



AGENDA

REGULAR BOARD MEETING OF THE BOARD OF DIRECTORS
*HELD REMOTELY**
THREE LAKES WATER AND SANITATION DISTRICT
TUESDAY, NOVEMBER 12, 2024 – 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 Reed
2. Comments by the Chair
3. Introductions of Public Present
4. Acceptance of Minutes: October 22, 2024 Meeting Minutes
5. Matters Before the Board
 - a. Special Request: Exemption from extra service line requirement – 321 GCR 4033
 - b. **PUBLIC HEARING:** 2024 Proposed Budget
 - c. Resolution 2024-11-1; a resolution repealing and readopting the Employee Handbook
 - d. Resolution 2024-11-2; a resolution amending the Rules and Regulations of the District
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 month of October 2024
 - b. Acceptance of Financial Statements for the month of October 2024
8. Matters for Discussion as Brought Forth by Board Members
 - a. Gibson – Bac T data
9. Superintendent Report
10. District Manager Report



RECORD OF PROCEEDINGS

REGULAR MEETING OF THE BOARD OF DIRECTORS THREE LAKES WATER AND SANITATION DISTRICT TUESDAY, OCTOBER 22, 2024 6:30 PM

1. **CALL TO ORDER**

A regular meeting of the Board of Directors was called to order by Chairman Reed, at 6:32 p.m. The meeting was held remotely.

Directors Present: Matt Reed – Chairman
Mike Golden – Vice Chairman
Scott Huff – Secretary/Treasurer
Mark Gibson – Director
Stephanie Conners – Director

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

2. **COMMENTS BY THE CHAIRMAN**

None

3. **INTRODUCTIONS OF PUBLIC PRESENT**

Michael Whalen, Bob Orsatti, Brenden Covert with Anchor QEA. Sean Walsh with Sean Walsh Consulting.

4. **ACCEPTANCE OF MINUTES**

By **MOTION**, second, and unanimous the September 10, 2024 Meeting Minutes were approved as presented.

5. **MATTERS BEFORE THE BOARD**

a. **Consideration of engaging Sean Walsh Consulting, Inc for public relations consulting services**

Sean Walsh with Sean Walsh Consulting, Inc, reviewed the timeline of the agreement. He noted that polling will really help the District in their endeavors. District Manager Nicholls noted that legal is still working through the details of the document, but the Statement of Work is set. After a brief discussion related to other work Sean Walsh has in Adams County, by **MOTION**, second, and unanimous vote the Board approved engaging Sean Walsh Consulting, Inc for public relations consulting services, and authorized District Manager Nicholls to sign the agreement once the attorney has approved the document.

b. **Presentation and discussion of Grand Lake Area Wastewater Facilities Conditions Assessments and Recommended Improvements report**

Michael Whalen, Bob Orsatti, and Brenden Covert with Anchor QEA presented the report. They recommended the replacement of the heat tape noting that it was the most cost-effective solution and could get the District 5-10 years perhaps more time to address the aging system. They also noted that the heat tape could potentially be reused or serve as backup should they replace the system later. A lengthy discussion ensued regarding the state of the system, residences impacted, current heat tape failure, costs, and budgeting availability. The Board agreed to keep the engineering in the 2025 proposed budget and look further into how to pay for the construction.

Chairman Reed left the meeting at 7:36 p.m.

c. **PUBLIC HEARING: to receive public comment on a proposed increase in the quarterly user fees to be paid effective January 1, 2025**

Vice Chairman Golden opened the public hearing and immediately closed the hearing due to there being no public present.

d. **Resolution 2024-10-1; a resolution setting sewer service fees**

By **MOTION**, second, and unanimous vote the Board approved Resolution 2024-10-1; a resolution setting sewer service fees.

e. **PUBLIC HEARING: Resolution 2024-10-2; a resolution of certification to the Grand County Treasurer of delinquent accounts for collection on its tax rolls**

By **MOTION**, second, and unanimous vote the Board approved Resolution 2024-10-2; a resolution of certification to the Grand County Treasurer of delinquent accounts for collection on its tax rolls.

f. **Consideration of new Managed Services Agreement with Executech Utah, LLC**

District Manager Nicholls stated that this was a request from Executech to fix some issues with billing and provide a single bill. By **MOTION**, second, and unanimous vote the Board approved the engagement of the new Managed Services Agreement with Executech Utah, LLC.

6. **PUBLIC COMMENT**

None.

7. **FINANCIAL REPORTS**

By **MOTION**, second, and unanimous vote the checklist for the month of September 2024 was approved. The financial documents for September were reviewed, and accepted as presented.

8. **MATTERS OF DISCUSSION AS BROUGHT FORTH BY BOARD MEMBERS**

None.

9. **SUPERINTENDENT REPORT**

Superintendent Gibboni presented the Superintendent report. Director Gibson inquired if new software was necessary to expedite testing requirements.

10. **DISTRICT MANAGER REPORT**

District Manager Nicholls presented her report. The Board agreed that during septic to sewer project properties will be brought within 400' which are intended to be served by another line not yet constructed and the issue should be addressed. District Manager Nicholls asked if the Board would entertain a possible payment plan for a property owner who needs to purchase another tap and will be coming before the Board for a special request. The Board said they would entertain it. She concluded by inquiring how the Board felt about prohibiting concealed carry weapons on District property to ensure safety of staff, board members and the public. The Board stated they were in favor of it.

11. **EXECUTIVE SESSION: REVIEW OF KATIE NICHOLLS, DISTRICT MANAGER – PURSUANT TO §24-6-402(4)(f) PERSONNEL MATTERS**

By **MOTION**, second, and unanimous vote the Board entered Executive Session at 8:26 p.m.

By **MOTION**, second, and unanimous vote the Board exited Executive Session at 8:53 p.m.

With no further business before the Board, the meeting was adjourned at 8:53 p.m.

Katie Nicholls, Reporting Secretary

Scott Huff, Secretary/Treasurer



October 31, 2024

To: Board of Directors
From: Katie Nicholls, District Manager
RE: Special Request: 321 GCR 4033 (463000)

In January it came to staff's attention through a rental advertisement that a second dwelling unit existed on the property located at 321 GCR 4033. The owner Matthew Collins, was contacted regarding the matter and agreed to bring their property into compliance in the spring when digging could commence. Following lack of action Mr. Collins was contacted again in early August to bring the property into compliance.

Mr. Collins is making a special request to the board to consider an exemption from the second service line requirement and also request a payment plan for the tap fee. The \$750 special request fee has been paid, and all back user fees for the second tap have been paid. I have attached the letter of request from Mr. Collins as well as the original letter of violation. The pertinent Rules and Regulations sections are outlined below.

Should the board decide to grant an exception for the service line requirement and/or tap fee payment plan, the attorney would be enlisted to draft a document to be recorded against the property. The associated legal costs would come out of the \$750 special request fee.

RULES AND REGULATIONS:

2.26 DWELLING UNIT

means any building or portion thereof which contains living facilities, including provisions for sleeping, cooking and sanitation. If a dwelling unit is a portion of a building, it shall be considered separately from the rest of the building to determine the District's fees and charges.

5.2 SEPARATE SEWER SERVICE LINE

A separate and independent sewer service line shall be provided for all individual dwelling units or commercial units, and except as otherwise provided herein, shall be installed at the expense of the owner. The sewer service line shall consist of the entire length of a 4" PVC pipe from the building to the point of connection with the District's 8" sewer main, including the Tap into the sewer main, manhole or lift station. Pressure lines and interceptor lines may not be tapped directly for service connections except under special conditions and by approval of the District Superintendent.

7.19 FEES FOR SPECIAL REQUESTS

Actual costs incurred by the District for reviewing and processing a special request by any interested party may be assessed to and shall be paid for by the interested party, regardless of whether the special request is approved. Special requests are requests for a variance or concession benefiting a particular property and may include, but shall not be limited to, the following: requests for grant of an easement from the District or crossing of a District easement or utility line; change of easement requests; requests for variance from a Compelling Connection Order or other provision of these Rules; line extension requests; or request for a new, different or additional service. The costs to be paid by the interested party shall include, but shall not be limited to recording fees, design and engineering costs, construction and inspection costs, acquisition of facilities or rights-of-way, and legal costs.

A flat fee of \$750.00 shall be deposited with the District by the interested party prior to processing of the request. Should the processing costs exceed the initial deposit, an additional deposit may be required to complete the review and processing of the special request. Once the work is complete and total actual costs have been determined, any unused funds shall be reimbursed to the interested party, and any additional costs shall be assessed to the interested party and paid within thirty (30) days of receiving an invoice. The District may, in its discretion, grant or deny a special request, in whole or in part, with or without conditions, and the decision of the District shall be final.

8.6 SANITATION SERVICES PROVIDED BUT NOT BILLED

Should the District find that a property provided public wastewater treatment services by the District was not billed the correct quarterly user fees for the SFEs associated with the property (as the SFE determinations have been made pursuant to Sections 4.4, 7.3 or 7.6 above), the District shall pursue collection for back charges for six years from the date that the discrepancy in the amount of such user fees is discovered, as is provided by law.

3.9 CONNECTION FINANCING PROGRAM

The District may offer to finance the costs of completing a connection to the Sewer Main, including the tap fee, line extension fee, if applicable, and/or connection and inspection permit fee, when an Owner elects, or is required, to abandon a septic tank and leach field system and connect to the Sewer Main, subject to the following conditions:

- a. Sufficient funds are available for the financing, as determined by the District in its sole discretion; and*
- b. The owner shall pay the financed amount over four (4) years, with equal quarterly payments of principal and interest set at the prime rate, as determined by the District, plus one percent (1%). The owner shall sign a promissory note to the District at the time of the financing, which will be recorded with the Grand County Clerk and Recorder on the subject property. In the event that the owner signs a promissory note and timely makes all quarterly payments due to the District, any District fees will be charged at the rate in effect on the date of the promissory note, rather than the date of connection. The connection cannot be made until all applicable fees have been paid in full to the District.*



January 8, 2024

Matthew Collins
963 N Corona St
Denver, CO 80218

Re: 321 GCR 4033, Grand Lake, CO 80447 - VIOLATION

Dear Mr. Collins:

It has come to our attention that you have a second dwelling unit on your property located at 321 GCR 4033 and are in violation of the District Rules and Regulations Section 2.21 Dwelling Unit. Your property is currently assessed at one single-family equivalent (SFE), which only allows one dwelling unit. In order to come into compliance with the district you will need to purchase another tap, pay the back user fees for the additional tap, and install an independent service line to the unit per the District Rules and Regulation: Section 5.2 Separate Sewer Lines.

I have enclosed an application for Sewer Tap Increase to help expedite the matter. Additionally you will need to pull a Connection/Inspection permit and purchase and install a backflow preventer valve. Please sign the application and provide a check for the sewer tap, back user fees, Connection/ Inspection Permit, and backflow preventer valve by no later than February 8, 2024. An invoice is included for your reference.

View the full Rules and Regulations on our website <https://threelakesws.colorado.gov/>

Please feel free to contact me directly with any questions you may have.

Sincerely,

A handwritten signature in black ink, appearing to read "Katie Nicholls", written over a horizontal line.

Katie Nicholls, District Manager
Three Lakes Water and Sanitation District
katie@threelakesws.com

Buy/Sell/Rent Grand County, CO

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Write something...

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Jill Alissa 21h

Brand new Grand Lake FURNISHED 1 bed/1 bath available again starting 2/5/24. It's probably best set-up as a seasonal rental of 30+ days since it is fully furnished with everything needed and everything/ALL UTILITIES + WIFI INCL, but up to a 12-month lease is possible. This guesthouse includes a washer/dryer, walk-in closet, king size bed, 2 parking spaces (1 garage parking spot and 1 outside parking spot), stainless steel appliances and custom butcher-block countertops and two big screen TVs, one in the comfy lounge and one in the bedroom. Enjoy the views of Lake Granby and the Arapahoe National Forrest from your private outdoor sitting area and BBQ grill. \$1900/month. All utilities included (electric, heat, water, trash services AND high speed Wi-Fi). Pets considered but dogs not preferred as we have a family member with an allergy. **This guesthouse is on the ground level of our family's home so there is a potential for noise as one wall of the guesthouse is shared with one wall in one room of the main house and noise outside also tends to carry (animals on the farm down the road, etc.). Sometimes our family is there (we're pretty quiet), sometimes the main home is rented out and sometimes there is no one in the main home. The guesthouse is completely private with it's own entrance, it's own garage and no shared spaces.** Please comment here and DM if you'd like an in-person or virtual showing.

Chat about what's important to you
Suggest a chat for your group to connect in real time. When admins approve your suggestion, the chat will be created.
+ Suggest new chat

About

Looking to Buy/Sell/Rent homes or just discuss what's happening in the Real Estate market? This is the place! Please read rules before posting.

- Public: Anyone can see who's in the group and what they post.
- Visible: Anyone can find this group.

Winter Park, Colorado

Learn more

Recent media

1:38 PM 1/3/2024

Buy/Sell/Rent Grand County, CO

facebook.com/groups/buysellrentgrandcounty/

Search Facebook

Buy/Sell/Rent Grand County, CO
Homes + Real Estate
Public group · 2.1K members

Community home

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there (we're pretty quiet), sometimes the main home is rented out and sometimes there is no one in the main home. The guesthouse is completely private with it's own entrance, it's own garage and no shared spaces. Please comment here and DM if you'd like an in-person or virtual showing.

6

Like Comment Share

Write a public comment...

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Winter Park, Colorado

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vrbo.com/3704252?dateless=true&...&destination=Grand+Lake%2C...

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← See all properties Save

Overview Amenities Policies Location Host

House

Gorgeous Grand Lake Retreat: 2 King Bed Suites + Hot Tub Lake/Mountain Views

4 bedrooms 4 bathrooms Sleeps 12

Popular amenities

- Hot Tub
- Washer
- Free WiFi
- Kitchen
- Dryer
- Air conditioning

Explore the area Lake Granby 11 min walk

Earn OneKeyCash each time you stay at a place that feels like home

[Sign in](#)

\$968 avg per night

Add dates for total pricing

Start... End...

Travelers: 2 travelers

Become a Vrbo host

and earn extra money.

[See how](#)

Type here to search 2:34 PM 1/2/2024

vrbo.com/3704252?dateless=true&...&destination=Grand+Lake%2C...

Overview Amenities Policies Location Host

Rooms & beds

4 bedrooms (sleeps 12)

Bedroom 1 1 King Bed	Bedroom 2 1 King Bed	Bedroom 3 1 Queen Bed
Bedroom 4 2 Twin Bunk Beds	Office 1 1 Twin Futon	

4 bathrooms, 1 half bathroom

Bathroom 1 Soap · Towels provided · Bathrub or shower · Bathtub · Toilet · Shampoo · Hair dryer	Bathroom 2 Soap · Towels provided · Toilet · Shower only · Shampoo · Hair dryer	Bathroom 3 Soap · Towels provided · Toilet · Shower only · Shampoo · Hair dryer
Bathroom 4 Soap · Towels provided · Bathrub or shower · Bathtub · Toilet · Shampoo · Hair dryer	Bathroom 5 Soap · Towels provided · Toilet	

Spaces

- Deck or patio
- Separate dining area
- Kitchen
- Dining Area
- Balcony

[See all rooms and beds details](#)

\$968 avg per night

Add dates for total pricing

Start... End...

Travelers: 2 travelers

[Price details](#)

[Check availability](#)

[Contact host](#)

Property # 3704252

Type here to search 2:35 PM 1/2/2024

Overview Amenities Policies Location Host

About this property

🏡 Gorgeous Grand Lake Retreat: 2 King Bed Suites + Hot Tub 🏡 Lake/Mountain Views

Escape to this brand new retreat that features lake & mountain views, making a great home-away-from-home to kick up your feet knowing you're close to the lakes, downtown Grand Lake and the National Park & National Forest trails. We know you'll love the 2 upstairs king bed master suites, the convenience of every bedroom having its own bathroom, the multiple relaxation & living spaces, the games room & your expansive outdoor deck with views for miles, a BBQ, dining area, lounge chairs & a hot tub.

This is a brand new home that our family has spent the last two years building... professional photography coming soon that will capture every inch and highlight more of what your future stay could look like. Please read our descriptions associated with each photo and don't hesitate to reach out with any questions.

Although this is a brand new listing, rest assured you're in excellent hands, as we've been Superhosts for 8 years with our Denver home.

This is a gorgeous, large 4,400 square foot home with a huge private deck overlooking the lake and mountains and featuring a BBQ, large outdoor dining area, lounge area and 6-person hot tub, a 2-car garage, and a back porch on the 2nd level.

The upper level of the home features a large, open kitchen, living and dining area, overlooking an expansive deck with gorgeous views, two king bedroom master suites, each with their own bathroom, a sunny, bright, vaulted ceiling second living/seating area, and a dedicated room housing your office and a fitness space complete with fitness equipment.

The ground level of the home features a third living area that functions as a games room (foosball, pool table, and shuffle board) and bar area, including a wet bar. Down the hallway on the first level you'll find two additional bedrooms, a cozy queen bedroom with its own ensuite and a bright bunk room with 2 custom built XL full beds with twin beds above. You'll also find your laundry room as well as access out to the back of the home and property.

Since our family enjoys spending as much time up here as possible, this beautiful vacation home is fully stocked with everything anyone could need, from 4.5 well-appointed bathrooms, to games, to a dedicated coffee and tea bar, and plenty of parking and storage space for everything you do bring with you.

There is a separate private 1-bedroom guesthouse on the south side of the lower level of the home (1 wall of the games room in the main home is shared with 1 wall of the guest house, although you will likely never hear or see anyone).

Come make amazing memories here as we welcome you to our Grand Lake retreat!

\$968 avg per night

Add dates for total pricing

Start... End...

Travelers
2 travelers

[Price details](#)

[Check availability](#)

[Contact host](#)

Property # 3704252

Overview Amenities Policies Location Host

There is a separate private 1-bedroom guesthouse on the south side of the lower level of the home (1 wall of the games room in the main home is shared with 1 wall of the guest house, although you will likely never hear or see anyone).

Come make amazing memories here as we welcome you to our Grand Lake retreat!

Property manager
Jill

[Price details](#)

[Check availability](#)

[Contact host](#)

Property # 3704252

Amenities

- Hot Tub
- Washer
- Free WiFi
- Kitchen
- Dryer
- Air conditioning

[See all 83 amenities](#)

House Rules

Check in after 4:00 PM
Check out before 10:30 AM

Minimum age to rent: 25

Children
Children allowed: ages 0-17
This home is not childproof, please use discretion

Events
No events allowed

Pets
No pets allowed

Smoking
Smoking is not permitted

Damage and incidentals

You will be responsible for any damage to the rental property caused by you or your party during your stay.

3 Lakes Water and Sanitation
1111 County Road 48
PO Box 899
Grand Lake, Colorado 80447

To whom it may concern
My name is Matt Collin's owner of 321 Mackinaw road grand lake 80447

I am writing this letter in regards to qualifying as a single family home and not having a second service line.

We designed our home to be a single family residence and built it that way.
We started to rent it out when we were not at the home to help cover the cost of the building,
and then we started having trouble with our well.

We decided to wall off part of the home and rent that area out as it would house 2 people. Well
we figured out how to rectify the situation.
Since then we have had multiple conversations with multiple contractors on fixing the issue with
the low production of the well and the result was to drill another well.

This has brought financial hardship on our family, as you know wells are not cheap and we had
to drill a second well at 700' deep plus add storage tanks and run longer water supply lines and
electrical.

We intend on living at the home within the next 2-4 years full time and will remove the dividing
wall that makes it "2 units" now we have rectified the water situation. We are asking that we can
have a variance on the 2nd service line for this, as it makes no sense to have two drain lines for
the same home.

We are requesting a payment plan to help the financial burden we have faced with drilling the
new well and not being able to rent out our home.

Please let me know if we need to speak at the board meeting on this matter or if this letter is
satisfactory for this request.

Thank you very much, please let me know what the next steps might be after you have
reviewed this letter.

Matt Collins
321 Mackinaw Road
Grand Lake CO, 80447



October 8, 2024

To: Board of Directors
From: Katie Nicholls, District Manager
RE: 2025 Proposed Budget

Attached is the proposed 2025 budget, it is also available on the website. We will hold our first public hearing to REVIEW the budget on November 12TH, and the public hearing to ADOPT the budget on December 10th. A copy of the notice proof is attached. I have outlined some of the areas of note on the budget below:

ENTERPRISE FUND

REVENUE

- The \$6 increase to user fees per the 10-year rate study has been applied. The new rate will be \$135.00 per single family equivalent.
- The Intergovernmental Agreements with Columbine Lake Water District, North Shore Water District, and Grand Lake Metro Recreation District by 1.9% CPI.
- 20 Tap purchases are budgeted.
- Property Transfer Fees and Plan Review Fees are new as of 2024 and are estimated at 75 transfers and 22 plan reviews. Better estimates will be made in 2026.
- Interest has been well above 5% this year, interest is calculated at 5.0%.
- CDS Grant (earmark) has been moved to 2025.

ADMINISTRATIVE EXPENSES

- Directors Fees includes SDA conference for 3 people (none attended in 2024), regional conference, and another strategic planning session.
- IT includes installation and conversion to new billing system. Replacement of one computer. 3 computers will go off line due to conversion, reduced IT will begin July 1st. New IT agreement negotiated at a lower rate than expected increase.
- Fax service was cancelled this month reducing Telephone/Internet fees.
- Postage rates continue to rise and extra costs included for Septic to Sewer Conversion project notifications.
- Printing and Publications is increased for Septic to Sewer Conversion project notifications.
- Office drainage solution is budgeted at \$35,000.
- Legal fees are increased due to ongoing water rights issue.
- Public Relations & Consulting has been added per agreement before Board at October meeting.
- Business insurance is increased by 10%. Increase expected to be between 2-10%. We have retained our discount by meeting training requirements. Will update if lower rating (anticipated) is known prior to budget approval.

OPERATION EXPENSES

- Several operators intend to pursue further certifications in 2025.
- Health insurance increased by 13.5%.
- IT includes replacement of 2 operations computers with systems being sunset.
- Chemicals and utilities costs are calculated at 2024 actuals plus increase in cost and quantity.
- SCADA system to be installed this month and new contract will finally start with reduced rate.
- Engineering for the heat trace retrofit solution for the Town of Grand Lake wastewater project.
- Sludge hauling is expected to increase in both costs and potential volume. Extra added in case digester needs to be drained.
- 2 new trucks are budgeted.

CAPTIAL OUTLAY/CONTINGENCY/RESERVES

- Main line interceptor inspection has been added.
- Septic to Sewer Conversion Project has been moved to 2025.
- \$250,000 in contingency.
- \$800,000 is the maximum amount this budget will allow to be transferred to reserve to maintain 4+ months of operating expenses in the Enterprise Fund.

GOVERNMENT GENERAL FUND

REVENUE

- Mill levy remains the same as last year, as both TABOR and 5.5% are higher in calculation. Dollar amount still increasing due to new construction.
- We will likely have to start supplementing the revenue from the Enterprise Fund as ratcheting down mill levy is not covering expenses.

EXPENSES

- Health insurance increased by 13.5%.
- 2025 is an election year. Matthew Reed and Stephanie Connors seats are up for election. Matthew Reed is term limited.

**THREE LAKES WATER AND SANITATION DISTRICT
2025 PROPOSED BUDGET**

ENTERPRISE GENERAL FUND	ACTUALS	ACTUALS	ESTIMATED	ESTIMATED YEAR END		BUDGET	PROPOSED
	2023	THRU SEPT	OCT - DEC 24	2024	Budget Balance	2024	2025
BEGINNING FUND BALANCE	5,391,615			6,389,447		6,223,890	7,594,085
Operating Revenue							
IGA-INTERGOVERNMENTAL AGREEMENTS	113,516	89,757	29,919	119,676	6,168	125,844	129,256
4005 · SEWER USER FEES & PENALTIES	2,217,242	1,770,776	591,100	2,361,876	4,500	2,366,376	2,462,840
4030 · LAB REVENUE	34,485	12,615	1,500	14,115	10,385	24,500	23,000
MISCELLANEOUS REVENUE	82,703	711	100	811	7,189	8,000	10,500
Total Operating Revenue	2,447,946	1,873,859	622,619	2,496,478	28,242	2,524,720	2,625,596
Non-Operating Revenue							
4010 · CONNECTION / INSPECTION PERMITS	725	600	0	600	(225)	375	750
Property Transfer & Plan Review Fees	0	3,555	1,000	4,555	(4,555)	0	7,625
4200 · SEWER TAP FEES	226,525	372,491	0	372,491	(214,991)	157,500	210,000
4201 · Valves	5,682	2,065	0	2,065	935	3,000	3,375
4300 · INTEREST EARNED	314,256	288,494	102,600	391,094	(116,594)	274,500	384,300
Total Non-Operating Revenue	547,188	667,205	103,600	770,805	(335,430)	435,375	606,050
Grants							
TBD · Congressionally Directed Spending	0	0	0	0	1,000,000	1,000,000	1,000,000
Total Revenue	2,995,134	2,541,064	726,219	3,267,283	692,812	3,960,095	4,231,646
ADMINISTRATIVE EXPENSES							
BOARD OF DIRECTOR FEES/EXPENSES	10,973	7,802	1,593	9,395	7,127	16,522	16,730
OFFICE EXPENSES	74,541	137,415	11,062	148,477	(35,790)	112,686	135,320
5047 · INSURANCE EXPENSE	67,626	66,812	0	66,812	2,690	69,502	75,093
5065 · AUDIT & CONSULTING	12,500	13,125	0	13,125	0	13,125	13,781
5023 · ACCOUNTANT SERVICES	7,300	7,700	0	7,700	0	7,700	8,000
5067 · LEGAL SERVICE & CONSULTING	34,805	60,380	10,000	70,380	(20,380)	50,000	60,000
PUBLIC RELATIONS & CONSULTING	0	0	0	0	0	0	107,945
5202 · WATER RIGHTS	2,000	2,000	0	2,000	0	2,000	2,000
Total ADMINISTRATIVE EXPENSES	209,745	295,233	22,655	317,888	(46,353)	271,536	418,869
OPERATIONS EXPENSES							
PAYROLL EXPENSES - OPERATIONS	544,044	477,556	183,054	660,610	46,890	707,500	735,254
TREATMENT PLANT EXPENSES	300,401	227,271	122,630	349,901	77,199	427,100	435,500
OFFICE/SHOP EXPENSES	26,579	28,191	6,405	34,596	8,034	42,630	45,461
5138 · ENGINEERING - GENERAL	1,102	30,952	10,317	41,269	(21,269)	20,000	20,000
ENGINEERING - TOWN OF GL WW PROJECT	0	0	0	0	0	0	316,489
FIELD EXPENSES	115,934	75,979	32,240	108,219	17,983	126,203	140,000
5152 · MISCELLANEOUS EXPENSE	60,000	0	0	0	1,000	1,000	1,000
5162 · SCADA SOFTWARE/EQUIPMENT LEASE	41,015	24,832	8,277	33,109	(11,109)	22,000	25,000
5190 · SYSTEM REPAIR & MAINTENANCE	89,816	70,028	23,340	93,368	26,632	120,000	120,000
5200 · VALVES	5,725	642	0	642	6,358	7,000	6,000
Total OPERATIONS EXPENSES	1,184,616	935,450	386,263	1,321,714	151,719	1,473,433	1,528,215
OPERATING EXPENSES							
5148 · LAB - DRINKING WATER	12,802	10,249	3,414	13,663	(3,663)	10,000	14,000
5149 · PLANT - LAB	32,765	22,257	7,419	29,676	10,324	40,000	40,000
5185 · PLANT - SLUDGE HAULING	39,160	41,103	13,701	54,804	5,903	60,707	65,000
Total Operating Expenses	84,727	73,610	24,534	98,144	12,563	110,707	119,000
Total Expenses	1,479,088	1,304,294	433,452	1,737,746	117,930	1,855,676	2,066,084
NET (Revenue - Admin & Operations Expenses)	1,516,046			1,529,537		2,104,419	2,165,562
Capital Outlay							
6420 · Vehicle Purchase	73,785	0	0	0	0	0	150,000
6400 · System Improvements	176,389	56,859	0	56,859	193,141	250,000	250,000
Main Line Interceptor Inspection	0	0	0	0	0	0	145,000
Septic-to-Sewer Conversion Project	0	0	0	0	1,000,000	1,000,000	1,000,000
Total Capital Outlay	250,174	56,859	0	56,859	1,193,141	1,250,000	1,545,000
TOTAL EXPENDITURES	1,729,262	1,361,153	433,452	1,794,605	1,311,071	3,105,676	3,611,084
CWRPDA Loan Payment	123,942	61,971	61,971	123,942	0	123,942	123,942
CWR&PDA Copper Loan Payment	144,098	72,049	72,049	144,098	0	144,098	144,098
Contingency	0	0	0	0	250,000	250,000	250,000
NET (Revenue - Total Expenditures)	997,832			1,204,638		336,379	102,522
<i>Designated Reserves</i>	2,000,000	0	800,000	800,000	0	800,000	800,000
ENDING FUND BALANCE	6,389,447			7,594,085		6,560,270	7,696,607
<i>Dedicated Reserve Funds</i>	5,144,843			5,944,843		5,944,843	6,744,843

**THREE LAKES WATER AND SANITATION DISTRICT
2025 PROPOSED BUDGET**

GOVERNMENT GENERAL FUND	ACTUALS 2023	ACTUALS THRU SEPT	ESTIMATED OCT - DEC 24	ESTIMATED YEAR END 2024 Budget Balance		BUDGET 2024	PROPOSED 2025
BEGINNING FUND BALANCE	524,282			471,073		510,600	524,671
Revenue							
4110 · AD-VALOREM TAX - ADMINISTRATION	257,283	372,981	0	372,981	(98,576)	274,405	278,328
Other Taxes & Interest Earned	17,039	10,483	3,130	13,613	2,287	15,900	17,900
4120 · SPECIFIC OWNERSHIP TAX	16,504	10,038	3,000	13,038	962	14,000	16,000
4130 · DELINQUENT TAX	0	65	10	75	1,325	1,400	1,400
4310 · INTEREST EARNED - COUNTY	535	380	120	500	0	500	500
Total Revenue	274,322	383,464	3,130	386,594	(96,289)	290,305	296,228
ADMINISTRATIVE OPERATING EXPENSES							
5030b·CNTY TREASURER FEES-MILL LEVY-ADMIN	12,881	17,464	0	17,464	(4,464)	13,000	14,000
PAYROLL EXPENSES - ADMIN	309,935	230,253	81,593	311,846	(17,327)	294,519	312,630
5018 · CAR ALLOWANCE / MILEAGE - ADMIN	1,054	457	180	637	363	1,000	1,000
5042 · ELECTION EXPENSE	24	0	0	0	0	0	3,000
5055 · MISCELLANEOUS EXPENSE	1,247	0	2,500	2,500	0	2,500	3,000
5057 · OFFICE SUPPLIES	2,390	550	0	550	2,450	3,000	3,000
Total Administrative Operating Expenses	327,531	248,723	84,273	332,996	(18,977)	314,019	336,630
NET (Revenue - Expenditures)	(53,209)			53,598		(23,714)	(40,402)
<i>Designated Reserves</i>	0	0	0	0	0	0	0
ENDING FUND BALANCE	471,073			524,671		486,886	484,269
<i>Restricted Reserve Funds</i>	10,000			10,000		10,000	10,000

AFFIDAVIT OF PUBLICATION**Ad #: 15yqQfTWyoIAshRHABDJ****Customer: Katie Nicholls**

State of Pennsylvania, County of Lancaster, ss:

Yuade Moore, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Sky-Hi News and Middle Park Times, that the same weekly newspaper printed, in whole or in part and published in the County of Grand, State of Colorado, and has a general circulation therein; that said newspaper has been published continuously and uninterruptedly in said County of Grand for a period of more than fifty-two consecutive weeks next prior to the first publication of the annexed legal notice or advertisement; that said newspaper has been admitted to the United States mails as a periodical under the provisions of the Act of March 3, 1879, or any amendments thereof, and that said newspaper is a weekly newspaper duly qualified for publishing legal notices and advertisements within the meaning of the laws of the State of Colorado.

That the annexed legal notice or advertisement was published in the regular and entire issue of every number of said weekly newspaper for the period of 1 insertion; and that the first publication of said notice was in the issue of said newspaper dated 16 Oct 2024 in the issue of said newspaper. That said newspaper was regularly issued and circulated on those dates.

Total cost for publication: \$34.76(Signed) Yuade Moore**VERIFICATION**State of Pennsylvania
County of Lancaster

Commonwealth of Pennsylvania - Notary Seal
Nicole Burkholder, Notary Public
Lancaster County
My commission expires March 30, 2027
Commission Number 1342120

Subscribed in my presence and sworn to before me on this: 10/17/2024

Nicole BurkholderNotary Public
Notarized remotely online using communication technology via Proof.

**Three Lakes Water and Sanitation District
Notice of Budget**
(Pursuant to 29-1-106, C.R.S.)

NOTICE is hereby given that a proposed budget has been submitted to the Three Lakes Water and Sanitation District for the ensuing year of 2025; a copy of such proposed budget has been filed in the office of the Special District, where the same is available for public inspection online. Such proposed budget will be reviewed at a regular meeting of the Board of Directors on November 12, commencing at 6:30 pm. The proposed budget will be adopted at a regular meeting of the Board of Directors on December 10, commencing at 6:30 pm.

Any interested elector of the Three Lakes Water and Sanitation District may inspect the proposed budget and file or register any objections thereto at any time prior to the final adoption of the budget.

Katie Nicholls
Budget Officer

**PUBLISHED IN THE SKY-HI NEWS AND MIDDLE
PARK TIMES ON WEDNESDAY, OCTOBER 16,
2024.**

**THREE LAKES WATER AND SANITATION DISTRICT
RESOLUTION NO. 2024-11-1
A RESOLUTION REPEALING AND READOPTING THE
EMPLOYEE HANDBOOK**

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, Article 1 of the Colorado Revised Statutes; and

WHEREAS, the District’s Board of Directors (“Board”) has ultimate authority and responsibility over all operations, personnel, and affairs of the District, with all rights, duties, and powers specifically granted to the Board by Title 32, Article 1 of the Colorado Revised Statutes; and

WHEREAS, on June 11, 2018, the Board adopted an Employee Handbook, as amended (“2018 Handbook”); and

WHEREAS, the Board hereby finds and determines that repeal of the 2018 Handbook and adoption of the Employee Handbook, attached hereto as Exhibit A and incorporated herein by this reference (“2024 Handbook”), is appropriate and necessary to the function and operation of the District.

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

1. **Repeal of 2018 Handbook.** The 2018 Handbook is hereby repealed.
2. **Adoption of 2024 Handbook.** The 2024 Handbook is hereby approved and adopted.
3. **Publication of 2024 Handbook.** The 2024 Employee Handbook shall be published by District staff.
4. **Severability.** If any part of this Resolution or the 2024 Employee Handbook are for any reason held to be invalid, such invalidity shall not affect the validity of the remaining provisions, the intent being that the same are severable.
5. **Effective Date.** This Resolution shall take effect and be enforced immediately upon its approval by the Board.

ADOPTED this 12th day of November, 2024.

THREE LAKES WATER AND
SANITATION DISTRICT

By: _____
Matt Reed, Chairman

Attest:

Scott Huff, Secretary/Treasurer

EXHIBIT A

2024 Employee Handbook

[Attached]

THREE LAKES WATER AND SANITATION DISTRICT

Employee Handbook

Effective: January 1, 2025

THREE LAKES WATER AND SANITATION DISTRICT

EMPLOYEE HANDBOOK

IMPORTANT

EACH EMPLOYEE OF THE DISTRICT IS AN "AT-WILL" EMPLOYEE. NOTHING IN THIS HANDBOOK IS INTENDED TO MODIFY THE DISTRICT'S AT-WILL EMPLOYMENT POLICY.

THIS HANDBOOK IS NOT A CONTRACT OR COVENANT OF EMPLOYMENT. THIS HANDBOOK SETS FORTH THE POLICIES, PROCEDURES, AND BENEFITS FOR EMPLOYEES OF THE THREE LAKES WATER AND SANITATION DISTRICT ("DISTRICT"). THE DISTRICT BOARD OF DIRECTORS HAS THE RIGHT TO INTERPRET, MODIFY, AMEND, OR REPEAL THESE POLICIES AT ANY TIME WITHOUT PRIOR NOTICE TO EMPLOYEES. THE DISTRICT ALSO RESERVES THE RIGHT, IN ITS SOLE DISCRETION, TO DETERMINE WHETHER, AND TO WHAT EXTENT, THESE POLICIES AND PROCEDURES SHOULD BE APPLIED IN ANY GIVEN CIRCUMSTANCES.

THE POLICIES AND PROCEDURES CONTAINED IN THIS HANDBOOK APPLY TO ALL DISTRICT EMPLOYEES, EXCEPT CERTAIN POLICIES THAT MAY NOT APPLY TO EXEMPT EMPLOYEES.

NOTWITHSTANDING ANY STATEMENT TO THE CONTRARY IN THIS HANDBOOK, OR ANY REPRESENTATIONS CONTAINED IN ANY EMPLOYMENT APPLICATIONS AND OTHER DISTRICT DOCUMENTS, OR ANY STATEMENTS MADE OR ACTIONS TAKEN BY ANY AGENT, EMPLOYEE OR DIRECTOR OF THE DISTRICT, ANY EMPLOYEE MAY BE TERMINATED AT ANY TIME, WITH OR WITHOUT CAUSE, AND IN THE SOLE DISCRETION OF THE DISTRICT, SUBJECT ONLY TO ANY REQUIREMENTS OF APPLICABLE LAW. SIMILARLY, ANY EMPLOYEE MAY TERMINATE HIS OR HER EMPLOYMENT AT ANY TIME, WITH OR WITHOUT CAUSE, AND WITHOUT PRIOR NOTICE TO THE DISTRICT.

NOTHING IN THIS HANDBOOK IS INTENDED TO PROHIBIT OR RESTRICT EMPLOYEES FROM DISCUSSING TERMS AND CONDITIONS OF EMPLOYMENT.

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GENERAL POLICIES AND DEFINITIONS

Mission and Purpose

The District's mission is to provide efficient, reliable, non-disruptive and environmentally sound wastewater treatment service to the community of Grand Lake and the surrounding areas. The District's goal is to protect the public health, safety, and environment by minimizing adverse effects from the treatment, disposal and transportation of solid waste. The District strives to accomplish this as cost effectively as possible.

The policies, procedures and benefits contained in this Handbook are intended to implement and promote the District's goal and mission, and shall be applied and interpreted accordingly.

Employees' Responsibility to Become Familiar with and Comply with the District's Rules, Policies and Procedures

Each employee is responsible for knowing, understanding and complying with this Handbook, as may be amended from time to time. If an employee has any questions or concerns about any District rule, policy or procedure, the employee must ask his or her Supervisor for clarification before taking any action that could be deemed a violation of this Handbook.

No Contractual Rights -- At-Will Employment

This Handbook is not intended, and shall not be construed, to grant contractual rights to any employee or third party. This Handbook applies to all employees and does not constitute an express or implied contract of employment. Notwithstanding any statement to the contrary in this Handbook, any representations contained in any employment applications, District forms or other District documents, or any statements made by or action of any District agent, employee or director, any employee may be terminated at any time, with or without cause, subject only to the requirements of applicable law.

Emergency or Temporary Suspension of Rules or Policies

The Board or the District Manager may modify or suspend any District rule, policy or procedure to meet the demands of an emergency or to meet the District's business needs.

Effective Date – Superseding Prior Policies and Procedures

This Handbook is effective January 1, 2025 and supersedes all prior versions of this Handbook, and all other District policies, procedures or benefits to the extent the procedure, policy or benefit is expressly addressed in this Handbook. The adoption of this Handbook shall not, however, affect any disciplinary or other action begun or taken prior to the effective date of this Handbook. In the event of a conflict between this Handbook and any other District policy, procedure or benefit, this Handbook controls.

Definitions

- **Administrative Staff.** Employees who do not work in the District's Operations Department.
- **Anniversary Date.** The date on which an Employee commences employment with the District.
- **Applicable Law.** A Federal, State or local law, rule, ordinance, code or regulation that applies to the District or its Directors or employees.
- **Board of Directors.** The governing body of the District.
- **District.** The legal entity known as Three Lakes Water and Sanitation District, a quasi-municipal corporation and political subdivision of the State of Colorado, and as such, a unit of local government.
- **District Manager.** The individual hired by, serving at the pleasure of, and acting under the direction of the Board. The District Manager is responsible for the administration and operation of the District.
- **District Property/Premises.** All property, facilities, land, offices, buildings, structures, fixtures, installations, equipment, automobiles, trucks, snowmobiles, and all other vehicles, whether owned, leased, used or otherwise under the control of the District.
- **Employee.** Any individual employed by the District on either a temporary, part-time or full-time basis. The term "employee" does not include Directors, independent contractors, consulting professionals, engineers, attorneys, accountants and other consultants or persons hired to provide professional services.
- **Family member.** (a) An employee's immediate family member; (b) a child to whom the employee stands in *loco parentis* or a person who stood in *loco parentis* to the employee when the employee was a minor; or (c) a person for whom the employee is responsible for providing or arranging health- or safety-related care.

- **FLSA.** The Fair Labor Standards Act, 29 U.S.C. § 201 *et seq.*, as amended from time to time.
- **Illegal Drug or Substance.** Any substance that is illegal in the United States under any federal or Colorado law, or any substance defined as a controlled substance in Colorado Revised Statutes § 18-18-201, *et seq.*, or the Controlled Substances Act, 21 U.S.C. § 801, *et seq.*, both as amended from time to time. Medical or recreational marijuana and psilocybin mushrooms are controlled substances and illegal under federal law, and are included within this definition of Illegal Drug or Substance.
- **Handbook.** This Employee Handbook of the THREE LAKES WATER AND SANITATION DISTRICT, as amended and approved by the Board.
- **Immediate Family or Immediate Family Member.** The employee's spouse, civil union partner, child or children, father, mother, brothers, sisters, stepmother, stepfather, stepbrothers, stepsisters, or an individual who raised the employee, whether related by blood, marriage, civil union or adoption.
- **On-Call.** An employee appointed to respond to requests by the public outside of regular working hours is considered on-call.
- **Operations Staff.** Employees who work in the District's Operations Department.
- **Superintendent.** Employee who is in charge of the District's wastewater collection system, treatment plant, and labs.
- **Supervisor.** An individual hired by and acting under the direction and supervision of the District Manager or Superintendent. Supervisors are responsible for the daily administration, management, and operation of a particular team or group of employees or activity within a department. In general, the District Manager directly supervises the Administrative Staff and the Superintendent directly supervises the Operations Staff.
- **Wastewater Operator Employee.** Employees in the Operations Division who have, or are working towards, Operator licensing in wastewater and or water.
- **Work Week.** A period of 7 consecutive 24-hour periods established by the Board for the purpose of calculating and paying overtime to non-exempt employees. The District's workweek begins at 12:01 a.m. on Monday and ends on the following Sunday at 12:00 a.m.

EMPLOYMENT POLICIES

Equal Employment Opportunity

The District is an equal employment opportunity employer. The policies in this Handbook are to be applied without regard to race, creed, color, religion, national origin, ancestry, gender, marital status, military status, age, disability, sexual preference or orientation, genetic information, gender identity or expression, pregnancy, childbirth and related medical conditions, political affiliation, or membership or other status in any other group protected by applicable law (each, a "Protected Class"), subject to such reasonable requirements of the District as may be permitted by law.

Every effort shall be made to ensure that all employment decisions, programs and personnel actions are administered in conformity with the principle of equal employment opportunity. Each employee is responsible for supporting these objectives and implementing this policy. Each employee shall assist in promoting a workplace environment free of illegal harassment or discrimination on the basis of a Protected Class. No employee shall be coerced, intimidated, harassed or retaliated against for reporting a violation of these policies.

Harassment and Complaint Procedure

It is the District policy to provide a work environment free of sexual and unlawful harassment. To that end, harassment based on a Protected Class is prohibited. Further, any retaliation against an individual who has complained about sexual or unlawful harassment or retaliation against individuals for cooperating with an investigation of a harassment complaint is similarly prohibited and will not be tolerated. The District will take all steps necessary to prevent and eliminate unlawful harassment.

Definition of Unlawful Harassment

"Unlawful harassment" is conduct that has the purpose or effect of creating an intimidating, hostile, or offensive work environment; has the purpose or effect of substantially and unreasonably interfering with an individual's work performance; or otherwise adversely affects an individual's employment opportunities because of the individual's membership in a protected class.

Unlawful harassment includes, but is not limited to, unwelcome and offensive physical or verbal conduct, epithets; slurs; jokes; pranks; innuendo; comments; written or graphic material; stereotyping; or other threatening, hostile, or intimidating acts based on race, color, ancestry, national origin, gender, sex, sexual orientation, marital status, religion, age, disability, veteran status, or other characteristic protected by state or federal law.

Definition of Sexual Harassment

While all forms of harassment are prohibited, sexual harassment requires a special definition. "Sexual harassment" is generally defined under both state and federal law as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature where:

- Submission to or rejection of such conduct is made either explicitly or implicitly a term or condition of any individual's employment or as a basis for employment decisions; or
- Such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment.

Other sexually oriented conduct, whether intended or not, that is unwelcome and has the effect of creating a work environment that is hostile, offensive, intimidating, or humiliating to workers may also constitute sexual harassment.

While it is not possible to list all those additional circumstances that may constitute sexual harassment, the following are some examples of conduct that, if unwelcome, may constitute sexual harassment:

- Unwanted sexual advances, whether they involve physical touching or not;
- Sexual epithets, jokes, written or oral references to sexual conduct, gossip regarding one's sex life, comments about an individual's body, comments about an individual's sexual activity, deficiencies, or prowess;
- Displaying sexually suggestive objects, pictures, or cartoons;
- Unwelcome leering, whistling, brushing up against the body, sexual gestures, or suggestive or insulting comments;
- Inquiries into one's sexual experiences; and
- Discussion of one's sexual activities.

All employees should take special note that, as stated above, retaliation against an individual who has complained about sexual harassment and retaliation against individuals for cooperating with an investigation of sexual harassment complaint is prohibited and will not be tolerated at the District.

Complaint Procedure

Any employee who believes he or she has been subject to or witnessed illegal discrimination, including sexual or other forms of unlawful harassment and unfair employment practices, must promptly submit a complaint directly to their immediate District Supervisor, Superintendent or District Manager, or any other member of management with whom the employee feels comfortable bringing such a complaint. If the complaint is against the District Manager, you may report the conduct directly to the District's Board of Directors. Similarly, if you observe acts of discrimination toward or harassment of another employee, you must report this to one of the individuals listed above.

If a supervisor receives a report of a harassment claim, he or she shall immediately report it to the District Manager unless the matter involves the District Manager, in which case the supervisor must report it immediately to the Board.

It is the District's policy to investigate each and every harassment complaint promptly and thoroughly, be it in writing or verbal. If it is determined that a violation of this policy has occurred, the District will take prompt and reasonable remedial action, which may include disciplinary action, up to and including termination of employment.

The District will endeavor to report the status of the investigation to the complaining employee upon closure of any investigation, but the District will not provide a detailed report to the employee, nor is the employee entitled to such reporting.

Investigations of reported harassment will be kept confidential to the extent possible given the need for a complete and fair investigation.

No reprisal, retaliation, or other adverse action will be taken against an employee for making a complaint or report of discrimination or harassment or for assisting in the investigation of any such complaint or report. Any suspected retaliation or intimidation should be reported immediately to one of the persons identified above.

Anti-Retaliation Policy

No hardship, loss, benefit or penalty may be imposed on an employee in response to:

- Filing, responding to, or assisting with a bona fide complaint of discrimination, harassment, or other violation of District policy, or any violation of Federal, State or local law or ordinance, including but not limited to the Fair Labor Standards Act, Family and Medical Leave Act, Title VII of the Civil Rights Act, the Americans With Disabilities Act, the Pregnancy Anti-Discrimination Act, the Colorado Anti-Discrimination Act, the Colorado Equal Pay Act, the Healthy Families and Workplaces Act, or the Public Health Emergency Whistleblower law; or
- Appearing as a witness in the investigation of a complaint; or
- Serving as an investigator of a complaint.

Filing a bona fide complaint will in no way be used against the employee or have an adverse impact on the individual's employment status. However, filing groundless or malicious complaints is an abuse of this policy and will be treated as a violation. Any person who is found to have filed a groundless or malicious complaint will be subject to disciplinary action, up to and including termination.

Employees who believe they have been retaliated against must promptly notify the District Manager, the employee's supervisor, and/or the Board of Directors in accordance with the Reporting Procedure in Section 6.4.A. Investigations of reported retaliation will be kept confidential to the extent possible given the need for a complete and fair investigation.

Pregnancy, Childbirth and Related Medical Conditions

The District treats pregnant employees the same as all other employees. The District will not exclude from employment an applicant or employee because of pregnancy, childbirth or related medical conditions. Disabilities caused or contributed to by

pregnancy, child-birth or related medical conditions, for all job-related purposes, shall be treated the same as disabilities caused or contributed to by other medical conditions. As with any other employee, an employee who is pregnant shall be permitted to work as long as the employee can perform the essential functions of the job. If a pregnant employee is unable to perform the essential functions of the job, the District will treat that employee in the same manner as it treats other temporarily disabled employees.

Nursing Employees

Employees who are nursing will be provided with reasonable unpaid breaks to express breast milk as frequently as needed for up to two (2) years after the birth of a child. The District will provide a place for the break, other than a bathroom, that is shielded from view and free from intrusion, pursuant to applicable law.

Accommodation Policy.

Generally

The District will make reasonable accommodations when necessary and appropriate to enable qualified applicants and employees to perform the essential functions of the job held or desired and to participate fully in all aspects of the employment relationship. Similarly, the District will make reasonable accommodations for sincerely held religious beliefs and observances. Accommodations that create an undue hardship for the District will not be provided.

Anyone who believes he/she has been discriminated against or that the District has failed to provide reasonable accommodation shall file a complaint in accordance with the Complaint Procedure above.

Procedure for Employees to Request Accommodation

Requests for reasonable accommodation(s) should be submitted in writing to the District Manager. Upon receipt of an accommodation request, the District Manager will meet with the employee to engage in a timely, interactive process to determine effective, reasonable accommodation(s). Additional documentation related to the employee's request for an accommodation may be requested by the District and must be provided by the employee. The employee will be informed of the District Manager's decision on the accommodation request in a reasonable period of time.

Retaliation

No employee shall be harassed, intimidated or retaliated against as a result of requesting reasonable accommodation of a protected disability, or for reporting illegal discrimination or harassment of an employee with a protected disability or who has made a request for accommodation of a protected disability. The District expects employees to make a timely complaint, in writing, in accordance with the above Complaint Procedure, to enable the District to investigate and correct any actions that may be in violation of this policy. The person receiving the complaint will be responsible for ensuring that an appropriate investigation occurs.

Workplace Anti-Violence Policy Statement

The District's goal is to maintain a workplace free from intimidation, threats and violence. This includes, but is not limited to physically, verbally or emotionally intimidating or threatening behavior, physical or verbal mistreatment or injury, vandalism, sabotage, use of weapons, carrying unauthorized weapons onto the District's property, or during any District duty or activity or any other act which, in the District's opinion, is inappropriate in the workplace. If an employee is unsure of whether an item constitutes a weapon or whether the employee is authorized to bring an item onto District property, the employee should contact their District Supervisor, the Superintendent, or the District Manager.

In addition to other firearms rules set forth herein, pursuant to Colorado Revised Statutes Section 18-12-105.3, the carrying of a firearm is prohibited, whether loaded or not loaded, on the property or within any building in which: (a) the chambers or galleries of the Board of Directors is located; (b) any meeting of the Board of Directors is being conducted; (c) the office of any Board of Director is located; and (d) the office of the District Manager is located.

The use of District property such as the telephones, cell phones, e-mail, and computers in a physically or emotionally threatening, intimidating or violent manner is prohibited. All employees are prohibited from bringing any unauthorized weapon onto District property or possessing an unauthorized weapon while performing any duty or activity.

For purposes of this policy a "weapon" shall include unauthorized firearms of any type, whether loaded or unloaded, or any other object or substance that is designed, or which the possessor intends to use, to inflict emotional harm, bodily injury or death upon another individual. The term "weapon" excludes knives with a blade of 3 and one-half inches or less that employees routinely carry to assist them in performing their duties, unless such knife is brought onto District property with the intent to cause bodily injury, emotional harm or death.

This policy applies to all District employees, vendors and visitors while on District property or while conducting District business. Employees, vendors or visitors who feel they have been subjected to workplace violence, have witnessed workplace violence, or who have knowledge regarding an individual who has engaged in workplace violence, must immediately report the incident to the District Manager. However, if the matter involves the District Manager, the employee may notify any Board member with whom the employee feels comfortable. If an employee believes there is an immediate threat to the health or safety of the employee or any other individual, or to District property, the employee must immediately call 911. The District will investigate all reports of workplace violence and take such action, as it deems appropriate. Any employee who engages in workplace violence may be subjected to discipline, up to and including termination. The District also may report any incident of workplace violence to the appropriate law enforcement agency.

Retaliation against an employee for making or participating in the investigation of a complaint of workplace violence is prohibited.

Exceptions to Weapons Policy

Law enforcement officials;

The concealed carry of handguns is prohibited in all District facilities. Further, all employees are expressly prohibited from carrying a concealed weapon in the performance of any District duty or activity. All employees are hereby notified that the carrying, storage or use of a concealed weapon in the performance of any District duty or activity is expressly prohibited and not within the scope of their employment/services. As such, an employee who carries, stores or uses a concealed weapon while performing a District duty or activity does so without District authority, and will be individually responsible for such actions.

Performance Evaluations

Each employee's performance shall be evaluated from time to time as the employee's Supervisors deem appropriate. In addition to the feedback provided to the employee on a periodic basis by Supervisors, employees typically receive an annual written evaluation. An employee cannot appeal an evaluation. Employees may submit a written response to an evaluation, either in the space provided on the evaluation form or by another document. The written response will be attached to the evaluation and placed in the employee's personnel file. Any employee who believes his/her evaluation was based in whole or in part on illegal discrimination, harassment or retaliation should file a complaint in accordance with the Complaint Procedure.

The District strives to take the following actions after 90 days of employment: (1) review the employee's performance, including filing an evaluation in the employee's personnel file; (2) if applicable, conduct a wage or salary review; and (3) hold a question and answer session between the Supervisor and employee.

The District strives to perform an evaluation (including a wage or salary review, if applicable), and question and answer session after 180 days of employment and every anniversary of the employee's date of hire thereafter.

Notice of Job Opportunities

All job opportunities will be made available for viewing by all current employees on the same calendar day and prior to making a selection decision. Such postings will include the job title, estimated compensation range, benefits, the means for applying for the position, and the application deadline.

Within 30 days of a candidate starting their new position, the District will notify employees with whom the selected candidate will regularly work of the name, former job title (for internal candidates only), new job title, and information on how employees can express interest in similar job opportunities in the future.

Personnel Records

Personnel files are maintained for each employee. Personnel files are confidential and are kept in a locked, secure place. The employee, or the employee's designee pursuant to a written authorization by the employee, may review his/her personnel files during regular business hours in the presence of the District Manager or his or her designee, at such reasonable time as the District Manager may designate. Only District personnel who need to access the personnel files to perform their duties for the District may access the District's personnel files.

No material shall be removed from the personnel files of an employee. This rule shall not prohibit the disclosure of information in an employee's personnel files required by court or administrative order or applicable law.

Employee's Responsibility to Update Personnel Information

An employee shall promptly notify the District Manager of any change in his/her name, address, telephone number, marital status, number of exemptions, or emergency notification information. The District will rely on the employee's last given address and telephone number when contacting the employee on any matter and when giving written notices.

Reference and Employment Verification Inquiries

All employment reference check inquiries from current or former employees, prospective employers of current or former employees, or other organizations should be directed to the District Manager for official District response. Under no circumstances is any other employee authorized to provide a written or official employment reference for the District.

All requests for employment references or verification must contain the employee's or former employee's signature authorizing the release of information. When signature is present, the District will release the following information: 1) whether the individual is currently employed with the District; 2) the employee's current or last job title; 3) the dates of employment; 4) the current or final salary paid; and 5) if the District would rehire the employee.

Voluntary Termination and Resignation

Employees of the District are employed at will. Accordingly, employees may terminate their employment at any time with or without cause or advance notice to the District. Employees who intend to voluntarily leave their employment are not required to give advance notice; however, the District would appreciate at least two-week notice. Giving notice does not entitle an employee to separation pay. Employees will be paid through the last day the employee actually works regardless of the date given in any notice.

Return of District Property

All District property must be returned on or before the employee's last day of work. Pursuant to a separate agreement, which addresses this issue, each employee agrees that in the event any District property is not returned, the amount paid to the employee in his/her last check may be reduced by the amount necessary to replace the unreturned District property, subject to applicable law.

Final Paycheck

When an employee voluntarily leaves the District, a final paycheck for wages or salary, and earned, unused vacation through the last day worked will be processed in the next normal pay period, unless the employee makes other arrangements. In the event the District terminates an employee, a final paycheck will be provided to the employee in accordance with applicable law.

Non-Disclosure and Confidentiality

Nothing in this Handbook is intended to prohibit employees from discussing terms and conditions of employment with others, reporting to any government agency, including but not limited to the Equal Employment Opportunity Commission or the Colorado Civil Rights Division, possible violations of applicable law, or making any other disclosures to a governmental agency that are protected under law.

COMPENSATION POLICIES AND WORK SCHEDULES

Classifications of Employment

For purposes of salary administration, minimum wage and entitlement to overtime payments, and eligibility for employee benefits, the District classifies its employees as follows:

Full-Time Employees

A full-time employee is an employee who regularly works at least 32-hours per workweek. Full-time employees may be "exempt" or "non-exempt" as defined below. Full-time employees are eligible for the benefits as set forth in this Handbook.

Part-Time Employees

A part-time employee is an employee who regularly works less than 32 hours per workweek. Part-time employees may be "exempt" or "non-exempt" as defined below. Part-time employees are not eligible for the benefits set forth in this Handbook, unless it is expressly stated in this Handbook or in a written statement issued by the District Manager.

Regular Employees

Employees are considered to be employed as "regular employees" if the position is identified and funded in the annual budget and the position is expected to be for a duration longer than a temporary employee. The use of the term "regular" employee is not intended to imply that the employee is hired pursuant to a contract of employment or to otherwise modify the at-will employment relationship of any District employee.

Temporary Employees

Temporary employees are engaged by the District for a specific period of time (such as summer), or for a specific project or assignment. Temporary employees may work full or part-time and may be "exempt" or "non-exempt" as defined below. Temporary employees are not eligible for benefits, unless it is expressly stated in this Handbook or in a written statement issued by the District Manager.

FLSA Exempt and Non-Exempt Employee Classifications.

Exempt Employees

Exempt employees are employees who are not eligible to receive overtime compensation.

Non-Exempt Employees

Non-exempt employees are employees who are required to be paid minimum wages and overtime at the rate of one and one-half (1½) times their regular rate of pay for all hours worked beyond 40 hours in a workweek.

Classification

Each employee will be informed of his or her initial employment classification and status as an exempt or non-exempt employee when hired. If the employee changes positions during his/her employment as a result of new job opportunities, transfer, or otherwise, the employee will be informed of any change in his/her exemption status.

Questions Regarding Employment Classification

Employees should direct any questions regarding their employment classification or exemption status to the District Manager.

Work Schedules

Full-Time Hours of Work

Normal business hours for Operations Staff are 8:00 am to 4:30 p.m., Monday through Friday. Normal business hours for all other staff are 8:00 a.m. to 4:00 p.m., Monday through Thursday. Each non-exempt employee shall work either five (5) eight-hour days or four (4) ten-hour days, pursuant to the District Manager's approval, with an unpaid one-half hour break for lunch, each work day.

Part-Time Hours

A part-time employee's working hours and schedule will be arranged by the District Manager or Superintendent.

Schedules Subject to Change

Daily and weekly work schedules may change from time to time at the sole discretion of the District Manager or Superintendent to meet the District's business needs. The District strives to announce changes in work schedules as far in advance as practicable.

Work Hours for Emergencies

When it is necessary to change the hours of employees due to emergency situations or other circumstances, the District Manager or Superintendent may assign the hours.

Attendance and Tardiness.

Regular attendance by all employees is important to the successful operation of the District. Each employee is expected to maintain a good attendance record and to arrive on time, ready to work.

Recording Work Hours – Falsification of Time Records, Logs and Reports Prohibited.

The District complies with all applicable laws requiring records to be maintained of the hours worked by non-exempt employees. To ensure accurate records are kept of the actual hours a non-exempt employee works (including overtime hours, when applicable) and the accrued leave time the non-exempt employee has taken, and to ensure the non-exempt employee is paid in a timely manner, non-exempt employees must record their time worked and absences in accordance with the section regarding *Working Hours*

– *Time Card*. An employee cannot enter time in the District's time-keeping system on behalf of any another employee. The District bases payment of wages and salary on the entries in the District's timekeeping system; however, the policy requiring employees to keep accurate records of time is not limited to the timekeeping system for employees who also record their daily activities in logs, reports or other documents.

Regular Pay Procedures

Pay Periods

All employees are paid every other Tuesday. If the regular pay day falls on a designated holiday, the employee is paid on the last day before the designated holiday that the District is open for business.

Annual Pay and Merit Increases

A 2% cost of living increase shall be given on January 1 of each year to all employees.

The Merit Increase is designed to provide incentive compensation to all eligible employees. To be eligible an employee must have been employed as of July 1 and have a satisfactory year-end performance rating with completion of performance goals. If an employee has met these Merit Increase requirements, the employee will be eligible for a wage increase up to 3% to be given January 1. Salary increases for the District Manager are solely at the discretion of the Board of Directors. The District reserves the right to administer, modify, or terminate the Annual Pay and Merit Increases with or without notice. All pay increases are subject to annual appropriation of funds by the Board of Directors in its sole discretion.

Certification Pay Increase

Full-Time Wastewater Operator Employees will be eligible for increases to their hourly rate wage as outlined below upon increase of state certification levels. Pay increases will be applied to the next full pay period following employee's notice and demonstration of state certification to the District.

Wastewater Certification D – 6%

Wastewater Certification C – 8%

Wastewater Certification B – 8%

Wastewater Certification A – 10%

All Water/Collection/Distribution Certifications – 2% per certification

Payroll Deductions

The District is required by law to make certain deductions from employee paychecks, including those for Federal, State and city taxes, as well as the deferred compensation plan as outlined in Employee Benefits section. Other deductions can only be made at the employee's specific request and with his/her authorized signature. Under certain circumstances, and in accordance with applicable law, payroll deductions also may be made from an employee's paycheck for the replacement cost of lost, destroyed or unreturned District property, as applicable by law.

Wage Attachments

In the event the District is served a notice of garnishment or a wage assignment of an employee's earnings, the employee will be informed by copy of the notice. The District is required by applicable law to comply with wage garnishments and wage assignments until an official notification of release is received.

Direct Deposit

An employee may opt to have the employee pay directly deposited into one checking or savings account designated by the employee. The District cannot assure that it will make the direct deposit at any specific time on any given pay day. It is the responsibility of the employee to check with his/her bank to ensure that it has posted the funds to the proper account and that the amount is correct. Failure to check may result in bank fees and charges. The District is not responsible for overdrafts or bounced checks or any fees, charges or other problems that arise because of failure to verify the direct deposit. It is the employee's responsibility to inform the District if his/her direct deposit account is closed or the account number has changed, or if anything else occurs with the bank account that could disrupt direct deposit. The District will not be responsible for a bank's policies, practices, acts, or failures to act.

Colorado Paid Family and Medical Leave Insurance Act ("FAMLI")

The District participates in the FAMLI Program and pays both the employer and employee shares of the FAMLI premium. Eligible employees with a qualifying condition are entitled to up to 12 weeks of leave per year to care for themselves or a family member, with an additional 4 weeks of leave for individuals with serious health conditions caused by pregnancy or childbirth complications. FAMLI leave may be taken continuously, intermittently, or in the form of a reduced schedule.

The FAMLI Program is administered by the FAMLI Division, not the District. As such, employees may apply for FAMLI benefits by submitting an application to the FAMLI Division. FAMLI leave is paid by the FAMLI Division at a rate of up to 90% of the employee's average weekly wage, based on a sliding scale.

More information about the FAMLI Program, eligibility and application requirements, and benefits may be found at <https://famli.colorado.gov/>. The FAMLI Division can be reached at:

Colorado Department of Labor and Employment - FAMLI Division
633 17th Street, Suite 201
Denver, Colorado 80202-3660
(303) 318-8000

Overtime Pay Procedures

General Overtime Policies

Subject to applicable law, the District may require any employee to work overtime in its sole discretion. Except as otherwise provided herein, any overtime shall be approved in advance by the employee's Supervisor.

Overtime Pay for Non-Exempt Employees

A non-exempt employee will be paid one and one-half (1 ½) times his/her regular hourly rate of pay for all hours actually worked beyond the 40th hour in a workweek. Holidays, vacation, personal days, or sick leave are not considered hours actually worked for purposes of calculating overtime.

The employee usually receives payment for overtime in the pay period in which the overtime is worked in the normal course of the District's payroll procedures, provided the employee timely reported the overtime worked to allow for payment within that pay period.

Exempt employees are not eligible for overtime compensation of any kind. The District Manager may allow exempt employees to work different hours or may provide incentive pay or time off to exempt employees who have worked extraordinary hours in completion of unusual tasks on behalf of the District.

Compensatory Time

The District does not provide compensatory time off in lieu of overtime pay.

Correction of Improper Deductions

It is the District's policy to prohibit improper deductions from the salary of an exempt employee or the wages of a non-exempt employee. If an employee believes an improper deduction has been made to his/her salary or wages, the employee should immediately report it to the District Manager. Reports of improper deductions will be promptly investigated. If it is determined that an improper deduction has occurred, the employee will be promptly reimbursed.

Reimbursement for Expenses

The District reimburses employees for expenses reasonably incurred in the course of District business, provided the expenses have been authorized in advance or are determined by the District, in its sole discretion, to have been necessarily incurred under circumstances where advance approval was not reasonably possible. Employees seeking reimbursement for expenses are required to document those expenses and provide a receipt. Requests for reimbursement must be submitted to the employee's Supervisor for approval.

Travel Expense Reimbursement

Employees who incur travel expenses in conducting District business, such as use of personal vehicle (mileage reimbursement), lodging, parking fees and meals, while attending approved meetings or seminars, will be reimbursed for such expenses at the approval of the Supervisor. Mileage will be paid at the rate approved by the IRS. Proof of any expenses must be submitted to the Supervisor for reimbursement. All meal tickets shall indicate the food purchased. The District will not reimburse for snack food items (food not part of breakfast, lunch, dinner or other meal) or alcoholic beverages. The District will

reimburse a tip rate of 18% of meal if shown as paid on the meal ticket or a higher percent at the discretion of the Supervisor.

Weekend and Holiday Inspections

It is mandatory that the sewer plant be checked on weekends (once on Saturday and once on Sunday) and holidays. The Superintendent or their designee shall assign employee(s) to inspect the sewer plant on weekends and holidays. Non-exempt employees who complete assigned weekend inspections will be paid a minimum of one hour worked at the employee's regular hourly wage rate, and for any additional time worked in excess of one hour, the employee will be paid for time worked at the employee's On-Call Rate of time and one half (1 ½) hours worked ("On-Call Rate"). Management shall keep a record, which includes the employee's name, date and time of check, and status of the sewer plant at the time checked.

On-Call

The Superintendent shall assign employees to on-call duty, during which the employee shall be required to respond to District emergencies ("On-Call"). All employees are subject to being placed On-Call during emergencies. All Wastewater Operator Employees will rotate On-Call duty during week evenings and nights, and during the weekend. While On-Call, employees must, at all times, be reachable by cell phone and be capable of a 30-minute response time to the location of the emergency. On-Call employees must be in a physical and mental condition to respond to an emergency. Alcohol and other intoxicants must not be consumed while On-Call. Non-exempt employees shall be paid one hour of pay at the employee's regular hourly rate, per day of the week they are On-Call, for a total of seven hours ("Standby Pay"). Non-exempt On-Call employees shall be paid at the On-Call rate of time and one-half (1 ½) hours worked for actual hours worked ("On Call Rate"). On-Call pay for actual hours worked shall be paid in addition to the Standby Pay. At the Superintendent's approval, an employee may opt to take a Friday off within the same pay period instead of Standby Pay. Accumulation of days off accrued from Standby Pay is prohibited.

Working Hours – Time Card

Non-exempt employees are required to record their daily attendance by utilizing the District's time clock. Time cards will be collected weekly and signed by the Supervisor. The Supervisor is responsible for reviewing the time cards for accuracy, ensuring that the lunch period is observed, and that the District's attendance and overtime policies are being followed.

Each non-exempt employee shall be assigned a time card number. Each non-exempt employee must personally punch in at a designated time clock at the start of work and punch out at the end of the end of the work shift. The clock also must be punched out upon leaving work for other reasons and must be punched in when returning to work, i.e., to leave for a doctor visit, personal meetings, etc., during work hours. The Supervisor must sign any additions to or corrections of the time card. Employees may not commence

work earlier than five minutes before starting time, unless previously approved by the Supervisor.

Exempt employees are not required to record their daily attendance on the time clock.

Work for Other Entities While Being Paid by the District

Employees remain District employees while providing services for another entity under an Intergovernmental Agreement, and only shall be compensated by this District.

Longevity Bonus

Subject to appropriation of funds in the Board's sole discretion, the District strives to provide each regular full-time employee a longevity bonus on his/her anniversary date. The employee must be a regular full-time employee with the District on that date to receive the bonus. The District currently intends to pay \$10.00 for each month of service. For example, a full year of employment would result in a \$120.00 longevity bonus, the second year \$240.00, etc.

Certification Bonus

Subject to annual appropriation of funds in the Board's sole discretion, the District intends to pay a bonus to any regular full-time employee in the Operations Department who obtains any of the four State certified levels of Wastewater Operator and Collections. The District also intends to pay bonuses for the four State Certified levels of Water and Distribution. These bonuses generally are paid on the first pay date in December of each calendar year, provided that the employee has given the District a copy of the letter from the state certification board, and are paid according to the following scale:

Wastewater:	Collections:	Water:	Distribution:
D License \$100	Level 1: \$100	D License \$100	Level 1: \$100
C License \$200	Level 2: \$200	C License \$200	Level 2: \$200
B License \$300	Level 3: \$300	B License \$300	Level 3: \$300
A License \$400	Level 4: \$400	A License \$400	Level 4: \$400

The District will not necessarily increase wages for obtaining a water license, but does encourage testing through payment of schooling expense and bonuses, as indicated above.

Lightning Strike Award

The Lightning Strike Award is designed to reward employees for exceptional deeds throughout the year, and is administered by the District Manager and reported to the Board. The number and amount of award payments are at the discretion of the District but the amount shall not exceed \$500.00. All employees are eligible.

EMPLOYEE BENEFITS

Orientation and Introductory Period

A newly hired employee is subject to an orientation period of 30 days, followed by an introductory period of 60 days. These periods are an integral part of the selection process, the purpose being to evaluate the employee's qualifications and work. During this time, the employee shall have no right to benefits except insurance coverage, holiday pay, sick leave, and the 457 Deferred Compensation Plan. Other District benefits commence at the end of the introductory period. Completion of the orientation and introductory period does not alter an employee's at-will status.

Time Off

Time off is an employee benefit. The law requires some time off, other time off is an employee benefit granted by the District and is subject to change. Unless otherwise specified in this Handbook, all time off must be approved in advance by the Superintendent or District Manager.

The District's leave policies shall be interpreted in a manner consistent with the Healthy Families and Workplaces Act, §§ 8-13.3-401, *et seq.*, C.R.S. ("HFWA"). Any future amendments to the HFWA shall be automatically deemed incorporated into this Handbook to the extent applicable.

Personal Leaves of Absence

Regular full-time employees may request a personal leave of absence for a period not to exceed 60 days from the date of approval to care for an immediate family member with a Serious Health Condition. Serious Health Condition means an illness, injury, impairment, or physical or mental condition that involves inpatient care or continuing treatment by a healthcare provider. Where possible, requests for leaves of absence must be submitted in writing to the District Manager at least 30 days prior to the start of the requested leave. The District Manager, in his or her sole discretion, may grant the request for a leave of absence. All District property must be returned to the District prior to commencement of the leave. Paid vacation and sick leave benefits shall not accrue while taking a personal leave of absence without pay. Personal leaves of absence will be without pay, except where the employee has accrued leave that will be used during the leave of absence. An employee granted a personal leave of absence shall, no later than the date agreed upon by the District and employee, confirm to the District Manager the employee's intention to return to work upon expiration of the leave of absence. Any employee's failure to return to work on the next working day following the expiration of the leave of absence may, at the sole discretion of the District Manager, be deemed to have resigned.

Military Leave of Absence

Leaves of absence for military duty and training will be granted to all employees in accordance with applicable laws. If an employee is called to active military duty or to reserve or National Guard training, or if the employee volunteers for the same, the employee should submit copies of his or her military orders to the employee's Supervisor, or other written notice, as soon as practicable. The employee's eligibility for reinstatement after his or her military duty or training is determined in accordance with applicable law.

Military leaves of absence for employees will be with pay and without the loss of benefits or status for the equivalent of three weeks of work based on the employee's regular work schedule each year. Any employee who is required to continue in military service beyond the time allowed for military leave may use vacation leave or shall be afforded leave without pay for the duration of his or her service. The District may offset any leave pay with the amount of military pay the employee receives from the state or federal government.

Funeral Leave

An employee may take up to 5 days paid leave of absence due to a death in the employee's Immediate Family.

Jury Duty and Witness Leave

Jury Duty

An employee called for jury duty will be granted leave. The employee will be granted such leave with pay, less the amount of jury fees received by the employee for such service. To qualify for jury duty leave, employees must submit a copy of the summons to their Supervisor as soon as it is received. In addition, proof of jury service must be submitted to the employee's Supervisor after jury duty is completed. All employees excused for jury duty shall return to work immediately when dismissed from jury duty or when the jury is not in session during the employee's usual work hours. The District will make no attempt to have an employee's jury service postponed except when business conditions necessitate.

Witness Leave

An employee who is subpoenaed to provide deposition testimony or appear in court on a District-related matter shall immediately notify his/her Supervisor. An employee will be granted such leave with pay. An employee excused from witness duty shall return to work immediately upon completing his or her testimony.

An employee who is subpoenaed to provide deposition testimony or appear in court as a witness in a non-District matter may take time off to testify. An employee providing testimony in a non-District matter will be granted leave without pay or required to use vacation or sick leave where appropriate. The employee shall furnish a copy of the subpoena to his/her Supervisor.

Voting Leave

The District believes voting is an important responsibility we all assume as citizens. Under most circumstances, it is possible for an employee to vote either before or after work, use absentee ballots, or take advantage of early voting procedures to avoid time off from

work. The District will, however, grant time off to vote in accordance with applicable law. Before the day of the election, the employee must submit a written request to his or her immediate Supervisor for time off to vote.

During the day of election, an employee shall be granted a period of two hours during the time the polls are open to vote. Non-exempt employees shall be paid their regular hourly wage for the period of their absence, not to exceed two hours. The District will specify the hours during which the employee may be absent; provided, however, that, at the employee's request, the hours will be scheduled at the beginning or end of the employee's regularly scheduled shift on Election Day. Notwithstanding the foregoing, the District Manager or Superintendent, at his or her discretion, may deny an employee's request for time off to vote, if the employee's hours of work on the day of the election are such that there are three or more consecutive hours between the time of opening and the time of closing of the polls during which the employee is not required to be at work. Voting leave must be requested and approved by the employee's supervisor no later than the day prior to Election Day.

Vacations

All full-time employees are eligible to accrue paid vacation time.

Vacation leave accrual commences on the first day following the end of the employee's introductory period; however, no employee may take vacation leave or be compensated for vacation leave upon termination until the completion of six months of employment with the District.

In accordance with applicable law, the amount of vacation time an employee will accrue annually depends on that employee's length of continuous service with the District, as set forth below:

Years of Continuous Service	Vacation Time Accrual Rate
Beginning of year 1 through year 5	10 days per year
Beginning of year 6 through year 10	15 days per year
Beginning of year 11	20 days per year

Changes to vacation time accruals, based on years of continuous service, will begin the first full pay period following the employee's Anniversary Date.

An employee may not receive vacation pay in lieu of taking vacation, and may only be compensated for vacation leave upon termination.

All vacation requests must be approved in advance by the Supervisor, based on the needs of the department and giving respect to the reasonable requests of the employee. Vacation leave may not be used in advance of its accrual. Vacation leave shall be taken either in half or single day increments. Vacation leave records shall be maintained for each employee and kept with other payroll documents in the administrative office.

Accrued vacation days may carry-over until the following year, provided all employees max out and stop accruing vacation time at 25 days (200 hours). The employee will begin to accrue vacation leave again after vacation is used and thus reduced the employee's accrued vacation leave balance below the maximum.

Holidays.

The District office will be closed in observance of, and employees will receive paid time off on, the following holidays:

New Year's Day	Veteran's Day
President's Day	Thanksgiving Day
Memorial Day	Day after Thanksgiving
Independence Day	December 24 (if this date falls on a Saturday or Sunday, it will be observed on the preceding Friday).
Labor Day	December 25

If the actual holiday falls on a day in which the District's Administrative Office or Sewer Plant Office is closed, as applicable based on the employee's primary place of work, the preceding or following day will be deemed to be the designated holiday. Holiday designations shall be determined in the discretion of the District Manager.

If a holiday falls during the employee's vacation, the employee will not be charged with a vacation day for the holiday.

Any time worked before 8 a.m. or after 4:30 p.m. on a holiday will be paid as stand-by or on-call, in accordance with the On-Call section. When an exempt employee works on a holiday, he/she may take time off with pay at a later date, approved by the Supervisor, equal to the amount of time worked on the holiday. To qualify for holiday pay, employees must work the business day before and the business day after the holiday, unless a planned absence was granted.

Administrative Leave

The District Manager or Superintendent may place an employee on paid or unpaid administrative leave pending an investigation, corrective or disciplinary action, or for other reasons the District Manager deems appropriate. In the case of the District Manager, the Board may place the District Manager on paid or unpaid administrative leave pending an investigation, corrective or disciplinary action, or for other reasons the Board deems appropriate. Employees placed on administrative leave will be advised of the reason for the leave and, if possible, the probable duration of the leave.

Sick Leave

All employees are eligible to accrue paid sick leave in accordance with the section "Accrual" set forth below.

If an exempt employee is sick and has exhausted his/her accrued sick leave, absences of one or more full days will be deducted from the exempt employee's salary, in accordance with applicable law.

Sick Leave Accrual

Sick leave accrues at a rate of one and one-half (1½) days per month for full-time employees and at a rate of one (1) hour per thirty (30) hours worked for part-time employees and temporary employees, up to a maximum accrual of twenty (20) days for any employee. After twenty (20) days have accrued, sick leave will stop accruing, unless sick leave is taken, at which time it will accrue at the same rate up to the allowable 20-day limit. Accrued sick leave will carry over from one fiscal year to the next, provided that the total accrual may not exceed the 20-day limit at any time. Full-time employees who provide at least two weeks' notice prior to separating from employment with the District shall be compensated for up to ten (10) days of accrued sick leave, paid under the same terms as accrued but unused vacation leave.

Public Health Emergency Leave

If a public health emergency is declared, the District will supplement each employee's sick leave accruals as necessary to ensure that each full-time employee may take at least eighty (80) hours of paid leave and each part-time employee may take the greater of either the amount of time the employee is scheduled to work in a fourteen (14) day period, or the amount of time the employee actually works on average in a fourteen (14) day period. An employee's unused, accrued sick leave will be counted towards such supplemental public health emergency leave.

For example, if a full-time employee has 40 hours of unused, accrued sick leave on the date a public health emergency is declared, the District will provide that employee with an additional 40 hours of public health emergency leave. In contrast, if a full-time employee has 100 hours of unused, accrued sick leave on the date a public health emergency is declared, the District will provide no supplemental public health emergency leave.

Use of Public Health Emergency Leave

Public health emergency leave may be used only for the following purposes:

- (a) For the employee to:
 - (i) Self-isolate when diagnosed with a communicable illness that is the cause of a public health emergency;
 - (ii) Self-isolate when experiencing symptoms of a communicable illness that is the cause of a public health emergency;
 - (iii) Seek medical care, diagnosis, or treatment when experiencing symptoms of a communicable illness that is the cause of the public health emergency; or
 - (iv) Seek preventative care concerning a communicable illness that is the cause of the public health emergency.
- (b) For the employee to care for a family member who:
 - (i) Is self-isolating when diagnosed with a communicable illness that is the cause of a public health emergency;
 - (ii) Is self-isolating when experiencing symptoms of a communicable illness that is the cause of a public health emergency; or
 - (iii) Needs medical care, diagnosis or treatment when experiencing symptoms of a communicable illness that is the cause of the public health emergency.

(c) If the employee or the employee's family member's presence on the job or in the community would jeopardize the health of others because of exposure to the communicable illness or because of symptoms of the communicable illness, regardless of whether the employee or the employee's family member has been diagnosed with such illness;

(d) To care for a child or other family member when the childcare provider is unavailable or if the school or place of care is closed due to the public health emergency (even if remote instruction is being provided); or

(e) If the employee is unable to work because of a health condition that may increase susceptibility to the communicable illness that is the cause of the public health emergency.

Employees may use public health emergency leave until four (4) weeks after the official termination or suspension of the emergency. Employees are eligible to receive supplemental public health emergency leave once during the entirety of a public health emergency, even if the emergency is extended, restated, or prolonged.

Absences Requiring Use of Sick Leave

Sick leave may be used for any of the following purposes:

(a) The employee:

(i) has a mental or physical illness, injury, or health condition that prevents the employee from working;

(ii) needs to obtain a medical diagnosis, care, or treatment of a mental or physical illness, injury, or health condition; or

(iii) needs to obtain preventive medical care;

(iv) has been exposed to a highly contagious disease; or

(v) attends scheduled doctor or dentist appointments;

(b) the employee needs to care for a family member who:

(i) has a mental or physical illness, injury, or health condition;

(ii) needs to obtain a medical diagnosis, care, or treatment of a mental or physical illness, injury, or health condition; or

(iii) needs to obtain preventive medical care;

(c) the employee or the employee's family member has been the victim of domestic abuse, sexual assault, or harassment and the use of leave is to:

(i) seek medical attention for the employee or the employee's family member to recover from a mental or physical illness, injury, or health condition caused by the domestic abuse, sexual assault, or harassment;

(ii) obtain services from a victim services organization;

(iii) obtain mental health or other counseling;

(iv) seek relocation due to the domestic abuse, sexual assault, or harassment; or

(v) seek legal services, including preparation for or participation in a civil or criminal proceeding relating to or resulting from the domestic abuse, sexual assault, or harassment; or

(d) due to a public health emergency, a public official has ordered closure of:

(i) the employee's place of business; or

(ii) the school or place of care of the employee's child and the employee needs to be absent from work to care for the employee's child;

(e) the employee needs to grieve, attend funeral services or a memorial, or deal with financial and legal matters that arise after the death of a family member;

(f) the employee needs to care for a family member whose school or place of care has been closed due to inclement weather, loss of power, loss of heating, loss of water, or other unexpected occurrence or event that results in the closure of the family member's school or place of care; or

(g) the employee needs to evacuate the employee's place of residence due to inclement weather, loss of power, loss of heating, loss of water, or other unexpected occurrence or event that results in the need to evacuate the employee's residence.

An employee must notify his/her Supervisor as soon as possible, when sick leave is being requested, and, when possible, advise the Supervisor of the anticipated return time.

The employee must furnish the Supervisor with a doctor's note or other appropriate documentation providing that the use of paid sick leave is for an authorized purpose, after use of sick leave for four (4) or more consecutive workdays.

Family and Medical Leave Act/Colorado Family Care Act.

The District has fewer than fifty (50) employees and, therefore, its employees are not eligible for leave under the Family and Medical Leave Act or Colorado Family Care Act. However, the District has chosen to provide all of its employees with a similar family and medical leave benefit as described in this policy.

Inclement Weather

There are times through the winter months when the weather creates a challenge to report to work. Employees must make the best effort possible to get to work. If the office is open, Administrative Staff will be expected to report to work. The District will provide paid time off for scheduled employees if it declares a "snow day" if it cannot provide a safe and warm environment for its Administrative Staff. The Superintendent shall establish reporting requirements of its Operations Department during bad weather conditions, recognizing the importance of continued service to customers. In the case of inclement weather other than declared snow days, the District will pay non-exempt employees only for hours actually worked.

Personal Days

Regular full-time employees are permitted a total of two (2) paid personal days per year, to be taken at their discretion. Personal days cannot be carried over from year-to-year and are forfeited, and not paid out upon termination. During the first year of employment, a regular full-time employee hired between the dates of January 1 – June 30, shall receive two paid personal days; and a regular full-time employee hired on or after July 1 shall receive one (1) personal day. Personal days can be taken only in full or half-day increments.

Unpaid Leave

Any leave hours requested and authorized for an employee who does not have sufficient accrued leave shall be unpaid hours of leave. Unpaid leave is subject to advance approval of the District Manager, Superintendent or the Chairman of the Board in the case of a request from the District Manager.

Employees are required to exhaust accrued leave before requesting unpaid leave. If sufficient accrued leave is not available, employees may be granted unpaid leave on such terms and conditions as may be permitted by the District in its discretion.

Employees on unpaid leave are eligible to receive group insurance benefits, if any. Any unpaid leave of absence days will be added to the employee's employment anniversary date and a new employment anniversary date will be established for purposes of the employee's review, wage and benefit evaluations, and leave accrual schedule.

The unpaid leave policy is intended to provide extra days of leave for unforeseen medical or family emergencies. The District will not tolerate abuse of the unpaid leave policy.

Health Insurance

The District participates in a group health insurance plan for eligible employees. A copy of the plan is on file with the District Manager. The District's group health insurance plan is subject to review and adjustment, including termination, by the Board at any time in its sole discretion and in accordance with applicable law. An eligible employee's effective date for insurance coverage will depend on the date of employment and the date the insurance company can include the employee in the group plan, but will generally begin on the first of the month following the hire date. In the event of a conflict between this Handbook and the actual plan documents, the plan documents shall govern. Please direct any questions regarding coverage to the District Manager.

Dental Insurance

The District participates in a Dental Insurance plan for eligible employees. A copy of the plan is on file with the District Manager. The District shall pay 80% of the premium each month and the benefitted employee shall pay 20% of the premium each month in advance of the payment due date. The 20% premium shall be deducted from the employee's wages or salary on a monthly basis. The District's dental insurance plan and the percentage of premium paid by the District are subject to review and adjustment, including termination, by the Board at any time in its sole discretion and in accordance with applicable law. An eligible employee's effective date for insurance coverage will depend on the date of employment and the date the insurance company can include the employee in the plan, but will generally begin the first of the month following the hire date.

Hepatitis Vaccinations

At the approval of the District's Superintendent, the District shall offer to any regular full-time employee whose position may expose them to raw sewage, the opportunity to take Hepatitis A and Hepatitis B vaccinations, as a preventative measure. These vaccinations shall be taken at the County Health Office. The District also offers a Titer Test. This test is not offered by the County Health Office but shall be done at a location designated by

the District. The District will pay for the costs of the hepatitis series vaccinations and/or Titer Test, and shall make the appointment with the County Health Office for the hepatitis vaccinations to be taken in their office, or for the Titer Test at a designated location. A District vehicle can be used for travel to get the vaccinations.

A full-time employee may elect to take the series of vaccinations at the time of hire, but if he or she fails to successfully complete the 90-day introductory period, he/she will be required to reimburse the District for the costs of the vaccinations and/or Titer Test. A Payroll Deduction Authorization form must be completed at the time of approval for the vaccinations.

The Hepatitis A series consists of one vaccination and a booster vaccination. The Hepatitis B series consists of three vaccinations. They shall be taken as follows:

1st Visit: 1st Hepatitis A and 1st Hepatitis B vaccinations

2nd Visit: (one month later): 2nd Hepatitis B vaccinations

3rd Visit: (minimum six months later from the first Hepatitis A & B vaccinations): 2nd Hepatitis A shot and 3rd Hepatitis B shot. (The 2nd Hepatitis A shot is a booster shot that can be taken years later from the 1st Hepatitis A vaccination taken).

Short-Term/Long-Term Disability Insurance

The District offers a short-term and long-term disability insurance plan for employees. A copy of the disability insurance policies are on file with the District Manager. An employee qualifies for this coverage on the 91st day of employment with the District. Disability insurance plans are subject to review and adjustment, including termination, by the Board at any time and in its sole discretion and in accordance with applicable law. In the event of a conflict between this Handbook and the actual plan documents, the plan documents shall govern. Please direct questions concerning this disability insurance program to the District Manager.

Workers' Compensation

To provide for payment of medical expenses and partial salary payments in the event of a work-related accident, exposure or illness, employees are covered by Workers Compensation Insurance. The amount of the benefits payable, and the duration of the payments, depends upon the nature of the employee's injury or illness. In general, all reasonable medical expenses incurred in connection with a work-related injury or illness are paid in full, and partial salary payments are provided if the employee is absent from work due to a work-related injury, exposure or illness.

If an employee is injured, suffers exposure, or becomes ill on the job, the employee must report within ten days, in writing, the injury, exposure or illness to his/her Supervisor. Timely reporting of a job-related injury, exposure or illness allows the District to assist the employee in obtaining appropriate coverage and treatment. Failure to follow this procedure may result in the appropriate Workers Compensation report not being filed in

accordance with the law, which may jeopardize the employee's right to benefits in connection with the injury or illness.

The District Manager may require an employee who has been on leave as a result of an on the job illness or injury to provide a note from a medical provider that the employee may return to work in full or modified capacity.

Questions regarding Workers Compensation should be directed to the District Manager.

Wastewater Certification/Examination/Fees

For full-time Wastewater Operator Employees, the District will pay the examination fees of the first Wastewater Operations and Collections test taken in any level of certification and will reimburse the examination fees of the final test taken upon which certification was obtained. The District also will pay the Certificate fee paid to the Operators' Certified Program office, which is necessary to obtain the License Certificate. Regular full-time Wastewater Operations Employees may attend a one-week certification school as approved by the Superintendent or District Manager. While at the school, the District will pay each employee's school fees, lodging, and three meals per day. Employees will be paid for time spent in the certification classroom. Time spent at the School will be time off with pay. Such time will not be included in overtime calculations. The District will pay for Wastewater Operations employees to renew their licenses per State requirements. If any employee leaves the District within one year of examination, renewal, or attending the certification school, the employee will reimburse the District for all costs paid by the District.

Commercial Driver's License

Full-time Wastewater Operator Employees must obtain and/or maintain a Class "B" CDL License in accordance with the requirements of the Federal Motor Carrier Safety Administration. The District will reimburse those fees paid by the Wastewater Operator Employee for the final CDL License written examination taken upon which a passing grade was obtained. The District will pay for all medical examinations associated with obtaining and maintaining the CDL License. The District will reimburse those fees paid by the Wastewater Operator Employee for the final driving skills test taken upon which a passing grade was obtained. If any Full-time Wastewater Operator Employee leaves the District prior to completion of one year of employment, he/she shall reimburse the District all costs paid by the District associated with obtaining the CDL License. A Payroll Deduction Authorization Form shall be completed at the time of approval of CDL costs to be paid by the District. The District will pay for Wastewater Operator Employees to renew their licenses obtained per State requirements. If any employee leaves the District within one year of renewal, the employee will reimburse the District for all renewal costs paid by the District. Use of District vehicles in this endeavor shall be allowed. The District will grant paid time-off for employees to take the physical, written and driving examinations.

Employees who maintain a CDL as a condition of their employment with the District are subject to the drug and alcohol testing requirements of the US Department of Transportation, the Colorado Department of Transportation and any other applicable laws.

Clothing Allowance – Operations Staff

Each regular full-time employee whose position requires outside work on the Distribution/Collection system is eligible for a clothing allowance benefit. The District shall allow the sum of \$700.00 per employee per three-year period. The Superintendent must approve all purchases with said monies. If any regular full-time employee leaves the District prior to completion of one year of employment, he/she shall reimburse the District of the cost of said items. A Payroll Deduction Authorization form shall be completed at the time of approval of the extra clothing expenditure.

Deferred Compensation Plan

All employees are required to enroll in the Deferred Compensation Plan chosen by the District. This program is in lieu of participation in the Social Security Program, in which the District does not participate. The District shall comply with the Social Security Protection Act of 2004, Form SSA-1945, which requires that it provide a statement to employees explaining how the Deferred Compensation Plan could affect future Social Security benefits to which they may become entitled. This form shall be given to the employee prior to the date of employment, and the employee must sign the form. The percentage, based on gross wages (including overtime and bonuses), to be invested by the District in the plan on a monthly basis will be 7.65% or the Social Security tax rate, whichever is higher. Employees are not required to invest any portion of their wages in this Program. The District will pay all administrative fees associated with this Plan.

401(a) Money Purchase Plan

All regular full-time employees shall be enrolled in the "Pension Plan" chosen by the District. The current plan is a vesting plan with employees reaching vesting at six (6) months of employment. The percentage, based on gross earnings (including overtime and/or bonuses) to be contributed by the District on a monthly basis is set by the Board of Directors, in its sole discretion, and may be amended at any time. All of the contributions to this fund remain District funds until an employee meets the six (6) month vesting level. For this reason, the District is required to invest in a fund within the Plan that provides a "guaranteed" rate of return. Once an employee is 100% vested, he/she may determine investment options for the funds held in his/her account. Upon termination of employment, the District will mail to the vested employee information about the income available under this retirement plan.

EMPLOYEE CONDUCT

Drug and Alcohol Policy

The District strives to provide a safe and productive work environment, free of Illegal Drug use and alcohol abuse. The District's policy is intended to better ensure a drug and alcohol-free work environment, and to reduce and help eliminate drug and alcohol related accidents, injuries, fatalities and property damages. All District employees are subject to this Drug and Alcohol Policy.

The following are strictly prohibited: 1) reporting to work under the influence of alcohol, Illegal drugs or Substances, other than those prescribed by a physician or obtained by a legal over the counter source; 2) use, possession, purchase, sale, dispensing, manufacturing, promotion, storage or transfer on District property, while on duty, or while representing or acting on behalf of the District for any purpose, of alcohol, Illegal drugs or Substances, other than those prescribed by a physician or obtained from a legal over the counter source, or any other substance that impairs job performance or poses a hazard to the safety and welfare of the employee, other employees, or the public. Medical or recreational marijuana and psilocybin mushrooms are controlled substances and illegal under federal law, and are included within the definition of Illegal Drug or Substance. If an impairment becomes known to an employee, the employee must immediately notify the District Manager and the employee's supervisor and shall cease performing District functions until he or she can safely and completely perform his or her job. Sick leave may be taken for this purpose.

Any employee who reports or continues to work while impaired by Illegal drugs or Substances or alcohol in violation of this policy may be immediately relieved of their duties and may be subject to further disciplinary action, up to and including termination.

No employee may enter or remain on District property at any time while under the influence of Illegal Drugs or Substances or alcohol.

Employees may use prescription drugs so long as that use is consistent with a prescription and approved under working conditions by the treating physician. Employees must report promptly to their Supervisor their use of any prescription or non-prescription medication that may impair their judgment, alertness, performance or behavior, or otherwise affect their ability to perform the essential functions of their job. Employees may be assigned modified duties while using a prescription medication that impairs judgment, alertness, performance, or behavior, or otherwise affects their ability to perform the essential functions of their job.

Testing

The District shall determine the appropriate drug and alcohol testing of its employees and such testing shall be conducted in accordance with applicable law. Occasions of testing may include: testing after a conditional offer of employment, testing after an accident involving a District vehicle or personal vehicle being used to conduct District business, return to duty testing, random testing on employees in safety-sensitive positions, and/or testing upon reasonable suspicion that an employee is violating this policy.

For testing based on reasonable suspicion, the District Manager or a designee shall document in writing the facts constituting reasonable suspicion. Circumstances that may constitute a basis for determining reasonable suspicion include, but are not limited to: abnormal or erratic behavior; information of recent illegal drug or alcohol use provided by a reliable and credible source; observation of illegal drug or alcohol use, purchase or sale; presence of a physical symptom of illegal drug or alcohol use; possession of alcohol or illegal drugs; or aggressive or violent behavior. The facts shall be disclosed to the employee at the time the demand for illegal drug and alcohol testing is made. All diagnostic illegal drug screenings and alcohol tests based on reasonable suspicion must have the prior approval of the District Manager or a designee. All employees notified of reasonable suspicion to be tested must report immediately to the District's designated provider accompanied by a District representative.

In addition, employees who maintain a CDL as a condition of their employment with the District are subject to the drug and alcohol testing requirements of the US Department of Transportation, the Colorado Department of Transportation and any other applicable laws.

Testing Results

Any employee who refuses to submit to a drug or alcohol test required herein shall not perform or continue to perform safety-sensitive duties and will be subject to disciplinary action, up to and including termination. An employee will be deemed to have refused to submit to testing if he or she is unavailable or fails to provide samples sufficient for testing absent any medical necessity. Verified positive tests for alcohol or illegal drugs or substances may subject employees to disciplinary action, up to and including termination.

To the extent reasonably possible, and except as necessary in an emergency situation or for management to conduct the business of the District, or unless otherwise required to do so by law, the District will not release information with respect to an employee's drug or alcohol test results.

Duty to Notify the District of any Illegal Drug/Alcohol Related Convictions

District employees must notify the District Manager within 24 hours of being charged with an offense involving the unlawful manufacture, distribution, dispensation, possession or use of an illegal drug or substance, or an alcohol related offense.

District employees must notify the District if they are convicted of, or plead guilty or no-contest to, any charge of unlawful manufacture, distribution, dispensation, possession or use of a controlled substance, or illegal drug, or any alcohol-related offense.

Employees must notify the District no later than five (5) calendar days after conviction, or entry of a guilty or no-contest plea. Any employee who fails to notify the District within the required times may be immediately terminated. The District may take corrective action up to and including termination for the conviction, guilty plea, plea of no-contest, diversion, or deferment of any illegal drug or alcohol related offense.

Vehicles

The Superintendent shall assign District vehicles to Operations Staff requiring the use of a vehicle to complete job assignments. The District shall provide fuel for use in District owned vehicles. The Superintendent shall keep records of fuel use. No one other than authorized District employees shall drive said vehicles. The safe and legal operation of the District's vehicles is critical to the District's service to its citizens. All employees who operate District vehicles, or personal vehicles in the performance of District duties or activities, shall obey the following rules:

Valid Driver's License

A valid Colorado driver's license, unrestricted except for corrected vision or other restriction(s) that can be reasonably accommodated, is a condition of employment and continued employment with the District. Each employee shall provide a copy of his or her current Colorado drivers' license to the District Manager in January of each calendar year.

Insurance

Each employee must maintain motor vehicle insurance coverage in the minimum amounts required by law on any private vehicle that may be used in performing any duty or activity on behalf of the District. In addition, each employee must be insurable at a reasonable cost, by the District's insurance carrier.

Accidents

All accidents involving District vehicles, or a personal vehicle used in performing any duty or activity on behalf of the District, no matter how minor, must be reported immediately to the employee's Supervisor. A written report by the employee must be submitted to the Superintendent or District Manager within 24 hours.

Traffic Violations

Citations for moving violations and any driver's license revocation, confiscation or suspension must be immediately reported to the employee's Supervisor, regardless of whether the citation occurred while the employee was on the job, engaged in District business, or on personal time.

Lawful Driving

All District vehicles must be operated at all times in a lawful manner, and seatbelts must be worn at all times.

Use of District Vehicles

No one other than authorized District employees shall drive District vehicles. The District discourages family members of employees from riding in District vehicles. Dogs are not allowed in District vehicles. District employees assigned to District vehicles may be required to reimburse the District for any vehicle damage not incurred in the normal use of such vehicles or in the ordinary scope of employment.

Use of Cell Phones

Using personal cell phones for calls, text messages, or other communications not related to District business during "working hours" is acceptable on a limited basis. District cell phones must never be used for personal purposes. Neither personal nor District cell phones shall be used at any time while driving any District vehicle or while driving a personal vehicle for District business. Use of such communication devices while sitting in a non-moving vehicle is allowed. The prohibition against use of cell phones while driving a District vehicle or a personal vehicle on District business includes hands-free and "speaker" features. The District requires its employees to devote their full attention to driving.

Dress Code and Grooming

Grooming and Personal Hygiene

All District employees must report to work clean and dressed appropriately for their position. Hair, including facial hair, must be well-groomed and kept at a length appropriate for the employee's position. To the extent practical while still meeting the demands of their position, employees must maintain good personal hygiene.

An employee may be sent home to change his/her apparel if it does not meet these guidelines or is otherwise inappropriate. The District will not pay for time away from work to make those changes

- Operations Staff.

The District will provide shirts with the District's logo to Wastewater Operations staff. Wastewater Operations staff are required to wear the District-provided shirts while in the field, so citizens can easily identify the individual as a District employee. District shirts must never be worn for personal purposes.

- Administrative Staff.

The District expects its administrative employees to be well groomed, clean, and neat at all times. Work attire must be appropriate to the area in which the employee works. Proper work attire includes skirts, shirts, dresses, slacks, pants, and other clothing that cover the back, shoulders, and midriff. Shoes must be worn at all times.

Smoking, Vaping, and Tobacco Products

The District intends to provide a smoking, vaping, and tobacco-free work environment for its employees. Smoking, vaping, and the use of tobacco are prohibited in District vehicles and facilities. Smoking, vaping, and the use of tobacco products are only

permitted in areas outside District facilities and vehicles designated by the District Manager and at least 15 feet from the District's main entrance.

Bulletin Boards and Website

Bulletin boards, and the District's website, are and will be provided for informational purposes. It is the employee's responsibility to keep apprised of what is posted on the bulletin boards and website. Documents, materials and information must not be posted on the bulletin boards or the District's website without prior approval of the District Manager.

Solicitations

No solicitation of any kind is permitted on District property, unless approved by District Manager, or his or her designee, except to the extent protected by applicable law.

Housekeeping

From the standpoint of both health and safety, each employee shares responsibility for "good housekeeping." This responsibility is not limited to lunchroom facilities. It is important that a systematic and neat appearance of District facilities and vehicles be projected to guests and customers who visit the District.

District Property

Personal Use of District Property

District equipment, facilities and tools shall not be used by, or loaned to, any employee for personal purposes.

District Not Liable for Employee's Personal Property

Each employee is responsible for his/her personal property while at work. The District is not responsible for any loss or damage to personal vehicles or any other personal property of its employees.

District's Right to Conduct Searches Upon Reasonable Suspicion

The District reserves the right to conduct reasonable searches and inspections of any employee, which may include District-owned property and the employee's personal belongings, without notice. Any employee who refuses to submit to such a search may be subject to disciplinary action up to and including termination.

Employees do not have a reasonable expectation of privacy in District-owned property, including but not limited to lockers, desks, filing cabinets, computers, email accounts and mobile phones.

If the District finds an employee to be using or in the possession of illegal or unauthorized items, the employee may be subject to disciplinary action up to and including termination.

Conflict of Interest

Each employee must immediately disclose all actual or potential conflicts of interest in writing to the District Manager and as otherwise required by applicable law.

District employees shall not place their personal business interests above the best interests of the District or its constituents.

Examples of potential conflicts of interest include, but are not limited to:

- Engaging in a financial or business transaction for the employee's private business purposes with a person the employee supervises;
- Performing services for or taking other action that confers an economic benefit on a business in which the employee has a direct or indirect financial interest, or for which the employee is engaged as counsel, consultant, representative or agent;
- Being personally or financially interested, directly or indirectly, in any contract between the District and any other person or entity;
- Purchasing at any sale, or being a vendor as to any purchase, if the District is involved in the transaction.
- Having an interest in any business that receives a direct or indirect economic benefit from doing business with the District.

Accepting a gift of substantial value or a substantial economic benefit which might tend to improperly influence the employee in the discharge of the employee's responsibilities, or which could be construed as a reward for action taken in the course of official duties. It is a conflict with the interests of the District, and a violation of trust for an employee to give or release to any party outside the District's employ any data or information of a confidential nature pertaining to the District's business, or to use such knowledge or information for personal benefit. Information that the District considers to be confidential includes, without limitation: employee medical information, confidential personnel information of employees, competitive bid data, and any other information the District reasonably believes to be confidential or proprietary information that could be used to the detriment of the District, its management, employees or the public the District serves.

Other Employment, Businesses and Activities

Employees may engage in outside employment if it does not affect or interfere with the employee's ability to perform his/her duties for the District. Employees must advise their Supervisor and the District Manager they are engaging in outside employment. The District will not allow an employee to work modified hours so he/she can engage in outside employment.

Employees engaged in private business, other employment or activities must not allow the other employment, business or activities to conflict with employment by the District. In the event of a conflict of interest, which conflict shall be determined in the sole discretion of the District Manager, the employee will be notified to cease the private business, other employment or activity, or apply for a waiver of the conflict from the District Manager. The District Manager, in his or her sole discretion, will determine what effect, if any, the conflict of interest will have on the employee's employment relationship with the District.

Personal Gain Prohibited/Gifts

It is a conflict of interest for any employee to accept payment from a third party for District-related services provided to the third party, regardless of whether such service is provided during regular business hours. An employee with questions concerning the receipt of a payment or gift should discuss it with the District Manager.

No employee shall request or accept payment or any other thing of value from any person or entity, other than payment from the District, for services rendered as an employee of the District. In addition, no employee shall accept a gift during the scope of his/her service for the District if: (a) the gift is a personalized item; (b) the gift is not left in a common area accessible to all staff; (c) the gift is presented at other than traditional or customary gift-giving times; and (d) the gift is intended to obligate or intimidate the employee or places the gift giver at an advantage.

Off-Duty Conduct

Employees may engage in off-duty activities that are allowed by applicable law; however, the District may take corrective or disciplinary action in response to off-duty conduct of employees that relates to a bona fide occupational requirement, affects job performance, impairs working relationships, has a negative impact on the District's ability to perform its functions, or is reasonably and rationally related to the employment activities and responsibilities of the employee, or is necessary to avoid a conflict of interest.

Communications Systems

During their employment, employees may have access to the District's computer, intranet, Internet and messaging systems through personal desktop and laptop computers, telephones, pagers, cellular phones, radios and the local area network (collectively, the "communications systems"). Documents, files or data created or stored on the District's communications systems are the District's property. All information regarding access to the District's communications systems, such as user identifications, modem phone numbers, modem access codes, and passwords, is confidential and may not be disclosed to anyone other than District employees.

All files, documents, data and software created or stored on the District's communications systems are subject to review and inspection at any time. In this regard,

employees should not assume any information created or stored on the District's communications systems is confidential or personal to the employee.

The District permits reasonable, responsible, and limited use of the District's communications systems for personal purposes. No employee shall place a personal long-distance telephone call, or otherwise use the District's communications systems, in a manner that results in any fee, charge or assessment to the District, without the prior approval of the District Manager, and immediate reimbursement to the District of any fee, charge or assessment incurred.

As set forth in other portions of this Handbook, District employees have no reasonable expectation of privacy in any District property, including the District's communications systems. The District has the right and may monitor, at any time, an employee's use of the District's communications systems, including but not limited to e-mail and voice mail, and an employee's access of internet websites, and information and data stored, sent or received through the District's computers.

Correspondence to or from an employee in the form of electronic mail or instant and text messaging may be a public record under the public records law and may be subject to public inspection under Section 24-72-203, C.R.S.

The District has numerous licenses to utilize computer software. The license agreements contain restrictions concerning the software use, duplication and federal copyright protection. Each employee who uses the District's computer resources assumes the responsibilities listed below:

- Only software that has been authorized and purchased by the District should be used on any District computer or other District device. Personal software may contain computer viruses, which could be potentially damaging to the District's systems and databases. No employee shall "download" from the internet, or otherwise install, any software onto the District's computers without prior authorization from the District Manager, or his/her designee.
- District or vendor software and software manuals should not be duplicated or reproduced in any manner, except for backup necessary for system failure or malfunction. Such actions are in violation of license agreements that the District and its employees are obligated to abide by.
- District software is not to be altered in any manner, including but not limited to, decompiling, disassembling, cross-compiling, reverse engineering or drafting derivative works.
- Computer software or documentation should not be removed from the District premises without approval from the District Manager or his/her designee.
- Upon termination of employment, all computer software and manuals should be returned to the District.

Tampering with computer hardware, or software, or violating any of the preceding provisions will not be tolerated.

Media Relations

With respect to District matters, the District cooperates with news media inquiries and communicates with the media through the Board of Directors, the District Manager, or a designated spokesperson. No employees, except the District Manager or a designated spokesperson, may speak on behalf of the District.

DISCIPLINE AND TERMINATION

Discipline

The District's disciplinary policies are intended to place employees on notice that specific conduct is likely to have serious consequences in the workplace, not to limit the District's rights to take such action as it may deem appropriate in any given instance.

At Will Employment/Service

All employees are "at will," and may leave the District at any time. The District also may terminate an employee at any time, with or without cause, subject only to the requirements of applicable law.

Reporting Violations

An employee shall report a violation of this Handbook or any other District rule or applicable law, or other alleged employee misconduct to the employee's Supervisor or the District Manager.

When Discipline May Be Imposed

Discipline may be imposed for violating this Handbook or any other District rule, any applicable law, or for unsatisfactory or deficient performance of duties.

Disciplinary Action

Disciplinary actions may include, without limitation, the following actions. District management retains the right to determine in its discretion, that any of the following disciplinary actions is appropriate without using lower levels of discipline first.

- An oral warning or reprimand, which may be accompanied by a written notation in the employee's personnel file.
- A written reprimand signed by the employee's Supervisor and acknowledged by the employee. Written reprimands will be placed in the employee's personnel file and the employee may provide a written explanation or response to the written reprimand that will also be placed in the employee's personnel file.
- Suspension without pay. A suspension without pay will be accompanied by a written statement signed by the employee and his/her Supervisor detailing the terms of the suspension. A copy of the written statement will be added to the employee's personnel file.
- Termination. The District will provide the employee with written notice that he/she has been terminated.

Termination Due to Job Elimination

The District Manager may terminate an employee as a result of the elimination of the employee's position.

Termination for Reasons Other Than Discipline or Job Elimination

The District Manager, on his/her own initiative or upon a Supervisor's recommendation, may terminate an employee for any or no reason, subject only to the requirements of applicable law.

Three Lakes Employee Handbook Acknowledgement

I, the undersigned, hereby acknowledge and state I have been provided with a copy of, and have read and understand, the Employee Handbook of the THREE LAKES WATER AND SANITATION DISTRICT (the "District"), effective January 1, 2025, and that the Employee Handbook and any subsequent amendments supersede all prior rules, policies and procedures of the District dealing with similar subject matter.

I understand that the Board of Directors of the District has the right to change the rules, policies and procedures of the District at any time without notice.

I further understand that the Employee Handbook of the District, as amended from time to time, applies to all employees of the District. I understand that the Employee Handbook does not constitute a contract of employment or a part thereof, either express or implied. Notwithstanding any statement to the contrary in the Employee Handbook, any representations contained in any employment application, the District forms, or other District documents, or any statements made by any employee or agent of the District, I understand that employees of the District are employed on an "at will basis." As a result, I understand that employees may terminate their employment with the District without notice at any time. Similarly, the District may terminate an employee's employment at any time with or without cause, subject only to any requirements of applicable law.

NOTHING IN THIS HANDBOOK IS INTENDED TO PROHIBIT OR RESTRICT EMPLOYEES FROM DISCUSSING TERMS AND CONDITIONS OF EMPLOYMENT.

Printed Name

Signature

Date

Three Lakes Employee Consent Form

I, _____ (Employee name), have read and agree to comply with the drug and alcohol policy of the THREE LAKES WATER AND SANITATION DISTRICT (the "District") as set forth in the District's Employee Handbook. I hereby give my consent for the District and a qualified laboratory selected by the District to perform tests to identify the presence of illegal drugs or substances marijuana, psilocybin mushrooms, or alcohol in violation of the District's Drug and Alcohol Policy. I furthermore give my permission for the test results to be released to the District Manager, the District's medical and legal advisors, or his or her designee.

I understand that refusal to take this test, tampering with the sample, or a positive test for illegal drugs or substances, marijuana, psilocybin mushrooms, or alcohol use in violation of the District's policy may result in my being rejected as a candidate for employment or discipline by the District, up to and including termination of my employment.

Signature

Date

Three Lakes Agreement for Authorized Payroll Deductions

_____ ("Employee") expressly agrees that the THREE LAKES WATER AND SANITATION DISTRICT ("District") may reduce the Employee's wages or compensation for payment of loans, advances, goods or services, and to compensate the District for any equipment or property the District provides the Employee during the course of his or her employment by the District, including but not limited to Wastewater Operator and Collections Certification School costs and Wastewater Operator and Collections License/Certification costs (including examination, license/certification, and renewal costs).

Without relieving the Employee from his or her obligation to return District money or property to the District upon separation from employment, Employee acknowledges that the District, in accordance with applicable law, may set off against Employee's final paycheck the amount or value of the property he or she failed to return.

This Agreement only concerns the matters expressly addressed herein and is not intended to be an employment contract, does not alter the Employee's at-will employment status or any of the other terms or conditions of employment.

THREE LAKES WATER AND
SANITATION DISTRICT

Employee

By: _____

Date

Date

**THREE LAKES WATER AND SANITATION DISTRICT
RESOLUTION 2024-11-2
A RESOLUTION AMENDING THE RULES AND REGULATIONS
OF THE DISTRICT**

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, pursuant to Section 32-1-1001(1)(h), C.R.S., the Board of Directors of the District (the “Board”) has the power to manage, control, and supervise the business and affairs of the District and all construction, installation, operation, and maintenance of the District’s improvements; and

WHEREAS, pursuant to Section 32-1-1001(1)(m), C.R.S., the Board has the power to adopt, amend, and enforce rules and regulations not in conflict with the Constitution and the laws of this State for carrying on the business, objects and affairs of the Board and of the District; and

WHEREAS, on March 8, 2010, the Board adopted Rules and Regulations of the District, as amended (the “Rules and Regulations”); and

WHEREAS, pursuant to Section 11.9 of the Rules and Regulations, the Board has the right and authority to amend the Rules and Regulations at any time to reflect those changes determined to be necessary by the Board; and

WHEREAS, the Board hereby finds and determines that amending the Rules and Regulations as set forth herein is necessary for the protection of public health and the environment and to the function and operation of the District and is beneficial to the District and its customers.

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

1. The amendments to the Rules and Regulations set forth in Exhibit A, attached hereto and incorporated herein, are hereby adopted.
2. This Resolution shall take effect and be enforced immediately upon adoption of this Resolution.
3. 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.
4. This Resolution is and shall constitute a legislative measure of the District, which may be modified only by formal resolution of the Board of Directors.

ADOPTED this 12TH day of November, 2024.

THREE LAKES WATER AND
SANITATION DISTRICT

By: _____
Matt Reed, Chairman

Attest:

Scott Huff, Secretary/Treasurer

EXHIBIT A

Amendments to the District Rules and Regulations

CHAPTER 3, USE OF DISTRICT FACILITIES

Chapter 3 is amended by adding the capitalized, double-underlined text, as a new Subsection 3.6.1 immediately following Section 3.6:

3.6.1 TEMPORARY VARIANCE FOR CONNECTION TO FUTURE PLANNED SEWER MAIN

THE DISTRICT MAY ISSUE A TEMPORARY VARIANCE FROM A COMPELLING CONNECTION ORDER IN THE EVENT THAT THE DISTRICT HAS IDENTIFIED THE LOCATION OF A SEWER MAIN TO BE CONSTRUCTED IN THE FUTURE AND SUCH MAIN WILL PROVIDE A MORE PRACTICAL CONNECTION POINT THAN THE EXISTING SEWER MAIN FOR AN OWNER'S PREMISES, AS DETERMINED BY THE DISTRICT. THERE IS NO FEE FOR A VARIANCE ISSUED PURSUANT TO THIS SUBSECTION 3.6.1.

ANY PARTY ISSUED A VARIANCE PURSUANT TO THIS SUBSECTION 3.6.1 WILL BE REQUIRED, AS A CONDITION OF THE VARIANCE BEING ISSUED, 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 FOUR (4) YEARS 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 THE ISSUANCE OF THE VARIANCE. UPON TESTING, A COPY OF THE INSPECTION REPORT SHALL BE FORWARDED TO THE DISTRICT WITHIN THIRTY (30) DAYS.

IF AN INSPECTION REPORT INDICATES THAT THE SEPTIC TANK/LEACH FIELD SYSTEM IS NOT IN GOOD WORKING ORDER AND/OR IS EXPECTED TO REACH THE END OF ITS USEFUL LIFE WITHIN THE NEXT FOUR (4) YEARS, THE OWNER SHALL EITHER CONNECT TO THE SEWER SYSTEM OR MAKE ALL NECESSARY REPAIRS AND SUBMIT A NEW

INSPECTION REPORT TO THE DISTRICT WITHIN SIXTY (60) DAYS. AT ANY TIME, THE DISTRICT MAY NOTIFY GRAND COUNTY OF A FAILING SEPTIC TANK/LEACH FIELD SYSTEM.

THE VARIANCE GRANTED PURSUANT TO THIS SUBSECTION 3.6.1 MAY BE TERMINATED BY THE DISTRICT AT ANY TIME, FOR ANY REASON OR NO REASON, INCLUDING BUT NOT LIMITED TO: (A) FAILURE OF OWNER TO ABIDE BY THE TERMS OF THE AGREEMENT; (B) COMPLETION OF THE NEW SEWER MAIN THAT IS EXPECTED TO PROVIDE A MORE PRACTICAL CONNECTION POINT TO THE OWNER'S PREMISES; OR (C) ABANDONMENT OR DELAY IN COMPLETION OF SUCH NEW SEWER MAIN.

THREE LAKES WATER & SANITATION DISTRICT

Check Detail - Enterprise Fund

October 2024

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	ACH	10/08/2024	COUNTRY ACE HARDWARE	1006a · UBB ENTERPRISE	
Bill		09/18/2024		5169 · PLANT - REPAIRS & MAINTENANCE	-11.62
Bill		10/08/2024		5183 · SHOP SUPPLIES	-5.92
				5192 · TOOLS	-71.20
				5192 · TOOLS	-45.49
				5169 · PLANT - REPAIRS & MAINTENANCE	-50.44
				5169 · PLANT - REPAIRS & MAINTENANCE	-9.08
				5169 · PLANT - REPAIRS & MAINTENANCE	-43.51
				5183 · SHOP SUPPLIES	-64.28
				5183 · SHOP SUPPLIES	-94.94
				5169 · PLANT - REPAIRS & MAINTENANCE	-82.07
				5170 · PROPERTY REPAIR & MAINTENANCE	-13.84
				5183 · SHOP SUPPLIES	-53.74
TOTAL					-546.13
Bill Pmt -Check	ACH	10/08/2024	XCEL ENERGY	1006a · UBB ENTERPRISE	
Bill		09/23/2024		5090 · UTILITIES - ADMIN BLDG	-75.21
TOTAL					-75.21
Bill Pmt -Check	ACH	10/23/2024	PITNEY BOWES - MTNC & SUPPLIES	1006a · UBB ENTERPRISE	
Bill		10/23/2024		5050 · EQUIPMENT/MAINTENANCE AGREEM...	-381.60
				5060 · POSTAGE & BOX RENT	-400.34
TOTAL					-781.94
Bill Pmt -Check	ACH	10/23/2024	GRAINGER	1006a · UBB ENTERPRISE	
Bill		10/23/2024		5169 · PLANT - REPAIRS & MAINTENANCE	-76.21
TOTAL					-76.21
Bill Pmt -Check	ACH	10/23/2024	GRAINGER	1006a · UBB ENTERPRISE	
Bill		10/23/2024		5169 · PLANT - REPAIRS & MAINTENANCE	-69.91
TOTAL					-69.91
Bill Pmt -Check	ACH	10/24/2024	CENTURY LINK-LUMEN	1006a · UBB ENTERPRISE	

THREE LAKES WATER & SANITATION DISTRICT
Check Detail - Enterprise Fund
 October 2024

Type	Num	Date	Name	Account	Paid Amount
Bill		11/04/2024		5207 · PLANT - TELEPHONE	-68.58
TOTAL					-68.58
Bill Pmt -Check	ACH	10/24/2024	COLORADO SPECIAL DISTRICTS	1006a · UBB ENTERPRISE	
Bill		11/04/2024		1070 · PREPAID INSURANCE	-7,870.00
TOTAL					-7,870.00
Bill Pmt -Check	ACH	10/24/2024	COLUMN	1006a · UBB ENTERPRISE	
Bill		10/07/2024		5062 · PRINTING & PUBLICATIONS	-34.76
TOTAL					-34.76
Bill Pmt -Check	ACH	10/24/2024	COMCAST	1006a · UBB ENTERPRISE	
Bill		10/23/2024		5207 · PLANT - TELEPHONE	-375.79
TOTAL					-375.79
Bill Pmt -Check	ACH	10/24/2024	WASTE MANAGEMENT	1006a · UBB ENTERPRISE	
Bill		11/04/2024		5170 · PROPERTY REPAIR & MAINTENANCE	-213.12
				5169 · PLANT - REPAIRS & MAINTENANCE	-213.11
TOTAL					-426.23
Bill Pmt -Check	ACH	10/24/2024	WOODRIVER ENERGY	1006a · UBB ENTERPRISE	
Bill		10/24/2024		5208 · PLANT - UTILITIES	-970.44
TOTAL					-970.44
Bill Pmt -Check	ACH	10/30/2024	VERIZON WIRELESS SERVICES LLC	1006a · UBB ENTERPRISE	
Bill		10/22/2024	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	-104.26
				5075 · TELEPHONE/INTERNET	-109.76
			NORTH SHORE WATER DISTRICT	1170 · DUE FROM NORTH SHORE WATER	-56.72
			COLUMBINE LAKE WATER DISTRICT	1180 · DUE FROM COLUMBINE LAKE WATER	-56.72

THREE LAKES WATER & SANITATION DISTRICT
Check Detail - Enterprise Fund
 October 2024

Type	Num	Date	Name	Account	Paid Amount
TOTAL					-525.26
Bill Pmt -Check	ACH	10/30/2024	COMCAST	1006a · UBB ENTERPRISE	
Bill		10/23/2024		5162 · SCADA SOFTWARE/EQUIPMENT LEASE	-160.82
TOTAL					-160.82
Bill Pmt -Check	38587	10/08/2024	BBA WATER CONSULTANTS	1006a · UBB ENTERPRISE	
Bill		10/08/2024		5067 · LEGAL SERVICE & CONSULTING	-6,983.25
TOTAL					-6,983.25
Bill Pmt -Check	38588	10/08/2024	BROWNS HILL ENGINEERING & CONTROLS, LLC	1006a · UBB ENTERPRISE	
Bill		09/16/2024		5190 · SYSTEM REPAIR & MAINTENANCE	-5,410.00
Bill		10/08/2024		5162 · SCADA SOFTWARE/EQUIPMENT LEASE	-1,372.00
				5162 · SCADA SOFTWARE/EQUIPMENT LEASE	-1,580.00
TOTAL					-8,362.00
Bill Pmt -Check	38589	10/08/2024	COLORADO ANALYTICAL LABORATORIES, INC.	1006a · UBB ENTERPRISE	
Bill		09/23/2024		5149 · PLANT - LAB	-727.00
TOTAL					-727.00
Bill Pmt -Check	38590	10/08/2024	DENALI WATER SOLUTIONS LLC	1006a · UBB ENTERPRISE	
Bill		10/08/2024		5185 · PLANT - SLUDGE HAULING	-2,131.62
TOTAL					-2,131.62
Bill Pmt -Check	38591	10/08/2024	ERA - ENVIRONMENTAL RESOURCE ASSOCIATES	1006a · UBB ENTERPRISE	
Bill		10/08/2024		5149 · PLANT - LAB	-373.05
TOTAL					-373.05
Bill Pmt -Check	38592	10/08/2024	GOBLE SAMPSON	1006a · UBB ENTERPRISE	
Bill		09/25/2024		5169 · PLANT - REPAIRS & MAINTENANCE	-974.67

THREE LAKES WATER & SANITATION DISTRICT

Check Detail - Enterprise Fund

October 2024

Type	Num	Date	Name	Account	Paid Amount
TOTAL					-974.67
Bill Pmt -Check	38593	10/08/2024	LOU'S GLOVES INC.	1006a · UBB ENTERPRISE	
Bill		09/18/2024		5183 · SHOP SUPPLIES	-231.00
TOTAL					-231.00
Bill Pmt -Check	38594	10/08/2024	MOUNTAIN PARKS ELECTRIC INC	1006a · UBB ENTERPRISE	
Bill		09/24/2024		5208 · PLANT - UTILITIES	-17,491.52
				5198 · UTILITIES - GARAGES (2 EACH)	-40.85
				5090 · UTILITIES - ADMIN BLDG	-333.69
				5198 · UTILITIES - GARAGES (2 EACH)	-99.18
				5197 · UTILITIES - LIFT STATIONS	-7,015.74
TOTAL					-24,980.98
Bill Pmt -Check	38595	10/08/2024	PITNEY BOWES RESERVE ACCOUNT	1006a · UBB ENTERPRISE	
Bill		09/16/2024		5060 · POSTAGE & BOX RENT	-3,000.00
TOTAL					-3,000.00
Bill Pmt -Check	38596	10/08/2024	SASQUATCH ALARMS & COMMUNICATIONS INC.	1006a · UBB ENTERPRISE	
Bill		10/08/2024		5050 · EQUIPMENT/MAINTENANCE AGREEM...	-190.12
				5169 · PLANT - REPAIRS & MAINTENANCE	-190.13
TOTAL					-380.25
Bill Pmt -Check	38597	10/08/2024	SGS NORTH AMERICA INC.	1006a · UBB ENTERPRISE	
Bill		10/08/2024		5149 · PLANT - LAB	-100.00
Bill		10/08/2024		5149 · PLANT - LAB	-514.44
TOTAL					-614.44
Bill Pmt -Check	38598	10/08/2024	THE GRAND KNUT, LLC	1006a · UBB ENTERPRISE	
Bill		10/08/2024		5070 · REPAIRS & MAINTENANCE	-400.00
				5169 · PLANT - REPAIRS & MAINTENANCE	-400.00
TOTAL					-800.00

THREE LAKES WATER & SANITATION DISTRICT
Check Detail - Enterprise Fund
 October 2024

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	38599	10/08/2024	UNCC - UTILITY NOTIFICATION CENTER	1006a · UBB ENTERPRISE	
Bill		09/23/2024		5150 · LOCATES	-139.32
TOTAL					-139.32
Bill Pmt -Check	38600	10/08/2024	USA BLUE BOOK	1006a · UBB ENTERPRISE	
Bill		10/08/2024		5149 · PLANT - LAB	-172.04
Bill		10/08/2024		5149 · PLANT - LAB	-65.45
				5149 · PLANT - LAB	-580.74
TOTAL					-818.23
Bill Pmt -Check	38601	10/08/2024	ANCHOR QEA	1006a · UBB ENTERPRISE	
Bill		09/25/2024		6400 · Systems Improvements	-20,236.50
				6400 · Systems Improvements	-11,665.00
TOTAL					-31,901.50
Bill Pmt -Check	38602	10/08/2024	DENVER INDUSTRIAL PUMPS	1006a · UBB ENTERPRISE	
Bill		10/08/2024		5169 · PLANT - REPAIRS & MAINTENANCE	-12,204.55
TOTAL					-12,204.55
Bill Pmt -Check	38603	10/08/2024	MOSES, WITTEMYER, HARRISON, & WOODRUFF	1006a · UBB ENTERPRISE	
Bill		10/08/2024		5067 · LEGAL SERVICE & CONSULTING	-2,053.30
TOTAL					-2,053.30
Bill Pmt -Check	38604	10/08/2024	PVS DX, INC	1006a · UBB ENTERPRISE	
Bill		10/08/2024		5206 · PLANT - CHEMICALS	-1,399.20
TOTAL					-1,399.20
Bill Pmt -Check	38605	10/29/2024	COLLINS COLE FLYNN WINN & ULMER, PLLC	1006a · UBB ENTERPRISE	
Bill		10/23/2024		5067 · LEGAL SERVICE & CONSULTING	-3,115.00

THREE LAKES WATER & SANITATION DISTRICT
Check Detail - Enterprise Fund
 October 2024

Type	Num	Date	Name	Account	Paid Amount
TOTAL					-3,115.00
Bill Pmt -Check	38606	10/29/2024	COLORADO ANALYTICAL LABORATORIES, INC.	1006a · UBB ENTERPRISE	
Bill		10/23/2024		5149 · PLANT - LAB	-831.00
TOTAL					-831.00
Bill Pmt -Check	38607	10/29/2024	DENALI WATER SOLUTIONS LLC	1006a · UBB ENTERPRISE	
Bill		10/29/2024		5185 · PLANT - SLUDGE HAULING	-2,053.15
TOTAL					-2,053.15
Bill Pmt -Check	38608	10/29/2024	EXECUTECH	1006a · UBB ENTERPRISE	
Bill		10/23/2024		5061 · COMPUTERS / PRINTERS	-830.00
				5161 · COMPUTERS / PRINTERS	-430.00
				5061 · COMPUTERS / PRINTERS	-56.00
				5161 · COMPUTERS / PRINTERS	-56.00
				5061 · COMPUTERS / PRINTERS	-16.25
				5161 · COMPUTERS / PRINTERS	-16.25
TOTAL					-1,404.50
Bill Pmt -Check	38609	10/29/2024	GRAND LAKE HARDWARE INC	1006a · UBB ENTERPRISE	
Bill		10/09/2024		5169 · PLANT - REPAIRS & MAINTENANCE	-9.98
TOTAL					-9.98
Bill Pmt -Check	38610	10/29/2024	MOUNTAIN PARKS ELECTRIC INC	1006a · UBB ENTERPRISE	
Bill		10/23/2024		5208 · PLANT - UTILITIES	-15,460.11
				5198 · UTILITIES - GARAGES (2 EACH)	-43.20
				5090 · UTILITIES - ADMIN BLDG	-338.38
				5198 · UTILITIES - GARAGES (2 EACH)	-110.57
				5197 · UTILITIES - LIFT STATIONS	-6,526.85
TOTAL					-22,479.11
Bill Pmt -Check	38611	10/29/2024	NAPA AUTO PARTS	1006a · UBB ENTERPRISE	
Bill		09/16/2024		5195 · TRUCK REPAIR & MAINTENANCE	-9.48

THREE LAKES WATER & SANITATION DISTRICT
Check Detail - Enterprise Fund
October 2024

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
				5195 · TRUCK REPAIR & MAINTENANCE	-55.25
TOTAL					-64.73
Bill Pmt -Check	38612	10/29/2024	SGS NORTH AMERICA INC.	1006a · UBB ENTERPRISE	
Bill		10/29/2024		5149 · PLANT - LAB	-514.44
TOTAL					-514.44

THREE LAKES WATER & SANITATION DISTRICT
Account QuickReport
As of October 31, 2024

Type	Date	Num	Split	Amount
1006 · UNITED BUSINESS BANK				
1006a · UBB ENTERPRISE				
Paycheck	10/03/2024	38586	-SPLIT-	-1,351.64
Paycheck	10/08/2024	DD	-SPLIT-	-3,313.92
Paycheck	10/08/2024	DD	-SPLIT-	-2,564.84
Paycheck	10/08/2024	DD	-SPLIT-	-3,449.75
Paycheck	10/08/2024	DD	-SPLIT-	-2,132.60
Paycheck	10/08/2024	DD	-SPLIT-	-2,218.60
Paycheck	10/22/2024	DD	-SPLIT-	-3,500.74
Paycheck	10/22/2024	DD	-SPLIT-	-3,632.01
Paycheck	10/22/2024	DD	-SPLIT-	-2,167.37
Paycheck	10/22/2024	DD	-SPLIT-	-2,471.16
Paycheck	10/22/2024	DD	-SPLIT-	-2,166.56
Paycheck	10/24/2024	DD	-SPLIT-	-801.88
Total 1006a · UBB ENTERPRISE				-29,771.07
1006b · UBB GOVERNMENT				
Paycheck	10/08/2024	DD	-SPLIT-	-2,517.65
Paycheck	10/08/2024	DD	-SPLIT-	-3,981.19
Paycheck	10/22/2024	DD	-SPLIT-	-2,436.37
Paycheck	10/22/2024	DD	-SPLIT-	-4,019.64
Total 1006b · UBB GOVERNMENT				-12,954.85
Total 1006 · UNITED BUSINESS BANK				-42,725.92
TOTAL				-42,725.92

THREE LAKES WATER & SANITATION DISTRICT
Profit & Loss Budget Performance - Enterprise Fund
 October 2024

9:26 AM
 11/05/2024
 Accrual Basis

	<u>Oct 24</u>	<u>Jan - Oct 24</u>	<u>% of Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense				
Income				
IGA-INTERGOVERNMENTAL AGREEMENTS				
4040 · COLUMBINE LAKE WATER IGA	5,929.00	59,202.51	79.73%	74,256.00
4047 · NORTH SHORE WATER IGA	3,937.00	39,370.00	78.36%	50,244.00
4050 · GRAND LAKE METRO DISTRICT IGA	107.00	1,070.00	79.61%	1,344.00
Total IGA-INTERGOVERNMENTAL AGREEMENTS	<u>9,973.00</u>	<u>99,642.51</u>	<u>79.18%</u>	<u>125,844.00</u>
4005 · SEWER USER FEES & PENALTIES	588,660.82	2,359,436.35	99.71%	2,366,376.00
4010 · CONNECTION / INSPECTION PERMITS	50.00	650.00	173.33%	375.00
4030 · LAB REVENUE	14,275.00	32,805.00	133.9%	24,500.00
4200 · SEWER TAP FEES	10,500.00	382,991.00	243.17%	157,500.00
4201 · Valves income	413.04	2,478.24	82.61%	3,000.00
4300 · INTEREST EARNED	32,051.75	320,546.43	116.78%	274,500.00
4900 · MISCELLANEOUS REVENUE	750.00	1,061.00	13.26%	8,000.00
4910 · Returned Check Charges	60.00	-340.00	100.0%	0.00
Total Income	<u>656,733.61</u>	<u>3,199,270.53</u>	<u>108.08%</u>	<u>2,960,095.00</u>
Gross Profit	656,733.61	3,199,270.53	108.08%	2,960,095.00
Expense				
ADMINISTRATIVE EXPENSES				
BOARD OF DIRECTOR FEES/EXPENSES				
5037 · DIRECTOR WAGES and EXPENSES	1,351.64	8,615.44	53.35%	16,150.00
5038 · DIRECTOR TAXES - SOC SEC/MEDICA	0.00	453.84	122.0%	372.00
Total BOARD OF DIRECTOR FEES/EXPENSES	<u>1,351.64</u>	<u>9,069.28</u>	<u>54.89%</u>	<u>16,522.00</u>
OFFICE EXPENSES				
5025 · BANK SERVICE CHARGES	0.00	-1,208.20	-402.73%	300.00
5040 · DUES / SEMINARS / TRAINING	0.00	449.55	14.99%	3,000.00
5050 · EQUIPMENT/MAINTENANCE AGREEMENT	571.72	2,169.39	42.54%	5,100.00
5060 · POSTAGE & BOX RENT	400.34	7,606.50	126.78%	6,000.00
5061 · COMPUTERS / PRINTERS	902.25	19,412.51	80.89%	24,000.00

	Oct 24	Jan - Oct 24	% of Budget	Annual Budget
5062 · PRINTING & PUBLICATIONS	34.76	1,967.85	115.76%	1,700.00
5063 · RECORDING FEES	0.00	38.00	19.0%	200.00
5070 · REPAIRS & MAINTENANCE	400.00	3,326.30	56.38%	5,900.00
5075 · TELEPHONE/INTERNET	109.76	3,376.08	67.04%	5,036.00
5090 · UTILITIES - ADMIN BLDG	338.38	5,479.26	72.09%	7,601.00
5170 · PROPERTY REPAIR & MAINTENANCE	13.99	97,589.64	181.23%	53,850.00
Total OFFICE EXPENSES	2,771.20	140,206.88	124.42%	112,687.00
5023 · ACCOUNTANT SERVICES	0.00	7,700.00	100.0%	7,700.00
5047 · INSURANCE EXPENSE	0.00	0.00	0.0%	69,502.00
5065 · AUDIT & CONSULTING	0.00	13,125.00	100.0%	13,125.00
5067 · LEGAL SERVICE & CONSULTING	12,151.55	72,531.06	145.06%	50,000.00
5202 · WATER RIGHTS	0.00	2,000.00	100.0%	2,000.00
Total ADMINISTRATIVE EXPENSES	16,274.39	244,632.22	90.09%	271,536.00
OPERATIONS EXPENSES				
FIELD EXPENSES				
5140 · EQUIPMENT REPAIR & MAINTENANCE	0.00	1,316.52	26.33%	5,000.00
5147 · FUEL EXPENSE	0.00	11,466.49	45.87%	25,000.00
5150 · LOCATES	0.00	673.23	33.66%	2,000.00
5195 · TRUCK REPAIR & MAINTENANCE	0.00	1,083.31	15.48%	7,000.00
5197 · UTILITIES - LIFT STATIONS	6,526.85	68,021.85	78.0%	87,203.00
Total FIELD EXPENSES	6,526.85	82,561.40	65.42%	126,203.00
OFFICE/SHOP EXPENSES				
5076 · CELL PHONE	104.26	801.97	53.47%	1,500.00
5136 · DUES / TRAINING /PUBLICATIONS	0.00	1,464.87	29.3%	5,000.00
5160 · OFFICE SUPPLIES	0.00	0.00	0.0%	1,000.00
5161 · COMPUTERS / PRINTERS	502.25	10,442.61	97.96%	10,660.00
5167 · PERMITS & LICENSES	0.00	8,857.33	88.57%	10,000.00
5183 · SHOP SUPPLIES	215.45	1,990.42	49.76%	4,000.00
5192 · TOOLS	131.95	2,494.58	49.89%	5,000.00
5196 · UNIFORM EXPENSES	0.00	1,300.27	52.01%	2,500.00
5198 · UTILITIES - GARAGES (2 EACH)	153.77	1,860.17	62.63%	2,970.00
Total OFFICE/SHOP EXPENSES	1,107.68	29,212.22	68.53%	42,630.00

	<u>Oct 24</u>	<u>Jan - Oct 24</u>	<u>% of Budget</u>	<u>Annual Budget</u>
PAYROLL EXPENSES - OPERATIONS				
5120 · PAYROLL WAGES	35,224.47	377,056.32	75.21%	501,348.00
5121 · ICMA 401 - EMPLOYEE PENSION	2,467.97	26,287.63	75.99%	34,593.00
5122 · ICMA 457 - EMPLOYEE RETIREMENT	2,697.12	28,728.62	75.99%	37,805.00
5123 · MEDICARE TAX	821.91	8,819.00	121.31%	7,270.00
5125 · STATE UNEMPLOYMENT TAX	0.00	333.20	22.15%	1,504.00
5134 · DENTAL INSURANCE	432.82	4,061.70	74.23%	5,472.00
5135 · DISABILITY INSURANCE	331.60	3,137.72	61.83%	5,075.00
5145 · HEALTH & LIFE INSURANCE	7,923.15	79,030.73	70.45%	112,177.00
5146 · FAMLI OPERATIONS	0.00	0.00	0.0%	2,256.00
Total PAYROLL EXPENSES - OPERATIONS	49,899.04	527,454.92	74.55%	707,500.00
TREATMENT PLANT				
5169 · PLANT - REPAIRS & MAINTENANCE	13,271.51	47,612.92	39.68%	120,000.00
5206 · PLANT - CHEMICALS	1,399.20	57,373.92	59.77%	96,000.00
5207 · PLANT - TELEPHONE	375.79	697.44	63.4%	1,100.00
5208 · PLANT - UTILITIES	16,430.55	153,061.11	72.89%	210,000.00
Total TREATMENT PLANT	31,477.05	258,745.39	60.58%	427,100.00
5138 · ENGINEERING - GENERAL	0.00	30,952.25	154.76%	20,000.00
5152 · MISCELLANEOUS EXPENSE	0.00	0.00	0.0%	1,000.00
5162 · SCADA SOFTWARE/EQUIPMENT LEASE	3,112.82	27,945.70	127.03%	22,000.00
5190 · SYSTEM REPAIR & MAINTENANCE	830.00	70,858.68	59.05%	120,000.00
5200 · VALVES	0.00	642.00	9.17%	7,000.00
Total OPERATIONS EXPENSES	92,953.44	1,028,372.56	69.79%	1,473,433.00
Z OPERATING EXPENSES				
5148 · LAB - DRINKING WATER	0.00	10,249.13	102.49%	10,000.00
5149 · PLANT - LAB	3,151.16	25,408.03	63.52%	40,000.00
5185 · PLANT - SLUDGE HAULING	4,184.77	45,288.65	74.6%	60,707.00
Total Z OPERATING EXPENSES	7,335.93	80,945.81	73.12%	110,707.00
Total Expense	116,563.76	1,353,950.59	72.96%	1,855,676.00
Net Ordinary Income	540,169.85	1,845,319.94	167.09%	1,104,419.00
Other Income/Expense				
Other Expense				

	Oct 24	Jan - Oct 24	% of Budget	Annual Budget
6400 · Systems Improvements	0.00	85,050.18	34.02%	250,000.00
6420 · VEHICLE PURCHASE	0.00	0.00	0.0%	0.00
6430 · COPPER LOAN PRINCIPAL	0.00	0.00	0.0%	144,098.00
Total Other Expense	0.00	85,050.18	21.58%	394,098.00
Net Other Income	0.00	-85,050.18	21.58%	-394,098.00
Net Income	540,169.85	1,760,269.76	247.81%	710,321.00

THREE LAKES WATER & SANITATION DISTRICT
Profit & Loss Budget Performance - Government Fund
 October 2024

9:28 AM
 11/05/2024
 Accrual Basis

	<u>Oct 24</u>	<u>Jan - Oct 24</u>	<u>% of Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense				
Income				
MILL LEVY				
4110 · PROPERTY TAX - ADMINISTRATION	956.11	373,937.60	136.27%	274,405.00
4120 · SPECIFIC OWNERSHIP TAX	1,358.23	11,396.44	81.4%	14,000.00
4130 · DELINQUENT TAX	43.01	107.45	7.68%	1,400.00
4310 · INTEREST EARNED - COUNTY	0.00	379.39	75.88%	500.00
Total MILL LEVY	<u>2,357.35</u>	<u>385,820.88</u>	<u>132.9%</u>	<u>290,305.00</u>
Total Income	<u>2,357.35</u>	<u>385,820.88</u>	<u>132.9%</u>	<u>290,305.00</u>
Gross Profit	2,357.35	385,820.88	132.9%	290,305.00
Expense				
ADMINISTRATIVE EXPENSES				
PAYROLL EXPENSES - ADMIN				
5015 · PAYROLL WAGES	17,398.04	183,044.23	87.74%	208,622.00
5016 · ICMA 457 - EMPLOYEE RETIREMENT	1,330.96	13,972.75	90.91%	15,370.00
5017 · MEDICARE TAX	0.00	0.00	0.0%	3,025.00
5019 · STATE UNEMPLOYMENT TAX	0.00	1,970.00	314.7%	626.00
5021 · ICMA 401 - EMPLOYEE PENSION	1,217.86	12,785.41	90.91%	14,064.00
5045 · HEALTH & LIFE INSURANCE	3,958.66	39,592.26	83.34%	47,507.00
5048 · DENTAL INSURANCE - ADMIN	192.00	1,920.00	83.33%	2,304.00
5049 · DISABILITY INSURANCE	132.98	1,198.88	58.11%	2,063.00
5056 · FAMILI ADMIN	0.00	0.00	0.0%	939.00
PAYROLL EXPENSES - ADMIN - Other	<u>0.00</u>	<u>542.00</u>		
Total PAYROLL EXPENSES - ADMIN	<u>24,230.50</u>	<u>255,025.53</u>	<u>86.59%</u>	<u>294,520.00</u>
5018 · CAR ALLOWANCE / MILEAGE - ADMIN	361.80	818.87	81.89%	1,000.00
5030 · CNTY TREASURER FEES - MILL LEVY				
5030b · Cty Treas Fee Mill Levy (Govt)	<u>50.65</u>	<u>17,515.17</u>	<u>134.73%</u>	<u>13,000.00</u>
Total 5030 · CNTY TREASURER FEES - MILL LEVY	<u>50.65</u>	<u>17,515.17</u>	<u>134.73%</u>	<u>13,000.00</u>

	Oct 24	Jan - Oct 24	% of Budget	Annual Budget
5042 · ELECTION EXPENSE	0.00	0.00	0.0%	0.00
5055 · MISCELLANEOUS EXPENSE	0.00	0.00	0.0%	2,500.00
5057 · OFFICE SUPPLIES	0.00	549.55	18.32%	3,000.00
Total ADMINISTRATIVE EXPENSES	24,642.95	273,909.12	87.23%	314,020.00
Total Expense	24,642.95	273,909.12	87.23%	314,020.00
Net Ordinary Income	-22,285.60	111,911.76	-471.9%	-23,715.00
Net Income	-22,285.60	111,911.76	-471.9%	-23,715.00

THREE LAKES WATER & SANITATION DISTRICT

Balance Sheet Prev Year Comparison

As of October 31, 2024

	Oct 31, 24	Oct 31, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1004 - PETTY CASH	400.00	400.00	0.00	0.0%
1005 - CASH WITH TREASURER	1,260.56	0.00	1,260.56	100.0%
1006 - UNITED BUSINESS BANK				
1006a - UBB ENTERPRISE	761,575.18	688,959.68	72,615.50	10.5%
1006b - UBB GOVERNMENT	13,460.19	0.00	13,460.19	100.0%
1006 - UNITED BUSINESS BANK - Other	1,492.83	0.00	1,492.83	100.0%
Total 1006 - UNITED BUSINESS BANK	776,528.20	688,959.68	87,568.52	12.7%
1009 - COLO TRUST				
1009a - COLOTRUST - CASH AVAILABLE	3,996,831.55	3,439,890.22	556,941.33	16.2%
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	815,489.11	0.00	815,489.11	100.0%
Total 1009 - COLO TRUST	7,469,379.11	6,096,948.67	1,372,430.44	22.5%
1010 - CSAFE				
1010a - C-SAFE - CASH AVAILABLE	34,156.42	33,844.96	311.46	0.9%
1010 - CSAFE - Other	1,552.00	0.00	1,552.00	100.0%
Total 1010 - CSAFE	35,708.42	33,844.96	1,863.46	5.5%
1028 - GRAND COUNTY IGA ESCROW FUND				
1028a - UBB- ESCROW	10,080.76	10,066.62	14.14	0.1%
1028 - GRAND COUNTY IGA ESCROW FUND - Other	-44.70	0.00	-44.70	-100.0%
Total 1028 - GRAND COUNTY IGA ESCROW FUND	10,036.06	10,066.62	-30.56	-0.3%
Total Checking/Savings	8,293,312.35	6,830,219.93	1,463,092.42	21.4%
Accounts Receivable				
1040 - A/R - CERTIFIED TO COUNTY	1,840.17	2,187.34	-347.17	-15.9%
1045 - A/R - OTHER	43,341.48	11,900.20	31,441.28	264.2%
1060 - PROPERTY TAXES RECEIVABLE	274,638.00	258,376.00	16,262.00	6.3%
Total Accounts Receivable	319,819.65	272,463.54	47,356.11	17.4%
Other Current Assets				
1030 - A/R - USER FEES	114,234.15	154,568.36	-40,334.21	-26.1%
1070 - PREPAID INSURANCE	68,338.00	66,811.50	1,526.50	2.3%
1160 - INVENTORY - SHOP SUPPLIES	28,697.59	28,697.59	0.00	0.0%
1165 - INVENTORY - LAB SUPPLIES	6,595.75	6,595.75	0.00	0.0%
1170 - DUE FROM NORTH SHORE WATER	-1,064.06	-325.31	-738.75	-227.1%
1180 - DUE FROM COLUMBINE LAKE WATER	310.15	-129.92	440.07	338.7%
Total Other Current Assets	217,111.58	256,217.97	-39,106.39	-15.3%
Total Current Assets	8,830,243.58	7,358,901.44	1,471,342.14	20.0%
Fixed Assets				
FIXED ASSETS				
1300 - Assets Not Depreciated	234,127.13	234,127.13	0.00	0.0%
1340 - UTILITY PLANT IN SERVICE	32,490,290.84	32,484,371.63	5,919.21	0.0%
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 October 31, 2024

	Oct 31, 24	Oct 31, 23	\$ Change	% Change
1450 - Plant Expansion	10,008,589.00	10,008,589.00	0.00	0.0%
1550 - Vehicles & Equipment	1,562,929.17	1,489,144.00	73,785.17	5.0%
Total FIXED ASSETS	45,489,012.14	45,409,307.76	79,704.38	0.2%
1691 - LESS ACCUMULATED DEPRECIATION	-29,158,636.30	-28,299,523.74	-859,112.56	-3.0%
Total Fixed Assets	16,330,375.84	17,109,784.02	-779,408.18	-4.6%
Other Assets				
1870 - SECURITY DEPOSITS	177,753.00	7,283.00	170,470.00	2,340.7%
Total Other Assets	177,753.00	7,283.00	170,470.00	2,340.7%
TOTAL ASSETS	25,338,372.42	24,475,968.46	862,403.96	3.5%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2005 - ACCOUNTS PAYABLE	-7,387.20	16,506.64	-23,893.84	-144.8%
Total Accounts Payable	-7,387.20	16,506.64	-23,893.84	-144.8%
Other Current Liabilities				
CURRENT LIABILITIES				
PAYROLL LIABILITIES				
2006 - ACCOUNTS PAYABLE - ADJ ACCT	4.93	0.00	4.93	100.0%
2030 - STATE WITHHOLDING TAX PAYABLE	13,500.00	6,281.00	7,219.00	114.9%
2040 - STATE UNEMPLOYMENT TAX PAYABLE	308.70	-351.17	659.87	187.9%
2050 - ICMA 457 PAYABLE	-692.28	0.00	-692.28	-100.0%
2056 - ROTH PAYABLE	0.00	-230.76	230.76	100.0%
2065 - EMPLOYEE SEWER PAYMENTS PAYABLE	-2,451.00	0.00	-2,451.00	-100.0%
2070 - HEALTH, ETC INSURANCE PAYABLE	-3,592.36	-5,030.80	1,438.44	28.6%
2100 - WAGES PAYABLE - ACCRUED	21,725.87	0.00	21,725.87	100.0%
2110 - VACATION PAYABLE - ACCRUED	43,365.62	0.00	43,365.62	100.0%
2150 - SICK PAY PAYABLE	22,819.20	-19,360.16	42,179.36	217.9%
Total PAYROLL LIABILITIES	94,988.68	-18,691.89	113,680.57	608.2%
2200 - DEFERRED PROPERTY TAXES	274,638.00	258,376.00	16,262.00	6.3%
2210 - UNEARNED USER FEES	28,351.34	36,245.65	-7,894.31	-21.8%
Total CURRENT LIABILITIES	397,978.02	275,929.76	122,048.26	44.2%
Total Other Current Liabilities	397,978.02	275,929.76	122,048.26	44.2%
Total Current Liabilities	390,590.82	292,436.40	98,154.42	33.6%
Long Term Liabilities				
LONG TERM LIABILITIES				
2190 - CWRPDA INTEREST PAYABLE	15,046.00	0.00	15,046.00	100.0%
2505A - CWRPDA LOAN PAYABLE	1,180,612.46	1,267,671.61	-87,059.15	-6.9%
2505B - CWRPDA LOAN PAYABLE-COPPER	2,742,739.33	2,742,739.33	0.00	0.0%
Total LONG TERM LIABILITIES	3,938,397.79	4,010,410.94	-72,013.15	-1.8%
Total Long Term Liabilities	3,938,397.79	4,010,410.94	-72,013.15	-1.8%
Total Liabilities	4,328,988.61	4,302,847.34	26,141.27	0.6%
Equity				
FUND BALANCE				
3103 - INVESTMENT IN CAPITAL ASSETS	12,928,107.07	12,928,107.07	0.00	0.0%
3105 - UNRESERVED UNDESIG FUND BALANCE	5,473,729.07	5,473,729.07	0.00	0.0%
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 October 31, 2024

	Oct 31, 24	Oct 31, 23	\$ Change	% Change
Total FUND BALANCE	18,411,836.14	18,411,836.14	0.00	0.0%
32000 - RETAINED EARNINGS	762,909.36	261,111.89	501,797.47	192.2%
Net Income	1,834,638.31	1,500,173.09	334,465.22	22.3%
Total Equity	21,009,383.81	20,173,121.12	836,262.69	4.2%
TOTAL LIABILITIES & EQUITY	25,338,372.42	24,475,968.46	862,403.96	3.5%

November 2024

Superintendent Report

Lift Stations /Call Outs:

All lift stations are operating normally with regular checks and maintenance.

We had the control panels replaced at Sun Valley and State Columbine Lift Stations due to their age and corrosion associated with that. This was a planned replacement under System Improvements.

Treatment Plant:

Operating normally.

Water Systems:

North Shore: Operating normally.

Columbine: Operating normally.

Other:

We've had some progress on the new SCADA system upgrades from Browns Hill Engineering and Controls. New monitors and computers have been installed and are currently mirroring the existing SCADA to make sure that everything works as it should. There will be some work in the field after that.

Mike