
**ROXBOROUGH WATER
AND SANITATION DISTRICT
REGULAR BOARD MEETING**

Board of Directors	Term Expiration
Dave Heldt	5/2016
David Bane	5/2016
Dave Thomas	5/2014
John Dillon	5/2014
Tim Moore	5/2014

DATE: August 21, 2013
TIME: 8:00 A.M.
PLACE: 6222 N. Roxborough Park Road

- 1. Call to Order/Declaration of Quorum/Disclosure of Conflicts of Interest**
- 2. Public Comment**
Public Comment on items not on Agenda
- 3. Consent Agenda**
 - A. Approve Minutes of the July 17, 2013 Regular Meeting
 - B. Ratify Payrolls for July 31, 2013, August 15, 2013
 - C. Approve Payment of Claims – check #
 - D. Ratify Payments since July 17, 2013 – check #54358-54415
 - E. Pay App #3 – Denver Water Interconnect Project
 - F. Change Order #1 – Denver Water Interconnect Project
 - G. Change Order #2 – Denver Water Interconnect Project
- 4. Regular Agenda**
 - A. Staff Reports
 - i. General Manager’s Report
 - ii. Legal Counsel Report
 - iii. Operations Director’s Report
 - a. Water Graphs
 - iv. Engineer’s Report
 - v. Financial Report
 - a. Acceptance of July 2013 Financial Statements
 - vi. Administrative Update
 - vii. Newsarticles
 - B. Board Action Items/Updates
 - i. Discuss formation of sub-district for 28 homeowners in PVH – Resolution
 - ii. Resolution Appointing Designated Representative for SDA
 - iii. Rules and Regulations Modifications
 - iv. Other Matters from the Board
- 5. Adjourn**

RECORD OF PROCEEDINGS

MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS OF THE ROXBOROUGH WATER AND SANITATION DISTRICT HELD July 17, 2013

A regular meeting of the Board of Directors of the Roxborough Water and Sanitation District was held on Wednesday, July 17, 2013 at 8:00 a.m. at the Roxborough Water and Sanitation District's offices located at, 6222 N. Roxborough Park Road, Littleton, Colorado 80125. Notice of the meeting was duly posted in at least three locations within the boundaries of the District, as required by State law.

Attendance: Directors: Dave Bane
Tim Moore
John Dillon
Dave Thomas
Dave Heldt
Consultants: Ted Snailum, TWS Financial, Inc.
Alan Pogue, Esq. Icenogle, Seaver, Pogue
Bill Goetz, TST Infrastructure, LLC
RWSD Employees: Larry Moore
Vickie Nolen
Cindy Taylor
Cindy Taylor
Guests: Jack McCormick, PVH resident
Gary Bauer, PVH resident
Tim Murrell, Douglas County
Esty Atlas, Hughes & Stuart
Jason Adams, Poysti & Adams
Jim Raye, Poysti & Adams

Call to Order: The meeting was called to order by Dave Bane, President of the Board. It was also established that a quorum was in attendance and there are no conflicts of interest disclosed.

PUBLIC COMMENT:

There was no public comment.

CONSENT AGENDA: Upon a motion by Director Thomas and second by Director Heldt, the Board approved the Consent Agenda, which consisted of:

1. Ratify Payroll for June 30, 2013 and July 15, 2013
2. Approve Payment of Claims- checks #543444-54357
3. Ratify Payments since June 19, 2013 – checks #54295-54343
4. Approve Minutes of the June 19, 2013 Regular Meeting
5. Approve Pay App #2 in the amount of \$191,292.62 to T. Lowell Construction, Inc. for the Denver Water Interconnect Project

Amend Agenda: The Board upon a motion by Director Dillon, second by Director Thomas, and a unanimous vote agreed to amend the agenda to allow Plum Valley Heights' representatives to discuss the possible formation of a sub-district for 28 homeowners in Plum Valley Heights and to then discuss the 2012 Audit.

Plum Valley Heights: Jack McCormick made a request on behalf of the Plum Valley Heights Community asking the RWSD Board of Directors to form a sub district to help them be able to finance the infrastructure needed to connect to RWSD's Water Treatment Plant. Jack read the motion that was approved at the PVH HOA Board Meeting which read: "I make the motion that the Plum Valley Heights Association Board (HOA), acting on behalf of the 28 homeowners who are

included in the Roxborough Water and Sanitation District (RWSD), approve initiation and possible costs, not to exceed \$15,000 unless approved by the HOA Board, for RWSD to form a sub-district for funding the construction of infrastructure and other costs, and to pursue grants and low interest loans on behalf of the 28 included homeowners. Additionally, we also approve RWSD to proceed with steps for a local election which authorizes the sub-district debt by the included 28 homeowners who commit to repayment of loans and fees and obligations the sub-district assumes on their behalf.” The Board upon a motion by Director Moore, a second by Director Heldt and a unanimous vote directed Alan Pogue, Esq. to prepare a Resolution to be approved at the August 2013 Regular Meeting creating a sub-district and also to prepare a Resolution declaring an election regarding the sub-district. The Board also instructed Mr. Pogue and General Manager Moore to continue conversations with the County regarding the sub-district for Plum Valley Heights.

2012 Audit: The Board was presented a final 2012 Audit. Jason Adams and James Raye of Poysti and Adams were in attendance and discussed and presented the audit for final approval. Dave Thomas made a motion to accept the 2012 Audit and Dave Heldt seconded. The motion passed unanimously. Poysti and Adams will file the 2012 Audit with the Division of Local Government on behalf of the District. Staff will distribute copies to other entities that require an annual audit update.

GENERAL MANAGER’S REPORT:

CWCB Loan: Mr. Moore informed the Board that most of our requirements have been completed for the CWCB loan. Mr. Snailum and Mr. Moore will continue talking to the CWCB loan officials regarding the timing of the payout of the loan.

Sterling Ranch/DWSD: Mr. Moore continues to work with the Sterling Ranch/Dominion group regarding their possible participation in our Water Treatment Plant. A lengthy discussion was held regarding the timing of the construction of the new Water Treatment Plant and the involvement of Sterling Ranch/Dominion in that process.

LEGAL ISSUES: Alan Pogue gave the status report to the Board. Mr. Pogue is negotiating with the attorneys for Land Securities Investors regarding the Availability of Service Charges owed to the District. Land Securities Investors has a buyer for some of their properties and they have agreed to pay all Availability of Service Charges but Mr. Pogue is trying to get that put in the bankruptcy agreement.

OPERATIONS: Larry Moore gave the Board an overview of work done in the District, at the Plants, and in the Field.

ENGINEERING: Mr. Goetz presented the engineering status report and discussed the rainfall/water treatment report.

FINANCIAL: Mr. Snailum presented the June 2013 Financial Statement to the Board. Upon a motion by Director Thomas, second by Director Heldt and unanimous vote the Board accepted the June 2013 Financial Statement.

ADMINISTRATIVE:

Monthly Customer Summary: Ms. Taylor reviewed the Monthly Customer Summary with the Board. Since we have started the rebate program, January 1, 2008, we have rebated \$59,780.11.

ACTION ITEMS:

Rules and Regulations: The Board reviewed two housekeeping changes to the Rules and Regulations. One change was regarding the commercial general liability coverage and the other change was pertaining to not charging additional system development charges for additional buildings or connections to the service lines. Upon a motion by Director Thomas, second by Director Moore and a unanimous vote the Board approved these changes to the Rules and Regulations.

September Regular meeting: The Board agreed to reschedule the September regular board meeting because of a conflict with the Annual SDA Conference. The September meeting will be held on Wednesday, September 25th and will be noticed as required.

ADJOURN: Being no further business, a motion was made by John Dillon and seconded by Tim Moore to adjourn the meeting at 10:30 a.m. The motion passed.

Respectfully Submitted,

Secretary for the Meeting

Roxborough Water & Sanitation District

Find Report

All Transactions

Type	Date	Num	Name	Memo	Account	Class	Clr	Split	Amount	Balance
Check	7/23/2013	54358	Comcast Cable	Account #84...	Checking		X	-SPLIT-	-399.43	-399.43
Check	7/23/2013	54359	DPC Industries	Invoice 7370...	Checking		X	6210 · Operat...	-6,941.20	-7,340.63
Check	7/23/2013	54360	Express Toll	Statement 2...	Checking		X	6270 · Vehicl...	-8.50	-7,349.13
Check	7/23/2013	54361	Grainger		Checking		X	-SPLIT-	-285.96	-7,635.09
Check	7/23/2013	54362	HD Supply Waterw...	Invoice B207...	Checking		X	6230 · Repair...	-561.52	-8,196.61
Check	7/23/2013	54363	Lisa Hoover	7/1/2013 - 7/...	Checking		X	-SPLIT-	-600.00	-8,796.61
Check	7/23/2013	54364	Melvin S. Klein	washer rebate	Checking		X	6110 · Washe...	-75.00	-8,871.61
Check	7/23/2013	54365	James Lorentz	washer rebate	Checking			6110 · Washe...	-75.00	-8,946.61
Check	7/23/2013	54366	MHO Networks	Invoice 4812...	Checking		X	-SPLIT-	-149.85	-9,096.46
Check	7/23/2013	54367	Patrick Pazen	washer rebate	Checking		X	6110 · Washe...	-75.00	-9,171.46
Check	7/23/2013	54368	Pinpoint Systems I...	Invoice 7105	Checking		X	-SPLIT-	-522.00	-9,693.46
Check	7/23/2013	54369	United Healthcare ...	Invoice 0032...	Checking		X	-SPLIT-	-11,517.82	-21,211.28
Check	7/23/2013	54370	Xcel Energy		Checking		X	-SPLIT-	-9,521.76	-30,733.04
Check	7/30/2013	54371	Carol Amsberry	July 2013 cle...	Checking			-SPLIT-	-435.00	-31,168.04
Check	7/30/2013	54372	DPC Industries	Invoice 7370...	Checking			6210 · Operat...	-5,869.50	-37,037.54
Check	7/30/2013	54373	Grainger	Invoice 8317...	Checking			7300 · Capital...	-648.18	-37,685.72
Check	7/30/2013	54374	IREA		Checking			-SPLIT-	-6,073.12	-43,758.84
Check	7/30/2013	54375	Industrial Laborator...		Checking			-SPLIT-	-260.00	-44,018.84
Check	7/30/2013	54376	Mountain Peak Co...	Invoice 6663	Checking			6230 · Repair...	-345.00	-44,363.84
Check	7/30/2013	54377	Qualified Pension	Invoice 34795	Checking			-SPLIT-	-75.00	-44,438.84
Check	7/30/2013	54378	Security	July 31, 201...	Checking			-SPLIT-	-1,597.32	-46,036.16
Check	7/30/2013	54379	Mark Sokald	washer rebate	Checking			6110 · Washe...	-75.00	-46,111.16
Check	7/31/2013	54380	Lisa Hoover	July 15, 201...	Checking			-SPLIT-	-820.00	-46,931.16
Check	7/31/2013	54381	Michael Schutz	washer rebate	Checking			6110 · Washe...	-75.00	-47,006.16
Check	8/14/2013	54382	Aurora Water	153629-122...	Checking			6280 · Water ...	-185,488.80	-232,494.96
Check	8/14/2013	54383	Accutest Mountain ...	Invoice D7-3...	Checking			6140 · Lab & ...	-75.00	-232,569.96
Check	8/14/2013	54384	alphapage, LLC	Invoice 1308...	Checking			-SPLIT-	-66.08	-232,636.04
Check	8/14/2013	54385	Jane Bocko	washer rebate	Checking			6110 · Washe...	-75.00	-232,711.04
Check	8/14/2013	54386	Clough Cattle & Fe...	Invoice 1196	Checking			7300 · Capital...	-265.00	-232,976.04
Check	8/14/2013	54387	Century Link		Checking			-SPLIT-	-619.64	-233,595.68
Check	8/14/2013	54388	DPC Industries		Checking			-SPLIT-	-48.00	-233,643.68
Check	8/14/2013	54389	Direct Mail		Checking			-SPLIT-	-1,937.25	-235,580.93
Check	8/14/2013	54390	Denver Water	Account Nu...	Checking			6260 · Utilities	-62.98	-235,643.91
Check	8/14/2013	54391	DPC Industries		Checking			-SPLIT-	-5,363.75	-241,007.66
Check	8/14/2013	54392	Kelsey Gray	washer rebate	Checking			6110 · Washe...	-75.00	-241,082.66
Check	8/14/2013	54393	Lisa Hoover	7/29/2013 - ...	Checking			-SPLIT-	-900.00	-241,982.66
Check	8/14/2013	54394	Stephen Howell	July 2013 mil...	Checking			-SPLIT-	-55.00	-242,037.66
Check	8/14/2013	54395	Hughes & Stuart		Checking			-SPLIT-	-4,225.00	-246,262.66
Check	8/14/2013	54396	Icenogle, Seaver, ...	Statement N...	Checking			-SPLIT-	-11,717.75	-257,980.41
Check	8/14/2013	54397	Lyons Gaddis Kah...	Account No. ...	Checking			7290 · Water ...	-1,052.00	-259,032.41
Check	8/14/2013	54399	Master Electrical C...	Invoice 4289	Checking			6230 · Repair...	-2,370.00	-261,402.41
Check	8/14/2013	54400	Motion & Flow Con...	Invoice 5508...	Checking			6230 · Repair...	-321.58	-261,723.99
Check	8/14/2013	54401	National Meter & A...	Invoice S104...	Checking			6050 · Contra...	-700.00	-262,423.99
Check	8/14/2013	54402	Productive Electric ...	Invoice 33-1...	Checking			6230 · Repair...	-170.00	-262,593.99
Check	8/14/2013	54403	Security	August 15, 2...	Checking			-SPLIT-	-1,597.73	-264,191.72
Check	8/14/2013	54404	Sam's Club	Acct Number...	Checking			-SPLIT-	-280.00	-264,471.72
Check	8/14/2013	54405	Safe Systems, Inc.	Invoice 2795...	Checking			6260 · Utilities	-245.22	-264,716.94
Check	8/14/2013	54406	TWS Financial		Checking			-SPLIT-	-3,736.25	-268,453.19

Roxborough Water & Sanitation District
Find Report
All Transactions

Type	Date	Num	Name	Memo	Account	Class	Clr	Split	Amount	Balance
Check	8/14/2013	54407	TST Infrastructure ...	7/1/2013 - 7/...	Checking			-SPLIT-	-29,183.62	-297,636.81
Check	8/14/2013	54408	Uline	Invoice 5278...	Checking			6230 · Repair...	-2,919.40	-300,556.21
Check	8/14/2013	54409	Univar USA, Inc.	Invoice DV8...	Checking			7300 · Capital...	-546.44	-301,102.65
Check	8/14/2013	54410	USA Blue Book		Checking			-SPLIT-	-607.51	-301,710.16
Check	8/14/2013	54411	Verizon	Invoice 9708...	Checking			-SPLIT-	-758.99	-302,469.15
Check	8/14/2013	54412	UNCC	Invoice 2130...	Checking			-SPLIT-	-153.22	-302,622.37
Check	8/14/2013	54413	Waste Manageme...		Checking			-SPLIT-	-231.89	-302,854.26
Check	8/14/2013	54414	Patricia Wilkerson	toilet rebate	Checking			6111 · Rebate...	-50.00	-302,904.26
Check	8/14/2013	54415	Wells Fargo Credit ...		Checking			-SPLIT-	-5,874.85	-308,779.11
Total									-308,779.11	-308,779.11

SECTION 01027

Contractor's Application for Payment No. **3**

To (Owner): Roxborough Water and Sanitation District		Application Period: 6/29/13 - 7/31/13	Application Date: 07/31/13
Project: Denver Water Emergency Interconnection		From (Contractor): T. Lowell Construction, Inc.	Via (Engineer) TST Infrastructure, LLC
Owner's Contract No.: N/A		Contract: XXX	Contractor's Project No.: 1305
		Engineer's Project No.: 001.236.04	

APPLICATION FOR PAYMENT

Change Order Summary

Approved Change Orders		
Number	Additions	Deductions
1		\$ (4,500.00)
2	\$ 18,546.00	
TOTALS	\$ 18,546.00	\$ (4,500.00)
NET CHANGE BY CHANGE ORDERS		\$ 14,046.00

1. ORIGINAL CONTRACT PRICE.....	\$	368,500.00
2. Net change by Change Orders.....	\$	14,046.00
3. CURRENT CONTRACT PRICE (Line 1 + 2).....	\$	382,546.00
4. TOTAL COMPLETED AND STORED TO DATE (Column F on Progress Estimate).....	\$	355,941.60
5. RETAINAGE:		
a. 5 % x \$ \$ 355,941.60 Work Completed.....	\$	17,797.08
b. n/a % x \$ n/a Stored Material.....	\$	
c. Total Retainage (Line 5a + Line 5b).....	\$	17,797.08
6. AMOUNT ELIGIBLE TO DATE (line 4 - Line 5c).....	\$	338,144.52
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$	237,107.32
8. AMOUNT DUE THIS APPLICATION.....	\$	101,037.20
9. BALANCE TO FINISH, PLUS RETAINAGE (Column G on Progress Estimate + Line 5 above).....	\$	44,401.48

CONTRACTOR'S CERTIFICATION

The undersigned Contractor certifies that: (1) all previous progress payments received from Owner on account of Work done under the contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with Work covered by prior Applications for Payment; (2) title of all Work, materials and equipment incorporated in said Work or otherwise listed in or covered by this Application for Payment will pass to Owner at time of payment free and clear of all Liens, security interests and encumbrances (except such as are covered by a Bond acceptable to owner indemnifying Owner against any such Liens, security interest or encumbrances); and (3) all Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

Payment of: \$ 101,037.20
(Line 8 or other - attach explanation of other amount)

is recommended by: [Signature] 8/13/13
(Engineer) (Date)

Payment of: \$ 101,037.20
(Line 8 or other - attach explanation of other amount)

is approved by: [Signature] 08/09/2013
(Owner) (Date)

Approved by: _____
Funding Agency (if applicable) (Date)

By: [Signature] Date: 8.7.13

SECTION 00941

CHANGE ORDER

Date of Issuance: 08/21/13 Effective Date: 08/21/13 No. 1

Project: Denver Water Emergency Interconnection	Owner: Roxborough Water and Sanitation District	Owner's Contract No.: N/A
Contract: Denver Water Emergency Interconnection	Date of Contract: May 20, 2013	
Contractor: T. Lowell Construction	Engineer's Project No.: 001.236.04	

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

Description:

1. Per WCD #1 – Remove all (3) fire hydrant enclosures and concrete pads from line item #19 and #32 (Fire Hydrant Assembly).

Total Item 1: Subtract \$4,500.00

Attachments: (List documents supporting change):

Work Change Directive #1 and REA #02a

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIMES:
Original Contract Price: \$ 368,500.00	Original Contract Times: <input type="checkbox"/> Working days <input checked="" type="checkbox"/> Calendar days Substantial completion (days or date): 90 Ready for final payment (days or date): 120
No change from previously approved Change Orders No. <u>N/A</u> to No. <u>N/A</u> : \$ N/A	No change from previously approved Change Orders No. <u>N/A</u> to No. <u>N/A</u> : Substantial completion (days): <u>N/A</u> Ready for final payment (days): <u>N/A</u>
Contract Price prior to this Change Order: \$ 368,500.00	Contract Times prior to this Change Order: Substantial completion (days or date): 90 (August 19, 2013) Ready for final payment (days or date): 120 (September 17, 2013)
Decrease of this Change Order: \$ 4,500.00	No change of this Change Order: Substantial completion (days or date): N/A Ready for final payment (days or date): N/A
Contract Price incorporating this Change Order: \$ 364,000.00	Contract Times with all approved Change Orders: Substantial completion (days or date): 90 (August 19, 2013) Ready for final payment (days or date): 120 (September 17, 2013)

RECOMMENDED: By:  Engineer (Authorized Signature) Date: <u>8/13/13</u>	ACCEPTED: By:  Owner (Authorized Signature) Date: <u>08-09-2013</u>	ACCEPTED: By:  Contractor (Authorized Signature) Date: <u>8.12.13</u>
Approved by Funding Agency (if applicable): _____	Date: _____	

(Change Order #1, Denver Water Emergency Interconnection)

SECTION 00941

CHANGE ORDER

Date of Issuance: 08/21/13 Effective Date: 08/21/13 No. 2

Project: Denver Water Emergency Interconnection	Owner: Roxborough Water and Sanitation District	Owner's Contract No.: N/A
Contract: Denver Water Emergency Interconnection	Date of Contract: May 20, 2013	
Contractor: T. Lowell Construction	Engineer's Project No.: 001,236,04	

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

Description:

1. Per WCD #2 – Remove GV from Sta 0+03.00 on WTP clearwell connection and relocate to Sta. 2+01.75 on Conduit No 27 connection. Install MJ plug on tee on WTP clearwell connection at Sta. 0+00.00. Install caps (2) on each end of WTP clearwell connection. Remove "conn to exist WTP clearwell at Sta. 0+68.74".

Install fire hydrant (2) on Conduit No 27 connection at Sta. 0+81.64 and Sta. 1+01.75. Relocate reducer from Sta. 0+81.64 to Sta. 1+07.77. Install relocated GV from WTP clearwell connection at Sta. 2+01.75. Install solid sleeve at Sta. 2+04.75.

Total Item 1: Add 2 days, Add \$18,546.00

Attachments: (List documents supporting change):

Work Change Directive #2 and REA #03a

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIMES:
Original Contract Price: \$ 368,500.00	Original Contract Times: <input type="checkbox"/> Working days <input checked="" type="checkbox"/> Calendar days Substantial completion (days or date): 90 Ready for final payment (days or date): 120
Decrease from previously approved Change Orders No. <u>1</u> to No. <u>1</u> : \$ 4,500.00	No change from previously approved Change Orders No. <u>1</u> to No. <u>1</u> : Substantial completion (days): <u>N/A</u> Ready for final payment (days): <u>N/A</u>
Contract Price prior to this Change Order: \$ 364,000.00	Contract Times prior to this Change Order: Substantial completion (days or date): 90 (August 19, 2013) Ready for final payment (days or date): 120 (September 17, 2013)
Increase of this Change Order: \$ 18,546.00	Increase of this Change Order: Substantial completion (days or date): 2 days Ready for final payment (days or date): 2 days
Contract Price incorporating this Change Order: \$ 382,546.00	Contract Times with all approved Change Orders: Substantial completion (days or date): 92 (August 21, 2013) Ready for final payment (days or date): 122 (September 19, 2013)

RECOMMENDED: By: <u>[Signature]</u> Engineer (Authorized Signature) Date: <u>8/13/13</u>	ACCEPTED: By: <u>[Signature]</u> Owner (Authorized Signature) Date: <u>08/09/2013</u>	ACCEPTED: By: <u>[Signature]</u> Contractor (Authorized Signature) Date: <u>8.12.13</u>
Approved by Funding Agency (if applicable): _____	Date: _____	Date: _____

(Change Order #1, Denver Water Emergency Interconnection)

General Manager's Report
August, 2013

LSI Retail and Land Securities Investment: Alan Pogue will provide an update.

CWCB Loan Application: Ted Snailum, Alan Pogue and myself met with Peg Mason and Anna Moss with CWCB. They clarified for us some of the aspects of the loan. We can close on the loan but do not have to take the money for 18 months. The interest meter will not start until we receive funds. We have provided everything except Alan's opinion letter. Alan will send his opinion letter in on Friday and the Board will approve and execute the loan document at the Board Meeting. So we have some flexibility as to when we take the funds. We will discuss in more detail at the Board Meeting.

Chatfield Reallocation: Tom Browning with the CWCB emailed me that he would like to discuss RWSD's shares of the Reallocation. We have been trading phone calls but hopefully we would have talked by the Board Meeting. Otherwise, no change.

Dominion/Sterling Ranch (D/SR): I have included an article at the end of the board packet regarding D/SR's deal with MDC Holdings for your information. I have met again with D/SR and provided them with "Water Treatment Scenarios" and "Project/Decision Schedule" (copy attached) which you directed staff to do during the July Board Meeting. D/SR indicated that Scenarios B and D were of most interest. They felt like a decision could be made relatively soon which would provide extra time to negotiate an IGA. However, since our meeting, the Chatfield South group again has filed a 106 lawsuit against Douglas County. So I do not know at this writing the effect it is or will have on D/SR's decision to join RWSD's Water Treatment Plant project. If we do not get a commitment from D/SR by September 1st staff would recommend the Board consider having TST move forward with Scenario "C". Bill Goetz indicated it should be minimal cost to proceed with Scenario "C", not a million dollars. Hopefully we will have more information by the Board Meeting.

Plum Valley Heights (PVH): We plan on having you consider forming the PVH Sub-District at the Board Meeting. A decision was made in consensus to delay the election until May 2014. Reasons were the cost for a coordinated election with Douglas County and more importantly the fact if the entire project was done through property taxes the mill levy for the 28 homes would be approximately 130 to 150 mills added to the 100 plus mills they already pay. There is no district in Douglas County paying 200 or more mills. Alan and I are scheduled to meet with Doug DeBord, Douglas County Administrator, to discuss Douglas County's willingness to help PVH. More detail will be provided at the Board Meeting.

SDA District of the Year Award: Congratulations! The SDA staff will arrive at 10:00 a.m. to do interviews and video. So we need to move through our agenda in the hope of getting done around 10:00 a.m. Please dress accordingly, no ties but dress shirts and slacks would be most appropriate.

WATER TREATMENT PLANT SCENARIOS

8/1/2013

- A. \$20 Million 4MGD RWSD WTP
- B. \$24 Million 8MGD RWSD/D-SR Joint Plant Shell with 4MGD of Equipment
- C. \$21 Million 4MGD-Plus Expandable to 8MGD

D. To buy a little more time could design a 4MGD and an 8MGD plant at the same time

PROJECT/DECISION SCHEDULE

September	1 st	2013	Decision by D/SR – A, B or C
November	1 st	2013	IGA Complete (includes how money comes)
November	15 th	2013	Design Begins (if no IGA complete, default to a 4 MGD)
August	1 st	2014	Drawings Complete
September	15 th	2014	Bid Opening
October	1 st	2014	Contractor Selected
October	15 th	2014	Notice to Proceed
June	1 st	2016	Project Complete

Water Plant

The water plant is running smooth as usual. The flows are steady the sporadic rain has helped keep the flows down during this month.

The Actiflo trailer showed up on the 5th of August and will pilot test thru the 12th. They will be feeding the trailer from our raw water supply and testing 3 different coagulants as well as 3 different polymers. So far the results seem to be satisfactory. During this time we also got to pilot test 2 different TOC analyzers as well as a Miyox unit which is a Sodium Hypochlorite generator. The operators and myself spent a lot of preparation time getting ready for the test and had all bases covered when the trailer arrived. One of the major accomplishments was the modification of the raw water piping that was done in house by the 5 of us and by not contracting it out we had about a \$5000 cost savings to the District.

Lift Stations

Lift Stations are running smooth; the operators have been focusing heavily on the clean-up of the site and the buildings. After a recent inspection they have done a great job of cleaning and organizing the Lift Stations while keeping up with their busy schedule.

The restoration work at the RLS odor bed has also been completed.

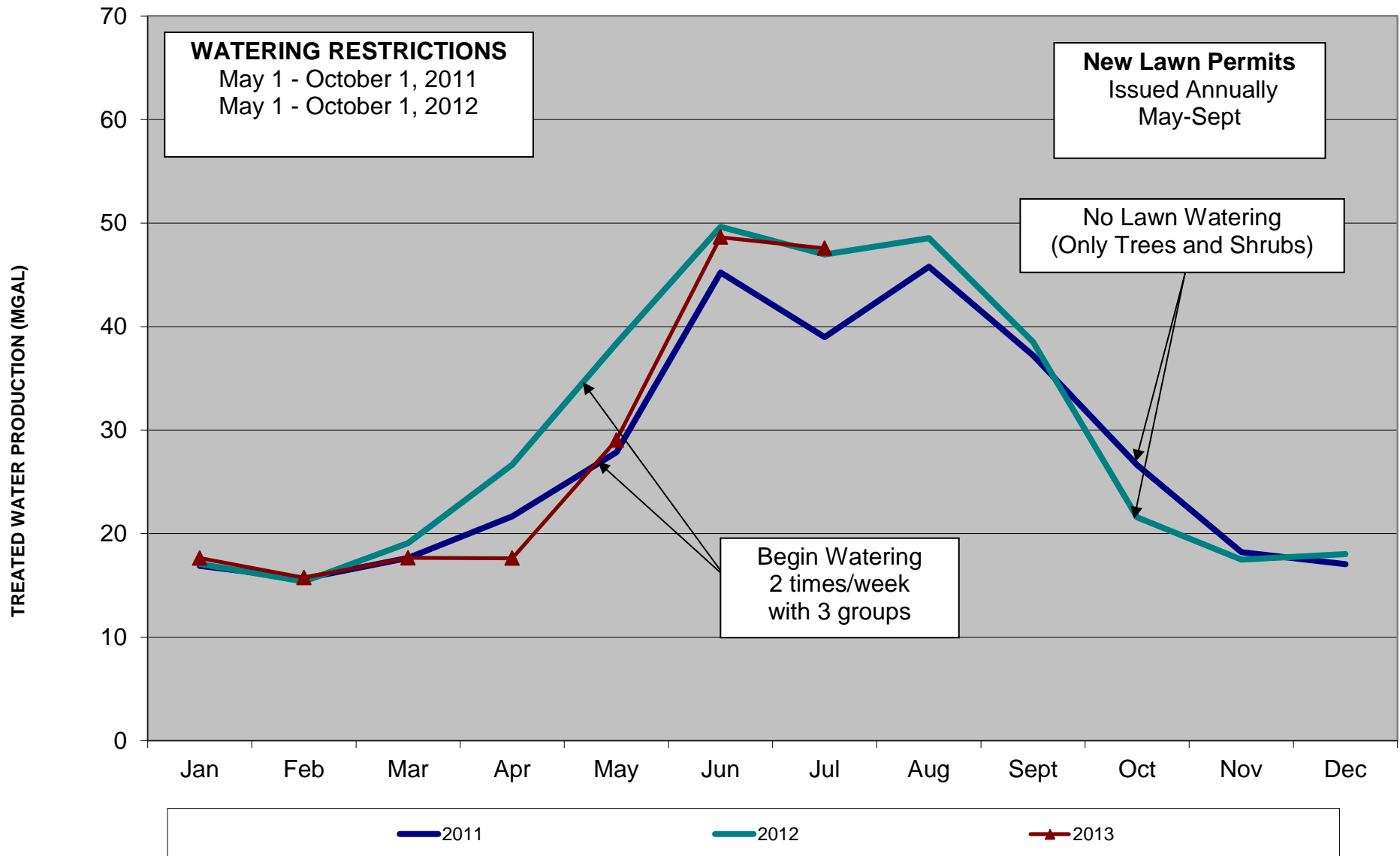
Field

We are continuing our meter swap project on the west side of the village. Progress is going great we continue to knock out one neighborhood at a time.

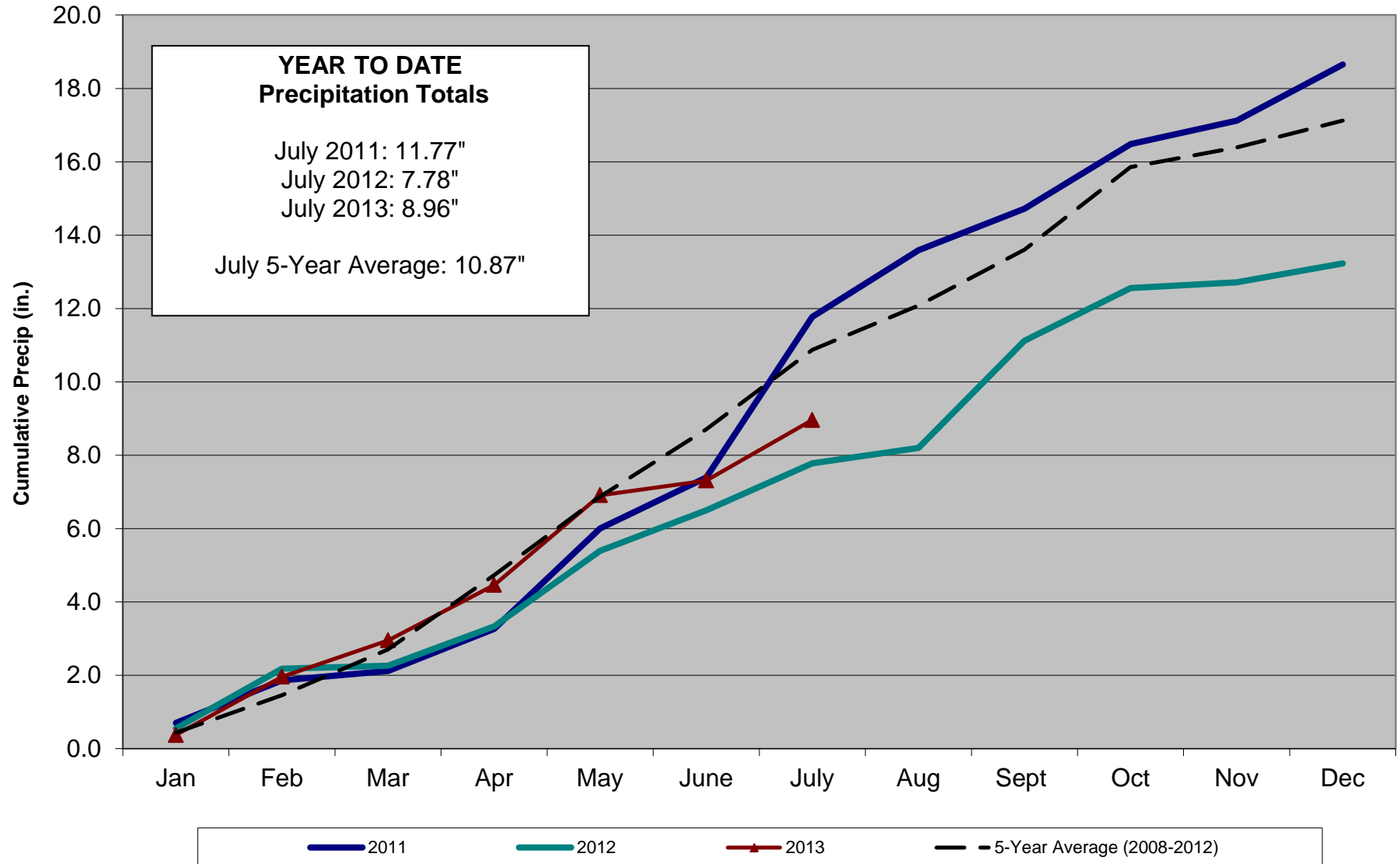
Our annual Fire Hydrant inspections are nearly complete, the village is done and the progress through the park is moving along steadily.

The Pump Stations have also all been gone through and thoroughly cleaned as well as site clean-ups, we believe we will only need to go through them one more time for a last mowing / trimming for this year.

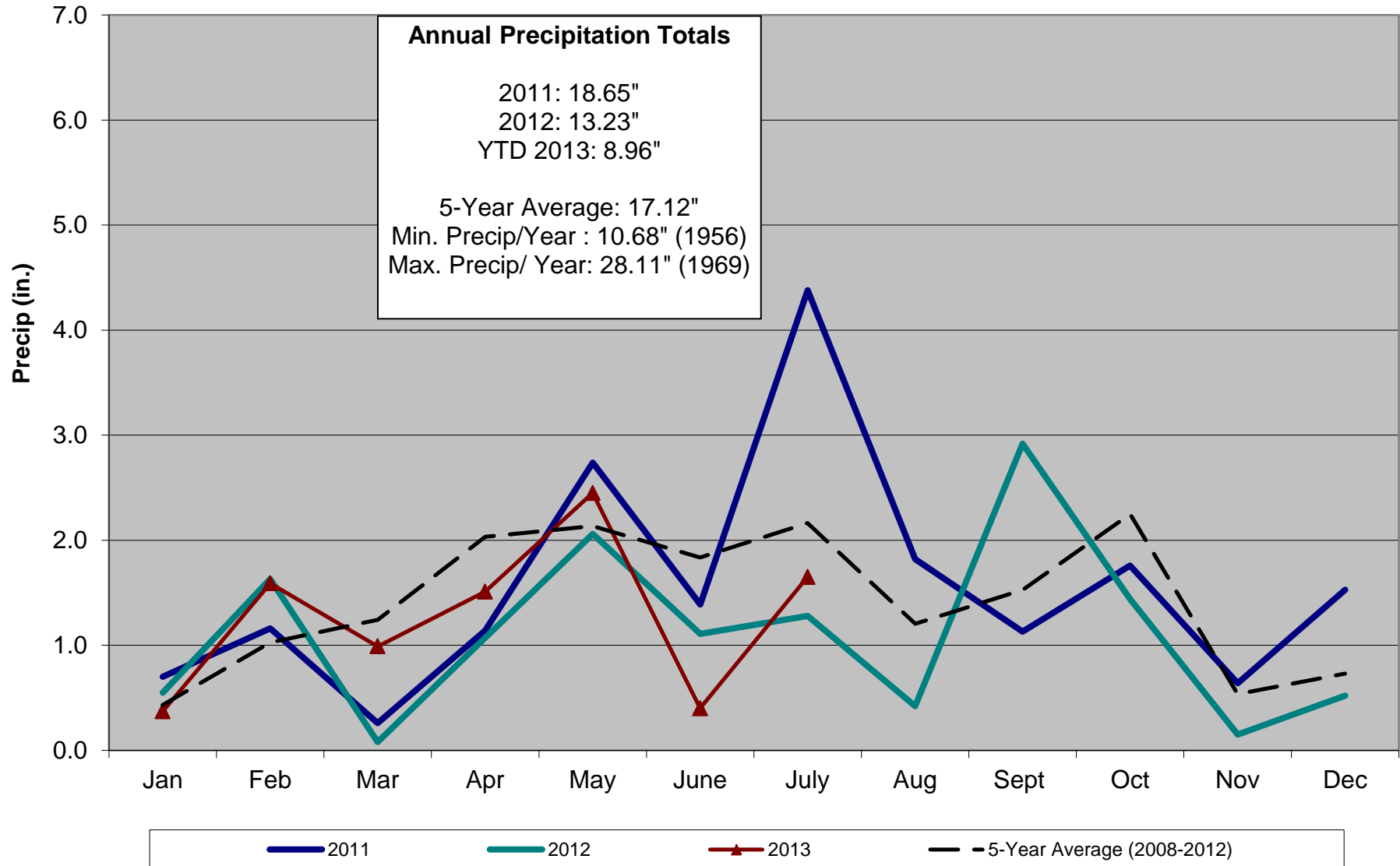
ROXBOROUGH WATER AND SANITATION DISTRICT TREATED WATER PRODUCTION 2011-2013



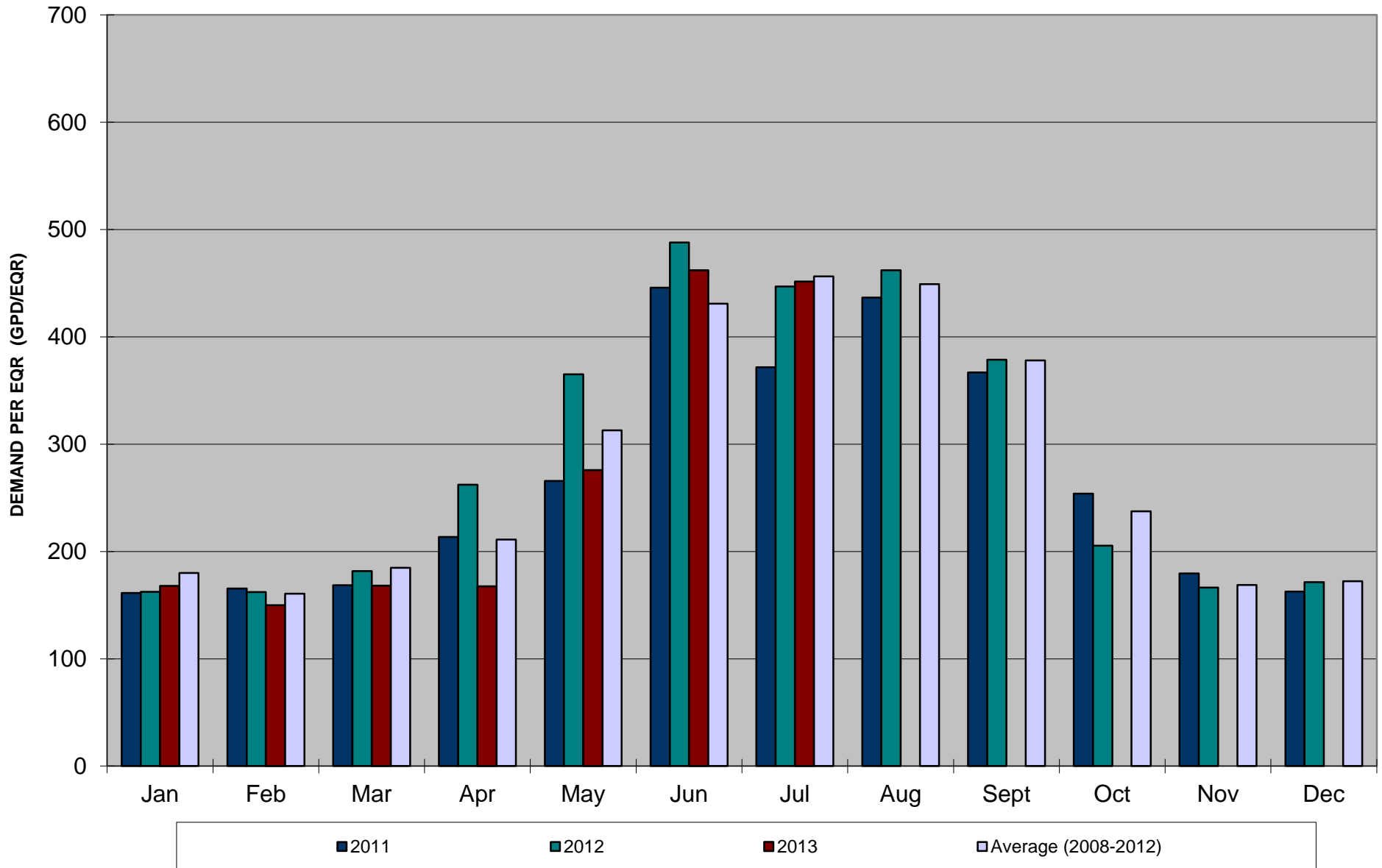
ROXBOROUGH WATER AND SANITATION DISTRICT CUMULATIVE PRECIPITATION 2011-2013



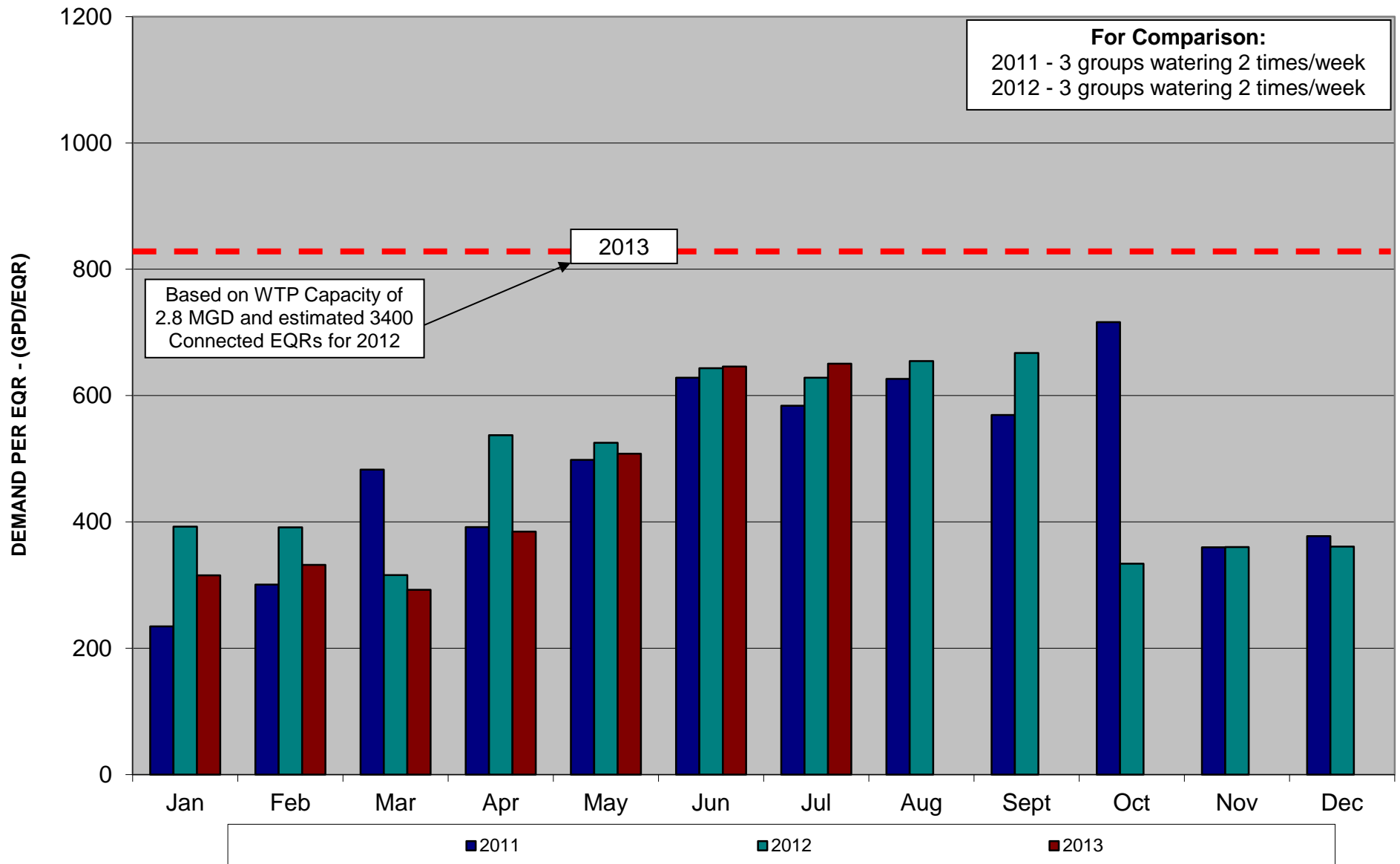
ROXBOROUGH WATER AND SANITATION DISTRICT PRECIPITATION 2011-2013



ROXBOROUGH WATER AND SANITATION DISTRICT AVERAGE DEMAND PER EQR



ROXBOROUGH WATER AND SANITATION DISTRICT MAX DAY DEMAND PER EQR



ROXBOROUGH WATER AND SANITATION DISTRICT

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
Treated Water (MGAL)												
2001	12.896	10.732	13.139	17.682	23.775	37.211	41.464	36.026	33.66	24.197	16.317	13.59
2002	14.409	14.251	15.708	25.837	33.774	39.489	43.253	43.149	30.955	21.896	15.952	16.32
2003	15.157	13.559	15.844	15.366	21.246	25.025	38.569	36.88	32.821	33.034	15.953	15.172
2004	16.325	18.678	18.572	17.037	28.880	30.671	35.891	34.793	31.867	20.521	16.185	16.416
2005	18.124	17.565	20.281	20.659	33.636	41.766	57.879	44.463	39.982	25.387	19.938	22.416
2006	22.572	20.843	23.554	30.521	42.801	52.357	46.739	36.853	31.626	21.832	17.937	19.279
2007	16.837	16.078	19.097	21.937	27.827	49.368	54.417	44.99	41.003	27.691	20.124	23.633
2008	24.863	19.657	21.177	22.647	34.898	50.196	59.399	49.686	39.732	26.95	19.315	19.137
2009	17.791	16.89	20.429	19.083	31.869	34.293	45.513	45.163	35.948	20.794	16.268	18.68
2010	17.154	15.961	17.846	19.833	29.844	44.996	46.537	44.574	45.438	27.670	16.509	16.754
2011	16.89	15.668	17.66	21.667	27.871	45.243	38.987	45.797	37.233	26.631	18.22	17.045
2012	17.067	15.387	19.091	26.665	38.38	49.632	46.971	48.559	38.515	21.575	17.493	18.015
Monthly EQRs (Connected)												
2001	1967	1967	2060	2060	2154	2154	2196	2196	2288	2288	2343	2343
2002	2427	2427	2489	2489	2548	2548	2605	2605	2659	2659	2692	2692
2003	2730	2730	2771	2771	2792	2792	2805	2805	2832	2832	2848	2848
2004	2869	2869	2881	2881	2906	2906	2936	2936	2946	2946	2958	2958
2005	2996	2996	3018	3018	3037	3037	3065	3065	3098	3098	3114	3114
2006	3121	3121	3145	3145	3167	3167	3181	3199	3208	3217	3222	3227
2007	3234	3237	3244	3248	3252	3258	3263	3267	3271	3280	3291	3296
2008	3305	3317	3320	3322	3324	3327	3331	3333	3335	3340	3341	3342
2009	3343	3345	3348	3351	3351	3351	3352	3352	3357	3359	3359	3360
2010	3361	3361	3361	3365	3367	3368	3370	3372	3372	3373	3378	3378
2011	3379	3381	3381	3383	3383	3383	3383	3383	3383	3383	3383	3383
2012	3389	3389	3390	3390	3390	3390	3390	3390	3390	3390	3390	3390
Treated Water (GPD/EQR)												
2001	211.49	176.00	205.75	276.89	356.05	557.27	609.08	529.20	474.57	341.15	224.65	187.11
2002	191.51	189.41	203.58	334.85	427.58	499.94	535.61	534.32	375.54	265.63	191.15	195.56
2003	179.10	160.22	184.44	178.88	245.47	289.13	443.55	424.13	373.85	376.28	180.69	171.85
2004	183.55	210.01	207.95	190.76	320.58	340.46	394.34	382.27	348.94	224.70	176.50	179.02
2005	195.14	189.12	216.77	220.81	357.27	443.63	609.16	467.96	416.31	264.34	206.54	232.21
2006	233.30	238.51	241.59	323.49	435.96	551.07	473.97	371.62	328.62	218.92	185.57	192.72
2007	167.94	160.22	189.90	217.87	276.03	488.80	537.97	444.23	404.36	272.33	197.25	231.30
2008	242.67	191.17	205.76	219.91	338.67	486.69	575.23	480.88	384.31	260.29	186.49	184.72
2009	171.67	162.88	196.83	183.70	306.78	330.12	438.00	434.63	345.43	199.69	156.23	179.34
2010	164.64	169.60	171.28	196.46	285.93	445.33	445.46	426.41	449.17	264.63	162.91	159.99
2011	161.24	165.50	168.49	213.49	265.76	445.79	371.75	436.69	366.86	253.94	179.53	162.53
2012	162.45	146.46	181.66	253.73	365.21	472.28	446.96	462.07	366.50	205.30	166.46	171.42

Notes:

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

ROXBOROUGH WATER AND SANITATION DISTRICT

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
Treated Water (MGAL)												
2012	17.067	15.387	19.091	26.665	38.38	49.632	46.971	48.559	38.515	21.575	17.493	18.015
2013	17.634	15.747	17.663	17.631	29.037	48.638	47.571					
Increase/Decrease	3.3%	2.3%	-7.5%	-33.9%	-24.3%	-2.0%	1.3%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%

Monthly EQRs (Connected)												
2012	3389	3389	3390	3390	3390	3390	3390	3390	3390	3390	3390	3390
2013	3390	3390	3390	3395	3395	3395	3399					
Increase/Decrease	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.3%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%

Water Savings												
Increase/Decrease*	3.3%	2.3%	-7.5%	-34.0%	-24.4%	-2.1%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%
(From Projected) * Change in treated water - Change in monthly units												

Treated Water (GPD/EQR)												
2012	162.45	162.15	181.66	262.19	365.21	488.02	446.96	462.07	378.71	205.30	166.46	171.42
2013	167.80	149.84	168.07	167.52	275.90	462.14	451.47					
Increase/Decrease	3.3%	-7.6%	-7.5%	-36.1%	-24.5%	-5.3%	1.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%

Notes:

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

ROXBOROUGH WATER AND SANITATION DISTRICT

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
Max Day Treated Water (MGD)												
2001	0.629	0.682	0.774	1.300	1.510	2.112	1.911	2.069	1.635	1.191	0.879	0.762
2002	0.740	1.183	1.105	1.507	1.663	1.908	1.805	2.028	1.782	1.334	0.795	0.870
2003	0.852	0.721	0.757	0.651	1.185	1.269	1.914	1.761	1.518	1.563	0.666	0.594
2004	0.803	1.065	1.387	1.224	1.686	1.763	1.980	1.959	1.645	1.062	0.760	0.875
2005	0.839	1.113	1.046	0.945	1.952	1.912	2.466	2.502	2.294	1.439	0.914	0.963
2006	1.038	0.942	1.006	1.774	2.195	2.462	2.028	1.813	1.465	1.237	1.375	1.093
2007	0.872	0.765	1.345	1.263	1.459	2.289	2.183	2.030	2.057	1.664	1.396	1.406
2008	1.057	1.177	1.417	1.473	1.816	2.313	2.901	2.865	1.857	1.728	1.428	0.936
2009	1.247	0.861	1.041	1.524	1.762	2.207	2.184	2.026	1.902	1.575	1.008	1.107
2010	1.089	1.224	1.062	1.231	1.674	2.854	2.202	2.092	2.2	1.849	1.027	1.14
2011	0.793	1.017	1.632	1.325	1.685	2.126	1.975	2.119	1.926	2.423	1.217	1.277
2012	1.330	1.326	1.070	1.822	1.781	2.181	2.130	2.219	2.262	1.132	1.221	1.224

Monthly EQRs (Connected)												
2001	1967	1967	2060	2060	2154	2154	2196	2196	2288	2288	2343	2343
2002	2427	2427	2489	2489	2548	2548	2605	2605	2659	2659	2692	2692
2003	2730	2730	2771	2771	2792	2792	2805	2805	2832	2832	2848	2848
2004	2869	2869	2881	2881	2906	2906	2936	2936	2946	2946	2958	2958
2005	2996	2996	3018	3018	3037	3037	3065	3065	3098	3098	3114	3114
2006	3121	3121	3145	3145	3167	3167	3181	3199	3208	3217	3222	3227
2007	3234	3237	3244	3248	3252	3258	3263	3267	3271	3280	3291	3296
2008	3305	3317	3320	3322	3324	3327	3331	3333	3335	3340	3341	3342
2009	3343	3345	3348	3351	3351	3351	3352	3352	3357	3359	3359	3360
2010	3361	3361	3361	3365	3367	3368	3370	3372	3372	3373	3378	3378
2011	3379	3381	3381	3383	3383	3383	3383	3383	3383	3383	3383	3383
2012	3389	3389	3390	3390	3390	3390	3390	3390	3390	3390	3390	3390

Max Day Treated Water (GPD/EQR)												
2001	319.78	346.72	375.73	631.07	701.02	980.50	870.22	942.17	714.60	520.54	375.16	325.22
2002	304.90	487.43	443.95	605.46	652.67	748.82	692.90	778.50	670.18	501.69	295.32	323.18
2003	312.09	264.10	273.19	234.93	424.43	454.51	682.35	627.81	536.02	551.91	233.85	208.57
2004	279.89	371.21	481.43	424.85	580.18	606.68	674.39	667.23	558.38	360.49	256.93	295.81
2005	280.04	371.50	346.59	313.12	642.74	629.57	804.57	816.31	740.48	464.49	293.51	309.25
2006	332.59	301.83	319.87	564.07	693.08	777.39	637.54	566.74	456.67	384.52	426.75	338.70
2007	269.64	236.33	414.61	388.85	448.65	702.58	669.02	621.37	628.86	507.32	424.19	426.58
2008	319.82	354.84	426.81	443.41	546.33	695.22	870.91	859.59	556.82	517.37	427.42	280.07
2009	373.02	257.40	310.93	454.79	525.81	658.61	651.55	604.42	566.58	468.89	300.09	329.46
2010	324.01	364.18	315.98	365.82	497.18	847.39	653.41	620.40	652.43	548.18	304.03	337.48
2011	234.68	300.80	482.70	391.66	498.08	628.44	583.80	626.37	569.32	716.23	359.74	377.48
2012	392.91	391.73	316.01	538.10	525.99	644.12	629.06	655.35	668.04	334.32	360.60	361.49

Notes:

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

ROXBOROUGH WATER AND SANITATION DISTRICT

Jan Feb Mar Apr May Jun Jul Aug Sept Oct Nov Dec

Max Day Treated Water (MGD)

2012	1.330	1.326	1.070	1.822	1.781	2.181	2.130	2.219	2.262	1.132	1.221	1.224
2013	1.069	1.125	0.992	1.306	1.724	2.193	2.211					
Increase/ Decrease	-19.6%	-15.2%	-7.3%	-28.3%	-3.2%	0.6%	3.8%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%

Monthly EQRs (Connected)

2012	3389	3389	3390	3390	3390	3390	3390	3390	3390	3390	3390	3390
2013	3390	3390	3390	3395	3395	3395	3399					
Increase/Decrease	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.3%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%

Max Day Treated Water (GPD/EQR)

2012	392.45	391.27	315.63	537.46	525.37	643.36	628.32	654.57	667.26	333.92	360.18	361.06
2013	315.34	331.86	292.63	384.68	507.81	645.95	650.49					
Increase/ Decrease	-19.6%	-15.2%	-7.3%	-28.4%	-3.3%	0.4%	3.5%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%

Notes:

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



MEMORANDUM

TO: Roxborough Water and Sanitation District
Board of Directors

FROM: TST Infrastructure, LLC
Bill Goetz

SUBJECT: Engineering Status Report

DATE: August 14, 2013

I. DEVELOPMENT PROJECTS

No activity

INFO ITEM

II. WATER TREATMENT PLANT

Pilot testing of the Actiflo system will be completed by Friday August 16. Final analysis and summary of the test results is expected to take several weeks after completion of testing. Initial results from field measured data and observations indicate that Actiflo system could provide significant benefit as part of the treatment process.

INFO ITEM

III. EMERGENCY INTERCONNECT

The project is nearing completion. Remaining work includes punch list items and reseeding. The contract Substantial Completion Date is August 21, with a Final Completion Date of September 19. It is anticipated that work will be completed on time.

INFO ITEM



Memorandum
August 14, 2013
Page 2

IV. ZONE 3 & 4 TANK REPAIRS

The roof slabs for the Zones 3 and 4 Tanks require repairs/preventative maintenance. The roof slab on Zone 4 exhibits a significant amount of minor cracking as well as localized spalling. The roof slab on the Zone 3 Tank has minor cracking mostly at the edge of the slab. TST is working with our structural engineer and a contractor to develop a repair plan for each tank.

INFO ITEM

Roxborough Water and Sanitation
Financial Recap
July 31, 2013

General Fund

1. Property taxes collected for the month total \$ 142,478.
2. Specific ownership taxes collected for the month total \$ 4,959

Debt Service Fund

1. Property taxes collected for the month total \$ 161,980.
2. Specific ownership taxes collected for the month total \$ 5,638.
3. Paid our 2nd debt service payment of the year in the amount of \$ 342,246.14.

Water Fund

1. Service charges billed for the month were \$ 346,959
2. Collected \$ 91,625 in capital surcharges for the WTP.
3. Water cost for the month was \$ 185,489
4. Capital Projects included \$ 42,759 paid to TST Infrastructure and \$ 201,361 paid to T. Lowell Corp.

Sewer Fund

1. Service charges for the month totaled \$ 119,691
2. Lockheed Martin service charges totaled \$ 24,346 for the month

Cash in Bank:

General Fund	\$ 1,265,517
Debt Service	1,025,394
Capital Fund	23,028,302
Water Fund	5,156,303
Sewer Fund	<u>1,265,496</u>

Total Cash in Bank 07/31/13 \$ 31,741,012

Roxborough Water & Sanitation District
Profit & Loss by Class

July 2013

	1-General	2-Debt Service	3-Water	4-Sewer	5-Capital Projects	TOTAL
Ordinary Income/Expense						
Income						
Investment Income	108.34	41.63	430.02	79.42	2,094.64	2,754.05
5010 · Service Charges	0.00	0.00	346,958.78	119,691.47	0.00	466,650.25
5100 · Availability charges	0.00	0.00	22,120.32	18,002.98	0.00	40,123.30
5101 · Service Charges - LMA	0.00	0.00	0.00	24,345.72	0.00	24,345.72
5122 · Ravenna Service Charge	0.00	0.00	0.00	1,890.00	0.00	1,890.00
5200 · Property Taxes	142,478.37	161,980.25	0.00	0.00	0.00	304,458.62
5210 · Specific Ownership Taxes	4,959.32	5,638.14	0.00	0.00	0.00	10,597.46
5310 · Permit Fees	0.00	0.00	825.00	825.00	0.00	1,650.00
5400 · Rental Income	0.00	0.00	600.00	0.00	0.00	600.00
5410 · Hydrant Water	0.00	0.00	1,219.10	0.00	0.00	1,219.10
5510 · Potable Irrigation Water	0.00	0.00	12,441.62	0.00	0.00	12,441.62
5511 · Irrigation Raw Water	0.00	0.00	25,915.10	0.00	0.00	25,915.10
5601 · Late Fees, Fines, and Penalties	0.00	0.00	5,587.93	2,323.89	0.00	7,911.82
5610 · Miscellaneous Income	0.00	0.00	-1,092.00	-1,191.98	0.00	-2,283.98
5700 · System Development Charge	0.00	0.00	21,721.00	9,965.00	0.00	31,686.00
5710 · Capital-Surcharges	0.00	0.00	6,713.99	11,677.00	0.00	18,390.99
5715 · Capital Surcharge- Water Supply	0.00	0.00	91,625.57	0.00	0.00	91,625.57
Total Income	147,546.03	167,660.02	535,066.43	187,608.50	2,094.64	1,039,975.62
Gross Profit	147,546.03	167,660.02	535,066.43	187,608.50	2,094.64	1,039,975.62
Expense						
Loan Administrative Fees	0.00	38,400.00	0.00	0.00	0.00	38,400.00
6020 · Payroll Expenses	10,688.32	0.00	35,034.85	35,034.85	0.00	80,758.02
6040 · Accounting	640.00	0.00	1,280.00	1,280.00	0.00	3,200.00
6041 · Audit	2,838.75	0.00	0.00	0.00	0.00	2,838.75
6050 · Contract Labor	0.00	0.00	700.00	0.00	0.00	700.00
6060 · Directors Fees	500.00	0.00	0.00	0.00	0.00	500.00
6066 · Dominion	0.00	0.00	13,996.50	0.00	0.00	13,996.50
6080 · Education	0.00	0.00	-264.50	0.00	0.00	-264.50
6100 · Engineering	628.20	0.00	5,700.21	4,022.50	0.00	10,350.91
6109 · Conservation Rebates	0.00	0.00	800.00	0.00	0.00	800.00
6115 · GPS/GIS	0.00	0.00	1,277.50	1,277.50	0.00	2,555.00
6130 · Insurance	911.33	0.00	1,822.67	1,822.67	0.00	4,556.67
6140 · Lab & Test Fees	0.00	0.00	5,034.00	150.00	0.00	5,184.00
6150 · Legal	4,083.68	0.00	4,943.41	2,439.41	0.00	11,466.50
6180 · Misc. Expense	110.51	0.00	106.95	128.45	0.00	345.91
6200 · Office Expense	138.58	0.00	538.18	538.18	0.00	1,214.94
6210 · Operating Supplies	0.00	0.00	13,593.05	6,947.20	0.00	20,540.25
6230 · Repairs and Maint	473.67	0.00	7,516.08	45,184.19	0.00	53,173.94
6240 · Safety Equipment	-336.02	0.00	-336.01	-336.01	0.00	-1,008.04
6250 · Treasurers Fees	2,137.18	2,429.71	0.00	0.00	0.00	4,566.89
6260 · Utilities	381.65	0.00	18,267.17	7,018.13	0.00	25,666.95
6270 · Vehicle Expense	187.47	0.00	1,029.32	1,020.83	0.00	2,237.62
6280 · Water Costs	0.00	0.00	185,488.80	0.00	0.00	185,488.80
7100 · Principal Payments	0.00	205,000.00	0.00	0.00	0.00	205,000.00
7200 · Interest Payments	0.00	98,846.14	0.00	0.00	0.00	98,846.14
7290 · Water Rights Capital	0.00	0.00	378.16	0.00	0.00	378.16
7300 · Capital Projects	0.00	0.00	254,531.15	0.00	0.00	254,531.15
9000 · Depreciation	0.00	0.00	27,037.12	64,298.30	0.00	91,335.42
Total Expense	23,383.32	344,675.85	578,474.61	170,826.20	0.00	1,117,359.98
Net Ordinary Income	124,162.71	-177,015.83	-43,408.18	16,782.30	2,094.64	-77,384.36
Other Income/Expense						
Other Income						
5900 · Transfers In	0.00	40,123.30	0.00	0.00	0.00	40,123.30
5902 · Transfers In- Water Supply	0.00	91,625.57	0.00	0.00	0.00	91,625.57
Total Other Income	0.00	131,748.87	0.00	0.00	0.00	131,748.87
Other Expense						
8000 · Transfers to other Funds	0.00	0.00	22,120.32	18,002.98	0.00	40,123.30
8002 · Transfers Out- Water Supply	0.00	0.00	91,625.57	0.00	0.00	91,625.57
Total Other Expense	0.00	0.00	113,745.89	18,002.98	0.00	131,748.87
Net Other Income	0.00	131,748.87	-113,745.89	-18,002.98	0.00	0.00
Net Income	124,162.71	-45,266.96	-157,154.07	-1,220.68	2,094.64	-77,384.36

Roxborough Water & Sanitation District
Profit & Loss by Class

January through July 2013

	1-General	2-Debt Service	3-Water	4-Sewer	5-Capital Projects	TOTAL
Ordinary Income/Expense						
Income						
Investment Income	541.57	32.75	3,515.97	649.97	19,158.74	23,899.00
5010 · Service Charges	0.00	0.00	1,547,517.14	847,948.16	0.00	2,395,465.30
5100 · Availability charges	0.00	0.00	60,072.06	45,985.71	0.00	106,057.77
5101 · Service Charges - LMA	0.00	0.00	0.00	198,070.80	0.00	198,070.80
5122 · Ravenna Service Charge	0.00	0.00	0.00	13,014.00	0.00	13,014.00
5200 · Property Taxes	765,248.41	869,992.55	0.00	0.00	0.00	1,635,240.96
5210 · Specific Ownership Taxes	35,230.16	40,052.38	0.00	0.00	0.00	75,282.54
5310 · Permit Fees	0.00	0.00	825.00	1,125.00	0.00	1,950.00
5400 · Rental Income	0.00	0.00	6,200.00	0.00	0.00	6,200.00
5410 · Hydrant Water	0.00	0.00	4,132.15	0.00	0.00	4,132.15
5510 · Potable Irrigation Water	0.00	0.00	35,000.94	0.00	0.00	35,000.94
5511 · Irrigation Raw Water	0.00	0.00	56,920.10	0.00	0.00	56,920.10
5601 · Late Fees, Fines, and Penalties	0.00	0.00	24,600.81	11,448.34	0.00	36,049.15
5610 · Miscellaneous Income	0.00	0.00	10,676.94	4,142.16	0.00	14,819.10
5700 · System Development Charge	0.00	0.00	25,921.00	31,468.94	0.00	57,389.94
5710 · Capital-Surcharges	0.00	0.00	114,873.85	71,364.50	0.00	186,238.35
5715 · Capital Surcharge- Water Supply	0.00	0.00	457,899.90	0.00	0.00	457,899.90
Total Income	801,020.14	910,077.68	2,348,155.86	1,225,217.58	19,158.74	5,303,630.00
Gross Profit	801,020.14	910,077.68	2,348,155.86	1,225,217.58	19,158.74	5,303,630.00
Expense						
Loan Administrative Fees	0.00	76,800.00	0.00	0.00	0.00	76,800.00
6020 · Payroll Expenses	58,791.83	0.00	225,207.09	204,009.66	0.00	488,008.58
6040 · Accounting	3,840.00	0.00	8,360.63	8,360.62	0.00	20,561.25
6041 · Audit	9,003.75	0.00	0.00	0.00	0.00	9,003.75
6050 · Contract Labor	0.00	0.00	4,900.00	0.00	0.00	4,900.00
6060 · Directors Fees	4,800.00	0.00	0.00	0.00	0.00	4,800.00
6065 · Dominion Expenses	0.00	0.00	1,908.00	0.00	0.00	1,908.00
6066 · Dominion	0.00	0.00	21,902.50	0.00	0.00	21,902.50
6080 · Education	3,299.19	0.00	26,942.95	3,264.16	0.00	33,506.30
6100 · Engineering	6,316.00	0.00	72,342.02	67,028.36	0.00	145,686.38
6109 · Conservation Rebates	0.00	0.00	3,375.00	0.00	0.00	3,375.00
6115 · GPS/GIS	0.00	0.00	8,148.24	8,148.22	0.00	16,296.46
6130 · Insurance	6,618.99	0.00	12,998.37	12,998.36	0.00	32,615.72
6140 · Lab & Test Fees	0.00	0.00	10,767.00	300.00	0.00	11,067.00
6150 · Legal	12,362.01	0.00	10,428.91	11,659.22	0.00	34,450.14
6160 · Chatfield Reallocation	0.00	0.00	1,940.84	0.00	0.00	1,940.84
6170 · Meter Expenses	0.00	0.00	68,877.48	0.00	0.00	68,877.48
6180 · Misc. Expense	1,637.61	0.00	1,632.91	1,398.25	0.00	4,668.77
6185 · Littleton Service Fees	0.00	0.00	0.00	388,415.99	0.00	388,415.99
6200 · Office Expense	8,929.45	0.00	18,499.06	18,180.06	0.00	45,608.57
6210 · Operating Supplies	0.00	0.00	52,573.80	32,580.30	0.00	85,154.10
6220 · Permits/Dues/Subscriptions	1,237.50	0.00	13,875.00	1,350.00	0.00	16,462.50
6225 · Rent	2,693.52	0.00	0.00	0.00	0.00	2,693.52
6230 · Repairs and Maint	6,109.02	0.00	51,901.78	92,878.63	0.00	150,889.43
6240 · Safety Equipment	-336.02	0.00	91.49	67.63	0.00	-176.90
6250 · Treasurers Fees	11,478.54	13,049.66	0.00	0.00	0.00	24,528.20
6260 · Utilities	3,021.82	0.00	59,760.63	55,410.97	0.00	118,193.42
6270 · Vehicle Expense	1,296.11	0.00	8,164.76	6,391.69	0.00	15,852.56
6280 · Water Costs	0.00	0.00	697,861.92	0.00	0.00	697,861.92
7100 · Principal Payments	0.00	410,000.00	0.00	0.00	0.00	410,000.00
7200 · Interest Payments	0.00	197,692.28	0.00	0.00	0.00	197,692.28
7290 · Water Rights Capital	0.00	0.00	3,767.06	0.00	0.00	3,767.06
7300 · Capital Projects	1,590.29	0.00	593,599.33	14,988.98	0.00	610,178.60
9000 · Depreciation	0.00	0.00	189,259.84	450,088.10	0.00	639,347.94
Total Expense	142,689.61	697,541.94	2,169,086.61	1,377,519.20	0.00	4,386,837.36
Net Ordinary Income	658,330.53	212,535.74	179,069.25	-152,301.62	19,158.74	916,792.64
Other Income/Expense						
Other Income						
5900 · Transfers In	0.00	106,057.77	0.00	0.00	0.00	106,057.77
5902 · Transfers In- Water Supply	0.00	457,899.90	0.00	0.00	0.00	457,899.90
Total Other Income	0.00	563,957.67	0.00	0.00	0.00	563,957.67
Other Expense						
8000 · Transfers to other Funds	0.00	0.00	60,072.06	45,985.71	0.00	106,057.77
8002 · Transfers Out- Water Supply	0.00	0.00	457,899.90	0.00	0.00	457,899.90
Total Other Expense	0.00	0.00	517,971.96	45,985.71	0.00	563,957.67
Net Other Income	0.00	563,957.67	-517,971.96	-45,985.71	0.00	0.00
Net Income	658,330.53	776,493.41	-338,902.71	-198,287.33	19,158.74	916,792.64

Roxborough Water & Sanitation District
Profit & Loss Budget vs. Actual - General Fund
January through July 2013

	Jan - Jul 13	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Investment Income	541.57	2,000.00	-1,458.43	27.1%
5200 · Property Taxes	765,248.41	793,035.00	-27,786.59	96.5%
5210 · Specific Ownership Taxes	35,230.16	50,000.00	-14,769.84	70.5%
5610 · Miscellaneous Income	0.00	500.00	-500.00	0.0%
Total Income	801,020.14	845,535.00	-44,514.86	94.7%
Gross Profit	801,020.14	845,535.00	-44,514.86	94.7%
Expense				
6020 · Payroll Expenses	58,791.83	120,000.00	-61,208.17	49.0%
6040 · Accounting	3,840.00	25,000.00	-21,160.00	15.4%
6041 · Audit	9,003.75			
6050 · Contract Labor	0.00	1,000.00	-1,000.00	0.0%
6060 · Directors Fees	4,800.00	8,000.00	-3,200.00	60.0%
6080 · Education	3,299.19	20,000.00	-16,700.81	16.5%
6100 · Engineering	6,316.00	15,000.00	-8,684.00	42.1%
6130 · Insurance	6,618.99	13,000.00	-6,381.01	50.9%
6150 · Legal	12,362.01	20,000.00	-7,637.99	61.8%
6180 · Misc. Expense	1,637.61	5,000.00	-3,362.39	32.8%
6200 · Office Expense	8,929.45	20,000.00	-11,070.55	44.6%
6220 · Permits/Dues/Subscriptions	1,237.50	1,500.00	-262.50	82.5%
6225 · Rent	2,693.52	20,000.00	-17,306.48	13.5%
6230 · Repairs and Maint	6,109.02	25,000.00	-18,890.98	24.4%
6240 · Safety Equipment	-336.02			
6250 · Treasurers Fees	11,478.54	15,000.00	-3,521.46	76.5%
6260 · Utilities	3,021.82	7,500.00	-4,478.18	40.3%
6270 · Vehicle Expense	1,296.11	4,000.00	-2,703.89	32.4%
7300 · Capital Projects	1,590.29	5,000.00	-3,409.71	31.8%
Total Expense	142,689.61	325,000.00	-182,310.39	43.9%
Net Ordinary Income	658,330.53	520,535.00	137,795.53	126.5%
Other Income/Expense				
Other Expense				
8000 · Transfers to other Funds	0.00	756,250.00	-756,250.00	0.0%
Total Other Expense	0.00	756,250.00	-756,250.00	0.0%
Net Other Income	0.00	-756,250.00	756,250.00	0.0%
Net Income	658,330.53	-235,715.00	894,045.53	-279.3%

Roxborough Water & Sanitation District
Profit & Loss Budget vs. Actual - Debt Service Fund
January through July 2013

	<u>Jan - Jul 13</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Investment Income	32.75	10,000.00	-9,967.25	0.3%
5200 · Property Taxes	869,992.55	901,617.00	-31,624.45	96.5%
5210 · Specific Ownership Taxes	40,052.38	80,000.00	-39,947.62	50.1%
Total Income	<u>910,077.68</u>	<u>991,617.00</u>	<u>-81,539.32</u>	<u>91.8%</u>
Gross Profit	910,077.68	991,617.00	-81,539.32	91.8%
Expense				
General Government	0.00	15,000.00	-15,000.00	0.0%
Loan Administrative Fees	76,800.00	76,800.00	0.00	100.0%
6250 · Treasurers Fees	13,049.66			
7100 · Principal Payments	410,000.00	410,000.00	0.00	100.0%
7200 · Interest Payments	197,692.28	197,692.00	0.28	100.0%
Total Expense	<u>697,541.94</u>	<u>699,492.00</u>	<u>-1,950.06</u>	<u>99.7%</u>
Net Ordinary Income	212,535.74	292,125.00	-79,589.26	72.8%
Other Income/Expense				
Other Income				
5900 · Transfers In	106,057.77	118,000.00	-11,942.23	89.9%
5902 · Transfers In- Water Supply	457,899.90			
Total Other Income	<u>563,957.67</u>	<u>118,000.00</u>	<u>445,957.67</u>	<u>477.9%</u>
Other Expense				
8000 · Transfers to other Funds	0.00	6,666,907.00	-6,666,907.00	0.0%
Total Other Expense	<u>0.00</u>	<u>6,666,907.00</u>	<u>-6,666,907.00</u>	<u>0.0%</u>
Net Other Income	<u>563,957.67</u>	<u>-6,548,907.00</u>	<u>7,112,864.67</u>	<u>-8.6%</u>
Net Income	<u><u>776,493.41</u></u>	<u><u>-6,256,782.00</u></u>	<u><u>7,033,275.41</u></u>	<u><u>-12.4%</u></u>

Roxborough Water & Sanitation District
Profit & Loss Budget vs. Actual - Water Fund
January through July 2013

	Jan - Jul 13	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Investment Income	3,515.97	10,000.00	-6,484.03	35.2%
5010 • Service Charges	1,547,517.14	2,720,000.00	-1,172,482.86	56.9%
5100 • Availability charges	60,072.06	60,000.00	72.06	100.1%
5310 • Permit Fees	825.00	3,300.00	-2,475.00	25.0%
5400 • Rental Income	6,200.00	19,200.00	-13,000.00	32.3%
5410 • Hydrant Water	4,132.15	8,022.00	-3,889.85	51.5%
5510 • Potable Irrigation Water	35,000.94	60,000.00	-24,999.06	58.3%
5511 • Irrigation Raw Water	56,920.10	70,000.00	-13,079.90	81.3%
5601 • Late Fees, Fines, and Penalties	24,600.81			
5610 • Miscellaneous Income	10,676.94	70,000.00	-59,323.06	15.3%
5700 • System Development Charge	25,921.00	21,000.00	4,921.00	123.4%
5710 • Capital-Surcharges	114,873.85	500,000.00	-385,126.15	23.0%
5715 • Capital Surcharge- Water Supply	457,899.90			
Total Income	2,348,155.86	3,541,522.00	-1,193,366.14	66.3%
Gross Profit	2,348,155.86	3,541,522.00	-1,193,366.14	66.3%
Expense				
6020 • Payroll Expenses	225,207.09	390,000.00	-164,792.91	57.7%
6040 • Accounting	8,360.63	25,000.00	-16,639.37	33.4%
6050 • Contract Labor	4,900.00	10,000.00	-5,100.00	49.0%
6065 • Dominion Expenses	1,908.00			
6066 • Dominion	21,902.50	35,000.00	-13,097.50	62.6%
6080 • Education	26,942.95	25,000.00	1,942.95	107.8%
6100 • Engineering	72,342.02	120,000.00	-47,657.98	60.3%
6109 • Conservation Rebates	3,375.00	5,000.00	-1,625.00	67.5%
6115 • GPS/GIS	8,148.24	15,000.00	-6,851.76	54.3%
6130 • Insurance	12,998.37	25,000.00	-12,001.63	52.0%
6140 • Lab & Test Fees	10,767.00	15,000.00	-4,233.00	71.8%
6150 • Legal	10,428.91	40,000.00	-29,571.09	26.1%
6160 • Chatfield Reallocation	1,940.84	20,000.00	-18,059.16	9.7%
6170 • Meter Expenses	68,877.48	150,000.00	-81,122.52	45.9%
6180 • Misc. Expense	1,632.91	10,000.00	-8,367.09	16.3%
6200 • Office Expense	18,499.06	30,000.00	-11,500.94	61.7%
6210 • Operating Supplies	52,573.80	90,000.00	-37,426.20	58.4%
6220 • Permits/Dues/Subscriptions	13,875.00	27,000.00	-13,125.00	51.4%
6230 • Repairs and Maint	51,901.78	250,000.00	-198,098.22	20.8%
6240 • Safety Equipment	91.49	2,000.00	-1,908.51	4.6%
6260 • Utilities	59,760.63	105,000.00	-45,239.37	56.9%
6270 • Vehicle Expense	8,164.76	15,000.00	-6,835.24	54.4%
6280 • Water Costs	697,861.92	1,500,000.00	-802,138.08	46.5%
7290 • Water Rights Capital	3,767.06	10,000.00	-6,232.94	37.7%
7300 • Capital Projects	593,599.33	2,050,000.00	-1,456,400.67	29.0%
9000 • Depreciation	189,259.84			
Total Expense	2,169,086.61	4,964,000.00	-2,794,913.39	43.7%
Net Ordinary Income	179,069.25	-1,422,478.00	1,601,547.25	-12.6%
Other Income/Expense				
Other Income				
5900 • Transfers In	0.00	340,000.00	-340,000.00	0.0%
Total Other Income	0.00	340,000.00	-340,000.00	0.0%
Other Expense				
8000 • Transfers to other Funds	60,072.06	17,145,300.00	-17,085,227.94	0.4%
8002 • Transfers Out- Water Supply	457,899.90			
Total Other Expense	517,971.96	17,145,300.00	-16,627,328.04	3.0%
Net Other Income	-517,971.96	-16,805,300.00	16,287,328.04	3.1%
Net Income	-338,902.71	-18,227,778.00	17,888,875.29	1.9%

Roxborough Water & Sanitation District
Profit & Loss Budget vs. Actual - Sewer Fund
January through July 2013

	Jan - Jul 13	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Investment Income	649.97	1,500.00	-850.03	43.3%
5010 · Service Charges	847,948.16	1,430,000.00	-582,051.84	59.3%
5100 · Availability charges	45,985.71	58,000.00	-12,014.29	79.3%
5101 · Service Charges - LMA	198,070.80	415,000.00	-216,929.20	47.7%
5122 · Ravenna Service Charge	13,014.00	22,000.00	-8,986.00	59.2%
5310 · Permit Fees	1,125.00	1,000.00	125.00	112.5%
5601 · Late Fees, Fines, and Penalties	11,448.34			
5610 · Miscellaneous Income	4,142.16	42,000.00	-37,857.84	9.9%
5700 · System Development Charge	31,468.94	30,252.00	1,216.94	104.0%
5710 · Capital-Surcharges	71,364.50	120,000.00	-48,635.50	59.5%
Total Income	1,225,217.58	2,119,752.00	-894,534.42	57.8%
Gross Profit	1,225,217.58	2,119,752.00	-894,534.42	57.8%
Expense				
6020 · Payroll Expenses	204,009.66	390,000.00	-185,990.34	52.3%
6040 · Accounting	8,360.62	25,000.00	-16,639.38	33.4%
6050 · Contract Labor	0.00	1,000.00	-1,000.00	0.0%
6066 · Dominion	0.00	10,000.00	-10,000.00	0.0%
6080 · Education	3,264.16	20,000.00	-16,735.84	16.3%
6100 · Engineering	67,028.36	100,000.00	-32,971.64	67.0%
6115 · GPS/GIS	8,148.22	15,000.00	-6,851.78	54.3%
6130 · Insurance	12,998.36	25,000.00	-12,001.64	52.0%
6140 · Lab & Test Fees	300.00	300.00	0.00	100.0%
6150 · Legal	11,659.22	20,000.00	-8,340.78	58.3%
6180 · Misc. Expense	1,398.25	10,000.00	-8,601.75	14.0%
6185 · Littleton Service Fees	388,415.99	810,000.00	-421,584.01	48.0%
6200 · Office Expense	18,180.06	30,000.00	-11,819.94	60.6%
6210 · Operating Supplies	32,580.30	45,000.00	-12,419.70	72.4%
6220 · Permits/Dues/Subscriptions	1,350.00	5,000.00	-3,650.00	27.0%
6230 · Repairs and Maint	92,878.63	200,000.00	-107,121.37	46.4%
6240 · Safety Equipment	67.63	2,000.00	-1,932.37	3.4%
6260 · Utilities	55,410.97	115,000.00	-59,589.03	48.2%
6270 · Vehicle Expense	6,391.69	15,000.00	-8,608.31	42.6%
7300 · Capital Projects	14,988.98	200,000.00	-185,011.02	7.5%
9000 · Depreciation	450,088.10			
Total Expense	1,377,519.20	2,038,300.00	-660,780.80	67.6%
Net Ordinary Income	-152,301.62	81,452.00	-233,753.62	-187.0%
Other Income/Expense				
Other Income				
5900 · Transfers In	0.00	200,000.00	-200,000.00	0.0%
Total Other Income	0.00	200,000.00	-200,000.00	0.0%
Other Expense				
8000 · Transfers to other Funds	45,985.71	139,580.00	-93,594.29	32.9%
Total Other Expense	45,985.71	139,580.00	-93,594.29	32.9%
Net Other Income	-45,985.71	60,420.00	-106,405.71	-76.1%
Net Income	-198,287.33	141,872.00	-340,159.33	-139.8%

Roxborough Water & Sanitation District
Profit & Loss Budget vs. Actual-Capital Projects Fund
January through July 2013

	<u>Jan - Jul 13</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Investment Income	<u>19,158.74</u>			
Total Income	<u>19,158.74</u>			
Gross Profit	19,158.74			
Expense				
7300 - Capital Projects	<u>0.00</u>	<u>23,000,000.00</u>	<u>-23,000,000.00</u>	<u>0.0%</u>
Total Expense	<u>0.00</u>	<u>23,000,000.00</u>	<u>-23,000,000.00</u>	<u>0.0%</u>
Net Ordinary Income	<u>19,158.74</u>	<u>-23,000,000.00</u>	<u>23,019,158.74</u>	<u>-0.1%</u>
Net Income	<u><u>19,158.74</u></u>	<u><u>-23,000,000.00</u></u>	<u><u>23,019,158.74</u></u>	<u><u>-0.1%</u></u>

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS

July 31, 2013

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Accountant's Report

Board of Directors
Roxborough Water & Sanitation District
Douglas County, Colorado

We have not audited the accompanying balance sheet – all fund types of Roxborough Water & Sanitation District as of July 31, 2013, and the related statements of revenue, expenditures and changes in fund balance – budget and actual and the statements of operations and retained earnings for the period of January 1, 2013 through July 31, 2013, for the General Fund, the Debt Service Fund, the Capital Projects Fund, the Water Fund, and the Sewer Fund and the accompanying supplemental information, which is presented for additional analysis purposes only, and, accordingly, do not express an opinion on them.

Management has elected to omit the management discussion and analysis, the government wide financial statements, the statement of revenue, expenditures and changes in fund balance – governmental funds, the statement of cash flows and substantially all of the disclosures required by general accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Roxborough Water & Sanitation District.

TWS Financial, Inc.
Littleton, Colorado
August 6, 2013

Roxborough Water & Sanitation District
Balance Sheet - All Fund Types
July 31, 2013

	Governmental Funds			Business - Type Funds		
	General Fund	Debt Service Fund	Capital Projects	Water Fund	Sewer Fund	Total
ASSETS						
Checking & Savings	\$ 33,567	\$ 784,868	\$ 180,865	\$ 826,295	\$ 460,680	\$ 2,286,275
Davidson Investments	-	-	8,836,316	-	-	8,836,316
Wells Fargo Premium Fund	-	-	4,849,794	-	-	4,849,794
Investment in Colotrust	1,231,950	240,526	6,051,106	4,330,008	804,816	12,658,406
Firstbank CD	-	-	3,110,221	-	-	3,110,221
A/R - Taxes	793,035	901,618	-	-	-	1,694,653
A/R - Service	-	-	-	549,077	191,952	741,029
A/R - Availability	-	-	-	105,973	81,754	187,728
A/R - Non-Current Amer. Golf	-	-	-	2,883	-	2,883
Prepaid Insurance	4,557	-	-	9,113	9,113	22,783
Capital Assets, net	-	-	-	12,629,175	24,352,599	36,981,774
Total Assets	<u>\$ 2,063,109</u>	<u>\$ 1,927,012</u>	<u>\$ 23,028,302</u>	<u>\$ 18,452,523</u>	<u>\$ 25,900,916</u>	<u>\$ 71,371,861</u>
LIABILITIES						
Accounts Payable	\$ -	\$ -	\$ -	\$ 185,489	\$ -	\$ 185,489
Deferred Rental Income	-	-	-	58,400	-	58,400
Retainage Payable	-	-	-	12,479	-	12,479
Deferred Taxes Receivable	793,035	901,618	-	-	-	1,694,653
Property Tax Abatements	-	-	-	-	-	-
Accrued Vac/Sick/Comp Payable	-	-	-	57,289	57,289	114,578
Deferred Income Dominion	-	-	-	-	200,000	200,000
Deposits	-	-	-	18,600	7,396	25,996
Total Liabilities	\$ 793,035	\$ 901,618	\$ -	\$ 332,257	\$ 264,685	\$ 2,291,595
FUND BALANCES						
Total Fund Balances	<u>\$ 1,270,074</u>	<u>\$ 1,025,394</u>	<u>\$ 23,028,302</u>	<u>\$ 18,120,266</u>	<u>\$ 25,636,230</u>	<u>\$ 69,080,266</u>
Total Liabilities & Fund Balances	<u>\$ 2,063,109</u>	<u>\$ 1,927,012</u>	<u>\$ 23,028,302</u>	<u>\$ 18,452,523</u>	<u>\$ 25,900,916</u>	<u>\$ 71,371,861</u>

These financial statements should be read only in connection with the accompanying accountant's report

Roxborough Water & Sanitation District
Statement of Revenues and Expenditures
Budget Basis – Budget and Actual
For the Seven Months Ending July 31, 2013

General Fund

	Annual	Current Month	Year to Date	Variance
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	
REVENUES				
Investment Income	\$ 2,000	\$ 108	\$ 542	(1,458)
Miscellaneous Income	500	-	-	(500)
Property Taxes	793,035	142,478	765,248	(27,787)
Specific Ownership Taxes	50,000	4,959	35,230	(14,770)
Total Revenues	<u>845,535</u>	<u>147,546</u>	<u>801,020</u>	<u>(44,515)</u>
EXPENDITURES				
Accounting/Audit	25,000	3,479	12,844	(12,156)
Capital Projects	5,000	-	1,590	(3,410)
Contract Labor	1,000	-	-	(1,000)
Directors' Fees	8,000	500	4,800	(3,200)
Education	20,000	-	3,299	(16,701)
Engineering	15,000	628	6,316	(8,684)
Insurance	13,000	911	6,619	(6,381)
Legal	20,000	4,084	12,362	(7,638)
Miscellaneous Expense	5,000	111	1,638	(3,362)
Office Expense	20,000	139	8,929	(11,071)
Payroll Expense	120,000	10,688	58,792	(61,208)
Permit/Dues/Subscriptions	1,500	-	1,238	(263)
Rent	20,000	-	2,694	(17,306)
Repairs and Maintenance	25,000	474	6,109	(18,891)
Safety Equipment	-	(336)	(336)	(336)
Treasurers' Fees	15,000	2,137	11,479	(3,521)
Utilities	7,500	382	3,022	(4,478)
Vehicle Expense	4,000	187	1,296	(2,704)
Total Expenditures	<u>325,000</u>	<u>23,383</u>	<u>142,690</u>	<u>(182,310)</u>
Excess (Deficiency) of Revenues Over Expenditures	520,535	124,163	658,331	137,796
Transfers In (Out)	(756,250)	-	-	756,250
Transfers In (Out) - Water Supply	-	-	-	-
Beginning Working Capital	474,093	-	611,743	137,650
Ending Fund Balance	<u>\$ 238,378</u>	<u>\$ 124,163</u>	<u>\$ 1,270,074</u>	<u>\$ 1,031,696</u>

Roxborough Water & Sanitation District
Statement of Revenues and Expenditures
Budget Basis – Budget and Actual
For the Seven Months Ending July 31, 2013

Debt Service Fund

	<u>Annual</u>	<u>Current</u>	<u>Year to Date</u>	
	<u>Budget</u>	<u>Month</u>	<u>Actual</u>	<u>Variance</u>
		<u>Actual</u>		
REVENUES				
Investment Income	\$ 10,000	\$ 42	\$ 33	\$ (9,967)
Property Taxes	901,617	161,980	869,993	(31,624)
Specific Ownership Taxes	80,000	5,638	40,052	(39,948)
Total Revenues	<u>991,617</u>	<u>167,660</u>	<u>910,078</u>	<u>(81,539)</u>
EXPENDITURES				
Treasurers Fees	-	2,430	13,050	13,050
General Government	15,000	-		(15,000)
Interest Payments	197,692	98,846	197,692	0
Loan Administrative Fees	76,800	38,400	76,800	-
Principle Payments	410,000	205,000	410,000	-
Total Expenditures	<u>699,492</u>	<u>344,676</u>	<u>697,542</u>	<u>(1,950)</u>
Excess (Deficiency) of Revenues Over Expenditures	292,125	(177,016)	212,536	(79,589)
Transfers In (Out)	(48,907)	40,123	106,058	154,965
Transfers In (Out) - Water Supply	-	91,626	457,900	457,900
Beginning Working Capital	336,862	-	248,901	(87,961)
Ending Fund Balance	<u>\$ 580,080</u>	<u>\$ (45,267)</u>	<u>\$ 1,025,394</u>	<u>\$ 445,314</u>

These financial statements should be read only in connection with the accompanying accountant's report

Roxborough Water & Sanitation District
Statement of Revenues and Expenditures
Budget Basis – Budget and Actual
For the Seven Months Ending July 31, 2013

Capital Projects

	Annual	Current Month	Year to Date	
	Budget	Actual	Actual	Variance
REVENUES				
Investment Income	\$ -	\$ 2,095	\$ 19,159	\$ 19,159
Total Revenues	<u>-</u>	<u>2,095</u>	<u>19,159</u>	<u>19,159</u>
EXPENDITURES				
Capital Projects	23,000,000	-	-	23,000,000
Total Expenditures	<u>23,000,000</u>	<u>-</u>	<u>-</u>	<u>23,000,000</u>
Excess (Deficiency) of Revenues Over Expenditures	(23,000,000)	2,095	19,159	(22,980,841)
Transfers In (Out)	-	-	-	-
Transfers In (Out) - Water Supply	-	-	-	-
Beginning Working Capital	23,010,000	-	23,009,143	(857)
Ending Fund Balance	<u>\$ 10,000</u>	<u>\$ 2,095</u>	<u>\$ 23,028,302</u>	<u>\$ (22,981,698)</u>

Roxborough Water & Sanitation District
Statement of Operations
And Changes in Retained Earnings
For the Seven Months Ending July 31, 2013

	Water Fund	
	<u>Current Month</u>	<u>Year to Date</u>
OPERATING REVENUES		
Availability Charges	\$ 22,120	\$ 60,072
Capital – Surcharges	6,714	114,874
Capital Surcharge - Water Supply	91,626	457,900
Hydrant Water	1,219	4,132
Investment Income	430	3,516
Irrigation Raw Water	25,915	56,920
Late Fee, Fines, & Penalties	5,588	24,601
Miscellaneous Income	(1,092)	10,677
Permit Fee	825	825
Potable Irrigation Water	12,442	35,001
Rental Income	600	6,200
Service Charges	346,959	1,547,517
System Development Charge	21,721	25,921
Total Operating Revenues	<u>535,066</u>	<u>2,348,156</u>
OPERATING EXPENDITURES		
Accounting/Audit	1,280	8,361
Capital Projects	254,531	593,599
Chatfield Reallocation	-	1,941
Conservation Rebates	800	3,375
Contract Labor	700	4,900
Depreciation	27,037	189,260
Dominion	13,997	23,811
Education	(265)	26,943
Engineering	5,700	72,342
GPS/GIS	1,278	8,148
Insurance	1,823	12,998
Lab & Test Fees	5,034	10,767
Legal	4,943	10,429
Meter Expense	-	68,877
Miscellaneous Expenses	107	1,633
Office Expense	538	18,499
Operating Supplies	13,593	52,574
Payroll Expenses	35,035	225,207
Permits/Dues/Subscriptions	-	13,875
Repairs and Maintenance	7,516	51,902
Safety Equipment/Uniforms	(336)	91
Utilities	18,267	59,761
Vehicle Expense	1,029	8,165
Water Costs	185,489	697,862
Water Rights Capital	378	3,767
Water Study Development	-	-
Total Operating Expenditures	<u>578,475</u>	<u>2,169,087</u>
Operating Income (Loss)	(43,408)	179,069
Transfers In (Out)	(22,120)	(60,072)
Transfers In (Out) - Water Supply	(91,626)	(457,900)
Net Income (Loss)	<u>\$ (157,154)</u>	<u>\$ (338,903)</u>
Beginning Retained Earnings		18,459,169
Ending Retained Earnings		<u>\$ 18,120,266</u>

These financial statements should be read only in connection with the accompanying accountant's report

Roxborough Water & Sanitation District
Statement of Revenues and Expenditures
Budget Basis – Budget and Actual
For the Seven Months Ending July 31, 2013

	Water Fund			
	Annual	Current	Year to Date	
	Budget	Month	Actual	Variance
		Actual	Actual	
REVENUES				
Availability Charges	\$ 60,000	\$ 22,120	\$ 60,072	\$ 72
Capital – Surcharges	500,000	6,714	114,874	(385,126)
Capital Surcharge - Water Supply	-	91,626	457,900	
Hydrant Water	8,022	1,219	4,132	(3,890)
Investment Income	10,000	430	3,516	(6,484)
Irrigation Raw Water	70,000	25,915	56,920	(13,080)
Late Fees, Fines, & Penalties	-	5,588	24,601	24,601
Miscellaneous Income	70,000	(1,092)	10,677	(59,323)
Permit Fees	3,300	825	825	(2,475)
Potable Irrigation Water	60,000	12,442	35,001	(24,999)
Rental Income	19,200	600	6,200	(13,000)
Service Charges	2,720,000	346,959	1,547,517	(1,172,483)
System Development Charge	21,000	21,721	25,921	4,921
Total Revenues	<u>3,541,522</u>	<u>535,066</u>	<u>2,348,156</u>	<u>(1,651,266)</u>
EXPENDITURES				
Accounting/Audit	25,000	1,280	8,361	(16,639)
Capital Projects	2,050,000	254,531	593,599	(1,456,401)
Chatfield Reallocation	20,000	-	1,941	(18,059)
Conservation Rebates	5,000	800	3,375	(1,625)
Contract Labor	10,000	700	4,900	(5,100)
Dominion	35,000	13,997	23,811	(11,190)
Education	25,000	(265)	26,943	1,943
Engineering	120,000	5,700	72,342	(47,658)
GPS/GIS	15,000	1,278	8,148	(6,852)
Insurance	25,000	1,823	12,998	(12,002)
Lab & Test Fees	15,000	5,034	10,767	(4,233)
Legal	40,000	4,943	10,429	(29,571)
Meter Expense	150,000	-	68,877	(81,123)
Miscellaneous Expenses	10,000	107	1,633	(8,367)
Office Expense	30,000	538	18,499	(11,501)
Operating Supplies	90,000	13,593	52,574	(37,426)
Payroll Expenses	390,000	35,035	225,207	(164,793)
Permits/Dues/Subscriptions	27,000	-	13,875	(13,125)
Repairs and Maintenance	250,000	7,516	51,902	(198,098)
Safety Equipment/Uniforms	2,000	(336)	91	(1,909)
Utilities	105,000	18,267	59,761	(45,239)
Vehicle Expense	15,000	1,029	8,165	(6,835)
Water Cost	1,500,000	185,489	697,862	(802,138)
Water Rights - Capital	10,000	378	3,767	(6,233)
Water Study Development	-	-	-	-
Total Expenditures	<u>4,964,000</u>	<u>551,437</u>	<u>1,979,827</u>	<u>(2,984,173)</u>
Net Income (Loss)	<u>(1,422,478)</u>	<u>(16,371)</u>	<u>368,329</u>	<u>1,332,907</u>
Transfers In (Out)	-	(22,120)	(60,072)	60,072
Transfers In (Out) - Water Supply	<u>(305,300)</u>	<u>(91,626)</u>	<u>(457,900)</u>	<u>(152,600)</u>
Excess (Deficiency) of				
Revenues Over Expenditures	(1,727,778)	(130,117)	(149,643)	1,240,379
Beginning Working Capital	5,227,714	-	9,212,416	3,984,702
Ending Fund Balance	<u>\$ 3,499,936</u>	<u>\$ (130,117)</u>	<u>\$ 9,062,773</u>	<u>\$ 5,225,081</u>

These financial statements should be read only in connection with the accompanying accountant's report

Roxborough Water & Sanitation District
Statement of Operations
And Changes in Retained Earnings
For the Seven Months Ending July 31, 2013

Sewer Fund		
	<u>Current Month</u>	<u>Year to Date</u>
OPERATING REVENUES		
Availability Charges	\$ 18,003	\$ 45,986
Capital – Surcharges	11,677	71,365
Investment Income	79	650
Late Fees, Fines, & Penalties	2,324	11,448
Miscellaneous Income	(1,192)	4,142
Permit Fee	825	1,125
Ravenna Service Charge	1,890	13,014
Service Charges	119,691	847,948
Service Charges - LMA	24,346	198,071
System Development Charge	9,965	31,469
Total Operating Revenues	<u>187,609</u>	<u>1,225,218</u>
OPERATING EXPENDITURES		
Accounting/Audit	1,280	8,361
Capital Projects	-	14,989
Contract Labor	-	-
Depreciation	64,298	450,088
Dominion	-	-
Education	-	3,264
Engineering	4,023	67,028
GPS/GIS	1,278	8,148
Insurance	1,823	12,998
Lab & Test Fees	150	300
Legal	2,439	11,659
Littleton Service Fees	-	388,416
Miscellaneous Expenses	128	1,398
Office Expense	538	18,180
Operating Expense	6,947	32,580
Payroll Expenses	35,035	204,010
Permits/Dues/Subscriptions	-	1,350
Repairs and Maintenance	45,184	92,879
Safety Equipment/Uniforms	(336)	68
Utilities	7,018	55,411
Vehicle Expense	1,021	6,392
Total Operating Expenditures	<u>170,826</u>	<u>1,377,519</u>
Operating Income (Loss)	16,782	(152,302)
Transfers In (Out)	(18,003)	(45,986)
Transfers In (Out) - Water Supply	<u>-</u>	<u>-</u>
Net Income (Loss)	<u>\$ (1,221)</u>	<u>\$ (198,287)</u>
Beginning Retained Earnings		25,834,517
Ending Retained Earnings		<u>\$ 25,636,230</u>

These financial statements should be read only in connection with the accompanying accountant's report

Roxborough Water & Sanitation District
Statement of Revenues and Expenditures
Budget Basis – Budget and Actual
For the Seven Months Ending July 31, 2013

Sewer Fund

	Annual	Current Month	Year to Date	Variance
	Budget	Actual	Actual	
REVENUES				
Availability Charges	\$ 58,000	\$ 18,003	\$ 45,986	\$ (12,014)
Capital – Surcharges	120,000	11,677	71,365	(48,636)
Investment Income	1,500	79	650	(850)
Late Fees, Fines, & Penalties	-	2,324	11,448	11,448
Miscellaneous Income	42,000	(1,192)	4,142	(37,858)
Permit Fees	1,000	825	1,125	125
Ravenna Service Charge	22,000	1,890	13,014	(8,986)
Service Charges	1,430,000	119,691	847,948	(582,052)
Service Charges - LMA	415,000	24,346	198,071	(216,929)
System Development Charge	30,252	9,965	31,469	1,217
Total Revenues	<u>2,119,752</u>	<u>187,609</u>	<u>1,225,218</u>	<u>(894,534)</u>
EXPENDITURES				
Accounting/Audit	25,000	1,280	8,361	(16,639)
Capital Projects	200,000	-	14,989	(185,011)
Contract Labor	1,000	-	-	(1,000)
Dominion	10,000	-	-	(10,000)
Education	20,000	-	3,264	(16,736)
Engineering	100,000	4,023	67,028	(32,972)
GPS/GIS	15,000	1,278	8,148	(6,852)
Insurance	25,000	1,823	12,998	(12,002)
Lab & Test Fees	300	150	300	-
Legal	20,000	2,439	11,659	(8,341)
Littleton Service Fees	810,000	-	388,416	(421,584)
Miscellaneous Expenses	10,000	128	1,398	(8,602)
Office Expense	30,000	538	18,180	(11,820)
Operating Supplies	45,000	6,947	32,580	(12,420)
Payroll Expenses	390,000	35,035	204,010	(185,990)
Permits/Dues/Subscriptions	5,000	-	1,350	(3,650)
Repairs and Maintenance	200,000	45,184	92,879	(107,121)
Safety Equipment/Uniforms	2,000	(336)	68	(1,932)
Utilities	115,000	7,018	55,411	(59,589)
Vehicle Expense	15,000	1,021	6,392	(8,608)
Total Expenditures	<u>2,038,300</u>	<u>106,528</u>	<u>927,431</u>	<u>(1,110,869)</u>
Net Income (Loss)	81,452	81,081	297,787	216,335
Transfers In (Out)	60,420	(18,003)	(45,986)	106,406
Transfers In (Out) - Water Supply	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	81,452	63,078	251,801	322,740
Beginning Working Capital	684,248	-	669,012	(15,236)
Ending Fund Balance	<u>\$ 765,700</u>	<u>\$ 63,078</u>	<u>\$ 920,813</u>	<u>\$ 307,504</u>

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District
Notes to Financial Statement
July 31, 2013

NOTE: Long Term Obligations

2005 CWRPDA Loan Payable	<u>\$ 6,645,000</u>
TOTAL LONG TERM LIABILITIES	\$ 6,645,000

The 2005 Bonds are callable on or after September 1, 2015 with no premium

NOTE: 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 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. In addition the Capital Projects Fund has designated \$ 23,000,000 to be reserved for the construction of a new Water Treatment Plant. The balance in these funds as of July 31, 2013 is as follows:

	General Fund	Debt Service Water Fund	Debt Service Sewer Fund	Capital Projects Fund	Water Fund	Sewer Fund	Total
Operating Reserve	\$ -	\$ -	\$ -	\$ -	\$ 1,241,000	\$ 509,575	\$ 1,750,575
Capital Reserve	-	-	-	23,000,000	692,247	533,817	24,226,064
Operating Cash	<u>1,265,517</u>	<u>517,971</u>	<u>507,423</u>	<u>28,302</u>	<u>3,223,056</u>	<u>222,104</u>	<u>5,764,373</u>
Total Cash on Hand	<u>\$ 1,265,517</u>	<u>\$ 517,971</u>	<u>\$ 507,423</u>	<u>\$ 23,028,302</u>	<u>\$ 5,156,303</u>	<u>\$ 1,265,496</u>	<u>\$ 31,741,012</u>

Roxborough Water and Sanitation
Distribution of Cash in Bank- Water Fund
July 31, 2013

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available												
Cash in Bank - Water Fund	5,516,124	5,548,736	5,650,405	5,674,955	5,733,298	5,377,849	5,156,303	-	-	-	-	-
Total Funds Available	5,516,124	5,548,736	5,650,405	5,674,955	5,733,298	5,377,849	5,156,303	-	-	-	-	-
Distribution of Available Funds												
Operating Reserve 25% of Budgeted Expenditures	1,241,000	1,241,000	1,241,000	1,241,000	1,241,000	1,241,000	1,241,000	-	-	-	-	-
Capital Reserve	962,689	964,235	991,740	998,455	972,238	898,211	692,247	-	-	-	-	-
Operating Cash	3,312,435	3,343,501	3,417,665	3,435,500	3,520,060	3,238,638	3,223,056	-	-	-	-	-
Total Cash	5,516,124	5,548,736	5,650,405	5,674,955	5,733,298	5,377,849	5,156,303	-	-	-	-	-
Capital Reserve												
Beginning Reserve Balance	945,877	962,689	964,235	991,740	998,455	972,238	898,211	-	-	-	-	-
Additions to Reserve	48,567	48,567	48,567	48,567	48,567	48,567	48,567	-	-	-	-	-
Use of Reserves	(31,755)	(47,021)	(21,062)	(41,852)	(74,784)	(122,594)	(254,531)	-	-	-	-	-
Ending Capital Reserve Balance	962,689	964,235	991,740	998,455	972,238	898,211	692,247	-	-	-	-	-

These financial statements should be read only in connection with the accompanying accountant's report

Roxborough Water and Sanitation
Distribution of Cash in Bank- Sewer Fund
July 31, 2013

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available												
Cash in Bank - Sewer Fund	1,108,519	1,147,707	1,268,303	1,337,068	1,478,902	1,215,801	1,265,496	-	-	-	-	-
Total Funds Available	1,108,519	1,147,707	1,268,303	1,337,068	1,478,902	1,215,801	1,265,496	-	-	-	-	-
Distribution of Available Funds												
Operating Reserve	509,575	509,575	509,575	509,575	509,575	509,575	509,575	-	-	-	-	-
25% of Budgeted Expenditures												
Capital Reserve	456,886	472,206	480,091	488,083	503,403	518,497	533,817	-	-	-	-	-
Operating Cash	142,058	165,926	278,637	339,410	465,924	187,729	222,104	-	-	-	-	-
Total Available Funds	1,108,519	1,147,707	1,268,303	1,337,068	1,478,902	1,215,801	1,265,496	-	-	-	-	-
Capital Reserve												
Beginning Reserve Balance	441,566	456,886	472,206	480,091	488,083	503,403	518,497	-	-	-	-	-
Additions to Reserve	15,320	15,320	15,320	15,320	15,320	15,320	15,320	-	-	-	-	-
Use of Reserves	-	-	(7,435)	(7,328)	-	(226)	-	-	-	-	-	-
Ending Capital Reserve Balance	456,886	472,206	480,091	488,083	503,403	518,497	533,817	-	-	-	-	-

These financial statements should be read only in connection with the accompanying accountant's report

Roxborough Water and Sanitation
Distribution of Cash in Bank - Debt Service
July 31, 2013

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available - Water Treatment Plant												
Beginning Cash Balance	\$ -	\$ -	\$ -	\$ 91,508	\$ 183,078	\$ 312,627	\$ 404,225	\$ -	\$ -	\$ -	\$ -	\$ -
Surcharge Collected	-	-	91,508	91,570	91,598	91,598	91,626	-	-	-	-	-
Availability of Service Transfers	-	-	-	-	37,951	-	22,120	-	-	-	-	-
Payment of Debt	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,508</u>	<u>\$ 183,078</u>	<u>\$ 312,627</u>	<u>\$ 404,225</u>	<u>\$ 517,971</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available - Sewer Debt Service												
Operating Cash	<u>\$ (58,998)</u>	<u>\$ (42,847)</u>	<u>\$ 130,082</u>	<u>\$ 98,169</u>	<u>\$ 290,904</u>	<u>\$ 666,436</u>	<u>\$ 507,423</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total	<u>(58,998)</u>	<u>(42,847)</u>	<u>221,590</u>	<u>281,247</u>	<u>603,531</u>	<u>1,070,661</u>	<u>1,025,394</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

These financial statements should be read only in connection with the accompanying accountant's report

Roxborough Water & Sanitation District
Property Tax Schedule
2013

SUMMARY – DOUGLAS & JEFFERSON COUNTIES

	2013										2012		
	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	\$ 128	\$ -	\$ 9,402	\$ 8	\$ (2)	\$ -	\$ -	\$ 9,536	0.01%	0.01%	\$ 10,546	0.01%	0.01%
February	\$ 20,926	\$ (1,647)	\$ 11,818	\$ (101)	\$ (283)	\$ -	\$ -	\$ 30,713	1.24%	1.25%	\$ 45,252	2.07%	2.08%
March	\$ 494,033	\$ -	\$ 10,482	\$ (7,410)	\$ -	\$ -	\$ -	\$ 497,105	29.14%	30.39%	\$ 488,494	28.89%	30.97%
April	\$ 32,468	\$ -	\$ 11,242	\$ -	\$ (487)	\$ -	\$ -	\$ 43,223	1.92%	32.31%	\$ 483,651	28.42%	59.39%
May	\$ 604,833	\$ -	\$ 9,970	\$ 28	\$ (9,066)	\$ -	\$ -	\$ 605,765	35.69%	68.00%	\$ 127,482	7.10%	66.49%
June	\$ 180,841	\$ -	\$ 11,271	\$ 55	\$ (2,713)	\$ -	\$ -	\$ 189,454	10.67%	78.67%	\$ 230,493	13.20%	79.69%
July	\$ 304,869	\$ -	\$ 10,597	\$ 90	\$ (4,567)	\$ -	\$ -	\$ 310,989	17.99%	96.66%	\$ 279,640	16.22%	95.91%
August	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	\$ 23,007	0.75%	96.66%
September	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	\$ 40,464	1.67%	98.33%
October	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	\$ 12,685	0.15%	98.48%
November	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	\$ 15,629	0.22%	98.70%
December	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	\$ 24,341	0.78%	99.48%
TOTAL	\$ 1,638,098	\$ (1,647)	\$ 74,782	\$ (7,330)	\$ (17,118)	\$ -	\$ -	\$ 1,686,785	96.66%	96.66%	\$ 1,781,684	99.48%	99.48%

Property Taxes

General Fund
Debt Service

Specific Ownership Tax

General Fund
Debt Service

Treasurer's Fees

General Fund
Debt Service

Taxes Levied/ Budgeted	% of Levied	Property Taxes Collected	% Collected to Amount Levied
\$ 793,035.00	46.80%	\$ 766,581.16	96.66%
\$ 901,617.00	53.20%	\$ 871,516.84	96.66%
\$ 1,694,652.00	100.00%	\$ 1,638,098.00	96.66%
\$ 50,000.00	38.46%	\$ 34,995.75	69.99%
\$ 80,000.00	61.54%	\$ 39,786.25	49.73%
\$ 130,000.00	100.00%	\$ 74,782.00	57.52%
\$ 15,000.00	100.00%	\$ 8,010.72	53.40%
\$ -	0.00%	\$ 9,107.28	0.00%
\$ 15,000.00	100.00%	\$ 17,118.00	114.12%

Douglas County

\$ 92,784,450 Assessed Value
6.208 General Mill Levy

\$ 576,006

7.0580 Debt Mill Levy

\$ 654,854

Jefferson County

\$ 34,959,541
6.208 General Mill Levy

\$ 217,029

7.0580 Debt Mill Levy

\$ 246,737

This financial information should be read only in connection with the accompanying accountant's report

Roxborough Water & Sanitation District
Property Tax Schedule
2013

DOUGLAS COUNTY

	2013										2012		
	Property Taxes	Delinquent Tax, Rebates and Abatements	Specific Ownership Taxes	Interest	Treasurer's Fees	HB 1006 Tax	HB 1006 Treasurer's Fees	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	\$ 128	\$ -	\$ 6,884	\$ 8	\$ (2)	\$ -	\$ -	\$ 7,018	0.01%	0.01%	\$ 8,138	0.01%	0.01%
February	\$ 20,926	\$ (1,647)	\$ 8,963	\$ (101)	\$ (283)	\$ -	\$ -	\$ 27,858	1.38%	1.39%	\$ 42,694	2.30%	2.31%
March	\$ 493,831	\$ -	\$ 7,880	\$ -	\$ (7,407)	\$ -	\$ -	\$ 494,304	32.49%	33.88%	\$ 485,774	32.03%	34.34%
April	\$ 32,468	\$ -	\$ 8,478	\$ -	\$ (487)	\$ -	\$ -	\$ 40,459	2.14%	36.01%	\$ 46,382	2.51%	36.85%
May	\$ 151,263	\$ -	\$ 7,271	\$ 28	\$ (2,262)	\$ -	\$ -	\$ 156,300	9.95%	45.97%	\$ 124,642	7.86%	44.71%
June	\$ 171,034	\$ -	\$ 8,368	\$ 55	\$ (2,566)	\$ -	\$ -	\$ 176,891	11.25%	57.22%	\$ 218,746	14.03%	58.74%
July	\$ 304,673	\$ -	\$ 7,795	\$ 90	\$ (4,564)	\$ -	\$ -	\$ 307,994	20.05%	77.26%	\$ 276,758	17.98%	76.72%
August	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	\$ 19,431	0.77%	77.49%
September	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	\$ 38,494	1.91%	79.40%
October	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	\$ 10,240	0.17%	79.57%
November	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	\$ 12,668	0.24%	79.81%
December	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	\$ 21,825	0.86%	80.67%
TOTAL	\$ 1,174,323	\$ (1,647)	\$ 55,639	\$ 80	\$ (17,571)	\$ -	\$ -	\$ 1,210,824	77.26%	77.26%	\$ 1,305,792	80.67%	80.67%

JEFFERSON COUNTY

	2013										2012		
	Property Taxes	Delinquent Tax, Rebates and Abatements	Specific Ownership Taxes	Interest	Treasurer's Fees	HB 1006 Tax	HB 1006 Treasurer's Fees	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	\$ -	\$ -	\$ 2,518	\$ -	\$ -	\$ -	\$ -	\$ 2,518	0.00%	0.00%	\$ 2,408	0.00%	0.00%
February	\$ -	\$ -	\$ 2,855	\$ -	\$ -	\$ -	\$ -	\$ 2,855	0.00%	0.00%	\$ 2,558	0.00%	0.00%
March	\$ 202	\$ -	\$ 2,602	\$ -	\$ (3)	\$ -	\$ -	\$ 2,801	0.04%	0.04%	\$ 2,720	0.04%	0.04%
April	\$ -	\$ -	\$ 2,764	\$ -	\$ -	\$ -	\$ -	\$ 2,764	0.00%	0.00%	\$ 437,269	92.29%	92.33%
May	\$ 453,570	\$ -	\$ 2,699	\$ -	\$ (6,804)	\$ -	\$ -	\$ 449,465	94.87%	94.87%	\$ 2,840	0.04%	92.37%
June	\$ 9,807	\$ -	\$ 2,903	\$ -	\$ (147)	\$ -	\$ -	\$ 12,563	2.05%	96.92%	\$ 11,747	1.93%	94.30%
July	\$ 196	\$ -	\$ 2,802	\$ -	\$ (3)	\$ -	\$ -	\$ 2,995	0.04%	96.96%	\$ 2,882	0.04%	94.34%
August	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	\$ 3,576	0.20%	94.54%
September	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	\$ 1,970	-0.21%	94.33%
October	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	\$ 2,445	0.00%	94.33%
November	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	\$ 2,961	0.00%	94.33%
December	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	\$ 2,516	0.00%	94.33%
TOTAL	\$ 463,775	\$ -	\$ 19,143	\$ -	\$ (6,957)	\$ -	\$ -	\$ 475,961	97.00%	97.00%	\$ 475,892	94.33%	94.33%

This financial information should be read only in connection with the accompanying accountant's report

Monthly Customer Billing and Rebate Summary

2013

Month	Residential	Commercial	Irrigation	Avail	Ravenna	Avg Use	Avg Bill \$	Total Watering Permits	Total Watering Violations
Jan	3279	23	14	136	33	4k	102.38	0	0
Feb	3279	23	14	136	33	4k	102.38	0	0
Mar	3279	23	14	136	33	4k	119.38	0	0
Apr	3279	23	14	136	34	5K	124.24	3	0
May	3279	23	14	136	34	6k	129.50	27	22
June	3279	23	14	135	34	11k	154.70	33	47
July	3280	23	14	134	34	14k	169.98	44	51
Aug									
Sept									
Oct									
Nov									
Dec									

Annual Average Bill

RWSD Rebate Program Summary:

TOILETS:

of Rebate Checks # of toilets replaced Total Amount Rebated
(maximum 2 per household)

118	148	\$14,930.11
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WASHERS:

of Rebate Checks # of washers replaced Total Amount Rebated

396	396	\$45,500.00
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Total Amount Rebated since 2008= \$60,430.00



July 31, 2013

Richmond American Homes of Colorado Selected To Be Lead Builder At Sterling Ranch

DENVER, COLORADO, Wednesday, July 31, 2013. M.D.C. Holdings, Inc. (NYSE: MDC) today announced that its Richmond American Homes of Colorado subsidiary ("Richmond American") has been selected as the lead builder of single family homes at Sterling Ranch, an innovative community located in the premier area of Chatfield Valley, southwest of Denver.

Harold Smethills, Managing Director of Sterling Ranch, said, "We are excited to have Richmond American as our lead builder. Our senior leaders, including Diane Smethills, Jack Hoagland, Jim Yates and I, have known Richmond American's management team for many years, and we look forward to a strong relationship for years to come as they help us realize the vision we have for Sterling Ranch. We believe that this project will have an immensely positive impact on the Denver area, not only providing an incredible place for thousands of Coloradans to live, but also generating a sizeable economic impact for the area."

David Mandarich, Chief Operating Officer of M.D.C. Holdings, said, "Richmond American has built more than 40,000 homes in Colorado over the past four decades, which is more than any other builder, with many homes including our environmentally-friendly EnergyWise and WaterSense features. We are honored to have the opportunity to leverage our experience to help make Sterling Ranch a leading master-planned community in the Denver metropolitan area for years to come. Furthermore, we are grateful to work with Mr. Smethills and his talented team, who have already accomplished so much in making Sterling Ranch a reality. As the lead builder for substantially all of the single family lots on the Sterling Ranch, we will have the opportunity to develop over 5,000 new Colorado homes and homesites."

About Sterling Ranch, LLC

Sterling Ranch distills Colorado's best in the beautiful Chatfield Valley. The development in northwest Douglas County blends Old West heritage with New West ideas to deliver a community that is a touchstone of 21st Century living, including the most innovative water conservation plan in the state. Residents will enjoy a healthy, active lifestyle at Sterling Ranch, which includes 30 miles of trails, parks, a sports village, schools, healthcare and other unique features to make a complete Colorado lifestyle community.

About MDC

Since 1972, MDC's subsidiary companies have built and financed the American dream for more than 170,000 homebuyers. MDC's commitment to customer satisfaction, quality and value is reflected in each home its subsidiaries build. MDC is one of the largest homebuilders in the United States. Its subsidiaries have homebuilding operations across the country, including the metropolitan areas of Denver, Colorado Springs, Salt Lake City, Las Vegas, Phoenix, Tucson, Riverside-San Bernardino, Los Angeles, San Francisco Bay Area, Washington D.C., Baltimore, Philadelphia, Jacksonville, Orlando, South Florida and Seattle. The Company's subsidiaries also provide mortgage financing, insurance and title services, primarily for Richmond American homebuyers, through HomeAmerican Mortgage Corporation, American Home Insurance Agency, Inc. and American Home Title and Escrow Company, respectively. M.D.C. Holdings, Inc. is traded on the New York Stock Exchange under the symbol "MDC." For more information, visit www.mdcholdings.com.

Forward-Looking Statements

Certain statements in this release, including statements regarding our business, financial condition, results of operation, cash flows, strategies and prospects, constitute "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995. Such forward-looking statements involve known and unknown risks, uncertainties and other factors that may cause the actual results, performance or achievements of the Company to be materially different from any future results, performance or achievements expressed or implied by the forward-looking statements. Such factors include, among other things, (1) general economic conditions, including changes in consumer confidence, inflation or deflation and employment levels; (2) changes in business conditions experienced by the Company, including cancellation rates, net home orders, home gross margins, and land and home values; (3) changes in interest rates, mortgage lending programs and the availability of credit; (4) changes in the market value of the Company's investments in marketable securities; (5) uncertainty in the mortgage lending industry, including repurchase requirements associated with HomeAmerican's sale of mortgage loans (6) the relative stability of debt and equity markets; (7) competition; (8) the availability and cost of land and other raw materials used by the Company in its homebuilding operations; (9) the availability and cost of performance bonds and insurance covering risks associated with our business; (10) shortages and the cost of labor; (11) weather related slowdowns; (12) slow growth initiatives; (13) building moratoria; (14) governmental regulation, including the interpretation of tax, labor and environmental laws; (15) terrorist acts and other acts of war; and (16) other factors over which the Company has little or no control. Additional

information about the risks and uncertainties applicable to the Company's business is contained in the Company's Form 10-K for the year ended December 31, 2012 and Form 10-Q for the quarter ended June 30, 2013. All forward-looking statements made in this press release are made as of the date hereof, and the risk that actual results will differ materially from expectations expressed in this press release will increase with the passage of time. The Company undertakes no duty to update publicly any forward-looking statements, whether as a result of new information, future events or otherwise. However, any further disclosures made on related subjects in our subsequent filings, releases or webcasts should be consulted.

MELANIE GOETZ

Invisible peril: Managing rate issues through public involvement

LIKE A LIFE-THREATENING
RIPTIDE, UTILITIES' RATE
INCREASES THAT LACK A
CAREFULLY THOUGHT-OUT
PROCESS TO INFORM AND
INVOLVE THE PUBLIC CAN HAVE
DISASTROUS CONSEQUENCES.

As any lifeguard will tell you, nothing causes more ocean-related deaths than riptides. These powerful and deadly bursts of water surge seaward with a force derived from incoming waves. The fierce riptide is invisible to swimmers, and even the strongest swimmer cannot fight the power of the current's surge away from shore. This phenomenon wreaks more collective havoc than the entire range of sharp-toothed nautical villains trumpeted by the media. Calmly swimming parallel to the shoreline—counterintuitive as it seems—is the only way to escape the riptide's force.

THE PERILS OF RATE HIKES

Turn now to the inevitable current of rising water utility rates. Dozens of perils and potential public relations disasters demand your attention: a main break, an illegal meter connection, or perhaps the price of chemicals went up again. Lurking just beneath the surface is the reality that your utility—if not today, then tomorrow—will be faced with announcing a rate increase. The need for funds to meet ongoing expenses, regulatory pressures, and infrastructure requirements is swirling below that placid surface.

You determine it's time to increase customers' water rates. And then everyone at the utility agrees they'd really like to get the new price structure implemented in time to harvest a much-needed infusion of cash in the next billing cycle. Can you sense it? Here comes that invisible, powerful riptide of public conflict and controversy.

Fight the urge to surrender to the urgency. You know there's a veritable riptide of public opinion waiting to pull you out to sea. On the one hand, you'll drown in debt if you can't develop more revenue. On the other hand,

you'll be equally inundated if you fall prey to the deceptive, temporary tranquility of apparent public apathy.

STEM THE TIDE OF DISCONTENT WITH INVOLVEMENT

Need to raise rates? Keep the waters calm by offering your community a heads-up well ahead of the rate surge. Provide ample notice with solid information, accurate figures, and sound rationales in advance of the tidal forces of public negativity fed by rumors circulating below the surface.

Researchers call it “procedural justice.” It’s the sense of fairness derived by the public—families, businesses, and special-interest groups alike—from legitimate involvement in a process. It’s the sense of equity that arises when each entity, each constituency, is given the opportunity to understand and to be heard, at the minimum—better yet, to have their input sought, valued, and implemented (to the extent that might be feasible). It’s how our court system works and it’s the basis of our constitution. There has been extensive research on procedural justice and the fact that for most people it is more about the process of reaching the decision (such as to raise rates) rather than the outcome. In other words, give people a chance to be heard, listen to their concerns, and use accurate information to convey the reasons to increase rates.

A STORY WITH A HAPPY ENDING

Let’s look at an example from the real world. During a time of severe drought and rising costs, a small water utility found itself in dire need of replacing infrastructure. With an outdated water treatment plant, the utility easily arrived at the conclusion that it needed to raise rates. Discussion of a public vote and issuance of government bonds was shot down peremptorily by the utility’s board. The utility worried that the public might not understand there was no choice on whether to build a new water treatment plant.

“What if the public voted us down?” they fretted. “Then what? We’d still have to raise rates, knowing the public wouldn’t want to pay for the bonds.”

They discussed raising rates without going to a public vote, but rather with only a utility vote a few months hence. Understandably nervous about taking the public’s pulse in advance, the utility’s manager was wisely unwilling to take for granted the currently calm waters of public opinion. Under a previous board’s direction, the manager had tried to weather the wrath of the media and public constituencies under similar circumstances. That former board teetered on the brink of recall before backing off and canceling the rate increase. But their apprehension only made the crisis more pressing these many years later; the necessity of a rate hike now loomed, more inevitable than ever.

This time, however, the manager realized there was some flexibility in how quickly rates needed to be increased. Yes, every water account would be hit with an eventual \$20-per-month bump, but perhaps it didn’t have to happen all at once. Seizing on the opportunity, a short survey was produced, and frequently asked questions (FAQs) about the project were prepared for the utility’s website with a link to a video/virtual facility tour. Information packets were assembled and a community meeting scheduled, the goal being to show the public there was no choice with regard to replacing the water treatment plant, but they did have a choice on how quickly they paid into the project.

Best of all, the entire program was beta-tested to a small but diverse sampling of stakeholders, testing the waters for the reaction the utility might later expect (multiplied a thousand-fold) and previewing the impending public input on a manageable scale. Appropriate tweaks were made before going live online and disseminating materials to the public.

What did the public think? Well, the public education program yielded a respectable 40% return rate, which may seem modest, but is actually atypically high. There were but a scant few of those responding utility customers who failed

to offer some kind of reaction. Encouragingly, the input frequently proved insightful and a few valuable gems of information were uncovered.

On balance, the public relations effort was an eye-opener. First of all, the utility manager and his team were surprised at the relative lack of knowledge reflected in the response. The public knew little about the aging water treatment plant; many assumed that their drinking water and landscape needs were supplied from groundwater wells. This community was faced with a water treatment crisis yet knew little of the complex and costly issues involved.

Furthermore, the utility realized it was plagued with what behavioral economists call “the curse of knowledge.” Intimately familiar with the needs of the situation, the utility was shocked and dismayed at the public’s blissful ignorance of looming disaster. The utility’s own inability to fathom the public’s apparent ignorance could have fatally handicapped the fragile rate-hike venture.

It was time to explain to the public that there was no choice. It was time for the utility to explain that a disciplined course of “parallel swimming,” of steady fiscal discipline, was required to stem the tide and make the community’s water supply secure for its children and grandchildren. It was time to embark on a course of shared knowledge and cooperation down a road that for too long had been untraveled.

With public feedback in hand, the utility conducted two (both being the same) nicely civilized, well-attended community meetings. The rate change was approved, if grudgingly. Public opinion was carefully woven into the fabric of the plan architecture laid out by “the experts.” The people felt their voices had been heard, and the utility is building its water treatment plant, but only after having achieved a new, albeit reluctant, respect for procedural justice.

When push came to shove, a happy ending was written for this utility. The headlines in the local papers read, “Utility Offers Customers Options for Payment.” Multiple articles followed, written to the effect that the utility listened before implementing rates. (At the same time, it should be noted that a neighboring utility had headlines of “Utility Raises Rates Again.”)

The public was educated about the hard fiscal realities of their infrastructure needs. Perhaps more important, the utility avoided the pitfalls of failing to recognize how little an average citizen might know about issues in which utilities immerse themselves on a daily basis.

EFFECTIVE EDUCATION

Surely there’s no valid argument for not communicating to ratepayers the need to raise rates. True, it might seem easy to go with the internal flow to increase them as needed, but in hindsight, is there any legitimate argument for why the public cannot be provided with an opportunity to be heard and to give people a chance to challenge the facts? There are several ways to educate the public; three that I have found to be extremely effective are video, community meetings, and research.

Show reality with video. Build your case for rate increases and accountability with video. Nothing is more powerful than telling a story visually. Need a new water treatment plant? Show people why. Is your water supply running dry and alternate sources must be purchased? Show and tell consumers for impact. No matter what the reason for the rate increase, build your case with DVDs. You can use video to show infrastructure needs, water treatment processes, and other convincing factors.

The only tools you will need are a digital video camera, tripod, and editing software. The costs don’t have to be prohibitive, even for a small utility. Once you’ve produced a video, post it to the utility’s website and communicate through billing statements, newsletters, email blasts, loan it out, or use other avenues of dissemination available to you. These certainly don’t have to be award-winning videos. As a matter of fact, it is better if they are not too slick. The most important part of their impact is in the scripting.

Deflect anger with community meetings. Let people speak before rate increases are implemented. Often rates are increased because boards and management know they are needed. Internally there is no question, but the people paying the bills feel they are not heard and that there is no sense of fairness in the process. Often at community meetings the public is not allowed to provide input at the outset, with the idea that the presentation should answer most of the questions that the utility expects people will have. Here's the problem with waiting until after the presentation for questions and answers: People won't hear what you are saying because they have come with questions they don't want to forget. By delaying the chance to articulate their concerns, presentations tend to fall on deaf ears. For multiple reasons, delaying questions until the bitter end is often not as effective as one would think.

So, how and when do you allow questions? You can start the public meeting with what you are going to talk about, but take breaks in 8- to 10-minute intervals to allow for questions. The idea is to use the process to deflect anger and to end the meeting on a positive rather than a negative note.

Build trust with research. Questionnaires, surveys, and focus groups can be excellent ways to take a pulse of the community with regard to the utility's rates and customer service. They are most effective, however, when every question or topic addressed is for the purpose of follow-up. Asking for mundane information often frustrates respondents and can result in too much useless data. That's why, before any research is conducted, the utility should define the process and its goals.

The biggest thing about research is not in the research itself but rather in what the utility does with the information. Nothing is worse than asking ratepayers for their opinion without a response from the utility. Let people know that the results matter to you. And if you get written-in comments, have someone review them and categorize them. This is where the real power of research can come from. What people feel compelled to add to the survey is very important. You can discover both good and bad from comments. Use them like a bell curve. Drop the extremes, categorize the majority in the middle into useful groups, and then develop FAQs addressing each category. For example, if you get a lot of comments about the rates being too high, you can create a general question with a well-worded answer.

If you conduct surveys, at a minimum let people know the results. That's why it is important to put on any questionnaire how and when people can see the results. Also include how and when any comments they may add will be addressed. Research works best when the utility's goal is understood going in, the results are shared, individual comments are addressed, and the utility actually uses the information it discovers.

THE REALITY OF PUBLIC PERCEPTION

Adjusting rates is a real and universal challenge in this industry—not something everyone necessarily embraces. But a thoughtful process of implementing those adjustments can be a solution to that overwhelming challenge. When the public perceives that a utility has been fair (or at least has listened to them), increasing rates can be more readily tolerated. By anticipating the common “We don't understand it so we'll fight it!” knee-jerk reaction to rate changes, utilities can set the stage for at least tepid applause from a public who concedes, “We get it. Although we may not really like it, we understand why it has to happen.” Swimming parallel to the shore allows a smart swimmer to escape from the potentially fatal power of the riptide. Similarly, working parallel with the public will help the utility avoid the riptide of public opinion.

THE BOTTOM LINE

When it comes to raising rates, it is always best to get the public's pulse on the issue. Involve them. Listen to them. And always know what you are up against

before rate increases are implemented. In the end, we all want to have confidence in the rate-setting process.

ABOUT THE AUTHOR



Melanie K. Goetz is a public outreach specialist for all sizes of US water utilities at Hughes & Stuart Marketing, 6050 Greenwood Plaza Blvd., Ste. 130, Greenwood Village, CO 80111; Melanie@HughesStuart.com. She has served on water boards and has more than 20 years of experience in helping utilities convey the value of tap water to their customers through their rate structures, websites, presentations, and media relations. She has a BS degree in business from the

University of Colorado, Boulder, and an MBA from Old Dominion University in Norfolk, Va.

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Lurking just beneath the surface is the reality that your utility—if not today, then tomorrow—will be faced with announcing a rate increase.

There has been extensive research on procedural justice and the fact that with most people it is more about the process of reaching the decision rather than the outcome.

When the public perceives that a utility has been fair, increasing rates can be more readily tolerated.

RESOLUTION NO. 13-__-__
OF
THE BOARD OF DIRECTORS OF
ROXBOROUGH WATER & SANITATION DISTRICT

A RESOLUTION APPROVING THE FORMATION OF THE PLUM VALLEY HEIGHTS SUBDISTRICT OF THE ROXBOROUGH WATER AND SANITATION DISTRICT

WHEREAS, the Roxborough Water and Sanitation District (the “District”) was organized as a special district in Douglas County, Colorado, in accordance with Article 1 of Title 32, C.R.S. and is authorized, pursuant to its Service Plan, as amended (“Service Plan”), to provide water and wastewater improvements, facilities, and services within and without its boundaries; and

WHEREAS, twenty-eight (28) lots (the “Property”) in the Plum Valley Heights development in Douglas County, Colorado, were included into the boundaries of the District by Order of the District Court in and for Douglas County, Colorado, as recorded in the Douglas County Clerk and Recorder’s Office on March 15, 2013 at Reception No. 2013021272 (“Order”); and

WHEREAS, as provided in the Order, the inclusion of the Property is to permit the District to provide water to serve the Property; and

WHEREAS, in order for the District to provide water to serve the Property, certain public improvements (the “Improvements”) must be financed and constructed to connect the Property to the District’s municipal water system, and thereafter, the Improvements must be operated and maintained; and

WHEREAS, pursuant to Section 32-1-1101(1)(f)(I), C.R.S. the District is authorized to divide the District into one or more subdistricts consistent with the services, programs and facilities to be furnished therein; and

WHEREAS, pursuant to Section 32-1-1101(1.5)(a), C.R.S., the determination by the Board of Directors of the District (the “District Board”) to form the Subdistrict shall be made by a resolution adopted at a regular or special meeting of the District Board after publication of notice of the purpose of the public meeting and the place, time and date of such meeting; and

WHEREAS, via this Resolution, the District Board desires to form a subdistrict of the District, such subdistrict to be known as the “Plum Valley Heights Subdistrict of the Roxborough Water and Sanitation District” and shall include the Property as more particularly described and shown in **Exhibit A** attached hereto and incorporated herein by this reference (the “Subdistrict”), for purposes of financing and constructing the Improvements to connect the Property to the District’s municipal water system and funding ongoing operations and maintenance of the Improvements; and

WHEREAS, notice of the purpose, place, time and date of this public meeting of the District Board was published in *The Columbine Courier* on August 14, 2013, and in the *Douglas County News-Press* on August 15, 2013, in accordance with Section 32-1-1101(1.5)(a), C.R.S. The original publisher's Affidavits of Publication are attached hereto as **Exhibit B** and incorporated herein by this reference; and

WHEREAS, pursuant to Section 32-1-1101(1)(f)(I), C.R.S. the District Board is required to provide notification of the formation of the Subdistrict to the Douglas County Board of County Commissioners (the "BOCC"), and within thirty (30) days of such notice, the BOCC may elect to treat the action as a material modification of the District's Service Plan in accordance with Section 32-1-207(2), C.R.S.; and

WHEREAS, the District notified the BOCC of its intent to consider the formation of the Subdistrict at a public meeting to be held on August 21, 2013, and on August 6, 2013, at a meeting with County Attorney staff, the BOCC, by motion, determined that the formation of the Subdistrict does not constitute a material modification of the District's Service Plan; and

WHEREAS, pursuant to Section 32-1-1101(1.5)(b), C.R.S., the resolution forming the Subdistrict shall not be adopted by the District Board if a petition objecting to the creation of the Subdistrict is signed by the owners of taxable and real property, which property equals more than fifty percent (50%) of the total valuation for assessment of all taxable real and personal property within the boundaries of the Subdistrict, and is filed with the District no later than five (5) days prior to the public meeting ("Petition"); and

WHEREAS, no such Petition objecting to the formation of the Subdistrict was filed with the District; and

WHEREAS, pursuant to Section 32-1-1101(1.5)(c), C.R.S., written consent to include certain land in the Subdistrict is required from a property owner if the property owner of a single parcel of land having a valuation for assessment constituting twenty-five percent (25%) or more of the total valuation of assessment of all the real property within the proposed boundaries of the Subdistrict, or if a corporate entity property owner of a single parcel of land having a valuation for assessment constituting five percent (5%) or more of the total valuation of assessment of all the real property within the proposed boundaries of the Subdistrict; and

WHEREAS, no single parcel of land within the proposed boundaries of the Subdistrict has a valuation for assessment that meets or exceeds the statutory percentage of the total valuation of assessment of all the Property within the proposed boundaries of the Subdistrict that would require written consent from the owners thereof; and

WHEREAS, pursuant to Section 32-1-1101(1)(f)(II), C.R.S. upon formation, the Subdistrict shall be an independent quasi-municipal corporation, act in accordance with the provisions of the Special District Act, Sections 32-1-101 *et seq.*, C.R.S. ("Special District Act"), possess all of the rights, privileges and immunities of a District, and be subject to the District's Service Plan; and

WHEREAS, in accordance with Section 32-1-1101(1)(f)(III), C.R.S., the District Board shall constitute *ex officio* the board of directors of the Subdistrict (“Subdistrict Board”), and the presiding officers of the District Board shall be *ex officio* the presiding officers of the Subdistrict Board; and

WHEREAS, pursuant to Section 32-1-1101(1)(f)(III), C.R.S., for purposes of complying with Section 32-1-1101(6), C.R.S. and Article 59 of Title 11, C.R.S., the debt of the Subdistrict shall be treated separately from the debt of the District and shall not be treated as debt of the District, and the total debt of District and the Subdistrict shall not exceed any debt limitations in the District’s Service Plan; and

WHEREAS, the District Board has determined that the formation of the Subdistrict will be in the best interests of the owners of the Property, the residents of the proposed Subdistrict, and the Property proposed to be served.

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

1. The District Board hereby forms the “Plum Valley Heights Subdistrict of the Roxborough Water and Sanitation District”. The Subdistrict shall be an independent quasi-municipal corporation, act pursuant to the Special District Act, possess all of the rights, privileges and immunities of the District, and be subject to the District’s Service Plan. The legal description of the Subdistrict is set forth in **Exhibit A** attached hereto and incorporated by reference.

2. The purpose of the Subdistrict is to facilitate the financing, construction, operations, and maintenance of the Improvements necessary to connect the Property to the District’s municipal water system. In addition, the Subdistrict may facilitate the financing, construction, operations, and maintenance of any public improvements necessary for the District to provide wastewater services within the boundaries of the Subdistrict if the owners of the Property within the Subdistrict agree, at some point in the future and in their discretion, to receive wastewater services from the District and to pay all such costs associated with providing such wastewater services including, but not limited to, infrastructure costs.

3. The District Board and officers shall at all times constitute the *ex officio* Subdistrict Board and officers. The initial directors and officers of the Subdistrict are as follows:

David Bane:	President
Dave Thomas:	Vice President
Tim Moore:	Secretary-Treasurer
John Dillon:	Assistant Secretary
Dave Heldt:	Assistant Secretary

Any changes to the District Board or officers shall automatically constitute a change to the Subdistrict Board or officers without any further action required by the District or Subdistrict.

4. Subject to voter authorization, the Subdistrict may incur debt and levy taxes to finance the construction, operation and maintenance of the Improvements and any future public improvements contemplated by the Subdistrict.

5. The District Board hereby directs the District staff and legal counsel to take all necessary actions to effect the formation of the Subdistrict.

6. This Resolution shall be recorded in the Douglas County Clerk and Recorder's Office and, in accordance with Section 32-1-105, C.R.S., the formation of the Plum Valley Heights Subdistrict of the Roxborough Water and Sanitation District shall be effective on the date and at the time of the recording of this Resolution.

(Signatures Begin on Next Page.)

ADOPTED AND APPROVED THIS 21st DAY OF AUGUST, 2013.

**ROXBOROUGH WATER & SANITATION
DISTRICT**

By: David Bane

Its: President

ATTEST:

By: Tim Moore

Its: Secretary-Treasurer

EXHIBIT A
(to Resolution)

Plum Valley Heights Subdistrict
Legal Description

LOT 1 BLK 3 PLUM VALLEY HEIGHTS SECOND FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 8312 W. Trail South Drive, Littleton, CO
LOT 3 BLK 2 PLUM VALLEY HEIGHTS FIRST FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 7652 Trail North Drive, Littleton, CO
LOT 11 BLK 2 PLUM VALLEY HEIGHTS THIRD FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 7583 W. Trail South Drive, Littleton, CO
LOT 12 BLK 2 PLUM VALLEY HEIGHTS THIRD FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 7537 W. Trail South Drive, Littleton, CO
LOT 9 BLK 2 PLUM VALLEY HEIGHTS THIRD FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 7735 W. Trail South Drive, Littleton, CO
LOT 4 BLK 2 PLUM VALLEY HEIGHTS FIRST FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 7712 Trail North Drive, Littleton, CO
LOT 5 BLK 1 PLUM VALLEY HEIGHTS SECOND FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 7779 Trail North Drive, Littleton, CO
LOT 3 BLK 3 PLUM VALLEY HEIGHTS THIRD FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 8224 W. Trail South Drive, Littleton, CO
LOT 1 BLK 2 PLUM VALLEY HEIGHTS FIRST FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 7536 Trail North Drive, Littleton, CO
LOT 3 BLK 1 PLUM VALLEY HEIGHTS FIRST FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 7651 Trail North Drive, Littleton, CO
LOT 2 BLK 1 PLUM VALLEY HEIGHTS FIRST FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 7595 Trail North Drive, Littleton, CO
LOT 2 BLK 3 PLUM VALLEY HEIGHTS SECOND FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 7964 Trail North Drive, Littleton, CO
LOT 8 BLK 3 PLUM VALLEY HEIGHTS THIRD FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 7708 W. Trail South Drive, Littleton, CO
LOT 9 BLK 3 PLUM VALLEY HEIGHTS THIRD FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 7648 W. Trail South Drive, Littleton, CO
LOT 4 BLK 3 PLUM VALLEY HEIGHTS THIRD FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 8168 W. Trail South Drive, Littleton, CO
LOT 4 BLK 1 PLUM VALLEY HEIGHTS FIRST FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 7711 Trail North Drive, Littleton, CO

LOT 7 BLK 3 PLUM VALLEY HEIGHTS THIRD FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 7774 W. Trail South Drive, Littleton, CO
LOT 6 BLK 3 PLUM VALLEY HEIGHTS THIRD FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 7832 W. Trail South Drive, Littleton, CO
LOT 5 BLK 3 PLUM VALLEY HEIGHTS THIRD FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 8116 W. Trail South Drive, Littleton, CO
LOT 5 BLK 2 PLUM VALLEY HEIGHTS SECOND FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 7812 Trail North Drive, Littleton, CO
LOT 10 BLK 2 PLUM VALLEY HEIGHTS THIRD FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 7601 W. Trail South Drive, Littleton, CO
LOT 6 BLK 2 PLUM VALLEY HEIGHTS SECOND FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 8337 W. Trail South Drive, Littleton, CO
LOT 2 BLK 2 PLUM VALLEY HEIGHTS FIRST FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 7598 Trail North Drive, Littleton, CO
LOT 1 BLK 1 PLUM VALLEY HEIGHTS FIRST FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 7535 Trail North Drive, Littleton, CO
LOT 6 BLK 1 PLUM VALLEY HEIGHTS SECOND FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 7841 Trail North Drive, Littleton, CO
LOT 8 BLK 1 PLUM VALLEY HEIGHTS SECOND FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 7965 Trail North Drive, Littleton, CO
LOT 7 BLK 2 PLUM VALLEY HEIGHTS THIRD FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 8225 W. Trail South Drive, Littleton, CO
LOT 8 BLK 2 PLUM VALLEY HEIGHTS THIRD FILING, COUNTY OF DOUGLAS, STATE OF COLORADO Also known as: 8143 W. Trail South Drive, Littleton, CO

EXHIBIT B
(to Resolution)

Affidavits of Publication



Colorado Special Districts Property and Liability Pool Nomination of Director

The Board of Directors of Roxborough Water and Sanitation District, being a member of the Colorado Special Districts Property and Liability Pool, hereby put into nomination Larry D. Moore as the Designated Member Representative for the above stated District, and to serve on the Pool Board of Directors pursuant to Article 6.1 of the Pool's Intergovernmental Agreement.

Approved by the Board of Directors this _____ day of _____, 2013.

Signed: _____
President/Secretary, Member District

The Board of Directors of the Special District Association appoints members to the Pool Board for two-year terms of office which begin January 1. No more than three members of the Board can represent any one type of special district. Holdover members include: one sanitation district, two water and sanitation districts, and two park and recreation districts.

Incumbents whose terms are expiring and are eligible for re-appointment with the districts they represent are:

Two-year terms expiring:

Charles Dwyer	Bear Creek Water and Sanitation District
Larry Moore	Roxborough Water and Sanitation District
Stan Gengler	Estes Valley Recreation and Park District
James Heckman	Fountain Sanitation District
David Lorenz	South Suburban Park and Recreation District

Nominations must be mailed to the SDA no later than Friday, September 6 and received five (5) days prior to the Pool's Annual Membership Meeting on September 18, 2013.

Please enclose a brief biography of your nominee.

Mail Nominations prior to September 6, 2013 to:
Special District Association of Colorado
225 E. 16th Ave., Suite 1000
Denver, CO 80203

7.2.3 PROHIBITED USES. Prohibited uses of the District's systems include, but are not limited to, any unauthorized discharge to the wastewater system, any unauthorized connection or disconnection of water or wastewater service lines, or a tampering or in any way modifying any water meter or hydrant, or any other part of the District's system, even though all or portions of the same may be performed on a privately owned and maintained service line. Tampering with any water meter in any way or manner without District consent or making an unauthorized connection to the District's water or wastewater service lines is a criminal offense and subject to criminal prosecution. Per Colorado Revised Statutes Section 18-4-506.5(2), any person who in any manner alters, obstructs, or interferes with the action of any water meter without the knowledge and consent of the District commits a class 2 misdemeanor. In addition, per Colorado Revised Statutes Section 18-4-506.5(1), any person who connects any pipe, tube, stopcock, wire, cord, socket, motor or other instrument or contrivance with any main, service pipe, or other medium conducting or supplying water to any building without the knowledge and consent of the District commits a class 2 misdemeanor.

7.2.5 UNAUTHORIZED CONNECTIONS. Upon the discovery of any unauthorized connections, including but not limited to bypass of the water meter during construction, the customer/owner may be subject to the provisions of **Article 6.5, Failure to Obtain a Water/Wastewater Connection Permit** and subject to prosecution for any criminal activity specified in **Article 7.2.3, Prohibited Uses**. If an unauthorized connection or disconnection has been made or any other changes, the District shall send written notice to the customer/owner of the property specifying the nature of the violation as provided in **Article 9.2.1, Notification of Violation**. The notification will include such information as set forth in **Article 9.2.1, Notification of Violation** and require the customer/owner to follow the schedule as specified in **Article 9.2.2 VIOLATION SCHEDULE**.

7.2.8 NOTIFICATION OF VIOLATION. If the District, after inspection of the infrastructure in question, believes any customer, owner, developer or resident has changed its equipment, service, or use of its property in violation of these Rules and Regulations, it shall so notify the customer, owner, developer or resident of the nature of the changes made that violate the Rules and Regulations and shall follow the procedures as provided in **Article 9.2.1, Notification of Violation**. The notification will include such information as set forth in **Article 9.2.1, Notification of Violation** and require the customer/owner to follow the schedule as specified in **Article 9.2.2, Violation Schedule**. Failure to respond or make corrections within the specified time schedule will result in a violation as specified in **Article 9.2.2, Violations** and may include disconnection of service and prosecution of criminal activity specified in **Article 7.2.3, Prohibited Uses** or for any other violation of Federal and State law.

9.2.1 NOTIFICATION OF VIOLATION. If the District, after inspection, determines that an emergency exists, **Article 8.1.4, Emergencies**, the emergency shall be corrected at the customer/owner's expense. If a non-emergency violation of these Rules and Regulations has occurred, it shall so notify the customer/owner of the nature of the violation. The notification will include, at the District's discretion, the steps that are required to correct the deficiencies noted and a time frame to correct said deficiencies. A statement of the District's intent to assess any fees or any penalties, to discontinue service, and/or to file a criminal charges against the customer/owner for violation of State law specified in **Article 7.2.3, Prohibited Uses** or for any other violation of Federal and State law, will also be included in the notification.

9.2.2 VIOLATION SCHEDULE. The customer/owner shall be afforded ten (10) days in which to respond to the District's notice. Failure to respond as required herein within the ten (10) day period shall be deemed to establish the fact of the violation and the District will have the right to take action to correct the violation at the customer/owner's expense and to pursue criminal charges against the customer/owner for violation of State law as specified in **Article 7.2.3, Prohibited Uses** or for any other violation of Federal and State law. Fees, penalties and actions deemed appropriate by the District shall be assessed and/or enacted against the customer/owner and/or the property in question and shall be collected as provided under these Rules and Regulations and Colorado law, **Article 8.7, Collection Policies** and **Article 9.4.2, Penalties for Non-Payment of Other Than Service Charges**.

9.2.3 RESOLUTION OF VIOLATION. If the customer/owner responds within ten days, the District Manager may defer payment of the violation fees pending a resolution of the violation; provided, however, the customer/owner may remain subject to prosecution for any criminal activity specified in **Article 7.2.3, Prohibited Uses** or for any other violation of Federal and State law. Such a response by the customer/owner shall include permission to make such inspections of the property in question as the District Manager or his representatives shall deem necessary to establish the fact that the corrections of the deficiencies noted have been made to the District's satisfaction. The customer/owner shall thereafter take all steps prescribed by the District Manager and shall pay all required fees within the time period established by the District Manager. Nothing in this Article 9.2 shall prevent the District from seeking criminal charges against the customer/owner for any illegal acts described in **Article 7.2.3, Prohibited Uses** or for any other violation of Federal and State law.

