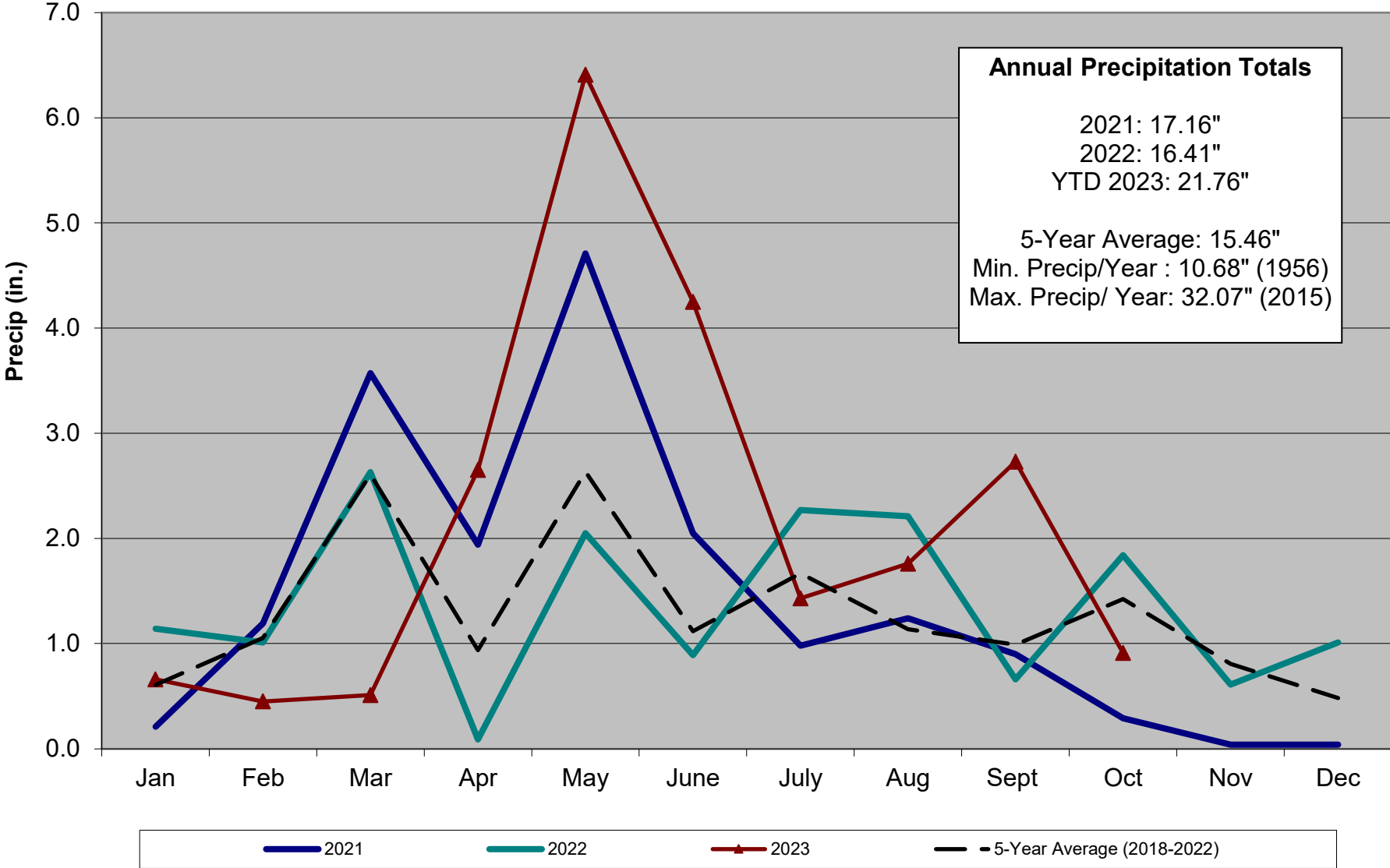
# ROXBOROUGH WATER AND SANITATION DISTRICT TREATED WATER PRODUCTION 2021-2023



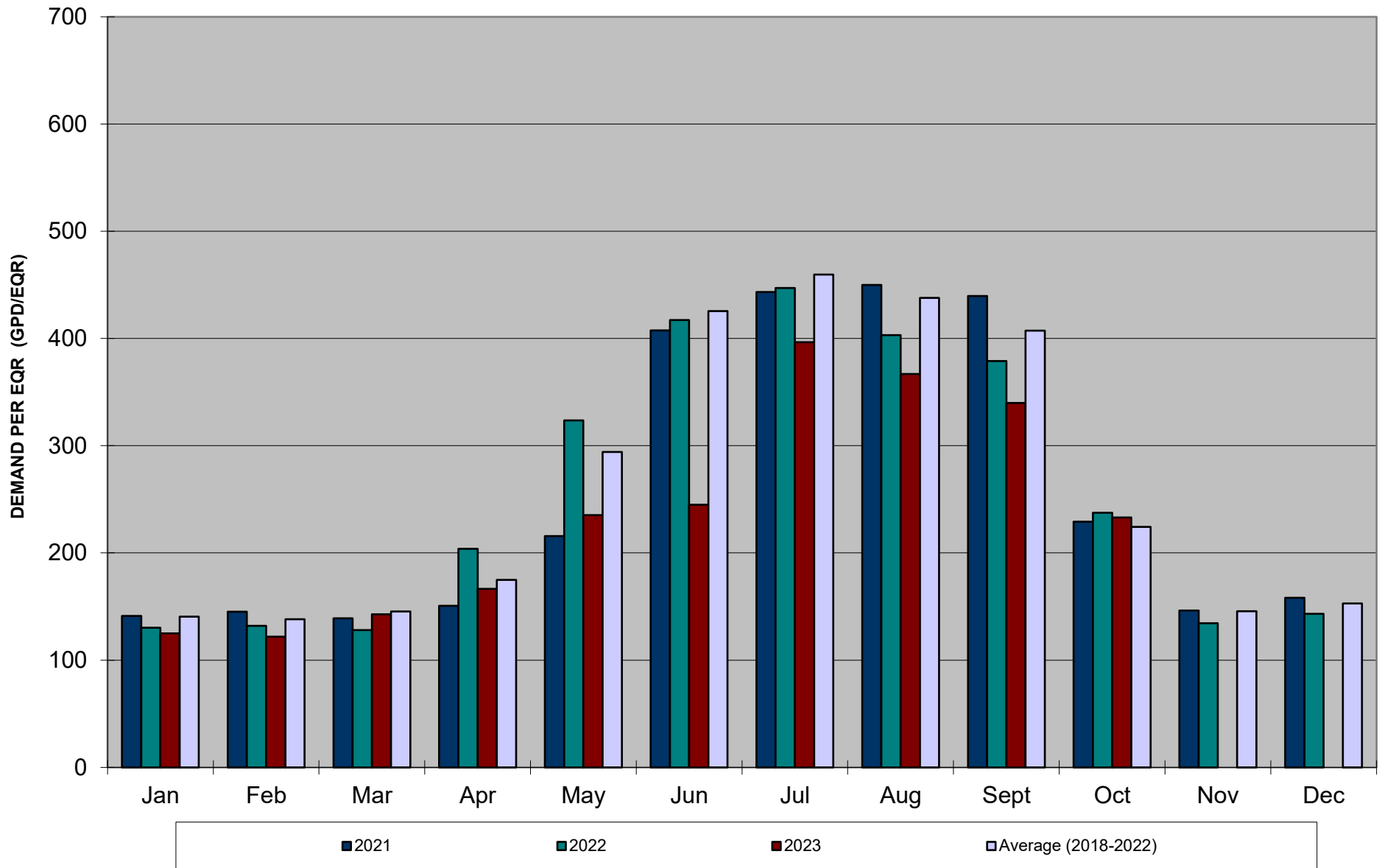
# ROXBOROUGH WATER AND SANITATION DISTRICT CUMULATIVE PRECIPITATION 2021-2023



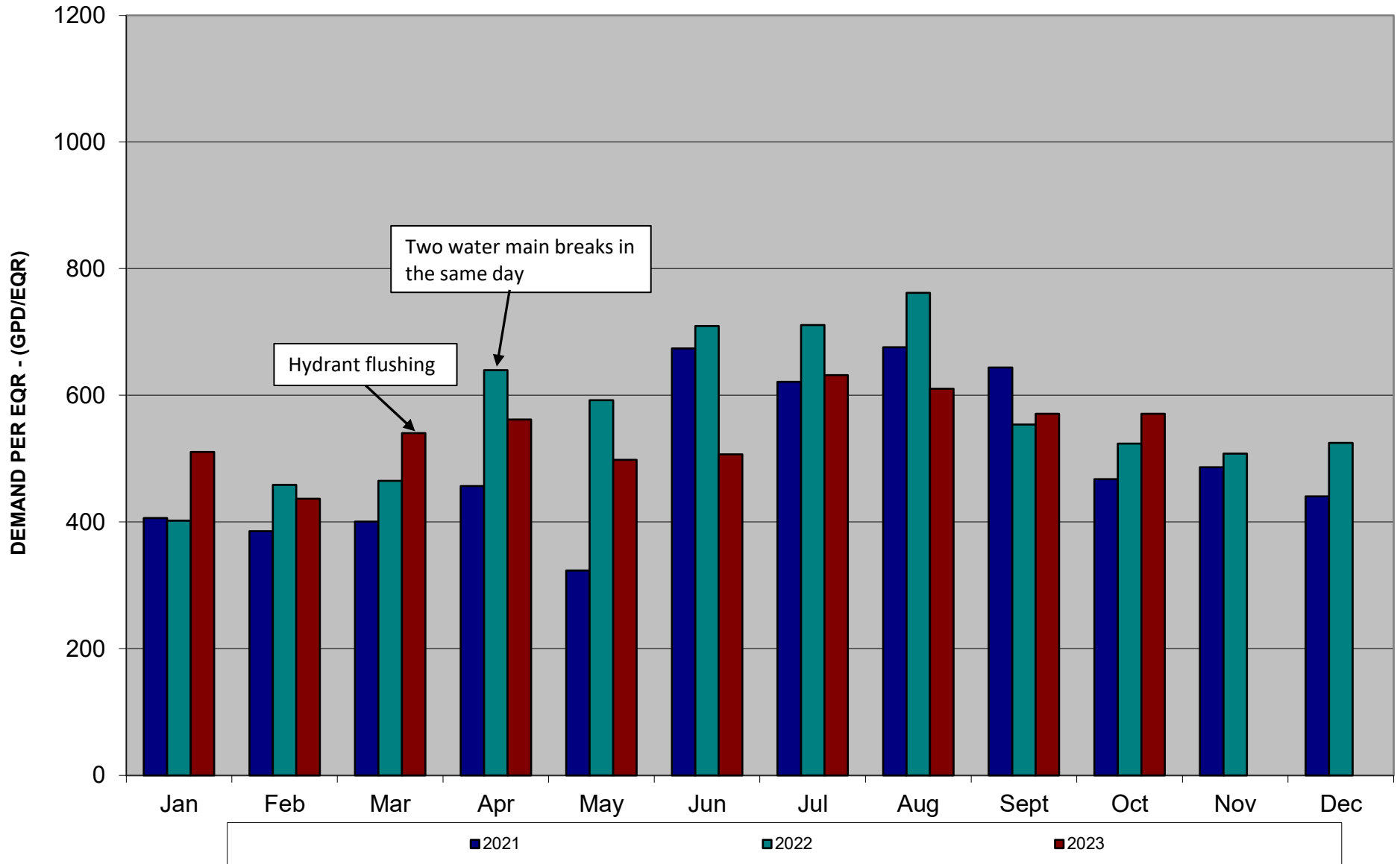
# ROXBOROUGH WATER AND SANITATION DISTRICT PRECIPITATION 2021-2023



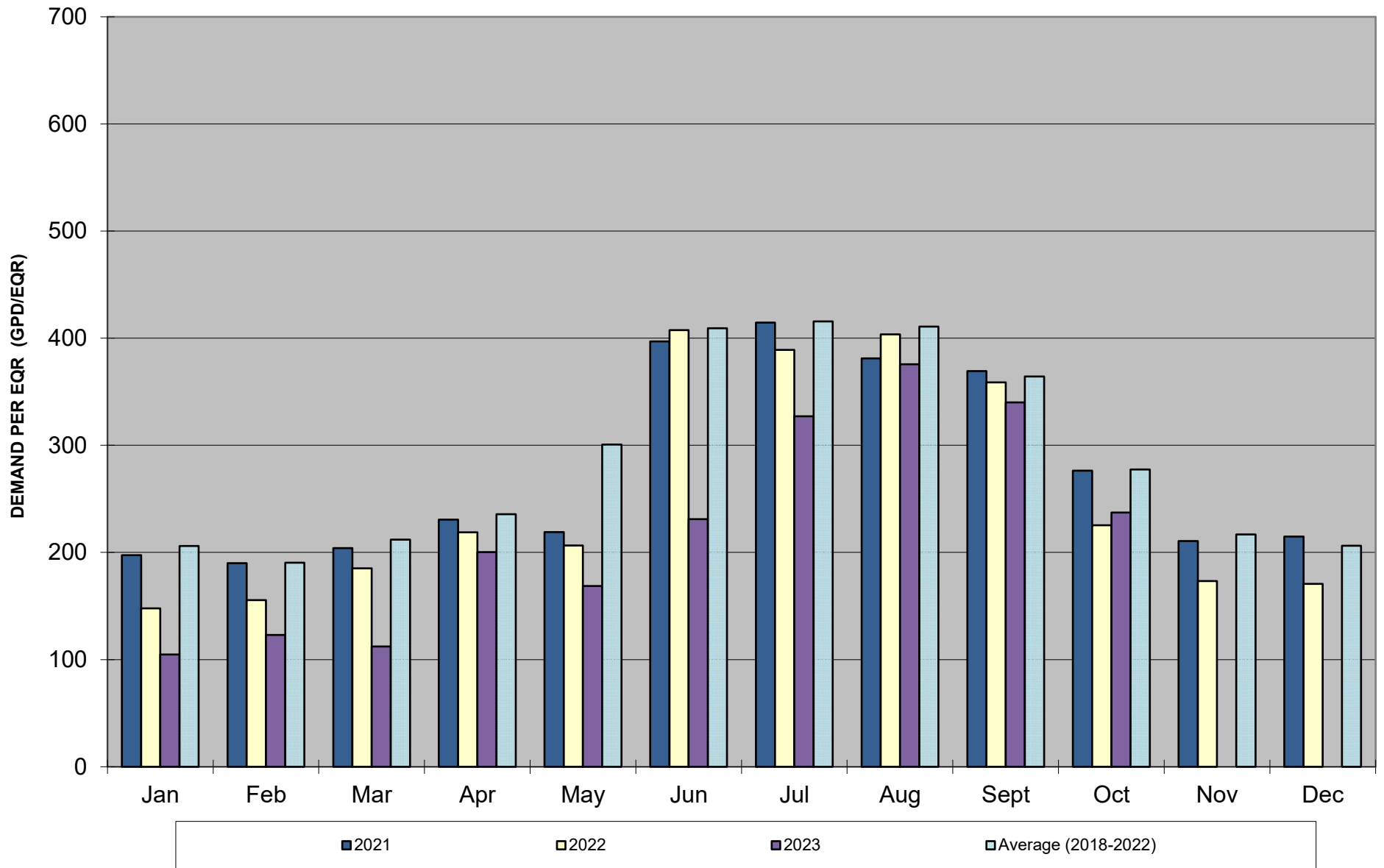
## ROXBOROUGH WATER AND SANITATION DISTRICT AVERAGE DEMAND PER EQR



# ROXBOROUGH WATER AND SANITATION DISTRICT MAX DAY DEMAND PER EQR

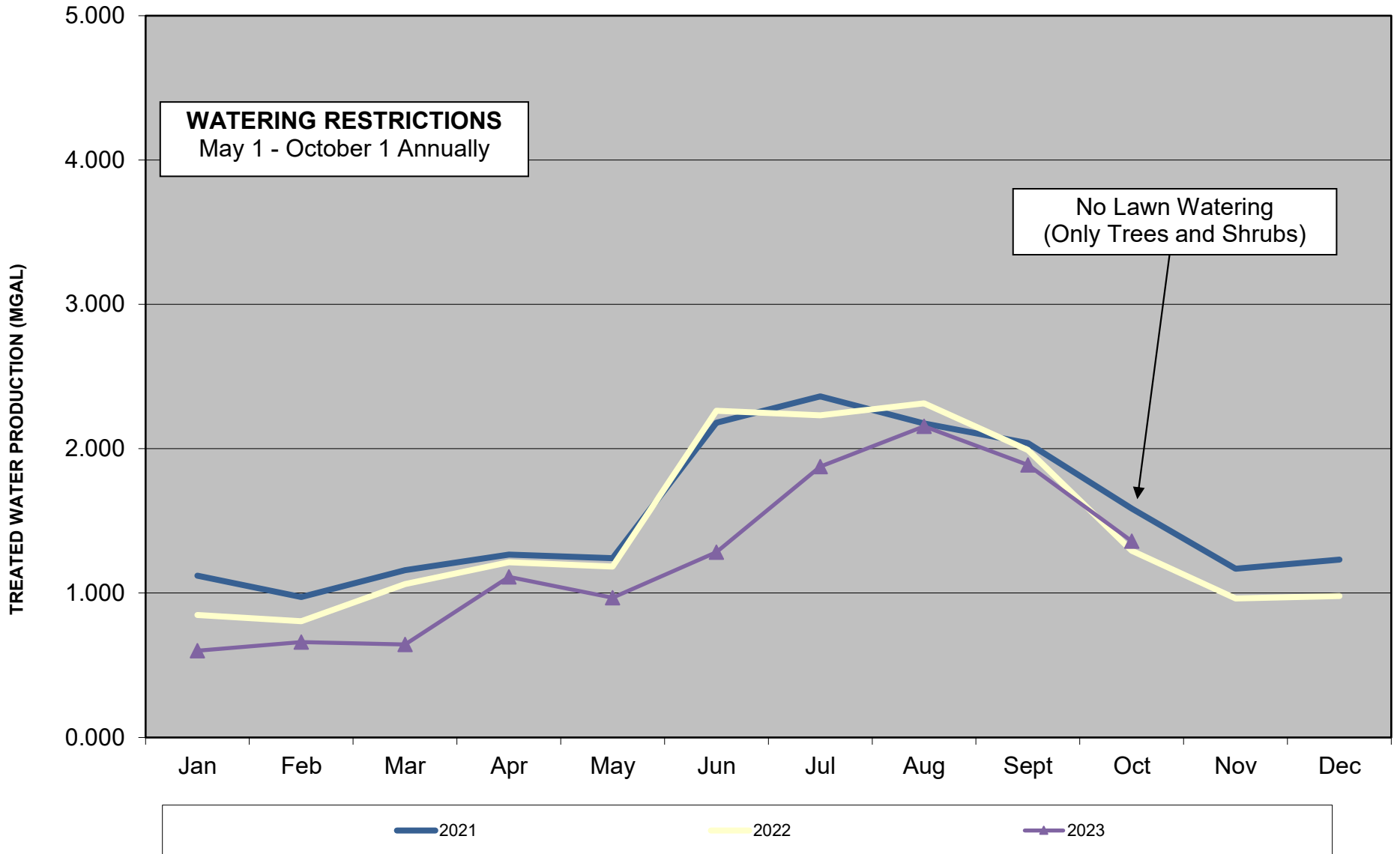


## ROXBOROUGH NW DOUGLAS COUNTY AVERAGE DEMAND PER EQR





# ROXBOROUGH NW DOUGLAS COUNTY TREATED WATER PRODUCTION 2021-2023



**Roxborough Water and Sanitation  
Financial Recap  
September 30, 2023**

**General Fund**

1. Property taxes collected for the month total \$ 9,950
2. Specific ownership taxes collected for the month total \$ 14,157
3. Capital expenses includes \$ 6027 to Signarama and \$ 5,155 to RUF Country Landscaping

**Debt Service Fund**

1. Property taxes collected for the month total \$ 3,206
2. Specific ownership taxes collected for the month total \$ 4,561
3. Transfers in for Debt Surcharge in the amount \$ 93,752

**Water Fund Treatment**

1. Service charges billed for the month were \$ 450,971
2. Service charges billed to Ravenna \$ 109,387
3. Dominion WTP Operations income of \$ 57,833 for the month.
4. Irrigation Water \$ 46,125 for the month.
5. Collected \$ 93,752 in capital surcharges for the WTP
6. Billed Dominion \$ 850,812 for WTP pump
7. Ravenna monthly SDC totaled \$ 22,600
8. Operating Supplies includes \$ 8,862 to Morton salt and \$ 4,714 DPC Industries.
9. Capital project includes \$ 45,325 to Kruger Inc.

**Water Fund -Distribution**

1. Water Costs for the month \$ 301,841
2. Conservation rebates includes \$ 19,200 to The Lawn Ranger
3. Capital Projects expense includes \$ 125,700 to Western Access, \$ 62,010 to C&L Water Solutions, and \$ 39,475 to Redline Pipeline

**Sewer Fund**

1. Service charges for the month totaled \$ 166,349
2. Lockheed Martin service charges totaled \$ 34,066 for the month.
3. Dominion Sewer Conveyance income of \$ 44,420
4. Repairs includes 17,375 to Water Technology and \$ 33,712 to C& L Water Solutions

**Capital Fund**

1. Paid \$ 22,226 for Valley View Project
2. Paid \$ 13,227 for Dominion System Improvement
3. Paid \$ 11,235 for RLS Generator
4. Paid \$ 12,562 for Ravenna Pump Station

### **Interest Income Recap**

1. Interest Income for the month - \$ 147,366
2. Interest income January – Sept 2023 - \$ 967,694
3. Wells Fargo rate 09/30/2023- 5.21027%
4. Colotrust rate 09/30/2023 - 5.5294 %

ROXBOROUGH WATER & SANITATION DISTRICT  
FINANCIAL STATEMENTS

September 30, 2023

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## Roxborough Water and Sanitation District Balance Sheet by Class

As of September 30, 2023

ASSETS	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
<b>Current Assets</b>								
Checking/Savings								
1105- Wells Fargo Checking	1,170,045.41	5,830,149.91	30,834,033.58	1,996,139.83	509,838.55	-27,977,291.50	-1,530,385.15	10,832,530.63
1111- WF Bond Redemption	0.00	1,653,115.10	0.00	0.00	0.00	0.00	0.00	1,653,115.10
1125- Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	2,010,072.42	2,010,072.42
1139 -WF Ravenna	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	3,196,997.18
1150-Investment in Colortrust	2,850,122.40	355,535.19	5,855,153.38	10,455,135.95	0.00	0.00	0.00	19,516,946.92
1155- Colortrust Bond Fund	0.00	0.00	378,524.07	525,428.27	0.00	0.00	0.00	903,952.34
1160 -System Develop Colo Trust	0.00	0.00	0.00	1,040,110.72	0.00	0.00	0.00	1,040,110.72
<b>Total Checking/Savings</b>	<b>4,020,167.81</b>	<b>7,848,800.20</b>	<b>40,265,708.21</b>	<b>14,016,814.77</b>	<b>509,838.55</b>	<b>-27,977,291.50</b>	<b>479,687.27</b>	<b>39,163,725.31</b>
<b>Other Current Assets</b>								
1300-A/R Service	0.00	0.00	832,956.57	296,463.14	0.00	0.00	0.00	1,129,419.71
1310-A/R Availability	0.00	0.00	4,346.35	1,444.65	0.00	0.00	0.00	5,791.00
1350 -A/R Taxes	1,732,055.00	298,441.00	0.00	0.00	0.00	0.00	449,171.00	2,479,667.00
1358-Due From NWDC Inclusion	0.00	0.00	-1,226.09	0.00	0.00	0.00	0.00	-1,226.09
1366 Due Club at Ravenna	0.00	0.00	109,386.73	0.00	0.00	0.00	0.00	109,386.73
1370- Due From Others	0.00	0.00	55,070.77	0.00	0.00	0.00	0.00	55,070.77
1390- Due from Dominion	0.00	0.00	870,659.23	0.00	0.00	0.00	0.00	870,659.23
1400- Prepaid Insurance	6,551.50	0.00	6,551.50	6,551.50	0.00	6,551.50	0.00	26,206.00
<b>Total Other Current Assets</b>	<b>1,738,606.50</b>	<b>298,441.00</b>	<b>1,877,745.06</b>	<b>304,459.29</b>	<b>0.00</b>	<b>6,551.50</b>	<b>449,171.00</b>	<b>4,674,974.35</b>
<b>Total Current Assets</b>	<b>5,758,774.31</b>	<b>8,147,241.20</b>	<b>42,143,453.27</b>	<b>14,321,274.06</b>	<b>509,838.55</b>	<b>-27,970,740.00</b>	<b>928,868.27</b>	<b>43,838,699.66</b>
<b>Fixed Assets</b>								
1500- Capital Assets	0.00	0.00	106,296,944.32	33,244,082.45	0.00	0.00	0.00	139,541,026.77
1550- Accumulated Depreciation	0.00	0.00	-19,159,750.00	-15,894,535.00	0.00	0.00	0.00	-35,054,285.00
<b>Total Fixed Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>87,137,194.32</b>	<b>17,349,547.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>104,486,741.77</b>
<b>TOTAL ASSETS</b>	<b>5,758,774.31</b>	<b>8,147,241.20</b>	<b>129,280,647.59</b>	<b>31,670,821.51</b>	<b>509,838.55</b>	<b>-27,970,740.00</b>	<b>928,868.27</b>	<b>148,325,441.43</b>
<b>LIABILITIES &amp; EQUITY</b>								
<b>Liabilities</b>								
<b>Current Liabilities</b>								
Accounts Payable	3,524.38	0.00	3,669.38	7,227.66	39,260.80	232,241.66	2,029.50	287,953.38
2000- Accounts Payable	3,524.38	0.00	3,669.38	7,227.66	39,260.80	232,241.66	2,029.50	287,953.38
<b>Total Accounts Payable</b>	<b>3,524.38</b>	<b>0.00</b>	<b>3,669.38</b>	<b>7,227.66</b>	<b>39,260.80</b>	<b>232,241.66</b>	<b>2,029.50</b>	<b>287,953.38</b>
<b>Other Current Liabilities</b>								
2015 Accrued Vac/ Sick Leave	-0.23	0.00	44,294.38	36,309.38	0.00	30,120.97	0.00	110,724.50
2052 - Deferred Rental Income	0.00	0.00	14,599.98	0.00	0.00	0.00	0.00	14,599.98
2055- Revenna Costs Advanced	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	3,196,997.18
2060 - Deferred Taxes	1,732,055.00	298,441.00	0.00	0.00	0.00	0.00	449,171.00	2,479,667.00
Accrued Payroll	1,349.65	0.00	7,425.41	5,594.22	0.00	4,704.93	0.00	19,074.21
Deferred Income	0.00	0.00	0.00	2,925,032.00	0.00	0.00	0.00	2,925,032.00
Retainage Payable	0.00	0.00	7,497.00	0.00	65,497.50	138,014.66	0.00	211,009.16
<b>Total Other Current Liabilities</b>	<b>1,733,404.42</b>	<b>298,441.00</b>	<b>3,270,813.95</b>	<b>2,966,935.60</b>	<b>65,497.50</b>	<b>172,840.56</b>	<b>449,171.00</b>	<b>8,967,104.03</b>
<b>Total Current Liabilities</b>	<b>1,736,928.80</b>	<b>298,441.00</b>	<b>3,274,483.33</b>	<b>2,974,163.26</b>	<b>104,758.30</b>	<b>405,082.22</b>	<b>451,200.50</b>	<b>9,245,057.41</b>
<b>Equity</b>								
3900 -Retained Earnings	2,490,596.83	6,956,088.50	121,661,417.72	29,001,894.28	1,084.08	-24,783,116.90	428,329.08	135,756,293.59
Net Income	1,531,248.68	892,711.70	4,344,746.54	-305,236.03	403,996.17	-3,592,705.32	49,328.69	3,324,090.43
<b>Total Equity</b>	<b>4,021,845.51</b>	<b>7,848,800.20</b>	<b>126,006,164.26</b>	<b>28,696,658.25</b>	<b>405,080.25</b>	<b>-28,375,822.22</b>	<b>477,657.77</b>	<b>139,080,384.02</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,758,774.31</b>	<b>8,147,241.20</b>	<b>129,280,647.59</b>	<b>31,670,821.51</b>	<b>509,838.55</b>	<b>-27,970,740.00</b>	<b>928,868.27</b>	<b>148,325,441.43</b>

No assurance is provided on these financial statements

## Roxborough Water and Sanitation District Profit & Loss by Class

September 2023

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
<b>Ordinary Income/Expense</b>								
Income								
5010- Service Charges	0.00	0.00	450,970.69	166,349.45	0.00	0.00	0.00	617,320.14
5011- Service Charges Ravenna	0.00	0.00	109,366.73	0.00	0.00	0.00	0.00	109,366.73
5101- Service Charges LMA	0.00	0.00	0.00	34,066.39	0.00	0.00	0.00	34,066.39
5200- Property Taxes	9,950.32	3,205.65	0.00	0.00	0.00	0.00	7,018.35	20,174.32
5210- Specific Ownership Taxes	14,156.58	4,560.75	0.00	0.00	0.00	0.00	3,901.05	22,618.38
5211- Dominion WTP Operations	0.00	0.00	57,833.66	0.00	0.00	0.00	0.00	57,833.66
5310-Permit Fees	0.00	0.00	825.00	825.00	0.00	0.00	0.00	1,650.00
5410-Hydrant Water	0.00	0.00	7,019.00	0.00	0.00	0.00	0.00	7,019.00
5510-Potable Irrigation Water	0.00	0.00	8,891.80	0.00	0.00	0.00	0.00	8,891.80
5511-Irrigation Water	0.00	0.00	46,125.44	0.00	0.00	0.00	0.00	46,125.44
5601-Late Fees, Penalties,	0.00	0.00	4,318.19	1,733.08	0.00	0.00	0.00	6,051.27
5610- Miscellaneous Income	0.00	0.00	472.50	22.50	0.00	0.00	0.00	495.00
5611-Inclusion fees-NWDC	0.00	0.00	5,600.47	0.00	0.00	0.00	0.00	5,600.47
5620- Dominion Dist. Operations	0.00	0.00	16,898.26	0.00	0.00	0.00	0.00	16,898.26
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	44,420.00	0.00	0.00	0.00	44,420.00
5640- Dominion Treated Water Us	0.00	0.00	22,087.50	0.00	0.00	0.00	0.00	22,087.50
5650 Dominion Exp Reimbursement	0.00	0.00	850,811.66	0.00	0.00	0.00	0.00	850,811.66
5700- Sys. Development Charge	0.00	0.00	37,244.00	11,274.00	0.00	0.00	0.00	48,518.00
5705 Ravenna SDC	0.00	0.00	22,600.00	0.00	0.00	0.00	0.00	22,600.00
5710- Capital Surcharge	0.00	0.00	11,911.71	13,436.50	0.00	0.00	0.00	25,348.21
5715- Capital Surcharge WTP Sup	0.00	0.00	93,752.41	0.00	0.00	0.00	0.00	93,752.41
5820- Investment Income	17,252.18	22,887.29	43,368.64	62,076.99	0.00	0.00	1,781.22	147,366.32
5890 - Reimbursed Exp Other	0.00	0.00	35,934.37	0.00	0.00	0.00	0.00	35,934.37
<b>Total Income</b>	<b>41,359.08</b>	<b>30,653.69</b>	<b>1,826,052.03</b>	<b>334,203.91</b>	<b>0.00</b>	<b>0.00</b>	<b>12,700.62</b>	<b>2,244,969.33</b>
<b>Gross Profit</b>	<b>41,359.08</b>	<b>30,653.69</b>	<b>1,826,052.03</b>	<b>334,203.91</b>	<b>0.00</b>	<b>0.00</b>	<b>12,700.62</b>	<b>2,244,969.33</b>
<b>Expense</b>								
6020-Payroll Expenses	10,286.27	0.00	54,421.17	35,505.90	0.00	28,173.30	0.00	128,366.64
6040- Accounting	2,375.00	0.00	2,375.00	2,375.00	0.00	2,375.00	1,000.00	10,500.00
6050- Contract Labor	0.00	0.00	123.75	2,957.62	0.00	2,957.63	0.00	6,039.00
6065- Dominion expenses	0.00	0.00	0.00	655.98	0.00	0.00	0.00	655.98
6080- Education	1,797.64	0.00	0.00	249.00	0.00	990.67	0.00	3,037.31
6100- Engineering	575.00	0.00	720.00	2,982.30	0.00	6,937.70	0.00	11,215.00
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	20,635.22	0.00	20,635.22
6115- GPS/GIS	0.00	0.00	0.00	640.00	0.00	80.00	0.00	720.00
6130- Insurance	2,184.00	0.00	2,184.00	2,184.00	0.00	2,184.00	0.00	8,736.00
6140- Lab & Test Fees	0.00	0.00	29.00	0.00	0.00	820.00	0.00	849.00
6150- Legal	574.38	0.00	574.38	574.38	0.00	574.38	1,029.50	3,327.02
6170- Meter Expenses	0.00	0.00	0.00	0.00	0.00	24,085.59	0.00	24,085.59
6180- Misc. Expenses	0.00	0.00	1,349.69	636.47	0.00	636.46	0.00	2,622.62
6200- Office Expense	2,044.44	0.00	1,369.03	1,237.03	0.00	1,274.53	0.00	5,925.03
6210-Operating Supplies	0.00	0.00	15,163.28	584.00	0.00	0.00	0.00	15,747.28
6230- Repairs and Maint	2,511.99	0.00	10,653.60	3,286.07	0.00	44,354.08	0.00	60,815.74
6240- Safety Equipment	0.00	0.00	51.99	0.00	0.00	0.00	0.00	51.99
6250- Treasurers Fees	149.24	48.08	0.00	0.00	0.00	0.00	0.00	302.60
6260- Utilities	92.43	0.00	19,302.64	9,128.33	0.00	9,070.64	105.28	37,594.04
6270- Vehicle	0.00	0.00	159.01	994.23	0.00	994.20	0.00	2,147.44
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	301,841.19	0.00	301,841.19
7290- Water Rights	0.00	0.00	0.00	0.00	0.00	384.00	0.00	384.00
7300- Capital Projects	11,182.50	0.00	47,127.44	237,356.50	14,057.20	273,585.44	0.00	569,251.88
7308- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,057.20
7310- WTP- Dominion Pump	0.00	0.00	0.00	0.00	90.00	0.00	0.00	90.00
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	13,227.00	0.00	0.00	13,227.00
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	12,561.70	0.00	0.00	12,561.70
7313 - Valley View Project	0.00	0.00	0.00	0.00	22,226.60	0.00	0.00	22,226.60
7330- RLS Generator	0.00	0.00	0.00	0.00	11,235.00	0.00	0.00	11,235.00
<b>Total Expense</b>	<b>33,772.89</b>	<b>48.08</b>	<b>155,613.98</b>	<b>301,346.81</b>	<b>73,397.50</b>	<b>721,954.03</b>	<b>2,134.78</b>	<b>1,288,268.07</b>
<b>Net Ordinary Income</b>	<b>7,586.19</b>	<b>30,605.61</b>	<b>1,670,438.05</b>	<b>32,857.10</b>	<b>-73,397.50</b>	<b>-721,954.03</b>	<b>10,565.84</b>	<b>956,701.26</b>

No assurance is provided on these financial statements

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

September 2023

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Other Income/Expense								
Other Income								
6900- Transfers In	0.00	0.00	0.00	0.00	850,000.00	0.00	0.00	850,000.00
6902- Transfers In WTP	0.00	93,752.41	0.00	0.00	0.00	0.00	0.00	93,752.41
Total Other Income	0.00	93,752.41	0.00	0.00	850,000.00	0.00	0.00	943,752.41
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	850,000.00	0.00	0.00	0.00	0.00	850,000.00
8002- Transfers Water Supply SV	0.00	0.00	93,752.41	0.00	0.00	0.00	0.00	93,752.41
9000 -Depreciation Expense	0.00	0.00	165,000.00	69,000.00	0.00	0.00	0.00	234,000.00
Total Other Expense	0.00	0.00	1,108,752.41	69,000.00	0.00	0.00	0.00	1,177,752.41
Net Other Income	0.00	93,752.41	-1,108,752.41	-69,000.00	850,000.00	0.00	0.00	-234,000.00
Net Income	<b>7,596.19</b>	<b>124,358.02</b>	<b>561,685.64</b>	<b>-36,142.90</b>	<b>776,602.50</b>	<b>-721,954.03</b>	<b>10,565.84</b>	<b>722,701.26</b>



## Roxborough Water and Sanitation District Profit & Loss by Class

January through September 2023

Ordinary Income/Expense	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Income								
5010- Service Charges	0.00	0.00	2,698,721.83	1,468,721.05	0.00	0.00	0.00	4,168,835.88
5011- Service Charge Ravenna	0.00	0.00	109,386.73	0.00	0.00	0.00	0.00	109,386.73
5100-Availability Charges	0.00	0.00	61,481.22	20,086.50	0.00	0.00	0.00	81,567.72
5101- Service Charges LMA	0.00	0.00	0.00	290,722.19	0.00	0.00	0.00	290,722.19
5200- Property Taxes	1,754,331.50	565,198.92	0.00	0.00	0.00	0.00	441,793.18	2,761,323.60
5210- Specific Ownership Taxes	108,546.77	36,675.06	0.00	0.00	0.00	0.00	31,247.87	176,469.70
5211- Dominion WTP Operations	0.00	0.00	500,224.62	0.00	0.00	0.00	0.00	500,224.62
5310-Permit Fees	0.00	0.00	5,450.00	4,950.00	0.00	0.00	0.00	10,400.00
5410-Hydrant Water	0.00	0.00	38,300.50	0.00	0.00	0.00	0.00	38,300.50
5510-Potable Irrigation Water	0.00	0.00	34,110.30	0.00	0.00	0.00	0.00	34,110.30
5511-Irrigation Water	0.00	0.00	236,831.59	0.00	0.00	0.00	0.00	236,831.59
5601-Late Fees, Penalties,	0.00	0.00	34,006.69	13,756.43	0.00	0.00	0.00	47,763.12
5610- Miscellaneous Income	0.00	0.00	2,273,099.67	635.86	0.00	0.00	0.00	2,273,735.53
5620- Inclusion Fees-NWDC	0.00	0.00	56,552.31	0.00	0.00	0.00	0.00	56,552.31
5620- Dominion Dist. Operations	0.00	0.00	150,439.33	0.00	0.00	0.00	0.00	150,439.33
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	375,540.00	0.00	0.00	0.00	375,540.00
5640- Dominion Treated Water Us	0.00	0.00	138,019.80	0.00	0.00	0.00	0.00	138,019.80
5650 Dominion Exp Reimbursement	0.00	0.00	1,711,951.10	0.00	0.00	0.00	0.00	1,711,951.10
5660- Ravenna Reimbursement	0.00	0.00	14,397.08	0.00	0.00	0.00	0.00	14,397.08
5700- Sys. Development Charge	0.00	0.00	133,988.00	72,522.00	0.00	0.00	0.00	206,510.00
5705 Ravenna SDC	0.00	0.00	217,981.53	0.00	0.00	0.00	0.00	217,981.53
5715- Capital Surcharge	0.00	0.00	107,115.13	120,256.60	0.00	0.00	0.00	227,371.73
5715- Capital Surcharge WTP Sup	0.00	0.00	843,238.60	0.00	0.00	0.00	0.00	843,238.60
5820- Investment Income	90,601.76	83,292.06	337,853.92	442,445.05	0.00	0.00	13,500.97	967,693.78
5850 - Reimbursed Exp Other	0.00	0.00	173,039.45	0.00	0.00	0.00	0.00	173,039.45
Total Income	1,953,480.05	665,166.04	9,875,581.40	2,809,635.68	0.00	0.00	486,542.02	15,810,405.19
Gross Profit	1,953,480.05	665,166.04	9,875,581.40	2,809,635.68	0.00	0.00	486,542.02	15,810,405.19
Expense								
6020-Payroll Expenses	84,074.55	0.00	476,991.39	332,089.48	13,321.00	271,339.34	0.00	1,177,815.76
6040- Accounting	21,375.00	0.00	21,375.00	21,375.00	0.00	21,375.00	0.00	94,500.00
6041- Audit	30,531.44	0.00	0.00	0.00	0.00	0.00	0.00	30,531.44
6050- Contract Labor	995.00	0.00	1,118.75	21,542.53	0.00	23,570.03	0.00	47,226.31
6065- Dominion expenses	0.00	0.00	0.00	737.98	0.00	0.00	0.00	737.98
6080- Education	7,791.63	0.00	7,460.29	8,930.98	0.00	17,748.50	0.00	41,931.40
6099- Election	28,470.02	0.00	0.00	0.00	0.00	0.00	0.00	28,470.02
6100- Engineering	13,146.20	0.00	16,063.70	88,054.24	0.00	141,503.04	0.00	236,767.18
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	21,135.22	0.00	21,135.22
6115- GPS/GIS	0.00	0.00	0.00	8,132.50	0.00	16,422.50	0.00	24,555.00
6130- Insurance	19,811.41	0.00	19,673.75	20,170.92	0.00	20,020.92	0.00	79,677.00
6140- Lab & Test Fees	0.00	0.00	4,675.00	1,120.00	0.00	4,085.00	0.00	9,880.00
6150- Legal	10,735.79	0.00	9,739.16	9,739.16	0.00	12,736.66	0.00	44,290.27
6170 - Meter Expenses	0.00	0.00	306.00	0.00	0.00	36,067.77	1,399.50	36,373.77
6180- Misc. Expenses	3,148.85	0.00	4,031.72	3,304.29	0.00	954.31	0.00	11,439.17
6185- Littleton Service Fees	0.00	0.00	0.00	575,169.64	0.00	0.00	0.00	575,169.64
6200- Office Expense	31,476.49	0.00	5,214.02	16,254.87	0.00	15,150.34	0.00	68,095.72
6210-Operating Supplies	2,821.87	0.00	59,248.39	68,293.33	0.00	0.00	0.00	130,364.59
6220- Permits	25,896.77	0.00	2,540.00	5,877.90	0.00	8,513.00	0.00	42,827.67
6225-Rent	2,693.52	0.00	0.00	0.00	0.00	0.00	0.00	2,693.52
6230- Repairs and Maint	74,345.84	0.00	112,329.67	96,722.41	0.00	212,219.00	0.00	495,616.92
6230- Treasurers Fees	0.00	0.00	2,015.43	273.34	0.00	703.90	0.00	2,992.67
6260- Utilities	1,040.14	8,474.74	0.00	78,925.65	0.00	53,869.33	6,605.80	41,385.43
6270- Vehicle	1,242.85	0.00	159,868.14	8,521.52	0.00	9,464.30	0.00	293,703.26
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	1,360,289.59	0.00	1,360,289.59
6420-Loan Administrative Fees	0.00	38,400.00	0.00	0.00	0.00	0.00	0.00	38,400.00
6500- CWRPDA -PVH D153356	0.00	233,235.00	0.00	0.00	0.00	0.00	304,820.88	538,055.88
6550-CWCB Principal c150346	0.00	0.00	0.00	0.00	0.00	0.00	115,447.15	115,447.15
7100-Principal Payments-W05A105	0.00	544,010.25	0.00	0.00	0.00	0.00	0.00	544,010.25
7150-Ravenna CWCB	0.00	82,425.19	0.00	0.00	0.00	0.00	0.00	82,425.19

No assurance is provided on these financial statements

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

January through September 2023

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Flum Valley Heights	TOTAL
7200- Interest Payments	0.00	115,296.13	0.00	0.00	0.00	0.00	0.00	115,296.13
7290- Water Rights	0.00	0.00	0.00	0.00	0.00	84,133.35	0.00	84,133.35
7300- Capital Projects	36,329.11	0.00	310,486.29	1,108,620.72	0.00	1,261,404.22	0.00	2,716,840.34
7301-Capital DWSD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7308- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	97,463.18	0.00	0.00	97,463.18
7310 - WTP- Dominion Pump	0.00	0.00	0.00	0.00	888,367.22	0.00	0.00	888,367.22
7311- Dominion System Improve.	0.00	0.00	-27,363.44	0.00	121,983.63	0.00	0.00	94,620.19
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	38,673.30	0.00	0.00	38,673.30
7313 - Valley View Project	0.00	0.00	0.00	0.00	74,960.50	0.00	0.00	74,960.50
7330- RLS Generator	0.00	0.00	0.00	0.00	311,235.00	0.00	0.00	311,235.00
<b>Total Expense</b>	<b>422,231.37</b>	<b>1,021,841.31</b>	<b>1,191,283.42</b>	<b>2,473,656.46</b>	<b>1,546,003.63</b>	<b>3,592,705.32</b>	<b>437,213.33</b>	<b>10,685,135.04</b>
<b>Net Ordinary Income</b>	<b>1,531,248.68</b>	<b>-336,675.27</b>	<b>8,694,297.98</b>	<b>335,779.22</b>	<b>-1,546,003.63</b>	<b>-3,592,705.32</b>	<b>49,328.69</b>	<b>5,125,270.15</b>
<b>Other Income/Expense</b>								
Other Income								
6900- Transfers In	0.00	81,328.09	0.00	0.00	1,950,000.00	0.00	0.00	2,031,328.09
6901- Transfer In PVH Debt	0.00	304,820.28	0.00	0.00	0.00	0.00	0.00	304,820.28
6902- Transfers In WTP	0.00	843,238.60	0.00	0.00	0.00	0.00	0.00	843,238.60
<b>Total Other Income</b>	<b>0.00</b>	<b>1,229,386.97</b>	<b>0.00</b>	<b>0.00</b>	<b>1,950,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,179,386.97</b>
<b>Other Expense</b>								
8000- Transfers to Other Funds	0.00	0.00	2,011,312.84	20,015.25	0.00	0.00	0.00	2,031,328.09
8002- Transfers Water Supply SV	0.00	0.00	843,238.60	0.00	0.00	0.00	0.00	843,238.60
9000 -Depreciation Expense	0.00	0.00	1,465,000.00	621,000.00	0.00	0.00	0.00	2,106,000.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>4,339,551.44</b>	<b>641,015.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,980,566.69</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>1,229,386.97</b>	<b>-4,339,551.44</b>	<b>-641,015.25</b>	<b>1,950,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,801,179.72</b>
<b>Net Income</b>	<b>1,531,248.68</b>	<b>892,711.70</b>	<b>4,344,746.54</b>	<b>-305,236.03</b>	<b>403,996.17</b>	<b>-3,592,705.32</b>	<b>49,328.69</b>	<b>3,324,090.43</b>

**Roxborough Water and Sanitation District**  
**Profit & Loss -General Fund**  
**September 2023**

	<u>Sep 23</u>	<u>Jan - Sep 23</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	9,950.32	1,754,331.50
5210- Specific Ownership Taxes	14,156.58	108,546.77
5820- Investment Income	17,252.18	90,601.78
<b>Total Income</b>	<u>41,359.08</u>	<u>1,953,480.05</u>
<b>Gross Profit</b>	41,359.08	1,953,480.05
<b>Expense</b>		
6020-Payroll Expenses	10,286.27	84,074.55
6040- Accounting	2,375.00	21,375.00
6041- Audit	0.00	30,531.44
6050- Contract Labor	0.00	995.00
6080- Education	1,797.64	7,791.63
6099- Election	0.00	28,470.02
6100- Engineering	575.00	13,146.20
6130- Insurance	2,184.00	19,811.41
6150- Legal	574.38	10,735.79
6180- Misc. Expenses	0.00	3,148.85
6200- Office Expense	2,044.44	31,476.49
6210-Operating Supplies	0.00	2,821.87
6220- Permits	0.00	25,896.77
6225-Rent	0.00	2,693.52
6230- Repairs and Maint	2,511.99	74,345.84
6250- Treasurers Fees	149.24	26,304.89
6260- Utilities	92.43	1,040.14
6270- Vehicle	0.00	1,242.85
7300- Capital Projects	11,182.50	36,329.11
<b>Total Expense</b>	<u>33,772.89</u>	<u>422,231.37</u>
<b>Net Ordinary Income</b>	<u>7,586.19</u>	<u>1,531,248.68</u>
<b>Net Income</b>	<u><u>7,586.19</u></u>	<u><u>1,531,248.68</u></u>

**Roxborough Water and Sanitation District**  
**Profit & Loss -Debt Service**  
**September 2023**

	<u>Sep 23</u>	<u>Jan - Sep 23</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	3,205.65	565,198.92
5210- Specific Ownership Taxes	4,560.75	36,675.06
5820- Investment Income	22,887.29	83,292.06
<b>Total Income</b>	<u>30,653.69</u>	<u>685,166.04</u>
<b>Gross Profit</b>	30,653.69	685,166.04
<b>Expense</b>		
6250- Treasurers Fees	48.08	8,474.74
6420-Loan Administrative Fees	0.00	38,400.00
6500- CWRPDA -PVH D15a356	0.00	233,235.00
7100-Principal Payments-W05A105	0.00	544,010.25
7150-Ravenna CWCB	0.00	82,425.19
7200- Interest Payments	0.00	115,296.13
<b>Total Expense</b>	<u>48.08</u>	<u>1,021,841.31</u>
<b>Net Ordinary Income</b>	30,605.61	-336,675.27
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	0.00	81,328.09
6901- Transfer In PVH Debt	0.00	304,820.28
6902- Transfers In WTP	93,752.41	843,238.60
<b>Total Other Income</b>	<u>93,752.41</u>	<u>1,229,386.97</u>
<b>Net Other Income</b>	93,752.41	1,229,386.97
<b>Net Income</b>	<u><b>124,358.02</b></u>	<u><b>892,711.70</b></u>

**Roxborough Water and Sanitation District**  
**Profit & Loss -Water Treatment**  
**September 2023**

	Sep 23	Jan - Sep 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	450,970.69	2,698,114.83
5011- Service Charge Ravenna	109,386.73	109,386.73
5100-Availability Charges	0.00	61,481.22
5211- Dominion WTP Operations	57,833.66	500,224.62
5310-Permit Fees	825.00	5,450.00
5410-Hydrant Water	7,019.00	38,300.50
5510-Potable Irrigation Water	8,891.80	34,110.30
5511-Irrigation Water	46,125.44	236,831.59
5601-Late Fees, Penalties,	4,318.19	34,006.69
5610- Miscellaneous Income	472.50	2,273,099.67
5611-Inclusion fees-NWDC	5,600.47	56,552.31
5620- Dominion Dist. Operations	16,898.26	150,438.33
5640- Dominion Treated Water Us	22,087.50	138,019.80
5650 Dominion Exp Reimbursement	850,811.66	1,711,951.10
5660- Ravenna Reimbursement	0.00	14,397.08
5700- Sys. Development Charge	37,244.00	133,988.00
5705 Ravenna SDC	22,600.00	217,981.53
5710- Capital Surcharge	11,911.71	107,115.13
5715- Capital Surcharge WTP Sup	93,752.41	843,238.60
5820- Investment Income	43,368.64	337,853.92
5850 - Reimbursed Exp Other	35,934.37	173,039.45
<b>Total Income</b>	<b>1,826,052.03</b>	<b>9,875,581.40</b>
<b>Gross Profit</b>	<b>1,826,052.03</b>	<b>9,875,581.40</b>
<b>Expense</b>		
6020-Payroll Expenses	54,421.17	476,991.39
6040- Accounting	2,375.00	21,375.00
6050- Contract Labor	123.75	1,118.75
6080- Education	0.00	7,460.29
6100- Engineering	720.00	16,063.70
6130- Insurance	2,184.00	19,673.75
6140- Lab & Test Fees	29.00	4,675.00
6150- Legal	574.38	9,739.16
6170 - Meter Expenses	0.00	306.00
6180- Misc. Expenses	1,349.69	4,031.72
6200- Office Expense	1,369.03	5,214.02
6210-Operating Supplies	15,163.28	59,249.39
6220- Permits	0.00	2,540.00
6230- Repairs and Maint	10,663.60	112,329.67
6240- Safety Equipment	51.99	2,015.43
6260- Utilities	19,302.64	159,868.14
6270- Vehicle	159.01	5,509.16
7300- Capital Projects	47,127.44	310,486.29
7311- Dominion System Improve.	0.00	-27,363.44
<b>Total Expense</b>	<b>155,613.98</b>	<b>1,191,283.42</b>
<b>Net Ordinary Income</b>	<b>1,670,438.05</b>	<b>8,684,297.98</b>
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
8000- Transfers to Other Funds	850,000.00	2,011,312.84
8002- Transfers Water Supply SV	93,752.41	843,238.60
9000 -Depreciation Expense	165,000.00	1,485,000.00
<b>Total Other Expense</b>	<b>1,108,752.41</b>	<b>4,339,551.44</b>
<b>Net Other Income</b>	<b>-1,108,752.41</b>	<b>-4,339,551.44</b>
<b>Net Income</b>	<b>561,685.64</b>	<b>4,344,746.54</b>

**Roxborough Water and Sanitation District**  
**Profit & Loss -Water Distribution**  
**September 2023**

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	Sep 23	Jan - Sep 23
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
6020-Payroll Expenses	28,173.30	271,339.34
6040- Accounting	2,375.00	21,375.00
6050- Contract Labor	2,957.63	23,570.03
6080- Education	990.67	17,748.50
6100- Engineering	6,937.70	141,503.04
6110-Conservation Rebates	20,635.22	21,135.22
6115- GPS/GIS	80.00	16,422.50
6130- Insurance	2,184.00	20,020.92
6140- Lab & Test Fees	820.00	4,085.00
6150- Legal	574.38	12,736.66
6170 - Meter Expenses	24,085.59	36,067.77
6180- Misc. Expenses	636.46	954.31
6200- Office Expense	1,274.53	15,150.34
6220- Permits	0.00	8,513.00
6230- Repairs and Maint	44,354.08	212,219.00
6240- Safety Equipment	0.00	703.90
6260- Utilities	9,070.64	53,869.33
6270- Vehicle	994.20	9,464.30
6280- Water Costs	301,841.19	1,360,289.59
7290- Water Rights	384.00	84,133.35
7300- Capital Projects	273,585.44	1,261,404.22
<b>Total Expense</b>	721,954.03	3,592,705.32
<b>Net Ordinary Income</b>	-721,954.03	-3,592,705.32
<b>Net Income</b>	-721,954.03	-3,592,705.32

**Roxborough Water and Sanitation District**  
**Profit & Loss -Sewer Fund**  
**September 2023**

	Sep 23	Jan - Sep 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	166,349.45	1,468,721.05
5100-Availability Charges	0.00	20,086.50
5101- Service Charges LMA	34,066.39	290,722.19
5310-Permit Fees	825.00	4,950.00
5601-Late Fees, Penalties,	1,733.08	13,756.43
5610- Miscellaneous Income	22.50	635.86
5625- Dominion Sewer Conveyance	44,420.00	375,540.00
5700- Sys. Development Charge	11,274.00	72,522.00
5710- Capital Surcharge	13,436.50	120,256.60
5820- Investment Income	62,076.99	442,445.05
<b>Total Income</b>	334,203.91	2,809,635.68
<b>Gross Profit</b>	334,203.91	2,809,635.68
<b>Expense</b>		
6020-Payroll Expenses	35,505.90	332,089.48
6040- Accounting	2,375.00	21,375.00
6050- Contract Labor	2,957.62	21,542.53
6065- Dominion expenses	655.98	737.98
6080- Education	249.00	8,930.98
6100- Engineering	2,982.30	88,054.24
6115- GPS/GIS	640.00	8,132.50
6130- Insurance	2,184.00	20,170.92
6140- Lab & Test Fees	0.00	1,120.00
6150- Legal	574.38	9,739.16
6180- Misc. Expenses	636.47	3,304.29
6185- Littleton Service Fees	0.00	575,169.64
6200- Office Expense	1,237.03	16,254.87
6210-Operating Supplies	584.00	68,293.33
6220- Permits	0.00	5,877.90
6230- Repairs and Maint	3,286.07	96,722.41
6240- Safety Equipment	0.00	273.34
6260- Utilities	9,128.33	78,925.65
6270- Vehicle	994.23	8,521.52
7300- Capital Projects	237,356.50	1,108,620.72
<b>Total Expense</b>	301,346.81	2,473,856.46
<b>Net Ordinary Income</b>	32,857.10	335,779.22
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
8000- Transfers to Other Funds	0.00	20,015.25
9000 -Depreciation Expense	69,000.00	621,000.00
<b>Total Other Expense</b>	69,000.00	641,015.25
<b>Net Other Income</b>	-69,000.00	-641,015.25
<b>Net Income</b>	-36,142.90	-305,236.03

**Roxborough Water and Sanitation District**  
**Profit & Loss -Capital Fund**  
**September 2023**

	<u>Sep 23</u>	<u>Jan - Sep 23</u>
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
6020-Payroll Expenses	0.00	13,321.00
7301-Capital DWSD	0.00	0.00
7308- O-Line Capacity Improve.	14,057.20	97,463.18
7310 - WTP- Dominion Pump	90.00	888,367.22
7311- Dominion System Improve.	13,227.00	121,983.63
7312- Ravenna Pump Station	12,561.70	38,673.30
7313 - Valley View Project	22,226.60	74,960.50
7330- RLS Generator	11,235.00	311,235.00
<b>Total Expense</b>	<u>73,397.50</u>	<u>1,546,003.83</u>
<b>Net Ordinary Income</b>	-73,397.50	-1,546,003.83
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	850,000.00	1,950,000.00
<b>Total Other Income</b>	<u>850,000.00</u>	<u>1,950,000.00</u>
<b>Net Other Income</b>	850,000.00	1,950,000.00
<b>Net Income</b>	<u><u>776,602.50</u></u>	<u><u>403,996.17</u></u>



**Roxborough Water and Sanitation District**  
**Profit & Loss -PVH**  
**September 2023**

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	Sep 23	Jan - Sep 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	7,018.35	441,793.18
5210- Specific Ownership Taxes	3,901.05	31,247.87
5820- Investment Income	1,781.22	13,500.97
<b>Total Income</b>	12,700.62	486,542.02
<b>Gross Profit</b>	12,700.62	486,542.02
<b>Expense</b>		
6040- Accounting	1,000.00	9,000.00
6150- Legal	1,029.50	1,339.50
6250- Treasurers Fees	105.28	6,605.80
6500- CWRPDA -PVH D15a356	0.00	304,820.88
6550-CWCB Principal c150346	0.00	115,447.15
<b>Total Expense</b>	2,134.78	437,213.33
<b>Net Ordinary Income</b>	10,565.84	49,328.69
<b>Net Income</b>	<b>10,565.84</b>	<b>49,328.69</b>

**Roxborough Water and Sanitation District**  
**Profit & Loss Budget vs. Actual- General Fund**  
**January through September 2023**

	Jan - Sep 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	1,754,331.50	1,761,246.00	-6,914.50	99.6%
5210- Specific Ownership Taxes	108,546.77	120,000.00	-11,453.23	90.5%
5610- Misc Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	90,601.78	5,000.00	85,601.78	1,812.0%
<b>Total Income</b>	<u>1,953,480.05</u>	<u>1,887,246.00</u>	<u>66,234.05</u>	<u>103.5%</u>
<b>Gross Profit</b>	1,953,480.05	1,887,246.00	66,234.05	103.5%
<b>Expense</b>				
6020-Payroll Expenses	84,074.55	130,000.00	-45,925.45	64.7%
6040- Accounting	21,375.00	31,500.00	-10,125.00	67.9%
6041- Audit	30,531.44	30,000.00	531.44	101.8%
6050- Contract Labor	995.00	10,000.00	-9,005.00	10.0%
6060- Directors Fee	0.00	8,000.00	-8,000.00	0.0%
6080- Education	7,791.63	20,000.00	-12,208.37	39.0%
6099- Election	28,470.02	30,000.00	-1,529.98	94.9%
6100- Engineering	13,146.20	40,000.00	-26,853.80	32.9%
6130- Insurance	19,811.41	30,000.00	-10,188.59	66.0%
6150- Legal	10,735.79	25,000.00	-14,264.21	42.9%
6180- Misc. Expenses	3,148.85	10,000.00	-6,851.15	31.5%
6200- Office Expense	31,476.49	40,000.00	-8,523.51	78.7%
6210-Operating Supplies	2,821.87			
6220- Permits	25,896.77	30,000.00	-4,103.23	86.3%
6225-Rent	2,693.52	5,000.00	-2,306.48	53.9%
6230- Repairs and Maint	74,345.84	205,000.00	-130,654.16	36.3%
6250- Treasurers Fees	26,304.89	45,000.00	-18,695.11	58.5%
6260- Utilities	1,040.14	2,000.00	-959.86	52.0%
6270- Vehicle	1,242.85	5,000.00	-3,757.15	24.9%
6300- Bank Service Charges	0.00	2,000.00	-2,000.00	0.0%
7300- Capital Projects	36,329.11	75,000.00	-38,670.89	48.4%
<b>Total Expense</b>	<u>422,231.37</u>	<u>773,500.00</u>	<u>-351,268.63</u>	<u>54.6%</u>
<b>Net Ordinary Income</b>	1,531,248.68	1,113,746.00	417,502.68	137.5%
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
8000- Transfers to Other Funds	0.00	700,000.00	-700,000.00	0.0%
<b>Total Other Expense</b>	0.00	700,000.00	-700,000.00	0.0%
<b>Net Other Income</b>	0.00	-700,000.00	700,000.00	0.0%
<b>Net Income</b>	<u><u>1,531,248.68</u></u>	<u><u>413,746.00</u></u>	<u><u>1,117,502.68</u></u>	<u><u>370.1%</u></u>

**Roxborough Water and Sanitation District**  
**Profit & Loss Budget vs. Actual-Debt Service**  
**January through September 2023**

	Jan - Sep 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	565,198.92	567,412.00	-2,213.08	99.6%
5210- Specific Ownership Taxes	36,675.06	80,000.00	-43,324.94	45.8%
5820- Investment Income	83,292.06	30,000.00	53,292.06	277.6%
<b>Total Income</b>	685,166.04	677,412.00	7,754.04	101.1%
<b>Gross Profit</b>	685,166.04	677,412.00	7,754.04	101.1%
<b>Expense</b>				
6250- Treasurers Fees	8,474.74	15,000.00	-6,525.26	56.5%
6420-Loan Administrative Fees	38,400.00	76,800.00	-38,400.00	50.0%
6500- CWRPDA -PVH D15a356	233,235.00	233,236.00	-1.00	100.0%
6550-CWCB Principal c150346	0.00	483,231.00	-483,231.00	0.0%
6551- CWCB Interest c150346	0.00	493,412.00	-493,412.00	0.0%
7100-Principal Payments-W05A105	544,010.25	545,000.00	-989.75	99.8%
7150-Ravenna CWCB	82,425.19	82,425.00	0.19	100.0%
7200- Interest Payments	115,296.13	61,956.00	53,340.13	186.1%
<b>Total Expense</b>	1,021,841.31	1,991,060.00	-969,218.69	51.3%
<b>Net Ordinary Income</b>	-336,675.27	-1,313,648.00	976,972.73	25.6%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	81,328.09	160,000.00	-78,671.91	50.8%
6901- Transfer In PVH Debt	304,820.28			
6902- Transfers In WTP	843,238.60	1,092,000.00	-248,761.40	77.2%
<b>Total Other Income</b>	1,229,386.97	1,252,000.00	-22,613.03	98.2%
<b>Net Other Income</b>	1,229,386.97	1,252,000.00	-22,613.03	98.2%
<b>Net Income</b>	<b>892,711.70</b>	<b>-61,648.00</b>	<b>954,359.70</b>	<b>-1,448.1%</b>

**Roxborough Water and Sanitation District**  
**Profit & Loss Budget vs. Actual-Water Treatment**  
**January through September 2023**

	Jan - Sep 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	2,698,114.83	3,200,000.00	-501,885.17	84.3%
5011- Service Charge Ravenna	109,386.73			
5100-Availability Charges	61,481.22	120,000.00	-58,518.78	51.2%
5211- Dominion WTP Operations	500,224.62	500,000.00	224.62	100.0%
5310-Permit Fees	5,450.00	1,200.00	4,250.00	454.2%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	38,300.50	40,000.00	-1,699.50	95.8%
5510-Potable Irrigation Water	34,110.30	40,000.00	-5,889.70	85.3%
5511-Irrigation Water	236,831.59	250,000.00	-13,168.41	94.7%
5601-Late Fees, Penalties,	34,006.69			
5610- Miscellaneous Income	2,273,099.67	70,000.00	2,203,099.67	3,247.3%
5611-Inclusion fees-NWDC	56,552.31	50,000.00	6,552.31	113.1%
5620- Dominion Dist. Operations	150,438.33	200,000.00	-49,561.67	75.2%
5640- Dominion Treated Water Us	138,019.80	100,000.00	38,019.80	138.0%
5650 Dominion Exp Reimbursement	1,711,951.10			
5660- Ravenna Reimbursement	14,397.08			
5700- Sys. Development Charge	133,988.00	275,000.00	-141,012.00	48.7%
5705 Ravenna SDC	217,981.53	250,000.00	-32,018.47	87.2%
5710- Capital Surcharge	107,115.13	80,000.00	27,115.13	133.9%
5715- Capital Surcharge WTP Sup	843,238.60	1,036,808.00	-193,569.40	81.3%
5820- Investment Income	337,853.92	50,000.00	287,853.92	675.7%
5850 - Reimbursed Exp Other	173,039.45	20,000.00	153,039.45	865.2%
Ravenna Bond Proceeds	0.00	3,196,997.00	-3,196,997.00	0.0%
WCC Water Line Project	0.00	1,205,000.00	-1,205,000.00	0.0%
<b>Total Income</b>	<b>9,875,581.40</b>	<b>10,692,205.00</b>	<b>-816,623.60</b>	<b>92.4%</b>
<b>Gross Profit</b>	<b>9,875,581.40</b>	<b>10,692,205.00</b>	<b>-816,623.60</b>	<b>92.4%</b>
<b>Expense</b>				
6020-Payroll Expenses	476,991.39	725,000.00	-248,008.61	65.8%
6040- Accounting	21,375.00	32,500.00	-11,125.00	65.8%
6050- Contract Labor	1,118.75	15,000.00	-13,881.25	7.5%
6065- Dominion expenses	0.00	20,000.00	-20,000.00	0.0%
6080- Education	7,460.29	25,000.00	-17,539.71	29.8%
6100- Engineering	16,063.70	175,000.00	-158,936.30	9.2%
6110-Conservation Rebates	0.00	0.00	0.00	0.0%
6115- GPS/GIS	0.00	25,000.00	-25,000.00	0.0%
6130- Insurance	19,673.75	25,000.00	-5,326.25	78.7%
6140- Lab & Test Fees	4,675.00	15,000.00	-10,325.00	31.2%
6150- Legal	9,739.16	37,500.00	-27,760.84	26.0%
6170 - Meter Expenses	306.00	0.00	306.00	100.0%
6180- Misc. Expenses	4,031.72	10,000.00	-5,968.28	40.3%
6200- Office Expense	5,214.02	20,000.00	-14,785.98	26.1%
6210-Operating Supplies	59,249.39	175,000.00	-115,750.61	33.9%
6220- Permits	2,540.00	3,000.00	-460.00	84.7%
6230- Repairs and Maint	112,329.67	250,000.00	-137,670.33	44.9%
6240- Safety Equipment	2,015.43	5,000.00	-2,984.57	40.3%
6260- Utilities	159,868.14	230,000.00	-70,131.86	69.5%
6270- Vehicle	5,509.16	5,000.00	509.16	110.2%
6280- Water Costs	0.00	50,000.00	-50,000.00	0.0%
7300- Capital Projects	310,486.29	1,140,000.00	-829,513.71	27.2%
7311- Dominion System Improve.	-27,363.44			
<b>Total Expense</b>	<b>1,191,283.42</b>	<b>2,983,000.00</b>	<b>-1,791,716.58</b>	<b>39.9%</b>
<b>Net Ordinary Income</b>	<b>8,684,297.98</b>	<b>7,709,205.00</b>	<b>975,092.98</b>	<b>112.6%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	0.00	500,000.00	-500,000.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>500,000.00</b>	<b>-500,000.00</b>	<b>0.0%</b>
<b>Other Expense</b>				
8000- Transfers to Other Funds	2,011,312.84	120,000.00	1,891,312.84	1,676.1%

**Roxborough Water and Sanitation District**  
**Profit & Loss Budget vs. Actual-Water Treatment**  
**January through September 2023**

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	<u>Jan - Sep 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
8002- Transfers Water Supply SV	843,238.60	1,036,808.00	-193,569.40	81.3%
8100- Transfer to Other Funds	0.00	0.00	0.00	0.0%
8150- Transfer to Capital Fund	0.00	3,565,000.00	-3,565,000.00	0.0%
9000 -Depreciation Expense	1,485,000.00			
<b>Total Other Expense</b>	<u>4,339,551.44</u>	<u>4,721,808.00</u>	<u>-382,256.56</u>	<u>91.9%</u>
<b>Net Other Income</b>	<u>-4,339,551.44</u>	<u>-4,221,808.00</u>	<u>-117,743.44</u>	<u>102.8%</u>
<b>Net Income</b>	<u><b>4,344,746.54</b></u>	<u><b>3,487,397.00</b></u>	<u><b>857,349.54</b></u>	<u><b>124.6%</b></u>

**Roxborough Water and Sanitation District**  
**Profit & Loss Budget vs. Actual-Water Distribution**  
**January through September 2023**

	<u>Jan - Sep 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
<b>6020-Payroll Expenses</b>	271,339.34	360,000.00	-88,660.66	75.4%
<b>6040- Accounting</b>	21,375.00	32,500.00	-11,125.00	65.8%
<b>6050- Contract Labor</b>	23,570.03	40,000.00	-16,429.97	58.9%
<b>6065- Dominion expenses</b>	0.00	60,000.00	-60,000.00	0.0%
<b>6080- Education</b>	17,748.50	25,000.00	-7,251.50	71.0%
<b>6100- Engineering</b>	141,503.04	200,000.00	-58,496.96	70.8%
<b>6110-Conservation Rebates</b>	21,135.22	25,000.00	-3,864.78	84.5%
<b>6115- GPS/GIS</b>	16,422.50	25,000.00	-8,577.50	65.7%
<b>6130- Insurance</b>	20,020.92	25,000.00	-4,979.08	80.1%
<b>6140- Lab &amp; Test Fees</b>	4,085.00	10,000.00	-5,915.00	40.9%
<b>6150- Legal</b>	12,736.66	37,500.00	-24,763.34	34.0%
<b>6170 - Meter Expenses</b>	36,067.77	125,000.00	-88,932.23	28.9%
<b>6180- Misc. Expenses</b>	954.31	10,000.00	-9,045.69	9.5%
<b>6200- Office Expense</b>	15,150.34	20,000.00	-4,849.66	75.8%
<b>6220- Permits</b>	8,513.00	5,000.00	3,513.00	170.3%
<b>6230- Repairs and Maint</b>	212,219.00	225,000.00	-12,781.00	94.3%
<b>6240- Safety Equipment</b>	703.90	2,000.00	-1,296.10	35.2%
<b>6260- Utilities</b>	53,869.33	75,000.00	-21,130.67	71.8%
<b>6270- Vehicle</b>	9,464.30	5,000.00	4,464.30	189.3%
<b>6280- Water Costs</b>	1,360,289.59	2,000,000.00	-639,710.41	68.0%
<b>7290- Water Rights</b>	84,133.35	2,500.00	81,633.35	3,365.3%
<b>7300- Capital Projects</b>	1,261,404.22	3,555,000.00	-2,293,595.78	35.5%
<b>Total Expense</b>	<u>3,592,705.32</u>	<u>6,864,500.00</u>	<u>-3,271,794.68</u>	<u>52.3%</u>
<b>Net Ordinary Income</b>	<u>-3,592,705.32</u>	<u>-6,864,500.00</u>	<u>3,271,794.68</u>	<u>52.3%</u>
<b>Net Income</b>	<u><u>-3,592,705.32</u></u>	<u><u>-6,864,500.00</u></u>	<u><u>3,271,794.68</u></u>	<u><u>52.3%</u></u>

**Roxborough Water and Sanitation District**  
**Profit & Loss Budget vs. Actual-Sewer Fund**  
**January through September 2023**

	Jan - Sep 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	1,468,721.05	1,800,000.00	-331,278.95	81.6%
5011- Service Charge Ravenna	0.00	300,000.00	-300,000.00	0.0%
5100-Availability Charges	20,086.50	40,000.00	-19,913.50	50.2%
5101- Service Charges LMA	290,722.19	300,000.00	-9,277.81	96.9%
5310-Permit Fees	4,950.00	33,000.00	-28,050.00	15.0%
5601-Late Fees, Penalties,	13,756.43			
5610- Miscellaneous Income	635.86	20,000.00	-19,364.14	3.2%
5625- Dominion Sewer Conveyance	375,540.00	360,000.00	15,540.00	104.3%
5650 Dominion Exp Reimbursement	0.00	50,000.00	-50,000.00	0.0%
5670-Dominion Cap Lease O-Line	0.00	200,000.00	-200,000.00	0.0%
5700- Sys. Development Charge	72,522.00	200,000.00	-127,478.00	36.3%
5710- Capital Surcharge	120,256.60	160,000.00	-39,743.40	75.2%
5820- Investment Income	442,445.05	55,000.00	387,445.05	804.4%
<b>Total Income</b>	<u>2,809,635.68</u>	<u>3,518,000.00</u>	<u>-708,364.32</u>	<u>79.9%</u>
<b>Gross Profit</b>	2,809,635.68	3,518,000.00	-708,364.32	79.9%
<b>Expense</b>				
6020-Payroll Expenses	332,089.48	485,000.00	-152,910.52	68.5%
6040- Accounting	21,375.00	31,500.00	-10,125.00	67.9%
6050- Contract Labor	21,542.53	30,000.00	-8,457.47	71.8%
6065- Dominion expenses	737.98			
6080- Education	8,930.98	25,000.00	-16,069.02	35.7%
6100- Engineering	88,054.24	125,000.00	-36,945.76	70.4%
6115- GPS/GIS	8,132.50	25,000.00	-16,867.50	32.5%
6130- Insurance	20,170.92	30,000.00	-9,829.08	67.2%
6140- Lab & Test Fees	1,120.00	1,000.00	120.00	112.0%
6150- Legal	9,739.16	15,000.00	-5,260.84	64.9%
6180- Misc. Expenses	3,304.29	1,000.00	2,304.29	330.4%
6185- Littleton Service Fees	575,169.64	1,100,000.00	-524,830.36	52.3%
6200- Office Expense	16,254.87	15,000.00	1,254.87	108.4%
6210-Operating Supplies	68,293.33	100,000.00	-31,706.67	68.3%
6220- Permits	5,877.90	1,000.00	4,877.90	587.8%
6230- Repairs and Maint	96,722.41	150,000.00	-53,277.59	64.5%
6240- Safety Equipment	273.34	2,000.00	-1,726.66	13.7%
6260- Utilities	78,925.65	100,000.00	-21,074.35	78.9%
6270- Vehicle	8,521.52	2,000.00	6,521.52	426.1%
6300- Bank Service Charges	0.00	3,000.00	-3,000.00	0.0%
7300- Capital Projects	1,108,620.72	2,280,000.00	-1,171,379.28	48.6%
<b>Total Expense</b>	<u>2,473,856.46</u>	<u>4,521,500.00</u>	<u>-2,047,643.54</u>	<u>54.7%</u>
<b>Net Ordinary Income</b>	335,779.22	-1,003,500.00	1,339,279.22	-33.5%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	0.00	200,000.00	-200,000.00	0.0%
<b>Total Other Income</b>	0.00	200,000.00	-200,000.00	0.0%
<b>Other Expense</b>				
8000- Transfers to Other Funds	20,015.25	40,000.00	-19,984.75	50.0%
9000 -Depreciation Expense	621,000.00			
<b>Total Other Expense</b>	<u>641,015.25</u>	<u>40,000.00</u>	<u>601,015.25</u>	<u>1,602.5%</u>
<b>Net Other Income</b>	-641,015.25	160,000.00	-801,015.25	-400.6%
<b>Net Income</b>	<u><u>-305,236.03</u></u>	<u><u>-843,500.00</u></u>	<u><u>538,263.97</u></u>	<u><u>36.2%</u></u>

**Roxborough Water and Sanitation District**  
**Profit & Loss Budget vs. Actual-Capital Fund**  
**January through September 2023**

	Jan - Sep 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
6020-Payroll Expenses	13,321.00			
6805-Ravenna Phase 3/4 Expense	0.00	2,360,000.00	-2,360,000.00	0.0%
7301-Capital DWSD	0.00			
7308- O-Line Capacity Improve.	97,463.18			
7310 - WTP- Dominion Pump	888,367.22			
7311- Dominion System Improve.	121,983.63	250,000.00	-128,016.37	48.8%
7312- Ravenna Pump Station	38,673.30			
7313 - Valley View Project	74,960.50	1,205,000.00	-1,130,039.50	6.2%
7330- RLS Generator	311,235.00			
<b>Total Expense</b>	<u>1,546,003.83</u>	<u>3,815,000.00</u>	<u>-2,268,996.17</u>	<u>40.5%</u>
<b>Net Ordinary Income</b>	-1,546,003.83	-3,815,000.00	2,268,996.17	40.5%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	1,950,000.00	3,565,000.00	-1,615,000.00	54.7%
<b>Total Other Income</b>	<u>1,950,000.00</u>	<u>3,565,000.00</u>	<u>-1,615,000.00</u>	<u>54.7%</u>
<b>Net Other Income</b>	<u>1,950,000.00</u>	<u>3,565,000.00</u>	<u>-1,615,000.00</u>	<u>54.7%</u>
<b>Net Income</b>	<u><u>403,996.17</u></u>	<u><u>-250,000.00</u></u>	<u><u>653,996.17</u></u>	<u><u>-161.6%</u></u>



**Roxborough Water and Sanitation District**  
**Profit & Loss Budget vs. Actual-PVH**  
**January through September 2023**

	Jan - Sep 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	441,793.18	450,300.00	-8,506.82	98.1%
5210- Specific Ownership Taxes	31,247.87	50,000.00	-18,752.13	62.5%
5820- Investment Income	13,500.97	1,000.00	12,500.97	1,350.1%
<b>Total Income</b>	<b>486,542.02</b>	<b>501,300.00</b>	<b>-14,757.98</b>	<b>97.1%</b>
<b>Gross Profit</b>	<b>486,542.02</b>	<b>501,300.00</b>	<b>-14,757.98</b>	<b>97.1%</b>
<b>Expense</b>				
6040- Accounting	9,000.00	12,000.00	-3,000.00	75.0%
6080- Education	0.00	1,000.00	-1,000.00	0.0%
6100- Engineering	0.00	2,500.00	-2,500.00	0.0%
6150- Legal	1,339.50	2,500.00	-1,160.50	53.6%
6250- Treasurers Fees	6,605.80	9,000.00	-2,394.20	73.4%
6500- CWRPDA -PVH D15a356	304,820.88	303,013.00	1,807.88	100.6%
6550-CWCB Principal c150346	115,447.15	115,447.00	0.15	100.0%
<b>Total Expense</b>	<b>437,213.33</b>	<b>445,460.00</b>	<b>-8,246.67</b>	<b>98.1%</b>
<b>Net Ordinary Income</b>	<b>49,328.69</b>	<b>55,840.00</b>	<b>-6,511.31</b>	<b>88.3%</b>
<b>Net Income</b>	<b>49,328.69</b>	<b>55,840.00</b>	<b>-6,511.31</b>	<b>88.3%</b>

## SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District  
September 30, 2023

**Long Term Obligations**

CWCB- 2014 Loan	\$ 15,118,912
CT2015-176 CWCB-PVH Water Supply	\$ 1,944,671
2015 CWRPDA- PVH Infrastructure	\$ 3,296,033
2019-2250 CWCB- Ravenna	\$ 1,351,660
2005 CWRPDA Loan Payable	<u>\$ 2,067,500</u>
TOTAL LONG TERM LIABILITIES	<u>\$ 23,778,776</u>

**Cash and Reserves Balances**

The board of directors has directed the authority to designate a portion of the cash on hand as operating and capital reserves for both the Water and Sewer Funds. The operating reserves will be in an amount equal to 25% of the budgeted annual expenditures for each fund. These funds will be used to fund any operational expenses in excess of operating cash on hand. The capital reserves will be funded in an amount equal to 20% of the budgeted annual expenditures for the water fund and 10 % of the budgeted annual expenditures for the sewer fund. These funds will be used to fund capital improvements on existing capital assets and acquisitions of new capital assets. The balance in these funds as of September 30, 2023 is as follows:

	General Fund	Debt Service		Capital Projects Fund	Water		Sewer		Total
		Water Fund	Sewer Fund		Fund	Fund	Fund	Fund	
Operating Reserve	\$ -	\$ -	\$ -	\$ 509,839	\$ 3,000,000	\$ 1,000,000	\$ -	\$ -	\$ 4,509,839
Capital Reserve	-	-	-	550,622	1,003,762	1,003,762	-	-	\$ 1,554,384
Operating Cash	<u>4,020,168</u>	<u>841,115</u>	<u>7,007,685</u>	<u>-</u>	<u>8,737,794</u>	<u>12,013,053</u>	<u>479,687</u>	<u>479,687</u>	<u>\$ 33,099,502</u>
Total Cash on Hand	<u>\$ 4,020,168</u>	<u>\$ 841,115</u>	<u>\$ 7,007,685</u>	<u>\$ (266,880)</u>	<u>\$ 12,288,416</u>	<u>\$ 14,016,815</u>	<u>\$ 479,687</u>	<u>\$ 479,687</u>	<u>\$ 39,163,725</u>

**Roxborough Water and Sanitation**  
**Distribution of Cash in Bank- Water Fund**  
**2023**

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available</b>												
Cash in Bank - Water Fund	11,489,971	11,535,746	11,481,807	11,600,693	11,594,392	11,335,806	11,417,679	13,476,688	12,288,416			
Total Funds Available	11,489,971	11,535,746	11,481,807	11,600,693	11,594,392	11,335,806	11,417,679	13,476,688	12,288,416	0	0	0
<b>Distribution of Available Funds</b>												
Operating Reserve 25% of Budgeted Expenditures	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000			
Capital Reserve	122,435	156,607	283,679	459,271	605,657	775,370	963,164	621,334	550,622			
Operating Cash	8,367,536	8,379,139	8,198,128	8,141,422	7,988,735	7,560,436	7,454,515	9,855,354	8,737,794			
Total Cash	11,489,971	11,535,746	11,481,807	11,600,693	11,594,392	11,335,806	11,417,679	13,476,688	12,288,416	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	-67,588	122,435	156,607	283,679	459,271	605,657	775,370	963,164	621,334			
Additions to Reserve	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000			
Use of Reserves	59,977	215,828	122,928	74,408	103,614	80,287	62,206	591,830	320,712			
Ending Reserve Balance	122,435	156,607	283,679	459,271	605,657	775,370	963,164	621,334	550,622	0	0	0

No Assurance is provided on these Financial Statements

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available</b>												
Cash in Bank - Sewer Fund	12,729,205	12,695,207	12,886,268	12,666,999	12,890,649	14,157,251	13,818,891	14,045,173	14,016,815			
Total Funds Available	12,729,205	12,695,207	12,886,268	12,666,999	12,890,649	14,157,251	13,818,891	14,045,173	14,016,815			
<b>Distribution of Available Funds</b>												
Operating Reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000			
25% of Budgeted Expenditures												
Capital Reserve	553,513	727,740	375,519	536,413	714,123	897,212	1,056,119	1,202,613	1,003,762			
Operating Cash	11,175,692	10,967,467	11,510,749	11,130,586	11,176,526	12,260,039	11,762,772	11,842,560	12,013,053			
Total Available Funds	12,729,205	12,695,207	12,886,268	12,666,999	12,890,649	14,157,251	13,818,891	14,045,173	14,016,815	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	377,828	553,513	727,740	375,519	536,413	714,123	897,212	1,056,119	1,056,119			
Additions to Reserve	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000			
Use of Reserves	-9,315	-10,773	-537,221	-24,106	-7,290	-1,911	-26,093	-38,506	-237,357			
Ending Reserve Balance	553,513	727,740	375,519	536,413	714,123	897,212	1,056,119	1,202,613	1,003,762	0	0	0

**Roxborough Water and Sanitation**  
**Distribution of Cash in Bank - Debt Service**  
**2023**

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available - Water Treatment Plant</b>												
Beginning Cash Balance	505,534	505,534	130,470	224,446	345,709	439,307	533,108	653,677	747,363			
Surcharge Collected	93,585	93,556	93,745	93,707	93,598	93,801	93,808	93,686	93,752			
Availability of Service Trans.	26,780	0	231	27,556	0	0	26,761	0	0			
Payment of Debt	82,426	468,620	0	0	0	0	0	0	0			
Ending Cash Balance	543,473	130,470	224,446	345,709	439,307	533,108	653,677	747,363	841,115	0	0	0
<b>Cash Funds Available - Sewer Debt Service</b>												
Operating Cash	6,457,734	6,515,054	6,653,005	6,427,955	6,923,962	6,981,649	7,101,229	6,977,079	7,007,685			
Total	7,001,207	6,645,524	6,877,451	6,773,664	7,363,269	7,514,757	7,754,906	7,724,442	7,848,800	0	0	0

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District  
 Property Tax Schedule  
 2023

SUMMARY - DOUGLAS & JEFFERSON COUNTIES

	2023										2023		
	Property Taxes	Delinquent Tax, Rebates and Abatements	Specific Ownership Taxes	Interest	Treasurer's Fees	HB 1006 Tax	HB 1006 Treasurer's Fee	Total Amount Received	Percentage of Levied Taxes Received		Total Amount Received	Percentage of Levied Taxes Received	
									Monthly	Y-T-D		Monthly	Y-T-D
January	\$ 129		\$ 14,908		\$ 2		\$ 15,039	0.00%	0.00%	\$ 15,039	0.53%	0.53%	
February	\$ 95,940		\$ 20,017		\$ (1,686)		\$ 114,271	4.60%	4.61%	\$ 114,271	6.19%	6.73%	
March	\$ 553,505		\$ 12,115		\$ (8,303)		\$ 557,317	26.57%	31.18%	\$ 557,317	30.21%	36.93%	
April	\$ 127,231		\$ 20,967		\$ (1,909)		\$ 146,289	6.11%	37.28%	\$ 146,289	7.93%	44.86%	
May	\$ 1,137,405		\$ 17,564		\$ (17,026)		\$ 1,137,943	54.59%	91.88%	\$ 1,137,943	61.68%	106.54%	
June	\$ 162,146		\$ 18,007		\$ (2,433)		\$ 177,720	7.78%	99.66%	\$ 177,720	9.63%	116.17%	
July	\$ 433,766		\$ 16,114		\$ (6,506)		\$ 443,374	20.82%	120.48%	\$ 443,374	24.03%	140.20%	
August	\$ 15,809		\$ 16,897		\$ (237)		\$ 32,469	0.76%	121.24%	\$ 32,469	1.76%	141.96%	
September	\$ 20,174		\$ 22,618		\$ (303)		\$ 42,489	0.97%	122.21%	\$ 42,489	2.30%	144.26%	
October							\$ -	0.00%	122.21%	\$ -	0.00%	144.26%	
November							\$ -	0.00%	122.21%	\$ -	0.00%	144.26%	
December							\$ -	0.00%	122.21%	\$ -	0.00%	144.26%	
TOTAL	\$ 2,546,105	\$ -	\$ 159,207	\$ -	\$ (38,401)	\$ -	\$ 2,666,911	122.21%	122.21%	\$ 2,666,911	144.26%	144.26%	

No Assurance is provided on these Financial Statements

**Roxborough Water and Sanitation District  
Projected Budget 2024**



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

ACTUAL	ESTIMATED	Projected
2022	2023	2024

**ASSESSED VALUATION**

Douglas County

Residential	\$ 153,196,050	\$ 152,191,880	\$ 216,447,090
Commercial	\$ 16,608,170	\$ 17,469,170	\$ 22,682,770
Agricultural	\$ 41,000	\$ 37,310	\$ 43,820
Natural Resources	\$ 440	\$ 440	\$ 420
State Assessed	\$ 47,900	\$ 52,600	\$ 51,200
Vacant Land	\$ 13,262,560	\$ 10,218,960	\$ 10,314,800
Personal Property	\$ 4,983,300	\$ 5,666,780	\$ 6,229,300
	<u>188,139,420</u>	<u>185,637,140</u>	<u>255,769,400</u>

Adjustments - New Growth  
Certified Assessed Value

-	-	-
<u>\$ 188,139,420</u>	<u>\$ 185,637,140</u>	<u>\$ 255,769,400</u>

**ASSESSED VALUATION**

Jefferson County

Commercial	\$ 1,243,104	\$ 1,216,042	\$ 1,315,204
Industrial	\$ 96,143,375	\$ 94,050,351	\$ 101,719,686
Vacant	\$ 2,797,844	\$ 2,736,936	\$ 2,960,119
State Assessed	\$ 84,344	\$ 82,508	\$ 89,236
	<u>100,268,667</u>	<u>98,085,837</u>	<u>106,084,244</u>

Adjustments  
Certified Assessed Value

-	-	-
<u>\$ 100,268,667</u>	<u>\$ 98,085,837</u>	<u>\$ 106,084,244</u>

**MILL LEVY**

General	6.208	6.208	4.2
Debt Service	3.06	2	1.8
Temporary Mill Levy Reduction (pursuant to C.R.S.39-5-121)	-	-	-
Refund and Abatements	-	-	-
Total Mill Levy	<u>9.268</u>	<u>8.208</u>	<u>6</u>

**PROPERTY TAXES**

General	\$ 1,790,437	\$ 1,761,352	\$ 1,519,785
Debt Services	882,529	567,446	651,337
Temporary Mill Levy Reduction	-	-	-
Refund and Abatement	-	-	-
Levied Property Taxes	<u>\$ 2,672,966</u>	<u>\$ 2,328,798</u>	<u>\$ 2,171,122</u>

**PROPERTY TAXES**

General	\$ 1,790,437	\$ 1,761,352	\$ 1,519,785
Debt Service	882,529	567,446	651,337
	<u>\$ 2,672,966</u>	<u>\$ 2,328,798</u>	<u>\$ 2,171,122</u>

**Roxborough Water & Sanitation District Summary**  
**Forecasted 2024 Budget as Adopted**  
**With 2022 Actual and 2023 Estimated**  
**For the Years Ended and Ending December 31**

	ACTUAL	ESTIMATED	Adopted
	2022	2023	2024
BEGINNING FUNDS AVAILABLE	\$ 27,477,105	\$ 23,818,249	\$ 32,729,564
REVENUE			
General Fund	1,941,826	1,962,246	1,720,785
Debt Service Fund	950,490	677,446	761,337
Capital Projects Fund	0	1,060,000	4,515,000
Water Fund	4,210,662	6,722,000	10,692,205
Sewer Fund	3,047,185	3,780,000	3,218,000
Total Revenue	<u>10,150,163</u>	<u>14,201,692</u>	<u>20,907,327</u>
TRANSFERS IN	3,082,198	5,517,000	1,952,000
Total Funds Available	<u>40,709,466</u>	<u>43,536,941</u>	<u>55,588,891</u>
EXPENDITURES			
General	473,274	627,966	793,500
Debt Service	1,698,070	1,760,651	1,757,824
Capital Projects	1,682,232	1,951,928	700,000
Water Fund	8,106,467	7,048,476	12,139,500
Sewer Fund	2,232,772	2,367,013	4,065,500
Total Expenditures	<u>14,192,815</u>	<u>13,756,034</u>	<u>19,456,324</u>
TRANSFERS OUT	2,698,402	1,062,000	2,490,308
Total Expenditures and Transfers Out	<u>16,891,217</u>	<u>14,818,034</u>	<u>21,946,632</u>
Requiring Appropriation			
ENDING FUNDS AVAILABLE	<u>23,818,249</u>	<u>28,718,907</u>	<u>33,642,259</u>

**Roxborough Water & Sanitation District**  
**General Fund**  
**Projected 2024**  
**With 2022 Actual and 2023 Estimated**  
**For the Years Ended and Ending December 31**

	ACTUAL 2022	Budget 2023	ESTIMATED 2023	Projected 2024	Jun-23
BEGINNING FUNDS AVAILABLE	\$ 1,722,045	\$ 2,490,597	\$ 2,490,597	\$ 3,124,877	
<b>REVENUE</b>					
Property Taxes	1,764,610	1,761,246	1,761,246	1,519,785	\$1,404,351
Specific Ownership Taxes	142,651	120,000	120,000	120,000	69,423
Investment Income	34,565	5,000	80,000	80,000	40,641
Miscellaneous Income	-	1,000	1,000	1,000	
Total Revenue	1,941,826	1,887,246	1,962,246	1,720,785	1,514,415
<b>TRANSFERS IN</b>					
Capital Projects Fund	-		-	-	-
Total Transfers In	-		-	-	-
Total Funds Available	3,663,871	4,377,843	4,452,843	4,845,662	1,514,415
<b>EXPENDITURES</b>					
Payroll/Taxes/Benefits	121,118	130,000	116,128	150,000	58,064
Accounting/Audit	30,875	31,500	28,500	31,500	14,250
Audit	29,107	30,000	39,862	30,000	19,931
Bank Charges	1,528	2,000	-	2,000	
Capital Outlay		75,000	38,238	75,000	19,119
Contract Labor	5,310	10,000	-	10,000	
Safety Equipment	396		-	-	
Director's Fees		8,000	-	8,000	
Education	12,301	20,000	11,824	30,000	5,912
Election Expense	27,303	30,000	56,674	-	28,337
Engineering	32,839	40,000	21,410	40,000	10,705
Insurance	24,104	30,000	26,518	30,000	13,259
Legal Fees	20,727	25,000	14,686	25,000	7,343
Miscellaneous Expense	12,412	10,000	7,938	10,000	3,969
Office Expense	42,259	40,000	37,702	40,000	18,851
Permits/Dues/Subscriptions	25,775	30,000	49,794	50,000	24,897
Rent	2,694	5,000	5,388	5,000	2,694
Repairs & Maintenance	54,164	205,000	127,234	205,000	63,617
Treasurers' Fees	26,457	45,000	42,110	45,000	21,055
Utilities	1,756	2,000	1,558	2,000	779
Vehicle Expense	2,149	5,000	2,402	5,000	1,201
Total Expenditures	473,274	773,500	627,966	793,500	313,983
<b>TRANSFERS OUT</b>					
Capital Projects Fund		-	-	-	
PVH Subdistrict		-	-	-	
Water Fund	500,000	500,000	500,000	500,000	-
Sewer Fund	200,000	200,000	200,000	200,000	-
Total Transfers Out	700,000	700,000	700,000	700,000	-
Total Expenditures and Transfers Out Requiring Appropriation	1,173,274	1,473,500	1,327,966	1,493,500	313,983
<b>ENDING FUND BALANCE</b>	\$ 2,490,597	\$ 2,904,343	\$ 3,124,877	\$ 3,352,162	\$ 1,200,432
<b>EMERGENCY RESERVE</b>	\$ -	\$ 23,205	\$ 18,839	\$ 23,805	\$ 9,419

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

**Roxborough Water & Sanitation District**  
**Debt Service Fund**  
**Projected 2024**  
**With 2022 Actual and 2023 Estimated**  
**For the Years Ended and Ending December 31**

	Actual 2022	Budget 2023	Estimated 2023	Projected 2024	Jun-23
<b>BEGINNING FUNDS AVAILABLE</b>	\$ 6,461,469	\$ 6,956,087	\$ 6,956,087	\$ 7,124,882	
<b>REVENUE</b>					
Property Taxes	869,798	567,412	567,446	651,337	452,448
Specific Ownership Taxes	70,314	80,000	80,000	80,000	24,071
Investment Income	10,378	30,000	30,000	30,000	23,420
Total Revenue	950,490	677,412	677,446	761,337	499,939
<b>TRANSFERS IN</b>					
Water Fund- Avail Service	92,060	120,000	120,000	120,000	54,567
Water Supply Fund	1,119,740	1,092,000	1,092,000	1,092,000	561,992
Ravenna CWCB Loan					
Sewer Fund - Avail Service	30,398	40,000	40,000	40,000	
Total Transfers In	1,242,198	1,252,000	1,252,000	1,252,000	616,559
Total Funds Available	8,654,157	8,885,499	8,885,533	9,138,219	1,116,498
<b>EXPENDITURES</b>					
Treasurer's Fees	13,041	15,000	15,000	15,000	6,783
Loan Administrative Fee	76,800	76,800	76,800	76,800	38,400
Principal W05A105 -CWRPDA	535,000	545,000	535,000	545,000	272,500
Interest W05A105- CWRPDA		61,956	74,783	61,956	41,103
Ravenna CWCB	96,586	82,425	82,425	82,425	82,425
Principal D15A356-PVH-CWRPDA		233,236	231,031	233,236	116,618
Interest D15A356-PVH-CWRPDA		71,586	72,886	71,586	
Principal CT2015-176 PVH-CWCB		54,473	52,861	54,473	
Interest CT2015-176 PVH-CWCB		60,974	62,586	60,974	
Principal C150346-CWCB	468,020	483,231	468,020	483,231	
Interest C150346- CWCB	508,623	493,412	508,623	493,412	
Less PVH Loans		(420,269)	(419,364)	(420,269)	
Total Expenditures	1,698,070	1,757,824	1,760,651	1,757,824	557,829
<b>TRANSFERS OUT</b>					
Capital Project	-	-	-	-	-
Total Transfers Out	0	0	-	0	0
Total Expenditures and Transfers Out Requiring Appropriation	6,461,469	1,757,824	1,760,651	1,757,824	557,829
<b>ENDING FUNDS AVAILABLE</b>	\$ 6,956,087	\$ 7,127,675	\$ 7,124,882	\$ 7,380,395	\$ 558,669

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

**Roxborough Water & Sanitation District  
Capital Projects Fund  
Projected 2024  
With 2022 Actual and 2023 Estimated  
For the Years Ended and Ending December 31**

	ACTUAL 2022	Budget 2023	ESTIMATED 2023	Projected 2024	Jun-23
BEGINNING FUNDS AVAILABLE	\$ 543,316	\$ 1,084	\$ 1,084	\$ 2,674,156	\$ 2,674,156
REVENUE					
Transfer from Sewer Fund			560,000	593,500	
Transfer from Water Fund			500,000		
Ravenna Phase 3/4				2,360,000	
Valley View Reimbursed Expenses		0		700,000	
Dominion Reimbursed Expenses				861,500	0
Investment Income		0		0	0
Total Revenue	<u>0</u>	<u>0</u>	<u>1,060,000</u>	<u>4,515,000</u>	<u>0</u>
TRANSFERS IN					
General Fund					
Debt Service Fund					
Sewer Fund					
Water Fund	1,140,000	3,565,000	3,565,000		1,100,000
Total Transfers In	<u>1,140,000</u>	<u>3,565,000</u>	<u>3,565,000</u>	<u>0</u>	<u>1,100,000</u>
Total Funds Available	<u>1,683,316</u>	<u>3,566,084</u>	<u>4,626,084</u>	<u>7,189,156</u>	<u>3,774,156</u>
EXPENDITURES					
Water Treatment-Dominion	1,682,232				
O-Line Capacity			143,990	670,000	71,995
WTP Dominion Pump			1,522,076		761,038
Valley View CC		1,205,000	85,118	700,000	42,559
Ravenna Phase 3/4		2,360,000	27,398	2,360,000	13,699
System Cap. Improvements-DWSD WW Conv.	0	250,000	173,346	785,000	86,673
Total Expenditures	<u>1,682,232</u>	<u>3,815,000</u>	<u>1,951,928</u>	<u>4,515,000</u>	<u>975,964</u>
TRANSFERS OUT					
Debt Service Fund	0			0	0
General Fund	0			0	0
Total Transfers Out	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures and Transfers Out Requiring Appropriation	<u>1,682,232</u>	<u>3,815,000</u>	<u>1,951,928</u>	<u>4,515,000</u>	<u>975,964</u>
ENDING FUNDS AVAILABLE	<u>\$ 1,084</u>	<u>\$ (248,916)</u>	<u>\$ 2,674,156</u>	<u>\$ 2,674,156</u>	<u>\$ 2,798,192</u>

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

**Roxborough Water & Sanitation District**  
**Water Fund**  
**Projected 2024**  
**With 2022 Actual and 2023 Estimated**  
**For the Years Ended and Ending December 31**

	Actual	Budget	Estimated	Projected	Jun-23
	2022	2023	2023	2024	
BEGINNING FUNDS AVAILABLE	\$ 10,267,784	\$ 4,927,458	\$ 4,927,458	\$ 9,876,083	
<b>REVENUE</b>					
Service Charges		3,200,000	3,600,000	3,200,000	
Permit Fees	10,725	1,200	35,000	1,200	
Hydrant Water	75,788	40,000	80,000	40,000	
Miscellaneous Income	123,646	70,000	75,000	70,000	
Potable Irrigation Water	60,816	40,000	75,000	40,000	
Irrigation Raw Water	457,724	250,000	375,000	250,000	
Availability Charges	156,604	120,000	122,000	120,000	
Rental Income		7,200	-	7,200	
Investment Income	46,716	50,000	55,000	50,000	
System Development Charge	666,477	275,000	475,000	275,000	
Ravenna SDC	291,096	250,000	300,000	250,000	
WCC Water Line Project		1,205,000		1,205,000	
Ravenna Bond Proceeds		3,196,997	-	3,196,997	
Inclusion Fees		50,000	60,000	50,000	
Expense Reimbursements Other	11,220	20,000	30,000	20,000	
Dominion WTP Operations	575,816	500,000	625,000	500,000	
Dominion Distribution Operations	279,714	200,000	200,000	200,000	
Dominion Treated Water Usage	37,205	100,000	125,000	100,000	
Dominion Reimbursement Capital	192,091	0	350,000	0	
Cap Surcharges- Water Supply	1,087,917	1,036,808	-	1,036,808	
Capital - Surcharges	137,107	80,000	140,000	80,000	
<b>Total Operating Revenue</b>	<b>4,210,662</b>	<b>10,692,205</b>	<b>6,722,000</b>	<b>10,692,205</b>	<b>0</b>
Transfers other Funds	-				
General Fund	500,000	500,000	500,000	500,000	
<b>Total Transfers In</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	
<b>Total Funds Available</b>	<b>14,978,446</b>	<b>16,119,663</b>	<b>12,149,458</b>	<b>21,068,288</b>	
<b>Expenditures</b>					
Payroll/Taxes/Benefits	992,619	1,085,000	1,022,272	1,150,000	511,136
Accounting	59,375	65,000	57,000	65,000	28,500
Bank Charges		0	3,000	-	0
Contract Labor	37,501	55,000	40,000	55,000	13,951
Dominion	-	80,000	30,000	80,000	-
Education	18,639	50,000	42,976	60,000	21,488
Engineering	260,238	375,000	249,950	375,000	124,975
GIS and Asset Management	25,048	50,000	20,000	50,000	15,943
Conservation Rebates	1,225	25,000	25,000	2,500	450
Insurance	48,208	50,000	53,182	50,000	26,591
Lab & Test Fees	14,073	25,000	25,000	30,000	5,979
Legal Fees	33,462	75,000	50,000	75,000	16,034
Meter Expense	225,841	125,000	100,000	50,000	8,567
Miscellaneous Expense	5,953	20,000	4,116	20,000	2,058
Office Expense	24,201	40,000	19,512	40,000	9,756
Operating Supplies/Chemicals	153,873	175,000	150,000	175,000	19,570
Permits/Dues/Subscriptions	10,559	8,000	16,936	20,000	8,468
Repairs & Maintenance	421,025	475,000	301,116	475,000	150,558
Safety Equipment/Uniform	(897)	7,000	5,334	7,000	2,667
Utilities	342,809	315,000	273,082	315,000	136,541
Tap Fees Contingent	-	50,000	50,000	50,000	-
Vehicle Expense	6,409	15,000	5,000	15,000	9,526
Water Cost	1,968,038	2,050,000	2,000,000	2,050,000	575,583
Water Rights- Meadow Ditch	4,618	2,500	5,000	-	69,224
Capital Outlay	3,453,650	4,695,000	2,500,000	6,930,000	569,610
	-	-	-	-	-
<b>Total Expenditures</b>	<b>8,106,467</b>	<b>9,912,500</b>	<b>7,048,476</b>	<b>12,139,500</b>	<b>2,327,175</b>
Transfers Out					
Transfer to Capital Fund		3,565,000	200,000	0	0
Transfers Out	700,000	-	-	-	-
Water Supply fund	1,087,917	1,036,808	-	1,036,808	-
Debt Service Fund	156,604	120,000	122,000	120,000	0
<b>Total Transfers Out</b>	<b>1,944,521</b>	<b>4,721,808</b>	<b>322,000</b>	<b>1,156,808</b>	<b>0</b>
<b>Total Expenditures and Transfers Out</b>					
<b>Requiring Appropriation</b>	<b>10,050,988</b>	<b>14,634,308</b>	<b>7,370,476</b>	<b>13,296,308</b>	<b>2,327,175</b>
ENDING FUND BALANCE	\$ 4,927,458	\$ 1,485,355	\$ 4,778,982	7,771,980	

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

**Roxborough Water & Sanitation District**  
**Sewer Fund**  
**Projected 2024**  
**With 2022 Actual and 2023 Estimated**  
**For the Years Ended and Ending December 31**

	Actual 2022	Budget 2023	Estimated 2023	Projected 2024	Jun-23
<b>BEGINNING FUNDS AVAILABLE</b>	\$ 8,482,491	\$ 9,443,023	\$ 9,443,023	\$ 9,929,566	\$ 9,929,566
<b>REVENUE</b>					
Service Charges	1,698,940	1,800,000	1,850,000	1,800,000	970,441
Service Charges - LMA	289,101	300,000	300,000	300,000	192,740
Dominion Capital Lease O-Line	150,000	200,000	200,000	200,000	
Permit Fees	20,625	33,000	20,000	33,000	3,300
Miscellaneous Income	17,484	20,000	20,000	20,000	9,163
Availability Charges	53,881	40,000	40,000	40,000	13,460
Investment Income	55,334	55,000	55,000	55,000	248,136
System Development Charge	487,760	200,000	460,000	200,000	49,974
Ravenna Service Charge		0	-	0	
Dominion Sewer Conveyance	124,474	360,000	350,000	360,000	242,220
Dominion Collection Operations			-	0	
Dominion Reimbursements	949	50,000	275,000	50,000	
Capital - Surcharges	148,637	160,000	160,000	160,000	80,204
<b>Total Operating Revenue</b>	<b>3,047,185</b>	<b>3,218,000</b>	<b>3,780,000</b>	<b>3,218,000</b>	<b>1,809,638</b>
<b>Transfers In</b>					
Water Fund	-				
General Fund	200,000	200,000	200,000	200,000	
<b>Total Transfers In</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>0</b>
<b>Total Funds Available</b>	<b>11,729,676</b>	<b>12,861,023</b>	<b>13,423,023</b>	<b>13,347,566</b>	<b>11,739,204</b>
<b>Expenditures</b>					
Payroll/Taxes/Benefits	336,029	485,000	378,444	500,000	220,759
Accounting	26,125	31,500	24,429	31,500	14,250
Bank Charges		3,000	3,000	3,000	
Contract Labor	35,261	30,000	30,000	30,000	11,924
Education	7,411	25,000	25,000	30,000	7,309
Engineering	125,128	125,000	120,000	125,000	73,131
GIS- Asset Management	2,725	25,000	20,000	25,000	7,163
Insurance	23,202	30,000	30,000	30,000	13,469
Dominion Expense	9,098		141		82
Lab & Test Fees	1,579	1,000	-	1,000	
Legal Fees	17,448	15,000	15,000	15,000	6,518
Littleton Service Fees	921,915	1,100,000	950,000	1,100,000	67,127
Miscellaneous Expense	2,409	1,000	1,000	1,000	2,668
Office Expense	21,646	15,000	15,000	15,000	8,648
Operating Supplies/Chemicals	45,343	100,000	50,000	145,000	67,709
Permits/Dues/Subscriptions	2,100	1,000	1,000	10,000	4,878
Repairs & Maintenance	144,310	150,000	150,000	150,000	24,412
Safety Equipment/Uniform	1,260	2,000	2,000	2,000	273
Utilities	86,552	100,000	100,000	100,000	51,069
Vehicle Expense	5,911	2,000	2,000	2,000	5,424
Capital Outlay	417,320	2,280,000	450,000	1,750,000	806,665
			-		
<b>Total Expenditures</b>	<b>2,232,772</b>	<b>4,521,500</b>	<b>2,367,013</b>	<b>4,065,500</b>	<b>1,393,478</b>
<b>Transfers Out</b>					
Operating Reserve			-		
Transfer to Capital Fund			-	593,500	
Debt Service Fund	53,881	40,000	40,000	40,000	13,460
<b>Total Transfers Out</b>	<b>53,881</b>	<b>40,000</b>	<b>40,000</b>	<b>633,500</b>	<b>13,460</b>
<b>Total Expenditures and Transfers Out</b>	<b>2,286,653</b>	<b>4,561,500</b>	<b>2,407,013</b>	<b>4,105,500</b>	<b>1,406,938</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 9,443,023</b>	<b>\$ 8,299,523</b>	<b>\$ 11,016,010</b>	<b>\$ 9,242,066</b>	<b>#####</b>

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

**Roxborough Water & Sanitation District**  
**Water Fund-Distribution**  
**Adopted 2024**  
**With 2022 Actual and 2023 Estimated**  
**For the Years Ended and Ending December 31**

Actual	Budget	Estimated	Projected
2022	2023	2023	2024

Expenditures

Payroll/Taxes/Benefits	373,199	360,000	384,274	400,000
Accounting	28,500	32,500	28,500	32,500
Bank charges	618		-	0
Contract Labor	37,501	40,000	27,902	40,000
Dominion		60,000	-	60,000
Education	10,722	25,000	30,628	30,000
Engineering	157,773	200,000	221,948	200,000
GIS & Asset Management	25,048	25,000	31,886	25,000
Conservation Rebates	1,225	25,000	900	2,500
Insurance	24,104	25,000	26,938	25,000
Lab & Test Fees	8,925	10,000	5,474	15,000
Legal Fees	21,386	37,500	19,032	37,500
Meter Expense	225,841	125,000	16,522	50,000
Miscellaneous Expense	1,129	10,000	468	10,000
Office Expense	14,729	20,000	14,626	20,000
Operating Supplies/Chemicals	1,440	0	-	0
Permits/Dues/Subscriptions	9,232	5,000	16,716	10,000
Repairs & Maintenance	235,146	225,000	149,286	225,000
Safety Equipment/Uniform	-658	2,000	1,408	2,000
Utilities	85,672	75,000	57,872	75,000
Tap Fees Centennial		0	-	0
Vehicle Expense	3,510	5,000	12,568	5,000
Water Cost	1,968,038	2,000,000	1,151,166	2,000,000
Water Rights-Meadow Ditch	4,618	2,500	138,448	0
Capital Outlay	3,453,650	3,555,000	692,722	6,400,000
<b>Total Expenditures</b>	<b>6,691,348</b>	<b>6,864,500</b>	<b>3,029,284</b>	<b>9,664,500</b>



**Roxborough Water & Sanitation District**  
**Water Fund-Treatment**  
**Projected 2024**  
**With 2022 Actual and 2023 Estimated**  
**For the Years Ended and Ending December 31**

Actual	Budget	Estimated	Adopted
2022	2023	2023	2024

Jun-23

Expenditures	Actual	Budget	Estimated	Adopted	Jun-23
Payroll/Taxes/Benefits	619,420	725,000	637,998	750,000	318,999
Accounting	30,875	32,500	28,500	32,500	14,250
Bank charges	1,087		-		
Contract Labor		15,000	-	15,000	
Dominion		20,000	-	20,000	
Education	7,917	25,000	12,348	30,000	6,174
Engineering	102,465	175,000	28,002	175,000	14,001
GIS Asset Management		25,000	-	25,000	
Conservation Rebates			-	0	
Insurance	24,104	25,000	26,244	25,000	13,122
Lab & Test Fees	5,148	15,000	6,484	15,000	3,242
Legal Fees	12,076	37,500	13,036	37,500	6,518
Meter Expense			612	0	306
Miscellaneous Expense	4,824	10,000	3,648	10,000	1,824
Office Expense	9,472	20,000	4,886	20,000	2,443
Operating Supplies/Chemicals	152,433	175,000	39,140	175,000	19,570
Permits/Dues/Subscriptions	1,327	3,000	220	10,000	110
Repairs & Maintenance	185,879	250,000	151,830	250,000	75,915
Safety Equipment/Uniform	(239)	5,000	3,926	5,000	1,963
Utilities	257,137	240,000	215,210	240,000	107,605
Tap Fees Centennial		50,000	-	50,000	
Vehicle Expense	2,899	10,000	6,484	10,000	3,242
Water Cost		50,000	-	50,000	
Water Rights			-	0	
Capital Outlay		1,140,000	446,498	530,000	223,249
			-		
Total Expenditures	1,416,824	3,048,000	1,625,066	2,475,000	812,533

STATE OF COLORADO  
COUNTY OF DOUGLAS  
COUNTY OF JEFFERSON  
ROXBOROUGH WATER AND SANITATION DISTRICT  
2024 BUDGET RESOLUTION NO. 2023-11-08

The Board of Directors of the Roxborough Water and Sanitation District, Douglas and Jefferson Counties, Colorado held a regular meeting on Wednesday, November 15, 2023 at the hour of 8:00 A.M. at 6222 North Roxborough Park Road, Littleton, Colorado and via Zoom.

The following members of the Board of Directors were present:

Christine Thomas	President
David Bane	Vice President
John Kim	Treasurer
Keith Lehman	Secretary
Loren McFall	Assistant Secretary

Also present were: Mike Marcum, Roxborough Water and Sanitation District  
Ted Snailum, TWS Financial Inc.; Mike Gerstner, Bill Goetz, TST Infrastructure;  
Alan D. Pogue, Esq., Icenogle Seaver Pogue, P.C.;

The President reported that proper notice was made to allow the Board of Directors of the Roxborough Water and Sanitation District to conduct a public hearing on the 2024 budget and, prior to the meeting, each of the directors had been notified of the date, time and place of this meeting and the purpose for which it was called. It was further reported that this meeting is a regular meeting of the Board of Directors of the District and that a notice of regular meeting was posted on a public website of the District/in the designated public place within the boundaries of the District no less than twenty-four hours prior to the holding of the meeting, and to the best of her/his knowledge, remains posted to the date of this meeting.

Thereupon, Director \_\_\_\_\_ introduced and moved the adoption of the following Resolution:

RESOLUTION NO. 2023-11-08

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET, APPROPRIATING SUMS OF MONEY TO EACH FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN AND LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE ROXBOROUGH WATER AND SANITATION DISTRICT, DOUGLAS AND JEFFERSON COUNTIES, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2024 AND ENDING ON THE LAST DAY OF DECEMBER 2024.

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

WHEREAS, the proposed budget was submitted to the Board for its review and consideration on or before October 15, 2023; and

WHEREAS, due and proper notice was published on November 9, 2023 in the *Canyon Courier and the Douglas County News-Press* indicating (i) the date and time of the hearing at which the adoption of the proposed budget will be considered; (ii) that the proposed budget is available for inspection by the public at a designated place; (iii) that any interested elector of the District may file any objections to the proposed budget at any time prior to the final adoption of the budget by the District; and (iv) if applicable, the amount of the District’s increased property tax revenues resulting from a request to the Division of Local Government pursuant to Section 29-1-302(1), C.R.S.; and an original publisher’s Affidavit of Publication is attached hereto as Exhibit A and incorporated herein by this reference; and

WHEREAS, the proposed budget was open for inspection by the public at the designated place; and

WHEREAS, a public hearing was held on Wednesday, November 15, 2023 and interested electors were given the opportunity to file or register any objections to said proposed budget and any such objections were considered by the Board; and

WHEREAS, the budget being adopted by the Board has been prepared based on the best information available to the Board regarding the effects of Section 29-1-301, C.R.S., and Article X, Section 20 of the Colorado Constitution; and

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

WHEREAS, pursuant to Section 29-1-113(1), C.R.S., the Board shall cause a certified copy of the budget, including the budget message and any resolutions adopting the budget, appropriating moneys and fixing the rate of any mill levy, to be filed with the Division of Local Government within thirty (30) days following the beginning of the fiscal year of the budget adopted; and

WHEREAS, pursuant to Section 32-1-1201, C.R.S., the Board shall determine in each year the amount of money necessary to be raised by taxation, taking into consideration those items required by law, and shall certify the rate so fixed to the board of county commissioners of each county within the District or having a portion of its territory within the District.

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

Section 1. Summary of 2024 Revenues and 2024 Expenditures. That the estimated revenues and expenditures for each fund for fiscal year 2024, as more specifically set forth in the budget attached hereto as Exhibit B and incorporated herein by this reference, are accepted and approved.

Section 2. Adoption of Budget. That the budget as submitted, and if amended, then as amended, and attached hereto as Exhibit B and is approved and adopted as the budget of the District for fiscal year 2024. In the event the final assessed valuation provided by the Douglas and Jefferson County Assessor's Offices differ from the assessed valuation used in the proposed budget, the District's accountant is hereby directed to modify and/or adjust the budget and mill levy certification as needed to reflect the final assessed valuation without the need for additional Board authorization.

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

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

Section 5. 2024 Levy of General Property Taxes.

a) That the attached budget indicates that the amount of money from general property taxes necessary to balance the budget for the General Fund for operating expenses is \$445,554 and that the 2023 valuation for assessment, as certified by the Jefferson County Assessor, is \$106,084,244. That for the purposes of meeting all general operating expenses of the District

during the 2024 budget year, there is hereby levied a tax of 4.200 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2024.

b) That the attached budget indicates that the amount of money from general property taxes necessary to balance the budget for the General Fund for operating expenses is \$1,074,231 and that the 2023 valuation for assessment, as certified by the Douglas County Assessor, is \$255,769,400. That for the purposes of meeting all general operating expenses of the District during the 2024 budget year, there is hereby levied a tax of 4.200 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2024.

Section 6. 2024 Levy of Debt Retirement Expenses.

a) That the attached budget indicates that the amount of money from general property taxes necessary to balance the budget for the Debt Service Fund for debt retirement expense is \$190,952 and that the 2023 valuation for assessment, as certified by the Jefferson County Assessor, is \$106,084,244. That for the purposes of meeting all debt retirement expenses of the District during the 2024 budget year, there is hereby levied a tax of 1.800 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2024.

b) That the attached budget indicates that the amount of money from general property taxes necessary to balance the budget for the Debt Service Fund for debt retirement expense is \$460,385 and that the 2023 valuation for assessment, as certified by the Douglas County Assessor, is \$255,769,400. That for the purposes of meeting all debt retirement expenses of the District during the 2024 budget year, there is hereby levied a tax of 1.800 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2024.

Section 7. 2024 Mill Levy Adjustment. The Board may adjust the mill levy, as specifically set forth in the District's Service Plan (the "Adjusted Mill Levy"). The Board hereby determines in good faith to establish the Adjusted Mill Levy as set forth in the mill levy certification attached hereto as Exhibit C pursuant to the authority granted by its Service Plan to ensure that the District's revenues shall be neither diminished nor enhanced as a result of the changes effecting the mill levy. Subject to adjustment and finalization by the District's accountant in accordance with Sections 2 and 3 hereof, the Board further authorizes that the Adjusted Mill Levy be reflected in the District's Certification of Tax Levies to be submitted to the Board of County Commissioners of Douglas and Jefferson Counties on or before December 15, 2023, for collection in 2024.

Section 8. Certification to County Commissioners. That the Board Secretary and/or District's accountant are hereby authorized and directed to immediately certify to the Board of County Commissioners of Douglas and Jefferson Counties, the mill levy for the District hereinabove determined and set. That said certification shall be in substantially the following form attached hereto as Exhibit C and incorporated herein by this reference.

**[The remainder of this page is intentionally left blank.]**

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

APPROVED AND ADOPTED THIS 15TH DAY OF NOVEMBER, 2023.

ROXBOROUGH WATER AND SANITATION DISTRICT

By: Christine Thomas  
Its: President

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

I, Keith Lehmann, hereby certify that I am a director and the duly elected and qualified Secretary of the Roxborough Water and Sanitation District, and that the foregoing constitutes a true and correct copy of the record of proceedings of the Board of Directors of the District, adopted at a regular meeting of the Board of Directors of the Roxborough Water and Sanitation District, held on November 15, 2023, at 6222 North Roxborough Park Road, Littleton, Colorado and via Zoom, as recorded in the official record of the proceedings of the District, insofar as said proceedings relate to the budget hearing for fiscal year 2024; that said proceedings were duly had and taken; that the meeting was duly held; and that the persons were present at the meeting as therein shown.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the District this 15th day of November, 2023.

---

Keith Lehmann, Secretary

[SEAL]

**EXHIBIT A**

Affidavit  
Notice as to Proposed 2024 Budget



Colorado Community Media  
750 W. Hampden Ave. Suite 225  
Englewood, CO 80110

Public Notice

NOTICE AS TO  
PROPOSED 2024 BUDGET HEARING  
FOR ROXBOROUGH WATER  
AND SANITATION DISTRICT

Roxborough Water & San. Dist (isp) \*\*  
c/o Icenogle | Seaver | Pogue  
4725 South Monaco St., Suite 360  
Denver CO 80237

NOTICE IS HEREBY GIVEN that a proposed 2024 Budget has been submitted to the ROXBOROUGH WATER AND SANITATION DISTRICT. A copy of the proposed 2024 Budget has been filed in the office of the District Manager at 6222 North Roxborough Park Road, in Littleton, Colorado, where same is open for public inspection. Such proposed Budget will be considered at a regular meeting of the Board of Directors of the ROXBOROUGH WATER AND SANITATION DISTRICT to be held on November 15, 2023 at 8:00 a.m. Via Zoom: Meeting ID 874 5981 8759; Password: 694389 and at 6222 North Roxborough Park Road, Littleton, Colorado. Any interested electors of ROXBOROUGH WATER AND SANITATION DISTRICT may inspect the proposed budget and file or register any objections at any time prior to final adoption of the budget.

BY ORDER OF THE BOARD OF DIRECTORS:  
ROXBOROUGH WATER AND SANITATION  
DISTRICT

By: /s/ ICENOGL SEAVR POGUE, P.C.

Legal Notice No. 946326  
First Publication: November 9, 2023  
Last Publication: November 9, 2023  
Publisher: Douglas County News-Press

## AFFIDAVIT OF PUBLICATION

State of Colorado        }  
County of Douglas       } ss

This Affidavit of Publication for the Douglas County News Press, a weekly newspaper, printed and published for the County of Douglas, State of Colorado, hereby certifies that the attached legal notice was published in said newspaper once in each week, for 1 successive week(s), the last of which publication was made 11/9/2023, and that copies of each number of said paper in which said Public Notice was published were delivered by carriers or transmitted by mail to each of the subscribers of said paper, according to their accustomed mode of business in this office.



For the Douglas County News-Press

State of Colorado        }  
County of Arapahoe     } ss

The above Affidavit and Certificate of Publication was subscribed and sworn to before me by the above named Linda Shapley, publisher of said newspaper, who is personally known to me to be the identical person in the above certificate on 11/9/2023. Linda Shapley has verified to me that she has adopted an electronic signature to function as her signature on this document.



Carla Bethke  
Notary Public  
My commission ends April 11, 2026

CARLA BETHKE  
NOTARY PUBLIC  
STATE OF COLORADO  
NOTARY ID 20004025550  
MY COMMISSION EXPIRES APRIL 11, 2026

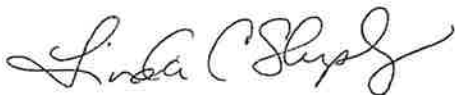
Colorado Community Media  
750 W. Hampden Ave. Suite 225  
Englewood, CO 80110

Roxborough Water & San. Dist (isp) \*\*  
c/o Icenogle | Seaver | Pogue  
4725 South Monaco St., Suite 360  
Denver CO 80237

## AFFIDAVIT OF PUBLICATION

State of Colorado        }  
County of Jefferson     } ss

This Affidavit of Publication for the Canyon Courier, a weekly newspaper, printed and published for the County of Jefferson, State of Colorado, hereby certifies that the attached legal notice was published in said newspaper once in each week, for 1 successive week(s), the last of which publication was made 11/9/2023, and that copies of each number of said paper in which said Public Notice was published were delivered by carriers or transmitted by mail to each of the subscribers of said paper, according to their accustomed mode of business in this office.



For the Canyon Courier

State of Colorado        }  
County of Jefferson     } ss

The above Affidavit and Certificate of Publication was subscribed and sworn to before me by the above named Linda Shapley, publisher of said newspaper, who is personally known to me to be the identical person in the above certificate on 11/9/2023. Linda Shapley has verified to me that she has adopted an electronic signature to function as her signature on this document.



Carla Bethke  
Notary Public  
My commission ends April 11, 2026

CARLA BETHKE  
NOTARY PUBLIC  
STATE OF COLORADO  
NOTARY ID 20004025550  
MY COMMISSION EXPIRES APRIL 11, 2026

### Public Notice

#### NOTICE AS TO PROPOSED 2024 BUDGET HEARING FOR ROXBOROUGH WATER AND SANITATION DISTRICT

NOTICE IS HEREBY GIVEN that a proposed 2024 Budget has been submitted to the ROXBOROUGH WATER AND SANITATION DISTRICT. A copy of the proposed 2024 Budget has been filed in the office of the District Manager at 6222 North Roxborough Park Road, in Littleton, Colorado, where same is open for public inspection. Such proposed Budget will be considered at a regular meeting of the Board of Directors of the ROXBOROUGH WATER AND SANITATION DISTRICT to be held on November 15, 2023 at 8:00 a.m. Via Zoom: Meeting ID 874 5981 8759; Password: 694389 and at 6222 North Roxborough Park Road, Littleton, Colorado. Any interested electors of ROXBOROUGH WATER AND SANITATION DISTRICT may inspect the proposed budget and file or register any objections at any time prior to final adoption of the budget.

BY ORDER OF THE BOARD OF DIRECTORS:  
ROXBOROUGH WATER AND SANITATION  
DISTRICT

By: /s/ ICENOGL SEAVR POGUE, P.C.

Legal Notice No. CC 1396  
First Publication: November 9, 2023  
Last Publication: November 9, 2023  
Publisher: Canyon Courier

**NOTICE AS TO PROPOSED 2024 BUDGET HEARING  
FOR  
ROXBOROUGH WATER AND SANITATION DISTRICT**

NOTICE IS HEREBY GIVEN that a proposed 2024 Budget has been submitted to the **ROXBOROUGH WATER AND SANITATION DISTRICT**. A copy of the proposed 2024 Budget has been filed in the office of the District Manager at 6222 North Roxborough Park Road, in Littleton, Colorado, where same is open for public inspection. Such proposed Budget will be considered at a regular meeting of the Board of Directors of the ROXBOROUGH WATER AND SANITATION DISTRICT to be held on November 15, 2023 at 8:00 a.m. Via Zoom: Meeting ID 874 5981 8759; Password: 694389 and at 6222 North Roxborough Park Road, Littleton, Colorado. Any interested electors of ROXBOROUGH WATER AND SANITATION DISTRICT may inspect the proposed budget and file or register any objections at any time prior to final adoption of the budget.

BY ORDER OF THE BOARD OF DIRECTORS:  
ROXBOROUGH WATER AND SANITATION DISTRICT

By: /s/ ICENOGLE SEAVER POGUE, P.C.

PUBLISHED IN: *Canyon Courier*  
PUBLISHED ON: November 9, 2023

PUBLISHED IN: *Douglas County News-Press*  
PUBLISHED ON: November 9, 2023

**EXHIBIT B**

Budget Document  
Budget Message

**Roxborough Water and Sanitation District  
Projected Budget 2024**

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

ACTUAL 2022	ESTIMATED 2023	Projected 2024
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**ASSESSED VALUATION**

Douglas County

Residential	\$ 153,196,050	\$ 152,191,880	\$ 216,447,090
Commercial	\$ 16,608,170	\$ 17,469,170	\$ 22,682,770
Agricultural	\$ 41,000	\$ 37,310	\$ 43,820
Natural Resources	\$ 440	\$ 440	\$ 420
State Assessed	\$ 47,900	\$ 52,600	\$ 51,200
Vacant Land	\$ 13,262,560	\$ 10,218,960	\$ 10,314,800
Personal Property	\$ 4,983,300	\$ 5,666,780	\$ 6,229,300
	<u>188,139,420</u>	<u>185,637,140</u>	<u>255,769,400</u>

Adjustments - New Growth  
Certified Assessed Value

-	-	-
<u>\$ 188,139,420</u>	<u>\$ 185,637,140</u>	<u>\$ 255,769,400</u>

**ASSESSED VALUATION**

Jefferson County

Commercial	\$ 1,243,104	\$ 1,216,042	\$ 1,315,204
Industrial	\$ 96,143,375	\$ 94,050,351	\$ 101,719,686
Vacant	\$ 2,797,844	\$ 2,736,936	\$ 2,960,119
State Assessed	\$ 84,344	\$ 82,508	\$ 89,236
	<u>100,268,667</u>	<u>98,085,837</u>	<u>106,084,244</u>

Adjustments  
Certified Assessed Value

-	-	-
<u>\$ 100,268,667</u>	<u>\$ 98,085,837</u>	<u>\$ 106,084,244</u>

**MILL LEVY**

General	6.208	6.208	4.2
Debt Service	3.06	2	1.8
Temporary Mill Levy Reduction (pursuant to C.R.S.39-5-121)	-	-	-
Refund and Abatements	-	-	-
Total Mill Levy	<u>9.268</u>	<u>8.208</u>	<u>6</u>

**PROPERTY TAXES**

General	\$ 1,790,437	\$ 1,761,352	\$ 1,519,785
Debt Services	882,529	567,446	651,337
Temporary Mill Levy Reduction	-	-	-
Refund and Abatement	-	-	-
Levied Property Taxes	<u>\$ 2,672,966</u>	<u>\$ 2,328,798</u>	<u>\$ 2,171,122</u>

**PROPERTY TAXES**

General	\$ 1,790,437	\$ 1,761,352	\$ 1,519,785
Debt Service	882,529	567,446	651,337
	<u>\$ 2,672,966</u>	<u>\$ 2,328,798</u>	<u>\$ 2,171,122</u>

**Roxborough Water & Sanitation District Summary**  
**Forecasted 2024 Budget as Adopted**  
**With 2022 Actual and 2023 Estimated**  
**For the Years Ended and Ending December 31**

	ACTUAL	ESTIMATED	Adopted
	2022	2023	2024
BEGINNING FUNDS AVAILABLE	\$ 27,477,105	\$ 23,818,249	\$ 32,729,564
REVENUE			
General Fund	1,941,826	1,962,246	1,720,785
Debt Service Fund	950,490	677,446	761,337
Capital Projects Fund	0	1,060,000	4,515,000
Water Fund	4,210,662	6,722,000	10,692,205
Sewer Fund	3,047,185	3,780,000	3,218,000
Total Revenue	<u>10,150,163</u>	<u>14,201,692</u>	<u>20,907,327</u>
TRANSFERS IN	3,082,198	5,517,000	1,952,000
Total Funds Available	<u>40,709,466</u>	<u>43,536,941</u>	<u>55,588,891</u>
EXPENDITURES			
General	473,274	627,966	793,500
Debt Service	1,698,070	1,760,651	1,757,824
Capital Projects	1,682,232	1,951,928	700,000
Water Fund	8,106,467	7,048,476	12,139,500
Sewer Fund	2,232,772	2,367,013	4,065,500
Total Expenditures	<u>14,192,815</u>	<u>13,756,034</u>	<u>19,456,324</u>
TRANSFERS OUT	2,698,402	1,062,000	2,490,308
Total Expenditures and Transfers Out Requiring Appropriation	<u>16,891,217</u>	<u>14,818,034</u>	<u>21,946,632</u>
ENDING FUNDS AVAILABLE	<u>23,818,249</u>	<u>28,718,907</u>	<u>33,642,259</u>

**Roxborough Water & Sanitation District**  
**General Fund**  
**Projected 2024**  
**With 2022 Actual and 2023 Estimated**  
**For the Years Ended and Ending December 31**

	ACTUAL 2022	Budget 2023	ESTIMATED 2023	Projected 2024	Jun-23
BEGINNING FUNDS AVAILABLE	\$ 1,722,045	\$ 2,490,597	\$ 2,490,597	\$ 3,124,877	
<b>REVENUE</b>					
Property Taxes	1,764,610	1,761,246	1,761,246	1,519,785	\$1,404,351
Specific Ownership Taxes	142,651	120,000	120,000	120,000	69,423
Investment Income	34,565	5,000	80,000	80,000	40,641
Miscellaneous Income	-	1,000	1,000	1,000	
Total Revenue	1,941,826	1,887,246	1,962,246	1,720,785	1,514,415
<b>TRANSFERS IN</b>					
Capital Projects Fund	-	-	-	-	-
Total Transfers In	-	-	-	-	-
Total Funds Available	3,663,871	4,377,843	4,452,843	4,845,662	1,514,415
<b>EXPENDITURES</b>					
Payroll/Taxes/Benefits	121,118	130,000	116,128	150,000	58,064
Accounting/Audit	30,875	31,500	28,500	31,500	14,250
Audit	29,107	30,000	39,862	30,000	19,931
Bank Charges	1,528	2,000	-	2,000	
Capital Outlay	-	75,000	38,238	75,000	19,119
Contract Labor	5,310	10,000	-	10,000	
Safety Equipment	396	-	-	-	
Director's Fees	-	8,000	-	8,000	
Education	12,301	20,000	11,824	30,000	5,912
Election Expense	27,303	30,000	56,674	-	28,337
Engineering	32,839	40,000	21,410	40,000	10,705
Insurance	24,104	30,000	26,518	30,000	13,259
Legal Fees	20,727	25,000	14,686	25,000	7,343
Miscellaneous Expense	12,412	10,000	7,938	10,000	3,969
Office Expense	42,259	40,000	37,702	40,000	18,851
Permits/Dues/Subscriptions	25,775	30,000	49,794	50,000	24,897
Rent	2,694	5,000	5,388	5,000	2,694
Repairs & Maintenance	54,164	205,000	127,234	205,000	63,617
Treasurers' Fees	26,457	45,000	42,110	45,000	21,055
Utilities	1,756	2,000	1,558	2,000	779
Vehicle Expense	2,149	5,000	2,402	5,000	1,201
Total Expenditures	473,274	773,500	627,966	793,500	313,983
<b>TRANSFERS OUT</b>					
Capital Projects Fund	-	-	-	-	-
PVH Subdistrict	-	-	-	-	-
Water Fund	500,000	500,000	500,000	500,000	-
Sewer Fund	200,000	200,000	200,000	200,000	-
Total Transfers Out	700,000	700,000	700,000	700,000	-
Total Expenditures and Transfers Out					
Requiring Appropriation	1,173,274	1,473,500	1,327,966	1,493,500	313,983
ENDING FUND BALANCE	\$ 2,490,597	\$ 2,904,343	\$ 3,124,877	\$ 3,352,162	\$ 1,200,432
EMERGENCY RESERVE	\$ -	\$ 23,205	\$ 18,839	\$ 23,805	\$ 9,419

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



**Roxborough Water & Sanitation District**  
**Debt Service Fund**  
**Projected 2024**  
**With 2022 Actual and 2023 Estimated**  
**For the Years Ended and Ending December 31**

	Actual 2022	Budget 2023	Estimated 2023	Projected 2024	Jun-23
<b>BEGINNING FUNDS AVAILABLE</b>	\$ 6,461,469	\$ 6,956,087	\$ 6,956,087	\$ 7,124,882	
<b>REVENUE</b>					
Property Taxes	869,798	567,412	567,446	651,337	452,448
Specific Ownership Taxes	70,314	80,000	80,000	80,000	24,071
Investment Income	10,378	30,000	30,000	30,000	23,420
Total Revenue	950,490	677,412	677,446	761,337	499,939
<b>TRANSFERS IN</b>					
Water Fund- Avail Service	92,060	120,000	120,000	120,000	54,567
Water Supply Fund	1,119,740	1,092,000	1,092,000	1,092,000	561,992
Ravenna CWCB Loan					
Sewer Fund - Avail Service	30,398	40,000	40,000	40,000	
Total Transfers In	1,242,198	1,252,000	1,252,000	1,252,000	616,559
Total Funds Available	8,654,157	8,885,499	8,885,533	9,138,219	1,116,498
<b>EXPENDITURES</b>					
Treasurer's Fees	13,041	15,000	15,000	15,000	6,783
Loan Administrative Fee	76,800	76,800	76,800	76,800	38,400
Principal W05A105 -CWRPDA	535,000	545,000	535,000	545,000	272,500
Interest W05A105- CWRPDA		61,956	74,783	61,956	41,103
Ravenna CWCB	96,586	82,425	82,425	82,425	82,425
Principal D15A356-PVH-CWRPDA		233,236	231,031	233,236	116,618
Interest D15A356-PVH-CWRPDA		71,586	72,886	71,586	
Principal CT2015-176 PVH-CWCB		54,473	52,861	54,473	
Interest CT2015-176 PVH-CWCB		60,974	62,586	60,974	
Principal C150346-CWCB	468,020	483,231	468,020	483,231	
Interest C150346- CWCB	508,623	493,412	508,623	493,412	
Less PVH Loans		(420,269)	(419,364)	(420,269)	
Total Expenditures	1,698,070	1,757,824	1,760,651	1,757,824	557,829
<b>TRANSFERS OUT</b>					
Capital Project	-	-	-	-	-
Total Transfers Out	0	0	-	0	0
Total Expenditures and Transfers Out Requiring Appropriation	6,461,469	1,757,824	1,760,651	1,757,824	557,829
<b>ENDING FUNDS AVAILABLE</b>	\$ 6,956,087	\$ 7,127,675	\$ 7,124,882	\$ 7,380,395	\$ 558,669

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

**Roxborough Water & Sanitation District  
Capital Projects Fund  
Projected 2024  
With 2022 Actual and 2023 Estimated  
For the Years Ended and Ending December 31**

	ACTUAL 2022	Budget 2023	ESTIMATED 2023	Projected 2024	Jun-23
BEGINNING FUNDS AVAILABLE	\$ 543,316	\$ 1,084	\$ 1,084	\$ 2,674,156	\$ 2,674,156
REVENUE					
Transfer from Sewer Fund			560,000	593,500	
Transfer from Water Fund			500,000		
Ravenna Phase 3/4				2,360,000	
Valley View Reimbursed Expenses		0		700,000	
Dominion Reimbursed Expenses				861,500	0
Investment Income		0		0	0
Total Revenue	<u>0</u>	<u>0</u>	<u>1,060,000</u>	<u>4,515,000</u>	<u>0</u>
TRANSFERS IN					
General Fund					
Debt Service Fund					
Sewer Fund					
Water Fund	1,140,000	3,565,000	3,565,000		1,100,000
Total Transfers In	<u>1,140,000</u>	<u>3,565,000</u>	<u>3,565,000</u>	<u>0</u>	<u>1,100,000</u>
Total Funds Available	<u>1,683,316</u>	<u>3,566,084</u>	<u>4,626,084</u>	<u>7,189,156</u>	<u>3,774,156</u>
EXPENDITURES					
Water Treatment-Dominion	1,682,232				
O-Line Capacity			143,990	670,000	71,995
WTP Dominion Pump			1,522,076		761,038
Valley View CC		1,205,000	85,118	700,000	42,559
Ravenna Phase 3/4		2,360,000	27,398	2,360,000	13,699
System Cap. Improvements-DWSD WW Conv.	0	250,000	173,346	785,000	86,673
Total Expenditures	<u>1,682,232</u>	<u>3,815,000</u>	<u>1,951,928</u>	<u>4,515,000</u>	<u>975,964</u>
TRANSFERS OUT					
Debt Service Fund	0			0	0
General Fund	0			0	0
Total Transfers Out	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures and Transfers Out Requiring Appropriation	<u>1,682,232</u>	<u>3,815,000</u>	<u>1,951,928</u>	<u>4,515,000</u>	<u>975,964</u>
ENDING FUNDS AVAILABLE	<u>\$ 1,084</u>	<u>\$ (248,916)</u>	<u>\$ 2,674,156</u>	<u>\$ 2,674,156</u>	<u>\$ 2,798,192</u>

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

**Roxborough Water & Sanitation District**  
**Water Fund**  
**Projected 2024**  
**With 2022 Actual and 2023 Estimated**  
**For the Years Ended and Ending December 31**

	Actual	Budget	Estimated	Projected	Jun-23
	2022	2023	2023	2024	
BEGINNING FUNDS AVAILABLE	\$ 10,267,784	\$ 4,927,458	\$ 4,927,458	\$ 9,876,083	
<b>REVENUE</b>					
Service Charges		3,200,000	3,600,000	3,200,000	
Permit Fees	10,725	1,200	35,000	1,200	
Hydrant Water	75,788	40,000	80,000	40,000	
Miscellaneous Income	123,646	70,000	75,000	70,000	
Potable Irrigation Water	60,816	40,000	75,000	40,000	
Irrigation Raw Water	457,724	250,000	375,000	250,000	
Availability Charges	156,604	120,000	122,000	120,000	
Rental Income		7,200	-	7,200	
Investment Income	46,716	50,000	55,000	50,000	
System Development Charge	666,477	275,000	475,000	275,000	
Ravenna SDC	291,096	250,000	300,000	250,000	
WCC Water Line Project		1,205,000		1,205,000	
Ravenna Bond Proceeds		3,196,997	-	3,196,997	
Inclusion Fees		50,000	60,000	50,000	
Expense Reimbursements Other	11,220	20,000	30,000	20,000	
Dominion WTP Operations	575,816	500,000	625,000	500,000	
Dominion Distribution Operations	279,714	200,000	200,000	200,000	
Dominion Treated Water Usage	37,205	100,000	125,000	100,000	
Dominion Reimbursement Capital	192,091	0	350,000	0	
Cap Surcharges- Water Supply	1,087,917	1,036,808	-	1,036,808	
Capital - Surcharges	137,107	80,000	140,000	80,000	
<b>Total Operating Revenue</b>	<b>4,210,662</b>	<b>10,692,205</b>	<b>6,722,000</b>	<b>10,692,205</b>	<b>0</b>
Transfers other Funds	-				
General Fund	500,000	500,000	500,000	500,000	
<b>Total Transfers In</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	
<b>Total Funds Available</b>	<b>14,978,446</b>	<b>16,119,663</b>	<b>12,149,458</b>	<b>21,068,288</b>	
<b>Expenditures</b>					
Payroll/Taxes/Benefits	992,619	1,085,000	1,022,272	1,150,000	511,136
Accounting	59,375	65,000	57,000	65,000	28,500
Bank Charges		0	3,000	-	0
Contract Labor	37,501	55,000	40,000	55,000	13,951
Dominion	-	80,000	30,000	80,000	-
Education	18,639	50,000	42,976	60,000	21,488
Engineering	260,238	375,000	249,950	375,000	124,975
GIS and Asset Management	25,048	50,000	20,000	50,000	15,943
Conservation Rebates	1,225	25,000	25,000	2,500	450
Insurance	48,208	50,000	53,182	50,000	26,591
Lab & Test Fees	14,073	25,000	25,000	30,000	5,979
Legal Fees	33,462	75,000	50,000	75,000	16,034
Meter Expense	225,841	125,000	100,000	50,000	8,567
Miscellaneous Expense	5,953	20,000	4,116	20,000	2,058
Office Expense	24,201	40,000	19,512	40,000	9,756
Operating Supplies/Chemicals	153,873	175,000	150,000	175,000	19,570
Permits/Dues/Subscriptions	10,559	8,000	16,936	20,000	8,468
Repairs & Maintenance	421,025	475,000	301,116	475,000	150,558
Safety Equipment/Uniform	(897)	7,000	5,334	7,000	2,667
Utilities	342,809	315,000	273,082	315,000	136,541
Tap Fees Contennial	-	50,000	50,000	50,000	-
Vehicle Expense	6,409	15,000	5,000	15,000	9,526
Water Cost	1,968,038	2,050,000	2,000,000	2,050,000	575,583
Water Rights- Meadow Ditch	4,618	2,500	5,000	-	69,224
Capital Outlay	3,453,650	4,695,000	2,500,000	6,930,000	569,610
	-	-	-	-	-
<b>Total Expenditures</b>	<b>8,106,467</b>	<b>9,912,500</b>	<b>7,048,476</b>	<b>12,139,500</b>	<b>2,327,175</b>
Transfers Out					
Transfer to Capital Fund		3,565,000	200,000	0	0
Transfers Out	700,000	-	-	-	-
Water Supply fund	1,087,917	1,036,808	-	1,036,808	-
Debt Service Fund	156,604	120,000	122,000	120,000	0
<b>Total Transfers Out</b>	<b>1,944,521</b>	<b>4,721,808</b>	<b>322,000</b>	<b>1,156,808</b>	<b>0</b>
<b>Total Expenditures and Transfers Out</b>					
<b>Requiring Appropriation</b>	<b>10,050,988</b>	<b>14,634,308</b>	<b>7,370,476</b>	<b>13,296,308</b>	<b>2,327,175</b>
ENDING FUND BALANCE	\$ 4,927,458	\$ 1,485,355	\$ 4,778,982	7,771,980	

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

**Roxborough Water & Sanitation District**  
**Sewer Fund**  
**Projected 2024**  
**With 2022 Actual and 2023 Estimated**  
**For the Years Ended and Ending December 31**

	Actual 2022	Budget 2023	Estimated 2023	Projected 2024	Jun-23
<b>BEGINNING FUNDS AVAILABLE</b>	\$ 8,482,491	\$ 9,443,023	\$ 9,443,023	\$ 9,929,566	\$ 9,929,566
<b>REVENUE</b>					
Service Charges	1,698,940	1,800,000	1,850,000	1,800,000	970,441
Service Charges - LMA	289,101	300,000	300,000	300,000	192,740
Dominion Capital Lease O-Line	150,000	200,000	200,000	200,000	
Permit Fees	20,625	33,000	20,000	33,000	3,300
Miscellaneous Income	17,484	20,000	20,000	20,000	9,163
Availability Charges	53,881	40,000	40,000	40,000	13,460
Investment Income	55,334	55,000	55,000	55,000	248,136
System Development Charge	487,760	200,000	460,000	200,000	49,974
Ravenna Service Charge		0	-	0	
Dominion Sewer Conveyance	124,474	360,000	350,000	360,000	242,220
Dominion Collection Operations			-	0	
Dominion Reimbursements	949	50,000	275,000	50,000	
Capital - Surcharges	148,637	160,000	160,000	160,000	80,204
<b>Total Operating Revenue</b>	<b>3,047,185</b>	<b>3,218,000</b>	<b>3,780,000</b>	<b>3,218,000</b>	<b>1,809,638</b>
<b>Transfers In</b>					
Water Fund	-				
General Fund	200,000	200,000	200,000	200,000	
<b>Total Transfers In</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>0</b>
<b>Total Funds Available</b>	<b>11,729,676</b>	<b>12,861,023</b>	<b>13,423,023</b>	<b>13,347,566</b>	<b>11,739,204</b>
<b>Expenditures</b>					
Payroll/Taxes/Benefits	336,029	485,000	378,444	500,000	220,759
Accounting	26,125	31,500	24,429	31,500	14,250
Bank Charges		3,000	3,000	3,000	
Contract Labor	35,261	30,000	30,000	30,000	11,924
Education	7,411	25,000	25,000	30,000	7,309
Engineering	125,128	125,000	120,000	125,000	73,131
GIS- Asset Management	2,725	25,000	20,000	25,000	7,163
Insurance	23,202	30,000	30,000	30,000	13,469
Dominion Expense	9,098		141		82
Lab & Test Fees	1,579	1,000	-	1,000	
Legal Fees	17,448	15,000	15,000	15,000	6,518
Littleton Service Fees	921,915	1,100,000	950,000	1,100,000	67,127
Miscellaneous Expense	2,409	1,000	1,000	1,000	2,668
Office Expense	21,646	15,000	15,000	15,000	8,648
Operating Supplies/Chemicals	45,343	100,000	50,000	145,000	67,709
Permits/Dues/Subscriptions	2,100	1,000	1,000	10,000	4,878
Repairs & Maintenance	144,310	150,000	150,000	150,000	24,412
Safety Equipment/Uniform	1,260	2,000	2,000	2,000	273
Utilities	86,552	100,000	100,000	100,000	51,069
Vehicle Expense	5,911	2,000	2,000	2,000	5,424
Capital Outlay	417,320	2,280,000	450,000	1,750,000	806,665
			-		
<b>Total Expenditures</b>	<b>2,232,772</b>	<b>4,521,500</b>	<b>2,367,013</b>	<b>4,065,500</b>	<b>1,393,478</b>
<b>Transfers Out</b>					
Operating Reserve		-	-		
Transfer to Capital Fund				593,500	
Debt Service Fund	53,881	40,000	40,000	40,000	13,460
<b>Total Transfers Out</b>	<b>53,881</b>	<b>40,000</b>	<b>40,000</b>	<b>633,500</b>	<b>13,460</b>
<b>Total Expenditures and Transfers Out</b>	<b>2,286,653</b>	<b>4,561,500</b>	<b>2,407,013</b>	<b>4,105,500</b>	<b>1,406,938</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 9,443,023</b>	<b>\$ 8,299,523</b>	<b>\$ 11,016,010</b>	<b>\$ 9,242,066</b>	<b>#####</b>

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

**Roxborough Water & Sanitation District**  
**Water Fund-Distribution**  
**Adopted 2024**  
**With 2022 Actual and 2023 Estimated**  
**For the Years Ended and Ending December 31**

Actual	Budget	Estimated	Projected
2022	2023	2023	2024

Expenditures

Payroll/Taxes/Benefits	373,199	360,000	384,274	400,000
Accounting	28,500	32,500	28,500	32,500
Bank charges	618		-	0
Contract Labor	37,501	40,000	27,902	40,000
Dominion		60,000	-	60,000
Education	10,722	25,000	30,628	30,000
Engineering	157,773	200,000	221,948	200,000
GIS & Asset Management	25,048	25,000	31,886	25,000
Conservation Rebates	1,225	25,000	900	2,500
Insurance	24,104	25,000	26,938	25,000
Lab & Test Fees	8,925	10,000	5,474	15,000
Legal Fees	21,386	37,500	19,032	37,500
Meter Expense	225,841	125,000	16,522	50,000
Miscellaneous Expense	1,129	10,000	468	10,000
Office Expense	14,729	20,000	14,626	20,000
Operating Supplies/Chemicals	1,440	0	-	0
Permits/Dues/Subscriptions	9,232	5,000	16,716	10,000
Repairs & Maintenance	235,146	225,000	149,286	225,000
Safety Equipment/Uniform	-658	2,000	1,408	2,000
Utilities	85,672	75,000	57,872	75,000
Tap Fees Centennial		0	-	0
Vehicle Expense	3,510	5,000	12,568	5,000
Water Cost	1,968,038	2,000,000	1,151,166	2,000,000
Water Rights-Meadow Ditch	4,618	2,500	138,448	0
Capital Outlay	3,453,650	3,555,000	692,722	6,400,000
<b>Total Expenditures</b>	<b>6,691,348</b>	<b>6,864,500</b>	<b>3,029,284</b>	<b>9,664,500</b>

**Roxborough Water & Sanitation District**  
**Water Fund-Treatment**  
**Projected 2024**  
**With 2022 Actual and 2023 Estimated**  
**For the Years Ended and Ending December 31**

Actual	Budget	Estimated	Adopted	Jun-23
2022	2023	2023	2024	

Expenditures	Actual	Budget	Estimated	Adopted	Jun-23
	2022	2023	2023	2024	
Payroll/Taxes/Benefits	619,420	725,000	637,998	750,000	318,999
Accounting	30,875	32,500	28,500	32,500	14,250
Bank charges	1,087		-		
Contract Labor		15,000	-	15,000	
Dominion		20,000	-	20,000	
Education	7,917	25,000	12,348	30,000	6,174
Engineering	102,465	175,000	28,002	175,000	14,001
GIS Asset Management		25,000	-	25,000	
Conservation Rebates			-	0	
Insurance	24,104	25,000	26,244	25,000	13,122
Lab & Test Fees	5,148	15,000	6,484	15,000	3,242
Legal Fees	12,076	37,500	13,036	37,500	6,518
Meter Expense			612	0	306
Miscellaneous Expense	4,824	10,000	3,648	10,000	1,824
Office Expense	9,472	20,000	4,886	20,000	2,443
Operating Supplies/Chemicals	152,433	175,000	39,140	175,000	19,570
Permits/Dues/Subscriptions	1,327	3,000	220	10,000	110
Repairs & Maintenance	185,879	250,000	151,830	250,000	75,915
Safety Equipment/Uniform	(239)	5,000	3,926	5,000	1,963
Utilities	257,137	240,000	215,210	240,000	107,605
Tap Fees Centennial		50,000	-	50,000	
Vehicle Expense	2,899	10,000	6,484	10,000	3,242
Water Cost		50,000	-	50,000	
Water Rights			-	0	
Capital Outlay		1,140,000	446,498	530,000	223,249
			-		
Total Expenditures	1,416,824	3,048,000	1,625,066	2,475,000	812,533

**EXHIBIT C**

Certification of Tax Levy

# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

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

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

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

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

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS \$ 255,769,400 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 255,769,400 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

**Submitted:** \_\_\_\_\_ for budget/fiscal year 2024.  
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	4.200 mills	\$ 1,074,231
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>4.200</b> mills	<b>\$ 1,074,231</b>
3. General Obligation Bonds and Interest <sup>J</sup>	0.000 mills	\$ 0.00
4. Contractual Obligations <sup>K</sup>	1.800 mills	\$ 460,385
5. Capital Expenditures <sup>L</sup>	0.000 mills	\$ 0.00
6. Refunds/Abatements <sup>M</sup>	0.000 mills	\$ 0.00
7. Other <sup>N</sup> (specify): _____	0.000 mills	\$ 0.00
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>6.000</b> mills	<b>\$ 1,534,616</b>

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

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

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

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



**CERTIFICATION OF TAX LEVIES, continued**

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

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

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

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

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

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

1. Purpose of Issue: Public Water Infrastructure  
Title: Clean Water Revenue Bonds  
Date of Issue: May 5, 2005  
Principal Amount: Original \$10,000,000  
Maturity Date: September 1, 2026  
Levy: 1.800  
Revenue: \$460,385
  
2. Purpose of Issue: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon Rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

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

# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

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

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

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

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

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS \$ 106,084,244 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 106,084,244 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

**Submitted:** \_\_\_\_\_ for budget/fiscal year 2024.  
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	4.200 mills	\$ 445,554
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>4.200</b> mills	<b>\$ 445,554</b>
3. General Obligation Bonds and Interest <sup>J</sup>	0.000 mills	\$ 0.00
4. Contractual Obligations <sup>K</sup>	1.800 mills	\$ 190,952
5. Capital Expenditures <sup>L</sup>	0.000 mills	\$ 0.00
6. Refunds/Abatements <sup>M</sup>	0.000 mills	\$ 0.00
7. Other <sup>N</sup> (specify): _____	0.000 mills	\$ 0.00
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>6.000</b> mills	<b>\$ 636,506</b>

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

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

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

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

**CERTIFICATION OF TAX LEVIES, continued**

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

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

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

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

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

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

- |    |                   |                             |
|----|-------------------|-----------------------------|
| 1. | Purpose of Issue: | Public Water Infrastructure |
|    | Title:            | Clean Water Revenue Bonds   |
|    | Date of Issue:    | May 5, 2005                 |
|    | Principal Amount: | Original \$10,000,000       |
|    | Maturity Date:    | September 1, 2026           |
|    | Levy:             | 1.800                       |
|    | Revenue:          | \$636,506                   |
| 2. | Purpose of Issue: | _____                       |
|    | Title:            | _____                       |
|    | Date of Issue:    | _____                       |
|    | Coupon Rate:      | _____                       |
|    | Maturity Date:    | _____                       |
|    | Levy:             | _____                       |
|    | Revenue:          | _____                       |

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

**MEMORANDUM**

TO: Roxborough Water and Sanitation District Board of Directors

CC: TST Infrastructure, LLC File

FROM: TST Infrastructure, LLC

SUBJECT: Valley View Christian Church Waterline  
Contract Award Recommendation

DATE: November 7, 2023

Bids for the Valley View Christian Church Waterline Project were received by TST Infrastructure, LLC on November 2<sup>nd</sup>, 2023. A total of 4 bids were received, with prices ranging from \$584,951.00 to \$1,177,261.00. The apparent low bidder was Studio 7 North, Inc. with a bid price of \$584,951.00.

TST Infrastructure, LLC reviewed Studio 7 North's bid submittal for completeness and contacted the references included in the bid packet as well as other contacts who had knowledge of the projects listed in the Qualifications Statement of their bid. The bid submittal was found to be complete, and the results of the reference checks were positive. Refer to the attached Summary of Reference Check Comments memorandum for additional details on the information supplied by the references for Studio 7 North.

Based on the above, Studio 7 North is recommended for award of the Valley View Christian Church Waterline. Should the Roxborough Water and Sanitation District Board of Directors approve award of this contract to Studio 7 North, the Notice of Award will be sent via DocuSign for signature by the District.

Attachments: Bid Tabulation, dated November 2, 2023  
Summary of Reference Check Comments, dated November 7, 2023

Roxborough Water & Sanitation District  
Valley View Christian Church Waterline  
Bid Tabulation  
Bid Opening: November 2, 2023 @ 11:00 AM

Item No.	Description	Unit	Quantity	Studio 7 North		Garney Construction		Redline Pipeline		CGRS		Engineer's Estimate	
				Unit Price	Bid Price	Unit Price	Bid Price	Unit Price	Bid Price	Unit Price	Bid Price	Unit Price	Bid Price
<b>BASE BID</b>													
<b>General</b>													
1	Performance and Payment Bonds	LS	1	\$ 10,000.00	\$ 10,000.00	\$ 1,798.00	\$ 1,798.00	\$ 5,000.00	\$ 5,000.00	\$ 48,600.00	\$ 48,600.00	\$ 20,000.00	\$20,000.00
2	Insurance	LS	1	\$ 8,500.00	\$ 8,500.00	\$ 1,499.00	\$ 1,499.00	\$ 4,000.00	\$ 4,000.00	\$ 6,800.00	\$ 6,800.00	\$ 10,000.00	\$10,000.00
3	Submittals	LS	1	\$ 2,500.00	\$ 2,500.00	\$ 455.00	\$ 455.00	\$ 1,350.00	\$ 1,350.00	\$ 16,500.00	\$ 16,500.00	\$ 10,000.00	\$10,000.00
4	Grading, Erosion, and Sediment Control Permit	LS	1	\$ 8,000.00	\$ 8,000.00	\$ 1,800.00	\$ 1,800.00	\$ 800.00	\$ 800.00	\$ 2,200.00	\$ 2,200.00	\$ 5,000.00	\$5,000.00
5	Other Permits	LS	1	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 2,115.00	\$ 2,115.00	\$ 2,800.00	\$ 2,800.00	\$ 5,000.00	\$5,000.00
6	Contractor Mobilization and Staging	EA	1	\$ 22,000.00	\$ 22,000.00	\$ 95,468.00	\$ 95,468.00	\$ 10,000.00	\$ 10,000.00	\$ 52,800.00	\$ 52,800.00	\$ 9,000.00	\$9,000.00
7	Construction Survey	LF	2,250	\$ 4.50	\$ 10,125.00	\$ 1.20	\$ 2,700.00	\$ 7.00	\$ 15,750.00	\$ 6.00	\$ 13,500.00	\$ 3.00	\$6,750.00
8	As-Built Survey	LF	2,250	\$ 1.25	\$ 2,812.50	\$ 0.30	\$ 675.00	\$ 2.50	\$ 5,625.00	\$ 1.50	\$ 3,375.00	\$ 5.00	\$11,250.00
9	Temporary Pedestrian Walking Path Detour	LF	1,250	\$ 2.50	\$ 3,125.00	\$ 3.10	\$ 3,875.00	\$ 4.50	\$ 5,625.00	\$ 5.00	\$ 6,250.00	\$ 10.00	\$12,500.00
<b>Water Line Replacement</b>													
10	8-inch PVC Water Line, 0 to 8 Feet Deep	LF	2,190	\$ 89.00	\$ 194,910.00	\$ 128.50	\$ 281,415.00	\$ 82.00	\$ 179,580.00	\$ 166.70	\$ 365,073.00	\$ 150.00	\$328,500.00
11	Additional 0-8 Feet of Trench Depth - 8-inch PVC Water Line	LF	45	\$ 89.00	\$ 4,005.00	\$ 19.05	\$ 857.25	\$ 20.00	\$ 900.00	\$ 380.00	\$ 17,100.00	\$ 25.00	\$1,125.00
12	8-inch DI Bends and Fittings	EA	37	\$ 1,100.00	\$ 40,700.00	\$ 528.85	\$ 19,567.45	\$ 989.00	\$ 36,593.00	\$ 1,950.00	\$ 72,150.00	\$ 1,500.00	\$55,500.00
13	8-inch Gate Valves	EA	3	\$ 3,500.00	\$ 10,500.00	\$ 3,268.00	\$ 9,804.00	\$ 3,259.00	\$ 9,777.00	\$ 5,600.00	\$ 16,800.00	\$ 5,000.00	\$15,000.00
14	8-inch Water Main Connection A at STA 0+00	LS	1	\$ 2,500.00	\$ 2,500.00	\$ 10,464.00	\$ 10,464.00	\$ 17,958.00	\$ 17,958.00	\$ 17,000.00	\$ 17,000.00	\$ 10,000.00	\$10,000.00
15	6-inch DIP Water Line, 0 to 8 Feet Deep	LF	43	\$ 99.00	\$ 4,257.00	\$ 81.55	\$ 3,506.65	\$ 106.00	\$ 4,558.00	\$ 445.00	\$ 19,135.00	\$ 125.00	\$5,375.00
16	6-inch DI Bends and Fittings	EA	2	\$ 740.00	\$ 1,480.00	\$ 469.00	\$ 938.00	\$ 869.00	\$ 1,738.00	\$ 2,700.00	\$ 5,400.00	\$ 1,200.00	\$2,400.00
17	6-inch Gate Valves	EA	1	\$ 2,500.00	\$ 2,500.00	\$ 2,340.00	\$ 2,340.00	\$ 2,448.00	\$ 2,448.00	\$ 4,900.00	\$ 4,900.00	\$ 4,000.00	\$4,000.00
18	1.5-inch Water Service Line	EA	1	\$ 5,500.00	\$ 5,500.00	\$ 7,380.00	\$ 7,380.00	\$ 12,760.00	\$ 12,760.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$10,000.00
19	Fire Hydrant Assembly	EA	1	\$ 8,500.00	\$ 8,500.00	\$ 10,038.00	\$ 10,038.00	\$ 7,774.00	\$ 7,774.00	\$ 12,000.00	\$ 12,000.00	\$ 10,000.00	\$10,000.00
20	Pressure Reducing Valve Vault	EA	1	\$78,000.00	\$ 78,000.00	\$ 60,326.00	\$ 60,326.00	\$88,523.00	\$ 88,523.00	\$121,000.00	\$ 121,000.00	\$ 100,000.00	\$100,000.00
21	Blowoff Assembly	EA	2	\$ 6,800.00	\$ 13,600.00	\$ 3,274.00	\$ 6,548.00	\$ 6,968.00	\$ 13,936.00	\$ 10,000.00	\$ 20,000.00	\$ 5,000.00	\$10,000.00
22	Air Vac MH & Assembly	EA	3	\$ 13,500.00	\$ 40,500.00	\$ 9,962.00	\$ 29,886.00	\$ 18,390.00	\$ 55,170.00	\$ 20,500.00	\$ 61,500.00	\$ 20,000.00	\$60,000.00
23	Valve Marker Posts	EA	9	\$ 525.00	\$ 4,725.00	\$ 226.00	\$ 2,034.00	\$ 877.00	\$ 7,893.00	\$ 1,250.00	\$ 11,250.00	\$ 600.00	\$5,400.00
24	Concrete Encasement	LF	40	\$ 250.00	\$ 10,000.00	\$ 97.50	\$ 3,900.00	\$ 179.00	\$ 7,160.00	\$ 440.00	\$ 17,600.00	\$ 100.00	\$4,000.00
25	Water Trench Over Excavation	LF	2,250	\$ 12.00	\$ 27,000.00	\$ 4.80	\$ 10,800.00	\$ 13.50	\$ 30,375.00	\$ 6.50	\$ 14,625.00	\$ 15.00	\$33,750.00
<b>Grading, Erosion, and Sediment Control</b>													
26	Vehicle Tracking Pad	EA	2	\$ 1,800.00	\$ 3,600.00	\$ 4,915.00	\$ 9,830.00	\$ 430.00	\$ 860.00	\$ 7,300.00	\$ 14,600.00	\$ 3,000.00	\$6,000.00
27	Construction Fence	LF	1,740	\$ 2.10	\$ 3,654.00	\$ 2.70	\$ 4,698.00	\$ 2.25	\$ 3,915.00	\$ 3.75	\$ 6,525.00	\$ 5.00	\$8,700.00
28	Construction Markers	LF	2,500	\$ 0.75	\$ 1,875.00	\$ 0.30	\$ 750.00	\$ 0.25	\$ 625.00	\$ 0.28	\$ 700.00	\$ 2.50	\$6,250.00
29	Silt Fence	LF	3,300	\$ 2.10	\$ 6,930.00	\$ 1.65	\$ 5,445.00	\$ 4.00	\$ 13,200.00	\$ 4.54	\$ 14,982.00	\$ 5.00	\$16,500.00

Roxborough Water & Sanitation District  
Valley View Christian Church Waterline  
Bid Tabulation  
Bid Opening: November 2, 2023 @ 11:00 AM

Item No.	Description	Unit	Quantity	Studio 7 North		Garney Construction		Redline Pipeline		CGRS		Engineer's Estimate	
				Unit Price	Bid Price	Unit Price	Bid Price	Unit Price	Bid Price	Unit Price	Bid Price	Unit Price	Bid Price
30	Reinforced Rock Berm	LF	44	\$ 75.00	\$ 3,300.00	\$ 23.70	\$ 1,042.80	\$ 49.00	\$ 2,156.00	\$ 25.00	\$ 1,100.00	\$ 100.00	\$4,400.00
31	Concrete Washout Area	EA	1	\$ 1,800.00	\$ 1,800.00	\$ 3,687.00	\$ 3,687.00	\$ 595.00	\$ 595.00	\$ 6,600.00	\$ 6,600.00	\$ 3,500.00	\$3,500.00
32	Sediment Control Log	LF	260	\$3.50	\$ 910.00	\$3.55	\$ 923.00	\$3.40	\$ 884.00	\$3.60	\$ 936.00	\$ 5.00	\$1,300.00
33	Stabilized Staging Area	AC	0.412	\$ 12,000.00	\$ 4,944.00	\$ 49,930.00	\$ 20,571.16	\$ 40,500.00	\$ 16,686.00	\$ 50,000.00	\$ 20,600.00	\$ 2,000.00	\$824.00
34	Seeding and Mulching	AC	5.30	\$ 1,800.00	\$ 9,540.00	\$ 3,342.00	\$ 17,712.60	\$ 1,700.00	\$ 9,010.00	\$ 2,200.00	\$ 11,660.00	\$ 1,000.00	\$5,300.00
35	Erosion Control Blanket	AC	5.30	\$ 2,175.00	\$ 11,527.50	\$ 16,784.00	\$ 88,955.20	\$ 13,813.00	\$ 73,208.90	\$ 15,000.00	\$ 79,500.00	\$ 6,000.00	\$31,800.00
36	Additional GESC BMP's	LS	1	\$ 1.00	\$ 1.00	\$ 1,500.28	\$ 1,500.28	\$ 57,000.00	\$ 57,000.00	\$ 3,900.00	\$ 3,900.00	\$ 15,000.00	\$15,000.00
37	Landscaping Rock	CY	10	\$ 60.00	\$ 600.00	\$ 507.00	\$ 5,070.00	\$ 130.00	\$ 1,300.00	\$ 380.00	\$ 3,800.00	\$ 100.00	\$1,000.00
38	Crushed Fines	CY	90	\$ 18.00	\$ 1,620.00	\$ 63.40	\$ 5,706.00	\$ 147.00	\$ 13,230.00	\$ 140.00	\$ 12,600.00	\$ 100.00	\$9,000.00
<b>Provisional Items</b>													
39	Trench Stabilization Rock	CY	100	\$ 45.00	\$ 4,500.00	\$174.25	\$ 17,425.00	\$125.00	\$ 12,500.00	\$82.00	\$ 8,200.00	\$ 100.00	\$10,000.00
40	Rock Excavation - Rock Teeth / Ripper	CY	350	\$ 21.00	\$ 7,350.00	\$ 43.70	\$ 15,295.00	\$ 173.00	\$ 60,550.00	\$ 70.00	\$ 24,500.00	\$ 50.00	\$17,500.00
41	Rock Excavation - Pneumatic Chiseling	CY	120	\$ 38.00	\$ 4,560.00	\$ 105.55	\$ 12,666.00	\$ 203.00	\$ 24,360.00	\$ 190.00	\$ 22,800.00	\$ 75.00	\$9,000.00
42	Tree Removal	EA	2	\$ 350.00	\$ 700.00	\$ 257.00	\$ 514.00	\$ 627.00	\$ 1,254.00	\$ 2,950.00	\$ 5,900.00	\$ 1,000.00	\$2,000.00
<b>BASE BID TOTAL</b>					<b>\$ 584,951.00</b>		<b>\$ 781,665.39</b>		<b>\$ 818,741.90</b>		<b>\$ 1,177,261.00</b>		<b>\$892,624.00</b>

**Notes:**  
Yellow highlighted cells indicate a multiplication error occurred when multiplying the Unit Price by the Quantity in the bid form submitted by the Contractor. The value presented in the yellow highlighted cell is the corrected value from multiplying the Unit Price by the Quantity.

**MEMORANDUM**

TO: Roxborough Water and Sanitation District Board of Directors

CC: TST Infrastructure, LLC File

FROM: TST Infrastructure, LLC

SUBJECT: Valley View Christian Church Waterline  
Summary of Reference Check Comments

DATE: November 7, 2023

The following is a summary of comments from the references contacted by TST Infrastructure who had knowledge of the work performed by Studio 7 North, Inc. dba Western Wrecking (Studio 7 North) for the projects listed in the Qualifications Statement of the Bid Documents submitted on November 2, 2023 for the Valley View Christian Church Waterline project.

1. GH Phipps  
Marshdale  
Estimated Date of Completion November 2023
  - a. GH Phipps – Reid Tamcersly – 303-250-3177

Reid stated his overall experience working with Judson and Studio 7 North was very good. This project included excavation and underground utilities for an elementary school. Overall, Reid indicated the project went smoothly, and the work was done well. Reid noted the project was not completed on time, but the majority of the reason was not the fault of Studio 7 North. He did say Studio 7 North had some minor manpower issues, but this was in 2021 where a lot of contractors were having similar issues. When asked, Reid said there were not many change orders on this project, and he did not have any problems with excess change orders from Studio 7 North. Reid spoke highly of Daniel Sinnock as a Project Superintendent. Reid stated he was one of the better Superintendents he has worked with and he was very knowledgeable. Communication was very good from Studio 7 North. Reid said it was always easy to get a hold of Judson and Daniel and they both were always quick to respond to calls and texts. There were not any issues with subcontractors and Judson did a good job coordinating work with subcontractors. Reid said he would work with Studio 7 North again. GH Phipps has contracted them for other projects since then and has not had any problems with other projects or in general with Studio 7 North.

2. Allstar Environmental  
Nelson 9165  
Estimated Date of Completion November 30, 2023
  - a. Allstar Environmental – Linda Fromke 720-636-3080

Linda Spoke extremely highly of Studio 7 North saying they are one of the best contractors she has ever worked with. This project did not include any waterline installation, but Linda noted she has worked on other projects where Studio 7 North has installed potable waterline and Studio 7 North always competed these projects

safely, quickly and were very cost effective. This project is on schedule and all work by Studio 7 North has been completed on or ahead of schedule. Linda noted that Studio 7 North was not a company that requests many change orders. She noted that there were multiple instances of issues outside of the scope of work arising and Studio 7 North worked to find solutions without change orders. Communication with Studio 7 North has been great on all projects and Judson and others are always quick to answer phone calls or respond to messages. Linda's experience with subcontractors on this job was great as she noted Studio 7 North always brought in top notch subcontractors. Linda has worked with Studio 7 North on multiple occasions and would strongly recommend them as a contractor.

3. Bryan Construction  
Transwest

Estimated Date of Completion November 2023

a. Bryan Construction – Justin Sedillos – 720-402-5352

Justin said his overall experience working with Judson and Studio 7 North has been good and he had no problems with this project. This project is still ongoing, but they have not experienced delays from the contractor, and he expects Studio 7 North will complete the project on time. Justin said there were not many change order requests on this project. Erik Curisten was the superintendent on site. Justin stated overall his experience with Erik was good. Justin noted communication with Judson was good and did not have any problems with communication while working with Studio 7 North. There were no problems with subcontractors. Overall, Justin's experience with Studio 7 North was good and he would work with them again.

4. Colorado Parks and Wildlife  
Cherry Creek Waterlines

Completed March 2021

a. Colorado Parks and Wildlife – Paul Barker – 970-214-7510

Paul was very quick to endorse Studio 7 North. Paul said this project included pipeline replacement throughout Cherry Creek State Park including multiple connections. Paul was very happy with the work by Studio 7 North and strongly recommended them. Paul stated this project was completed on time. Paul did not recall the names of the superintendents on this project but said they did good work, and he never had any problems with them. Paul said communication was always good on this project as it was always easy to get a hold of Judson. Paul stated there were never any problems with subcontractors and the ones that were brought in to do seeding did a great job. Paul said he would work with Studio 7 North again.

5. Colorado Parks and Wildlife  
Tamarack Waterline  
Completed June 2020

a. Colorado Parks and Wildlife (Project Manager) – Dimitri Tepo – 720-765-2568



Dimitri said working with Judson and his crew was great and Judson knew what he was doing. Dimitri noted the project was completed on time. Dimitri said there were not many change orders from Judson and noted early on Judson noticed an issue in the design of the project and helped solve it before construction to avoid a costly change order. Dimitri did not recall the names of any superintendents but said the ones that worked under Judson were always good. Dimitri endorsed working with Judson and said he would work with him again.

6. Hidden Acres LLC  
Hidden Acres  
Completed August 2022

a. Hidden Acres LLC (Superintendent) – Winston Hope – 303-591-2312

Winston had a great experience working with Studio 7 North. He said Studio 7 North did a great job installing 4000' of 8" PVC on this project. Winston noted this project involved Studio 7 North working in lots of tight areas and he was impressed with the high quality of equipment they used. Studio 7 North completed all their work on schedule. Winston said Studio 7 North did not request many change orders and listed a few instances where they could have requested change orders due to errors in the contract but chose not to. Winston spoke highly of Jessie LaHue as a superintendent. Winston noted he has great communication with both Judson and Jessie and coordination with them always went well. Winston also said Judson did a great job coordinating with Erosion Control inspectors. Winston said he would work with Studio 7 North again without a doubt.

7. Crest Insurance  
Insurance Provider

a. Crest Insurance – Suzan Keenan – 307-285-0078

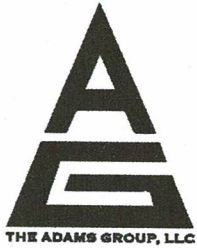
Suzan Keenan stated there were no insurance claims against Studio 7 North. To her knowledge Studio 7 North has never defaulted on a claim. When going through Studio 7 North's policy, Suzan did not see Excess or Umbrella Liability as part of Studio 7 North's Coverage. All other minimum insurance liabilities were met. The date on Certificate of Liability is valid from 9-2-23 to 9-2-24.

Judson was asked about this and said he believes the Excess or Umbrella Liability is underneath their General Liability but would have no problem purchasing the required coverage if this is not sufficient.

8. Ohio Casualty Insurance Company  
Bond Agent

a. Ohio Casualty Insurance Company – Katie Love – 480-689-5316

Katie confirmed the information in the Bid Bond was correct. Studio 7 North has not defaulted or liened. Katie confirmed the bid is within the bond limits.



CERTIFIED  
PUBLIC  
ACCOUNTANTS

October 15, 2023

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

Dear Board:

We are pleased to confirm our understanding of the services we are to provide the Roxborough Water and Sanitation District for the year ended December 31, 2023. We will audit the financial statements of the governmental activities, the business-type activities, and each major fund including the related notes to the financial statements, which collectively comprise the basic financial statements of the Roxborough Water and Sanitation District as of and for the year ended December 31, 2023. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Roxborough Water and Sanitation District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Roxborough Water and Sanitation District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

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

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

1. Individual fund statements and schedules



### **Audit Objective**

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

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

### **Management Responsibilities**

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

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

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

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



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

**Audit Procedures - General**

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

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

We will obtain an understanding of Roxborough Water and Sanitation District and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We will identify significant risk(s) of material misstatement during our audit planning process and will communicate these risk(s) to you at that time.

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for



responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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

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

#### **Audit Procedures - Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Roxborough Water and Sanitation District's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

#### **Other Services**

We will also prepare the financial statements of Roxborough Water and Sanitation District in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also prepare the depreciation and capital asset schedules based on information and assumptions provided by management. In addition, if required, we will assist with the calculations of Governmental Accounting Standard Board (GASB) Statement No. 96, *Subscription Based IT-Arrangements*, if the new standard has a significant impact on Roxborough Water and Sanitation District. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

#### **Engagement Administration, Fees, and Other**

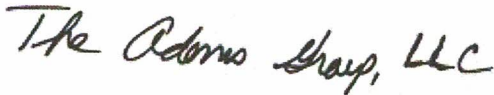
We understand that your staff will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

Jason Adams is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee will not exceed \$23,500 for the audit plus an additional \$8,500 for the inclusion of Plum Valley Heights. For the year ended December 31, 2023, Perry Park Metropolitan District will be required to implement GASB Statement No. 96, *Subscription Based IT-Arrangements*. While this implementation is not expected to have a significant impact on Roxborough Water and Sanitation District, if significant time is incurred as a result of this implementation, we will discuss with management any additional fee for time incurred at our standard hourly rates. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not

completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

Very truly yours,



The Adams Group, LLC  
Certified Public Accountants

**RESPONSE:**

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

Name \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

**Signature:**

**Email:** [barbara@roxwater.org](mailto:barbara@roxwater.org)