THREE LAKES
WATER & SANITATION DISTRICT

AGENDA

REGULAR BOARD MEETING OF THE BOARD OF DIRECTORS
*HELD REMOTELY**
THREE LAKES WATER AND SANITATION DISTRICT
TUESDAY, JULY 8, 2025 – 6:30 PM

Join the meeting from your computer, tablet or smartphone at
https://global.gotomeeting.com/join/644196661
***or dial in using your phone at** 1 (877) 568-4106 **Access Code:** 644-196-661*

1. Call to Order: Chairman Huff

2. Comments by the Chairman

3. Introductions of Public Present

4. Acceptance of Minutes:
   a. June 10, 2025 Meeting Minutes

5. Matters Before the Board:
   a. McMahan and Associates: Presentation and motion of approval of 2024 Audit
   b. Consideration of engagement of McMahan and Associates, LLC for 2025 audit
   c. Anchor QEA: Presentation of Equipment Manufacturer Research and Selection for Grand Lake Wastewater Heat Trace Retrofitting Project
   d. Consideration of Change Order No. 1 for Grand Lake Wastewater Heat Trace Retrofitting Project
   e. Motion to remove Matthew Reed and Stephanie Conners and add Jeannie Wilkinson and Scott John Walter to the checking and money market accounts held at United Business Bank
   f. Resolution 2025-7-1; a resolution adopting a rate discount for paperless billing and ACH payments
   g. Consideration of engagement of Cold Creek Excavation for drainage repair around office building
   h. Discussion: Rate Study
   i. Special Request: Consideration of temporary variance for 1247 GCR 47

6. Public Comment:
   This time is reserved for members of the public to make a presentation to the Board on items or issues that are not scheduled on the agenda. Each member will be given three minutes time. The Board will not discuss/debate those items, nor will the Board make any decisions on items presented during this time. Rather, the Board will refer the items to staff for follow-up.

7. Financial Reports:
   a. Motion for approval of Check List for the months of May and June 2025
   b. Acceptance of Financial Statements for the months of May and June 2025

8. Matters for Discussion as Brought Forth by Board Members

9. Superintendent Report

10. District Manager Reports

THREE LAKES
WATER & SANITATION DISTRICT

RECORD OF PROCEEDINGS

REGULAR MEETING OF THE BOARD OF DIRECTORS
THREE LAKES WATER AND SANITATION DISTRICT
TUESDAY, MAY 20, 2025 6:30 PM

1. **CALL TO ORDER**

A regular meeting of the Board of Directors was called to order by Vice Chairman Golden, at 6:30 p.m. The meeting was held at the administrative offices and remotely.

Directors Present: Scott Huff – Chairman
Mike Golden – Vice Chairman
Jeannie Wilkinson – Secretary/Treasurer
Mark Gibson – Director
Scott Walter - Director

Staff Present: Katie Nicholls – District Manager
Mike Gibboni – Superintendent

2. **COMMENTS BY THE VICE CHAIRMAN**

Vice Chairman Golden welcomed the new board members. He asked each board member to introduce themselves and then outlined the duties and responsibilities of board members. He concluded by outlining the etiquette expectations which ensure productive meetings.

3. **INTRODUCTIONS OF PUBLIC PRESENT**

Sean Walsh with Sean Walsh Consulting.

4. **ACCEPTANCE OF MINUTES**

By **MOTION**, and second the May 20, 2025, Meeting Minutes were approved as presented. Vice Chairman Golden abstained.

5. **MATTERS BEFORE THE BOARD**

a. **Elections of Officers: Chairman, Vice Chairman, and Secretary/Treasurer**

Vice Chairman nominated Scott Huff as Chairman and Jeannie Wilkinson as Secretary/Treasurer. He noted his desire to remain as Vice Chairman. Secretary/Treasurer Huff nominated Mike Golden as Vice Chairman. By **MOTION** and second the board appointed Scott Huff as Chairman, Mike Golden as Vice Chairman, and Jeannie Wilkinson as Secretary/Treasurer. Director Gibson abstained.

b. **Resolution 2025-6-1; a resolution amending the rules and regulations of the District**

District Manager Nicholls stated that, as previously mentioned, the motion made at Matt Reed's final meeting to update the compel connection policy related to the Septic to Sewer Conversion Project would need to be adopted via resolution to become official. A discussion ensued with a question raised pertaining to section 3.5.1. Amendments to add a requirement for the septic permit to be provided and the inclusion of the word "and" under section 3.5.1C were also discussed. A discussion ensued regarding transparency and the history of the process getting to this point and moving forward were also discussed. By **MOTION** and second the Board approved Resolution 2025-6-1; a resolution amending the rules and regulations of the District were approved with the two amendments discussed included and direction to discuss with the attorney, and update if appropriate, if there was better clarification possible for the statement "up to 15 years from the date of compelled connection order." Director Gibson voted nay.

c. **Consideration of establishing a paperless incentive starting 2026**
District Manager Nicholls stated that the Board had previously mentioned they were open to considering a paperless incentive to save costs. She outlined the costs associated with paper billing and payment, noting they exceed $10 per bill. Providing an incentive will be beneficial to the district and customer. A discussion ensued regarding cost savings, revenue line reductions, security risks due to mail theft and check fraud, and benefits of ACH. The Board directed staff to prepare a resolution for a $5.00 per customer per billing discount for customers who are signed up for e-billing only and ACH payment.

6. **PUBLIC COMMENT**
None.

7. **FINANCIAL REPORTS**
None. Incorrect financials were included in the packet.

8. **MATTERS OF DISCUSSION AS BROUGHT FORTH BY BOARD MEMBERS**
Director Gibson stated that the District will need to de-taborize and do a mill levy in the future, and considering the failed ballot question and failure of the consolidation election the board members need to think about how they can work towards successful campaigns.

9. **SUPERINTENDENT REPORT**
Superintendent Gibboni presented the Superintendent report. A discussion ensued regarding the plant permit and potential upcoming nutrient limits.

10. **DISTRICT MANAGER REPORT**
District Manager Nicholls presented the District Manager report. A brief discussion ensued regarding schedules for the strategic planning meeting.

With no further business before the Board, the meeting was adjourned at 8:39 p.m.

_____ _____

Katie Nicholls, Reporting Secretary Jeannie Wilkinson, Secretary/Treasurer

M & A

McMahan and Associates, L.L.C.

Certified Public Accountants and Consultants

Web Site: www.McMahanCPA.com Main Office: (970) 845-8800

To the Board of Directors
Three Lakes Water and Sanitation District
Grand Lake, Colorado

We have audited the financial statements of Three Lakes Water and Sanitation District for the year ended December 31, 2024. Professional standards require that we provide you with the following information related to our audit.

Qualitative Aspects of Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Three Lakes Water and Sanitation District are described in the Notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

> Estimated useful lives for depreciation on capital assets: Management's estimate of useful lives is based on industry practice and experience. We evaluated the key factors and assumptions used to develop the useful lives used in determining depreciation and found that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

There was one adjustment made by management as a result of audit procedures to adjust sick pay payable.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Recommendations

In planning and performing our audit of the District's financial statements as of and for the year ended December 31, 2024, we noted the following opportunities for improvement of internal controls and day-to-day operations.

Inventory Reconciliation

It was noted in our audit that inventory has not been counted since fiscal year 2022. While we do not anticipate the inventory to have a material effect on the District's financial position, it is highly recommended that inventory counts are performed annually in order to properly document and reconcile the District's assets.

Management Representations

As is required in an audit engagement we have requested certain representations from management that are included in the management representation letter.

This report is intended solely for the information and use of the Board of Directors, management, and others within the organization and is not intended to be, and should not be, used by anyone other than those specified parties.

Sincerely,

McMahan and Associates, L.L.C.

McMahan and Associates, L.L.C.
Avon, Colorado
June 19, 2025

Grand Lake, Colorado

Financial Statements
December 31, 2024

Three Lakes Water and Sanitation District
Financial Report
December 31, 2024

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McMahan and Associates, L.L.C.
Certified Public Accountants and Consultants

Web Site: www.McMahanCPA.com Main Office: (970) 845-8800

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Three Lakes Water and Sanitation District
Grand Lake, Colorado

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund of the Three Lakes Water and Sanitation District, Colorado (the "District"), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise Three Lakes Water and Sanitation District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the Three Lakes Water and Sanitation District as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("U.S. GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Three Lakes Water and Sanitation District's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with U.S. GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

U.S. GAAP require the Management's Discussion and Analysis in section B be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with U.S. GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Required Supplementary Information (continued)

The budgetary comparison information in section E is not a required part of the basic financial statements but is supplementary information required by U.S. GAAP. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The individual fund budgetary comparison information in section F is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The individual fund budgetary comparison information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

McMahan and Associates, L.L.C.

McMahan and Associates, L.L.C.
Avon, Colorado
June 19, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

Three Lakes Water and Sanitation District

Management's Discussion and Analysis
December 31, 2024

As management of the Three Lakes Water and Sanitation District ("District"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended December 31, 2024.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements: The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the differences reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (i.e. uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the District primarily include administration. The business-type activities of the District are the sewer services. The government-wide financial statements can be found on pages C1 and C2 of this report.

Fund financial statements: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and proprietary funds.

Governmental funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. The governmental funds provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Overview of the Financial Statements (continued)

Governmental funds (continued): The District adopts an annual appropriated budget for each of its funds. Budgetary comparison schedules have been provided as supplementary information to the financial statements.

Proprietary fund: The District maintains an enterprise fund. The enterprise fund is used to report the same functions presented as business-type activities in the government-wide financial statements. The District uses enterprise funds to account for the sewer services provided by the District.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for each of the business-type services provided by the District.

The basic proprietary fund financial statements can be found on pages C6 through C8 of this report. The District adopts an annual appropriated budget for its Proprietary Funds and budgetary comparison schedules have been provided on page F1 of this report to demonstrate compliance with these budgets.

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Financial Statements can be found starting on page D1 of this report.

Financial Analysis of the District

Three Lakes Water and Sanitation District's
Net Position

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Assets:						
Current assets	712,727	745,735	7,952,592	6,578,763	8,665,319	7,324,498
Capital and other assets	-	-	15,597,362	16,330,376	15,597,362	16,330,376
Total Assets	712,727	745,735	23,549,954	22,909,139	24,262,681	23,654,874
Liabilities & Deferred Inflows:						
Current liab & deferred inflows	278,063	274,638	430,797	364,399	708,860	639,037
Long-term liabilities	-	-	3,656,341	3,835,328	3,656,341	3,835,328
Total Liabilities & Def Inflows	278,063	274,638	4,087,138	4,199,727	4,365,201	4,474,365
Net Position:						
Net investment in capital assets	-	-	11,762,034	12,319,965	11,762,034	12,319,965
Restricted	10,000	10,000	-	-	10,000	10,000
Unrestricted	424,664	461,097	7,700,782	6,389,447	8,125,446	6,850,544
Total Net Postion	434,664	471,097	19,462,816	18,709,412	19,897,480	19,180,509

The largest portion of the District's net position is reflected in the net investment in capital assets (i.e. land, buildings, sewer lines, lift stations, treatment plant, vehicles and equipment). At the end of 2024, this accounted for 59% of the total net position. Accordingly, this portion of the net position is not an available source for payment of future spending. Of the remaining net position approximately 3% of the governmental activities annual budget is restricted for use in the event of an emergency.

Financial Analysis of the District (continued)

Three Lakes Water and Sanitation District's
Change in Net Position

	Governmental Activities		Business-type Activities		Total	
	2024	**2023**	**2024**	**2023**	**2024**	**2023**
Revenues:						
Program revenues:						
Charges for services	-	-	2,556,526	2,454,353	2,556,526	2,454,353
Capital grants & contributions	-	-	514,031	226,525	514,031	226,525
General revenues:						
Property taxes	291,238	257,283	-	-	291,238	257,283
Other taxes	13,490	16,504	-	-	13,490	16,504
Interest and other revenue	838	535	381,067	314,256	381,905	314,791
Total Revenues	305,566	274,322	3,451,624	2,995,134	3,757,190	3,269,456
Expenses:						
Sewer	-	-	2,698,220	2,434,391	2,698,220	2,434,391
General government	341,999	327,507	-	-	341,999	327,507
Total Expenses	341,999	327,507	2,698,220	2,434,391	3,040,219	2,761,898
Change in Net Position	(36,433)	(53,185)	753,404	560,743	716,971	507,558
Net Position - Beginning	471,097	524,282	18,709,412	18,148,669	19,180,509	18,672,951
Net Position - Ending	434,664	471,097	19,462,816	18,709,412	19,897,480	19,180,509

Governmental activities: Net position of the governmental activities decreased $36,433 during 2024 after a decrease of $53,185 during 2023. The District is using property taxes collected for administrative costs.

Business-type activities: Net position of the business-type activities increased $753,404 during 2024 after an increase of $560,743 during 2023.

As mentioned earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds: The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported an ending fund balance of $434,664 . Of this balance, $10,000 is restricted for emergencies as required by TABOR, and the remaining $424,664 is unassigned.

Proprietary funds: The District's Proprietary Funds provide the same type of information found in the government-wide financial statements, but in more detail.

The enterprise fund operating revenues of $2,556,526 were exceeded by operational expenses of $2,605,885 , resulting in an operating income (loss) of $(49,359). Tap fees of $514,031 and an unused contingency caused a lesser deficiency in change of net position than budgeted.

As of the end of the current fiscal year, the District's enterprise fund reported an ending net position balance of $19,462,816 which consisted of $11,762,034 in net investment in capital assets and the remaining $7,700,782 being unrestricted for use by the District in future years.

Budget variances: Variances in the general fund were mostly in line with budget and netted negatively due to an increase in salaries in wages, partially offset by an increase in property tax revenues. The enterprise fund had mostly positive variances. These positive variances netted to $974,955. The large overall positive variance was due largely to lower capital outlays, higher tap fees, and a positive contingency budget. Details of the variances by fund can be seen on pages E1 through F2 of this report.

Capital assets: The District‘s total capital assets decreased by $733,014 as a result of capital outlays less than depreciation expense. Additional information as well as a detailed classification of the District’s net capital assets can be found in the Notes to the Financial Statements.

Long-term debts: During 2024 the District continued to make scheduled payments on its long-term debts. Details of the District’s long-term obligations are contained in the Notes to the Financial Statements.

Request for Information

This financial report is designed to provide a general overview of the District’s finances for all those with an interest in the government’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Three Lakes Water and Sanitation District, PO Box 899, Grand Lake, CO 80447, phone 970-627-3544.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Three Lakes Water and Sanitation District
Statement of Net Position
December 31, 2024

	Governmental Activities	Business-type Activities	Total
Assets:			
Cash and investments	434,664	7,487,391	7,922,055
Accounts receivable, net of allowance for uncollectibles	-	238,285	238,285
Taxes receivable - ensuing year	278,063	-	278,063
Inventory	-	41,293	41,293
Other assets	-	185,623	185,623
Capital assets, not being depreciated	-	234,127	234,127
Capital assets, net	-	15,363,235	15,363,235
Total Assets	712,727	23,549,954	24,262,681
Liabilities:			
Accounts payable	-	118,357	118,357
Accrued liabilities	-	88,127	88,127
Accrued interest payable	-	14,424	14,424
Unearned user fees	-	30,902	30,902
Noncurrent liabilities:			
Due within one year	-	178,987	178,987
Due in more than one year	-	3,656,341	3,656,341
Total Liabilities	-	4,087,138	4,087,138
Deferred Inflows of Resources:			
Deferred taxes receivable	278,063	-	278,063
Total Deferred Inflows of Resources	278,063	-	278,063
Net Position:			
Net investment in capital assets	-	11,762,034	11,762,034
Restricted for emergencies	10,000	-	10,000
Unrestricted	424,664	7,700,782	8,125,446
Total Net Position	434,664	19,462,816	19,897,480

The accompanying notes are an integral part of these financial statements.

Three Lakes Water and Sanitation District
Statement of Activities
For the Year Ended December 31, 2024

Functions/Programs:	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-type Activities	Total
Governmental Activities:							
General government	341,999	-	-	-	(341,999)		(341,999)
Total Governmental Activities	341,999	-	-	-	(341,999)		(341,999)
Business-type Activities:							
Sewer	2,698,220	2,556,526	-	514,031		372,337	372,337
Total Business-type Activities	2,698,220	2,556,526	-	514,031		372,337	372,337
General Revenues:							
Taxes:							
Property tax					291,238	-	291,238
Specific ownership tax					13,490	-	13,490
Investment earnings					838	381,067	381,905
Total General Revenues and Transfers					305,566	381,067	686,633
Change in Net Position					(36,433)	753,404	716,971
Net Position - Beginning					471,097	18,709,412	19,180,509
Net Position - Ending					434,664	19,462,816	19,897,480

The accompanying notes are an integral part of these financial statements.

FUND FINANCIAL STATEMENTS

Three Lakes Water and Sanitation District
Balance Sheet
General Fund
December 31, 2024

Assets:	
Cash and cash equivalents	434,664
Property tax receivable - ensuing year	278,063
Total Assets	712,727
Liabilities, Deferred Inflows of Resources, and Fund Balance:	
Deferred Inflows of Resources:	
Unavailable property tax revenue	278,063
Total Deferred Inflows of Resources	278,063
Fund Balance:	
Restricted for TABOR reserve	10,000
Unassigned	424,664
Total Fund Balance	434,664
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	712,727

The accompanying notes are an integral part of these financial statements.

Three Lakes Water and Sanitation District
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund
For the Year Ended December 31, 2024

Revenues:	
Property taxes	291,238
Specific ownership taxes	13,490
Interest income	838
Total Revenues	305,566
Expenditures:	
County treasurer's fees	14,606
Salaries and wages	239,952
Car and mileage allowance	982
Employee insurance	53,028
Office supplies	550
Pension Plan - ICMA 401	15,711
Retirement Plan - ICMA 457	17,170
Total Expenditures	341,999
Change in Fund Balance	(36,433)
Fund Balance - Beginning	471,097
Fund Balance - Ending	434,664

The accompanying notes are an integral part of these financial statements.

Three Lakes Water and Sanitation District
Statement of Net Position
Enterprise Fund
December 31, 2024
(With Comparative Totals for 2023)

	2024	2023
Assets:		
Cash	7,487,391	6,218,639
Accounts receivable, net of allowance for uncollectibles	238,285	78,740
Inventory	41,293	35,293
Other assets	185,623	246,091
Capital assets, not being depreciated	234,127	234,127
Capital assets, net of depreciation	15,363,235	16,096,249
Total Assets	23,549,954	22,909,139
Liabilities:		
Accounts payable	118,357	49,038
Accrued liabilities	88,127	96,285
Unearned user fees	30,902	28,947
Accrued interest payable	14,424	15,046
Noncurrent liabilities:		
Due within one year	178,987	175,083
Due in more than one year	3,656,341	3,835,328
Total Liabilities	4,087,138	4,199,727
Net Position:		
Net investment in capital assets	11,762,034	12,319,966
Unrestricted	7,700,782	6,389,446
Total Net Position	19,462,816	18,709,412

The accompanying notes are an integral part of these financial statements.

Three Lakes Water and Sanitation District
Statement of Revenues, Expenses and Changes in Net Position
Enterprise Fund
For the Year Ended December 31, 2024
(With Comparative Totals for 2023)

	2024	2023
Operating Revenues:		
Charges for sewer services	2,385,661	2,217,242
Other service revenue	41,210	35,210
Service contract revenue	119,733	113,516
Miscellaneous revenue	9,922	88,385
Total Revenues	2,556,526	2,454,353
Operating Expenses		
Administrative	365,328	209,769
Operating	1,401,361	1,269,344
Depreciation	839,196	859,112
Total Expenses	2,605,885	2,338,225
Operating Income (Loss)	(49,359)	116,128
Nonoperating Revenues (Expenses)		
Tap fees	514,031	226,525
Interest income	381,067	314,256
Interest expense	(92,335)	(96,166)
Total Nonoperating Revenues (Expenses)	802,763	444,615
Change in Net Position	753,404	560,743
Net Position - Beginning	18,709,412	18,148,669
Net Position - Ending	19,462,816	18,709,412

The accompanying notes are an integral part of these financial statements.

Three Lakes Water and Sanitation District
Statement of Cash Flows
Enterprise Fund
For the Year Ended December 31, 2024
(With Comparative Totals for 2023)

	2024	2023
Cash Flows from Operating Activities:		
Cash received from customers	2,398,936	2,429,050
Cash paid for goods and services	(1,014,820)	(1,123,452)
Cash paid to employees	(636,240)	(521,538)
Net Cash Provided by Operating Activities	747,876	784,060
Cash Flows from Capital and Related Financing Activities:		
Tap fees received	514,031	226,525
Loan payments	(175,083)	(171,266)
Interest paid on debt	(92,957)	(96,774)
Acquisition of capital assets	(106,182)	(79,704)
Net Cash Provided (Used) by Capital and Related Financing Activities	139,809	(121,219)
Cash Flows from Investing Activities:		
Investment earnings received	381,067	314,256
Net Cash Provided by Investing Activities	381,067	314,256
Net Increase in Cash and Cash Equivalents	1,268,752	977,097
Cash and Cash Equivalents - Beginning	6,218,639	5,241,542
Cash and Cash Equivalents - Ending	7,487,391	6,218,639
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Operating income (loss)	(49,359)	116,128
Adjustments:		
(Increase) decrease in accounts receivable	(159,545)	(31,688)
(Increase) decrease in inventory	(6,000)	-
(Increase) decrease in other assets	60,468	(171,996)
Increase (decrease) in accounts payable and accrued liabilities	69,319	(15,764)
Increase (decrease) in unearned user fees	(8,158)	21,883
Depreciation	1,955	6,385
Total Adjustments	839,196	859,112
	797,235	667,932
Net Cash Provided by Operating Activities	747,876	784,060

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

Three Lakes Water and Sanitation District (the "District") was formed in 1971 to provide sanitary services located in the northeastern portion of Grand County, Colorado.

The District's financial statements are prepared in accordance with generally accepted accounting principles ("GAAP"). The Governmental Accounting Standards Board ("GASB") is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established by GAAP used by the District are discussed below.

A. Reporting Entity

The reporting entity consists of (a) the primary government; i.e., the District, and (b) organizations for which the District is financially accountable. The District is considered financially accountable for legally separate organizations if it is able to appoint a voting majority of an organization's governing body and is either able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the District. Consideration is also given to other organizations, which are fiscally dependent; i.e., unable to adopt a budget, levy taxes, or issue debt without approval by the District. Organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete are also included in the reporting entity.

Based on the criteria above, the District is not financially accountable for any other entity nor is the District a component unit of any other government.

B. Government-wide and Fund Financial Statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The District's administration is classified as governmental activities. The District's sewer operations are classified as business-type activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions and business-type activities. The functions are also supported by general government revenues (property and specific ownership taxes, investment earnings, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues and operating and capital grants. Program revenues must be directly associated with a function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The government-wide focus is on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

I. Summary of Significant Accounting Policies (continued)

C. Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses.

The fund focus is on current available resources and budget compliance.

The District reports the following governmental funds:

The *General Fund* is the District's administration fund. It accounts for property taxes and a portion of the costs of administration of the District.

The District reports the following proprietary or business-type funds:

The *Enterprise Fund* accounts for sewer operations and a portion of administration.

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement focus refers to whether financial statements measure changes in current resources only (current financial focus) or changes in both current and long-term resources (long-term economic focus). Basis of accounting refers to the point at which revenues, expenditures, or expenses are recognized in the accounts and reported in the financial statements. Financial statement presentation refers to classification of revenues by source and expenses by function.

1. Long-term Economic Focus and Accrual Basis

Proprietary funds use the long-term economic focus and are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred, regardless of the timing of the related cash flows.

2. Current Financial Focus and Modified Accrual Basis

The governmental fund financial statements use the current financial focus and are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter (60 days) to be used to pay liabilities of the current period. Expenditures are generally recognized when the related liability is incurred. The exception to this general rule is that principal and interest on general long-term debt, if any, is recognized when due.

I. Summary of Significant Accounting Policies (continued)

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

3. Financial Statement Presentation

Amounts reported as program revenues include 1) charges to customers and applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's enterprise fund are charges to customers for sales and services. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

E. Financial Statement Accounts and Accounting Policies

1. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the District considers cash on hand, demand deposits, U.S. government obligations and other highly liquid investments with maturities of three months or less when purchased to be cash equivalents.

2. Investments

Investments are stated at fair value, net asset value, or amortized cost. The change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

3. Receivables

User charges constitute a perpetual lien on or against property served until paid. Such liens may be foreclosed upon as provided by Statute, or certified to the Grand County Treasurer for collection on its tax rolls, as provided by Statute. Therefore, no provision for uncollectible accounts has been made in the financial statements.

4. Property Taxes

Property taxes are assessed in one year as a lien on the property, but not collected by governmental units until the subsequent year. In accordance with generally accepted accounting principles, the assessed but uncollected property taxes have been recorded as a receivable and as unavailable property tax revenue.

I. Summary of Significant Accounting Policies (continued)

E. Financial Statement Accounts and Accounting Policies

5. Inventory

Inventory is determined at the lower of cost (determined on the first-in, first-out basis) or market.

6. Capital Assets

Capital assets, which include land, water rights, construction in progress, buildings and improvements, sewer lines, lift stations, treatment plant, vehicles and equipment, are reported in the financial statements. The District defines capital assets as assets with an initial cost of more than $5,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost. Donated capital assets are recorded at acquisition value at the date of donation.

Capital outlay for projects is capitalized as projects are constructed. Interest incurred during the construction phase is expensed as incurred.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable. Buildings and improvements, infrastructure, vehicles, and equipment are depreciated using the straight-line method over the following estimated useful lives:

Asset	Years
Vehicles and equipment	5 to 7 years
Buildings and improvements	15 to 30 years
Lift stations	10 years
Sewer system	30 to 40 years

7. Net Position

Net position represents the difference between assets, liabilities, and deferred inflows (outflows) of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets and increased by any unspent proceeds from related borrowings. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted. The District applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

I. Summary of Significant Accounting Policies (continued)

E. Financial Statement Accounts and Accounting Policies (continued)

8. Compensated Absences

Earned but unused vacation and sick benefits are accrued when incurred in the financial statements. The District accrued $45,457 for accumulated unpaid vacation pay and $26,154 for accumulated unpaid sick at December 31, 2024.

9. Long-term Obligations

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated for payment early in the following year. Long-term obligations for proprietary funds are recognized when the related liability is incurred, regardless of the timing of the related cash flows.

10. Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Property taxes levied in 2024 for collection in 2025 are reported as deferred inflows of resources.

11. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the District's management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amount of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

12. Categories and Classification of Fund Balance

The District classifies governmental fund balances as follows:

Non-spendable - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual requirements.

Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the District through formal action of the highest level of decision making authority which is the Board of Directors

I. Summary of Significant Accounting Policies (continued)

E. Financial Statement Accounts and Accounting Policies (continued)

12. Categories and Classification of Fund Balance (continued)

Assigned – includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the Board of Directors or its management designee.

Unassigned - includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

The District uses restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the District first uses committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The District does not have a formal minimum fund balance policy. However, the District's budget includes a calculation of a targeted reserve positions and management calculates targets and reports them annually to Board of Directors.

II. Stewardship, Compliance, and Accountability

A. Budgetary Information

In the fall of each year, the District's Board of Directors formally adopts a budget with appropriations for the ensuing year pursuant to the Colorado Local Budget Law. The budget is adopted on a non-GAAP basis and is reconciled to GAAP in Section E of this report. Expenditures may not legally exceed appropriations at the fund level and all appropriations lapse at year-end.

As required by Colorado statutes, the District followed the required timetable noted below in preparing, approving, and enacting its budget for 2024.

1. For the 2024 budget year, prior to August 25, 2023, the County Assessor sent to the District an assessed valuation of all taxable property within the District's boundaries. The County Assessor may change the assessed valuation on or before December 10 only once by a single notification to the District.

2. The District submitted, on or before October 15, 2023, a recommended budget that detailed the necessary property taxes needed along with other available revenues to meet the District's operating requirements.

II. Stewardship, Compliance, and Accountability (continued)

A. Budgetary Information (continued)

3. Prior to December 15, 2023, after a required publication of "Notice of Proposed Budget" and a public hearing, the District certified to the County Commissioners a levy rate that derived the necessary property taxes as computed in the proposed budget, and the District adopted the proposed budget and an appropriating resolution that legally appropriated expenditures for the upcoming year.

4. After adoption of the budget resolution, the District may make the following changes: a) approve supplemental appropriations to the extent of revenues in excess of estimated revenues in the budget; b) approve emergency appropriations; and c) reduce appropriations for which originally estimated revenues are insufficient.

Taxes levied in one year are collected in the succeeding year. Thus, taxes certified in 2023 were collected in 2024 and taxes certified in 2024 will be collected in 2025. Taxes are due on January 1 in the year of collection; however, they may be paid in either one installment (no later than April 30) or two equal installments (not later than February 28 and June 15) without interest or penalty. Taxes that are not paid within the prescribed time bear interest at varying rates per month until paid.

At December 31, 2022, the District's General Fund expenditures exceeded appropriations. This may be a violation of budget law.

B. TABOR Amendment

In November 1992, Colorado voters amended Article X of the Colorado Constitution by adding Section 20; commonly known as the Taxpayer's Bill of Rights ("TABOR"). TABOR contains revenue, spending, tax and debt limitations that apply to the State of Colorado and local governments.

TABOR also requires local governments to establish an emergency reserve to be used for declared emergencies only. Emergencies, as defined by TABOR, exclude economic conditions, revenue shortfalls, or salary or fringe benefit increases. The reserve is calculated at 3% of fiscal year spending. Fiscal year spending excludes bonded debt service and enterprise spending. For this purpose, the District has set aside $10,000.

The District believes it is in compliance with the financial provisions of TABOR. However, TABOR is complex and subject to interpretation. Many of its provisions, including the interpretation of how to calculate fiscal year spending limits and qualification as an enterprise, will require judicial interpretation.

III. Detailed Notes on All Funds

A. Deposits and Investments

The District's deposits are entirely covered by the Federal Deposit Insurance Corporation ("FDIC") or by collateral held under Colorado's Public Deposit Protection Act ("PDPA"). The FDIC insures depositors up to $250,000 for all accounts. Deposit balances over $250,000 are collateralized as required by PDPA.

At December 31, 2024, the District had the following cash and investments with the following maturities:

			Maturities	
	Standard & Poors Rating	Carrying Amounts	Less than one year	1 - 5 years
Petty cash	Not rated	400	400	-
Cash with County Treasurer	Not rated	1,184	1,184	-
Deposits:				
Checking	Not rated	345,260	345,260	-
Escrow	Not rated	10,037	10,037	-
Investment Pools	AAAm	7,565,174	7,565,174	-
	Total	7,922,055	7,922,055	-

At December 31, 2024, the District had the following recurring fair value measurements:

Investments Measured at Net Asset Value	Total
Colotrust	7,529,183

Investments Measured at Amortized Cost	Total
C-Safe	35,991

The District has invested in the Colorado Local Government Liquid Asset Trust ("COLOTRUST"). COLOTRUST is a 2a7-like pool. The trust is an investment vehicle established for local government entities in Colorado to pool surplus funds. The trust operates similarly to a money market fund and each share is equal in value to $1. Investments of the trust consist of U.S. Treasury bills, notes and note strips, and repurchase agreements collateralized by U.S. Treasury securities. A designated custodial bank provides safekeeping and depository services to the trusts in connection with their direct investment and withdrawal functions. Substantially all securities owned by the trusts are held by the Federal Reserve Bank in the account maintained for the custodial bank. The custodian's internal records identify the investments owned by the trusts. Investments in pools are not categorized since the underlying investments are not specifically identifiable to the District.

Interest Rate Risk. Colorado Revised Statutes limit the District's investment maturities to five years or less from the date of purchase. This limit on investment maturities is a means of limiting exposure to fair values arising from changes in interest rates. As a result of the limited length of maturities, the District has limited its interest rate risk

III. Detailed Notes on All Funds (continued)

A. Deposits and Investments (continued)

Credit Risk. The District follows Colorado statutes regarding its investments. Colorado statutes specify instruments in which local governments may invest, including:

- Obligations of the U.S. and certain U.S. governmental agency securities
- Certain international agency securities
- General obligation and revenue bonds for U.S. local governmental entities
- Bankers acceptances of certain banks
- Commercial paper
- Local government investment pools
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market funds
- Guaranteed investment contracts

B. Capital Assets

Capital asset activity for 2024 was as follows:

	Balance at January 1, 2024	Additions	Deletions and Transfers	Balance at December 31, 2024
Capital assets, not being depreciated				
Land	103,699	-	-	103,699
Rights and easements	101,428	-	-	101,428
Water rights	29,000	-	-	29,000
Construction in Progress	-	-	-	-
Total capital assets, not being depreciated	234,127	-	-	234,127
Capital assets being depreciated				
Building and improvements	967,710	-	-	967,710
Sewer system	32,490,291	106,182	-	32,596,473
Plant expansion	10,008,589	-	-	10,008,589
Vehicles and equipment	1,562,929	-	-	1,562,929
Furniture and office equipment	30,608	-	-	30,608
CAD maps	194,759	-	-	194,759
Total capital assets being depreciated	45,254,886	106,182	-	45,361,068
Less accumulated depreciation for				
Building improvements	801,584	14,689	-	816,273
Sewer system	21,982,563	514,288	-	22,496,851
Plant expansion	5,200,887	250,215	-	5,451,102
Vehicles and equipment	950,617	59,664	-	1,010,281
Furniture and office equipment	28,227	340	-	28,567
CAD maps	194,759	-	-	194,759
Total accumulated depreciation	29,158,637	839,196	-	29,997,833
Total capital assets being depreciated, net	16,096,249	(733,014)	-	15,363,235
Capital assets, net	16,330,376	(733,014)	-	15,597,362

III. Detailed Notes on All Funds (continued)

C. Long-Term Obligations

Colorado Water Resources and Power Development Authority ("CWRPDA") Loan

In 2014, CWRPDA and the District, acting through its enterprise, entered into a $2,000,000 loan agreement to finance lift station improvements. The loan bears interest at an annual rate of 2%, and requires payments of $61,971 for principal and interest due on May 1 and November 1, commencing on May 1, 2016 and terminating on May 1, 2035. The District pledges net revenues from enterprise system user fees to repay the loan.

In 2019, CWRPDA and the District, acting through its enterprise, entered into a $3,000,000 loan agreement to finance a copper removal project. The District draws against the loan as improvement costs are incurred. As of December 31, 2021, the District made draws totaling $283,692. The loan bears interest at an annual rate of 2.5%, and requires payments of $72,048 for principal and interest due on May 1 and November 1, commencing on May 1, 2020 and terminating on May 1, 2049. The District pledges net revenues from enterprise system user fees to repay the loan.

The following is an analysis of the changes in the District's long-term obligations for the year ended December 31, 2024:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
CWRPDA Loan 2004	1,267,671	-	99,082	1,168,589	101,074
CWRPDA Loan 2019	2,742,740	-	76,001	2,666,739	77,913
	4,010,411	-	175,083	3,835,328	178,987

Annual debt service requirements for the loans are as follows:

Year Ended December 31,	Principal	Interest	Total
2025	178,987	89,053	268,040
2026	182,979	85,062	268,041
2027	187,060	80,980	268,040
2028	191,234	76,806	268,040
2029	195,502	72,538	268,040
2030-2034	1,044,989	318,045	1,363,034
2035-2039	586,565	195,895	782,460
2040-2044	594,676	159,586	754,262
2045-2049	673,336	66,334	739,670
	3,835,328	1,144,299	4,979,627

At December 31, 2024, the District had no authorized but unissued debt.

IV. Other Information

A. Intergovernmental Agreements

The District entered into separate intergovernmental agreements with three other special districts whereby the District serves as the Operator of Record of the three water systems and performs all operational duties. Pursuant to two of these agreements, the District also provides administrative functions. During 2024, the District received $119,733 for operational and administrative services under these agreements.

B. Deferred Compensation Plan and Trust

All employees of the District participate in a Deferred Compensation Plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with respect to service for State and Local Governments). The Plan is administered by ICMA Retirement Corporation.

The Deferred Compensation Plan is available to all employees of the District. Under the Plan, the District contributes 7.65% of each employee's gross salary on a monthly basis. The employees may elect to defer a portion of their salaries and avoid paying income taxes on the deferred portion. Invested monies are not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency, but does have a loan component.

In accordance with Internal Revenue Code Section 457(b), all plan assets and income are held in trust for the exclusive benefit of the participants and their beneficiaries. During the year ended December 31, 2024, there was $60,751 in benefits remitted to the Trustee. No part of the corpus or income of the Trust shall revert to the Employer or be used for or diverted to purposes other than the exclusive benefit of Participants and their beneficiaries. The District has no liability for losses under the 457 Deferred Compensation Plan. Accordingly, it is not a part of the District's financial statements.

C. 401(a) Money Purchase Plan and Trust

The District provides a Defined Contribution Plan (401 Plan) under Section 401(a) of the Internal Revenue Code. The 401 Plan is administered by ICMA Retirement Corporation.

The 401 Plan is available to all full time employees of the District. Under the 401 Plan, the District contributes 7% of each full time and salaried employee's gross salary on a monthly basis. This is a "District contribution only" plan. The District's contributions do not vest until after the first six months of employment. After six months of employment, the District's contributions are 100% vested.

In accordance with Internal Revenue Code Section 401(a), all plan assets and income are held in trust for the exclusive benefit of the participants and their beneficiaries. During the year ended December 31, 2024, the District remitted $46,438 in benefits to the Trustee, which represents its cost and required contribution. No part of the corpus or income of the Trust shall revert to the Employer or be used for or diverted to purposes other than the exclusive benefit of Participants and their beneficiaries. The District has no liability for losses under the 401(a) Money Purchase Plan. Accordingly, it is not a part of the District's financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

Three Lakes Water and Sanitation District
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - General Fund
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for 2023)

	2024			2023
	Original and Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:				
Taxes:				
Property taxes	274,638	291,238	16,600	257,283
Specific ownership taxes	15,400	13,490	(1,910)	16,504
Investment income	500	838	338	535
Total Taxes	290,538	305,566	15,028	274,322
Expenditures:				
County treasurer's fees	13,000	14,606	(1,606)	12,881
Salaries and wages	213,211	239,952	(26,741)	208,078
Car and mileage allowance	1,000	982	18	1,054
Employee insurance	51,874	53,028	(1,154)	72,777
Miscellaneous expense	2,500	-	2,500	1,247
Office supplies	3,000	550	2,450	2,390
Pension Plan - ICMA 401	14,064	15,711	(1,647)	13,895
Retirement Plan - ICMA 457	15,370	17,170	(1,800)	15,185
Total Expenditures	314,019	341,999	(27,980)	327,507
Net Change in Fund Balance	(23,481)	(36,433)	(12,952)	(53,185)
Fund Balance - Beginning	510,600	471,097	(39,503)	524,282
Fund Balance - Ending	487,119	434,664	(52,455)	471,097

The accompanying notes are an integral part of these financial statements.

SUPPLEMENTARY INFORMATION

Three Lakes Water and Sanitation District
Schedule of Revenues, Expenditures, and Changes in Funds Available
Budget and Actual (Budgetary Basis) - Enterprise Fund
For the Year Ended December 31, 2024
(With Comparative Totals for 2023)

	2024			2023
	Original and Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:				
User charges	2,366,376	2,385,661	19,285	2,217,242
Other service revenue	24,875	41,210	16,335	35,210
Service contract revenue	125,844	119,733	(6,111)	113,516
Tap fees	157,500	514,031	356,531	226,525
Miscellaneous revenue	11,000	9,922	(1,078)	88,385
Interest income	274,500	381,067	106,567	314,256
Total Revenues	2,960,095	3,451,624	491,529	2,995,134
Expenditures:				
Administrative:				
Auditor services	13,125	13,125	-	12,500
Accountant services	7,700	7,700	-	7,300
Bank charges	300	483	(183)	(118)
Business insurance	69,502	68,338	1,164	67,626
Computers/related equipment	24,000	41,552	(17,552)	18,921
Director fees	16,522	10,662	5,860	10,973
Dues and seminars	3,000	450	2,550	1,191
Election expense	-	-	-	24
Equipment/maintenance agreement	5,100	2,594	2,506	2,635
Legal services	50,000	89,247	(39,247)	34,805
Postage/box rent	6,000	7,607	(1,607)	4,181
Printing and publications	1,700	2,263	(563)	1,768
Property repair and maintenance	53,850	102,972	(49,122)	28,015
Recording fees	200	38	162	120
Repair and maintenance	5,900	4,292	1,608	5,166
Telephone and internet	5,036	4,495	541	4,771
Utilities - administration building	7,601	7,163	438	7,891
Water rights	2,000	2,347	(347)	2,000
	271,536	365,328	(93,792)	209,769
Operating:				
Payroll	509,935	449,437	60,498	412,027
Unemployment tax	1,504	1,656	(152)	624
Cell phone	1,500	1,108	392	1,382
Computers/related equipment	10,660	13,490	(2,830)	9,167
Dues/training/publications	5,000	1,680	3,320	475
Engineering and facilities plan	20,000	30,952	(10,952)	1,102
Equipment repairs	5,000	1,317	3,683	187
Fuel	25,000	15,606	9,394	20,554
Employee insurance	123,663	109,809	13,854	73,982

(continued on next page)

Three Lakes Water and Sanitation District
Schedule of Revenues, Expenditures, and Changes in Funds Available
Budget and Actual (Budgetary Basis) - Enterprise Fund (continued)
For the Year Ended December 31, 2024
(With Comparative Totals for 2023)

	2024			2023
	Original and Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Operating (continued):				
Locates - utility notification center	2,000	858	1,142	1,066
Miscellaneous	1,000	-	1,000	60,000
Office supplies	1,000	-	1,000	-
Permits and licenses	10,000	9,207	793	9,015
Pension plan - ICMA 401	34,593	32,560	2,033	27,504
Retirement plan - 457 deferred compensation	37,805	36,276	1,529	29,908
SCADA software	22,000	33,247	(11,247)	41,015
Shop supplies	4,000	1,990	2,010	2,067
System repair and maintenance	120,000	91,436	28,564	89,816
Tools	5,000	2,619	2,381	1,347
Treatment plant - chemicals	96,000	64,573	31,427	64,294
Treatment plant - repair and maintenance	120,000	106,951	13,049	18,692
Treatment plant - telephone	1,100	927	173	380
Treatment plant - utilities	210,000	206,715	3,285	217,035
Truck repair and maintenance	7,000	6,643	357	13,124
Uniform expense	2,500	2,053	447	271
Utilities - lift stations	87,203	88,561	(1,358)	81,003
Utilities - 2 garages	2,970	2,585	385	2,855
Valves	7,000	642	6,358	5,725
Lab - drinking water	10,000	11,789	(1,789)	12,802
Treatment plant - lab	40,000	29,224	10,776	32,765
Treatment plant - sludge hauling	60,707	47,450	13,257	39,160
Contingency	250,000	-	250,000	-
	1,834,140	1,401,361	432,779	1,269,344
Debt service:			-	
Principal	175,704	175,083	621	171,266
Interest	92,335	92,335	-	96,166
	268,039	267,418	621	267,432
Capital outlay	250,000	106,182	143,818	79,704
Total Expenditures	2,623,715	2,140,289	483,426	1,826,249
Excess (Deficiency) of Revenues Over Expenditures	336,380	1,311,335	974,955	1,168,885
Funds Available - Beginning	6,223,890	6,389,447	165,557	5,220,562
Funds Available - Ending	6,560,270	7,700,782	1,140,512	6,389,447
Reconciliation of Budget to GAAP Basis:				
Excess of Revenues over Expenditures		1,311,335		1,168,885
Loan principal paid		175,083		171,266
Capital outlay		106,182		79,704
Depreciation		(839,196)		(859,112)
Change in Net Position		753,404		560,743

The accompanying notes are an integral part of these financial statements.

M & A

McMahan and Associates, L.L.C.

Certified Public Accountants and Consultants

Web Site: www.McMahanCPA.com Main Office: (970) 845-8800

July 1, 2025

Board of Directors
Three Lakes Water and Sanitation District
PO Box 899
Grand Lake, Colorado 80447

The following represents our understanding of the services we will provide Three Lakes Water and Sanitation District (the "District").

You have requested that we audit the financial statements of the governmental activities, the business-type activities, and each major fund of the District as of and for the year ended December 31, 2025, and the related notes, which collectively comprise the District's basic financial statements as listed in the table of contents.

In addition, we will audit the entity's compliance over major federal award programs for the year ended December 31, 2025. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America ("GAAS") and *Government Auditing Standards* issued by the Comptroller General of the United States of America will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America, ("GAAP") as promulgated by the Governmental Accounting Standards Board ("GASB") require that management's discussion and analysis ("MD&A") be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information ("RSI") in accordance with GAAS. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis

The following RSI is required by U.S. GAAP and will be subjected to the auditing procedures applied in our audit of the basic financial statements and we will provide an opinion on it in relation to the District's basic financial statements:

- Budgetary comparison schedules for the General Fund
- Budgetary comparison schedules for other major funds

Supplementary information other than RSI will accompany the District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- Budgetary comparison schedule for the Enterprise Fund

Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audit in accordance with U.S. GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2, U.S. Code of Federal Regulations ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance

As part of an audit of financial statements in accordance with U.S. GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing* Standards. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the Districts's basic financial statements. Our report will be addressed to the Board of Directors. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Audit of the Financial Statements (continued)

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Audit of Major Program Compliance

Our audit of the District's major federal award program compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the District's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with U.S. GAAS and *Governmental Auditing Standards,* we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and, performing the applicable procedures described in the U.S. Office of Management and Budget's *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the District's major programs, and performing such other procedures as we considers necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Audit of Major Program Compliance (continued)

Also, as required by the Uniform Guidance, we will obtain an understanding of the District's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the District's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with U.S. GAAP;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal awards received and expended during the year and the federal programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the SEFA (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
7. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs, and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
8. For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;
11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;

Management Responsibilities (continued)

12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:
    a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal award programs, such as records, documentation, and other matters;
    b. Additional information that we may request from management for the purpose of the audit;
    c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence;
    d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
    e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
16. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
17. For acceptance of non-attest services, including identifying the proper party to oversee non-attest work;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the schedule of expenditures of federal awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

Management's Responsibilities (continued)

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

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Non-attest Services

With respect to any non-attest services we perform, at the end of the year, we agree to perform the following:

- Preparation of the District's financial statements and related notes
- Propose adjusting or correcting journal entries to be reviewed and approved by the District's management.

We will not assume management responsibilities on behalf of about the District. However, we will provide advice and recommendations to assist management of about the District in performing its responsibilities.

The District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the non-attest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The non-attest services are limited to the services as previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Reporting

We will issue a written report upon completion of our audit of the District's basic financial statements. Our report will be addressed to the Board of Directors. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Engagement Administration

We understand that your employees will prepare all cash or other confirmations, reconciliations, or work papers we request and will locate any documents selected by us for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

The audit documentation for this engagement is the property of McMahan and Associates, L.L.C. and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the District's cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office, or peer reviewers for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. If requested, access to such audit documentation will be provided under the supervision of McMahan and Associates, L.L.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

Matthew Miller, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Additional firm personnel will be assigned to the engagement as considered necessary. We will begin our audit and issue our reports on a mutually agreed-upon timeframe.

Engagement Administration (continued)

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing. At the conclusion of our audit engagement, we will communicate to the Board of Directors the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

Engagement Administration (continued)

Our fee for these services will be based on our standard hourly rates, plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). Our standard hourly rates vary according to degree of responsibility involved and experience level of the personnel assigned to the engagement. However, our fee, including expenses, will be comparable to the prior year's fee, with any change limited to approximately 5% plus approximately $5,000 for the single audit. This fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit, including significant changes in the size and nature of the District's operations or the state of its accounting records and controls. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report, and you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

We appreciate the opportunity to be of service to Three Lakes Water and Sanitation District , and look forward to working with you and your staff on this engagement. Please sign where indicated below to indicate your acknowledgment of, and agreement with, the arrangements for this engagement, including our respective responsibilities.

Very truly yours,
McMAHAN and ASSOCIATES, L.L.C.

McMahan and Associates, L.L.C.

RESPONSE:

This letter correctly sets forth the understanding of Three Lakes Water and Sanitation District with respect to services to be provided by McMahan and Associates, L.L.C.

THREE LAKES WATER AND SANITATION DISTRICT
BY:

_____
Signature

_____
Title

_____
Date

12596 West Bayaud Avenue, Suite 201
Lakewood, Colorado 80228
303.984.6250

ANCHOR QEA

Technical Memorandum

July 2, 2024

To: Katie Nicholls, District Manager, Three Lakes Water and Sanitation District

From: Michael Whelan P.E., Brenden Covert, and Carly Bogdajewicz (Anchor QEA), and Bob Orsatti (OWC)

cc:

Re: Grand Lakes Area Heat-Trace Retrofit Design – Equipment Manufacturer Research and Selection

Introduction

The Three Lakes Water and Sanitation District (the District) provides sanitary sewer service to the residences surrounding Grand Lake, Shadow Mountain Lake, and Lake Granby in northeastern Grand County, Colorado. Much of the District's existing wastewater infrastructure was constructed over 40 years ago, is shallowly buried, and relies on an electric resistance heat-trace system to prevent pipe freeze events at high altitude during the winter. The existing heat-trace system was manufactured by Urecon and installed within a conduit adjacent to the main line during construction of the original collection system in the mid-1970s. The District has reported that portions of the original heat-trace system have failed, which has resulted in the need for operation and maintenance (O&M) projects to retrofit the existing heat-trace system with a patchwork of in-conduit heat-trace cable that appears to be working successfully.

The District retained Anchor QEA to assess all existing wastewater infrastructure surrounding Grand Lake. The assessment was conducted for two largely developed areas along the shoreline of Grand Lake that includes approximately 120 residential lots, of which around 80 are developed and connected to the existing collection system. Figure 1 shows the pipeline comprising the northern assessment area, which runs along Grand Avenue and West Portal Road, while Figure 2 shows the pipeline comprising the southern assessment area, which runs along Jericho Road. Considering both assessment areas, the project domain includes approximately 13,000 linear feet of pressure and gravity wastewater conveyance pipeline all of which is located less than 200-feet from the shoreline of Grand Lake.

The assessment, which is presented in the Grand Lakes Area Wastewater Facilities – Current Conditions Assessment and Recommended Improvements technical memorandum (Anchor QEA, 2024) summarized the predesign phase of this infrastructure improvement project. The primary goal of the assessment was to provide recommendations for how to restore operational capability to the portions of the collection system where existing heat-trace equipment has failed. In-conduit replacement, much like the retrofit implemented by the District through regular O&M, was recommended to, and ultimately accepted by the District.

This technical memorandum therefore focuses on the process of selecting a suitable manufacturer of in-conduit heat-trace equipment for the engineering design phase of the infrastructure improvement project.

Assessment of Manufacturers

Anchor QEA conducted a thorough review of commercially available heat-trace products. The goal of this review was to identify a suitable product certified for in-conduit use that is available in the quantities required to restore system-wide coverage to the collection system. U.S.-manufactured products were given preference, although project funding requirements did not strictly stipulate procurement of American made goods. The District is seeking to fund the construction of this project through a loan from the State Revolving Fund, which is not governed by the Build America, Buy America Act, but does carry the requirement that all iron and steel products be produced domestically. As such, there is no binding requirement to source heat-trace equipment domestically.

Products from eight manufacturers were identified and reviewed as part of this market research effort. Key criteria used to evaluate the suitability of products from the manufacturers are listed below.

1) In-Conduit Compatible: The product must be suitable for in-conduit installation and must meet reliability and durability standards suitable for long-term use in municipal wastewater systems.

2) Electrical Requirements: The product must deliver sufficient power (wattage) to ensure the wastewater does not freeze, while also conforming to any electrical supply constraints within the project domain.

3) Segment Length: The product must be commercially available in segment lengths that allow for the engineering design to provide system-wide heat-trace coverage, while minimizing the need for excavations to make connections between individual segments of heat-trace cable.

Appendix A presents a database with detailed information on relevant products from the eight manufacturers that were considered. The remainder of this section summarizes the information presented in Appendix A.

The U.S.-based manufacturers identified were ProTherm Industries, the Raychem product line manufactured by nVent, Chromalox, and Emerson. These companies offer industry standard heat-trace products, but none offer a product that is certified for in-conduit use within a wastewater collection system. Protherm Industries does not offer products that are rated for in-conduit use under any circumstances. nVent, Emerson and Chromalox offer products that are rated for in-conduit use, but only for pipelines that transport potable water. Of note is that a manufacturer's representative for Chromalox specifically advised against the use of their products in wastewater

conveyance systems. The available products from U.S. based manufacturers were designed primarily for external applications and seem to be marketed towards commercial or industrial customers, and not municipal wastewater operators.

Other North American manufacturers considered were TRM Heating Cables and Heat-Line, both of which are Canadian companies. Like Chromalox, TRM Heating Cables refused to provide a recommendation because none of their products are certified for in-conduit use in wastewater conveyance systems. Heat-Line, on the other hand, does offer commercially available products that are certified for in-conduit use in wastewater conveyance systems. However, considering that all Heat-Line products are manufactured in Canada, procurement may be subject to relatively long lead times, or potentially excessive import duties.

Also considered were Heat-Trace, a British company, and Maxkoscko, a Chinese company. Heat-Trace offers industry standard heat-trace products, including at least one product that may be certified for in-conduit use in a wastewater conveyance system. Maxkoscko was not contacted due to technical limitations associated with their products.

Selection of Equipment Manufacturer

The two most critical decision-making criteria considered when selecting a product to recommended to the District were suitability for in-conduit use, and compliance with any electrical supply constraints within the project domain. In-conduit installation is a critical design constraint due to the desire to restore uniformity to the District's existing heat-trace system, and to minimize excavation requirements to reduce both construction costs, and disturbance within a resort community. Although stated as a critical design constraint, electrical requirements are not discussed in detail because power requirements were largely standardized among all manufacturers and products. Most of the products researched required a power supply of either 120 volts (V) or 240 V, with power outputs ranging from 3 watts per foot (W/ft) to 10 W/ft. The existing grid within the project domain should be able to accommodate the additional electrical load from the installation of new heat-trace equipment. As such, electrical requirements did not strongly influence the ultimate recommendation.

Although U.S. based manufacturers were given preference, none offered a product that meets the technical needs for this project. While several of the domestic products considered could provide system-wide heat-trace coverage, none were certified for in-conduit use in a wastewater conveyance system, which removed all U.S. based manufacturers from consideration. TRM Heating Cables refused to provide a recommended product for use in a wastewater conveyance system, which removed their products from consideration. Maxkoscko products are more appropriate for residential use and are not commercially available in quantities that could provide system-wide heat-trace coverage without the need for a significant number of excavations. Additionally, the import

duties on Chinese goods would likely be cost prohibitive which ultimately removed Maxkoscko from consideration.

A manufacturer's representative for Heat-Trace is currently coordinating with their internal design team to determine if they could manufacture a suitable product for this wastewater infrastructure improvement project. Heat-Trace has been somewhat unresponsive throughout our correspondence to date, which does not inspire confidence that any product that they ultimately recommend could compete with Heat-Line. As such, Heat-Trace products are no longer being actively considered for this wastewater infrastructure improvement project.

This leaves Heat-Line as the only manufacturer that offers a product that conforms to the established design constraints. Heat-Line is based in North America and has been providing industry leading freeze protection to a wide variety of clients for over 30-years. There are distinct advantages to selecting a North American manufacturer, such as streamlined distribution and potentially more favorable import duties. The Retro-FM product from Heat-Line, which was previously proposed to the District during the predesign phase (Anchor QEA, 224) stands alone as the best option to restore system wide heat trace coverage. Detailed technical references for the Retro-FM product are presented in Appendix B.

The Retro-FM heat-trace system uses Dekoron 2700-Series self-regulating heating cable that is installed within a half-inch high density polyethylene (HDPE) tubular jacket. The system is finished with a proprietary fusion end seal that ensures Retro-FM can be safely installed within a wastewater collection system. Retro-FM draws either 5 W/ft or 8 W/ft of electrical power from a standard 120 V or 240 V power source. Although Retro-FM is manufactured as a "job-ready" product where individual segment lengths are specified at the time of order, the selected electrical configuration directly influences Heat-Line's manufacturing capabilities. Longer segment lengths are achievable when using a lower power output in combination with a higher voltage source. For example, a system operating at 5 W/ft on a 240 V supply can be manufactured in lengths up to 540-feet, whereas a system operating at 8 W/ft on a 120 V supply is limited to a maximum segment length of 150-feet. Retro-FM is available with optional Ground Fault Circuit Interrupter (GFCI) protection which also has an impact on system configuration.

Heat-Line also offers a full suite of thermostats, controllers, and power distribution panels to ensure the safe and effective operation of the Retro-FM heat-trace system. Thermostats and controllers work together to regulate system activation, ensuring the heating cable delivers an appropriate thermal output to the pipeline based on ambient or in-pipe temperature conditions. Power distribution panels supply the necessary voltage to the heating cable and house the integrated GFCI protection.

The ability to utilize longer segment lengths will help optimize the design for this project. Table 1 presents a high-level overview of the length of pipeline that will need heat-trace coverage, suggested wattages for the different types of pipe in service, and the maximum span length of pipeline between existing entry points to the collection system. The configuration of this collection system will require some long runs of heat-trace cable. Considering the maximum length of heat-trace cable available from Heat-Line is 540 feet, excavations will be required to create additional entry points to the collection system to make connections between individual segments of heat-trace cable.

Table 1 Collection System Pipeline Overview

Line Type	Line Diameter (in)	Suggested Wattage (W/ft)	Maximum Span Length (ft)	Pipeline Total (ft)
Gravity	8	8	293	3,328
Force	4	5	832	4,862
Force	3	5	488	1,758
Force	2	5	698	2,922
			Total	12,870

Anchor QEA recommends replacing all existing heat-trace cables to restore system uniformity, and to reduce the O&M burden associated with any existing infrastructure still in service, some of which has been installed for 50 years. That said, Anchor QEA recognizes that replacing around 13,000-feet of heat-trace cable is a significant undertaking and is currently planning a site-visit with the District to identify the sections of the collection system most in need of replacement. This will allow the District to proceed with a phased approach to the infrastructure improvement project should that be desirable.

Anchor QEA will work closely with our electrical engineer (Browns Hill) to optimize the heat-trace system design by minimizing the need for excavations to connect individual segments of heat-trace cable, while ensuring compatibility with any local power supply constraints. Browns Hill will also assist with assessing the quality of the accessories distributed by Heat-Line (thermostats, controllers, and power distribution panels) and help determine if a more economical alternative exists. Browns Hill has worked for the District before and may have previously engineered solutions for the electrical componentry that will work to power and regulate the Retro-FM heat-trace system while also facilitating connectivity to the districts SCADA system. These efforts should ensure the long-term operational efficiency and resiliency of the system.

Appendix C presents a preliminary quote for all heat-trace equipment needed to restore system-wide heat-trace coverage, although the accessories listed in this quote are provided on a unit basis. Informed by observations from the site visit, the District's desired construction approach, and

coordination with Browns Hill, Anchor QEA will coordinate with Heat-Line to refine this quote with finalized engineered quantities. Although the Retro-FM product is manufactured in Canada, excessive lead times are not anticipated. A sales representative for Heat-Line has provided an estimated 7 to10-day lead time for their products (see Appendix C). While early procurement is likely not a requirement for this project, Canada and the U.S. are currently cooperative trading partners. Given the uncertainty surrounding long-term favorable import duties, early procurement may alleviate some risk associated with the costs of acquiring the heat-trace cable needed for this project.

Anchor QEA has requested that Heat-Line provide a list of previous clients like the District in an effort to further vet their products. Of interest is developing an understanding of the success of Heat-Line products that have been installed in similarly configured wastewater conveyance systems. While Heat-Line has been somewhat unresponsive, relative to this request, Anchor QEA intends on providing this information to the District once it is available.

Figures

Appendices

References

Anchor QEA, 2024. Memorandum to: Katie Nicholls, Three Lakes Water and Sanitation District. Regarding: Grand Lakes Area Wastewater Facilities – Current Conditions Assessment and Recommended Improvements. October 2024.

Appendix A
Heat Trace Equipment Databases

A-1 – Manufacturer Summary

A-2 – Heat-Line Product Information

A-3 – ProTherm Industries Product Information

A-4 – nVent - Raychem Product Information

A-5 – Chromalox Product Information

A-6 – TRM Heating Cables Product Information

A-7 – Emerson Product Information

A-8 – Heat-Trace Product Information

A-9 – Maxkoscko Product Information

Manufacturer Summary

Manufacturer	Country	Municipal Grade	In-Pipe Use	Existing Quote
Heat Line	Canada	Yes	Yes	Yes
ProTherm Industries	US	Yes	No	No
nVent - Raychem	US	Yes	Yes, water only	No
Chromalox	US	Yes	Yes, not advised for sewer	No
TRM Heating Cables	Canada	Yes	No	No
Emerson	US	Yes	Yes, water only	No
Heat-Trace	England	Yes	No	No
Maxkoscko	China	Not contacted		

Manufacturer	Link
Heat Line	https://heatline.com/product/retro-fm/
ProTherm Industries	https://www.heatingelementsplus.com/heat-trace-cable/self-regulating-heat-trace-cable.html
nVent - Raychem	https://www.nvent.com/en-us/raychem/products/btv-self-regulating-heating-cable-0
Chromalox	https://content.chromalox.com/-/media/chromalox/documents/product-pdfs/mod/mod-srme.ashx?rev=5594414b68cb4d9a9f28a7c96c676131&hash761BE9888DD40BE3CECF35E0DFAF3689
TRM Heating Cables	https://trmheatingcables.com/wp-content/uploads/2023/05/TRM-SR-IP-In-pipe-tracing-for-potable-water-DATA-SHEET-Rev3.pdf
Emerson	https://www.appleton.emerson.com/documents/brochure-in-line-self-regulating-heating-system-easyheat-en-7441056.pdf
Heat-Trace	https://www.heat-trace.com/download/18.7419a73a17e448ca8843c5/1697719402723/Freezstop%20Regular%20FSR.pdf
Maxkoscko	https://maxkosko.com/products/in-line-heating-cable

Heat-Line Product Information

Product	Wattage (W/ft)	Voltage (V)	Ambient Temp at Start-Up (F)	Amp (A)	Segment Length (ft, GFCI)	Segment Length (ft, non-GFCI)
Retro-FM	5	120	50	20	230	230
	8	120	50	20	150	150
	5	240	50	20	460	540
	8	240	50	20	300	400

ProTherm Industries Product Information

Product	Wattage (W/ft)	Voltage (V)	Ambient Temp at Start-Up (F)	Amp (A)	Segment Length (ft)
SLCAB3120	3	120	0	15	200
			0	20	270
			0	30	330
SLCAB3240		240	0	15	410
			0	20	560
			0	30	660
SLCAB5120	5	120	0	15	150
			0	20	200
			0	30	270
SLCAB5240		240	0	15	300
			0	20	400
			0	30	540
SLCAB8120	8	120	0	15	95
			0	20	125
			0	30	190
			0	40	210
SLCAB8240		240	0	15	195
			0	20	250
			0	30	375
			0	40	420
SLCAB10120	10	120	0	15	70
			0	20	95
			0	30	145
			0	40	180
SLCAB10240		240	0	15	150
			0	20	200
			0	30	300
			0	40	360

nVent - Raychem Product Information

Product	Wattage (W/ft)	Voltage (V)	Ambient Temp at Start-Up (F)	Amp (A)	Segment Length (ft)
BTV Self-Regulating Heating Cable	3	120	0	15	200
			0	20	265
			0	30	330
			0	40	330
		240	0	15	395
			0	20	530
			0	30	660
			0	40	660
	5	120	0	15	140
			0	20	190
			0	30	270
			0	40	270
		240	0	15	285
			0	20	380
			0	30	540
			0	40	540
	8	120	0	15	100
			0	20	130
			0	30	200
			0	40	210
		240	0	15	200
			0	20	265
			0	30	400
			0	40	420
	10	120	0	15	80
			0	20	110
			0	30	160
			0	40	180
		240	0	15	160
			0	20	215
			0	30	325
			0	40	360

Chromalox Product Information

Product	Wattage (W/ft)	Voltage (V)	Ambient Temp at Start-Up (F)	Amp (A)	Segment Length (ft)
SRM/E 5-1	5	120	0	15	165
		120	0	20	220
		120	0	30	330
		120	0	40	375
		120	0	50	--
SRM/E 5-2	5	208, 220, 277	0	15	325
		208, 220, 277	0	20	430
		208, 220, 277	0	30	645
		208, 220, 277	0	40	750
		208, 220, 277	0	50	--
SRM/E 8-1	8	120	0	15	135
		120	0	20	175
		120	0	30	265
		120	0	40	325
		120	0	50	--
SRM/E 8-2	8	208, 220, 277	0	15	255
		208, 220, 277	0	20	345
		208, 220, 277	0	30	520
		208, 220, 277	0	40	650
		208, 220, 277	0	50	--
SRM/E 10-1	10	120	0	15	90
		120	0	20	110
		120	0	30	175
		120	0	40	250
		120	0	50	--
SRM/E 10-2	10	208, 220, 277	0	15	165
		208, 220, 277	0	20	225
		208, 220, 277	0	30	345
		208, 220, 277	0	40	490
		208, 220, 277	0	50	--
SRM/E 15-1	15	120	0	15	65
		120	0	20	85
		120	0	30	125
		120	0	40	165
		120	0	50	210
SRM/E 15-2	15	208, 220, 277	0	15	120
		208, 220, 277	0	20	175
		208, 220, 277	0	30	270
		208, 220, 277	0	40	360
		208, 220, 277	0	50	420
SRM/E 20-1	20	120	0	15	50
		120	0	20	65
		120	0	30	105
		120	0	40	140
		120	0	50	160
SRM/E 20-2	20	208, 220, 277	0	15	100
		208, 220, 277	0	20	135
		208, 220, 277	0	30	200
		208, 220, 277	0	40	270
		208, 220, 277	0	50	350

Notes:

--: Data unavailable on Chromalox website

TRM Heating Cables Product Information

Product	Wattage (W/ft)	Voltage (V)	Ambient Temp at Start-Up (F)	Amp (A)	Segment Length (ft)
TRM In-Pipe SR Heating Cable	3	120	32	15	180, cut to length
	3	208	32	15	345, cut to length
	3	240	32	15	360, cut to length

Emerson Product Information

Product	Wattage (W/F)	Voltage (V)	Ambient Temp at Start-Up	Amp (A)	Segment Length (ft)
EasyHeat In-Line Heater SR31J	3	120	50	12	220 (cut-to-order length)
EasyHeat In-Line Heater TSR31-F	3	120	50	12	275 (cut-to-order length)

Heat-Trace Product Information

Product	Wattage (W/m)	Voltage (V)	Ambient Temp at Start-Up (C)	Amp (A)	Segment Length (ft)
FreezStop Regular Self-Regulating Heating Cable	10	230	32	10	122
			32	16	188
			32	20	188
			32	32	188
	17	230	32	10	84
			32	16	134
			32	20	144
			32	32	144
	25	230	32	10	68
			32	16	108
			32	20	120
			32	32	120
	31	230	32	10	52
			32	16	84
			32	20	104
			32	32	106
	40	230	32	10	42
			32	16	66
			32	20	84
			32	32	94

Maxkoscko Product Information

Product	Wattage (W/F)	Voltage (V)	Ambient Temp at Start-Up (F)	Amp (A)	Segment Length (ft)
In-Pipe Heating Cable	6	120	0	--	5
					10
					15
					20
					25
					30
					35
					40
					45
					50
					60
					65
					70
					75
					85
					100
					120
					130
					140
					150
					160
					170
					180
					190
					200
		240	0		210
					220
					230
					240
					250
					260
					280
					300

Notes:

--: Data unavailable on Maxkosco website

Appendix B
Retro-FM Product Information

B-1 – Retro-FM Catalogue

B-2 – 2700 Series Self Regulating Heating Cable

B-3 – Retro FM – Force Main and Large Diameter Pipe Freeze Protection

B-4 – Tracon Heat-Trace Controller

B-5 – Frio Heat-Trace Controller

B-6 – Meitav-Tec Heat-Trace Controller

B-7 – HL-SMC Power Distribution Panel

Retro-FM®

Internal Tubular Freeze Protection System for Pressurized Sewage, Force Main and Large Diameter Potable Pipe Applications.

Retro-FM (Force Main) self-regulating heating cable systems are supplied job-ready to internally heat trace pressurized sewage force main applications. Retro-FM can be easily adapted to a variety of pipes and can also be interfaced to larger diameter potable pipes by using readily available bushings and fittings.

SCAN ME

See more product information, videos, photos, technical documents, and more

C US Drinking Water

Patents USA and Canada

NSF/ANSI 61

Retro-FM

Features & Benefits

- The only in-pipe system designed for grey/black water and potable water applications
- Multiple fittings supplied – 1 inch non-metallic MIP staged fitting for connection and 1 inch FIP X 2 inch MIP PVC reducing bushing
- Available in a plug-in GFCI model or hard wire cord-set model depending on application
- Completely customizable for various application requirements
- Available in common lengths and long lengths
- Suitable for pipe diameters 2 inch and larger
- Withstands water pressure up to 230 PSI
- Suitable for installation in plastic or metal pipes
- Can be installed into existing pipes without excavation
- Can be pushed in pipe up to 150 feet
- Long systems can be drawn in with fish tape or twine
- Fully serviceable, can be removed if necessary
- Can be fully insulated to maximize energy efficiency
- Suitable for above ground applications with insulation
- Will never melt or overheat, even if pipe is dry

For more Features and Benefits common to all Heat-Line systems, refer to page 6.

Specifications

- cCSAus approved (Canada and USA) LR85446
- NSF/ANSI 61 Drinking Water Safe
- Approved for potable drinking water
- Certified Usage Type P and X Canada
- Installation Type A USA
- Self-regulating/conductive polymer heating cable
- Tubular Heater (heating cable installed inside HDPE polyethylene)
- Standard wattage 5 W/ft @ 50ºF (16 W/m @ 10ºC), special wattage available
- Available in 120V and 240V
- Max lengths 120V - 230 ft, 240V - 540 ft
- Available with either GFCI plug or CS hard wire connection
- 20 foot power supply lead
- End seal termination certified to pressures up to 230 PSI
- Standard warranty of 5 yrs with optional 10 yrs

Applications

- Rural homes, cottages, farms, commercial, industrial, municipal
- Storm drains under parking lots
- Storm sewers
- Sewers, sewage force mains
- Camps, mining
- Wherever blasting would be required to reach frost line

Internal Tubular Freeze Protection

Retro-FM is a tubular self-regulating heating system designed for use in pressurized sewage and greywater force mains and large diameter pressurized potable water pipes.

CSA/NSF Approved

Retro-FM is cCSAus NSF/ANSI 61 Drinking Water approved, usage P and X. The core tube is constructed of HDPE (high density polyethylene) and will push inside most pipes for long distances. It can also be drawn in with a fish tape or rope. Retro-FM utilizes a conductive polymer tubular heater technology, which provides a barrier from fluids while providing extremely efficient freeze protection.

Protects Potable Water Pipes

Retro-FM is designed to protect many large pressurized pipe systems that contain fluids that are compatible to be in contact with polyethylene, including potable water pipes. Retro-FM (Force Main) self-regulating heating cable systems are supplied job-ready to internally heat trace pressurized sewage force main applications. Retro-FM can be easily adapted to a variety of pipes and can also be interfaced to larger diameter potable pipes by using readily available bushings and fittings.

Compatable for All Pipes

The system is compatible for use with all pipe types, including metal and non-metal. Even if the pipe is dry, the tubular heater presents no danger of overheating even when thermally insulated. This is very important for use in pipes that drain back or are periodically dry.

Customization

Retro-FM employs Heat-Line's self-regulating technology applied within a factory assembled, fusion sealed HDPE tube. The systems are custom manufactured to specified lengths and come with a 20 foot SJEOOW hard usage cord-set, with or without integral ground fault circuit protection.

Job Ready to Quickly Interface Fittings

Retro-FM is supplied job-ready with a 1 inch non-metallic MIP staged fitting to quickly interface into force main tee or wye fittings. The product can be used in a variety of applications.

Prevention or Precaution

Retro-FM can be used as a system to prevent freezing or as a precautionary system. If the system freezes, Retro-FM can be energized to begin the thawing process.

No Need to Excavate

Retro-FM provides freeze protection for existing problematic pipes without the need to excavate. Insulation and thermostatic controls can be added to optimize energy efficiency as required.

Retro-FM | Product Code Guide

Example: **FM – 5 – 100 – GFC**

Product

FM	120 V Retro-FM
FM2	240 V Retro-FM

Nominal Power Output

5	5 W/ft @ 50°F (16 W/m @ 10°C)
8	8 W/ft @ 50°F (26 W/m @ 10°C)

Cord-Set Type

GFC	Ground fault protected 5-15 P 120 V / 6-15 P 240 V
CS	Cord connected (no GFCI)

Length of System

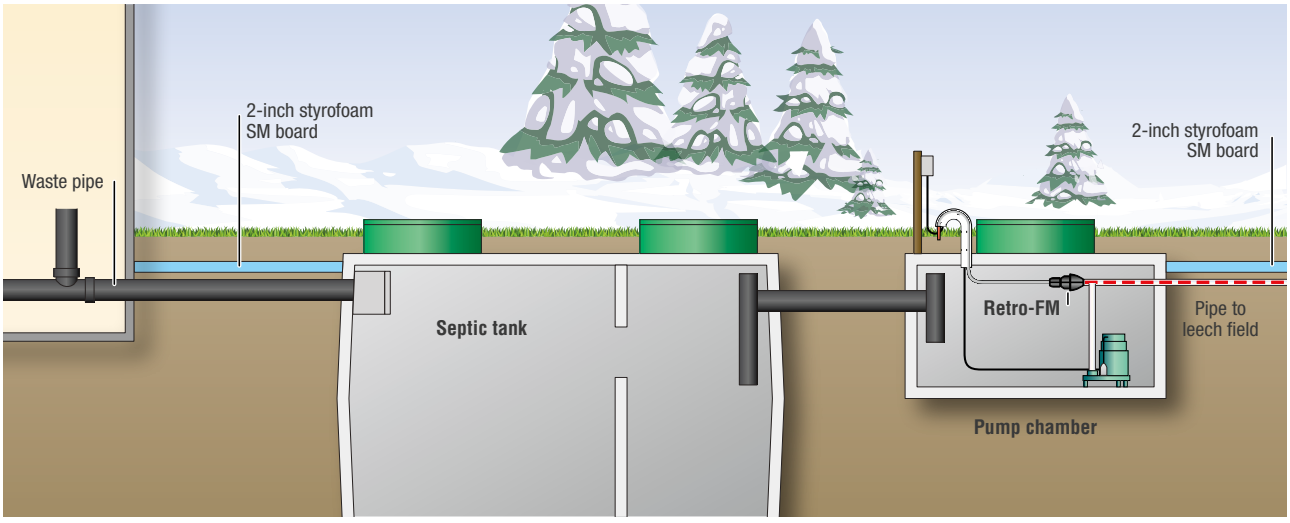
	GFC Ground Fault Protected *Max length*	**CS** Cord Connected (no GFCI) *Max length*
5 W/ft 120 V	230 ft	230 ft
8 W/ft 120 V	150 ft	150 ft
5 W/ft 240 V	460 ft	540 ft
8 W/ft 240 V	300 ft	400 ft

NOTE: Installers must provide 20 Amp circuits for CS circuit lengths greater than 460 ft for 5 W/ft and 300 ft for 8 W/ft systems.

Retro-FM | Accessories

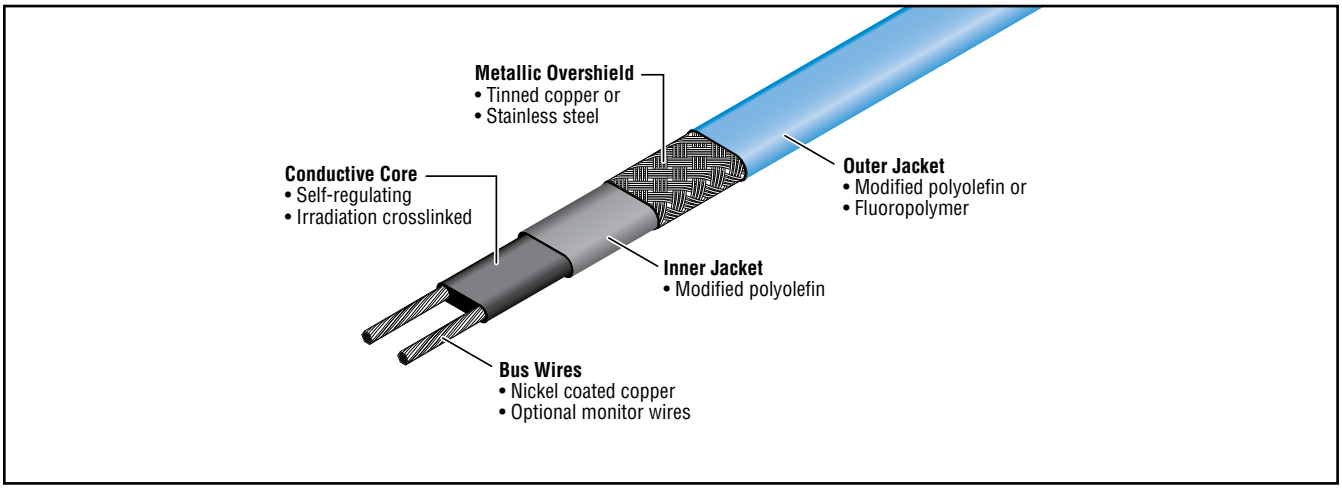
HLJ-STAT	120V plug-in thermostat (GFC)
HLA-120	120V plug-in thermostat (GFC)
GFA-STAT	120/240V hard wire thermostat GFEP (CS)
TIMER-120P	120V plug-in timer (GFC)
TIMER-240P	240V plug-in timer (GFC)
TIMER-CS	120/240V hard wire timer (CS)
MA-10	120/240V GFCI/ELCI (CS)
INSUL-2.00	Insulation sleeve for 2 inch ID pipe (2 5/8 inch ID, 6 ft long)
INSUL-3.00	Insulation sleeve for 3 inch ID pipe (3 ½ inch ID, 6 ft long)
INSUL-4.00	Insulation sleeve for 4 inch ID pipe (4 ½ inch ID, 6 ft long)
HLP-TAPE	Tape for insulation sleeve butt joints (100 ft)
INSUL-FOIL	Aluminum bubble foil insulation (16 in wide, sold by the foot)
INSUL-TAPE	All weather aluminum foil tape (150 ft)
WARRANTY	Extended 10 year limited warranty

Retro-FM | Sample Rural Septic Application



heat-line®
Freeze Protection Systems

2700 Series
Self-Regulating Heating Cable



Description

Dekoron® Self-Regulating Heating Cables distributed by Heat-Line are designed to supply a specified amount of heat at any point along their length in direct response to local temperature variations. These cables can maintain temperatures up to 150°F (65°C) and survive intermittent exposure up to 185°F (85°C) with power applied.

The Dekoron 2700 series of self-regulating heating cables distributed by Heat-Line are designed to supply a specified amount of heat at any point along their length in direct response to local temperature variations. These cables can maintain temperatures up to 150°F (65°C) and survive intermittent exposure up to 185°F (85°C) with power applied.

Dekoron 2700 series cables can be cut to length and terminated in the field, and will not overheat or burnout when overlapped.

Applications

The industrial grade 2700 cables provide freeze protection and process temperature maintenance for fluid transport and storage systems. The bus wires, jackets and metallic braids can be configured for both ordinary (non-classified) and hazardous (classified) locations, including areas where exposure to corrosive or organic materials is possible.

Accessories

Heat-Line carries a full line of approved Dekoron accessories, including power connection kits, terminations, splices, end seals, and controls.

Performance Ratings

Output wattage	3, 5, 8, 10 w/ft @ 50°F (10°C)
Supply voltages	110 – 120 Vac or 208 – 277 Vac
Continuous maintenance temp.	150°F (65°C) max
Intermittent exposure temp.	185°F (85°C) max
T Rating*	T-5 (10 w/ft), T-6 (3, 5, 8 w/ft)
Braid resistance	
Tinned copper	0.003 Ω/ft
Stainless steel	0.125 Ω/ft

*T-Rating per the 1999 NEC, Tables 500-5(d) and verified by FM and CSA.

Approvals / Certifications

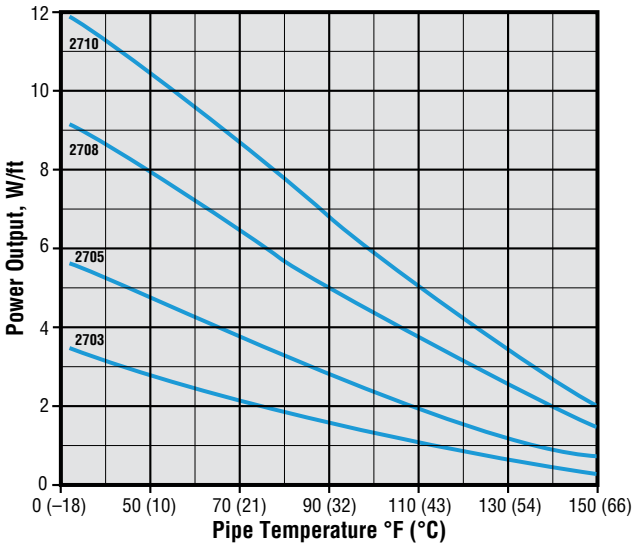
Ordinary locations
Hazardous locations
Class I, Div 1*/2, Groups A, B, C, D
Class II, Div 1*/2, Groups E, F, G
Class III, Div 1* and 2

Ordinary locations
Hazardous locations
Class I, Div 1*/2, Groups B, C, D
Class II, Div 2, Groups F, G
Class III, Div 1* and 2

Roof and Gutter
Hot Water Maintenance

*Contact Heat-Line representative for information on Division 1 hazardous location systems.

Power Output Curves



Product Ordering Information

(***Example:***
5 watt, 120 volt, tinned copper braid) **2705 – 1 1 C 00**

Series
27 = 2700

Output
03 = 3w
05 = 5w
08 = 8w
10 = 10w

Voltage
1 = 120 Vac
2 = 240 Vac

Class
1 = Ordinary/Div. 2
3 = Ordinary/Div. 2 w/monitor wires
4 = Class I, Div. 1

Braid Option
C = Tinned copper
S = Stainless steel
T = Tinned copper w/flouropolymer jacket
R = Tinned copper w/modified polymer jacket

Reserved

120 Volt Breaker Sizing vs. Max Circuit Length (ft)

			15A	20A	30A	40A
2703-1 If started at:	50°F	(10°C)	300	–	–	–
	0°F	(–17°C)	200	270	330	–
	–20°F	(–29°C)	180	230	330	–
2705-1 If started at:	50°F	(10°C)	230	270	–	–
	0°F	(–17°C)	150	200	270	–
	–20°F	(–29°C)	130	175	260	270
2708-1 If started at:	50°F	(10°C)	150	200	210	–
	0°F	(–17°C)	95	125	190	210
	–20°F	(–29°C)	85	100	170	210
2710-1 If started at:	50°F	(10°C)	115	150	180	–
	0°F	(–17°C)	70	95	145	180
	–20°F	(–29°C)	60	85	120	165

240 Volt Breaker Sizing vs. Max Circuit Length (ft)

			15A	20A	30A	40A
2703-2 If started at:	50°F	(10°C)	660	–	–	–
	0°F	(–17°C)	410	560	660	–
	–20°F	(–29°C)	360	480	660	–
2705-2 If started at:	50°F	(10°C)	460	540	–	–
	0°F	(–17°C)	300	400	540	–
	–20°F	(–29°C)	260	345	520	540
2708-2 If started at:	50°F	(10°C)	295	390	420	–
	0°F	(–17°C)	195	250	375	420
	–20°F	(–29°C)	170	225	340	420
2710-2 If started at:	50°F	(10°C)	230	305	360	–
	0°F	(–17°C)	150	200	300	360
	–20°F	(–29°C)	130	175	260	360

Note: Recommended circuit breakers to minimize the effect of transit start-up currents. Westinghouse: Types BA, EB, EHB, FB, HFB. General Electric: E100 Type TEB, E150, Types TED, THED. Square D: Types EH, FAIF. **The Canadian Electrical Code and National Electric Code requires ground fault protection of equipment for each branch circuit supplying electrical heating cables or devices.**

Power Adjustment Factor

Part No.	208 Volts	277 Volts
2703-2	0.75	1.28
2705-2	0.86	1.16
2708-2	0.91	1.10
2710-2	0.93	1.08

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www.heatline.com

heat-line®
Freeze Protection Systems

Retro-FM®

Force Main and Large Diameter Pipe Freeze Protection

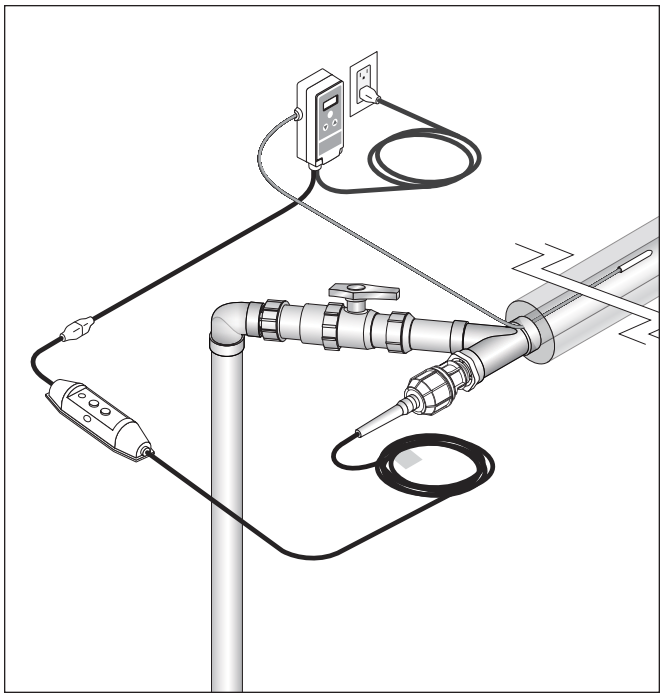


Table of Contents

Installation Instructions

Kit Description

Retro-FM is a tubular self-regulating heating system designed for use in pressurized sewage and grey water force mains, as well as potable large diameter pipe systems. The entry fitting is pressure rated and CSA certified for this use. The tubular core is constructed of HDPE (high density polyethylene) and will push inside most pipes for long distances. They can also be drawn in with a fish tape.

Retro-FM utilizes a conductive polymer tubular heater technology which provides a barrier from the fluids while providing extremely efficient freeze protection. Retro-FM can be used as a system to prevent freezing or as a precautionary system. If the system freezes, Retro-FM can be energized to begin the thawing process.

Retro-FM is supplied job ready with a 1 inch MIP fitting and a 1 inch FIP X 2 inch MIP PVC reducing bushing to quickly interface into force main Tee fittings. Supplied with a 20 foot electrical cold lead. Available with Ground-Fault Protection (GFCI) or Cord-Set (CS) both in 120 volt and 240 volt.

Tools Required

- Adjustable wrench
- Pump pliers

Additional Materials Required

- Teflon tape or thread sealant
- Reduction bushings and fitting components as required

Approvals

c SP us
Drinking Water
NSF/ANSI 61

Usage P and X
Installation Type D USA

⚠ WARNING:

Important Safety Instructions and Rules for safe Installation and Operation

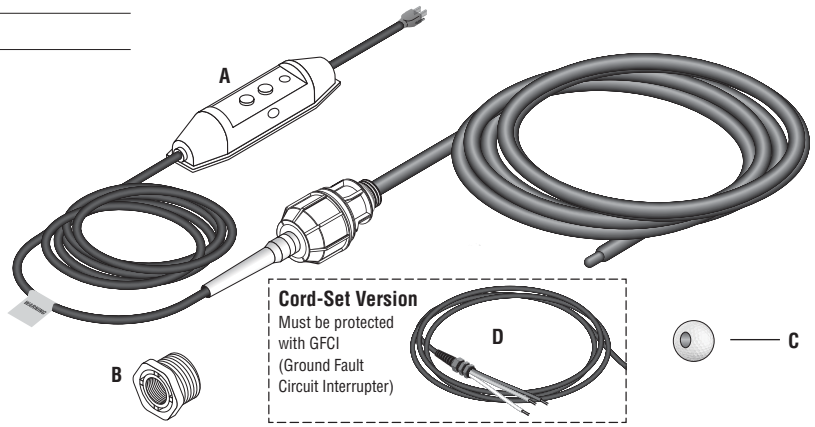
FIRE AND SHOCK HAZARD. This component is an electrical device which must be installed properly. Read and follow these rules and instructions carefully. Failure to follow them could result in serious bodily injury and/or property damage.

WHEN PERFORMING WORK OR REPAIRS ON YOUR WATER SYSTEM BE SURE TO UNPLUG YOUR HEAT-LINE SYSTEM FROM THE POWER SUPPLY.

- Check your local building, plumbing and electrical codes before installing. You must comply with their rules. Retro-FM meets cCSAus codes for use in Canada and the United States.
- Before installing this product have the electrical outlet checked by an electrician to make sure it is properly installed and grounded in accordance with your local Electrical Code.
- Before installing or servicing your Retro-FM **BE CERTAIN** that the power source is disconnected.
- Do not use extension cords.
- This product is designed to keep drains from freezing in serious climate conditions. The Retro-FM tube may obstruct certain materials, especially solids in the drains so a service schedule for proper maintenance is recommended. **The use of this product is at the sole discretion of the user. Heat-Line will not be liable for obstructions or blockages that may occur in some situations.**
- Never tamper with or alter the electrical apparatus associated with your Heat-Line system.
- Do not install the Retro-FM plumbing connection in a manner that would render the system non-serviceable.
- Check unoccupied residences regularly to ensure that all systems are operating properly.
- For the Heat-Line warranty to be valid, you must comply with all the requirements outlined in this installation manual.
- Leave these installation instructions with the user for future reference.
- Grounded, certified 15-amp, 120/240-volt receptacles must be approved for wet locations if exposed to weather.
- Both the National Electrical Code and Canadian Electrical Code require ground-fault protection for all pipe heating cable applications.

Kit Contents

Item	Qty	Description
A	1	Retro-FM –Predetermined length (GFC shown)
B	1	1" FIP x 2" MIP PVC reducing bushing
C	1	Pre-drilled dissolving ballpoint
D	1	Optional Cord-Set (CS) power connection



Optional Accessories

HLJ-STAT General purpose 120V, plug-in thermostat (for GFC models)

HLA-120 General purpose 120V, plug-in thermostat (for GFC models)

GFA-STAT NEMA 4X Ground fault protected adjustable thermostat 120V/240V 30amp (for CS models)

MA-10 GFCI/ELCI electrical equipment protection device (for CS models)

TIMER-120P 120V plug-in timer (for GFC models)

TIMER-240P 240V plug-in timer (for GFC models)

TIMER-CS 120/240V hard wire timer (for CS models)

INSUL-FOIL Aluminum reflective metalized foil bubble insulation

FOIL-TAPE Professional grade all weather foil tape 2.83 inches x 150 feet (72mm x 46m)

INSUL-2.00 Polyethylene insulation sleeve for 2 inch ID pipe (6 feet long, 2 5/8 inch ID, ¾ inch thick wall)

INSUL-3.00 Polyethylene insulation sleeve for 3 inch ID pipe (6 feet long, 3 1/2 inch ID, ¾ inch thick wall)

INSUL-4.00 Polyethylene insulation sleeve for 4 inch ID pipe (6 feet long, 4 1/2 inch ID, 1 inch thick wall)

HLP-TAPE Black wrap tape for sealing insulation ends together 2 inches x 100 feet (50.8mm x 3m)

WARRANTY Extended 10 year limited product warranty

Ordering Chart

Example: **FM – 5 – 100 – GFC**

Product

FM	120 V Retro-FM
FM2	240 V Retro-FM

Nominal Power Output

5	5 W/ft @ 50°F (16 W/m @ 10°C)
8	8 W/ft @ 50°F (26 W/m @ 10°C)

Cord-Set Type

GFC	Ground fault protected 5-15 P 120 V / 6-15 P 240 V
CS	Cord connected (no GFCI)

Length of System

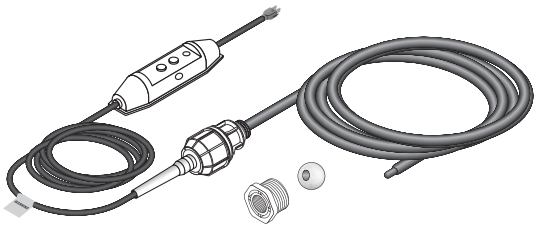
	GFC Ground Fault Protected *Max length*	**CS** Cord Connected (no GFCI) *Max length*
5 W/ft 120 V	230 ft	230 ft
8 W/ft 120 V	150 ft	150 ft
5 W/ft 240 V	460 ft	540 ft
8 W/ft 240 V	300 ft	400 ft

NOTE: Installers must provide 20 Amp circuits for CS circuit lengths greater than 460 ft for 5 W/ft and 300 ft for 8 W/ft systems.

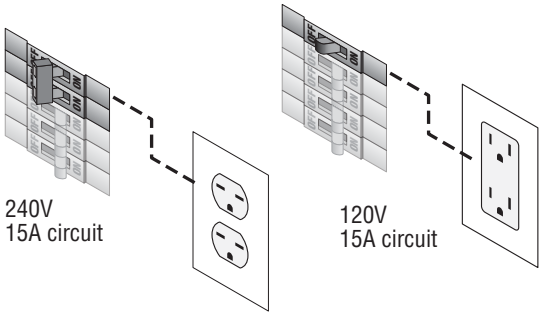
Sewage Forced Main Installation Instructions

1 Sewage Forced Main

- Carefully remove your Retro-FM system. It comes complete with all parts as required pre-assembled.

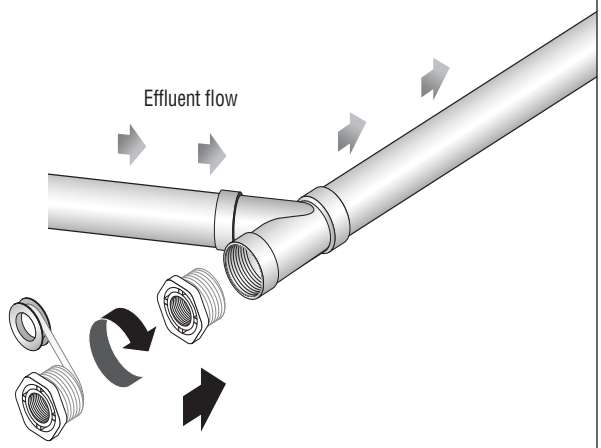


- It is recommended that a single circuit (15 amp) be installed by a qualified electrician for dedicated use of the Retro-FM system. **Do not use extension cords.**



2 Sewage Forced Main

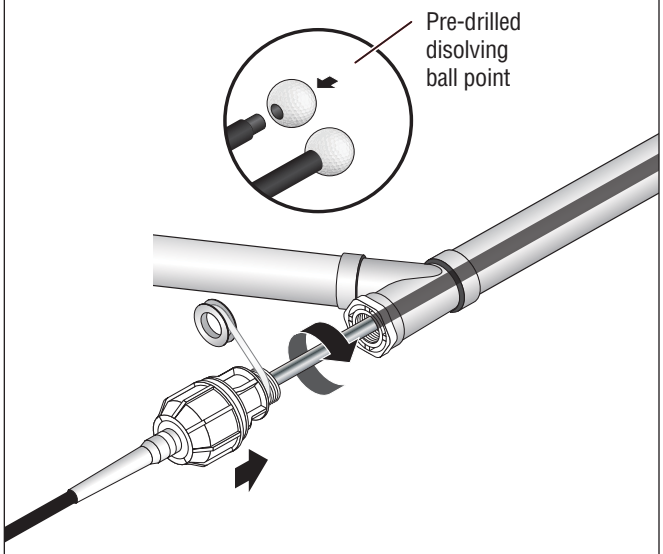
- Install a tee wye fitting with the appropriate female thread size to interface with the supplied Retro-FM male threaded adapter or PVC reducing bushing.
- It is recommended that the tubular heater be installed straight through the tee wye, as shown (effluent flows through at 45 degrees), instead of through the tee wye.
- If required, install the provided PVC reducing bushing into the female threaded tee wye to accept the 1-inch MIP Retro-FM fitting. If the provided PVC reducing bushing is unsuitable, determine and install the required bushing.
- Use the appropriate Teflon tape or thread sealants to seal threaded plumbing joints, ensuring a secure and leak-free installation.



Note: Do not install the Retro-FM fitting connection point in a manner that would render the system not able to be serviced. Consult Heat-Line with questions regarding installation parameters with respect to serviceability.

3 Sewage Forced Main

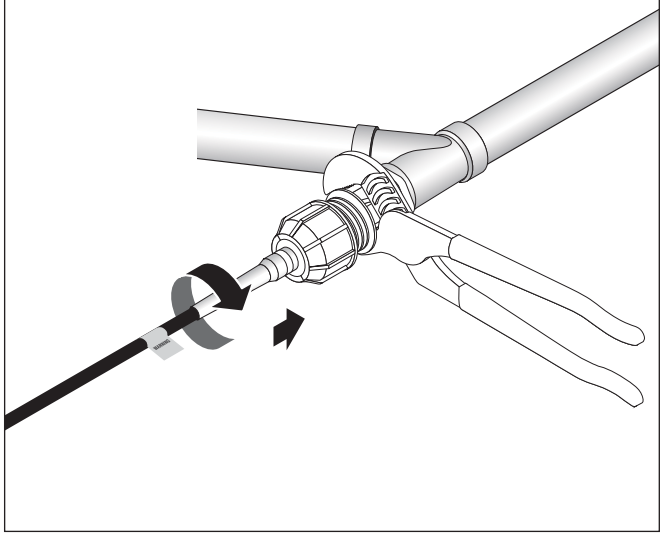
- For pipe sizes greater than 2-inch push the pre-drilled dissolving ballpoint onto the end seal of the tubular heater, ensuring it is firmly in place before installing the Retro-FM.
- Short Retro-FM systems may be pushed in the pipe. Longer systems may require the use of fish tape or other installation methods. For long systems, a vacuum can be used to draw a sponge "mouse" through the pipe with a 1/8" mason line attached. These sponges can be hand-made or purchased from Heat-Line. Extra long systems may require “cutting in” a coupling or series of couplings to provide access points to pull in the Retro-FM.
- A non-toxic (potable) lubricant can be used to make tubular heater insertion or pushing of long lengths easier.
- Once the entire length of Retro-FM is fed into the pipe, use the appropriate Teflon tape or thread sealants to seal threaded plumbing joints.



Note: The pre-drilled dissolving ballpoint is designed to reduce the friction of the Retro-FM tubular heater end seal during installation. It is not recommended for pipes 2 inches or less, or for drinking water-safe pipes.

4 Sewage Forced Main

- Thread the 1-inch MIP male adapter body into the previously installed PVC reducing bushing until hand tight.
- Tighten the 1-inch MIP male body adapter with an adjustable wrench or pump pliers. Do not over-tighten.
- Ensure the fitting adapter rotates around the tubular heater as the MIP fitting tightens.

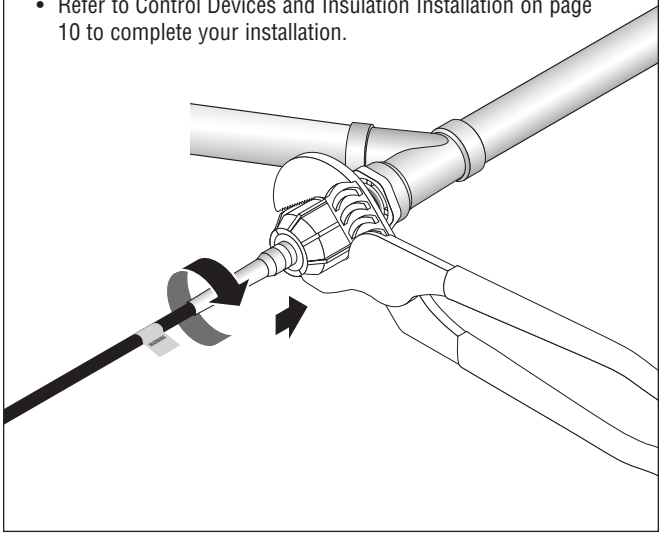


5 Sewage Forced Main

- Tighten the 1-inch MIP male adapter nut to the fitting body using an adjustable wrench or pump plier.

CAUTION: It is an O-ring seal, **DO NOT** over-tighten.

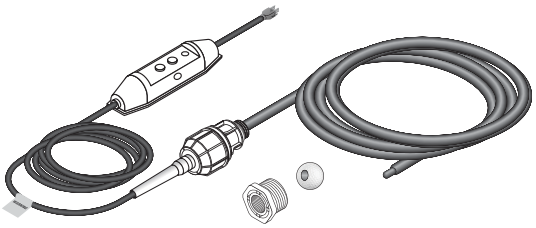
- After all the plumbing fittings have been completely installed, a licensed tradesperson should observe the installation and certify that the Philmac fitting has made a secure connection. Pressure testing the system prior to service is highly recommended to ensure a proper connection.
- It is now time to energize your Retro-FM system. Carefully follow the Electrical System Connection Instructions on page 11.
- Refer to Control Devices and Insulation Installation on page 10 to complete your installation.



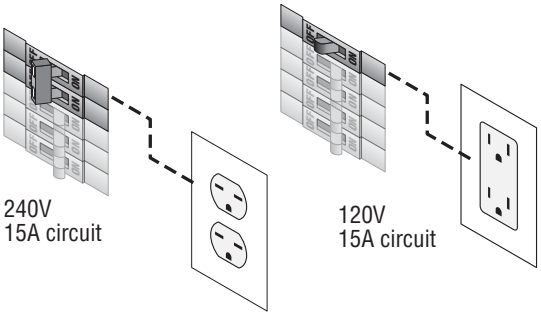
Potable Water Supply Installation Instructions

1 Potable Water Supply

- Carefully remove your Retro-FM system. It comes complete with all parts as required pre-assembled.

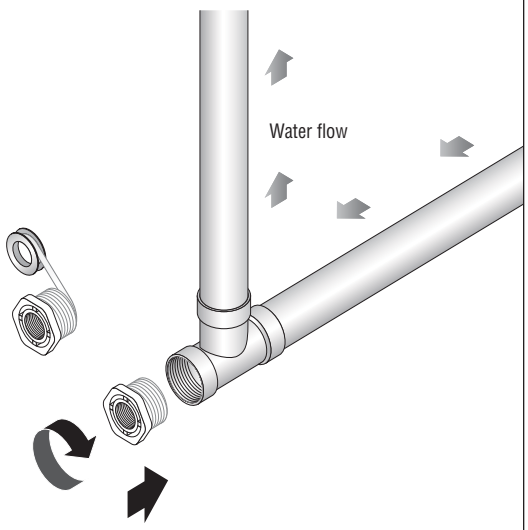


- It is recommended that a single circuit (15 amp) be installed by a qualified electrician for dedicated use of the Retro-FM system. **Do not use extension cords.**



2 Potable Water Supply

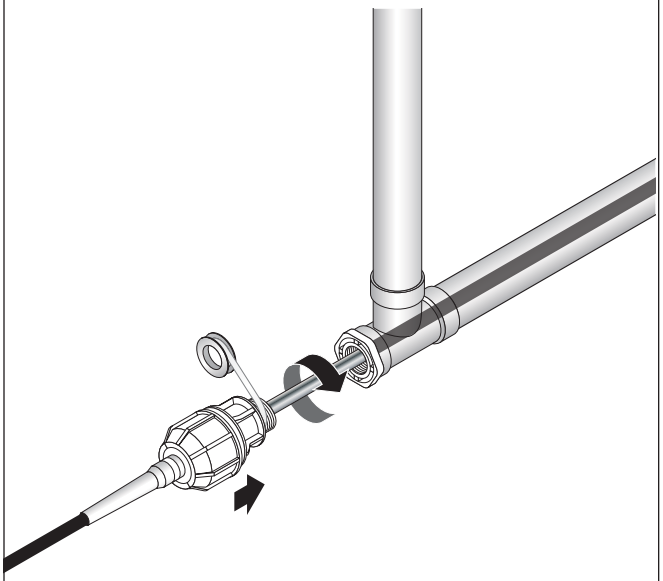
- Install a tee fitting with the appropriate female thread size to interface with the supplied Retro-FM male threaded adapter or PVC reducing bushing.
- It is recommended that the tubular heater be installed straight through the tee, as shown (water flows through at 90 degrees), instead of through the branch.
- If required, install the provided PVC reducing bushing into the female threaded tee to accept the 1-inch MIP Retro-FM fitting. If the provided PVC reducing bushing is unsuitable, determine and install the required bushing.
- Use the appropriate Teflon tape or thread sealants to seal threaded plumbing joints, ensuring a secure and leak-free installation.



Note: Do not install the Retro-FM fitting connection point in a manner that would render the system not able to be serviced. Consult Heat-Line with questions regarding installation parameters with respect to serviceability.

3 Potable Water Supply

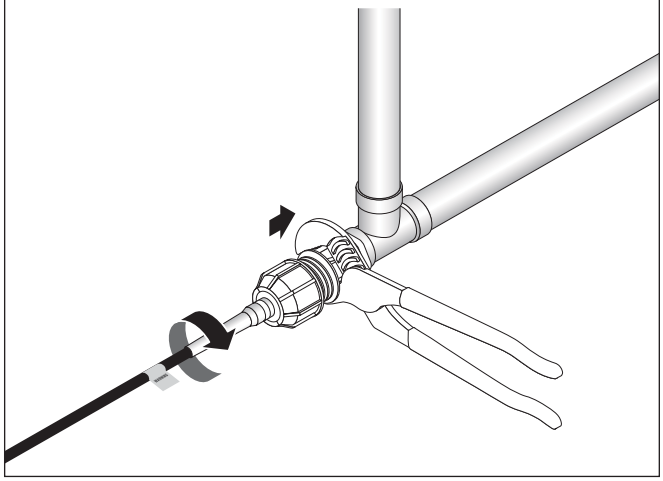
- Short Retro-FM systems may be pushed in the pipe. Longer systems may require the use of fish tape or other installation methods. For long systems, a vacuum can be used to draw a sponge "mouse" through the pipe with a 1/8" mason line attached. These sponges can be hand-made or purchased from Heat-Line. Extra long systems may require “cutting in” a coupling or series of couplings to provide access points to pull in the Retro-FM.
- A non-toxic (potable) lubricant can be used to make tubular heater insertion or pushing of long lengths easier.
- Once the entire length of Retro-FM is fed into the pipe, use the appropriate Teflon tape or thread sealants to seal threaded plumbing joints.



Note: Do not use the pre-drilled dissolving ballpoint in drinking water safe applications.

4 Potable Water Supply

- Thread the 1-inch MIP male adapter body into the previously installed PVC reducing bushing until hand tight.
- Tighten the 1-inch MIP male body adapter with an adjustable wrench or pump pliers. Do not over-tighten.
- Ensure the fitting adapter rotates around the tubular heater as the MIP fitting tightens.

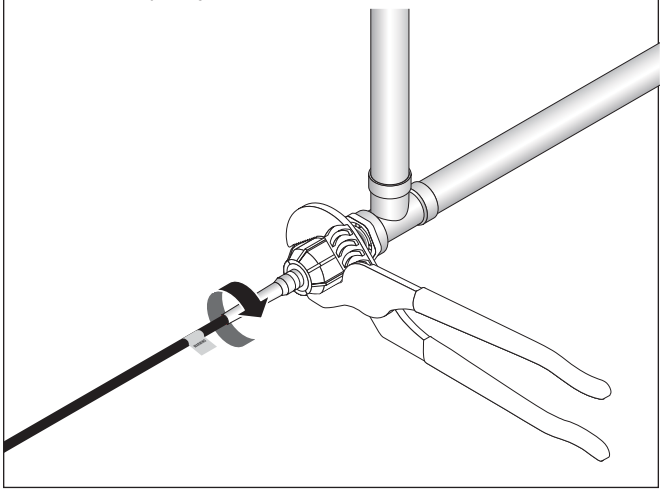


5 Potable Water Supply

- Tighten the 1-inch MIP male adapter nut to the fitting body using an adjustable wrench or pump plier.

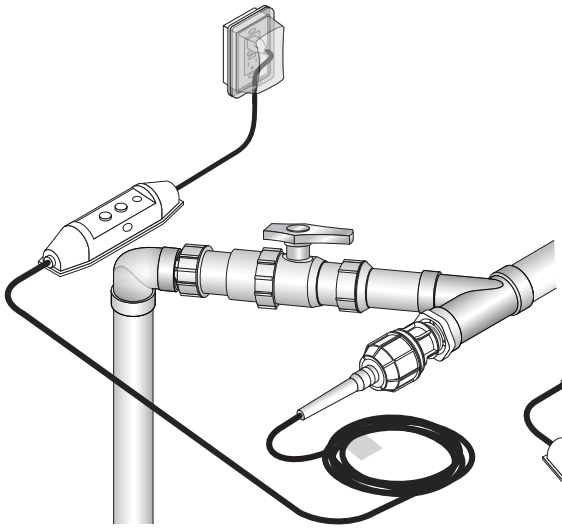
CAUTION: It is an O-ring seal, **DO NOT** over-tighten.

- After all the plumbing fittings have been completely installed, a licensed tradesperson should observe the installation and certify that the Philmac fitting has made a secure connection. Pressure testing the system prior to service is highly recommended to ensure a proper connection.
- It is now time to energize your Retro-FM system. Carefully follow the Electrical System Connection Instructions on page 11.
- Refer to Control Devices and Insulation Installation on page 10 to complete your installation.

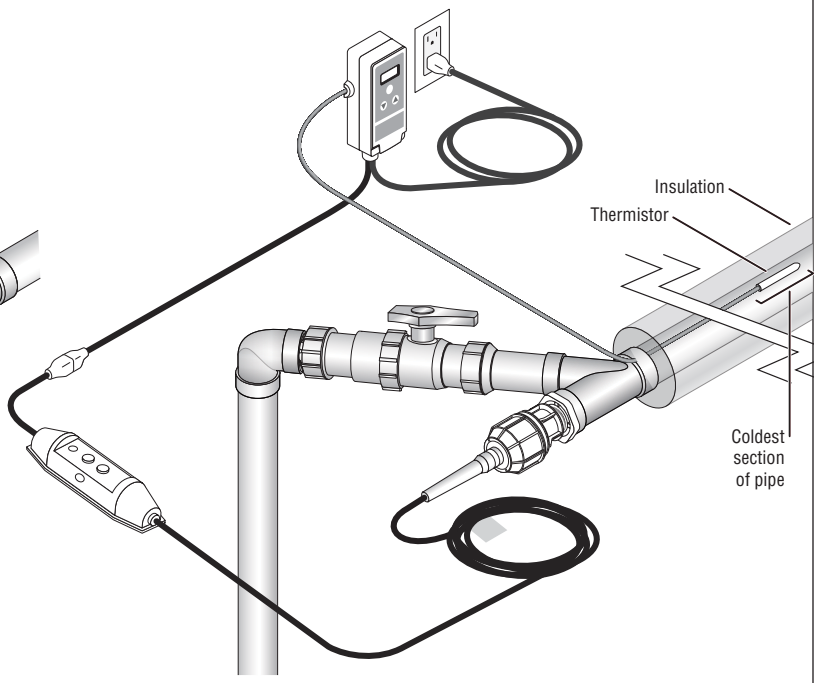


Installation Examples

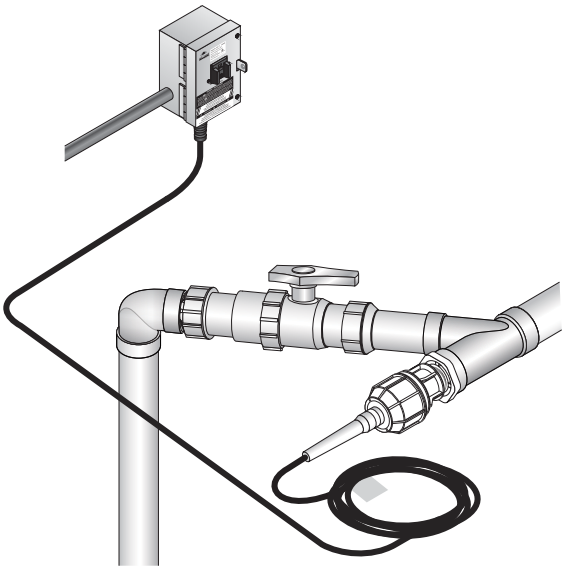
Typical Retro-FM-GFC Model Installation



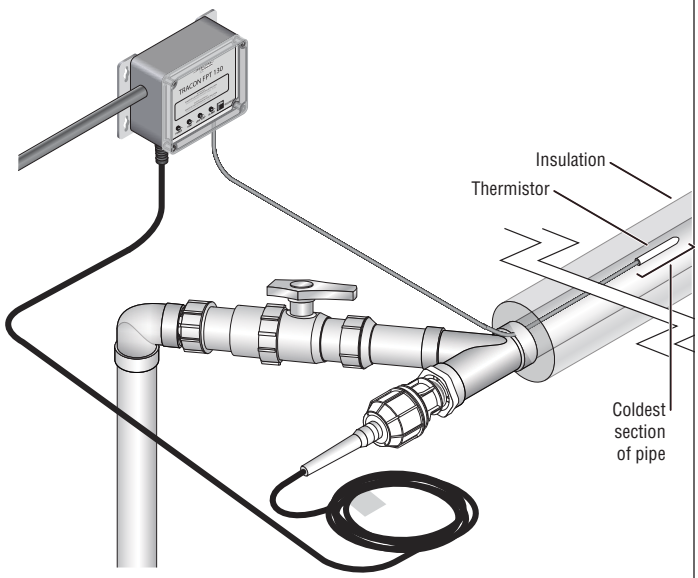
Retro-FM-GFC Installation with Heat-Line HLJ-STAT Thermostat



Retro-FM-CS Installation with Heat-Line MilliAmp GFCI/ELCI

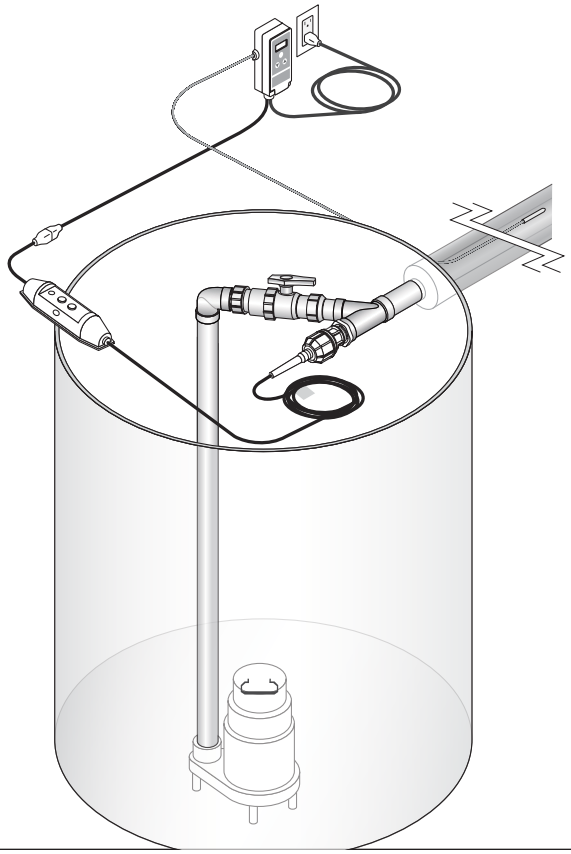


Retro-FM-CS Installation with Heat-Line GFA-STAT Thermostat with Built in GFCI / ELCI

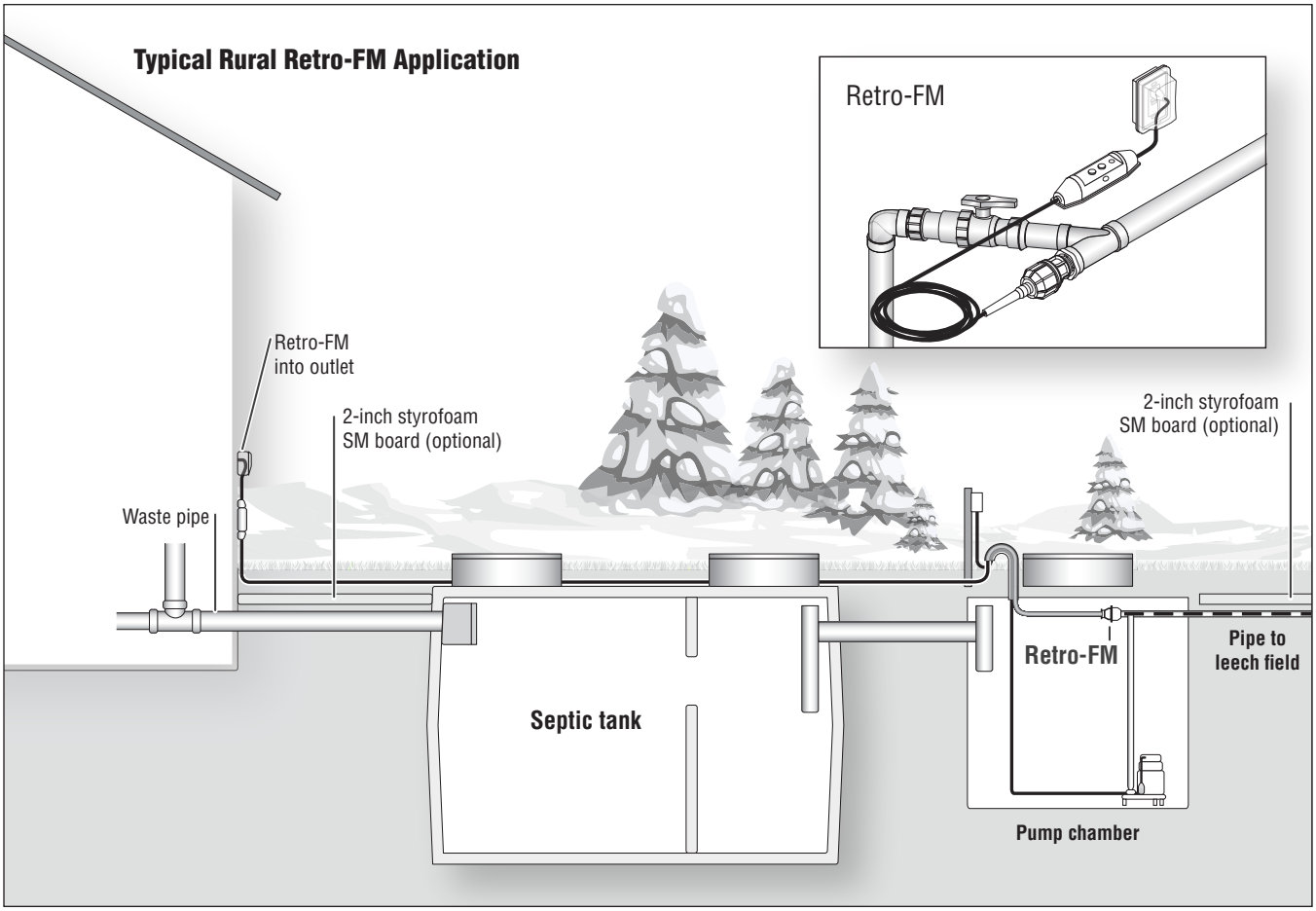


Typical Sewage Basin Installation with Retro-FM-GFC

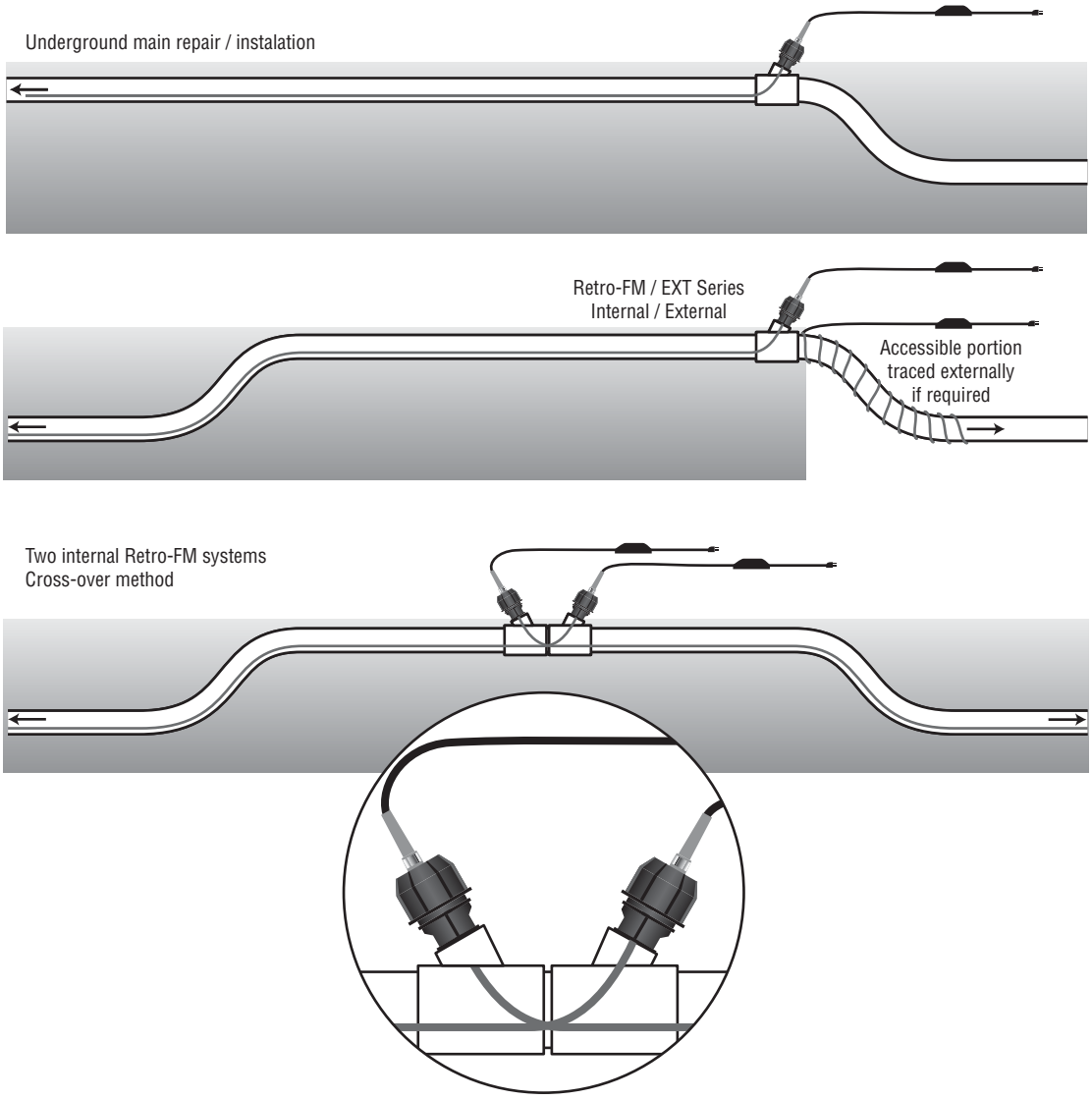
Installation into a 2 inch pipe through a tee assembly.



Typical Rural Retro-FM Application



Protection for Large Diameter Vulnerable Mains



Control Devices and Insulation Installation

Control devices are not required to operate the heating cable system. They can be added for energy efficiency.

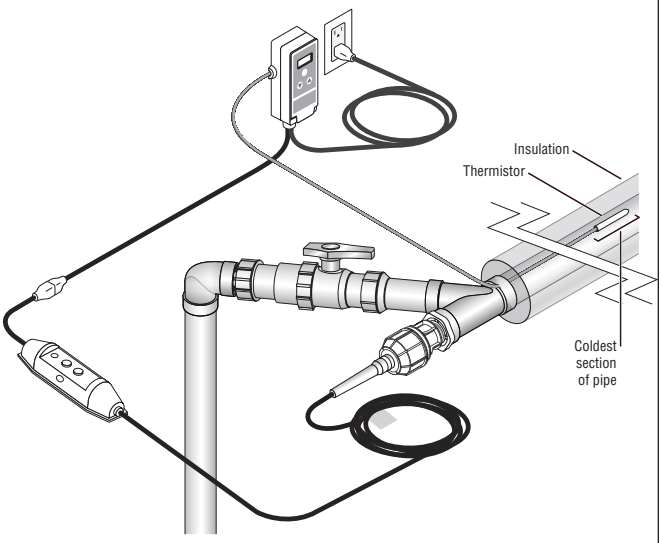
Thermostats are used to duty cycle the system in an on/off operation saving power consumption and maintain a certain pipe temperature. A sensor lead must be placed on the coldest section of pipe.

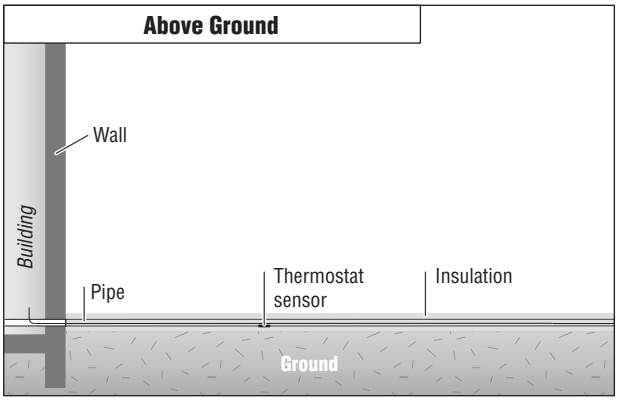
Timers are used to duty cycle the system in an on/off operation based on preset time intervals to save on power consumption.

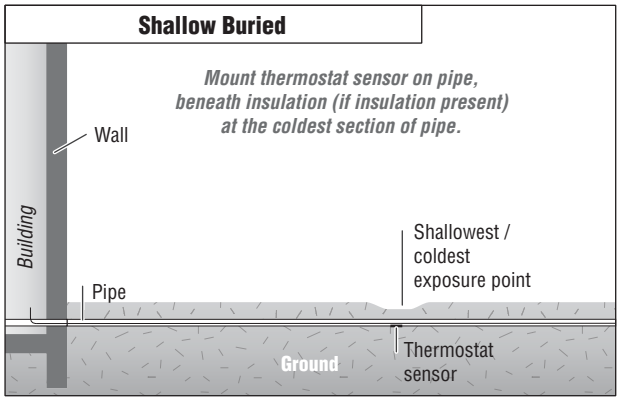
Insulation is recommended for all new pipe installations, even where the pipe is to be buried.

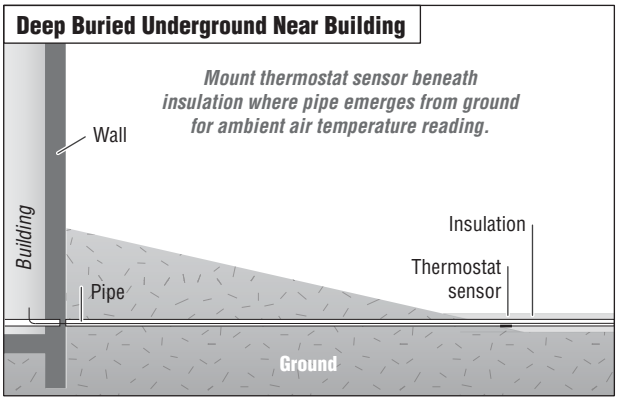
For existing pipe applications, insulation is only required where the pipe is exposed to ambient outdoor temperatures, and/or where the pipe is above the ground. Insulation aids in heat retention making the heating cable more energy efficient and providing cold weather reliability.

Retro-FM-GFC Installation with Heat-Line HLJ-STAT Thermostat









Electrical System Connection

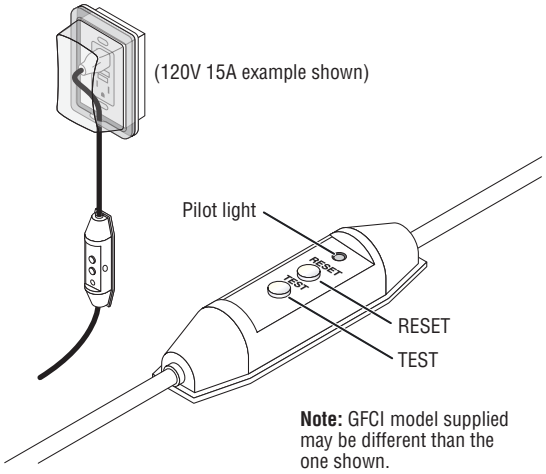
Electrical Connection for GFC (Ground Fault Plug-in) Models

A. Unpack the Retro-FM system plug from its protective package.
B. Plug into your dedicated outlet. 120V 5-15R outlet for 120V systems or 240V 6-15R outlet for 240V systems.
C. Push reset button on the cord set ground fault device until light comes ON. If light does not illuminate check power to outlet. Do not remove or tamper with the cord set. If used with a thermostat it may be necessary to bypass the thermostat control and plug directly into receptacle to perform test.
D. Push test button and light will go OFF. This indicates that the electrical circuit is intact and fully protected.
E. Push reset button again and light will come ON. This indicates that your Retro-FM is working.
F. Follow this test procedure before each season and monthly while in use.

Your Retro-FM is now fully functional.

If at any time your Retro-FM system fails to work call your local electrician or Heat-Line for assistance at 1-800-584-4944.

Unplug when not in use.



Note: GFCI model supplied may be different than the one shown.

Electrical Connection for CS (Cord-Set) Models into Junction Box

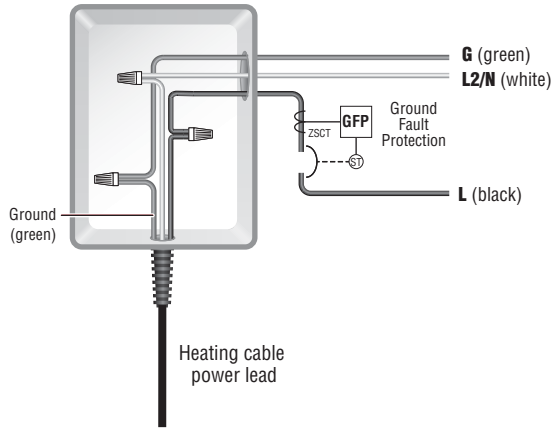
NOTE: The "CS" version is designed to be installed by a qualified electrician and must be inspected by the governing electrical authority following completion of installation.

A. Ensure the Retro-FM system will be operated on a dedicated ground fault protected circuit with over-current protection appropriate for the circuit conductor size and heating cable length.
B. Confirm power is disconnected at the power supply prior to proceeding.
C. Remove approved junction box cover.
D. Route the Retro-FM cord-set wires into box with the supplied strain relief fitting.
E. Connect appropriate wires together using approved wire nuts. Match wires white to white, black to black, and green to green. In the case of a metal junction box/enclosure, match green to ground screw and confirm screw is tight and secured afterward.
F. Double check that the wires have been connected correctly and tight.
G. Install junction box cover.
H. Establish power to the circuit and test/reset the ground fault device for proper operation.
I. Test the GFCI at the breaker before each season and monthly while in use.

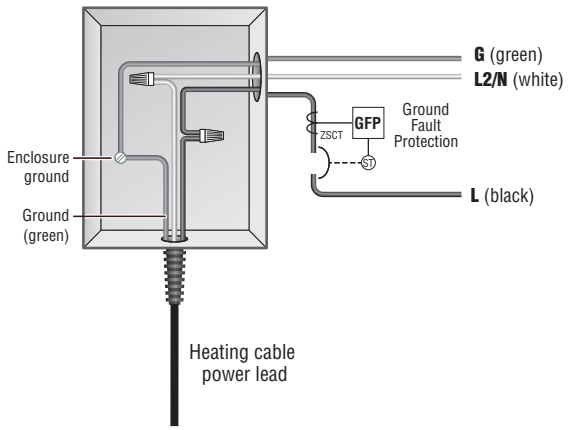
Your Retro-FM system is now fully functional.

If at any time your Retro-FM system fails to work call your local electrician or Heat-Line for assistance at 1-800-584-4944.

Non-Metal Junction Box



Metal Junction Box



Electrical Connection for CS models installed with the optional GFA-STAT (FPT-130)

A. Ensure the Retro-FM system will be operated on a dedicated circuit with over-current protection appropriate for the circuit conductor size and heating cable length.

NOTE: GFA-STAT (FPT-130) includes ground fault protection.

B. Confirm power is disconnected at the power supply prior to proceeding.

C. Remove front cover of the GFA-STAT.

D. Remove black strain relief from the Retro-FM power cord.

E. Route the Retro-FM cord-set wires through strain relief fitting supplied with the GFA-STAT.

F. Follow electrical guidelines per the GFA-STAT (FPT-130) manual included with your GFA-STAT unit.

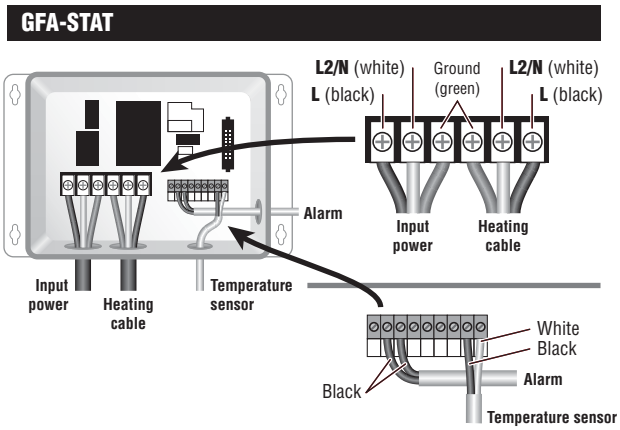
G. Double check that the wires have been connected correctly.

H. Establish power to the circuit and test/reset the ground fault device for proper operation.

I. Test the GFA-STAT GFCI before each season and monthly while in use.

Your Retro-FM system is now fully functional.

If at any time your Retro-FM system fails to work call your local electrician or Heat-Line for assistance at 1-800-584-4944.



Limited Warranty

During the time periods and subject to the conditions hereinafter set forth. Heat-Line will repair or replace to the original user any portion of your Retro-FM product which proves defective in materials or workmanship of Heat-Line. Contact Heat-Line or your installer for warranty service.

At all times Heat-Line shall have and possess the sole right and option to determine whether to repair or replace defective equipment, parts or components. **Damage due to natural events or conditions beyond the control of Heat-Line are NOT COVERED BY THIS WARRANTY.**

STANDARD WARRANTY PERIOD: 60 months from date of purchase or 63 months from date of manufacture, which ever occurs first.

EXTENDED WARRANTY PERIOD: 120 months from date of purchase or 123 months from date of manufacture, which ever occurs first.

ACCESSORIES, COMPONENTS, ELECTRONICS: Not manufactured by Heat-Line, are warranted only to the extent of original manufacturer's warranty.

LABOUR, COSTS, ETC.: Heat-Line shall in NO EVENT be responsible or liable for the cost of field labour or other charges incurred by any customer in removing and/or reaffixing any Heat-Line product, part or component thereof.

THIS WARRANTY WILL NOT APPLY:

(a) to defects or malfunctions resulting from failure to properly install, operate or maintain the unit in accordance with printed instructions provided,

(b) to failures resulting from abuse, accident or negligence;

(c) to normal maintenance services and

(d) to parts not used in accordance with applicable local codes, ordinance and good trade practices;

(e) if the unit is moved from its original installation location or

(f) if the unit is used for purposes other than for what it was designed and manufactured,

(g) to the integral ground fault device and related electronics.

PRODUCT IMPROVEMENTS: Heat-Line reserves the right to change or improve its products or any component thereof without being obligated to provide such a change or improvement for units sold and/or shipped prior to such change or improvement.

WARRANTY EXCLUSIONS: As to any Heat-Line product after the expiration of the time period of the warranty applicable thereto as set forth above. There will be no warranties including any implied warranties of merchantability or fitness for any particular purpose. No warranties or representations at any time made by any representative of Heat-Line, shall vary or expand the provisions hereof.

LIABILITY LIMITATION: In no event shall Heat-Line be liable or responsible for consequential, incidental or special damages resulting from or related in any manner to any Heat-Line product or parts thereof. In the absence of suitable proof of the purchase date, the effective date of this warranty will be based upon the date of manufacture plus 90 days.

Heat-Line Freeze Protection Systems
1095 Green Lake Road
Algonquin Highlands, ON Canada
K0M 1S0
Tel: 1-705-754-4545
1-800-584-4944
Fax: 1-705-754-4567
info@heatline.com
www.heatline.com

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heat-line®
Freeze Protection Systems

Retro-FM
Warranty Form

CONGRATULATIONS!

You have just purchased the most advanced internal freeze-protection system available on the market, backed by the finest warranty offered in the industry. Your Retro-FM system comes with a standard 5 year limited warranty with an optional 10 year limited warranty available.

~ The warranty applies only to the original purchaser of the product and is not transferable at any time for any reason. The warranty form must be filled out and returned to Heat-Line within 6 months of invoice date or unit manufactured date plus 9 months to be eligible for the 10 year extended warranty. ~

OWNER MAILING ADDRESS

Name _____

Address _____

_____

City _____

Prov/State _____ **Postal/ZIP** _____

Country ☐ Canada ☐ USA ☐ **Other:** _____

Home Phone _____

Email _____

INSTALLATION ADDRESS *(if different than mailing)*

Name _____

Address _____

_____

City _____

Prov/State _____ **Postal/ZIP** _____

Country _____

Work/Cell _____

PRODUCT INFORMATION

Product Cat.# _____

Serial # _____

Length _____

Installation Type:

☐ Sewage
☐ Water
☐ Other: _____

WARRANTY INFORMATION

5 Year Limited Warranty: **INCLUDED!**

☐ 10 Year Limited Warranty: $1.75 / foot ($75.00 minimum)

PAYMENT DETAILS FOR 10 YEAR LIMITED WARRANTY

System Length*

Units 1 to 540 feet = $1.75 per foot OR $75.00 minimum

* For custom lengths involving inches, round up to the nearest foot

System Length* _____ **x $ 1.75/ft** **= Subtotal** _____

Taxes and Currency

If Canadian Address:

Subtotal: _____

Provincial Tax %: _____ Tax Due: _____

Total in CDN Currency: _____

If U.S. Address or Other Country:

No Taxes Apply

Total in US Currency: _____

PAYMENT METHOD

☐ **Cheque**

Enclose and make out to Heat-Line for full amount

Credit Card: ☐ Mastercard *or* ☐ Visa

Name on Card: _____

Card Number: __ __ __ __ __ __ __ __ __ __ __ __ __ __ __ __

Expiration Date: __ __ __ __

LIMITED WARRANTY

During the time periods and subject to the conditions hereinafter set forth. Heat-Line will repair or replace to the original user any portion of your Retro-FM product which proves defective in materials or workmanship of Heat-Line. Contact Heat-Line or your installer for warranty service.

At all times Heat-Line shall have and possess the sole right and option to determine whether to repair or replace defective equipment, parts or components. **Damage due to natural events or conditions beyond the control of Heat-Line are NOT COVERED BY THIS WARRANTY.**

STANDARD WARRANTY PERIOD: 60 months from date of purchase or 63 months from date of manufacture, which ever occurs first.

EXTENDED WARRANTY PERIOD: 120 months from date of purchase or 123 months from date of manufacture, which ever occurs first.

ACCESSORIES, COMPONENTS, ELECTRONICS: Not manufactured by Heat-Line, are warranted only to the extent of original manufacturer's warranty.

LABOUR, COSTS, ETC.: Heat-Line shall in NO EVENT be responsible or liable for the cost of field labour or other charges incurred by any customer in removing and/or reaffixing any Heat-Line product, part or component thereof.

THIS WARRANTY WILL NOT APPLY:

(a) to defects or malfunctions resulting from failure to properly install, operate or maintain the unit in accordance with printed instructions provided,

(b) to failures resulting from abuse, accident or negligence;

(c) to normal maintenance services and

(d) to parts not used in accordance with applicable local codes, ordinance and good trade practices;

(e) if the unit is moved from its original installation location or

(f) if the unit is used for purposes other than for what it was designed and manufactured,

(g) to the integral ground fault device and related electronics.

PRODUCT IMPROVEMENTS: Heat-Line reserves the right to change or improve its products or any component thereof without being obligated to provide such a change or improvement for units sold and/or shipped prior to such change or improvement.

WARRANTY EXCLUSIONS: As to any Heat-Line product after the expiration of the time period of the warranty applicable thereto as set forth above. There will be no warranties including any implied warranties of merchantability or fitness for any particular purpose. No warranties or representations at any time made by any representative of Heat-Line, shall vary or expand the provisions hereof.

LIABILITY LIMITATION: In no event shall Heat-Line be liable or responsible for consequential, incidental or special damages resulting from or related in any manner to any Heat-Line product or parts thereof. In the absence of suitable proof of the purchase date, the effective date of this warranty will be based upon the date of manufacture plus 90 days.

PROOF OF PURCHASE

If a proof of purchase copy is submitted with this warranty application form, the warranty period will be effective as of invoice date. In the absence of suitable proof of purchase, the effective date of this warranty will be based upon the date of unit manufacture plus 3 months.

Proof of purchase (invoice) attached: ☐ Yes ☐ No

By signing below you acknowledge you have read and understand the full limited warranty document.

Signed: _____ **Dated:** _____

The warranty form must be filled out and returned to Heat-Line within 6 months of invoice date or unit manufactured date plus 9 months to be eligible for 10 year extended warranty.

Heat-Line, a division of Christopher MacLean, Ltd.
1095 Green Lake Road / Algonquin Highlands, ON Canada / K0M 1S0 / info@heatline.com / **www.heatline.com**

TRACON® MODEL FPT-130

SINGLE-POINT FREEZE PROTECTION HEAT-TRACE CONTROL

TABLE OF CONTENTS

Pilot Duty
The FPT 130 General Purpose Thermostat with GFEP cannot be used for Pilot Duty applications.

Devoir du pilote
Le thermostat à usage général FPT 130 avec GFEP ne peut pas être utilisé pour les applications Pilot Duty

Resistive Load Usage Only
This product is not for use with Inductive loads. Inductive loads may create nuisance tripping of the Ground-Fault Equipment Protection circuit.

Utilisation de charge résistive uniquement
Ce produit n'est pas destiné à être utilisé avec des charges inductives. Les charges inductives peuvent créer un déclenchement intempestif du circuit de protection de l'équipement contre les défauts à la terre.

Abnormal Odor or Smoke
In the event of smoke or a burning or abnormal odor, immediately interrupt power to the unit by turning off the circuit breaker protecting the unit.

Odeur ou fumée anormale
En cas de fumée ou de brûlure ou d'odeur anormale, coupez immédiatement l'alimentation de l'unité en fermant le disjoncteur protégeant l'unité.

Electrical Shock / Fire Hazard
Any installation involving electric heater wiring must be grounded to earth to protect against shock and fire hazard. Suitable ground fault detection and interrupting systems must always be in use to reduce shock and fire hazard and to protect equipment.

Electric wiring to heating elements must be installed in accordance with National Electrical Code (NEC)/ Canadian Electrical Code requirements, as well as all other local and applicable electrical codes and any third-party standards. This product is intended for commercial and industrial applications. Follow the installation instructions contained in this manual and those provided by the heater manufacturer. Size the circuit breaker appropriately for the expected load and inrush current. The maximum rated current for the FPT 130 is 30 amps with resistive load.

Heater loads and their controls should not share a circuit branch with other types of equipment. A shared circuit may result in electromagnetic interference that can affect system operation. Make certain that the heater shield is properly grounded. Failure to do so may result in damage to the equipment or fire.

Following installation and prior to beginning system operation, refer to and perform the Post-Installation Test described in this manual.

Risque de choc électrique / d'incendie
Toute installation impliquant un câblage de chauffage électrique doit être mise à la terre pour se protéger contre les chocs et les risques d'incendie. Des systèmes appropriés de détection et d'interruption des défauts à la terre doivent toujours être utilisés pour réduire les risques de choc et d'incendie et protéger l'équipement.

Le câblage électrique des éléments chauffants doit être installé conformément aux exigences du Code national de l'électricité (NEC) / du Code canadien de l'électricité, ainsi qu'à tous les autres codes électriques locaux et applicables et à toute norme tierce. Ce produit est destiné aux applications commerciales et industrielles. Suivez les instructions d'installation contenues dans ce manuel et celles fournies par le fabricant de l'appareil de chauffage. Dimensionnez le disjoncteur en fonction de la charge et du courant d'appel attendus. Le courant nominal maximum pour le FPT 130 est de 30 ampères avec une charge résistive.

Les charges de chauffage et leurs commandes ne doivent pas partager une branche de circuit avec d'autres types d'équipement. Un circuit partagé peut entraîner des interférences électromagnétiques qui peuvent affecter opération Système. Assurez-vous que le blindage du radiateur est correctement mis à la terre. Ne pas le faire peut endommager l'équipement ou provoquer un incendie.

Après l'installation et avant de commencer le fonctionnement du système, reportez-vous et effectuez le test de post-installation décrit dans ce manuel.

ITEMS INCLUDED

QTY.	P/N	DESCRIPTION
1	25169	TRACON MODEL FPT 130 Single-Point Freeze Protection Heat-Trace Control
1	25076	Temperature Sensor
1	25298	FPT 130 Installation Sheet
-	25165	TRACON MODEL FPT-130 Installation & Operation Manual (this document) Available online at: networketi.com/product-manuals

OVERVIEW

The TRACON FPT-130 Heat-Trace Control is a microprocessor-based heat-trace control thermostat.

Ideal uses include freeze protection, and other temperature monitoring and control applications. The FPT-130 and its heater load can be powered with an available line voltage source of 100 – 277 V ac. The

controller and heater load are powered from the same supply connection. The internal load contactor are rated to switch up to 30 A resistive. The GFEP function provides additional safety and compliance with national and local electrical codes. The unit's housing is a NEMA 4X IP66 weather-resistant enclosure for enhanced durability.

FEATURES AND BENEFITS

- Adjustable temperature set point of 30 °F, 38 °F, 45 °F, or 50 °F (−1.1 °C, 3.3 °C, 7.2 °C, or 10 °C) for various freeze protection applications
- Can use an NEC Class 2 temperature sensor with up to 2,000 ft. cable for enhanced installation options
- Thermistor temperature sensor with 20 ft. cable included for applications of −40 °F to 230 °F (−40 °C to 110 °C)
- Ground-Fault Equipment Protection with manual and automatic test function
- Alarms for excess ground fault current, low load current, and temperature
- Alarms indicated with panel LED lights and relay contact for remote signaling
- A Fault Mode setting which can be set to energize or de-energize the heaters during a sensor failure
- Fire Protection Mode maintains heater operation for use in critical fire protection systems
- Durable weather-resistant NEMA 4X IP66 enclosure permits indoor or outdoor installation

The FPT 130 is permanently connected equipment and does not have an internal disconnect device. The installer must provide an accessible disconnect device, with short circuit and overcurrent protection (these are not supplied by Environmental Technology Inc). When power is applied, the system will start.

INSTALLATION

The FPT 130 Automatic Heat-Trace Control should be installed by a qualified, licensed electrician. Installation must conform to all applicable local and national electrical codes and laws. The unit's NEMA 4X IP66 enclosure allows for indoor or outdoor applications.

The FPT 130 controller has an ambient operating temperature range of –40 °F to 131 °F (–40 °C to 55 °C). To avoid potential internal condensation mount the unit out of direct sunlight.

Install the FPT on a fixed, flat, vertical surface using the unit's mounting flanges. The mounting flanges accommodate 1/4" or 6.3 mm fasteners.

The FPT 130's nonmetallic enclosure has one 1.046" hole for conduit entry; this can hold both power and load wiring.

Use only Listed Type 4X IP66 liquid-tight conduit hubs or cable glands. Connect the hub to the conduit system before connecting the hub to the enclosure.

The unit comes with two installed liquid-tight cable glands. One of these fittings is for the temperature sensor cable, and the other is for the alarm relay cable.

The cable glands can accommodate cable diameters 0.08" to 0.24" (2 mm to 6 mm). The temperature sensor may be located up to 2,000' (610m) from the FPT.

There is a removable electrical insulation divider that must be in place when there is power applied to the unit. All leads should be terminated; no unsecured leads should be left inside the wiring compartment.

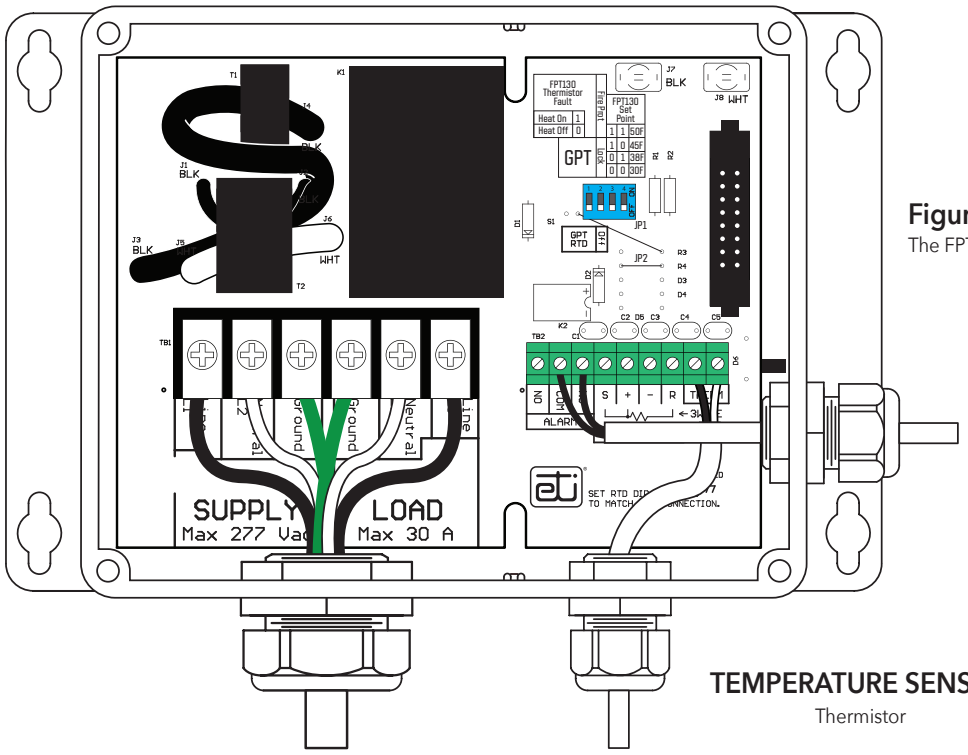


Figure 1
The FPT 130 wiring layout

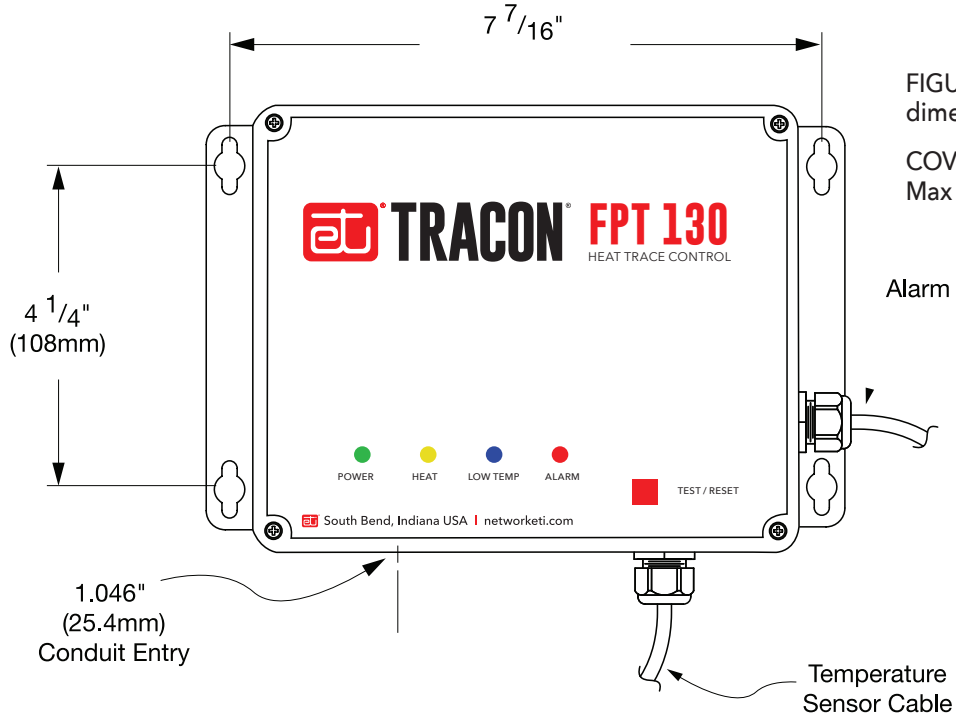


FIGURE 2. Mounting dimensions

COVER SCREWS
Max Torque = 4 In-Lbs

POWER SOURCE AND CONTACTOR CONNECTIONS

Supply Voltage

The FPT 130 operates from 100 – 277 V ac at 50/60 Hz. This control and its heater load should not share a circuit branch and circuit breaker with other types of equipment. A shared circuit may result in electromagnetic interference that can affect system operation. For line supply and load connections, use 10 AWG wires rated for at least 194 °F (90 °C). The connections are shown in Figure 3 and Figure 4.

Contactor Ratings

The heater contactor provides dual Form A (DPST) contacts rated for heater loads up to 30 amps and 277 volts ac. The dual contacts on the contactor are used to control both legs of the input power (Line and Neutral).

Manual Load Test

To manually energize the load, hold Test/Reset pushbutton for five seconds. The output will switch on and stay on for five minutes, or until Test/Reset pushbutton is pressed again. A manual load test is recommended upon installation to verify the heater function and load current.

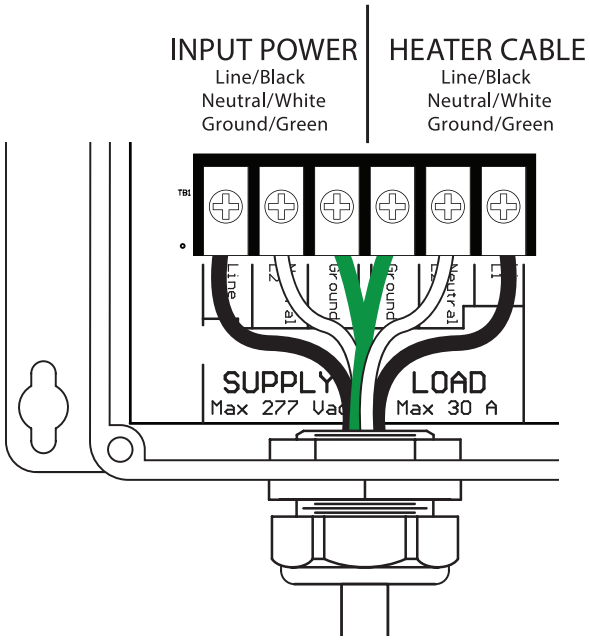
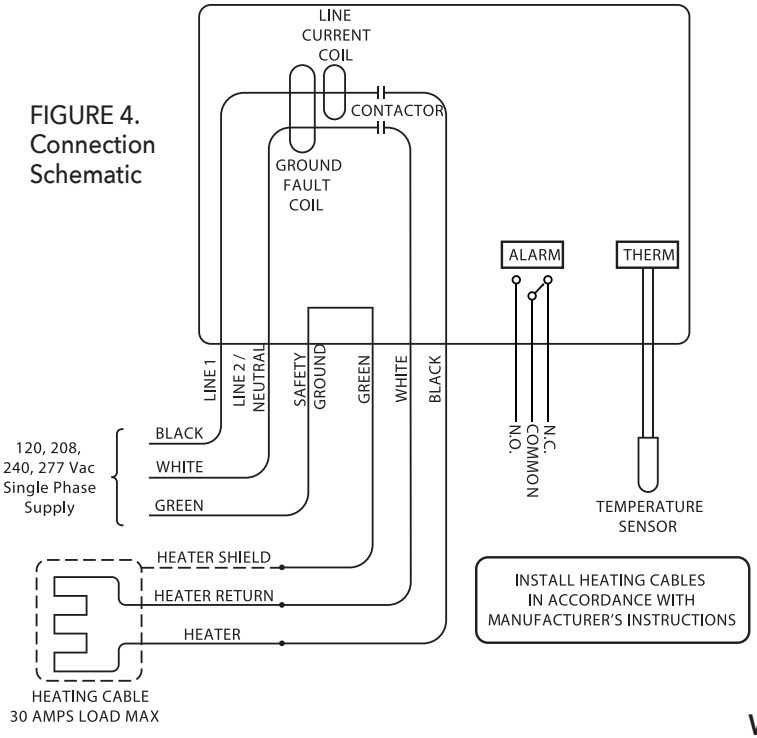


FIGURE 3. Contractor Connections

FIGURE 4.
Connection
Schematic



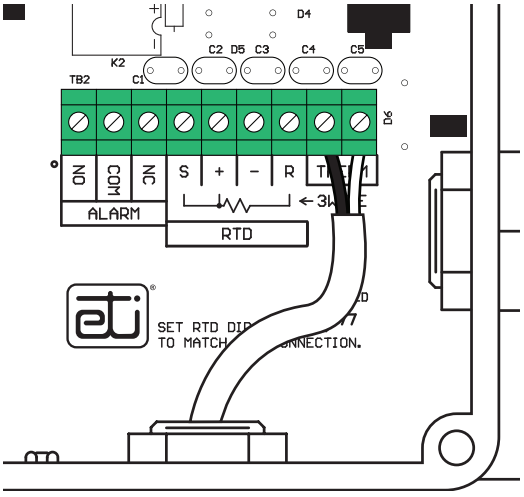


FIGURE 5. Thermistor sensor connection

Wiring to
Normally Closed
alarm contact

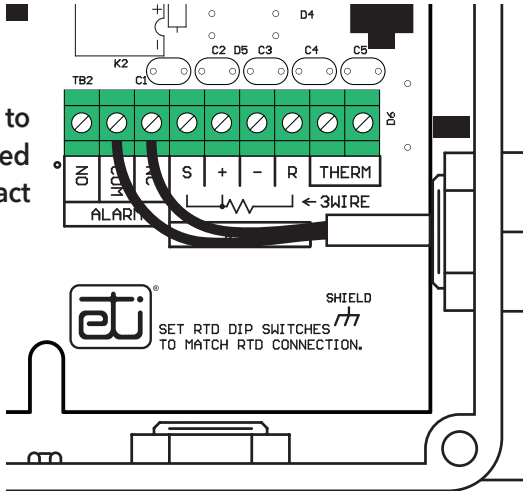


FIGURE 6. External alarm connection

TEMPERATURE SENSOR

Thermistor (25076)

The FPT 130 comes with a thermistor temperature sensor with a 20 ft. jacketed cable that has an operating range of −40 °F to 230 °F (−40 °C to 110 °C). See Figure 5 for proper wiring for the thermistor sensor.

EXTERNAL ALARM

Alarm Connections

An alarm or power-off condition can be communicated by either opening or closing a relay contact. It is important to make the proper alarm relay connections to achieve the desired result. The middle terminal labeled COM (Common) is used in both wiring configurations. Connect one alarm relay lead to the COM terminal.

If the system needs a contact to close to signal an alarm or power-off condition, connect the other alarm relay lead to the **NC (Normally Closed)** terminal. See Figure 6.

If the system needs a contact to open to signal an alarm or power-off condition, then connect the other alarm relay lead to the **NO (Normally Open)** terminal.

If the unit has power, and there are no alarm conditions then the NO and COM terminals will be connected. If the unit loses power or an alarm condition occurs then the NC and COM terminals will be connected.

Note: The "Normally" condition of the relay is the alarm condition for the unit.

DIP SWITCH SETTINGS

Default settings

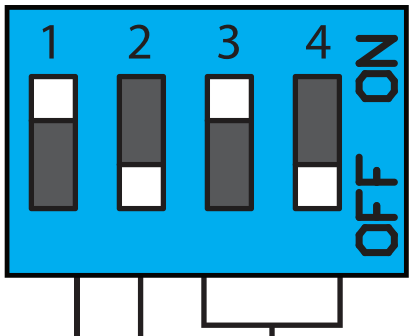
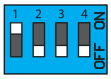
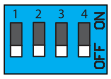


FIGURE 7. FPT 130
DIP switch identification

Temperature
Sensor Fault Mode

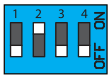


Energize Heaters
if the sensor fails

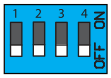


De-energize Heaters
if the sensor fails

Fire Protection Mode

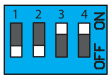


Fire Protection ON

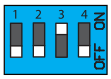


Fire Protection OFF

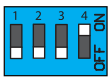
Temperature Setpoint



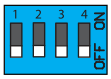
50 °F



45 °F



38 °F



30 °F

Note: The DIP switches are read at power-up. If any DIP switch is changed while the unit is on, then the power needs to be turned off and on again for the new setting to take effect.

FPT130 Thermistor Fault		Fire Prot	FPT130 Set Point		
Heat On	1	GPT Lock	1	1	50F
Heat Off	0		1	0	45F
			0	1	38F
			0	0	30F

OPERATION

The FPT 130 can maintain temperatures at setpoints of 30 °F, 38 °F, 45 °F, or 50 °F (–1.1 °C, 3.3 °C, 7.2 °C, or 10 °C). The heater will energize when the temperature drops below the designated setpoint. The heater will de-energize when the temperature reaches 2 °F (1 °C) above the setpoint.

The FPT 130 features ETI's patented self-testing GFEP, which switches the system off when it detects excessive ground current leakage (unless Fire Protection Mode is on). The GFEP eliminates the extra expenses associated with having to provide external GFEP.

The FTP 130 also features a Low Current Alarm, which switches the system off when it detects a load current below 0.1 amps (unless Fire Protection Mode is on). The load current is checked during each ground fault test, and whenever the load is on. Note: the low-current alarm takes five seconds of low current to activate.

FPT 130 Front Panel

Indicator Lights (See Figure 8.)

- POWER indicator – This green LED lit solid indicates that the FPT 130 is receiving power.
  - Blinking indicates a calibration error.
- HEAT indicator – This yellow LED lit solid indicates when the heater is energized.
  - Blinking asymmetric (1/2 sec off × 1–1/2 sec on) – Low Current Alarm, heater relay closed.
  - Blinking asymmetric (1/2 sec on × 1–1/2 sec off) – Low Current Alarm, heater relay open.
  - Blinking fast – Stuck relay.
- LOW TEMP indicator – This blue LED lit solid indicates when the temperature falls to 32 °F (0 °C) for all setpoints except the 30 °F (-1.1 °C) setpoint. For the 30 °F (-1.1 °C) setpoint the LOW TEMP alarm will indicate when the temperature drops to 28 °F (-2.2 °C).
  - Blinking indicates sensor fault.
  - Blinking fast – indicates High Temperature alarm.
- ALARM indicator – This red LED lit solid indicates when there is a high ground fault current.
  - Blinking indicates a GFEP circuit failure (this light will also blink while system is preforming a self-test).

Pushbuttons

- TEST/RESET pushbutton – This red pushbutton has the following functions:
  - To test the ground fault detector circuit itself AND to test for a ground fault when the heat load is not energized (the heater will energize during the test). Note: whenever the heat is on, the unit is continuously checking for a ground fault.
  - To reset the system after a ground fault. If the ground fault no longer exists, then normal operation will resume.
  - To reset the low-current alarm. If the load current is still below 0.1 amps then the alarm will recur in five seconds. Note: the low-current alarm takes five seconds of low current to activate.
  - Energizes heater for system testing or troubleshooting. Pressing this pushbutton for five seconds will energize the heater for five minutes. Pressing the push button again will de-energize the heater and resume normal operation.

Note: Because the unit has no ON/OFF power switch, power runs to the unit as soon as facility power is connected to it. When the unit has power, the green POWER indicator will be lit.

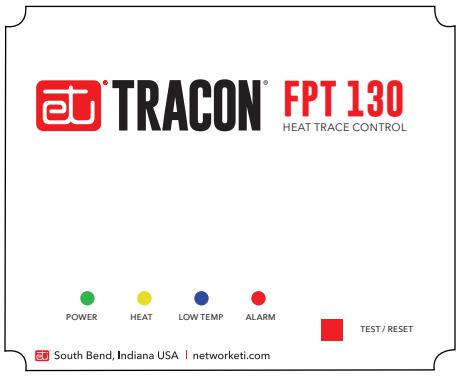


FIGURE 8. FPT 130 front panel

DISABLING THE LOW TEMP ALARM LED

The blue LOW TEMP alarm LED indicates the presence of Low Temperature, High Temperature, or a bad thermistor. When disabled this blue LED will only indicate for the presence of a bad thermistor.

How To Disable The Low Temp Alarm LED

- Hold down the red TEST/RESET pushbutton for approximately ten seconds.
  - After the first five seconds the unit will go into Manual Mode, energizing the heater cable if it is not all ready energized.
  - After the second five seconds the unit will enter the LOW TEMP blue LED edit mode. This is indicated by the blue LED flashing rapidly. Release the button at this point. (The unit will exit Manual Mode.)

Note: The blue LED may flash for a couple of seconds after releasing the red TEST/RESET pushbutton.

- The blue LED will indicate whether the LOW TEMP Alarm is currently disabled or not.
  - If the blue LED remains on the LOW TEMP Alarm is currently enabled.
  - If the blue LED goes off the LOW TEMP Alarm is currently disabled.
  - To keep the setting as it is wait five seconds and the unit will resume normal operation.
  - To change this setting press the red TEST/RESET pushbutton within five seconds. The new status of this setting will show for three seconds before the unit resumes normal operation.

Note: The blue LED will flash rapidly before exiting the LOW TEMP blue LED editing mode and resuming normal operation.

SPECIFICATIONS

General	
Certifications	UL 60730-1, UL 1053, CSA E60730-1:13
Environmental	
Area of use	Nonhazardous locations
Operating temperature range	−40 °F to 122 °F (−40 °C to 50 °C)
Enclosure	
Dimensions	8 1/8" (W) x 5 1/5" (H) x 4 3/8" (D) 207 mm (W) x 140 mm (H) x 112 mm (D)
Ingress protection	NEMA 4X, IP66
Cover attachment	Polycarbonate cover, plastite screws
Cable entries	Two liquid-tight cable glands installed for sensor and alarm leads, cable diameter 0.08" to 0.24" (2 mm to 6 mm) One 1.046" hole to accommodate a ¾" conduit fitting for power wiring connection
Material	Polycarbonate
Weight	2.7 lb. (1.22 kg)
Mounting	Wall mount with flanges
Wiring Terminal Ratings	
Power	Barrier Strip Terminals for Line, Neutral, and Ground; use 10 AWG wires rated for at least 194 °F (90 °C)
Sensors	Terminal Block, rising cage clamp, 12-28 AWG leads
Alarm relay	Terminal Block, rising cage clamp, 12-28 AWG leads
Parameter Settings	
Temperature setpoints	30 °F, 38 °F, 45 °F, or 50 °F (−1.1 °C, 3.3 °C, 7.2 °C, or 10 °C)
Low-temperature threshold	32 °F (0 °C) for 38 °F, 45 °F, or 50 °F (3.3 °C, 7.2 °C, or 10 °C) setpoints 28 °F (-2.2 °C) for 30 °F (-1.1 °C) setpoint
High-temperature threshold	90° F above setpoint
Low-current alarm delay	5 s
Ground fault limit current	30 mA
Self-Test Interval	24 h

User Interfaces	
Pushbuttons	Test/Reset
DIP switches	Temperature setpoint Thermistor fault mode Fire protection mode
Remote Interface	
Alarm relay	Isolated SPDT 1 AMP Class 2 contact
Indicators	
Status indicator	Power to the unit (Green solid) Calibration error (Green blinking) Call for heat (Yellow solid) Low current alarm (Yellow blinking) Stuck relay (Yellow blinking fast) Low temperature (Blue solid) High temperature (Blue Blinking-FAST) Sensor fault (Blue blinking) Ground fault (Red solid) GFEP circuit failure (Red blinking)
Summary alarm relay reporting	Low load current High ground fault current Sensor fault Internal fault
Control Ratings	
Temperature accuracy	+/− 2 °F (1 °C)
Temperature Sensors	
Temperature inputs	(Included) Thermistor, 100k ohms at 25 °C, range −40 °F to 230 °F (−40 °C to 110 °C), 20ft Lead (25076)
GFEP (Ground-Fault Equipment Protection)	
Threshold	30 mA
Automatic self-test range	Verifies GFEP functionality every 24 hr. and whenever the load is turned on
Power	
Supply voltage	100 – 277 V ac 50/60 Hz
Controller power consumption	5 W maximum, 2 W idle
Load rating	30 A, 100 – 277 V ac resistive

Specifications are at 77 °F (25 °C) unless otherwise stated and are subject to change without notice.

ORDERING INFORMATION

Part Number	Description
25169	TRACON MODEL FPT 130 Single-Point General Purpose Heat–Trace Control
25076	Temperature Sensor
25298	FPT 130 Installation Sheet
25165	TRACON MODEL FPT-130 Installation & Operation Manual (this document) Available online at: networketi.com/product-manuals

CONTACTING CUSTOMER SERVICE

For assistance, contact Customer Service. Office hours are from 8:00 AM until 5:00 PM ET.

Email: info@networketi.com

Web: networketi.com

Mail: ETI
1850 North Sheridan Street
South Bend, IN 46628

RETURNS AND REPLACEMENT PART PURCHASES

Equipment cannot be returned for credit once it has been installed. ETI will repair or replace faulty equipment under warranty. Prior to removal of equipment for warranty return, please contact ETI Technical Support for troubleshooting assistance.

Before returning a unit to ETI, obtain a Return Merchandise Authorization from our Customer Service Department, available between 8:00 a.m. and 5:00 p.m. Eastern Time. If possible, use the original container and packing materials when packing the unit for shipment. It is important to mark the Return Merchandise Authorization clearly on the outside of the shipping container so that it may be correctly processed upon receipt at Environmental Technology. For more information about replacement parts or for a replacement Data Sheet or Manual, please visit www.networketi.com.

LIMITED WARRANTY

ETI's two year limited warranty covering defects in workmanship and materials applies. Contact Customer Service for complete warranty information.

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S1 – “Smart” IoT Heat Trace Controller

The first IoT heat trace controller designed for snowmelt, freeze protection, and temperature maintenance applications

The S1 is a single-circuit IoT heat trace controller for use in snow melting, freeze protection and temperature maintenance applications. The device can drive up to a 30A resistive load to control electric heat trace systems operating between 120 VAC and 277 VAC. The S1 comes in an outdoor-rated enclosure tested to IP67 standards.

WiFi, Ethernet, and Cellular (available on the S1-C) capability allow the S1 to connect to the Frio Cloud platform via the internet, enabling smart, cloud-based control. When connected to the cloud, the S1 will upload system status and receive operational commands. The Frio Cloud platform integrates weather data, system feedback, and proprietary control algorithms to automatically maximize system effectiveness and efficiency. Multiple S1 devices can be joined together in the Frio Cloud platform, allowing centralized control of multiple heat tracing systems.

The cloud connection enables advanced monitoring and notification of your heating system. Data on key performance characteristics are monitored over time and anomalies or excursions are flagged and reported. The Frio Cloud platform offers customizable SMS and email notifications so that the user can be alerted immediately if there are any issues with the system. Users can access their S1 device remotely via the Frio Cloud platform to check status, activate the system or run a diagnostic test, eliminating the need to physically check the heater control system.

If an internet connection is not available, the S1 can operate in a stand-alone configuration. As a stand-alone device, the S1 can be configured to use a temperature sensor or operate in a smart temperature control mode using heater feedback, allowing for automatic snow melt, freeze protection, or temperature maintenance control.

To install the S1 device, simply download the Frio app and follow the step by step instructions. The app allows you to choose the system configuration and set control and notification preferences that can be changed anytime via the Frio Cloud.

Control Modes

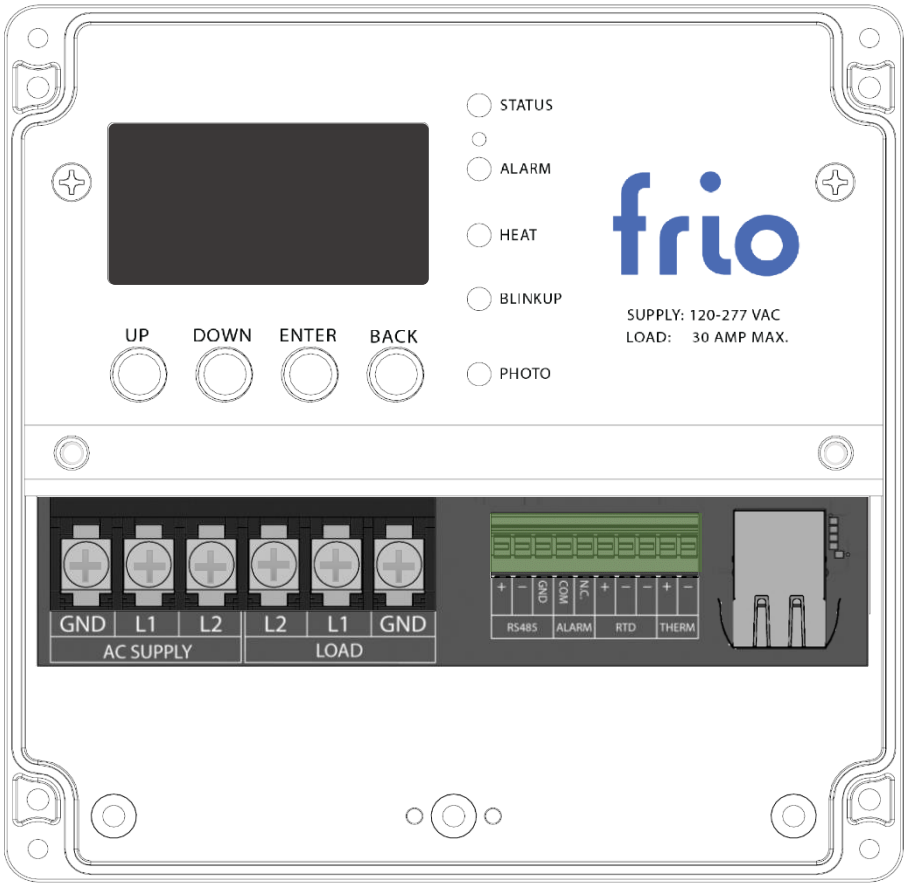
- Smart Snow Melting: - Uses weather data to activate the heating system, includes optional preheating, the ability to ignore light storms, and dynamic heating after the storm, all to improve overall system performance and reduce energy use and operating cost (For use on snow melting and gutter systems)
- Smart Temperature Control – Monitors heater load and uses feedback to calculate temperature allowing for "sensor-less" temperature control. (Coming Soon)
- Temperature Sensor – Connects to a thermistor or RTD to maintain system temperature (For use on freeze protection and process temperature maintenance systems)
- Ambient Temperature: Uses an ambient temperature signal (local sensor or cloud-based temperature) to activate the device (For freeze protection systems)
- Manual Control: Allows the user to manually activate their device for a set period of time.

Installation

- Please refer to the Frio S1 Installation Guide for more information on how to install the system. The Frio S1 must be installed by a trained professional and used only for its intended purpose. Do not locate device in direct sun or where it will be exposed to dripping water.
- **THE CONTROLLER MUST BE CONNECTED TO A CERTIFIED CIRCUIT BREAKER RATED FOR 30 A OR LESS**
- Drill all wiring holes on the bottom side of the controller

Power Ratings

- Supply Voltage: 120 to 277 Nominal VAC 50/60 Hz.
- Note: Double-pole relay is safe for 208 - 240 VAC with two hot legs
- Maximum Load: 30 A resistive
- Wire size: 10-18 AWG



GFEP

- Programable from 30 mA to 300 mA (default 30 mA)
- Manual and automatic test
- Fire protection mode allows user to disable GFEP

Sensor Inputs

- Frio Thermistor: 2-Wire shielded pair 24 AWG leads, 10k NTC thermistor with ± 1% accuracy, operating range of -40°C to 105°C, leads and thermistor tip are black TPE, IP68, and RoHS)
- RTD: Compatible with 3-Wire pt100 RTD lead size 14-24 AWG

Low Voltage Outputs

- Dry Contact Alarm: Normally Closed, Open on Alarm (contacts rated for 2 A max at 250 VAC, 14-24 AWG)

Connectivity

- S1-A: WIFI 802.11 Dual Band 2.4 GHz & 5 GHz and Ethernet (RJ45, Cat 5 or 6) See user manual for firewall information
- S1-C: Cellular only
- TIA/EIA 485 (RS-485): Frio Modbus (Isolated 3-wire 2 x Signal w/ GND, 14-24 AWG) (Available Early 2022)
- BACnet IP & MS/TP: Via pre-configured SMC Gateway (Available Early 2022)

Enclosure/Environment

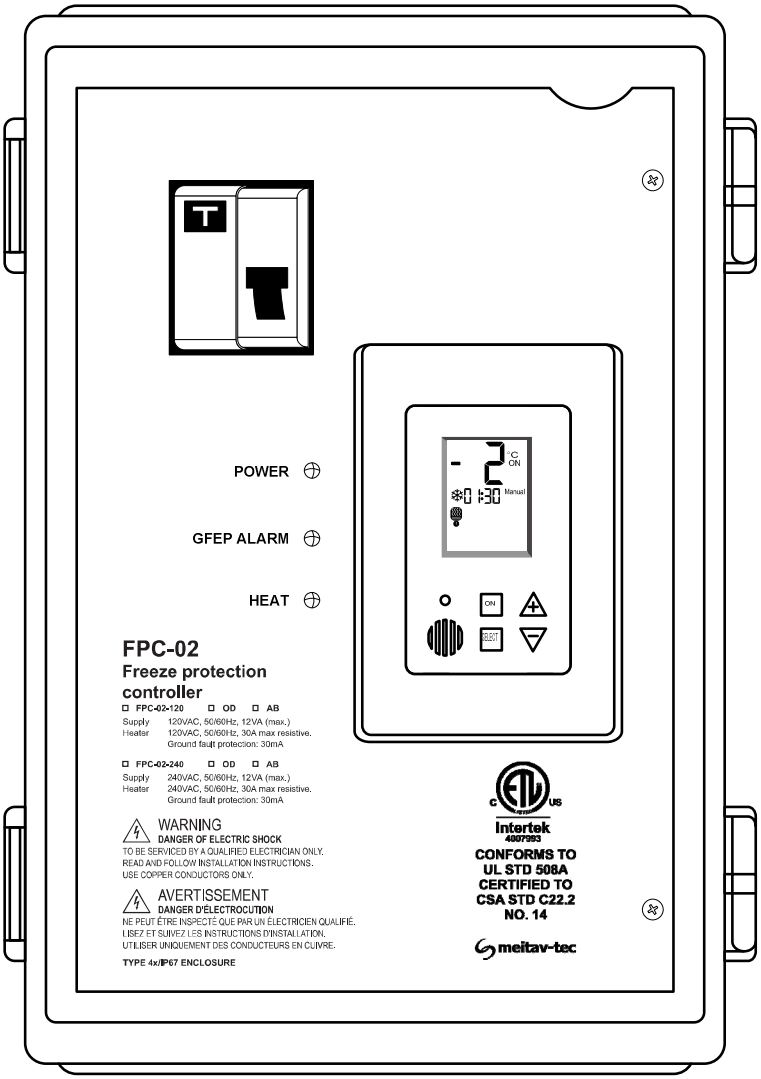
- Enclosure tested to IP67
- Operating Temperature -30 °C to 70 °C
- Dimensions with mounting feet: H: 6.29 in. D: 3.625 in. W: 7.55 in.

Agency Ratings

- Controllers conform to UL Standard 1053 and are certified to CSA Standard C22.2 No. 14 for Ground-Fault Sensing and Relaying Equipment.
- Controllers comply with FCC Part 15 Subpart B. Operation is subject to the following two conditions: (1) This device may not cause harmful interference, and (2) this device must accept any interference received, including interference that may cause undesired operation.

User Interface

- 2.42 in. OLED display 128 x 64 pixels
- Four button interface
- Four LEDs with one phototransistor used for BlinkUp process during installation
- Menus are in English only
- Imperial or Metric units



FPC-02-OD Series

Installation and Operating manual

meitav-tec

Rev2.4

Index

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Introduction

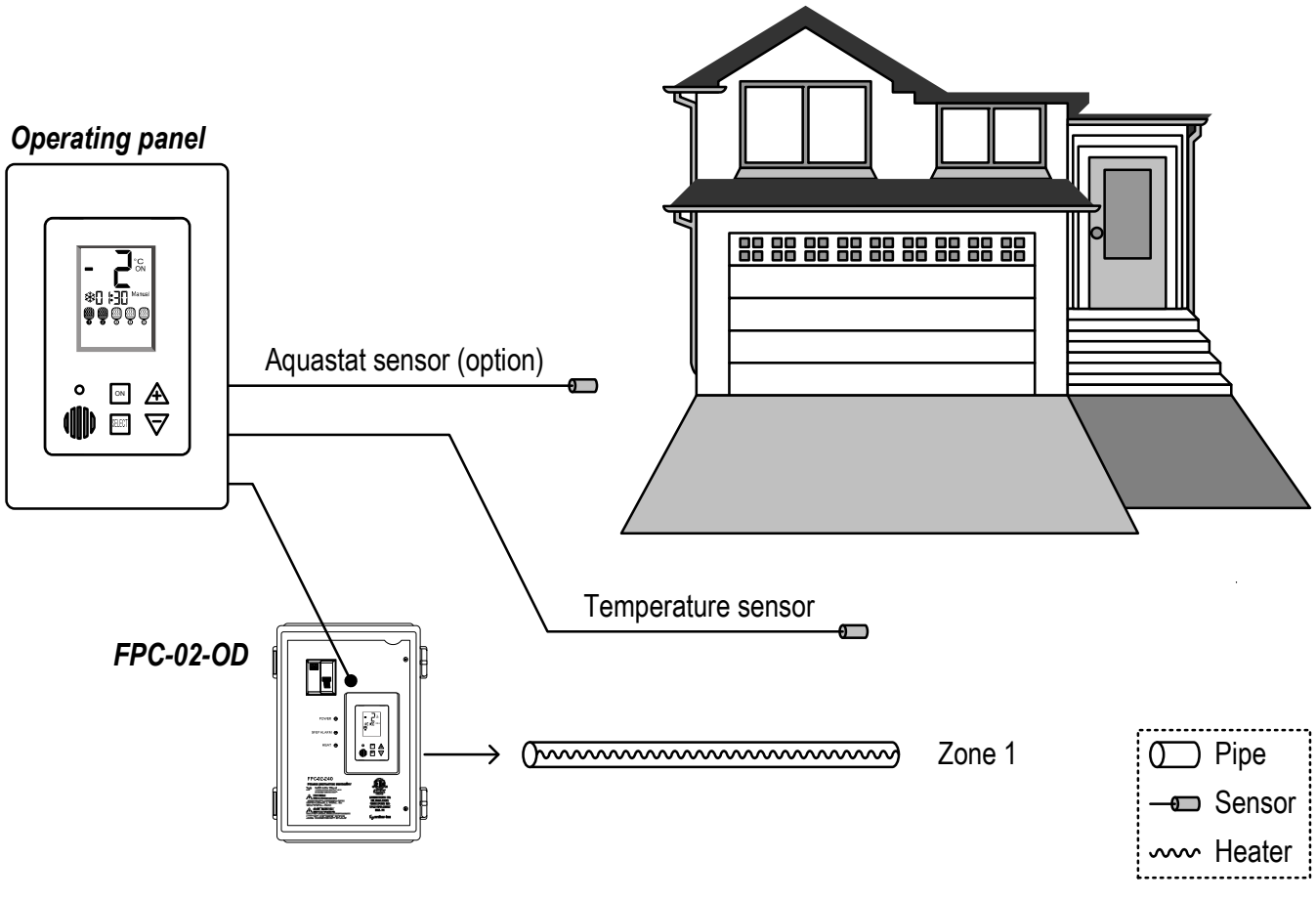
The FPC-02-OD Series power boxes offer smart and easy control for HEAT TRACING SYSTEMS.
It can operate one heating zone.
Typical applications include pipes, valves or tanks.

The backlit LCD screen provides full interface and information to the system status.

The FPC-02-OD offers various operating and programming options such as:

- Switchable temperature scales (°F or °C)
- Both Automatic and Manual modes
- Energy saving temperature limit
- Adjustable heater hold on off delay
- Adjustable Lower ambient temperature limit to stop heater (lockout)
- Commissioning/Test environment

FPC-02-OD General system layout



FPC-02-OD Series
Owner's manual & Technician Settings

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PLEASE READ THIS MANUAL AND THE SAFETY WARNINGS CAREFULLY BEFORE INSTALLING AND USING THE CONTROLLER AND SAVE IT FOR FUTURE USE

Installation notes

- Familiarize yourself with the markings, warnings, components and terminology.
- The FPC-02-OD power boxes and its accessories must be installed by a qualified electrician in accordance with local regulations and the requirements of the NEC (NFPA 72) and the CEC part 1.
- WARNING: Ensure the power is disconnect from all circuits before mounting the power box and making any connections. Contact with components carrying hazardous voltage can cause electric shock and may result in severe personal injury or death.
- **Installer must ensure the installation of approved disconnect means, for all power supply circuits feeding this unit.**
- The power box is suitable for either indoor and outdoor wall mount installation.
- The power box is housed inside an IP67, NEMA 4X weather-resistant enclosure; When installed outdoor, use only UL listed, Type 4X, raintight cable glands and conduit hubs.
- Ensure wiring according to the provided schematics using copper conductors only.
- Make sure the wire gauge (AWG) is suitable for the circuit amperage draw, as specified in the NEC/CEC table 1.
- Ensure that the main breakers (fuses) are suitable for the heating systems rating (80% load).
- Grounding means must comply with local regulations and CEC/NEC.
- Ensure that the heating system/de-icing system connected to this unit complies with the UL 499 or UL 515 & CSA 22.2 # 130.3 standard and is certified / listed by an NRTL.
- Ensure that all wiring is rated for the application at 60°C (140°F as per UL 515 CSA 22.2 #130 clause 12 table 12.1.
- Beware that any holes punched for conduit are to compromise the integrity of the enclosure ratings.

Ground fault equipment protection (GFEP)

- The ground fault interrupter/residual current detector installed in this system is a Non class A GFCI, intended for equipment protection.
- Familiar yourself with its operation and required setting.
- The GFEP should be tested monthly. Please refer to the GFEP testing instructions on page 14 of this manual.

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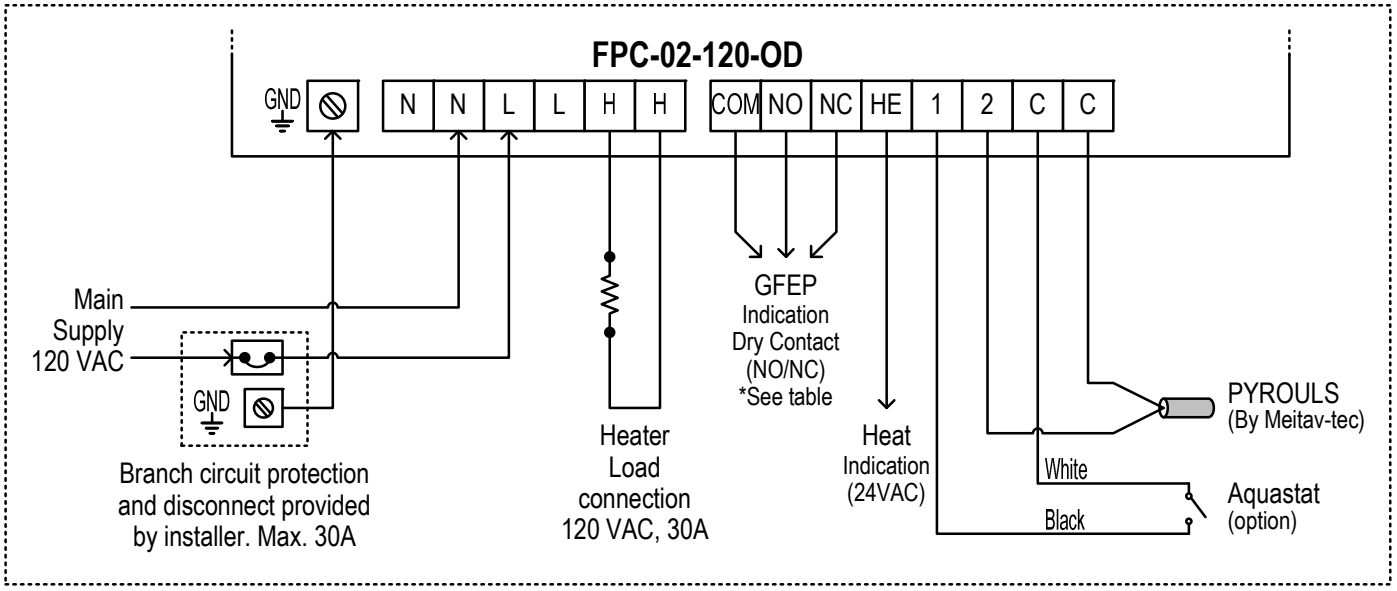
Wiring the FPC-02-120-OD

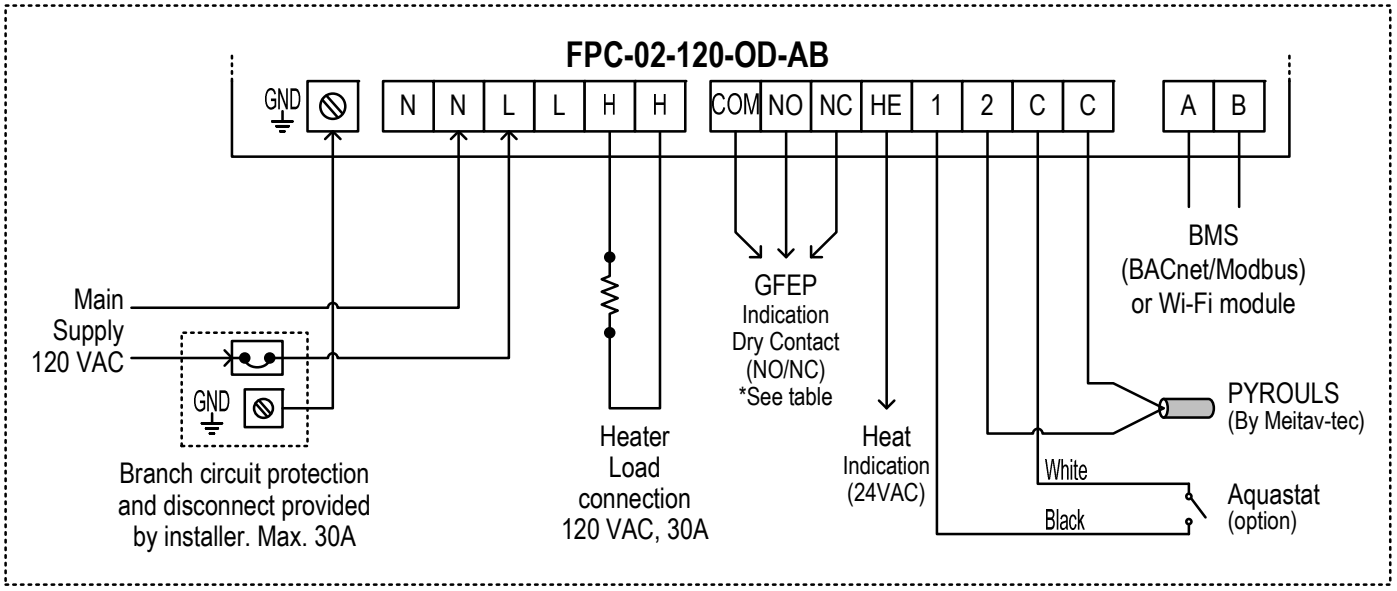
Heater load connection

Provide terminals L, N with up to 120 VAC, 30 AMP.

Make sure the wire Gauge (AWG) is suitable for the circuit Amperage draw, as specified in the NEC/ CEC table 1.

Caution: Incorrect voltage may cause fire or seriously damage the unit.





*GFEP Indication - Dry Contact / Alarm

	NO - COM	NC - COM
GFEP Tripped	SHORT	OPEN
GFEP NOT Tripped	OPEN	SHORT

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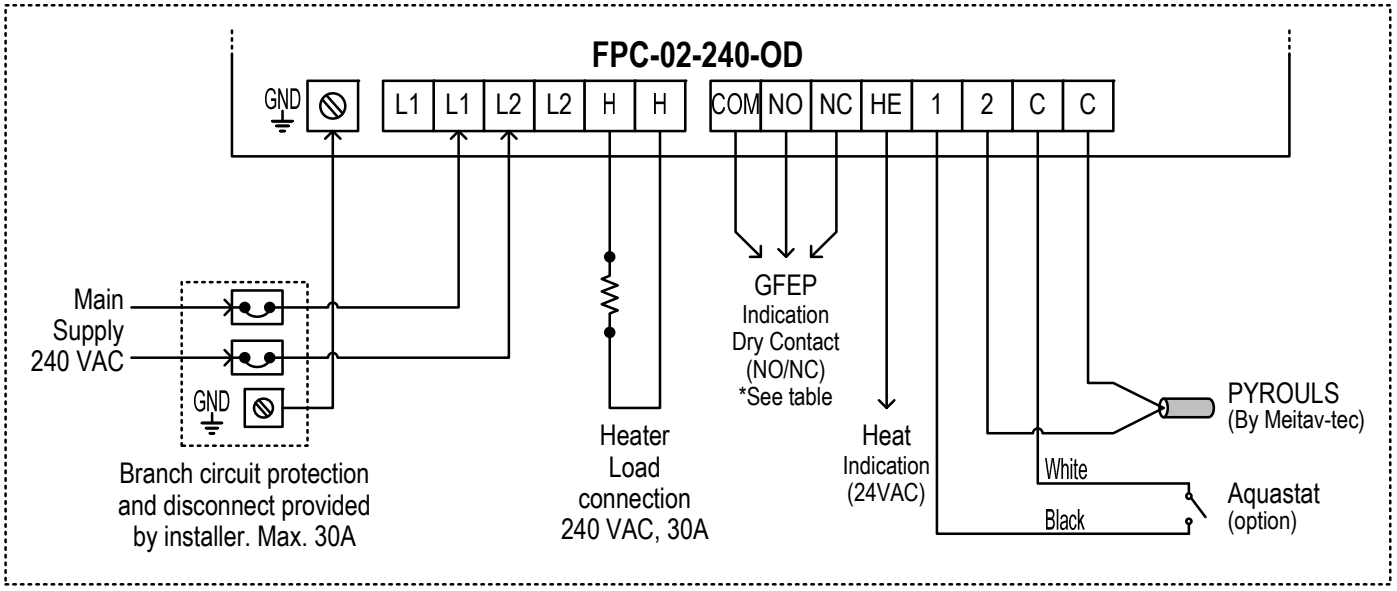
Wiring the FPC-02-240-OD

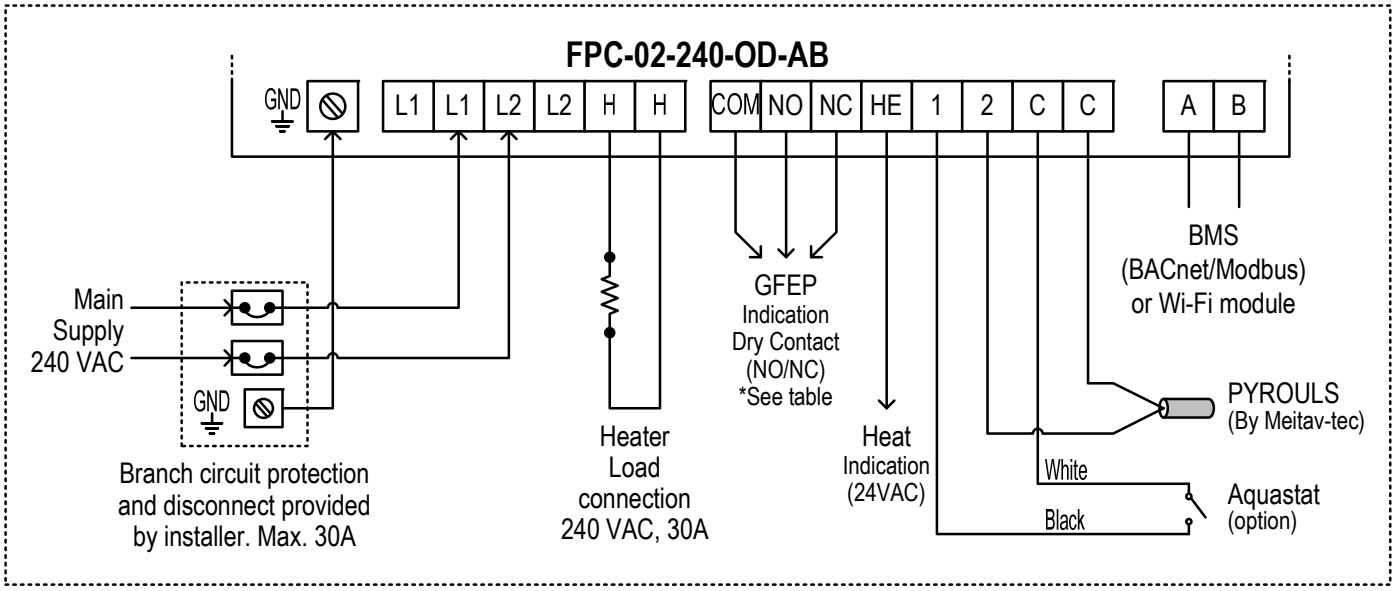
Heater load connection

Provide terminals L, N with up to 240 VAC, 30 AMP.

Make sure the wire Gauge (AWG) is suitable for the circuit Amperage draw, as specified in the NEC/ CEC table 1.

Caution: Incorrect voltage may cause fire or seriously damage the unit.





*GFEP Indication - Dry Contact / Alarm

	NO - COM	NC - COM
GFEP Tripped	SHORT	OPEN
GFEP NOT Tripped	OPEN	SHORT

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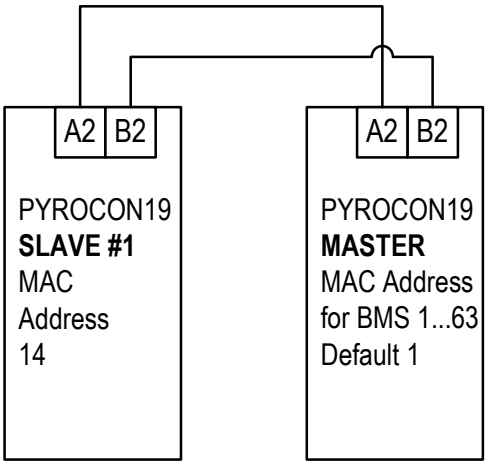
Connecting FPC-02-OD-AB slaves (option)

Number of FPC-02-OD Slaves	Master's MAC Addresses	Slave's MAC Addresses
Up to 3	1-63	14-16

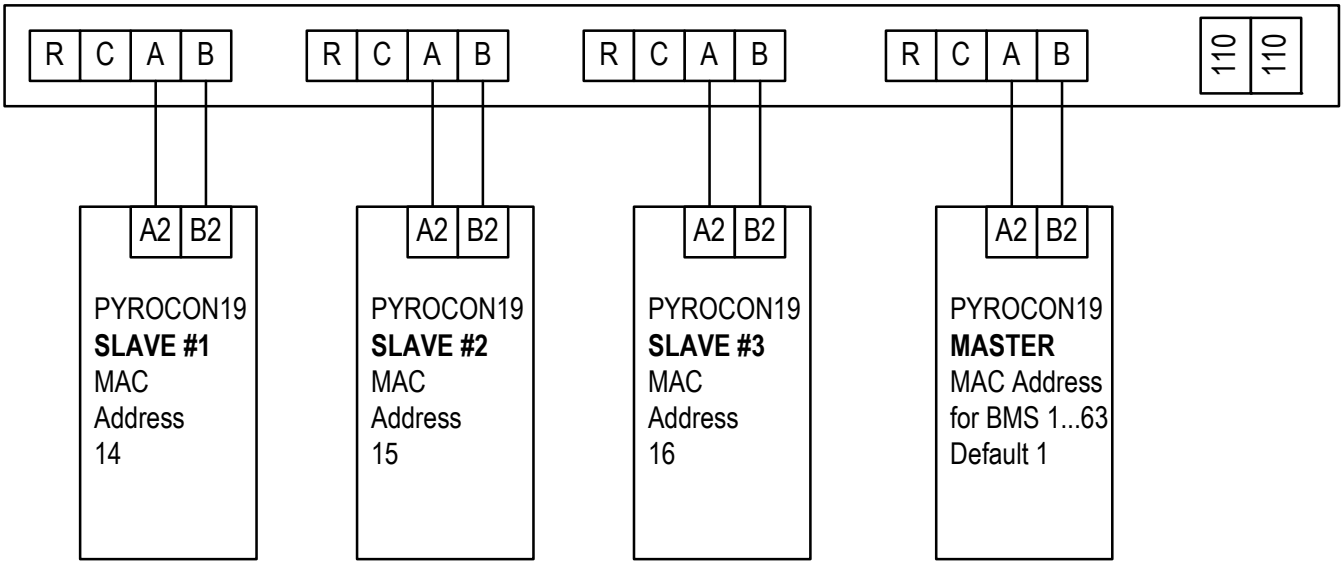
These slaves should be connected directly to A2,B2 terminals on the PYROCON19 thermostat (inside the FPC-02-OD)

PYRO-JBOX junction box with built in 50VA, 110~24VAC transformer can be used, allowing connection and powering of up to 3 slaves.

Option 1 – Direct connection of 1 slave



Option 2 - PYRO-JBOX (up to 3 FPC-02-OD slaves)



Please refer to technician parameter P08 for Salve's MAC Address.

and to parameter P11 for Master/Slave configuration

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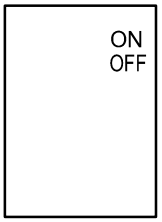
Operating instructions

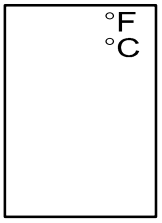
Turning the system ON and OFF

- Press and hold the [ON] button for 0.5 seconds to turn the system ON or OFF.
- The words “ON” or “OFF” will appear on display.
- When ON, the green LED on the front panel will also turn ON .



Selecting temperature scale

- Press the [+] button for Celsius.
- Press the [-] button for Fahrenheit.

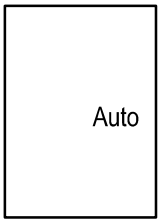


Selecting Automatic or Manual mode

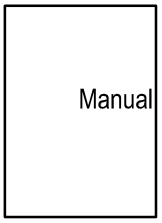
- Press the [SELECT] button to switch between modes:

  “Automatic” Heating will start and stop automatically depending on the set point and ambient temperatures.

  “Manual ON” Heating will start regardless of the set point and ambient temperatures and will stop after a preset time (pls. refer to the “Manual ON” section in the tech. settings).



Note: Mode will always return to “Automatic” after switching the unit OFF and ON.



Heater indication

Black icon – Heater ON

White icon – Heater OFF

Heater ON

Heater OFF

When ON, the red LED on the front panel indicating heater operation will also turn ON .

Snow flake icon and digital time indication

A solid snow flake icon will appear on display during normal heater operation.

A blinking snow flake icon will appear on display during heater off delay or when manual mode is activated. The digital clock will count down the remaining time until the heater is turned off.

The snow flake icon will disappear from display as long as the heater is turned off.

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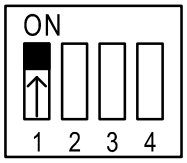
Technician settings

Use the technician settings mode to view and adjust the following parameters:

P01 Temperature set point
P02 Lower ambient temperature limit to stop the heater
P03 Time delay before stopping the heater
P04 ON time for manual mode
P05 Heaters cycle time / Splitting time
P06 Enable/Disable 2nd temperature sensor logic (Aquastat)
P08 MAC Address for BMS and for Master-Slaves
P09 Commissioning / Test mode
P11 Master/Slave
P15 Temperature sensor calibration Offset
Restore defaults

Enter technician settings mode

- **Disconnect power and open the internal door by releasing the two screws.**
- **Move DIP switch S1 located on the side of thermostat to ON position.**
- Press the [SELECT] and [+] buttons simultaneously to move forward to the next technician parameter.
- Press the [SELECT] and [-] buttons simultaneously to return to the previous technician parameter.

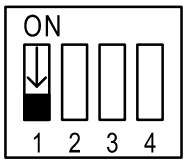


Enter technician settings mode

Save changes and exit technician settings mode

- **Move DIP switch S1 located on the side of thermostat to OFF position.**

Important: Changes made to technician parameters will not take effect as long as DIP switch S1 is in ON position.



Save changes and exit technician settings mode

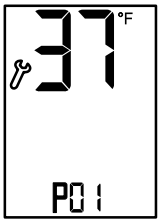
Parameters:

P01 - Temperature set point

- Move DIP switch S1 located on the side of thermostat to ON position.
- "P01" and the temperature set point will appear on display.
- Use the [+] and [-] buttons to adjust the temperature set point.

Range: 14…77°F / -10…+25°C, Default: 37°F / 3°C

As long as the ambient temperature is lower than the temperature set point P01, the FPC-02-OD will turn ON.



Temperature set point

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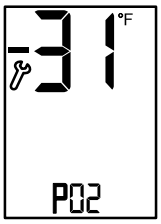
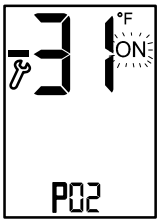
Technician settings (Cont')

P02 - Lower limit temperature for heating

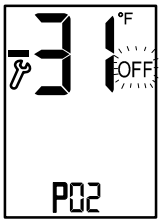
- Press the [SELECT] and [+] buttons simultaneously.
- "P02" and the low limit temperature will appear on display.
  When the temperature on the temperature sensor drops below the low temperature limit, the heating system will stop.
- Use the [+] and [-] buttons to adjust the temperature set point.
  Range: -40…+32°F / -40…-5°C Default: -31°F / -35°C
- Press the [SELECT] and [+] buttons simultaneously again.
- The word "ON" or "OFF" will appear on display.
- Use the [+] and [-] buttons enable (ON) or disable (OFF) the P02 parameter.
  If disabled, the heating system will operate without low temperature limitations.



Low limit Temperature



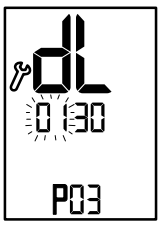
P02 enabled



P02 disabled

P03 -Time delay before stopping the heaters

- Press the [SELECT] and [+] buttons simultaneously.
- "P03", "dL" and the time delay before stopping the heaters (Hold ON) will appear on display.
- Use the [+] and [-] buttons to adjust the time delay - Hours.
  Range: 0...99 hours Default: 1 hour
- Press the [SELECT] and [+] buttons simultaneously again.
- Use the [+] and [-] buttons to adjust the time delay - Minutes.
  Range: 0...59 minutes Default: 30 minutes



Time delay (hours)

Time delay (minutes)

Note: The time delay countdown will start when the ambient temperatures rises above the set point temperature.

↳ Cont'

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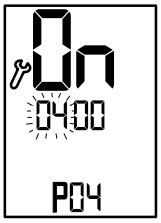
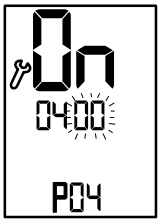
Technician settings (Cont')

P04 - Manual mode ON time

- Press the [SELECT] and [+] buttons simultaneously.
- "P04", "On" and the "Manual ON" mode time period will appear on display. The time frame in which the heaters remain ON after receiving an "Manual ON" command.
- Use the [+] and [-] buttons to adjust the "Manual ON" time (Hours).
  Range: 1...48 hours Default: 4 hours
- Press the [SELECT] and [+] buttons simultaneously again.
- Use the [+] and [-] buttons to adjust the "Manual ON" time (Minutes).
  Range: 0...59 minutes Default: 30 minutes



Manual ON (hours)



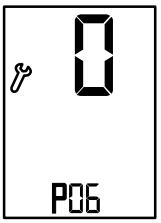
Manual ON (minutes)

P05 – Not in use

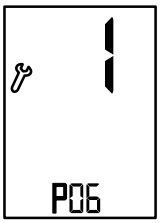
- Press the [SELECT] and [+] buttons simultaneously.
- "P05" will appear on display.
- Proceed to P06.

P06 – Enable/Disable Temperature sensor / Aquastat logic

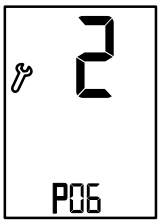
- Press the [SELECT] and [+] buttons simultaneously.
- "P06" and the number "0" or "1" will appear on display.
- Use the [+] and [-] buttons to select between:
  - "0" - Logic set by both TEMPERATURE SENSOR and AQUASTAT (default).
  - "1" - Logic set by TEMPERATURE sensor only.
  - "2" - Logic set by AQUASTAT sensor only (The display will not show the temperature)



Logic by temperature sensor and aquastat



Logic by temperature sensor only



Logic by aquastat sensor only

↳ Cont'

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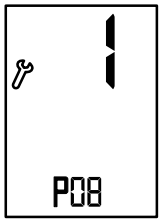
P08 – MAC Address for BMS and for Master-Slaves

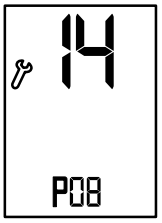
- Press the [SELECT] and [+] buttons simultaneously.
- "P08" and the MAC Address will appear on display.
- Use the [+] and [-] buttons to set the MAC Address of the unit.

Setting the MAC address for the unit will make it available through the home automation system.

- For controller set by P11 as Master –
  Address range for BMS 1...63, default 1
- For controller set by P11 as Slave –
  Address range 14...16, default 14
  Select "0" for NO COMMUNICATION system (default).



MAC Address (Master)



MAC Address (Slave)

↳ Cont'

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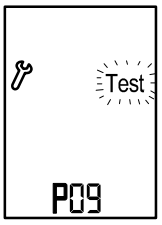
Technician settings (Cont')

P09 - Test conditions mode / Technician commissioning mode

Turn ON test conditions to check the functionality of the system regardless of temperature sensors parameters (i.e. during the summer).
In test conditions, the Ambient temperature is always -7°C/19°F.

- Press the [SELECT] and [+] buttons simultaneously.
- "P09" will appear on display. The hours will blink.
- Use the [+] button to enter test/commissioning mode – the word "Test" will appear on display.
- Use the [-] button to manually exit test/commissioning mode – the word "Test" will disappear from display.

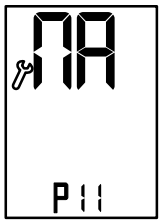


Test conditions mode

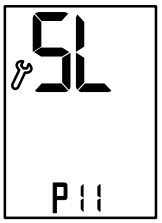
Note: If the technician did not manually exit test/commissioning mode, the unit will automatically return to normal mode after 5 hours.

P11 – Master/Slave

- Press the [SELECT] and [+] buttons simultaneously.
- "P11" will appear on display.
- Use the [+] and [-] buttons to select between:
  - "MA" - Master (When using one FPC-02-OD or when controlling other FPC-02-OD devices connected to A,B as slaves) - default
  - "SL" - Slave (controlled by another FPC-02-OD connected to A,B)



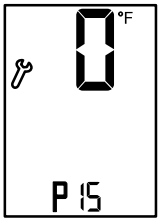
Master



Slave

P15 – Temperature sensor calibration offset

- Press the [SELECT] and [+] buttons simultaneously.
- "P10" will appear on display.
- Use the [+] button to adjust the offset for calibration of measured temperature.
  Range: -9…+9°F / -6…+6°C Default: 0°F / 0°C



Offset

Note: If the technician did not manually exit test/commissioning mode, the unit will automatically return to normal mode after 5 hours.

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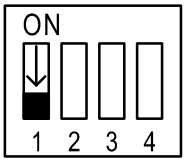
Save changes and return to normal display

- In order to save changes and return to normal display, move DIP switch S1 back to OFF position.



Important: Changes made to technician parameters will not take effect as long as DIP switch S1 is in ON position.

Restore default values

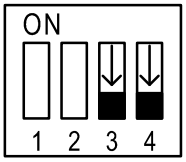
- Move DIP switch S1 to ON position.
- Press and hold the [ON] button for 10 seconds. The controller will beep.
- Move DIP switch S1 back to OFF position.

Short measuring times (test only) - DIP switch S2

- Use DIP switch S2 to short the
  - "ON" - Short measuring times – for test/commissioning only (measuring times will be divided by 60).
  - "OFF" - Normal operation.

Short measuring times: A real 1 hour will take 1 minute and a real 1 minute will take 1 second.

DIP switches S3 and S4 – Not in use (must be in OFF position)



S3 OFF, S4 OFF

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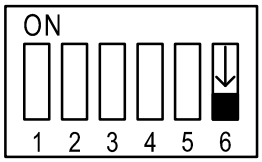
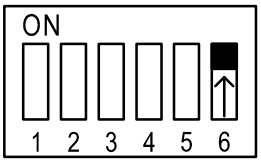
BMS – BACnet/Modbus (FPC-02-OD-AB only!)

- **Use DIP switch S6 located on the side of thermostat to select BMS (A,B) network protocol:**
  - S6 ON – BACnet
  - S6 OFF - MODBUS



Modbus

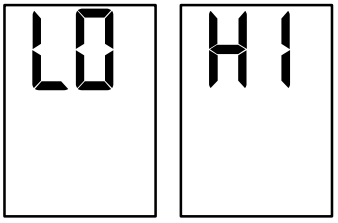


BACnet

Temperature readings and Communication errors

Temperature sensor readings is out of reliable measuring range

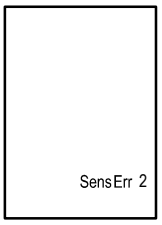
Low temperature readings: Ambient temperature < -31°F/-35°C
High temperature readings: Ambient temperature > 91°F/35°C



Temperature sensor is not connected or short circuit

"SensErr 2" Will appear on display.

"SensErr" Will appear on display with internal sensor fault .

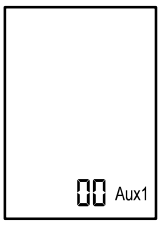


Temperature Sensor error

Slaves – Communication error

Aux1 - Slaves communication error

"Aux1" and "00" Will appear on display.



Slaves communication error

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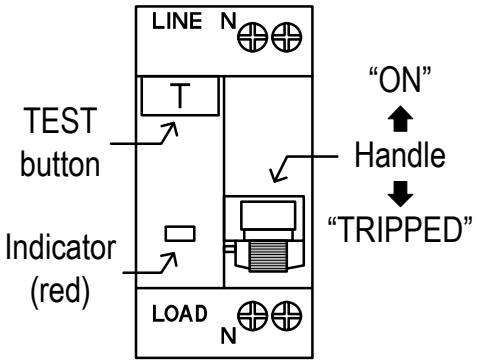
GFEP

The GFEP is designed to protect circuits by sensing when a ground fault or earth leakage is greater than 30mA and automatically open the circuit.

The GFEP should be tested regularly, at least once per month.

- Press TEST button “T”, GFEP should open automatically and the red indicator should act.
- Move the handle back to “ON” position to return to normal operation and reestablish power and protection.
- Test button should be pressed 3 times and the GFEP should work normally.
- If the GFEP is not operating normally, it must be replaced.



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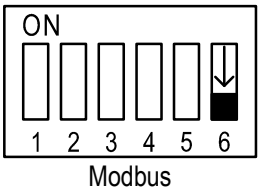
Object list - Modbus (FPC-02-OD-AB only!)

- **Use DIP switch S6 located on the side of thermostat to select BMS (A,B) network protocol - S6 OFF – Modbus**



Modbus

MODBUS RTU Mode, Address Slave 1-127,
Baud rate: 9600, n, 8, 1

Supported Commands:
0x03 = Read Holding Registers (for all).
0x06 = Preset Single Register (For R/W registers only),
Command 0x2B is used to identify controller

N°	Address	Value	Object Name	Default	Access
1	0 [0x00]	-40...35°C (-40...95°F)	TemperatureOutside	-	R
2	1 [0x01]	-10...25°C (14...77°F)	SetPoint	3°C (37°F)	R/W
3	2 [0x02]	-40...0°C (-40...32°F)	LowLimitHeat	-35°C (-31°F)	R/W
4	3 [0x03]	1...6000 min	HeatersOffDelay	90 min	R/W
5	4 [0x04]	10...6000 min	ManualPeriodTime	240 min	R/W
6	5 [0x05]	10...1999 min	StaggeringTime	120 min	R/W
7	6 [0x06]	0...2	TemperatureAquastatLogic	0	R/W
8	7 [0x07]	0...4	HeaterMode	0	R/W
9	8 [0x08]	1-On,0-Off	CommissioningMode	0-Off	R/W
10	9 [0x09]	1-On,0-Off	Heater 1	-	R
11	10 [0x0A]	1-On,0-Off	Heater 2	-	R
12	11 [0x0B]	1-On,0-Off	Heater 3	-	R
13	12 [0x0C]	1-On,0-Off	Heater 4	-	R
14	13 [0x0D]	1-On,0-Off	Heater 5	-	R
15	14 [0x0E]	1-On,0-Off	Aquastat_Signal	-	R
16	15 [0x0F]	1-On,0-Off	SettingMode	-	R
17	16 [0x10]	1-On,0-Off	ShortTimeMode	-	R
18	17 [0x11]	1-On,0-Off	StageringMode	-	R
19	18 [0x12]	1-On,0-Off	StageringMode	-	R
20	19 [0x13]	1-On,0-Off	OnOff	0-Off	R/W
21	20 [0x14]	1-On,0-Off	C_F_Scale	0-Off	R/W
22	21 [0x15]	1-On,0-Off	RestoreDefaults	0-Off	R/W
23	22 [0x16]	1-On,0-Off	GroundFault	0-Off	R
24	23 [0x17]	-40...35°C (-40...95°F)	InternalTemperature(T3)	-	R
25	24 [0x18]	1-On,0-Off	InternalHeater	-	R
26	25 [0x19]	0...99	Sensors error	0	R/W
		0 – No error 1 – Internal sensor 2 – External sensor			

The MODBUS Register No. X is addressed in the MODBUS Register Address (PDU) X-1.
All Registers are signed Integer 16 bit.

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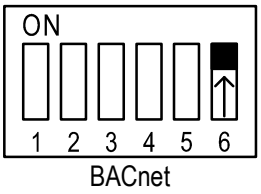
Object list – BACnet (FPC-02-OD-AB only!)

- **Use DIP switch S6 located on the side of thermostat to select BMS (A,B) network protocol - S6 ON – BACnet**



BACnet

BACnet MSTP Baud rate: 9600, 19200, 38400, 76800 no parity, 8 data bits, 1 stop bit

N°	Object	Value	Object Name	Default	Access
1	AnalogValue_#0	-10...25°C (14...77°F)	SetPoint	3°C (37°F)	R/W
2	AnalogValue_#1	-40...0°C (-40...32°F)	LowLimitHeat	-35°C (-31°F)	R/W
3	AnalogValue_#2	1...6000 min	HeatersOffDelay	90 min	R/W
4	AnalogValue_#3	10...6000 min	ManualPeriodTime	240 min	R/W
5	AnalogValue_#6	10...1999 min	StaggeringTime	120 min	R/W
6	AnalogValue_#7	-40...35°C (-40...95°F)	TemperatureOutside	-	R
7	AnalogValue_#8	0...6000 min	HeatersOffTimeDelay	-	R
8	AnalogValue_#9	0...4	HeaterMode	0	R/W
9	AnalogValue_#20	-10...15°C (14...59°F)	InternalTemperature(T3)	-	R
10	AnalogValue_#24	1… 4194303	BacnetDeviceInstanceNumber	315000+MAC	R/W
11	AnalogValue_#29	0...2	TemperatureAquastatLogic	0	R/W
12	AnalogValue_#30	0...99	Sensors error	0	R/W
		0 – No error 1 – Internal sensor 2 – External sensor			
13	BinaryInput_#2	1-On,0-Off	SettingMode	-	R
14	BinaryInput_#3	1-On,0-Off	ShortTimeMode	-	R
15	BinaryInput_#4	1-On,0-Off	StageringMode	-	R
16	BinaryInput_#5	1-On,0-Off	StageringMode	-	R
17	BinaryInput_#8	1-On,0-Off	Aquastat_Signal	-	R
18	BinaryOutput_#0	1-On,0-Off	Heater 1	-	R
19	BinaryOutput_#1	1-On,0-Off	Heater 2	-	R
20	BinaryOutput_#2	1-On,0-Off	Heater 3	-	R
21	BinaryOutput_#3	1-On,0-Off	Heater 4	-	R
22	BinaryOutput_#4	1-On,0-Off	Heater 5	-	R
23	BinaryOutput_#5	1-On,0-Off	InternalHeater	-	R
24	BinaryValue_#0	1-On,0-Off	OnOff	0-Off	R/W
25	BinaryValue_#2	1-On,0-Off	C_F_Scale	0-Off	R/W
26	BinaryValue_#4	1-On,0-Off	CommissioningMode	0-Off	R/W
27	BinaryValue_#5	1-On,0-Off	RestoreDefaults	0-Off	R/W
28	BinaryValue_#14	1-On,0-Off	GroundFault	0-Off	R

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Notes

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HL-SMC Series Contactor Panel

Contactor Panel for Electrical Self-Regulating Heat Trace Systems

Data Sheet

Description

The Heat-Line HL-SMC Contactor Panel series offers a cost-effective, industrial-grade solution for managing snow-melting and heat trace systems, ensuring enhanced electrical safety and reliable performance. Designed for self-regulating heating cables, these panels integrate seamlessly with external Heat-Line 120V controllers, offering circuit control and enhanced safety features to support a wide range of heat trace applications. Available with optional ground fault equipment protection to ensure a cost effective and seamless installation.

Features

Key features include a 4-hour force-on timer or indefinite hold for energizing heat trace circuits without a signal from the Heat-Line controller, pilot light indicators for energization and trip conditions, and optional built-in ground fault equipment protection with an easy-to-access reset button. These durable panels can safely manage up to twelve single-pole single-phase circuits or six two-pole single-phase circuits, accommodating voltage applications from 120V to 277V. Contact Heat-Line for detailed information and assistance with panel design for higher voltage systems.

- Low-Cost Solution: Affordable without compromising on quality or safety.
- Industrial-Grade Durability: Built for reliability in demanding environments.
- LED Indicators: Pilot lights provide clear indication of system energization and trip conditions.
- Force-On Timer: Integrated 4-hour timer and indefinite hold allows manual override for extended operation.
- Integrated Safety Features: Built-in ground fault equipment protection on GFEP models ensures operator and system safety.
- User-Friendly Operation: Easy access ground fault trip reset button on GFEP models for quick and simple resets.
- Equipment Protection: 2-year standard manufacturer limited warranty.
- Audible Alarm: Includes integrated alarm siren to notify of trip conditions.

Electrical Ratings

Heat Trace Voltage Range	120V - 277V
Control Power	120V
Switching Current Rating	50A resistive load capacity per pole
Enclosure Rating	NEMA 1 – Indoor application
Mounting	Wall mounted
Timer Override	4-hour and Indefinite hold
Trip Level (GFEP Models ONLY)	30mA

Approvals / Certifications

C US

LISTED

Ordering Information

Part No.	Description	Heat Trace Circuit Capacity	No. of Contactors	Dimensions
HL-SMC-2C3P-GFEP	GFEP heat trace contactor panel 2 3-pole contactors	3 Circuits (120V, 208V, 240V, 277V)	2	14"x12"x6"
HL-SMC-4C3P-GFEP	GFEP heat trace contactor panel 4 3-pole contactors	6 Circuits (120V, 208V, 240V, 277V)	4	
HL-SMC-2C3P	Heat trace contactor panel 2 3-pole contactors	6 - Single Pole Circuits (120V, 277V) 3 - Two Pole Circuits (208V, 240V)	2	
HL-SMC-4C3P	Heat trace contactor panel 4 3-pole contactors	12 - Single Pole Circuits (120V, 277V) 6 - Two Pole Circuits (208V, 240V)	4	

⚠ WARNING:

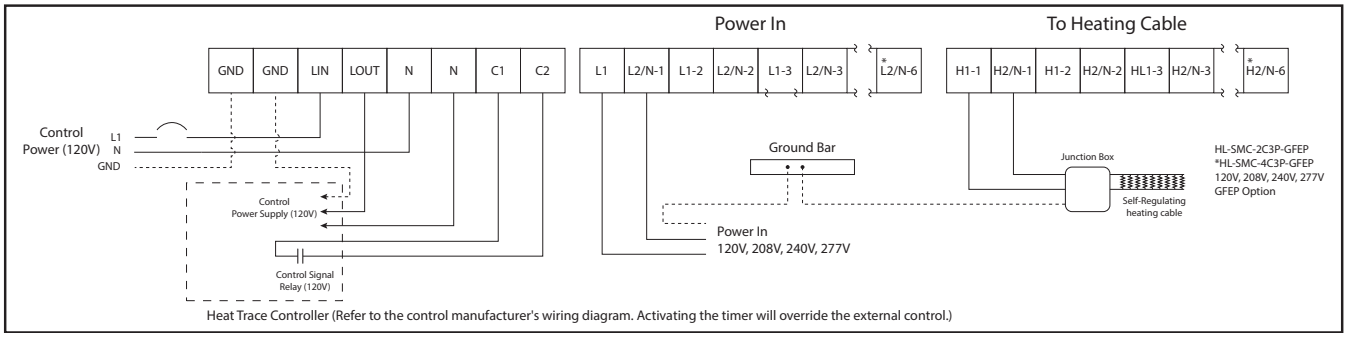
Important Safety Instructions and Rules for Safe Installation and Operation

- Read these rules and instructions carefully. Failure to follow them could result in serious bodily injury and/or property damage.
- Check your local building and electrical codes before installing. You must comply with their rules and regulations.
- The panel includes comprehensive wiring diagrams and schematics. A qualified electrician must perform all electrical work in accordance with applicable national and local codes and standards.
- Electric Arc Flash Hazard. Will cause severe injury or death. Wear proper protective equipment before opening or performing diagnostic measurements while energized.
- To reduce the risk of fire or electric shock, current-carrying parts and the other components of the controller should be examined and replaced if damaged.
- Intended for self-regulating heating cable resistive loads ONLY.
- This is not intended to be a high-limit device.
- Panels contain more than one source of electricity. Be sure to shut off all sources before opening.
- Component approvals and performance are based on the use of specified parts only. Do not substitute parts.

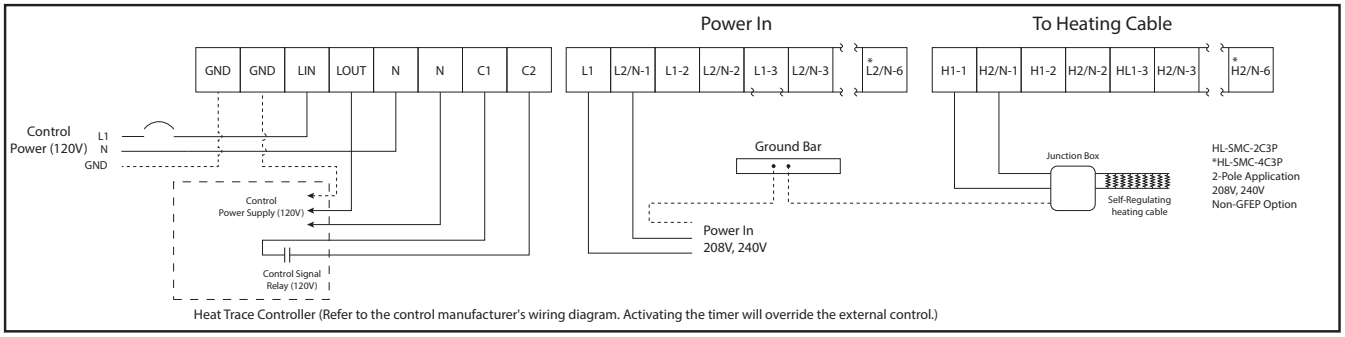
For additional installation questions, support, or replacement parts contact Heat-Line at (800) 584-4944 or support@heatline.com.

Wiring Diagrams

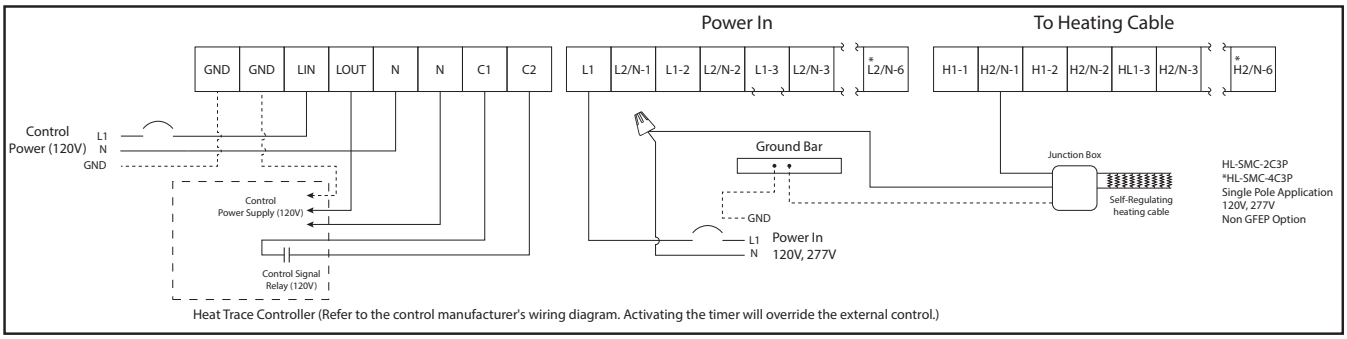
HL-SMC-2C3P-GFEP / HL-SMC-4C3P-GFEP GFEP Option



HL-SMC-2C3P / HL-SMC-4C3P 2-Pole Application 208V, 240V Non-GFEP Option



HL-SMC-2C3P / HL-SMC-4C3P Single Pole Application 120V, 277V Non-GFEP Option



Heat-Line Freeze Protection Systems
1095 Green Lake Road
Algonquin Highlands, ON Canada
K0M 1S0
Tel: 1-705-754-4545
1-800-584-4944
Fax: 1-705-754-4567
info@heatline.com
www.heatline.com

Appendix C
Preliminary Quote

Heat-Line
1095 Green Lake Road
Algonquin Highlands ON K0M1S0
Canada
(800) 584-4944
www.heatline.com
quotes@heatline.com

Quote

Trans #: **QUO25804**
Date: **8/14/2024**

Customer: **CUS40420 ANCHOR QEA, LLC**

Bill To
ANCHOR QEA, LLC
12596 West Bayaud Ave
Denver CO 80228
United States
bcovert@anchorqea.com
(720) 726-1288

Ship To
ANCHOR QEA, LLC
1111 County Road 48
Grand Lake CO 80447
United States
bcovert@anchorqea.com
(720) 726-1288

TOTAL
$368,604.00

Reference	Terms	Created Date	Expires	Sales Rep	Shipping Terms	Shipping Method
Sewage Collection System		8/15/2024	6/1/2026	Todd Byers	Prepaid and Charge	BDR LTL

Item	Memo	Units	Qty	Unit Price	Extd. Amount
FM2-8-400-CS 400', Retro-FM, 8 W/ft @ 50°F (26 W/m @ 10°C) 240 V, Cord Set, 20 Amp Circuit	8" Pipe	EA	8	$9,480.00	$75,840.00
FM2-8-100-CS 100', Retro-FM, 8 W/ft @ 50°F (26 W/m @ 10°C) 240 V, Cord Set	8" Pipe	EA	1	$2,794.00	$2,794.00
FM2-8-400-CS 400', Retro-FM, 8 W/ft @ 50°F (26 W/m @ 10°C) 240 V, Cord Set, 20 Amp Circuit	4" Pipe	EA	11	$9,480.00	$104,280.00
FM2-8-300-CS 300', Retro-FM, 8 W/ft @ 50°F (26 W/m @ 10°C) 240 V, Cord Set	4" Pipe	EA	1	$7,192.00	$7,192.00
FM2-5-500-CS 500', Retro-FM, 5 W/ft @ 50°F (16 W/m @ 10°C) 240 V, Cord Set, 20 Amp Circuit	2" and 3" Pipe	EA	16	$9,966.00	$159,456.00
GFA-STAT Adjustable Freeze Protection Thermostat c/w GFCI	CONTROLLER	EA	1	$932.00	$932.00
FRIO-S1-A Single circuit heat trace controller with GFEP and IoT connectivity (WIFI and Ethernet), RTD & RS485 Compatible, 30A max current at 120-277VAC	CONTROLLER	EA	1	$1,785.00	$1,785.00

QUO25804

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Algonquin Highlands ON K0M1S0
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(800) 584-4944
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Quote

Trans #: **QUO25804**
Date: **8/14/2024**

Customer: **CUS40420 ANCHOR QEA, LLC**

Item	Memo	Units	Qty	Unit Price	Extd. Amount
FPC-02-240-AB FPC-02 Freeze Protection Controller, 240VAC, 30A, 30mA GFEP, Adjustable Set Points, Outdoor NEMA 4X, LCD Digital Display, BMS with BACnet and MODBUS, ETL Listed		EA	1	$1,861.00	$1,861.00
FPC-02-240-OD FPC-02 Freeze Protection Controller, 240VAC, 30A, 30mA GFEP, Adjustable Set Points, Outdoor NEMA 4X, LCD Digital Display, ETL Listed	CONTROLLER	EA	1	$1,109.00	$1,109.00
HL-SMC-2C3P-GFEP Heat-Line Heat Trace Contactor Panel, 2 Contactor Model with GFEP (30mA), Spring Wound Countdown Timer with Indefinite Hold, 3 Circuits (120V, 208V, 240V, 277V), 50A Resistive Load Capacity per Pole, Enclosure NEMA-1 for Indoor Locations, 14”x12”x6’, CSA/UL Certified	PANEL	EA	1	$3,650.00	$3,650.00
HL-SMC-4C3P-GFEP Heat-Line Heat Trace Contactor Panel, 4 Contactor Model with GFEP (30mA), Spring Wound Countdown Timer with Indefinite Hold, 6 Circuits (120V, 208V, 240V, 277V), 50A Resistive Load Capacity per Pole, Enclosure NEMA-1 for Indoor Locations, CSA/UL Certified	PANEL	EA	1	$4,965.00	$4,965.00

Subtotal	$363,864.00
Shipping	$4,740.00
Total (USD)	$368,604.00

All orders FOB Heat-Line unless otherwise stated.

This quotation is not a contract or an invoice. The quotation is valid for 30 days. Unless otherwise agreed in writing all freight charges are the responsibility of the purchaser. Payment must be received prior to manufacturing unless terms are established prior in writing. Prices are subject to change without notice and may vary depending on the information provided by the Customer. Verbal acknowledgement to proceed with quote as an order is just as binding as a written purchase order. Material selection within this quotation is an advisement based on information provided by others (customer). The customer/end user has the responsibility to make the final decision on the suitability of the component selection for their application. The material presented on this quotation is done so in good faith and is believed to be reliable and accurate. Required authorities governing safety and compliance must inspect all installations. Please forward all corporate purchase orders to fax 705-754-4567 or orders@heatline.com. Unless otherwise mutually agreed in writing between Heat-Line and the purchaser, this quotation is subject to the complete Heat-Line Standard Terms and Conditions of Sale available from Heat-Line by request.

QUO25804

From:	Todd Byers
To:	Brenden Covert
Subject:	Heat-Line: Quote #QUO25804
Date:	Thursday, June 5, 2025 1:15:16 PM
Attachments:	Quote_QUO25804_1749150738840.pdf HL-SMC Serier Contactor Panel.pdf

Hi Brenden

I have updated the quote, as requested. I also included the manual for the panel, as I forgot to add it to the last email.

Lead time is 7-10 business days.

If you have any questions, please contact me.

Cheers,

Todd Byers

Sales and Technical Representative

Direct: 705.754.4245
Email: todd@heatline.com

Review us on Google

Heat-Line
a Division of Christopher MacLean Ltd.
1095 Green Lake Rd, Algonquin Highlands, ON, Canada, K0M 1S0
www.heatline.com
TF 1.800.584.4944 **T** 705.754.4545 x. 237 **F** 705.754.4567

ANCHOR QEA

CHANGE ORDER NO. 1

Change Order Title: TLWSD Heat Trace C.O. 1
Date: 6/5/2025
Project Name: Grand Lake Wastewater Heat Trace Retrofitting
Project No: 232649-01.04
Client Name: Three Lakes Water and Sanitation District
Project Director: Michael Whelan
Project Manager: Claire Dolphin

Change Description:

1. Task 1a.C - Monthly Progress Reporting & Invoicing
   Modified the overall project schedule to meet an anticipated 2026 construction season, which increased the need for project management support to extend the originally anticipated project duration from 6 months to 14 months. . The revised fee estimate for this task highlighted in orange shows a new subtotal fee of $15,020 for the revised effort.

   Original Contract Amount: $ 6,380
   Amount of this Change: $ 8,640
   Revised Contract Amount: $ 15,020

2. Task 1a.D.1, 2, and 3 – Quality Assurance & Quality Control
   As the District is contracting the pipeline video work directly, Anchor QEA will no longer have a responsibility to provide QA/QC for any deliverables related to the pipeline video inspection. There are also additional needs for QA/QC on 60% and 90% final design documents to ensure they conform to standards expected by the SRF. Associated Anchor/OWC labor and fees will be deleted from Subtask 1a.D.1 and be added to Subtasks 1a.D.2 and 1a.D.3. The revised fee estimate for the impacted tasks highlighted in orange shows a new subtotal fee of $0 for Subtask 1a.D.1, and adds $530 each to Subtasks 1a.D.2 and 1a.D.3. (Subtask 1a.D.4 remains unchanged.)

   Original Contract Amount: $ 10,890
   Amount of this Change: $ -2,570
   Revised Contract Amount: $ $8,320

3. Task 1a.E - Monthly Progress Status Meetings
   With the increase in project schedule duration, the number of monthly progress meetings increases from 6 to 14. The revised fee estimate for this task highlighted in orange shows a new subtotal fee of $9,660 for this revised effort.

   Original Contract Amount: $ 4,980
   Amount of this Change: $ 4,680
   Revised Contract Amount: $ 9,660

4. New Subtask 2.C – Wastewater SRF Loan Engineering Support
   TLWSD is pursuing a wastewater SRF loan that brings with it a requirement for additional engineering support not anticipated in the original project scope, fee, and schedule. While additional effort will be required to comply with SRF procedures, Anchor QEA does not see the need to modify the project schedule from its current focus on completion during the 2026 construction season. Based on published requirements by CDPHE, Anchor QEA anticipates the following additional scope items to address this process during the engineering design and bidding phases:
   - 2.C.1 – SRF Pre-Qualification Meeting
   - 2.C.2 - Project Needs Assessment Coordination
   - 2.C.3 – Design Plans & Specs Additions

2.C.4 – SRF Loan Approval Coordination
2.C.5 - CDPHE Self Certification

Original Contract Amount: $ 0
Amount of this Change: $ 7,415
Revised Contract Amount: $ 7,415

5. Task 3.B. - Conduct Pipeline Video Survey
   Revised the scope to perform additional market research to identify qualified pipeline jetting and video specialty contractors, and associated means and methods to minimize excavation requirements. Required associated coordination and scoping development with multiple pipeline video subcontractors to develop competitive proposals for the District to consider and directly hire. This also includes the removal of the video subcontractor scope, deliverables, and fee items from the AQ engineering services contract. That contract will now be developed, and managed directly by the District.

   Original Contract Amount: $ 21,650
   Amount of this Change: $ -15,110
   Revised Contract Amount: $ 6,540

6. Task 3.C – Site visit preparation
   This task includes labor to properly prepare for the anticipated site visit planned to occur at the end of June. This is inclusive of drafting a Health and Safety Plan (HASP) specific to the work to be carried out.

   Original Contract Amount: $ 0
   Amount of this Change: $ 1,780
   Revised Contract Amount: $ 1,780

The revised fee estimate for these combined new subtasks (highlighted in orange on the fee estimate) shows a total requested fee increase of $4,835 to complete all new scope items.

The Project/Contract Is Modified as Follows:

The Contractor is hereby directed to, upon receipt of an approved copy of this Change Order, make changes in the Contract Documents and execute the work as detailed herein. The work covered by the Change Order shall be performed under the same terms and conditions as those included in the original Contract, unless otherwise described herein. The payment and/or additional time specified and agreed to in this Change Order constitutes full adjustment for, and settlement of, all costs and time relating to the performance of the Work described herein.

Original Contract Amount: $ 204,625
Amount of this Change: $ 4,835
Revised Contract Amount: $ 209,460

Project Schedule is ☐ Unchanged ☒ **Increased** ☐ **Decreased** by +/- days ☒ Workdays ☐ Cal. Days

New Project Duration: +/- days ☒ Workdays ☐ Calendar Days

Justification for Change:
See above “Change description” for updated and new tasks.

Three Lakes Water & Sanitation District

Grand Lake Area Wastewater System Improvements — 06/05/2025

Design and Construction Services

Professional Engineering Fee Estimate — Anchor QEA

Level of Effort Per Person (HR)

TASK	MW Principal Engineer	CD Project Manager	Discipline Lead	Senior Engineer	BC Project Engineer I	Process Engineer	Engineer II	CB Engineer I	Construct. Rep.	RP CAD Designer	GIS Technician	Admin	Total Hours	Total Labor $	Orsatti Water Consultants	Hours	Drilling Rig	GPRS Pipeline Video	Browns-Hill	Mileage Expenses	Total OP/ODC	Engineering Total
Hourly Rate	$285 /hr	$185 /hr			$140 /hr			$120 /hr	$135 /hr	$135 /hr	$135 /hr	$135 /hr			$265 /hr	Hours						
Totals	**28**	**32**	**0**	**0**	**582**	**0**	**0**	**240**	**104**	**296**	**16**	**62**	**1472**	**$ 188,710**	***$ 92,485***		***$ 7,000***	***$ 0***	***$ 27,240***	***$ 4,240***	***$ 130,965***	**$ 319,675**
Weeks	**1**	**1**	**0**	**0**	**15**	**0**	**0**	**6**	**3**	**7**	**0**	**2**	**37**							***$0.67/mi.***		
TASK 1a - PROJECT MANAGEMENT DURING DESIGN	**23**	**28**	**0**	**0**	**43**	**0**	**0**	**0**	**0**	**18**	**0**	**32**	**144**	***$ 24,505***	***$ 19,080***	***72***	***$ 0***	***$ 0***	***$ 0***	***$ 552***	***$ 19,632***	**$ 44,137**
1a.A - Project Work Plan	1				4								5	$ 845	*$ 530*	*2*					*$ 530*	$ 1,375
1a.B - Project Kickoff Meeting					2								2	$ 280	*$ 530*	*2*					*$ 530*	$ 810
1a.C - Monthly Progress Reporting & Invoicing	8	28			14							14	64	$ 11,310	*$ 3,710*	*14*					*$ 3,710*	$ 15,020
1a.D - Quality Assurance & Quality Control																						
1a.D.1 - Pipeline Video Assessment													0	$ 0	*$ 0*	*0*					*$ 0*	$ 0
1a.D.2 - 60% Final Design QA/QC					3					6		6	15	$ 2,040	*$ 2,120*	*8*					*$ 2,120*	$ 4,160
1a.D.3 - 90% Final Design QA/QC					3					6		6	15	$ 2,040	*$ 2,120*	*8*					*$ 2,120*	$ 4,160
1a.D.4 - Bid Documents QA/QC					3					6		6	15	$ 2,040	*$ 1,590*	*6*					*$ 1,590*	$ 3,630
1a.E - Monthly Project Status Meetings (Tasks 2 - 6)	14				14								28	$ 5,950	*$ 3,710*	*14*					*$ 3,710*	$ 9,660
1a.F - District Board Meeting Attendance													0	$ 0	*$ 4,770*	*18*				*$ 552*	*$ 5,322*	$ 5,322
TASK 2 - REGULATORY AGENCIES COORDINATION	**0**	**0**	**0**	**0**	**21**	**0**	**0**	**16**	**0**	**8**	**0**	**0**	**45**	***$ 5,940***	***$ 5,565***	***21***	***$ 0***	***$ 0***	***$ 0***	***$ 0***	***$ 5,565***	**$ 11,505**
2.A - CDPHE Coordination					2			8					10	$ 1,240	*$ 265*	*1*					*$ 265*	$ 1,505
2.B - Grand County Permit Coord					2			8		8			18	$ 2,320	*$ 265*	*1*					*$ 265*	$ 2,585
2.C - Wastewater SRF Loan Engineering Support																						
2.C.1 - SRF Pre-Qualifications Meeting					1								1	$ 140	*$ 265*	*1*					*$ 265*	$ 405
2.C.2 - Project Needs Assessment Coordination					0								0	$ 0	*$ 1,060*	*4*					*$ 1,060*	$ 1,060
2.C.3 - Design Plans & Specs Additions					12								12	$ 1,680	*$ 1,060*	*4*					*$ 1,060*	$ 2,740
2.C.4 - SRF Loan Aproval Coordination					4								4	$ 560	*$ 1,060*	*4*					*$ 1,060*	$ 1,620
2.C.5 - CDPHE Self Certification					0								0	$ 0	*$ 1,590*	*6*					*$ 1,590*	$ 1,590
TASK 3 - SITE INVESTIGATIONS	**0**	**4**	**0**	**0**	**30**	**0**	**0**	**24**	**0**	**0**	**0**	**0**	**58**	***$ 7,820***	***$ 3,445***	***13***	***$ 7,000***	***$ 0***	***$ 0***	***$ 100***	***$ 10,545***	**$ 18,365**
3.A - Prepare Geotechnical Engineering Investigation					2			20					22	$ 2,680	*$ 265*	*1*	*$ 7,000*			*$ 100*	*$ 7,365*	$ 10,045
3.B - Pipeline Video Survey Coordination					24								24	$ 3,360	*$ 3,180*	*12*					*$ 3,180*	$ 6,540
3.C Site Visit Preparation		4			4			4					12	$ 1,780	*$ 0*	*0*					*$ 0*	$ 1,780
TASK 4 - 60% LEVEL DESIGN ENGINEERING	**0**	**0**	**0**	**0**	**146**	**0**	**0**	**104**	**0**	**100**	**16**	**8**	**374**	***$ 49,660***	***$ 15,370***	***58***	***$ 0***	***$ 0***	***$ 15,000***	***$ 138***	***$ 30,508***	**$ 80,168**
4.A - Initial Design Team Site Tour					8			8					16	$ 2,080	*$ 2,120*	*8*				*$ 138*	*$ 2,258*	$ 4,338
4.B - Conceptual Design Confirmation					4			8			16		28	$ 3,680	*$ 2,120*	*8*					*$ 2,120*	$ 5,800
4.C - Major Equipment Research and Selection					8			24					32	$ 4,000	*$ 2,120*	*8*					*$ 2,120*	$ 6,120
4.D - 60% Construction Agreement Docs Development					16			16					32	$ 4,160	*$ 530*	*2*					*$ 530*	$ 4,690
4.E - 60% Construction Agreement Docs Coordination w/ TLWSD					16								16	$ 2,240	*$ 530*	*2*					*$ 530*	$ 2,770
4.F - 60% Civil Site Design					28					48			76	$ 10,400	*$ 3,180*	*12*					*$ 3,180*	$ 13,580
4.G - 60% Wastewater In-Pipe Heat Trace System Design					44			24		40			108	$ 14,440	*$ 3,180*	*12*					*$ 3,180*	$ 17,620
4.H - Prepare 60% Electrical Power & Controls Design					4					4			8	$ 1,100	*$ 265*	*1*			*$ 15,000*		*$ 15,265*	$ 16,365
4.I - Prepare 60% Construction Cost Estimate					8			20					28	$ 3,520	*$ 265*	*1*					*$ 265*	$ 3,785
4.J - Compile & Submit 60% Design Documents to District for Review					4			4		4		8	20	$ 2,660	*$ 265*	*1*					*$ 265*	$ 2,925
4.K - 60% Final Design Review Meeting w/ District					2								2	$ 280	*$ 530*	*2*					*$ 530*	$ 810
4.L - Incorporate District Comments in 90% Final Design					4					4			8	$ 1,100	*$ 265*	*1*					*$ 265*	$ 1,365
TASK 5 - 90% LEVEL DESIGN ENGINEERING	**3**	**0**	**0**	**0**	**72**	**0**	**0**	**52**	**0**	**74**	**0**	**0**	**201**	***$ 27,165***	***$ 6,095***	***23***	***$ 0***	***$ 0***	***$ 0***	***$ 0***	***$ 6,095***	**$ 33,260**
5.A - 90% Construction Agreement Docs Development					8			8					16	$ 2,080	*$ 265*	*1*					*$ 265*	$ 2,345
5.B - 90% Construction Agreement Docs Coordination w/ TLWSD					8			8					16	$ 2,080	*$ 265*	*1*					*$ 265*	$ 2,345
5.C - 90% Civil Site Design					16					24			40	$ 5,480	*$ 2,120*	*8*					*$ 2,120*	$ 7,600
5.D - 90% Wastewater In-Pipe Heat Trace System Design					24			24		40			88	$ 11,640	*$ 2,120*	*8*					*$ 2,120*	$ 13,760
5.E - Prepare 90% Electrical Power & Controls Design					2					2			4	$ 550	*$ 265*	*1*					*$ 265*	$ 815
5.F - Prepare 90% Construction Cost Estimate	1				8			8					17	$ 2,365	*$ 265*	*1*					*$ 265*	$ 2,630
5.G - Compile & Submit 90% Design Documents to District for Review	1				1			4		4			10	$ 1,445	*$ 265*	*1*					*$ 265*	$ 1,710
5.H - 90% Final Design Review Meeting w/ District	1				1								2	$ 425	*$ 265*	*1*					*$ 265*	$ 690
5.I - Incorporate District Comments in Final Bid Documents					4					4			8	$ 1,100	*$ 265*	*1*					*$ 265*	$ 1,365

Three Lakes Water & Sanitation District

Grand Lake Area Wastewater System Improvements — 06/05/2025

Design and Construction Services

Professional Engineering Fee Estimate — Anchor QEA

Level of Effort Per Person (HR)

TASK	MW Principal Engineer	CD Project Manager	Discipline Lead	Senior Engineer	BC Project Engineer I	Process Engineer	Engineer II	CB Engineer I	Construct. Rep.	RP CAD Designer	GIS Technician	Admin	Total Hours	Total Labor $	Orsatti Water Consultants	Hours	Drilling Rig	GPRS Pipeline Video	Browns-Hill	Mileage Expenses	Total OP/ODC	Engineering Total
Hourly Rate	$285 /hr	$185 /hr			$140 /hr			$120 /hr	$135 /hr	$135 /hr	$135 /hr	$135 /hr			$265 /hr	Hours						
Totals	**28**	**32**	**0**	**0**	**582**	**0**	**0**	**240**	**104**	**296**	**16**	**62**	**1472**	**$ 188,710**	***$ 92,485***		***$ 7,000***	***$ 0***	***$ 27,240***	***$ 4,240***	***$ 130,965***	**$ 319,675**
Weeks	**1**	**1**	**0**	**0**	**15**	**0**	**0**	**6**	**3**	**7**	**0**	**2**	**37**							***$0.67/mi.***		
TASK 6 - CONSTRUCTION BIDDING PHASE SERVICES	**0**	**0**	**0**	**0**	**56**	**0**	**0**	**24**	**0**	**16**	**0**	**8**	**104**	***$ 13,960***	***$ 6,625***	***25***	***$ 0***	***$ 0***	***$ 1,440***	***$ 0***	***$ 8,065***	**$ 22,025**
6.A - Prepare/Deliver Final Bid Documents					8			8				8	24	$ 3,160	*$ 2,120*	*8*					*$ 2,120*	$ 5,280
6.B - Bid Invitation/Advertisement Coordination					4								4	$ 560	*$ 265*	*1*					*$ 265*	$ 825
6.C- Bidding Contractor Coordination					16			4					20	$ 2,720	*$ 1,060*	*4*			*$ 1,440*		*$ 2,500*	$ 5,220
6.D - Prebid Meeting & Site Tour					8								8	$ 1,120	*$ 1,590*	*6*					*$ 1,590*	$ 2,710
6.E - Bid Documents Addenda Preparation					16			8		16			40	$ 5,360	*$ 1,060*	*4*					*$ 1,060*	$ 6,420
6.F - Bid Review and Evaluation					2			4					6	$ 760	*$ 265*	*1*					*$ 265*	$ 1,025
6.G - Recommendation & Notice of Award					2								2	$ 280	*$ 265*	*1*					*$ 265*	$ 545
																					Total for Engineering Design	$ 209,460
TASK 1b - PROJECT MANAGEMENT DURING CONSTRUCTION	**2**	**0**	**0**	**0**	**10**	**0**	**0**	**0**	**8**	**8**	**0**	**6**	**34**	***$ 4,940***	***$ 6,360***	***120***	***$ 0***	***$ 0***	***$ 0***	***$ 0***	***$ 6,360***	**$ 11,300**
1b.C - Monthly Progress Reporting & Invoicing	2				6							6	14	$ 2,220	*$ 1,590*	*6*					*$ 1,590*	$ 3,810
1b.D - Quality Assurance & Quality Control													0	$ 0	*$ 0*	*0*					*$ 0*	$ 0
1b.D.4 - Conformed Construction Documents QA/QC					2					4			6	$ 820	*$ 1,060*	*4*					*$ 1,060*	$ 1,880
1b.D.5 - Construction Record Documents QA/QC					2				8	4			14	$ 1,900	*$ 530*	*2*					*$ 530*	$ 2,430
1b.F - District Board Meeting Attendance													0	$ 0	*$ 3,180*	*12*					*$ 3,180*	$ 3,180
TASK 7 - CONSTRUCTION CONTRACT INITIATION	**0**	**0**	**0**	**0**	**40**	**0**	**0**	**0**	**0**	**24**	**0**	**8**	**72**	***$ 9,920***	***$ 3,975***	***15***	***$ 0***	***$ 0***	***$ 0***	***$ 138***	***$ 4,113***	**$ 14,033**
7.A - Construction Contract Coordination and Finalization					8								8	$ 1,120	*$ 265*	*1*					*$ 265*	$ 1,385
7.B - Prepare Draft Conformed Construction Contract Documents					16					16			32	$ 4,400	*$ 530*	*2*					*$ 530*	$ 4,930
7.C - Conformed Construction Documents Review and Acceptance Meeting					2								2	$ 280	*$ 530*	*2*					*$ 530*	$ 810
7.D - Final Delivery of Conformed Construction Documents					2					8		8	18	$ 2,440	*$ 265*	*1*					*$ 265*	$ 2,705
7.E - Construction Contract Execution					4								4	$ 560	*$ 265*	*1*					*$ 265*	$ 825
7.F - Construction Kickoff Meeting					8								8	$ 1,120	*$ 2,120*	*8*				*$ 138*	*$ 2,258*	$ 3,378
TASK 8 - CONSTRUCTION OFFICE ENGINEERING SERVICES	**0**	**0**	**0**	**0**	**132**	**0**	**0**	**20**	**0**	**48**	**0**	**0**	**200**	***$ 27,360***	***$ 17,490***	***66***	***$ 0***	***$ 0***	***$ 10,800***	***$ 828***	***$ 29,118***	**$ 56,478**
8.A - Construction Submittal Review					4			20					24	$ 2,960	*$ 530*	*2*			*$ 10,800*		*$ 11,330*	$ 14,290
8.B -Construction Pay Application Review					12								12	$ 1,680	*$ 795*	*3*					*$ 795*	$ 2,475
8.C - Ongoing Construction Communication					48								48	$ 6,720	*$ 2,120*	*8*					*$ 2,120*	$ 8,840
8.D - Bi-monthly Construction Progress Meetings					24								24	$ 3,360	*$ 11,130*	*42*				*$ 828*	*$ 11,958*	$ 15,318
8.E - Construction Change Management					12					24			36	$ 4,920	*$ 795*	*3*					*$ 795*	$ 5,715
8.F - Project Closeout					16								16	$ 2,240	*$ 1,060*	*4*					*$ 1,060*	$ 3,300
8.G - Construction Record Documents					16					24			40	$ 5,480	*$ 1,060*	*4*					*$ 1,060*	$ 6,540
TASK 9 - CONSTRUCTION FIELD ENGINEERING SERVICES	**0**	**0**	**0**	**0**	**32**	**0**	**0**	**0**	**96**	**0**	**0**	**0**	**240**	***$ 17,440***	***$ 8,480***	***32***	***$ 0***	***$ 0***	***$ 0***	***$ 2,484***	***$ 10,964***	**$ 28,404**
9.A - Onsite Construction Observation									96				208	$ 12,960	*$ 0*	*0*				*$ 1,656*	*$ 1,656*	$ 14,616
9.B - Substantial Completion Inspection & Punch List (two, 1-day visits)					16								16	$ 2,240	*$ 4,240*	*16*				*$ 552*	*$ 4,792*	$ 7,032
9.C - Facilities Startup and Commissioning Assistance					8								8	$ 1,120	*$ 2,120*	*8*				*$ 138*	*$ 2,258*	$ 3,378
9.D - Final Completion Inspection					8								8	$ 1,120	*$ 2,120*	*8*				*$ 138*	*$ 2,258*	$ 3,378

THREE LAKES WATER AND SANITATION DISTRICT
RESOLUTION 2025-7-1

A RESOLUTION ADOPTING A RATE DISCOUNT FOR PAPERLESS BILLING AND ACH PAYMENTS

WHEREAS, Three Lakes Water and Sanitation District ("District") is a quasi-municipal corporation and political subdivision of the State of Colorado and a duly organized and existing special district pursuant to Title 32, Colorado Revised Statutes; and

WHEREAS, the Board of Directors of the District ("Board") has the authority to fix and, from time to time, increase or decrease fees, rates, and charges, pursuant to law for services, programs, or facilities furnished by the District; and

WHEREAS, the Board has studied the costs associated with generating and mailing paper copies of billings statements and processing checks for payment as compared to the costs of online "paperless" billing and ACH payments; and

WHEREAS, the Board hereby finds and determines that the District will realize a cost savings of at least $5.00 per account per billing cycle for users that elect to use paperless billing and make ACH payments due to reduced (or eliminated) printing and mailing costs and lower administrative costs related to preparing and processing paper billing statements and checks; and

WHEREAS, the Board hereby finds and determines that it is in the best interest of the District and its users to pass through such cost savings to users who elect to use paperless billing and make ACH payments in the form of a rate discount, as described herein.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Three Lakes Water and Sanitation District as follows:

1. Beginning January 1, 2026, any user that elects to use paperless billing and make ACH payments will receive a discount of $5.00 per account per billing cycle. The District will continue to give users the option of receiving paper copies of billing statements and making payments by cash or check without such discount.

2. If any section, subsection, sentence, clause, or phrase of this Resolution is held to be invalid, such invalidity shall not affect the validity of the remaining provisions.

3. This Resolution is and shall constitute a legislative measure of the District, which may be modified only by formal resolution of the Board.

ADOPTED this 8th day of July, 2025.

THREE LAKES WATER AND
SANITATION DISTRICT

By: _____
Scott Huff, Chairman

Attest:

_____
Jeannie Wilkinson, Secretary/Treasurer

THREE LAKES
WATER & SANITATION DISTRICT

July 2, 2025

To: Board of Directors
From: Katie Nicholls, District Manager
RE: Drainage Repair – Office Building

As the Board is aware the office building was repaired for a sinking slab last spring due to drainage issues. The Board requested engineering come up with a plan to address the issue. Based upon the plan from the engineer costs were in excess of $106,000 before electrical. The Board directed Staff to find another more cost-effective solution. Bids, paring down the plan removing the concrete and electrical components, were sought. While Perizzolo's bid came down significantly it was well in excess of the amount budgeted for the year. Additional bids were requested with one bidder responding. Cold Creek Excavation's bid came in at $40,060 which is within $5,000 of the budgeted amount. Both contractors have completed work in the area and specifically for the District. As time is of the essence due to the short building season, staff is requesting approval of the Cold Creek Excavation bid.

ESTIMATE

Cold Creek Excavation, LLC
1124 PO Box
Granby, CO 80446

coldcreekexcavation@yahoo.com
+1 (970) 531-9773

Bill to
Three Lakes
Three Lakes Water and Sanitation

Estimate details
Estimate no.: 1193
Estimate date: 06/17/2025

#	Date	Product or service	Description	Qty	Rate	Amount
1.		**Mini-Excavator**	Dig around building to install drain pipe and gravel.	80	$160.00	$12,800.00
2.		**Tracked Skidsteer**	Bring rock to pipe system, help backfill trenches and final grade so surface drains.	40	$160.00	$6,400.00
3.		**Labor**	Help find utilities, install drain pipe, gravel, and marifi	160	$70.00	$11,200.00
4.		**Parts**	All parts to install the entire new drain system around foundation and run to daylight.	1	$5,635.00	$5,635.00
5.		**3/4" rock**	4 loads for drain line bedding	4	$500.00	$2,000.00
6.		**Bulldog Compactor**	Compact trenches in, compact around foundation	1	$1,375.00	$1,375.00
7.		**Truck and trailer**	Move all equipment on and off site.	1	$650.00	$650.00

Total **$40,060.00**

Note to customer

Dear Three Lakes Water and Sanitation, We require a 50% deposit of this estimate to move in and start working. The final 50% payment is due upon completion of the work listed above.

Accepted date **Accepted by**

Perizzolo Excavating Inc
PO Box 1391
Granby, CO 80446 USA
+19702819749
perizzoloexcavatinginc@gmail.com

Estimate

PERIZZOLO
EXCAVATING INC

ADDRESS
Three Lakes Drainage Project Three Lakes Drainage Project 1111 Co Rd 48 Grand Lake, CO 80447

ESTIMATE #	DATE	
1091	05/06/2025	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Services	350’ 6" Perforated PVC Drainage Pipe Installed with Fabric Lined Trench and 100% Washed Rock Backfill		51,650.00	51,650.00
	Services	Grading Along Building with Plastic Lined Aggregate Covered Dripline			7,000.00
	Services	(6) 6" Cleanouts		3,000.00	3,000.00
	Services	Waste Dirt Haul Off			2,200.00
	Equip. Mobilization	Equip. Mobilization	1	2,000.00	2,000.00
	Services	Asphalt Removal and Haul Away			1,200.00

TOTAL **$67,050.00**

Accepted By

Accepted Date

Three Lakes Water and Sanitation District
Cost of Services Rate Study
Decision Criteria Dashboard

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Operating Fund											
Months Increase is Effective in First Year	0	12	12	12	12	12	12	12	12	12	12
Annualized Percentage Increase	0.0%	4.4%	4.3%	4.1%	3.9%	3.8%	3.6%	3.5%	3.4%	3.3%	3.2%
Cumulative Increase	*0.0%*	*4.4%*	*8.9%*	*13.3%*	*17.8%*	*22.2%*	*26.7%*	*31.1%*	*35.6%*	*40.0%*	*44.4%*
Proposed Rates, $ per SFE	*$135.00*	*$141.00*	*$147.00*	*$153.00*	*$159.00*	*$165.00*	*$171.00*	*$177.00*	*$183.00*	*$189.00*	*$195.00*
Transfer TO Capital Fund	800,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Transfer TO Government Fund	0	20,000	30,000	40,000	50,000	60,000	80,000	90,000	100,000	120,000	120,000
Transfer FROM Debt Service Reserve Fund	0	0	0	0	0	0	0	0	0	0	0
Annual Surplus/(Deficiency)	(1,150,008)	(1,179,730)	(786,520)	(789,112)	(796,111)	(805,027)	(829,966)	(844,618)	(867,002)	(900,673)	(941,420)
Operating Fund Ending Balance	**605,931**	**(573,799)**	**(1,360,319)**	**(2,149,432)**	**(2,945,543)**	**(3,750,570)**	**(4,580,536)**	**(5,425,153)**	**(6,292,156)**	**(7,192,829)**	**(8,134,249)**
Target Reserves (60 days O&M)	*389,932*	*369,294*	*345,958*	*359,932*	*374,505*	*389,705*	*405,560*	*422,100*	*439,355*	*457,358*	*476,144*
Above/(Below Target)	*215,999*	*(943,093)*	*(1,706,277)*	*(2,509,364)*	*(3,320,048)*	*(4,140,275)*	*(4,986,096)*	*(5,847,253)*	*(6,731,511)*	*(7,650,187)*	*(8,610,393)*
Debt Service Coverage (1.2x minimum)	*(1.82)*	*(0.15)*	*1.54*	*1.65*	*1.75*	*1.83*	*1.90*	*1.98*	*2.05*	*2.11*	*2.32*
Capital Fund	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**
Transfer to Operating Fund	0	0	0	0	0	0	0	0	0	0	0
State Loan Proceeds	0	1,582,443	0	0	0	0	0	0	0	0	0
GO Bond Proceeds	0	0	0	0	0	0	0	0	0	0	0
Annual Capital Improvement Program	250,000	290,461	300,337	310,548	321,107	532,024	343,313	354,986	367,055	379,535	592,439
Ending Capital Fund Balance	**7,700,782**	**8,200,782**	**8,700,782**	**9,200,782**	**9,700,782**	**10,200,782**	**10,700,782**	**11,200,782**	**11,700,782**	**12,200,782**	**12,700,782**
Target Reserves (1 Years Depreciation Expense)	*920,000*	*940,000*	*960,000*	*980,000*	*1,000,000*	*1,020,000*	*1,040,000*	*1,060,000*	*1,080,000*	*1,100,000*	*1,120,000*
Above/(Below Target)	*6,780,782*	*7,260,782*	*7,740,782*	*8,220,782*	*8,700,782*	*9,180,782*	*9,660,782*	*10,140,782*	*10,620,782*	*11,100,782*	*11,580,782*
Combined Wastewater Enterprise Fund											
Annual Surplus/(Deficiency)	(390,008)	1,069,009	(38,516)	(20,997)	(7,418)	(199,365)	(7,020)	7	(219)	(11,246)	(232,939)
Combined Wastewater Fund Ending Balance	8,306,713	7,626,983	7,340,463	7,051,350	6,755,239	6,450,212	6,120,246	5,775,629	5,408,626	5,007,953	4,566,533
Target	*1,309,932*	*1,309,294*	*1,305,958*	*1,339,932*	*1,374,505*	*1,409,705*	*1,445,560*	*1,482,100*	*1,519,355*	*1,557,358*	*1,596,144*
Above/(Below Target)	*6,996,781*	*6,317,689*	*6,034,505*	*5,711,418*	*5,380,734*	*5,040,507*	*4,674,686*	*4,293,529*	*3,889,271*	*3,450,595*	*2,970,389*
Government Fund											
Ending Fund Balance	393,997	358,818	319,066	274,682	225,605	171,773	123,124	69,594	11,121	(42,360)	(110,914)

THREE LAKES
WATER & SANITATION DISTRICT

July 2, 2025

To: Board of Directors
From: Katie Nicholls, District Manager
RE: Special Request for Temporary Variance for 1287 GCR 47

Michael W. and Pamela Golden owners of 1287 GCR 47 are seeking an extension of their temporary variance from connection due to denial of necessary easements. The Board of Directors granted a temporary easement on this property on August 14, 2017, with a renewal on July 12, 2021, it is set to expire this month per the terms of the agreement. The property owners wish to extend the agreement. The circumstances of the previous variance remain the same, the necessary easement needed to connect to the existing sewer main on GCR 472 has been denied.

Included in the packet you will find location maps, a letter of request from Michael W. Golden, easement denial email from Maggie Bruns, a copy of the minutes of the last extension approved, and a drafted temporary variance for consideration by the Board. Additionally, the $750.00 special request fee has been received as required. As a reminder, Section 3.6 of the District Rules and Regulations is outlined below:

> ***3.6 TEMPORARY VARIANCES FROM CONNECTION***
> *Properties subject to a Compelling Connection Order by the District may request a temporary variance from connection. Any temporary variance request shall be made in writing, shall set forth detailed reasons for the requested variance and include at least one bid from a contractor of Owner's choosing for the construction work necessary to complete the connection. The District will typically also obtain a second, independent bid of the District's choosing, at Owner's expense.*
>
> *The variance request shall also be accompanied by a variance fee in the amount set by the Board of Directors of the District, as a deposit to cover the District's estimated costs to process the variance, including the cost of obtaining the construction bid, costs of drafting and recording a variance agreement (if the variance is approved), and legal or engineering work related to the District's review of the request. The variance fee will be due regardless of whether the variance is approved, in accordance with Section 7.16 of these Rules.*
>
> *In the case of an existing building or structure under a Compelling Connection order, the applicant shall have the burden of proving that it is not practical to require the connection and that the public health or environment will not be adversely affected if the variance is granted. If the Board determines that it is not practical to require the connection of the existing building or plumbing facilities to the sewer main owned by the District, and that the public health or environment will not be adversely affected, the Board may, in its discretion, grant a temporary variance and authorize an owner to continue use of its individual disposal system, temporarily.*

A person seeking a temporary variance from connection to the District's sewer main for a proposed building or plumbing facilities that have not yet been constructed shall have the burden of proving that topography will not allow the connection without extreme hardship, or that the property owner cannot obtain an easement across private land, required to reach a sewer main of the District, or that there is another physical impediment to connection.

The Board may approve, conditionally approve or deny a temporary variance to connection request. The Board's decision shall be final and conclusive. Any approved, temporary" variance shall continue until one of the below-described circumstances occurs:

A. Owner (or related parties) obtains a Building Permit to expand or enlarge the square footage of the building or to build any new human-occupied buildings on the property.

B. The septic tank and leach field system on the property fails for any reason including, but not limited to, failure to comply with the testing and inspection requirements described below.

C. The District determines that a change in circumstances allows the owner to economically connect to the District's sewer main.

D. Sale of the property

Any party granted a temporary variance from connection will be required, as a condition of receiving the variance, to enter into an agreement with the District setting forth the terms and conditions for the variance. Said written Agreement shall be recorded with the Grand County Clerk and Recorder's office so that future owners of said property shall be made aware of said Agreement.

As part of the written Agreement, the owner shall commit to have the septic tank/leach field system tested and inspected every other year by a qualified inspector approved by the District, with the initial test and inspection occurring no later than December 31 of the first full calendar year after completion of the temporary individual disposal system or the granting of the temporary variance, whichever is later. Upon testing, a copy of the inspection report shall be forwarded to the District within thirty (30) days.

If a temporary variance to connection has been approved by the District's Board of Directors to a parcel of land that is vacant, the temporary variance shall expire three (3) years from the date of approval, if the septic tank/leach field system improvements have not been made prior to said date.

From: Mike Golden
To: Katie Nicholls
Subject: temporary variance agreement extension/1287 GCR47/ Lakeridge lot 41
Date: Saturday, June 28, 2025 3:33:40 PM
Attachments: Easement declination 1287 GCR 47.msg
FW 1287 CR 47.msg
FW Septic inspection 2025.msg

This sender is trusted.

Three Lakes Water and Sanitation District Board of Directors:

My wife and I own the above subject property.

We bought the property in 2005.

In June of 2019, the entire Onsite waste water system was replaced.

An inspection was provided in 2021.

The system was again inspected(and the tank was pumped)in May of 2023.

An inspection was scheduled on 7/31/2024 for this property(see attached). The report has yet to be received. I have reached out to the vendor today.

Our existing exemption will expire on 7/12/2025.

We herby respectfully request another 4 year extension to our temporary variance agreement.

It is not viable to connect tour system to closest sewer line. We have attached the bid from ATH of 8/8/2018 in the amount of $81500 to connect us to the nearest main line. I have not wasted anyone's time to update the bid. My guess is it would be at least double that from 7 years ago.

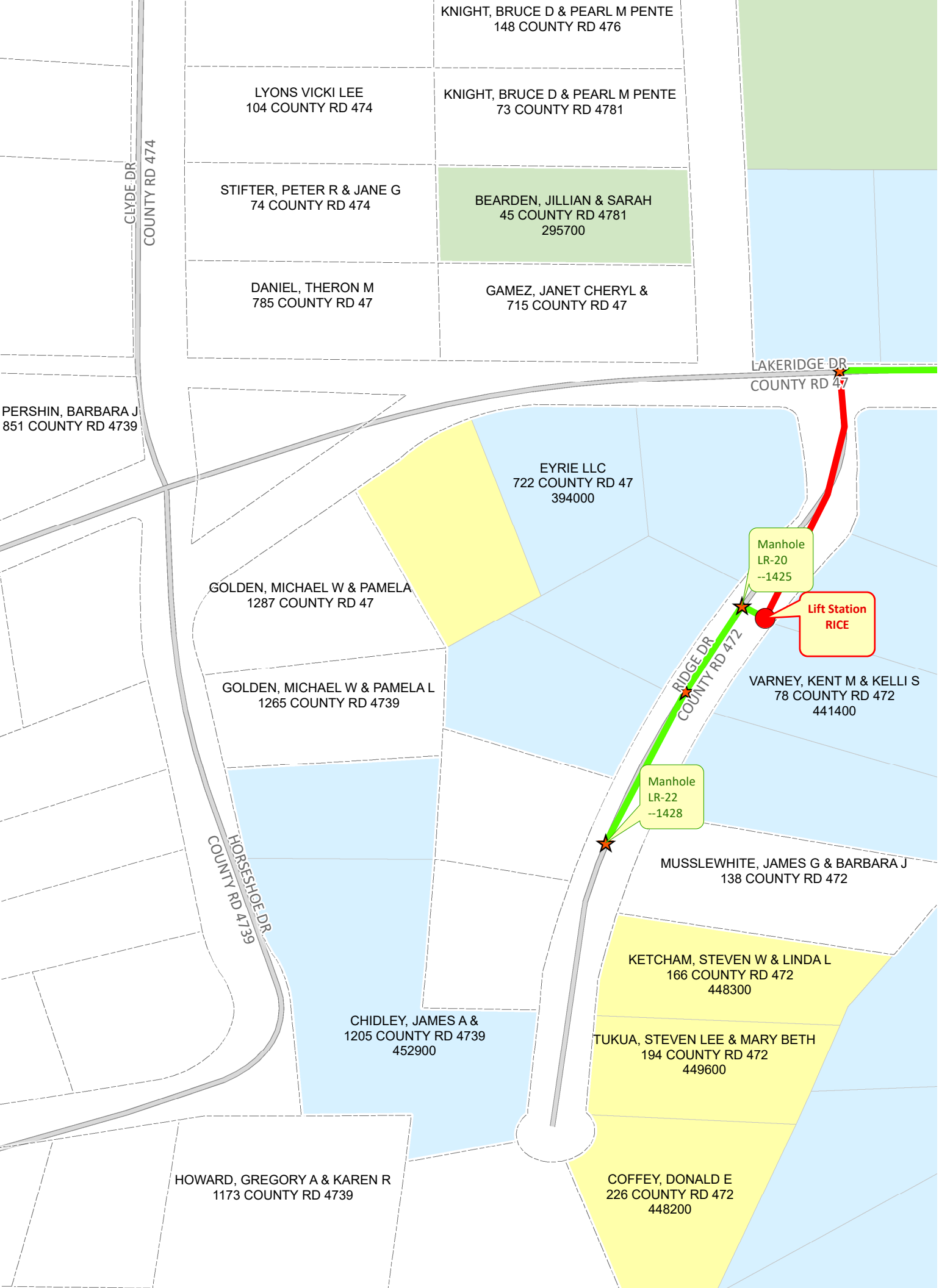
We have attached a new declination from our neighbor whose property we would have to run thru to attempt to run a service line to the closest main line.

When phase 1 of the expected build out of the sewer system occurs, it should be significantly less expensive to connect this home.

I am dropping off a check today at the office in the amount of $750.

Thank you for your consideration.

Mike Golden, FAIC, CPC
303.808.7401


KNIGHT, BRUCE D & PEARL M PENTE
148 COUNTY RD 476
LYONS VICKI LEE
104 COUNTY RD 474
KNIGHT, BRUCE D & PEARL M PENTE
73 COUNTY RD 4781
CLYDE DR
COUNTY RD 474
STIFTER, PETER R & JANE G
74 COUNTY RD 474
BEARDEN, JILLIAN & SARAH
45 COUNTY RD 4781
295700
DANIEL, THERON M
785 COUNTY RD 47
GAMEZ, JANET CHERYL &
715 COUNTY RD 47
LAKERIDGE DR
COUNTY RD 47
PERSHIN, BARBARA J
851 COUNTY RD 4739
EYRIE LLC
722 COUNTY RD 47
394000
Manhole
LR-20
--1425
Lift Station
RICE
GOLDEN, MICHAEL W & PAMELA
1287 COUNTY RD 47
GOLDEN, MICHAEL W & PAMELA L
1265 COUNTY RD 4739
RIDGE DR
COUNTY RD 472
VARNEY, KENT M & KELLI S
78 COUNTY RD 472
441400
Manhole
LR-22
--1428
HORSESHOE DR
COUNTY RD 4739
MUSSLEWHITE, JAMES G & BARBARA J
138 COUNTY RD 472
KETCHAM, STEVEN W & LINDA L
166 COUNTY RD 472
448300
CHIDLEY, JAMES A &
1205 COUNTY RD 4739
452900
TUKUA, STEVEN LEE & MARY BETH
194 COUNTY RD 472
449600
HOWARD, GREGORY A & KAREN R
1173 COUNTY RD 4739
COFFEY, DONALD E
226 COUNTY RD 472
448200

From: Mike Golden
To: Mike Golden
Subject: Easement declination 1287 GCR 47
Date: Saturday, June 28, 2025 3:16:32 PM

Mike Golden, FAIC, CPC
303.808.7401

From: Maggie Bruns <maggiekriofskebruns@gmail.com>
Sent: Sunday, June 22, 2025 4:22 PM
To: Mike Golden <mwg@mwgolden.com>
Subject: Re: Easement

Hello, this email is to confirm that we have denied Mike Golden an easement through our property for his sewer line.
Thanks!
Maggie Bruns

Maggie Bruns
513-708-5760

MULTI SERVICE EXPERTS
ATH SPECIALTIES
Excavating - Underground Utilities

Todd E. Hammerlund
P.O. Box 960
Grand Lake, CO 80447
Phone (970) 778-0329
Fax (970) 627-8834

August 8th, 2018

Estimate #422

Estimate Submitted To:

Mike Golden

Project: 1287 CR 47 Sewer Installation

Item	Description	Qty.	Unit	Unit Price	Total
1	Mobilization.	1	LS	$2,500.00	$2,500.00
2	Grand County ROW Permit & Bond.	1	LS	$850.00	$850.00
3	Pump and demo the existing septic tank.	1	LS	$1,500.00	$1,500.00
4	Connect to the existing sewer.	1	LS	$1,100.00	$1,100.00
5	Install a single family lift station.	1	LS	$12,500.00	$12,500.00
6	Install 850' of 2" force main.	850	LF	$65.00	$55,250.00
7	Restore the county road after installation.	1	LS	$7,800.00	$7,800.00
				Total	$81,500.00

*****Inclusions*****

1) Equipment/Labor/Insurance 2) Mobilization 3) Traffic Control

*****Exclusions*****

1) Engineering 2) Surveying 3) Rock Excavation & Blasting 4) Add. Permits or Bonds 5) De-Watering

We propose herby to furnish machines, tools, materials, and labor – complete in accordance with the above specifications. Estimate valid for 30 days. Payment would be due on completion and based off actual quantities.

Todd E. Hammerlund

Please sign and return if prices and specifications are satisfactory.

_____ _____

Signature Date

From: Mike Golden
To: Mike Golden
Subject: FW: Septic inspection 2025
Date: Saturday, June 28, 2025 3:30:34 PM

Mike Golden, FAIC, CPC
303.808.7401

From: Mike Golden
Sent: Wednesday, July 31, 2024 1:38 PM
To: info@aandaseptic.com
Subject: Re: Septic inspection 2025

Thank you !
Sincerely,

M.W. Golden, FAIC, CPC

3038087401

> On Jul 31, 2024, at 12:07 PM, A&A Septic <aaseptic.co@gmail.com> wrote:
>
> I will put it on the list for June 2025
> ---
> A&A Septic
> Call/Text: (970) 557-4257
> Website: www.aandaseptic.com
> Follow Us: @aandaseptic
> Leave us a Google Review
>
> On Tue, Jul 30, 2024 at 5:38 PM Mike Golden <mwg@mwgolden.com> wrote:
>
> > Thank you , 7/1/25 would be the latest, any day in June would be groovy.
> > Thank you !
> > Sincerely,
> >
> > M.W. Golden, 3038087401
> >
> > > On Jul 30, 2024, at 5:18 PM, A&A Septic <aaseptic.co@gmail.com> wrote:

Hi Mike,
Thanks for being so proactive. It is not too early, I can put you on our 2025 inspection list. Do you have a specific deadline?

-Lihla

A&A Septic
Call/Text: (970) 557-4257
Website: www.aandaseptic.com
Follow Us: @aandaseptic
Leave us a Google Review

RECORD OF PROCEEDINGS

REGULAR MEETING OF THE BOARD OF DIRECTORS
THREE LAKES WATER AND SANITATION DISTRICT
MONDAY, JULY 12, 2021 6:30 PM

1. **CALL TO ORDER**

A regular meeting of the Board of Directors was called to order by Chairwoman Farmer, at 6:35 p.m. The meeting was held remotely.

Directors Present: Pat Farmer – Chairwoman
Scott Huff – Secretary/Treasurer
Mike Golden – Director
Judy Acierno – Director
Matt Reed – Vice Chairman – *arrived at 7:06 p.m.*

Staff Present: Katie Nicholls – District Manager
Mike Gibboni – Superintendent
Tara Knutson – District Bookkeeper

2. **COMMENTS BY THE CHAIRWOMAN**

By MOTION, second, and unanimous vote the Board excused Vice Chairman Reed's absence from the previous meeting.

3. **INTRODUCTIONS OF PUBLIC PRESENT**

Dan Cudahy – McMahan & Associates, LLC
Allison Ulmer – Collins, Cockrel & Cole, P.C.
Carolyn Steffl – Moses, Wittemyer, Harrison & Woodruff, P.C.

4. **ACCEPTANCE OF MINUTES**

By **MOTION**, second, and unanimous vote the June 14, 2021 Meeting Minutes were approved as presented.

5. **MATTERS BEFORE THE BOARD**

a. **Presentation of 2020 Audit – McMahan & Associates, LLC**

Dan Cudahy presented the 2020 audited financial statements. He stated that the audit went well with no difficulties. Internal controls are good and they did not have any recommendations for improvement. The District is financially sound as of December 31, 2020 with about $4 million in available resources on a budget of about $2.8 million. There were only a few adjustments. Director Golden questioned how the District compares to other

Districts of similar size. Mr. Cudahy stated the District's position is very strong and likely among the top 20 percent in savings.

b. **Motion to approve 2020 Audit**
By **MOTION**, second, and unanimous vote the Board approved the 2020 audited financial statements.

c. **Discussion: legal counsel representation**
District Manager Nicholls stated that Carolyn Steffl has informed the District that she is leaving her current firm, Moses, Wittemyer, Harrison and Woodruff on August 1, 2021. The firm will only be offering water legal representation following her departure, no general counsel will be offered. The District will be required to change firms for general counsel. Carolyn will be joining the firm Dietze and Davis. She further stated that an alternate firm, Collins, Cockrel and Cole (CCC), was asked to provide a proposal due to their history of special district legal representation.

Carolyn Steffl re-introduced herself to the Board and provided a brief outline of her resume and history with the District. The Board inquired into the firm's ability to provide representation during potential absences. Allison Ulmer with CCC introduced herself to the Board and provided a brief outline of her resume. Both attorneys excused themselves from the meeting. A lengthy discussion ensued regarding the individual attorneys, both firms resources, fees, and transition from the current firm.

Vice Chairman Reed arrived at 7:06 p.m.

d. **Motion to engage legal counsel representation**
By **MOTION**, second, and unanimous vote the Board approved engagement of general legal counsel services with Collins, Cockrel and Cole P.C.

e. **Consideration of request to refund tap fee: 562 GCR 47**
Item was removed from the agenda.

f. **Resolution 2021-7-1: a resolution approving amendment to the employee handbook**
District Manager Nicholls stated that per the Board's direction she has drafted up the change to the Employee Handbook to remove the Pay for Performance Incentive section, modify the cost-of-living adjustment, and add merit increases. By **MOTION**, second, and unanimous vote the Board approved Resolution 2021-7-1; a resolution approving amendment to the employee handbook.

g. **Special Request: Consideration of temporary variance for 1247 GCR 47**
District Manager Nicholls stated that Michael and Pamela Golden, owners of 1287 GCR 47, are seeking an extension of their temporary variance from connection due to denial of necessary easements. Mr. Golden has provided an updated easement denial letter, letter of

request, and a check for the required $750 special request fee. By **MOTION**, second, and unanimous vote the Board approved the temporary variance for 1247 GCR 47. Director Golden abstained as he was the applicant.

h. **Discussion: short term rental assessment**
Vice Chairman Reed stated that one of the County Commissioners is trying to get some traction on regulating short term rentals through zoning. The commissioner inquired if other entities could benefit from it and had a stance. A lengthy discussion ensued regarding general opinions, usage impact, research on other Districts, and community impact. The Board decided that no action could be made at this time.

6. **PUBLIC COMMENT**
None.

7. **FINANCIAL REPORTS**
By **MOTION**, second, and unanimous vote the checklist for the month of June was approved. The financial documents for June were reviewed, and accepted as presented.

8. **MATTERS OF DISCUSSION AS BROUGHT FORTH BY BOARD MEMBERS**
Director Acierno stated that her nephew is having difficulty getting connected. He purchased a tap two years ago and cannot get anyone out to connect him despite persistent efforts. A discussion ensued regarding contractors, user fee commencement, and the overall building environment.

9. **SUPERINTENDENT REPORT**
Superintendent Gibboni presented the Superintendent report.

10. **DISTRICT MANAGER REPORT**
Manager Nicholls presented the District Manager report. She noted that August could be a remote meeting, and the September 13th meeting will need to be moved due to SDA Conference travel for the majority of the Board. The Board decided to move the September meeting to September 20, 2021. The meeting will be in person meeting, with remote option, due to a likely Public Hearing to increase user fees for 2022.

With no further business before the Board, the meeting was adjourned at 8:22 p.m.

Katie Nicholls, Reporting Secretary

Scott Huff, Secretary/Treasurer

TEMPORARY VARIANCE AGREEMENT
(Land with Existing Home or Structure or Other Improvement)

THIS TEMPORARY VARIANCE AGREEMENT ("Agreement") is made and entered into effective this **8th** day of **July 2025**, by and between THREE LAKES WATER AND SANITATION DISTRICT, a quasi-municipal corporation of the State of Colorado, in Grand County, Colorado ("District"), and Michael W Golden and Pamela Golden ("Landowner"), the owner(s) of real property in Grand County, Colorado.

RECITALS:

A. The District was organized and operates under the laws of the State of Colorado to provide public sewer services in Grand County, Colorado.

B. Landowner owns the following described property, located within the boundaries of Three Lakes Water and Sanitation District (the "Property"):

Lakeridge Subdivision Filing 2 Lot 41

C. An existing residence or other structure or improvement is currently situated on Landowner's Property ("Improvement"), which is connected to and utilizes a septic tank and leach field system.

D. Section 3.5 of the District's Rules and Regulations states, in part:

> 3.5 Power To Compel Connection
>
> The owner of any dwelling unit, business or other premises situated within the District where domestic or industrial wastes or wastewater are generated, stored or treated, shall be required at the owner's expense to install suitable toilet and/or wastewater facilities therein and to make application for and to connect such plumbing facilities directly or indirectly to the proper sewer main for the protection of the health, safety and welfare of the residents and visitors of the District. Such application shall, in accordance with the provisions of these Rules and Regulations, be made by the date set forth in the Compelling Connection Order (which shall be at least twenty (20) days after the date of the Compelling Connection Order or other official notice), provided that the sewer main is within 400 feet of the owner's premises. If such connection is not commenced within such period and completed with reasonable diligence by the owner, the District may thereupon make such connection, and the owner shall be liable for the compelled connection fees, which consist of all expenses incurred by the District for the completion of the connection, including tap fees and the line extension fee pursuant to Section 9.2 of these Rules, if applicable. The District shall also have a first and prior lien on the premises for the compelled connection fees in accordance with Section 8.7 of these Rules, and such lien shall be enforceable in accordance with the provisions of Colorado law.

E. Landowner's property line is situated within 400 feet of the nearest sewer main line of the District.

F. Landowner has applied to the Board of Directors of the District (the "Board") for a temporary variance from the requirement to connect to the District's sewer system. The District has determined that it is not practical to require the connection because easements to cross private land cannot be obtained and that the public health or environment will not be adversely affected if the variance is granted. The District desires to grant a temporary variance until one of the below described circumstances occurs.

AGREEMENT:

NOW, THEREFORE, it is agreed by and between the Parties hereto as follows:

1. The District shall not require Landowner to connect the Improvement on the Property to the District's public sewer main ("Sewer Main") as of the present date. The District grants a temporary variance to the requirement to connect, until the earliest of any of the following occurrences:

   a. Landowner (or related parties) obtains another building permit to expand or enlarge the square footage of the existing Improvement, or to build additional human-occupied buildings on the Property.

   b. The existing septic tank and leach field system on the Property fails for any reason including, but not limited to, Landowner's failure to comply with the testing and inspection requirements described in paragraph 2 below or an inspection which shows that the septic tank and leach field system are not functioning adequately.

   c. The District determines, in the Board's discretion, that a change in the present circumstances either allows Landowner to economically connect to the District's Sewer Main or removes a physical impediment to connection.

   d. Sale or conveyance of Property.

   e. This temporary variance shall expire four (4) years from the date of approval. Landowner can apply in writing to the Board of the District for extensions of the temporary variance for additional four (4) year increments.

2. As part of this Agreement, Landowner commits to have the existing septic tank/leach field system on the Property tested and inspected not less than every four (4) years, or more frequently if required by the Grand County Board of Health, by a qualified inspector approved by the District. The first test and inspection shall be completed no later than December 31 of the second full calendar year after the granting of the temporary variance. Upon each testing, a copy of the inspection report shall be forwarded to the District within 30 days.

3. Upon determination by the District that the temporary variance is terminated and connection is required under any of the terms of paragraph 1 above, Landowner or his/her successors, heirs or assigns, agrees to forthwith connect the Improvement on the Property to the District's Sewer Main and abandon the septic system on the Property, in accordance

with all requirements of Grand County. Landowner will be required to pay all costs associated with the connection, including tap fees.

4. The Board's decision that the variance is terminated under paragraph 1 shall be final. Landowner agrees that any challenges to the Board's decision that the variance is terminated must be filed with the District Court of Grand County within 28 days of the Board's decision. If the final ruling or settlement is substantially in the favor of the District and/or requires connection, the Landowner agrees to pay for all costs incurred by the District in connection with such challenge, including attorneys' fees and costs.

5. If there is a failure to comply with the terms of this Agreement, the prevailing party shall be entitled to its attorney fees and costs.

6. The parties acknowledge that all of the Three Lakes District's Rules and Regulations, as they currently exist or may be amended in the future, apply to the Property.

7. This Agreement shall be recorded in the real property records of the Grand County Clerk and Recorder. Landowner agrees that the rights, duties, and obligations expressed herein run with the Property and are binding on Landowners' heirs, successors and assigns.

IN WITNESS WHEREOF, the Parties hereto have set their hands effective the day and year first above written.

THREE LAKES WATER AND SANITATION DISTRICT

By: _____
Scott Huff, Chairman, Board of Directors

LANDOWNER:

By: _____
Michael W. Golden

By: _____
Pamela Golden

STATE OF COLORADO)
) ss.
COUNTY OF GRAND)

The foregoing instrument was acknowledged before me this _____ day of July, 2025, by Scott Huff as Chairman of Three Lakes Water and Sanitation District.

Witness my hand and official seal.

[SEAL]

_____
Notary Public

My commission expires: _____

STATE OF COLORADO)
) ss.
COUNTY OF _____)

The foregoing instrument was acknowledged before me this _____ day of _____, 2025, by Michael W Golden and Pamela Golden.

Witness my hand and official seal.

[SEAL]

_____
Notary Public

My commission expires: _____

THREE LAKES WATER & SANITATION DISTRICT
Check Detail - Enterprise Fund
May 2025

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	**ACH**	**05/05/2025**	**XCEL ENERGY**	**1006a · UBB ENTERPRISE**	
Bill		05/01/2025		5090 · UTILITIES - ADMIN BLDG	-227.21
TOTAL					-227.21
Bill Pmt -Check	**ACH**	**05/05/2025**	**UBB - BILLING ACCOUNT**	**1006a · UBB ENTERPRISE**	
Bill		04/21/2025		5061 · COMPUTERS / PRINTERS	-16.59
				5057 · OFFICE SUPPLIES	-28.19
				5042 · ELECTION EXPENSE	-28.08
				1180 · DUE FROM COLUMBINE LAKE WATER	-28.08
				5061 · COMPUTERS / PRINTERS	-63.05
				5057 · OFFICE SUPPLIES	-8.06
				5057 · OFFICE SUPPLIES	-26.41
				5061 · COMPUTERS / PRINTERS	-663.71
				5061 · COMPUTERS / PRINTERS	-912.61
				5057 · OFFICE SUPPLIES	-273.07
				5042 · ELECTION EXPENSE	-165.93
				5061 · COMPUTERS / PRINTERS	-16.58
				BOARD OF DIRECTOR FEES/EXPENSES	-51.51
				5147 · FUEL EXPENSE	-61.68
				5136 · DUES / TRAINING /PUBLICATIONS	-587.31
				5195 · TRUCK REPAIR & MAINTENANCE	-996.50
				5183 · SHOP SUPPLIES	-26.52
				5147 · FUEL EXPENSE	-20.12
TOTAL					-3,974.00
Bill Pmt -Check	**ACH**	**05/14/2025**	**COMCAST**	**1006a · UBB ENTERPRISE**	
Bill		04/21/2025		5207 · PLANT - TELEPHONE	-167.89
				5075 · TELEPHONE/INTERNET	-388.43
TOTAL					-556.32
Bill Pmt -Check	**ACH**	**05/20/2025**	**WASTE MANAGEMENT**	**1006a · UBB ENTERPRISE**	
Bill		05/12/2025		5170 · PROPERTY REPAIR & MAINTENANCE	-282.64
				5169 · PLANT - REPAIRS & MAINTENANCE	-282.64
TOTAL					-565.28
Bill Pmt -Check	**ACH**	**05/21/2025**	**EXECUTECH**	**1006a · UBB ENTERPRISE**	

THREE LAKES WATER & SANITATION DISTRICT
Check Detail - Enterprise Fund
May 2025

Type	Num	Date	Name	Account	Paid Amount
Bill		05/21/2025		5061 · COMPUTERS / PRINTERS	-2,925.00
				5161 · COMPUTERS / PRINTERS	-2,924.95
TOTAL					-5,849.95
Bill Pmt -Check	**ACH**	**05/21/2025**	**EXECUTECH**	**1006a · UBB ENTERPRISE**	
Bill		05/19/2025		5061 · COMPUTERS / PRINTERS	-79.10
				5161 · COMPUTERS / PRINTERS	-79.10
TOTAL					-158.20
Bill Pmt -Check	**ACH**	**05/21/2025**	**GRAINGER**	**1006a · UBB ENTERPRISE**	
Bill		05/21/2025		5183 · SHOP SUPPLIES	-83.52
				5183 · SHOP SUPPLIES	-55.55
				5190 · SYSTEM REPAIR & MAINTENANCE	-311.14
TOTAL					-450.21
Bill Pmt -Check	**ACH**	**05/22/2025**	**CENTURY LINK-LUMEN**	**1006a · UBB ENTERPRISE**	
Bill		05/22/2025		5162 · SCADA SOFTWARE/EQUIPMENT LEASE	-73.74
TOTAL					-73.74
Bill Pmt -Check	**ACH**	**05/22/2025**	**WOODRIVER ENERGY**	**1006a · UBB ENTERPRISE**	
Bill		05/12/2025		5208 · PLANT - UTILITIES	-3,827.54
TOTAL					-3,827.54
Bill Pmt -Check	**ACH**	**05/28/2025**	**UNITED BUSINESS BANK SVC**	**1006a · UBB ENTERPRISE**	
Bill		05/28/2025		5025 · BANK SERVICE CHARGES	-30.00
TOTAL					-30.00
Bill Pmt -Check	**ACH**	**05/30/2025**	**VERIZON WIRELESS SERVICES LLC**	**1006a · UBB ENTERPRISE**	
Bill		05/12/2025	NORTH SHORE WATER DISTRICT	1170 · DUE FROM NORTH SHORE WATER	-98.90
			COLUMBINE LAKE WATER DISTRICT	1180 · DUE FROM COLUMBINE LAKE WATER	-98.90
				5076 · CELL PHONE	-98.90
				5075 · TELEPHONE/INTERNET	-114.61

THREE LAKES WATER & SANITATION DISTRICT
Check Detail - Enterprise Fund
May 2025

Type	Num	Date	Name	Account	Paid Amount
			NORTH SHORE WATER DISTRICT	1170 · DUE FROM NORTH SHORE WATER	-56.72
			COLUMBINE LAKE WATER DISTRICT	1180 · DUE FROM COLUMBINE LAKE WATER	-56.72
TOTAL					-524.75
Bill Pmt -Check	**38767**	**05/08/2025**	**ALPINE ARCHAEOLOGICAL CONSULTANTS, INC**	**1006a · UBB ENTERPRISE**	
Bill		05/06/2025		5190 · SYSTEM REPAIR & MAINTENANCE	-1,112.50
TOTAL					-1,112.50
Bill Pmt -Check	**38768**	**05/08/2025**	**EXECUTECH**	**1006a · UBB ENTERPRISE**	
Bill		05/07/2025		5061 · COMPUTERS / PRINTERS	-717.00
				5161 · COMPUTERS / PRINTERS	-717.00
Bill		05/08/2025		5061 · COMPUTERS / PRINTERS	-79.10
				5161 · COMPUTERS / PRINTERS	-79.10
TOTAL					-1,592.20
Bill Pmt -Check	**38769**	**05/08/2025**	**KARIN SCOTT**	**1006a · UBB ENTERPRISE**	
Bill		05/07/2025		5042 · ELECTION EXPENSE	-262.50
			COLUMBINE LAKE WATER DISTRICT	1180 · DUE FROM COLUMBINE LAKE WATER	-262.50
TOTAL					-525.00
Bill Pmt -Check	**38770**	**05/08/2025**	**LACEY HYDE**	**1006a · UBB ENTERPRISE**	
Bill		05/07/2025		5042 · ELECTION EXPENSE	-262.50
			COLUMBINE LAKE WATER DISTRICT	1180 · DUE FROM COLUMBINE LAKE WATER	-262.50
TOTAL					-525.00
Bill Pmt -Check	**38771**	**05/08/2025**	**MORGAN MEYERS**	**1006a · UBB ENTERPRISE**	
Bill		05/07/2025		5042 · ELECTION EXPENSE	-262.50
			COLUMBINE LAKE WATER DISTRICT	1180 · DUE FROM COLUMBINE LAKE WATER	-262.50
TOTAL					-525.00
Bill Pmt -Check	**38772**	**05/08/2025**	**NAPA AUTO PARTS**	**1006a · UBB ENTERPRISE**	
Bill		05/08/2025		5195 · TRUCK REPAIR & MAINTENANCE	-110.59

THREE LAKES WATER & SANITATION DISTRICT
Check Detail - Enterprise Fund
May 2025

Type	Num	Date	Name	Account	Paid Amount
				5195 · TRUCK REPAIR & MAINTENANCE	-53.09
				5195 · TRUCK REPAIR & MAINTENANCE	-434.96
TOTAL					-598.64
Bill Pmt -Check	**38773**	**05/08/2025**	**PERIZZOLO EXCAVATING**	**1006a · UBB ENTERPRISE**	
Bill		04/14/2025	COLUMBINE LAKE WATER DISTRICT	1180 · DUE FROM COLUMBINE LAKE WATER	-10,130.40
TOTAL					-10,130.40
Bill Pmt -Check	**38774**	**05/08/2025**	**SAWYER KNUTSON**	**1006a · UBB ENTERPRISE**	
Bill		05/08/2025	COLUMBINE LAKE WATER DISTRICT	1180 · DUE FROM COLUMBINE LAKE WATER	-297.50
				5042 · ELECTION EXPENSE	-297.50
			COLUMBINE LAKE WATER DISTRICT	1180 · DUE FROM COLUMBINE LAKE WATER	-39.94
				5042 · ELECTION EXPENSE	-39.94
TOTAL					-674.88
Bill Pmt -Check	**38775**	**05/08/2025**	**SGS NORTH AMERICA INC.**	**1006a · UBB ENTERPRISE**	
Bill		05/07/2025		5149 · PLANT - LAB	-528.00
TOTAL					-528.00
Bill Pmt -Check	**38776**	**05/08/2025**	**THE GRAND KNUT, LLC**	**1006a · UBB ENTERPRISE**	
Bill		05/08/2025		5070 · REPAIRS & MAINTENANCE	-400.00
				5169 · PLANT - REPAIRS & MAINTENANCE	-400.00
TOTAL					-800.00
Bill Pmt -Check	**38777**	**05/08/2025**	**BBA WATER CONSULTANTS**	**1006a · UBB ENTERPRISE**	
Bill		05/08/2025		5067 · LEGAL SERVICE & CONSULTING	-1,523.75
TOTAL					-1,523.75
Bill Pmt -Check	**38778**	**05/08/2025**	**COLORADO ANALYTICAL LABORATORIES, INC.**	**1006a · UBB ENTERPRISE**	
Bill		05/08/2025		5149 · PLANT - LAB	-831.00
TOTAL					-831.00

THREE LAKES WATER & SANITATION DISTRICT
Check Detail - Enterprise Fund
May 2025

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	**38779**	**05/08/2025**	**DENALI WATER SOLUTIONS LLC**	**1006a · UBB ENTERPRISE**	
Bill		05/08/2025		5185 · PLANT - SLUDGE HAULING	-2,117.53
TOTAL					-2,117.53
Bill Pmt -Check	**38780**	**05/08/2025**	**PEAK PERFORMANCE IMAGING SOLUTIONS**	**1006a · UBB ENTERPRISE**	
Bill		05/08/2025		5062 · PRINTING & PUBLICATIONS	-90.00
TOTAL					-90.00
Bill Pmt -Check	**38781**	**05/08/2025**	**SHADOW MTN ELECTRIC INC.**	**1006a · UBB ENTERPRISE**	
Bill		05/08/2025		5190 · SYSTEM REPAIR & MAINTENANCE	-1,885.00
TOTAL					-1,885.00

THREE LAKES WATER & SANITATION DISTRICT
Account QuickReport
As of May 31, 2025

Type	Date	Num	Split	Amount
1006 · UNITED BUSINESS BANK				
1006a · UBB ENTERPRISE				
Paycheck	05/06/2025	DD	-SPLIT-	-3,628.19
Paycheck	05/06/2025	DD	-SPLIT-	-3,662.27
Paycheck	05/06/2025	DD	-SPLIT-	-2,789.55
Paycheck	05/06/2025	DD	-SPLIT-	-2,256.73
Paycheck	05/06/2025	DD	-SPLIT-	-3,846.92
Paycheck	05/06/2025	DD	-SPLIT-	-3,038.94
Paycheck	05/06/2025		-SPLIT-	0.00
Paycheck	05/20/2025	DD	-SPLIT-	-3,682.18
Paycheck	05/20/2025	DD	-SPLIT-	-3,225.18
Paycheck	05/20/2025	DD	-SPLIT-	-2,566.62
Paycheck	05/20/2025	DD	-SPLIT-	-2,284.90
Paycheck	05/20/2025	DD	-SPLIT-	-4,002.84
Paycheck	05/20/2025	DD	-SPLIT-	-2,438.78
Paycheck	05/20/2025	DD	-SPLIT-	-118.12
Total 1006a · UBB ENTERPRISE				-37,541.22
Total 1006 · UNITED BUSINESS BANK				-37,541.22
TOTAL				**-37,541.22**

THREE LAKES WATER & SANITATION DISTRICT
Profit & Loss Budget Performance - Enterprise Fund
May 2025

9:11 AM
06/04/2025
Accrual Basis

	May 25	Jan - May 25	% of Budget	Annual Budget
Ordinary Income/Expense				
Income				
IGA-INTERGOVERMENTAL AGREEMENTS				
4040 · COLUMBINE LAKE WATER IGA	6,373.00	31,865.00	39.45%	80,776.00
4047 · NORTH SHORE WATER IGA	4,010.00	19,977.00	39.08%	51,120.00
4050 · GRAND LAKE METRO DISTRICT IGA	107.00	428.00	31.29%	1,368.00
Total IGA-INTERGOVERMENTAL AGREEMENTS	10,490.00	52,270.00	39.22%	133,264.00
4005 · SEWER USER FEES & PENALTIES	0.00	619,239.82	25.14%	2,462,840.00
4010 · CONNECTION / INSPECTION PERMITS	0.00	250.00	33.33%	750.00
4030 · LAB REVENUE	1,485.00	10,440.00	45.39%	23,000.00
4200 · SEWER TAP FEES	0.00	63,306.52	30.15%	210,000.00
4201 · Valves income	0.00	826.08	24.48%	3,375.00
4300 · INTEREST EARNED	580.11	115,930.29	30.17%	384,300.00
4900 · MISCELLANEOUS REVENUE	0.00	8,620.00	86.2%	10,000.00
4910 · Returned Check Charges	-40.00	-315.00	-63.0%	500.00
Total Income	12,515.11	870,567.71	26.97%	3,228,029.00
Gross Profit	12,515.11	870,567.71	26.97%	3,228,029.00
Expense				
ADMINISTRATIVE EXPENSES				
BOARD OF DIRECTOR FEES/EXPENSES				
5037 · DIRECTOR WAGES and EXPENSES	0.00	2,440.00	15.0%	16,265.00
5038 · DIRECTOR TAXES - SOC SEC/MEDICA	0.00	148.80	32.0%	465.00
Total BOARD OF DIRECTOR FEES/EXPENSES	0.00	2,588.80	15.47%	16,730.00
OFFICE EXPENSES				
5025 · BANK SERVICE CHARGES	30.00	155.00	51.67%	300.00
5040 · DUES / SEMINARS / TRAINING	0.00	1,462.50	48.75%	3,000.00
5050 · EQUIPMENT/MAINTENANCE AGREEMENT	0.00	937.30	21.16%	4,430.00
5060 · POSTAGE & BOX RENT	0.00	5,915.99	84.51%	7,000.00
5061 · COMPUTERS / PRINTERS	3,800.20	22,961.92	41.31%	55,582.00

	May 25	Jan - May 25	% of Budget	Annual Budget
5062 · PRINTING & PUBLICATIONS	90.00	422.69	21.14%	2,000.00
5063 · RECORDING FEES	0.00	66.00	33.0%	200.00
5070 · REPAIRS & MAINTENANCE	400.00	2,100.00	35.59%	5,900.00
5075 · TELEPHONE/INTERNET	503.04	2,572.53	59.76%	4,305.00
5090 · UTILITIES - ADMIN BLDG	643.69	3,911.20	51.44%	7,603.00
5170 · PROPERTY REPAIR & MAINTENANCE	282.64	1,517.45	3.37%	45,000.00
Total OFFICE EXPENSES	5,749.57	42,022.58	31.05%	135,320.00
5023 · ACCOUNTANT SERVICES	900.00	900.00	11.25%	8,000.00
5047 · INSURANCE EXPENSE	0.00	0.00	0.0%	75,093.00
5065 · AUDIT & CONSULTING	7,100.00	7,100.00	51.52%	13,781.00
5067 · LEGAL SERVICE & CONSULTING	10,859.34	31,312.89	52.19%	60,000.00
5202 · WATER RIGHTS	0.00	2,000.00	100.0%	2,000.00
Total ADMINISTRATIVE EXPENSES	24,608.91	85,924.27	27.64%	310,924.00
OPERATING EXPENSES				
5148 · LAB - DRINKING WATER	-180.00	1,549.83	11.07%	14,000.00
5149 · PLANT - LAB	2,190.00	11,554.75	28.89%	40,000.00
5185 · PLANT - SLUDGE HAULING	2,117.53	12,755.35	19.62%	65,000.00
Total OPERATING EXPENSES	4,127.53	25,859.93	21.73%	119,000.00
OPERATIONS EXPENSES				
FIELD EXPENSES				
5140 · EQUIPMENT REPAIR & MAINTENANCE	0.00	0.00	0.0%	5,000.00
5147 · FUEL EXPENSE	0.00	4,590.04	18.36%	25,000.00
5150 · LOCATES	109.14	613.76	30.69%	2,000.00
5195 · TRUCK REPAIR & MAINTENANCE	598.64	2,546.50	36.38%	7,000.00
5197 · UTILITIES - LIFT STATIONS	8,691.12	32,850.70	32.53%	101,000.00
Total FIELD EXPENSES	9,398.90	40,601.00	29.0%	140,000.00
OFFICE/SHOP EXPENSES				
5076 · CELL PHONE	98.90	516.18	34.41%	1,500.00
5136 · DUES / TRAINING /PUBLICATIONS	0.00	2,481.48	49.63%	5,000.00
5160 · OFFICE SUPPLIES	0.00	41.89	4.19%	1,000.00
5161 · COMPUTERS / PRINTERS	6,460.15	14,097.25	103.19%	13,661.00
5167 · PERMITS & LICENSES	0.00	0.00	0.0%	10,000.00

	May 25	Jan - May 25	% of Budget	Annual Budget
5183 · SHOP SUPPLIES	139.07	438.57	10.96%	4,000.00
5192 · TOOLS	0.00	209.34	4.19%	5,000.00
5196 · UNIFORM EXPENSES	0.00	0.00	0.0%	2,500.00
5198 · UTILITIES - GARAGES (2 EACH)	443.12	1,883.50	67.27%	2,800.00
Total OFFICE/SHOP EXPENSES	7,141.24	19,668.21	43.26%	45,461.00
PAYROLL EXPENSES - OPERATIONS				
5120 · PAYROLL WAGES	32,787.49	187,098.41	35.46%	527,574.00
5121 · ICMA 401 - EMPLOYEE PENSION	2,295.11	13,200.63	35.75%	36,930.00
5122 · ICMA 457 - EMPLOYEE RETIREMENT	2,508.25	14,426.48	35.75%	40,359.00
5123 · MEDICARE TAX	776.10	4,274.98	55.88%	7,650.00
5125 · STATE UNEMPLOYMENT TAX	16.64	396.39	25.04%	1,583.00
5134 · DENTAL INSURANCE	331.00	1,937.82	35.34%	5,484.00
5135 · DISABILITY INSURANCE	291.08	1,617.48	29.85%	5,418.00
5145 · HEALTH & LIFE INSURANCE	8,011.32	42,904.92	39.77%	107,882.00
5146 · FAMLI OPERATIONS	0.00	0.00	0.0%	2,374.00
Total PAYROLL EXPENSES - OPERATIONS	47,016.99	265,857.11	36.16%	735,254.00
TREATMENT PLANT				
5169 · PLANT - REPAIRS & MAINTENANCE	692.62	15,380.42	12.82%	120,000.00
5206 · PLANT - CHEMICALS	0.00	20,263.32	22.52%	90,000.00
5207 · PLANT - TELEPHONE	0.00	335.78	67.16%	500.00
5208 · PLANT - UTILITIES	15,375.77	67,663.61	30.07%	225,000.00
Total TREATMENT PLANT	16,068.39	103,643.13	23.8%	435,500.00
5138 · ENGINEERING - GENERAL	0.00	-9,454.50	-47.27%	20,000.00
5152 · MISCELLANEOUS EXPENSE	0.00	0.00	0.0%	1,000.00
5162 · SCADA SOFTWARE/EQUIPMENT LEASE	241.63	12,433.53	49.73%	25,000.00
5190 · SYSTEM REPAIR & MAINTENANCE	15,441.95	17,956.43	14.96%	120,000.00
5200 · VALVES	0.00	0.00	0.0%	6,000.00
Total OPERATIONS EXPENSES	95,309.10	450,704.91	29.49%	1,528,215.00
Total Expense	124,045.54	562,489.11	28.73%	1,958,139.00
Net Ordinary Income	-111,530.43	308,078.60	24.26%	1,269,890.00
Other Income/Expense				
Other Expense				

	May 25	Jan - May 25	% of Budget	Annual Budget
6400 · Systems Improvements	0.00	0.00	0.0%	250,000.00
6420 · VEHICLE PURCHASE	0.00	0.00	0.0%	150,000.00
6430 · COPPER LOAN PRINCIPAL	0.00	0.00	0.0%	144,098.00
Total Other Expense	0.00	0.00	0.0%	544,098.00
Net Other Income	0.00	0.00	0.0%	-544,098.00
Net Income	**-111,530.43**	**308,078.60**	**42.45%**	**725,792.00**

THREE LAKES WATER & SANITATION DISTRICT

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Profit & Loss Budget Performance - Government Fund

06/04/2025

May 2025

Accrual Basis

	May 25	Jan - May 25	% of Budget	Annual Budget
Ordinary Income/Expense				
Income				
MILL LEVY				
4110 · PROPERTY TAX - ADMINISTRATION	72,231.30	201,925.86	72.62%	278,063.00
4120 · SPECIFIC OWNERSHIP TAX	1,040.64	5,370.63	33.57%	16,000.00
4130 · DELINQUENT TAX	3.89	5,811.81	415.13%	1,400.00
4310 · INTEREST EARNED - COUNTY	0.00	0.00	0.0%	500.00
Total MILL LEVY	73,275.83	213,108.30	72.01%	295,963.00
Total Income	73,275.83	213,108.30	72.01%	295,963.00
Gross Profit	73,275.83	213,108.30	72.01%	295,963.00
Expense				
ADMINISTRATIVE EXPENSES				
PAYROLL EXPENSES - ADMIN				
5015 · PAYROLL WAGES	16,932.13	84,277.27	39.0%	216,098.00
5016 · ICMA 457 - EMPLOYEE RETIREMENT	1,295.31	6,354.34	38.44%	16,532.00
5017 · MEDICARE TAX	0.00	0.00	0.0%	3,133.00
5019 · STATE UNEMPLOYMENT TAX	0.00	0.00	0.0%	648.00
5021 · ICMA 401 - EMPLOYEE PENSION	1,185.25	5,814.41	36.05%	16,127.00
5045 · HEALTH & LIFE INSURANCE	4,491.66	21,925.30	40.68%	53,900.00
5048 · DENTAL INSURANCE - ADMIN	200.00	992.00	33.07%	3,000.00
5049 · DISABILITY INSURANCE	132.98	664.90	29.96%	2,219.00
5056 · FAMLI ADMIN	447.48	1,703.60	175.27%	972.00
PAYROLL EXPENSES - ADMIN - Other	0.00	0.00		
Total PAYROLL EXPENSES - ADMIN	24,684.81	121,731.82	38.94%	312,629.00
5018 · CAR ALLOWANCE / MILEAGE - ADMIN	0.00	286.80	28.68%	1,000.00
5030 · CNTY TREASURER FEES - MILL LEVY				
5030a · Cty Treas Fees Mill Levy (Ent)	3,321.48	3,336.18		
5030b · Cty Treas Fee Mill Levy (Govt)	0.00	6,271.28	44.8%	14,000.00

	May 25	Jan - May 25	% of Budget	Annual Budget
Total 5030 · CNTY TREASURER FEES - MILL LEVY	3,321.48	9,607.46	68.63%	14,000.00
5042 · ELECTION EXPENSE	1,500.74	3,469.59	115.65%	3,000.00
5055 · MISCELLANEOUS EXPENSE	0.00	1,801.01	60.03%	3,000.00
5057 · OFFICE SUPPLIES	81.92	788.85	26.3%	3,000.00
Total ADMINISTRATIVE EXPENSES	29,588.95	137,685.53	40.9%	336,629.00
Total Expense	29,588.95	137,685.53	40.9%	336,629.00
Net Ordinary Income	43,686.88	75,422.77	-185.47%	-40,666.00
Net Income	**43,686.88**	**75,422.77**	**-185.47%**	**-40,666.00**

THREE LAKES WATER & SANITATION DISTRICT
Balance Sheet Prev Year Comparison
As of May 31, 2025

	May 31, 25	May 31, 24	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1004 · PETTY CASH	400.00	400.00	0.00	0.0%
1005 · CASH WITH TREASURER	1,183.82	0.00	1,183.82	100.0%
1006 · UNITED BUSINESS BANK				
1006a · UBB ENTERPRISE	305,868.69	293,521.17	12,347.52	4.2%
1006 · UNITED BUSINESS BANK - Other	-941.70	0.00	-941.70	-100.0%
Total 1006 · UNITED BUSINESS BANK	304,926.99	293,521.17	11,405.82	3.9%
1009 · COLO TRUST				
1009a · COLOTRUST - CASH AVAILABLE	5,228,185.67	4,648,556.83	579,628.84	12.5%
1009b · COLO TRUST - GOVT RESERVE	10,000.00	10,000.00	0.00	0.0%
1009c · COLO TRUST - OPERATING RESERVE	1,708,605.00	1,708,605.00	0.00	0.0%
1009d · COLO TRUST - CWRPDA RESTRICTED	380,000.00	380,000.00	0.00	0.0%
1009e · COLO TRUST - CWRPDA RESTRICTED2	370,000.00	370,000.00	0.00	0.0%
1009f · COLO TRUST - GOVT FUND	188,453.45	188,453.45	0.00	0.0%
1009 · COLO TRUST - Other	308,158.01	0.00	308,158.01	100.0%
Total 1009 · COLO TRUST	8,193,402.13	7,305,615.28	887,786.85	12.2%
1010 · CSAFE				
1010a · C-SAFE - CASH AVAILABLE	36,251.17	34,934.38	1,316.79	3.8%
1010 · CSAFE - Other	399.83	0.00	399.83	100.0%
Total 1010 · CSAFE	36,651.00	34,934.38	1,716.62	4.9%
1028 · GRAND COUNTY IGA ESCROW FUND				
1028a · UBB- ESCROW	10,030.76	10,040.31	-9.55	-0.1%
1028 · GRAND COUNTY IGA ESCROW FUND - Other	36.28	0.00	36.28	100.0%
Total 1028 · GRAND COUNTY IGA ESCROW FUND	10,067.04	10,040.31	26.73	0.3%
Total Checking/Savings	8,546,630.98	7,644,511.14	902,119.84	11.8%
Accounts Receivable				
ACCOUNTS RECEIVABLE - OTHER	10,500.00	0.00	10,500.00	100.0%
1040 · A/R - CERTIFIED TO COUNTY	40,879.14	1,840.17	39,038.97	2,121.5%
1045 · A/R - OTHER	102,046.12	-9,965.34	112,011.46	1,124.0%
1060 · PROPERTY TAXES RECEIVABLE	278,063.00	274,638.00	3,425.00	1.3%
Total Accounts Receivable	431,488.26	266,512.83	164,975.43	61.9%
Other Current Assets				
1030 · A/R - USER FEES	-473,863.35	88,161.97	-562,025.32	-637.5%
1070 · PREPAID INSURANCE	81,952.00	68,338.00	13,614.00	19.9%
1160 · INVENTORY - SHOP SUPPLIES	31,697.59	28,697.59	3,000.00	10.5%
1165 · INVENTORY - LAB SUPPLIES	9,595.75	6,595.75	3,000.00	45.5%
1170 · DUE FROM NORTH SHORE WATER	-1,315.13	-696.72	-618.41	-88.8%
1180 · DUE FROM COLUMBINE LAKE WATER	1,349.53	-660.90	2,010.43	304.2%
Total Other Current Assets	-350,583.61	190,435.69	-541,019.30	-284.1%
Total Current Assets	8,627,535.63	8,101,459.66	526,075.97	6.5%
Fixed Assets				
FIXED ASSETS				
1300 · Assets Not Depreciated	234,127.13	234,127.13	0.00	0.0%
1340 · UTILITY PLANT IN SERVICE	32,596,473.02	32,490,290.84	106,182.18	0.3%
1380 · OFFICE FUNITURE & EQUIPMENT	30,607.67	30,607.67	0.00	0.0%
1400 · PROPERTY IMPROVEMENTS	967,709.00	967,709.00	0.00	0.0%
1430 · CAD MAPS	194,759.33	194,759.33	0.00	0.0%

THREE LAKES WATER & SANITATION DISTRICT
Balance Sheet Prev Year Comparison
As of May 31, 2025

	May 31, 25	May 31, 24	$ Change	% Change
1450 · Plant Expansion	10,008,589.00	10,008,589.00	0.00	0.0%
1550 · Vehicles & Equipment	1,562,929.17	1,562,929.17	0.00	0.0%
Total FIXED ASSETS	45,595,194.32	45,489,012.14	106,182.18	0.2%
1691 · LESS ACCUMULATED DEPRECIATION	-29,997,831.87	-29,158,636.30	-839,195.57	-2.9%
Total Fixed Assets	15,597,362.45	16,330,375.84	-733,013.39	-4.5%
Other Assets				
1870 · SECURITY DEPOSITS	177,753.00	177,753.00	0.00	0.0%
Total Other Assets	177,753.00	177,753.00	0.00	0.0%
TOTAL ASSETS	**24,402,651.08**	**24,609,588.50**	**-206,937.42**	**-0.8%**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2005 · ACCOUNTS PAYABLE	63,557.97	-1,106.12	64,664.09	5,846.0%
Total Accounts Payable	63,557.97	-1,106.12	64,664.09	5,846.0%
Other Current Liabilities				
CURRENT LIABILITIES				
PAYROLL LIABILITIES				
2020 · FEDERAL WITHHOLDING TAX PAYABLE	0.00	-72.00	72.00	100.0%
2030 · STATE WITHHOLDING TAX PAYABLE	2,892.00	5,647.00	-2,755.00	-48.8%
2040 · STATE UNEMPLOYMENT TAX PAYABLE	66.96	418.85	-351.89	-84.0%
2050 · ICMA 457 PAYABLE	-765.94	-692.28	-73.66	-10.6%
2055 · ICMA 401 PAYABLE	1,155.25	0.00	1,155.25	100.0%
2070 · HEALTH, ETC INSURANCE PAYABLE	-2,906.65	-4,796.20	1,889.55	39.4%
2080 · PAID FAMILY LEAVE	962.38	0.00	962.38	100.0%
2100 · WAGES PAYABLE - ACCRUED	135.00	0.00	135.00	100.0%
2110 · VACATION PAYABLE - ACCRUED	45,457.02	0.00	45,457.02	100.0%
2150 · SICK PAY PAYABLE	6,793.44	-19,360.16	26,153.60	135.1%
PAYROLL LIABILITIES - Other	0.00	15.72	-15.72	-100.0%
Total PAYROLL LIABILITIES	53,789.46	-18,839.07	72,628.53	385.5%
2200 · DEFERRED PROPERTY TAXES	278,063.00	274,638.00	3,425.00	1.3%
2210 · UNEARNED USER FEES	30,083.32	21,803.75	8,279.57	38.0%
Total CURRENT LIABILITIES	361,935.78	277,602.68	84,333.10	30.4%
Total Other Current Liabilities	361,935.78	277,602.68	84,333.10	30.4%
Total Current Liabilities	425,493.75	276,496.56	148,997.19	53.9%
Long Term Liabilities				
LONG TERM LIABILITIES				
2190 · CWRPDA INTEREST PAYABLE	14,424.19	0.00	14,424.19	100.0%
2505A · CWRPDA LOAN PAYABLE	1,079,589.68	1,218,377.14	-138,787.46	-11.4%
2505B · CWRPDA LOAN PAYABLE-COPPER	2,666,737.91	2,704,974.65	-38,236.74	-1.4%
Total LONG TERM LIABILITIES	3,760,751.78	3,923,351.79	-162,600.01	-4.1%
Total Long Term Liabilities	3,760,751.78	3,923,351.79	-162,600.01	-4.1%
Total Liabilities	4,186,245.53	4,199,848.35	-13,602.82	-0.3%
Equity				
FUND BALANCE				
3103 · INVESTMENT IN CAPITAL ASSETS	11,762,034.87	12,319,964.90	-557,930.03	-4.5%
3105 · UNRESERVED UNDESIG FUND BALANCE	7,408,474.13	6,342,983.13	1,065,491.00	16.8%
3115 · DESIGNATED FUND BALANCE	10,000.00	10,000.00	0.00	0.0%

THREE LAKES WATER & SANITATION DISTRICT
Balance Sheet Prev Year Comparison
As of May 31, 2025

	May 31, 25	May 31, 24	$ Change	% Change
Total FUND BALANCE	19,180,509.00	18,672,948.03	507,560.97	2.7%
32000 · RETAINED EARNINGS	736,331.14	507,560.97	228,770.17	45.1%
Net Income	299,565.41	1,229,231.15	-929,665.74	-75.6%
Total Equity	20,216,405.55	20,409,740.15	-193,334.60	-1.0%
TOTAL LIABILITIES & EQUITY	**24,402,651.08**	**24,609,588.50**	**-206,937.42**	**-0.8%**

THREE LAKES WATER & SANITATION DISTRICT
Check Detail - Enterprise Fund
June 2025

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	**ACH**	**06/02/2025**	**COMCAST**	**1006a · UBB ENTERPRISE**	
Bill		05/12/2025		5075 · TELEPHONE/INTERNET	-388.43
				5162 · SCADA SOFTWARE/EQUIPMENT LEASE	-167.89
TOTAL					-556.32
Bill Pmt -Check	**ACH**	**06/04/2025**	**UBB - BILLING ACCOUNT**	**1006a · UBB ENTERPRISE**	
Bill		05/30/2025		5061 · COMPUTERS / PRINTERS	-19.99
				5061 · COMPUTERS / PRINTERS	-76.00
				5057 · OFFICE SUPPLIES	-63.95
				5160 · OFFICE SUPPLIES	-41.98
				5061 · COMPUTERS / PRINTERS	-19.98
				5042 · ELECTION EXPENSE	-54.72
			COLUMBINE LAKE WATER DISTRICT	1180 · DUE FROM COLUMBINE LAKE WATER	-54.72
				5042 · ELECTION EXPENSE	-32.62
			COLUMBINE LAKE WATER DISTRICT	1180 · DUE FROM COLUMBINE LAKE WATER	-32.61
				5061 · COMPUTERS / PRINTERS	-19.99
				5149 · PLANT - LAB	-19.08
TOTAL					-435.64
Bill Pmt -Check	**ACH**	**06/06/2025**	**XCEL ENERGY**	**1006a · UBB ENTERPRISE**	
Bill		06/02/2025		5090 · UTILITIES - ADMIN BLDG	-211.49
TOTAL					-211.49
Bill Pmt -Check	**ACH**	**06/11/2025**	**EXECUTECH**	**1006a · UBB ENTERPRISE**	
Bill		06/11/2025		5061 · COMPUTERS / PRINTERS	-717.00
				5161 · COMPUTERS / PRINTERS	-717.00
				5061 · COMPUTERS / PRINTERS	-177.45
				5161 · COMPUTERS / PRINTERS	-177.45
TOTAL					-1,788.90
Bill Pmt -Check	**ACH**	**06/24/2025**	**CENTURY LINK-LUMEN**	**1006a · UBB ENTERPRISE**	
Bill		05/28/2025		5162 · SCADA SOFTWARE/EQUIPMENT LEASE	-73.77
TOTAL					-73.77

THREE LAKES WATER & SANITATION DISTRICT
Check Detail - Enterprise Fund
June 2025

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	**ACH**	**06/25/2025**	**WOODRIVER ENERGY**	**1006a · UBB ENTERPRISE**	
Bill		06/25/2025		5208 · PLANT - UTILITIES	-1,470.00
TOTAL					-1,470.00
Bill Pmt -Check	**ACH**	**06/30/2025**	**COUNTRY ACE HARDWARE**	**1006a · UBB ENTERPRISE**	
Bill		05/07/2025		5169 · PLANT - REPAIRS & MAINTENANCE	-9.98
Bill		06/25/2025		5183 · SHOP SUPPLIES	-23.98
Bill		06/30/2025		5183 · SHOP SUPPLIES	-65.96
Bill		06/30/2025		5183 · SHOP SUPPLIES	-16.99
				5190 · SYSTEM REPAIR & MAINTENANCE	-85.98
TOTAL					-202.89
Bill Pmt -Check	**ACH**	**06/30/2025**	**VERIZON WIRELESS SERVICES LLC**	**1006a · UBB ENTERPRISE**	
Bill		06/10/2025	NORTH SHORE WATER DISTRICT	1170 · DUE FROM NORTH SHORE WATER	-98.90
			COLUMBINE LAKE WATER DISTRICT	1180 · DUE FROM COLUMBINE LAKE WATER	-98.90
				5076 · CELL PHONE	-148.89
				5075 · TELEPHONE/INTERNET	-114.61
			NORTH SHORE WATER DISTRICT	1170 · DUE FROM NORTH SHORE WATER	-56.72
			COLUMBINE LAKE WATER DISTRICT	1180 · DUE FROM COLUMBINE LAKE WATER	-56.72
TOTAL					-574.74
Bill Pmt -Check	**ACH**	**06/30/2025**	**COMCAST**	**1006a · UBB ENTERPRISE**	
Bill		06/23/2025		5207 · PLANT - TELEPHONE	-167.89
TOTAL					-167.89
Bill Pmt -Check	**ACH**	**06/30/2025**	**GOTO TECHNOLOGIES USA, INC**	**1006a · UBB ENTERPRISE**	
Bill		06/16/2025		5075 · TELEPHONE/INTERNET	-154.88
			COLUMBINE LAKE WATER DISTRICT	1180 · DUE FROM COLUMBINE LAKE WATER	-154.88
			NORTH SHORE WATER DISTRICT	1170 · DUE FROM NORTH SHORE WATER	-154.88
TOTAL					-464.64
Bill Pmt -Check	**ACH**	**06/30/2025**	**COMCAST**	**1006a · UBB ENTERPRISE**	
Bill		06/02/2025		5075 · TELEPHONE/INTERNET	-388.43

THREE LAKES WATER & SANITATION DISTRICT
Check Detail - Enterprise Fund
June 2025

Type	Num	Date	Name	Account	Paid Amount
TOTAL					-388.43
Bill Pmt -Check	**ACH**	**06/30/2025**	**WASTE MANAGEMENT**	**1006a · UBB ENTERPRISE**	
Bill		06/02/2025		5170 · PROPERTY REPAIR & MAINTENANCE	-283.26
				5169 · PLANT - REPAIRS & MAINTENANCE	-283.25
TOTAL					-566.51
Bill Pmt -Check	**38783**	**06/04/2025**	**ANCHOR QEA**	**1006a · UBB ENTERPRISE**	
Bill		05/22/2025		5210 · ENGINEERING-Town of GL WW	-8,066.00
TOTAL					-8,066.00
Bill Pmt -Check	**38784**	**06/04/2025**	**BROWNS HILL ENGINEERING & CONTROLS, LLC**	**1006a · UBB ENTERPRISE**	
Bill		06/02/2025		5169 · PLANT - REPAIRS & MAINTENANCE	-2,219.15
TOTAL					-2,219.15
Bill Pmt -Check	**38785**	**06/04/2025**	**COGENT, INC**	**1006a · UBB ENTERPRISE**	
Bill		06/02/2025		5190 · SYSTEM REPAIR & MAINTENANCE	-2,402.54
TOTAL					-2,402.54
Bill Pmt -Check	**38786**	**06/04/2025**	**COLLINS COLE FLYNN WINN & ULMER, PLLC**	**1006a · UBB ENTERPRISE**	
Bill		05/13/2025		5067 · LEGAL SERVICE & CONSULTING	-5,895.25
			COLUMBINE LAKE WATER DISTRICT	1180 · DUE FROM COLUMBINE LAKE WATER	-207.17
				5042 · ELECTION EXPENSE	-207.17
TOTAL					-6,309.59
Bill Pmt -Check	**38787**	**06/04/2025**	**COLORADO ANALYTICAL LABORATORIES, INC.**	**1006a · UBB ENTERPRISE**	
Bill		05/19/2025		5149 · PLANT - LAB	-831.00
TOTAL					-831.00
Bill Pmt -Check	**38788**	**06/04/2025**	**CUES, Inc.**	**1006a · UBB ENTERPRISE**	

THREE LAKES WATER & SANITATION DISTRICT
Check Detail - Enterprise Fund
June 2025

Type	Num	Date	Name	Account	Paid Amount
Bill		05/15/2025		5161 · COMPUTERS / PRINTERS	-2,660.00
TOTAL					-2,660.00
Bill Pmt -Check	**38789**	**06/04/2025**	**IDEXX DISTRIBUTION INC**	**1006a · UBB ENTERPRISE**	
Bill		06/04/2025		5148 · LAB - DRINKING WATER	-2,989.10
				5148 · LAB - DRINKING WATER	-387.03
TOTAL					-3,376.13
Bill Pmt -Check	**38790**	**06/04/2025**	**KARIN SCOTT**	**1006a · UBB ENTERPRISE**	
Bill		05/27/2025		5042 · ELECTION EXPENSE	-35.00
TOTAL					-35.00
Bill Pmt -Check	**38791**	**06/04/2025**	**MOSES, WITTEMYER, HARRISON, & WOODRUFF**	**1006a · UBB ENTERPRISE**	
Bill		05/28/2025		5067 · LEGAL SERVICE & CONSULTING	-633.60
TOTAL					-633.60
Bill Pmt -Check	**38792**	**06/04/2025**	**MOUNTAIN PARKS ELECTRIC INC**	**1006a · UBB ENTERPRISE**	
Bill		05/28/2025		5208 · PLANT - UTILITIES	-11,548.23
				5198 · UTILITIES - GARAGES (2 EACH)	-67.25
				5090 · UTILITIES - ADMIN BLDG	-416.48
				5198 · UTILITIES - GARAGES (2 EACH)	-375.87
				5197 · UTILITIES - LIFT STATIONS	-8,691.12
TOTAL					-21,098.95
Bill Pmt -Check	**38793**	**06/04/2025**	**NAPA AUTO PARTS**	**1006a · UBB ENTERPRISE**	
Bill		06/04/2025		5195 · TRUCK REPAIR & MAINTENANCE	-31.30
TOTAL					-31.30
Bill Pmt -Check	**38794**	**06/04/2025**	**SAWYER KNUTSON**	**1006a · UBB ENTERPRISE**	
Bill		05/27/2025		5042 · ELECTION EXPENSE	-35.00
TOTAL					-35.00

THREE LAKES WATER & SANITATION DISTRICT
Check Detail - Enterprise Fund
June 2025

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	**38795**	**06/04/2025**	**SeaCrestGroup**	**1006a · UBB ENTERPRISE**	
Bill		06/04/2025		5149 · PLANT - LAB	-2,650.00
TOTAL					-2,650.00
Bill Pmt -Check	**38796**	**06/04/2025**	**SEAN WALSH CONSULTING**	**1006a · UBB ENTERPRISE**	
Bill		06/04/2025		5068 · PUBLIC RELATIONS	-6,952.00
TOTAL					-6,952.00
Bill Pmt -Check	**38797**	**06/04/2025**	**THE GRAND KNUT, LLC**	**1006a · UBB ENTERPRISE**	
Bill		06/04/2025		5070 · REPAIRS & MAINTENANCE	-500.00
				5169 · PLANT - REPAIRS & MAINTENANCE	-500.00
TOTAL					-1,000.00
Bill Pmt -Check	**38798**	**06/04/2025**	**Timothy Day CPA PC**	**1006a · UBB ENTERPRISE**	
Bill		05/28/2025		5065 · AUDIT & CONSULTING	-7,100.00
				5023 · ACCOUNTANT SERVICES	-900.00
TOTAL					-8,000.00
Bill Pmt -Check	**38799**	**06/04/2025**	**UNCC - UTILITY NOTIFICATION CENTER**	**1006a · UBB ENTERPRISE**	
Bill		05/21/2025		5150 · LOCATES	-10.85
TOTAL					-10.85
Bill Pmt -Check	**38800**	**06/04/2025**	**USA BLUE BOOK**	**1006a · UBB ENTERPRISE**	
Bill		06/04/2025		5149 · PLANT - LAB	-122.90
				5149 · PLANT - LAB	-325.17
TOTAL					-448.07
Bill Pmt -Check	**38801**	**06/04/2025**	**WESTLOOK SALES LLC**	**1006a · UBB ENTERPRISE**	
Bill		05/15/2025		5190 · SYSTEM REPAIR & MAINTENANCE	-3,648.56
Bill		05/22/2025		5190 · SYSTEM REPAIR & MAINTENANCE	-8,484.75

THREE LAKES WATER & SANITATION DISTRICT
Check Detail - Enterprise Fund
June 2025

Type	Num	Date	Name	Account	Paid Amount
TOTAL					-12,133.31

THREE LAKES WATER & SANITATION DISTRICT
Account QuickReport
As of June 30, 2025

Type	Date	Num	Split	Amount
1006 · UNITED BUSINESS BANK				
1006a · UBB ENTERPRISE				
Paycheck	06/03/2025	DD	-SPLIT-	-2,206.37
Paycheck	06/03/2025	DD	-SPLIT-	-2,538.84
Paycheck	06/03/2025	DD	-SPLIT-	-3,628.19
Paycheck	06/03/2025	DD	-SPLIT-	-3,154.74
Paycheck	06/03/2025	DD	-SPLIT-	-2,519.18
Paycheck	06/17/2025	DD	-SPLIT-	-3,682.19
Paycheck	06/17/2025	DD	-SPLIT-	-3,248.04
Paycheck	06/17/2025	DD	-SPLIT-	-2,411.47
Paycheck	06/17/2025	DD	-SPLIT-	-2,401.74
Paycheck	06/17/2025	DD	-SPLIT-	-3,092.92
Total 1006a · UBB ENTERPRISE				-28,883.68
1006b · UBB GOVERNMENT				
Paycheck	06/03/2025	DD	-SPLIT-	-2,515.78
Paycheck	06/03/2025	DD	-SPLIT-	-3,898.73
Paycheck	06/17/2025	DD	-SPLIT-	-2,536.49
Paycheck	06/17/2025	DD	-SPLIT-	-3,920.92
Total 1006b · UBB GOVERNMENT				-12,871.92
Total 1006 · UNITED BUSINESS BANK				-41,755.60
TOTAL				**-41,755.60**

	Jun 25	Jan - Jun 25	% of Budget	Annual Budget
Ordinary Income/Expense				
Income				
IGA-INTERGOVERMENTAL AGREEMENTS				
4040 · COLUMBINE LAKE WATER IGA	6,373.00	38,238.00	47.34%	80,776.00
4047 · NORTH SHORE WATER IGA	4,010.00	23,987.00	46.92%	51,120.00
4050 · GRAND LAKE METRO DISTRICT IGA	107.00	642.00	46.93%	1,368.00
Total IGA-INTERGOVERMENTAL AGREEMENTS	10,490.00	62,867.00	47.18%	133,264.00
4005 · SEWER USER FEES & PENALTIES	0.00	619,239.82	25.14%	2,462,840.00
4010 · CONNECTION / INSPECTION PERMITS	100.00	350.00	46.67%	750.00
4030 · LAB REVENUE	1,305.00	11,780.00	51.22%	23,000.00
4200 · SEWER TAP FEES	21,000.00	84,306.52	40.15%	210,000.00
4201 · Valves income	413.04	1,239.12	36.72%	3,375.00
4300 · INTEREST EARNED	263.03	175,388.34	45.64%	384,300.00
4900 · MISCELLANEOUS REVENUE	0.00	8,620.00	86.2%	10,000.00
4910 · Returned Check Charges	0.00	-315.00	-63.0%	500.00
Total Income	33,571.07	963,475.80	29.85%	3,228,029.00
Gross Profit	33,571.07	963,475.80	29.85%	3,228,029.00
Expense				
ADMINISTRATIVE EXPENSES				
BOARD OF DIRECTOR FEES/EXPENSES				
5037 · DIRECTOR WAGES and EXPENSES	1,580.00	4,020.00	24.72%	16,265.00
5038 · DIRECTOR TAXES - SOC SEC/MEDICA	80.60	229.40	49.33%	465.00
Total BOARD OF DIRECTOR FEES/EXPENSES	1,660.60	4,249.40	25.4%	16,730.00
OFFICE EXPENSES				
5025 · BANK SERVICE CHARGES	0.00	155.00	51.67%	300.00
5040 · DUES / SEMINARS / TRAINING	0.00	1,462.50	48.75%	3,000.00
5050 · EQUIPMENT/MAINTENANCE AGREEMENT	190.12	1,127.42	25.45%	4,430.00
5060 · POSTAGE & BOX RENT	0.00	5,915.99	84.51%	7,000.00
5061 · COMPUTERS / PRINTERS	-2,010.55	21,087.33	37.94%	55,582.00

	Jun 25	Jan - Jun 25	% of Budget	Annual Budget
5062 · PRINTING & PUBLICATIONS	0.00	422.69	21.14%	2,000.00
5063 · RECORDING FEES	0.00	66.00	33.0%	200.00
5070 · REPAIRS & MAINTENANCE	500.00	2,600.00	44.07%	5,900.00
5075 · TELEPHONE/INTERNET	657.92	3,230.45	75.04%	4,305.00
5090 · UTILITIES - ADMIN BLDG	211.49	4,122.69	54.23%	7,603.00
5170 · PROPERTY REPAIR & MAINTENANCE	759.48	2,276.93	5.06%	45,000.00
Total OFFICE EXPENSES	308.46	42,467.00	31.38%	135,320.00
5023 · ACCOUNTANT SERVICES	0.00	900.00	11.25%	8,000.00
5047 · INSURANCE EXPENSE	0.00	0.00	0.0%	75,093.00
5065 · AUDIT & CONSULTING	0.00	7,100.00	51.52%	13,781.00
5067 · LEGAL SERVICE & CONSULTING	10,055.05	41,367.94	68.95%	60,000.00
5202 · WATER RIGHTS	0.00	2,000.00	100.0%	2,000.00
Total ADMINISTRATIVE EXPENSES	12,024.11	98,084.34	31.55%	310,924.00
OPERATING EXPENSES				
5148 · LAB - DRINKING WATER	3,376.13	4,925.96	35.19%	14,000.00
5149 · PLANT - LAB	4,462.98	16,036.81	40.09%	40,000.00
5185 · PLANT - SLUDGE HAULING	0.00	12,755.35	19.62%	65,000.00
Total OPERATING EXPENSES	7,839.11	33,718.12	28.34%	119,000.00
OPERATIONS EXPENSES				
FIELD EXPENSES				
5140 · EQUIPMENT REPAIR & MAINTENANCE	0.00	0.00	0.0%	5,000.00
5147 · FUEL EXPENSE	1,478.41	6,068.45	24.27%	25,000.00
5150 · LOCATES	104.49	619.96	31.0%	2,000.00
5195 · TRUCK REPAIR & MAINTENANCE	280.97	2,827.47	40.39%	7,000.00
5197 · UTILITIES - LIFT STATIONS	0.00	32,850.70	32.53%	101,000.00
Total FIELD EXPENSES	1,863.87	42,366.58	30.26%	140,000.00
OFFICE/SHOP EXPENSES				
5076 · CELL PHONE	148.89	665.07	44.34%	1,500.00
5136 · DUES / TRAINING /PUBLICATIONS	0.00	2,481.48	49.63%	5,000.00
5160 · OFFICE SUPPLIES	0.00	83.87	8.39%	1,000.00
5161 · COMPUTERS / PRINTERS	894.45	14,991.70	109.74%	13,661.00
5167 · PERMITS & LICENSES	0.00	0.00	0.0%	10,000.00

	Jun 25	Jan - Jun 25	% of Budget	Annual Budget
5183 · SHOP SUPPLIES	337.93	776.50	19.41%	4,000.00
5192 · TOOLS	0.00	209.34	4.19%	5,000.00
5196 · UNIFORM EXPENSES	136.46	136.46	5.46%	2,500.00
5198 · UTILITIES - GARAGES (2 EACH)	0.00	1,883.50	67.27%	2,800.00
Total OFFICE/SHOP EXPENSES	1,517.73	21,227.92	46.7%	45,461.00
PAYROLL EXPENSES - OPERATIONS				
5120 · PAYROLL WAGES	37,967.24	225,065.65	42.66%	527,574.00
5121 · ICMA 401 - EMPLOYEE PENSION	2,657.69	15,858.32	42.94%	36,930.00
5122 · ICMA 457 - EMPLOYEE RETIREMENT	2,904.49	17,330.97	42.94%	40,359.00
5123 · MEDICARE TAX	868.10	5,143.08	67.23%	7,650.00
5125 · STATE UNEMPLOYMENT TAX	3.37	399.76	25.25%	1,583.00
5134 · DENTAL INSURANCE	364.00	2,301.82	41.97%	5,484.00
5135 · DISABILITY INSURANCE	331.60	1,949.08	35.97%	5,418.00
5145 · HEALTH & LIFE INSURANCE	8,990.15	51,895.07	48.1%	107,882.00
5146 · FAMLI OPERATIONS	0.00	0.00	0.0%	2,374.00
Total PAYROLL EXPENSES - OPERATIONS	54,086.64	319,943.75	43.52%	735,254.00
TREATMENT PLANT				
5169 · PLANT - REPAIRS & MAINTENANCE	19,432.77	34,813.19	29.01%	120,000.00
5206 · PLANT - CHEMICALS	7,450.08	27,713.40	30.79%	90,000.00
5207 · PLANT - TELEPHONE	167.89	503.67	100.73%	500.00
5208 · PLANT - UTILITIES	1,470.00	69,133.61	30.73%	225,000.00
Total TREATMENT PLANT	28,520.74	132,163.87	30.35%	435,500.00
5138 · ENGINEERING - GENERAL	16,711.50	7,257.00	36.29%	20,000.00
5152 · MISCELLANEOUS EXPENSE	0.00	0.00	0.0%	1,000.00
5162 · SCADA SOFTWARE/EQUIPMENT LEASE	0.00	12,507.30	50.03%	25,000.00
5190 · SYSTEM REPAIR & MAINTENANCE	25,417.74	43,374.17	36.15%	120,000.00
5200 · VALVES	0.00	0.00	0.0%	6,000.00
Total OPERATIONS EXPENSES	128,118.22	578,840.59	37.88%	1,528,215.00
Total Expense	147,981.44	710,643.05	36.29%	1,958,139.00
Net Ordinary Income	-114,410.37	252,832.75	19.91%	1,269,890.00
Other Income/Expense				
Other Expense				

	Jun 25	Jan - Jun 25	% of Budget	Annual Budget
6400 · Systems Improvements	0.00	0.00	0.0%	250,000.00
6420 · VEHICLE PURCHASE	0.00	0.00	0.0%	150,000.00
6430 · COPPER LOAN PRINCIPAL	0.00	0.00	0.0%	144,098.00
Total Other Expense	0.00	0.00	0.0%	544,098.00
Net Other Income	0.00	0.00	0.0%	-544,098.00
	-114,410.37	**252,832.75**	**34.84%**	**725,792.00**

THREE LAKES WATER & SANITATION DISTRICT

Profit & Loss Budget Performance - Government Fund

June 2025

3:04 PM
07/02/2025
Accrual Basis

	Jun 25	Jan - Jun 25	% of Budget	Annual Budget
Ordinary Income/Expense				
Income				
MILL LEVY				
4110 · PROPERTY TAX - ADMINISTRATION	16,781.66	218,707.52	78.65%	278,063.00
4120 · SPECIFIC OWNERSHIP TAX	980.96	6,351.59	39.7%	16,000.00
4130 · DELINQUENT TAX	0.00	5,811.81	415.13%	1,400.00
4310 · INTEREST EARNED - COUNTY	43.63	43.63	8.73%	500.00
Total MILL LEVY	17,806.25	230,914.55	78.02%	295,963.00
Total Income	17,806.25	230,914.55	78.02%	295,963.00
Gross Profit	17,806.25	230,914.55	78.02%	295,963.00
Expense				
ADMINISTRATIVE EXPENSES				
PAYROLL EXPENSES - ADMIN				
5015 · PAYROLL WAGES	16,441.37	100,718.64	46.61%	216,098.00
5016 · ICMA 457 - EMPLOYEE RETIREMENT	1,257.77	7,612.11	46.05%	16,532.00
5017 · MEDICARE TAX	0.00	0.00	0.0%	3,133.00
5019 · STATE UNEMPLOYMENT TAX	0.00	0.00	0.0%	648.00
5021 · ICMA 401 - EMPLOYEE PENSION	1,150.90	6,965.31	43.19%	16,127.00
5045 · HEALTH & LIFE INSURANCE	4,491.66	26,416.96	49.01%	53,900.00
5048 · DENTAL INSURANCE - ADMIN	200.00	1,192.00	39.73%	3,000.00
5049 · DISABILITY INSURANCE	132.98	797.88	35.96%	2,219.00
5056 · FAMLI ADMIN	489.66	2,193.26	225.64%	972.00
PAYROLL EXPENSES - ADMIN - Other	2.40	2.40		
Total PAYROLL EXPENSES - ADMIN	24,166.74	145,898.56	46.67%	312,629.00
5018 · CAR ALLOWANCE / MILEAGE - ADMIN	77.00	363.80	36.38%	1,000.00
5030 · CNTY TREASURER FEES - MILL LEVY				
5030a · Cty Treas Fees Mill Levy (Ent)	841.26	4,177.44		
5030b · Cty Treas Fee Mill Levy (Govt)	0.00	6,271.28	44.8%	14,000.00

	Jun 25	Jan - Jun 25	% of Budget	Annual Budget
Total 5030 · CNTY TREASURER FEES - MILL LEVY	841.26	10,448.72	74.63%	14,000.00
5042 · ELECTION EXPENSE	0.00	3,556.93	118.56%	3,000.00
5055 · MISCELLANEOUS EXPENSE	0.00	1,801.01	60.03%	3,000.00
5057 · OFFICE SUPPLIES	0.00	852.80	28.43%	3,000.00
Total ADMINISTRATIVE EXPENSES	25,085.00	162,921.82	48.4%	336,629.00
Total Expense	25,085.00	162,921.82	48.4%	336,629.00
Net Ordinary Income	-7,278.75	67,992.73	-167.2%	-40,666.00
Net Income	**-7,278.75**	**67,992.73**	**-167.2%**	**-40,666.00**

THREE LAKES WATER & SANITATION DISTRICT
Balance Sheet Prev Year Comparison
As of June 30, 2025

	Jun 30, 25	Jun 30, 24	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1004 · PETTY CASH	400.00	400.00	0.00	0.0%
1005 · CASH WITH TREASURER	1,183.82	0.00	1,183.82	100.0%
1006 · UNITED BUSINESS BANK				
1006a · UBB ENTERPRISE	253,976.16	210,013.51	43,962.65	20.9%
1006b · UBB GOVERNMENT	-12,871.92	0.00	-12,871.92	-100.0%
1006 · UNITED BUSINESS BANK - Other	-869.82	0.00	-869.82	-100.0%
Total 1006 · UNITED BUSINESS BANK	240,234.42	210,013.51	30,220.91	14.4%
1009 · COLO TRUST				
1009a · COLOTRUST - CASH AVAILABLE	5,228,185.67	4,681,001.63	547,184.04	11.7%
1009b · COLO TRUST - GOVT RESERVE	10,000.00	10,000.00	0.00	0.0%
1009c · COLO TRUST - OPERATING RESERVE	1,708,605.00	1,708,605.00	0.00	0.0%
1009d · COLO TRUST - CWRPDA RESTRICTED	380,000.00	380,000.00	0.00	0.0%
1009e · COLO TRUST - CWRPDA RESTRICTED2	370,000.00	370,000.00	0.00	0.0%
1009f · COLO TRUST - GOVT FUND	188,453.45	188,453.45	0.00	0.0%
1009 · COLO TRUST - Other	367,353.03	0.00	367,353.03	100.0%
Total 1009 · COLO TRUST	8,252,597.15	7,338,060.08	914,537.07	12.5%
1010 · CSAFE				
1010a · C-SAFE - CASH AVAILABLE	36,251.17	35,088.08	1,163.09	3.3%
1010 · CSAFE - Other	529.93	0.00	529.93	100.0%
Total 1010 · CSAFE	36,781.10	35,088.08	1,693.02	4.8%
1028 · GRAND COUNTY IGA ESCROW FUND				
1028a · UBB- ESCROW	10,030.76	10,039.02	-8.26	-0.1%
1028 · GRAND COUNTY IGA ESCROW FUND - Other	34.27	0.00	34.27	100.0%
Total 1028 · GRAND COUNTY IGA ESCROW FUND	10,065.03	10,039.02	26.01	0.3%
Total Checking/Savings	8,541,261.52	7,593,600.69	947,660.83	12.5%
Accounts Receivable				
ACCOUNTS RECEIVABLE - OTHER	10,500.00	0.00	10,500.00	100.0%
1040 · A/R - CERTIFIED TO COUNTY	40,879.14	1,840.17	39,038.97	2,121.5%
1045 · A/R - OTHER	85,473.49	-99.82	85,573.31	85,727.6%
1060 · PROPERTY TAXES RECEIVABLE	278,063.00	274,638.00	3,425.00	1.3%
Total Accounts Receivable	414,915.63	276,378.35	138,537.28	50.1%
Other Current Assets				
1030 · A/R - USER FEES	-498,605.83	86,780.65	-585,386.48	-674.6%
1070 · PREPAID INSURANCE	81,952.00	68,338.00	13,614.00	19.9%
1160 · INVENTORY - SHOP SUPPLIES	31,697.59	28,697.59	3,000.00	10.5%
1165 · INVENTORY - LAB SUPPLIES	9,595.75	6,595.75	3,000.00	45.5%
1170 · DUE FROM NORTH SHORE WATER	-1,226.35	-590.38	-635.97	-107.7%
1180 · DUE FROM COLUMBINE LAKE WATER	99.35	-705.76	805.11	114.1%
Total Other Current Assets	-376,487.49	189,115.85	-565,603.34	-299.1%
Total Current Assets	8,579,689.66	8,059,094.89	520,594.77	6.5%
Fixed Assets				
FIXED ASSETS				
1300 · Assets Not Depreciated	234,127.13	234,127.13	0.00	0.0%
1340 · UTILITY PLANT IN SERVICE	32,596,473.02	32,490,290.84	106,182.18	0.3%
1380 · OFFICE FUNITURE & EQUIPMENT	30,607.67	30,607.67	0.00	0.0%
1400 · PROPERTY IMPROVEMENTS	967,709.00	967,709.00	0.00	0.0%

THREE LAKES WATER & SANITATION DISTRICT
Balance Sheet Prev Year Comparison
As of June 30, 2025

	Jun 30, 25	Jun 30, 24	$ Change	% Change
1430 · CAD MAPS	194,759.33	194,759.33	0.00	0.0%
1450 · Plant Expansion	10,008,589.00	10,008,589.00	0.00	0.0%
1550 · Vehicles & Equipment	1,562,929.17	1,562,929.17	0.00	0.0%
Total FIXED ASSETS	45,595,194.32	45,489,012.14	106,182.18	0.2%
1691 · LESS ACCUMULATED DEPRECIATION	-29,997,831.87	-29,158,636.30	-839,195.57	-2.9%
Total Fixed Assets	15,597,362.45	16,330,375.84	-733,013.39	-4.5%
Other Assets				
1870 · SECURITY DEPOSITS	177,753.00	177,753.00	0.00	0.0%
Total Other Assets	177,753.00	177,753.00	0.00	0.0%
TOTAL ASSETS	**24,354,805.11**	**24,567,223.73**	**-212,418.62**	**-0.9%**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2005 · ACCOUNTS PAYABLE	98,711.62	82,587.01	16,124.61	19.5%
Total Accounts Payable	98,711.62	82,587.01	16,124.61	19.5%
Other Current Liabilities				
CURRENT LIABILITIES				
PAYROLL LIABILITIES				
2030 · STATE WITHHOLDING TAX PAYABLE	5,055.00	7,748.00	-2,693.00	-34.8%
2040 · STATE UNEMPLOYMENT TAX PAYABLE	69.53	780.66	-711.13	-91.1%
2050 · ICMA 457 PAYABLE	-1,193.56	-692.28	-501.28	-72.4%
2055 · ICMA 401 PAYABLE	1,155.25	0.00	1,155.25	100.0%
2070 · HEALTH, ETC INSURANCE PAYABLE	-2,950.80	-4,538.81	1,588.01	35.0%
2080 · PAID FAMILY LEAVE	1,452.04	0.00	1,452.04	100.0%
2100 · WAGES PAYABLE - ACCRUED	135.00	0.00	135.00	100.0%
2110 · VACATION PAYABLE - ACCRUED	45,457.02	0.00	45,457.02	100.0%
2150 · SICK PAY PAYABLE	6,793.44	-19,360.16	26,153.60	135.1%
PAYROLL LIABILITIES - Other	0.00	42.00	-42.00	-100.0%
Total PAYROLL LIABILITIES	55,972.92	-16,020.59	71,993.51	449.4%
2200 · DEFERRED PROPERTY TAXES	278,063.00	274,638.00	3,425.00	1.3%
2210 · UNEARNED USER FEES	31,067.98	23,649.82	7,418.16	31.4%
Total CURRENT LIABILITIES	365,103.90	282,267.23	82,836.67	29.4%
Total Other Current Liabilities	365,103.90	282,267.23	82,836.67	29.4%
Total Current Liabilities	463,815.52	364,854.24	98,961.28	27.1%
Long Term Liabilities				
LONG TERM LIABILITIES				
2190 · CWRPDA INTEREST PAYABLE	14,424.19	0.00	14,424.19	100.0%
2505A · CWRPDA LOAN PAYABLE	1,079,589.68	1,218,377.14	-138,787.46	-11.4%
2505B · CWRPDA LOAN PAYABLE-COPPER	2,666,737.91	2,704,974.65	-38,236.74	-1.4%
Total LONG TERM LIABILITIES	3,760,751.78	3,923,351.79	-162,600.01	-4.1%
Total Long Term Liabilities	3,760,751.78	3,923,351.79	-162,600.01	-4.1%
Total Liabilities	4,224,567.30	4,288,206.03	-63,638.73	-1.5%
Equity				
FUND BALANCE				
3103 · INVESTMENT IN CAPITAL ASSETS	11,762,034.87	12,319,964.90	-557,930.03	-4.5%
3105 · UNRESERVED UNDESIG FUND BALANCE	7,408,474.13	6,342,983.13	1,065,491.00	16.8%

THREE LAKES WATER & SANITATION DISTRICT
Balance Sheet Prev Year Comparison
As of June 30, 2025

	Jun 30, 25	Jun 30, 24	$ Change	% Change
3115 · DESIGNATED FUND BALANCE	10,000.00	10,000.00	0.00	0.0%
Total FUND BALANCE	19,180,509.00	18,672,948.03	507,560.97	2.7%
32000 · RETAINED EARNINGS	736,331.14	507,560.97	228,770.17	45.1%
Net Income	213,397.67	1,098,508.70	-885,111.03	-80.6%
Total Equity	20,130,237.81	20,279,017.70	-148,779.89	-0.7%
TOTAL LIABILITIES & EQUITY	**24,354,805.11**	**24,567,223.73**	**-212,418.62**	**-0.9%**

July 2025

Superintendent Report

Lift Stations /Call Outs:

All lift stations are operating normally with regular checks and maintenance.

Treatment Plant:

Operating normally.

We are still a waiting for the repair to be completed on the digester blower. The repair should be done in the next couple weeks for a cost of $21000.

I am still working on the permit renewal which includes some updates to the original 2019 renewal application. I am expecting to have a new permit sometime this summer.

Water Systems:

North Shore: Operating normally.

Columbine: Operating normally.

Other

The interceptor inspection has been completed and no major defects were found.

Perizzolo Excavating is working to complete the sewer line replacement in the alley behind Kirk's Fly Shop within the town of Grand Lake. The line was in very poor condition and was in need of replacement due to broken pipe and poor alignment.

Mike