

**MERIDIAN SERVICE METROPOLITAN DISTRICT (MSMD)
REGULAR MEETING AGENDA**

<u>Board of Directors</u>	<u>Office</u>	<u>Term Expiration</u>
Butch Gabrielski	President	May 2023
Wayne Reorda	Secretary/Treasurer	May 2025
Bill Gessner	Asst. Secretary/Treasurer	May 2023
Mike Fenton	Asst. Secretary/Treasurer	May 2023
Tom Sauer	Asst. Secretary/Treasurer	May 2025

DATE: Wednesday, December 7, 2022

TIME: 10:45 a.m. or as soon thereafter as possible upon adjournment of the MRMD meeting

PLACE: Meridian Ranch Recreation Center
10301 Angeles Road
Peyton, CO 80831

The Public may participate in person or by following this link [Click here to join the meeting](#) or by telephone by calling +1 872-242-8662 and using Phone Conference ID: 385 642 766#

I. ADMINISTRATIVE ITEMS:

- A. Call to Order
- B. Conflicts of Interest
- C. Approve Agenda
- D. Visitor Comments (Limited to 3 minutes per resident or household)
- E. Review and Approve November 2, 2022, Regular Board Meeting Minutes and November 16, 2022 Budget Workshop Minutes (enclosure) **Pages 3-8**
- F. Various Administrative Matters for 2023
 1. Adopt Resolution No. MSMD 22-04 Concerning Annual Administrative Matters for 2023 (enclosure) **Pages 9-18**
 2. Adopt Resolution No. MSMD 22-05 Calling Regular Election of Directors May 2023 (enclosure) **Pages 19-21**
 3. Adopt Resolution No. MSMD 22-06 Opting out of Workers Compensation Coverage for Board Members (enclosure) **Pages 22-23**

II. FINANCIAL ITEMS:

- A. Review and Accept Cash Position Summary and Unaudited Financial Statements (enclosure and/or distributed under separate cover) **Pages 24-36**
- B. Review Tap Fee Report for Information Only (enclosure and/or distributed under separate cover) **Pages 37-38**
- C. Receive Finance Committee Report **Page 39**
- D. Review, Ratify and Approve Monthly Payment of Claims (enclosure and/or distributed under separate cover) **Pages 40-41**
- E. Staff Presentation of Proposed 2022 MSMD Amended Budget, Proposed 2023 MSMD Budget and Proposed 2023 Fee Schedule (enclosure) **Pages 42-88**
- F. Consider Proposed MSMD Budgets and Fees
 1. Conduct Public Hearing on Proposed MSMD 2022 Budget Amendments, Proposed 2023 MSMD Budget, and Proposed MSMD 2023 Fee Schedule **Pages 42-88**
 2. Adopt Resolution MSMD 22-07 Adopting Amended MSMD 2022 Budget (enclosure) **Pages 42-50**
 3. Adopt Resolution MSMD 22-08 Adopting MSMD 2023 Budget, Approving 2023 Fee Schedule, and Certifying Mill Levies (enclosure) **Pages 51-88**
- G. Consider and Approve Agreement with Haynie and Co. to complete the 2022 Audit (enclosure) **Pages 89-109**

III. OPERATIONS & ENGINEERING ITEMS:

A. Information Items (No Action)

1. MSMD Operations Reports – Water, Sewer, Parks and Grounds, Recreation (enclosure and/or handout) ***Pages 110-116***
2. Manager’s Verbal Report

B. Action Items

1. Consider and Approve Amendments to the Meridian Ranch Recreation Center Operations Handbook ***Pages 117-118***
2. Consider and Approve Amendments to the Meridian Service Metropolitan District Employee Handbook ***Pages 119-160***

V. DIRECTOR ITEMS:

VI. LEGAL ITEMS:

- A. Enter into Executive Session pursuant to C.R.S. 24-6-402(4)(f) regarding personnel issues related to General Manager annual performance review, salary, and benefits.

VII. ADJOURNMENT:

The next regular meeting of the Boards is scheduled for Wednesday, January 4, 2023, at 10:30 a.m. at the Meridian Ranch Recreation Center, 10301 Angeles Road, Peyton, Colorado 80831 (subject to Board action on December 7, 2020).

RECORD OF PROCEEDINGS

MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS OF THE MERIDIAN SERVICE METROPOLITAN DISTRICT (MSMD)

Held: November 2, 2022, 10:30 a.m., or as soon thereafter as possible upon adjournment of the MSMD meeting, at the Meridian Ranch Recreation Center, 10301 Angeles Road, Peyton, Colorado 80831

Attendance: The following Directors were in attendance:

Butch Gabrielski, President
Bill Gessner, Asst. Secretary/Treasurer
Mike Fenton, Asst. Secretary/Treasurer
Tom Sauer, Asst. Secretary/Treasurer

The following Directors were excused:

Wayne Reorda, Secretary/Treasurer

Also present were:

Jim Nikkel; Meridian Service Metro District
Jennette Coe; Meridian Service Metro District
Beth Aldrich; Meridian Service Metro District
Braden McCrory; Meridian Service Metro District
Ryan Kozlowski; Meridian Service Metro District
Karrie Dean; Meridian Service Metro District (via audioconference)
Eileen Krauth; Meridian Service Metro District (via audioconference)
Ron Fano; Spencer Fane
Tom Kerby; Tech Builders
Raul Guzman; Tech Builders (via audioconference)
Rick Felter; Resident
Dallas Lamb; Resident
Julia Lamb; Resident
Teri Chavez; Resident
Robert Guevara; Resident

Call to Order A quorum of the Board was present, and the Directors confirmed their qualification to serve. The meeting was called to order at 10:43 a.m.

Disclosure Matter Mr. Fano noted that written disclosures of the interests of all Directors have been filed with the Secretary of State.

RECORD OF PROCEEDINGS

Approve Agenda The Board reviewed the Agenda. A motion was made to amend the agenda to cancel item IV. A. The motion was seconded and approved by unanimous vote of Directors [JC1] present.

Visitor Comments Mr. Felter informed the Board of an incident at the Recreation Center on October 23rd and asked the Board to take into consideration that minors were threatened during the incident and requested the Board to take appropriate action in this matter.

Approve Minutes The Board reviewed the October 5, 2022 Regular Board Meeting Minutes and the October 13, 2022 Special Board Meeting Minutes. A motion was made and seconded to approve the minutes as presented. The motion was approved by unanimous vote of Directors present.

Financial Items Cash Position Summary and Financial Statements: Ms. Coe reviewed the cash position summary and monthly financial reports for September 2022. A motion was made and seconded to accept the cash position summary and financial statements as presented. The motion was approved by unanimous vote of Directors present.

Review 2022 Tap Fee Report: Ms. Coe reviewed the September 2022, Tap Fee Report with the Board for information only.

Receive Finance Committee Report: Ms. Coe noted the Finance Committee met on October 20, 2022, and she gave a summary of the Finance Committee Report on page 24 of the packet. The October Interim payments were reviewed and approved by Directors Gabrielski and Reorda.

Approval of Payment of Claims: Ms. Coe reviewed the payment of claims presented for ratification and approval at this meeting:

Payments for ratification totaling \$192,529.37

Payments for approval totaling \$158,412.69

A motion was made and seconded to ratify and approve the MSMD payment of claims. The motion was approved by unanimous vote of Directors present.

Conduct Public Hearing to Certify Delinquent Accounts: A motion was made and seconded to open a public hearing. The motion was approved by unanimous vote of Directors present.

There were no comments from the public.

A motion was made and seconded to close the public hearing. The motion was approved by unanimous vote of Directors present.

RECORD OF PROCEEDINGS

Consider and Adopt Resolution MSMD 22-03 Certifying Delinquent Accounts:
A motion was made and seconded to adopt resolution MSMD 22-03 certifying delinquent accounts. The motion was approved by unanimous vote of directors present.

Staff Report and Direction to Staff on Proposed 2022 Budgets and Fees, and November Budget Workshop: Mr. Nikkel and Ms. Coe presented the 2022 amended budget and the 2023 proposed budget and answered questions. It was noted that the budget would be presented at the public workshop on November 16, 2022 at 6:30 p.m.

Operations & Engineering Items

Information Items:

MSMD Operations Reports:

- Mr. McCrory presented the water, sewer, parks and grounds, and drainage operation reports which included information from pages 29 and 30. Mr. McCrory also noted:
 - Installing a hydrant in Latigo Trails.
 - Ordered valves for the booster skid. We are experiencing long lead times which have caused delays to the Water Filter Plant expansion.
 - Working with Colorado Springs Utilities to get increased gas pressure at the Lift Station.
 - Keeping an eye on the Blaney Vault while C-DOT is paving in the area.
 - Parks & Grounds are currently winterizing the irrigation system.
- Mr. Kozlowski presented the Recreation Center Report to the Board which included information from page 31 of the Board Packet. Mr. Kozlowski also noted:
 - Flag Football season has come to an end.
 - The Jiu Jitsu instructor Ms. Black has received her Black Belt and the program is doing well.
 - The shed project is held up waiting for the building permit.
 - The Trunk or Treat event was a success. Ms. Blamey did a great job coordinating food trucks, a haunted house, games, and activities.

Managers Verbal Report: Mr. Nikkel provided status reports on the following matters:

- A lot of hard work and effort has gone into preparing the Budgets and refinancing the Meridian Ranch bonds.
- There has been a delay in the coating of the water tank due to staffing issues that the contractor is having.

RECORD OF PROCEEDINGS

- We received three bids on the Water Filter Plant Expansion. We are meeting with one of the contractors to clarify some items before moving forward.

Action Items:

1. Consider and Approve Notice of Award with (Contractor to be Determined), for Construction of the Water Filter Plant Expansion: This item was tabled.
2. Consider and Accept Raftelis Capital Buildout Model as a Guidance Document for Financing Future Capital Projects: A motion was made and seconded to accept the amended Raftelis capital buildout model as a guidance document for financing future capital projects. The motion was approved by unanimous vote of Directors present.
3. Consider length of Recreation Center privilege suspension for four individuals for abuse of Recreation Staff: After lengthy discussion, including input from the public, a motion was made and seconded to suspend three of the individuals until the next board meeting in order to gather more information about the incident and allow the board members to review such information, including video of the incident. The motion was approved by unanimous vote of Directors present.

Director Items There were none.

Legal Items There were none.

Adjournment There being no further business to come before the Board, the President adjourned the meeting at 12:08 p.m.

The next regular meeting of the Board is scheduled for December 7, 2022 at 10:30 a.m. or as soon thereafter as possible upon adjournment of the MRMD meeting, at the Meridian Ranch Recreation Center, 10301 Angeles Road, Peyton, Colorado 80831.

Respectfully submitted,

Secretary for the Meeting

RECORD OF PROCEEDINGS

MINUTES OF THE BUDGET WORKSHOP MEETING OF THE BOARD OF DIRECTORS OF THE MERIDIAN SERVICE METROPOLITAN DISTRICT (MSMD)

Held: November 16, 2022, 6:30 p.m., or as soon thereafter as possible upon adjournment of the MSMD meeting at the Meridian Ranch Recreation Center, 10301 Angeles Road, Peyton, Colorado 80831

Attendance: The following Directors were in attendance:

Butch Gabrielski, President
Wayne Reorda, Secretary/Treasurer
Bill Gessner, Asst. Secretary/Treasurer
Mike Fenton, Asst. Secretary/Treasurer
Tom Sauer, Asst. Secretary/Treasurer

Also present were:

Jim Nikkel; Meridian Service Metro District
Jennette Coe; Meridian Service Metro District
Braden McCrory; Meridian Service Metro District
Ryan Kozlowski; Meridian Service Metro District
Aleks Myszkowski; Meridian Service Metro District
Nancy Loew; Resident
Dan VanOstrand; Resident
Robert Guevara; Resident and MRMD Asst. Secretary/Treasurer

Financial Items

- A. Budget Workshop
1. Introductions: Director Gabrielski introduced the Board members and staff.
 2. Presentation by Staff: Mr. Nikkel presented highlights of the amended 2022 and proposed 2023 MSMD budgets and 2023 fee schedule.
 3. Questions and Discussion by Board Members:
 - Mr. Fenton had concerns about the increase in tap fees due to the decrease in home sales.
 - Mr. Gabrielski questioned Mr. Kozlowski about whether Childcare at the Recreation Center is a good value. Mr. Kozlowski replied that it is because it raises participation in the group ex classes.

RECORD OF PROCEEDINGS

4. Questions and Comments by the Public:

- Ms. Lowe raised questions about the proposed 2023 budgets primarily due to landscaping which were answered by staff.
- Mr. VanOstrand repeated feedback from previous years, including a preference for Recreation Center fees to be based on the number of users in a household.

Director Items There were none.

Adjournment There being no further business to come before the Board, the President adjourned the meeting at 8:10 p.m.

The next regular meeting of the Board is scheduled for December 7, 2022 at 10:30 a.m. or as soon thereafter as possible upon adjournment of the MRMD meeting, at the Meridian Ranch Recreation Center, 10301 Angeles Road, Peyton, Colorado 80831.

Respectfully submitted,

Secretary for the Meeting

RESOLUTION MSMD 22-04

OF THE BOARD OF DIRECTORS OF THE MERIDIAN SERVICE METROPOLITAN DISTRICT CONCERNING ANNUAL ADMINISTRATIVE MATTERS FOR 2023

WHEREAS, the Board of Directors of the Meridian Service Metropolitan District (the “District”) has a duty to perform certain tasks and duties on a recurring basis in order to assure the efficient operation of the District;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Meridian Service Metropolitan District within El Paso County, Colorado, as follows:

1. Contact Person. The Board directs the *District Manager of the Meridian Service Metropolitan District (hereafter, “District Manager”)* to notify the Board of County Commissioners, the County Assessor, the County Treasurer, the County Clerk and Recorder, the governing body of the municipality in which the District is located, if applicable, and the Division of Local Government of the name of the Chairman of the Board, the contact person located within the District, if available, telephone number and business address of the District on or before January 15, as required by Section 32-1-104(2), C.R.S. The Board hereby names the *District Manager* as the contact person within the District. The contact person is authorized, under Section 24-10-109(3)(b), C.R.S. to accept notices of claims against the District and, if any such claim is received must promptly notify the President of the Board and the attorney for the District of such receipt.
2. Map. The Board directs the *District Manager* to prepare an accurate map as specified by the Division of Local Government for filing with the Division, the County Assessor, and the County Clerk and Recorder on or before January 1, as required by Section 32-1-306, C.R.S.
3. Budget. The Board directs its *Accountant* and *District Manager* to submit a proposed budget to the Board by October 15; to schedule a public hearing on the proposed budget; to prepare a final budget, budget resolution and budget message, the certification of mill levies, and any budget amendment(s) needed; to certify the mill levies on or before December 15; and to file the approved budget and amendment(s) with the proper governmental entities in accordance with the Local Government Budget Law of Colorado, Sections 29-1-101 to 29-1-115, C.R.S. If no mill levy is to be certified, such actions may be completed by December 31.
4. Intergovernmental Agreements. If the District receives a written request from the Division of Local Government, the Board directs the *District Manager* to prepare and file within thirty days of such request, an informational listing of all contracts in effect with other political subdivisions, in compliance with Section 29-1-205, C.R.S.
5. Notice to Electors (Transparency Notice). The Board directs that no more than sixty days prior to and not later than January 15, the *District Manager* will prepare and distribute the Notice to Electors pursuant to and in a manner prescribed by Section 32-1-809, C.R.S. The Board further directs that the Notice will be filed with the Division of Local Government and the County Clerk and Recorder and a copy made available for public inspection at the District’s business office.
6. Annual Securities Report. If required, the Board directs the *District Manager* to prepare and file the annual public securities report for nonrated public securities issued by the District (if any), with the Department of Local Affairs on or before March 1, in accordance with Section 11-58-101 to 11-58-107, C.R.S.

7. Audit/Audit Exemption. The Board directs that an audit of the financial statements be prepared and submitted to the Board before June 30 and further directs that the Audit be filed with the State Auditor by July 31, as required by Section 29-1-603, C.R.S. In the event that the timetable will not be met, the auditor and the *District Manager* are directed to request extensions of time to file the audit as needed. If neither the revenues nor the expenditures for the past year exceed \$100,000 then the Board directs that a short form application for exemption from audit shall be prepared. If either revenues or expenditures are greater than \$100,000 but are less than or equal to \$750,000, then the Board directs that a long form application for exemption from audit shall be prepared. The short form or long form application shall be submitted to the Board and then filed with the State Auditor by March 31, as required by Section 29-1-604, C.R.S.
8. Unclaimed Property. The Board directs the *District Manager* to prepare the Unclaimed Property Act report and forward it to the State Treasurer by November 1 if there is District property presumed abandoned and subject to custody as unclaimed property, in accordance with Section 38-13-110, C.R.S.
9. Public Records. The Board designates the *Board Secretary* as the official custodian of public records as such term is used in Section 24-72-202, C.R.S., with the functions thereof hereby delegated to the *District Manager* as the custodian as defined in Section 24-72-202(1), C.R.S. The custodian is authorized to develop such procedures as may be reasonably required for the protection and retention of such records. On behalf of the District, the custodian may charge the maximum fees allowed by law for copies, research and retrieval, development of privilege log, and such other services as are authorized by law.
10. CORA Policy. Pursuant to Section 24-72-205, C.R.S., the Board has adopted a policy concerning research and retrieval fees for public records. The Board directs the *District Manager* to update the District's Notice to Electors (Transparency Notice) with the District's CORA policy information as required by the statute.
11. E-mail Policy. Pursuant to Section 24-72-204.5, C.R.S., the Board hereby adopts a written policy that District management may monitor electronic mail communications at any time, with or without cause, and further states that correspondence of any employee in the form of electronic mail 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.

Specifically, the electronic mail policy includes the following:

- A. All employees of the District may have access to the District's electronic mail communications system, which access may include utilization of a District-assigned email address for use in both internal and external email communications.
- B. Employees cannot expect a right of privacy in their use of the District's electronic communications system.
- C. Employees understand, acknowledge and agree that all communications in the form of electronic mail may be considered a public record pursuant to CORA and may be subject to public inspection pursuant to C.R.S. Section 24-72-203 of CORA.
- D. The District reserves the right to monitor an employee's electronic mail communication(s) including, but not limited to, circumstances where the District, in its sole discretion, reasonably believes that such communication(s) may be considered a public record pursuant to C.R.S. § 24-72-203 of CORA.

12. Fair Campaign Practices Act – Gifts and Honoraria. The Board is reminded that in accordance with the Fair Campaign Practices Act, each Board member is required to report to, and in a manner prescribed by, the Secretary of State certain items received in connection with their service, such report to be filed on or before January 15, April 15, July 15 and October 15 of each year, as required by Sections 1-45-109 and 24-6-203, C.R.S. No report needs to be filed unless a director receives \$65 or more in cash or loans, or real or personal property having a value of \$65 or more. Further, the Board is reminded that in accordance with Section 24-6-203, C.R.S., if a Board member receives annual compensation from the District of more than \$2,400, then the Board member is required to file a quarterly report in the prescribed manner with the Secretary of State.

13. Newspaper. The Board designates The Transcript as the newspaper of general circulation within the boundaries of the District, or in the vicinity of the District if none is circulated within the District, and directs that all legal notices shall be published in the afore named newspaper, in accordance with Section 32-1-103(15), C.R.S. If publication in such newspaper is impossible or impracticable, then any legal newspaper published in the county may be used as an alternative. In addition, it is the Board’s desire to publish all legal notices in The Falcon Herald whenever possible.

14. Director Compensation/FICA. The Board of Directors of the District determines that each director shall receive compensation for services as directors, at the maximum rate allowed by law, in accordance with Sections 32-1-902(3)(a)(I) & (II), C.R.S. The Board recognizes that the Internal Revenue Service has determined that directors of special districts are considered employees of the district and as such will pay federal employment taxes on the compensation they receive for services performed as a director. The Board, therefore, directs the District’s accountant to withhold federal employment taxes from the amount that the directors receive in compensation and to furnish each director with an annual IRS W-2 form.

15. Director Qualification. Pursuant to Section 32-1-901, C.R.S., the District determines that each present and future member of the Board shall have in the District files, with annual confirmation thereof by the District’s custodian of public records, a complete and executed Certificate of Appointment (if Board member is appointed), current Oath of Office and applicable Surety Bond, and that copies of each be submitted to the Division of Local Government and the District Court as necessary and as may be requested.

16. Officers. The District has elected, in accordance with Section 32-1-902, C.R.S., the following officers for the District:

President:	Milton B. Gabrielski
Secretary/Treasurer:	Wayne Reorda
Asst. Secretary/Treasurer:	Mike Fenton
Asst. Secretary/Treasurer:	Bill Gessner
Asst. Secretary/Treasurer:	Tom Sauer

Unless the District acts to elect new officers, or an officer resigns his office, such officers shall serve indefinitely.

17. Director/Employee Indemnification. The Board of Directors of the District extends the current indemnification resolution (adopted on December 6, 2017) to allow the resolution to continue in effect as written. In the event an indemnification resolution is not in effect, then the

approval of this administrative matters resolution shall be deemed to authorize indemnification of the Directors and Employees of the District when acting in good faith within the scope of their duties and in the best interests of the District, to the fullest extent allowed by law.

18. Designated Posting Location. Pursuant to Sections 24-6-402(2)(c)(I) and 32-1-903, C.R.S., the Board of Directors of the District has adopted a Resolution Concerning Online Notice of Public Meetings, which authorizes the Board to post notices of its public meetings, including specific agenda information, on the following public website: www.meridianservice.org no less than twenty-four hours prior to the holding of the meeting. In the event the District is unable to post a notice online in exigent or emergency circumstances, such as a power outage or an interruption in internet service that prevents the public from accessing the notice online, in accordance with Section 24-6-402(2)(c)(III), C.R.S., the Board designates the following location within the District’s boundaries as the official designated posting place for the posting of meeting agendas no less than twenty-four hours prior to the meeting: Meridian Service Metropolitan District Office, 11886 Stapleton Drive, Falcon, CO 80831.

19. Meetings. Consistent with the provisions of Section 32-1-903, C.R.S., as amended by HB21-1278, the District may hold meetings of the Board at a physical location or by telephonic, electronic, or virtual means, or a combination of the foregoing. The meeting notice of all meetings of the Board that are held telephonically, electronically, or by other means not including physical presence shall include the method or procedure, including the conference number or link, by which members of the public can attend the meeting.

The Board determines to hold regular meetings during 2023 at approximately 10:45 a.m. (following the Meridian Ranch Metropolitan District Board meeting) on the following dates (all Wednesdays), except for November 15 which will be an informal budget workshop from 6:00-8:00 p.m.:

January 4	August 2
February 8	September 6
March 8	October 4
April 5	November 8
May 4	November 15 budget workshop, 6:00-8:00 p.m.
June 7	December 6
July 5	

The location of the meetings will be at the Meridian Ranch Recreation Center, 10301 Angeles Road, Peyton, Colorado. In addition, regular and special meeting notices shall be posted as identified in paragraph 18 above in accordance with Section 24-6-402(2)(c), C.R.S.

The Board directs the *District Manager* to prepare notices for posting in accordance with Section 32-1-903, C.R.S. *Legal Counsel* shall revise the notices when the Board intends to make a final determination to issue or refund general obligation indebtedness, to consolidate the District, to dissolve the District, to file a plan for adjustment of debt under federal bankruptcy law, or to enter into a private contract with a director, or not to make a scheduled bond payment.

20. Elections. *Sue Blair of Community Resource Services of Colorado, LLC* is hereby appointed as the “Designated Election Official” of the Board for any elections to be held by the District. In accordance with Section 1-1-111(2), C.R.S. and Title 1, Article 13.5, Colorado Revised

Statutes, or applicable law, the Board hereby grants all powers and authority for the proper conduct of the election to the Designated Election Official and that the election shall be held and conducted in accordance with the Local Government Election Code, applicable portions of the Uniform Election Code of 1992, as amended and supplemented by Const. Colo. Art. X, Sec 20, the Current Rules and Regulations Governing Election Procedures of the Secretary of State of the state of Colorado, and Title 32, Article 1, Part 8, Colorado Revised Statutes, and other relevant Colorado and federal law. Further, the Board directs the Designated Election Official to notify the Division of Local Government of the results of any election held by the District, including business address, telephone number and the contact person; and to certify the results of any election to incur general obligation indebtedness to the Board of County Commissioners or the governing body of a municipality, in accordance with Sections 1-11-103, 32-1-104(1), and 32-1-1101.5, C.R.S.

21. Elections; Call for Nominations. The District was formed on November 8, 2000. For Districts formed after January 1, 2000, the call for nominations required by Section 1-13.5-501 shall be made by:

(1) Emailing the notice to each active registered elector of the District as specified in the registration list provided by the County Clerk and Recorder as of the date that is one hundred fifty days prior to the date of the regular election; where the active registered elector does not have an e-mail address on file for such purpose with the County Clerk and Recorder as of the date that is not later than one hundred fifty days prior to the date of the regular election, by mailing the notice, at the lowest cost option, to each address at which one or more active registered electors of the District resides as specified in the registration list provided by the County Clerk and Recorder as of the date that is one hundred fifty days prior to the date of the regular election; and

(2) select only one of the following:

publication.

posting the information on the official website of the District.

provided the District has fewer than one thousand eligible electors and is wholly located within a county the population of which is less than thirty thousand people, posting the notice in at least three public places within the territorial boundaries of the District and, in addition, posting a notice in the office of the Clerk and Recorder of the County in which the District is located; any such notices must remain posted until the day after the call for nominations closes.

22. Independent Mail Ballot Elections. The Board deems it expedient for the convenience of the electors that all regular and special elections of the District shall be conducted as an independent mail ballot election in accordance with Section 1-13.5-1101, C.R.S., unless a polling place election is deemed necessary and expressed in a separate election resolution.

23. Notice of Indebtedness. In accordance with Sections 32-1-1604 and 1101.5(1), C.R.S., the Board directs the *District Manager* to issue notice of indebtedness to the Board of County Commissioners and to record such notice with the County Clerk and Recorder within 30 days of incurring or authorizing of any indebtedness.

24. Quinquennial Findings. If requested, the Board directs the *District Manager* to prepare and file with the Board of County Commissioners, the quinquennial finding of reasonable diligence, in accordance with Section 32-1-1101.5(1.5) and (2), C.R.S.

25. Annual Report. If requested or required, the Board directs the *District Manager* to prepare and file the special district annual report, in accordance with Section 32-1-207(3)(c), C.R.S.

Since the District was formed after July 1, 2000, the District shall prepare and file (not more than once a year) an annual report for the preceding year on or before October 1st of each year (unless the requirement is waived or otherwise requested by an earlier date by the board of county commissioners or by the governing body of the municipality in which the District is wholly or partially located, commencing in 2023 for the 2022 calendar year, the annual report must be provided by October 1 of each year).

The annual report must be electronically filed with (1) the governing body that approved the District's service plan or, if the jurisdiction has changed due to annexation into a municipality, the current governing body with jurisdiction over the District, (2) the Division of Local Government, (3) the State Auditor, and (4) the County Clerk and Recorder for public inspection, and a copy of the report must be made available by the District on the District's website pursuant to section 32-1-104.5 (3), C.R.S.

The report must include, as applicable for the reporting year, but shall not be limited to:

(A) boundary changes made;

(B) intergovernmental agreements entered into or terminated with other governmental entities;

(C) access information to obtain a copy of rules and regulations adopted by the Board;

(D) a summary of litigation involving public improvements owned by the District;

(E) the status of the construction of public improvements by the District;

(F) a list of facilities or improvements constructed by the District that were conveyed or dedicated to the county or municipality;

(G) the final assessed valuation of the special district as of December 31 of the reporting year;

(H) a copy of the current year's budget;

(I) a copy of the audited financial statements, if required by the "Colorado Local Government Audit Law", Part 6 of Article 1 of Title 29, or the application for exemption from audit, as applicable;

(J) notice of any uncured defaults existing for more than ninety days under any debt instrument of the District; and

(K) any inability of the District to pay its obligations as they come due under any obligation which continues beyond a ninety-day period.

26. Disclosure of Potential Conflict of Interest. The Board has determined that Legal Counsel may file general conflict of interest disclosure forms, if any, provided by board members with the Secretary of State each year, which forms may be updated on an annual basis through information given to Legal Counsel by board members. If a specific conflict arises regarding a certain transaction of the Board, the Board member is required to notify Legal Counsel at least five days prior to the date of the meeting so that the transactional disclosure form may be filed in a timely manner, in accordance with Sections 32-1-902(3) and 18-8-308, C.R.S. Additionally, at the beginning of every term, Legal Counsel may request that each board member submit information regarding actual or potential conflicts of interest.

27. Special District Association. If the District is currently a member of the Special District Association (“SDA”), the Board directs its *District Manager* to pay the annual SDA membership dues in a timely manner.

28. Insurance. The Board directs the *District Manager* to at least biannually review all insurance policies and coverage in effect to determine appropriate insurance coverage is maintained.

29. Promissory Notes. The District has no outstanding promissory note(s).

30. Outstanding General Obligation Indebtedness. At the time of the adoption of this Resolution, the District has no outstanding general obligation bonds or multiple fiscal year financial obligations.

31. Continuing Disclosure. The *District Manager* shall provide continuing disclosure service if and as applicable to the bonds and other financial obligations of the District.

32. Workers’ Compensation. Pursuant to Section 8-40-202(1)(a)(I)(B), C.R.S., the elected and appointed officials of the District shall not be deemed to be an employee within the meaning of Section 8-40-202(1)(a), C.R.S. Such exclusion, if elected by the Board, shall apply for all policy years until such time as the exclusion may be repealed by the Board of Directors of the District or unless the *District Manager* at the direction of the Board acquires coverage. For purposes of this section, the General Manager shall not be considered an “appointed official” and is therefore an employee within the meaning of the referenced statute.

33. PDPA. Pursuant to the provisions of the Colorado Public Deposit Protection Act §11-10.5-101, et seq., C.R.S., the Board appoints Board’s *Treasurer* as the official custodian of public deposits.

34. Public Disclosure Statement. Pursuant to Section 32-1-104.8, C.R.S., the Board directs the *District Manager* to prepare and record a special district public disclosure document, including a map showing the boundaries of the District, with the County Clerk and Recorder. Such recording shall have been made on or before December 31, 2021, or as soon as practical after the approval of this Resolution, and at the same time as any subsequent order or decree approving an inclusion of property into the District is recorded with the County Clerk and Recorder.

35. Water or Sewer Fees. The Board directs that any Board action to fix or increase fees, rates, tolls, penalties or charges for domestic water or sanitary sewer service will be taken after consideration at a public meeting. Such public meeting will be held at least thirty days after

providing notice to the customers receiving the water or sewer services from the District. Notice will be made pursuant to and in a matter prescribed by Section 32-1-1001(2)(a), C.R.S.

36. Inclusions/Exclusions of Property. The Board directs *Legal Counsel* to handle all procedures required under the Colorado state statutes regarding the inclusion and exclusion of property into and out of the District's boundaries.

37. Underground and Aboveground Storage Tanks. If applicable, the Board directs the *District Manager* to register and renew annually all underground and/or aboveground storage tanks with the state inspector of oils.

38. Underground Facility Locating. If applicable, the Board directs the *District Manager* to provide accurate information regarding the boundaries of the District's service area, the type of underground facility that may be encountered within such service area, and the name, address and telephone number of a person who shall be the designated contact person for the information regarding the District's underground facilities along with information concerning underground facilities that the District owns or operates which are not located within the designated service area to the Utility Notification Center of Colorado. The Board further authorizes the District to maintain its membership in the notification association.

39. Recording of Conveyances of Real Property to the District. Pursuant to Section 38-35-109.5(2), C.R.S., the *District Manager* is designated as an appropriate official to record conveyances of real property to the District within 30 days of such conveyance.

40. Ratification of Past Actions. The Board members have reviewed the minutes of every meeting of the Board conducted in 2022, and the Board, being fully advised of the premises, hereby ratifies and affirms each and every action of the Board taken in 2022.

41. Emergency Liaison Officer. The Board designates the President of the District, in his/her capacity as elected official for the District, as the Emergency Liaison Officer responsible for facilitating the cooperation and protection of the District in the work of disaster prevention, preparedness, response, and recovery with the Colorado Office of Emergency Management and any local disaster agencies. The Emergency Liaison Officer shall have the authority to designate such agents as (s)he shall determine appropriate to perform any and all acts necessary to facilitate the responsibilities of the Emergency Liaison Officer.

42. Execution of District Documents By Electronic Methods. Where necessary, convenient and permissible by law, the Board authorizes the execution of District documents on behalf of the Board through electronic methods such as DocuSign, electronic PDF, or similar means and in multiple counterparts, all of which shall constitute single, valid documents of the Board as if signed in paper format.

43. Official District Website. If requested or required, the Board directs the *District Manager* to establish and maintain an official District website.

Since the District was formed after January 1, 2000, within one year of the date of the order and decree forming the District, or by January 1, 2023 (if the District was formed prior to January 1, 2022) the District shall establish, maintain, and, unless otherwise specified, annually update an official website in a form that is readily accessible to the public that contains the following information:

- (i) the names, terms, and contact information for the current directors of the Board of the District and of the manager of the District, if applicable;
- (ii) the current fiscal year budget of the District and, within thirty days of adoption by the Board of the District, any amendments to the budget;
- (iii) the prior year's audited financial statements of the District, if applicable, or an application for exemption from an audit prepared in accordance with the "Colorado Local Government Audit Law", Part 6 of Article 1 of Title 29, C.R.S., within thirty days of the filing of the application with the State Auditor;
- (iv) the annual report of the District in accordance with section 32-1-207 (3)(c), C.R.S.;
- (v) by January 30 of each year, the date, time, and location of scheduled regular meetings of the District's Board for the current fiscal year;
- (vi) if required by Section 1-13.5-501(1.5), C.R.S., by no later than seventy-five days prior to a regular election for an election at which members of a Board of Directors for the District will be considered, the call for nominations pursuant to Section 1-13.5-501(1);
- (vii) not more than thirty days after an election, certified election results for an election conducted within the current fiscal year;
- (viii) a current map depicting the boundaries of the District as of January 1 of the current fiscal year; and
- (ix) any other information deemed appropriate by the Board of Directors of the District.

44. Dates Herein. All dates set forth in this Resolution shall be in 2023 unless otherwise specified.

45. Automatic Renewal. This Resolution shall be deemed renewed each year until terminated or a new resolution is adopted.

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Adopted and approved this 7th day of December, 2022.

MERIDIAN SERVICE METROPOLITAN DISTRICT

By: _____
President

ATTEST:

By: _____
Secretary/Treasurer

**RESOLUTION MSMD 22-05
OF THE BOARD OF DIRECTORS OF THE
MERIDIAN SERVICE METROPOLITAN DISTRICT
CONCERNING REGULAR ELECTION TO BE HELD MAY 2, 2023**

WHEREAS, the Meridian Service Metropolitan District of the County of El Paso, State of Colorado (the "District"), is a duly organized and existing quasi-municipal corporation and political subdivision of the State of Colorado, existing and operating under and by virtue of the Constitution and laws of the State of Colorado, including but not limited to Parts 1 through 16 of Article 1 of Title 32, C.R.S., as amended (the "Special District Act"); and

WHEREAS, a regular election is to be held on the Tuesday succeeding the first Monday of May in every odd-numbered year, for the purpose of electing members to the Board of Directors of the Meridian Service Metropolitan District (, the "Board"); and

WHEREAS, three (3) four-year terms shall be open at the regular election to be held on May 2, 2023, by the District; and

WHEREAS, accordingly, the Board of Directors of the District has determined to submit to the electors of the District, at the regular biennial local district election to be held on May 2, 2023, the election of directors; and

WHEREAS, a designated election official shall be appointed by the Board of Directors to be responsible for conducting the election.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Meridian Service Metropolitan District of the County of El Paso, State of Colorado:

1. That a regular election to be conducted by mail ballot be called and held within the District on Tuesday, the 2nd day of May, 2023, at which election the electors shall vote for up to three (3) Directors;

2. That the terms of office for Michael Fenton, Milton Gabrielski and William Gessner shall expire following the regular election to be held on the 2nd day of May, 2023, and there are no vacancies on the Board;

3. That Sue Blair of Community Resource Services of Colorado, LLC is hereby appointed to serve as the Designated Election Official for the conduct of the election. The Designated Election Official is hereby granted the authority to undertake all reasonable actions that are necessary or convenient for the conduct of the election;

4. That the election shall be held and conducted in accordance with the Colorado Local Government Election Code, Article 13.5 of Title 1, C.R.S., as supplemented by Const. Colo. Art. X, Sec. 20, the Uniform Election Code of 1992 as amended, the applicable Current Rules and Regulations Governing Election Procedures of the Secretary of State of the state of Colorado, and Title 32, Article 1, Part 8, Colorado Revised Statutes, C.R.S. 32-1-305.5, and other relevant Colorado and federal law (collectively, hereafter all such law and rules shall be referred to as the

"Relevant Law");

5. That on or about January 3, 2023, the District Manager shall post or cause to be posted on the District's website information regarding the May 2, 2023 election including the number of Board seats that will be up for election and the relevant dates/deadlines for submission of self-nomination forms and affidavits of intent to be a write-in candidate. Such posting shall be in addition to the statutorily required notices to be given to electors of the District by the Designated Election Official of the District. Following the certification of eligible candidates by the Designated Election Official after the self-nomination and write-in candidate affidavit deadlines, the Designated Election Official shall notify the eligible candidates that the District requests that they submit by March 30 a biography and/or factual statement regarding their qualifications and/or basis for their desire to serve on the Board (200 word limit) for posting and dissemination by the District in advance of the election. Following the March 30 deadline for submittal, the District Manager shall publish the candidates' biographies/statements as submitted on the District website, at the District offices and at the District's Recreation Center. Thereafter, but no later than April 15, 2023, the District Manager shall e-mail the candidates biographies/statements to all residents of the District. If a candidate does not submit a biography or statement, the posting and e-mail shall simply state next to the candidate's name: "No information has been submitted."

6. That a nomination for Director to serve for any designated vacancy shall be made by written self-nomination and acceptance form or letter and filed with the Designated Election Official not less than sixty-seven (67) days prior to the date of said election and that an affidavit of intent to be a write-in candidate for Director to serve for any designated vacancy shall be filed with the Designated Election Official not less than sixty-four (64) days prior to the date of said election;

7. That pursuant to the provisions of Section 1-13.5-513, C.R.S., as amended, if the only matter before the eligible electors is the election of persons to office and if, at the close of business on the sixty-third day before the election or any time thereafter, there are not more candidates than offices to be filled at the election, including candidates filing affidavits of intent, the Designated Election Official is authorized and instructed to cancel the election and declare the candidates elected. If the election is canceled, the Board of Directors by delegation to the Designated Election Official herein shall: (a) provide notice by publication of the cancellation of the election; (b) post a copy of the published notice at each polling location within the District, at the office of the Designated Election Official, and at the office of the clerk and recorder for each county in which the District is located; and (c) file a copy of the published notice with the Division of Local Government. The Board of Directors shall notify the candidates that the election was canceled and that they were elected by acclamation. If the election is canceled, the canvass board will not meet, and the Designated Election Official shall note the cancellation on the Certificate of Election and shall indicate which candidates were elected by acclamation;

8. That no person will receive a ballot in this election unless the person is an eligible elector of the District, as defined in Section 32-1-103(5), Colorado Revised Statutes;

9. That the Designated Election Official shall file within 30 days after the election,

the results of election, including the business address, the telephone number, and the name of the contact person of the District with the Division of Local Government. (C.R.S. 1-11-103(3), 32-1-104(1))

10. That should any part or provision of this Resolution be adjudged unenforceable or invalid, such judgment shall not affect, impair, or invalidate the remaining provisions of this Resolution, it being the intention that the various provisions hereof are severable;

11. That all acts, orders, resolutions, or parts thereof, of the District that are inconsistent or in conflict with this Resolution are hereby repealed to the extent only of such inconsistency or conflict;

12. That the provisions of this Resolution shall take effect immediately;

13. That all past actions taken by the District, its Board members individually and collectively, officers, agents, attorneys, and consultants directed toward the lawful conduct of the election were done in the best interests of the District and said actions are hereby ratified and confirmed as if originally taken with full authority.

14. That in the event of a conflict between this Resolution and Relevant Law, the Relevant Law shall control.

ADOPTED AND APPROVED this 7th day of December, 2022.

MERIDIAN SERVICE METROPOLITAN
DISTRICT

By: _____
President

ATTEST:

Secretary

RESOLUTION MSMD 22-06
OF THE BOARD OF DIRECTORS OF
MERIDIAN SERVICE METROPOLITAN DISTRICT
PROVIDING FOR DIRECTORS' EXCLUSION FROM
WORKERS COMPENSATION COVERAGE

WHEREAS, the Meridian Service Metropolitan District ("District") is a quasi-municipal corporation and political subdivision of the state of Colorado; and

WHEREAS, pursuant to Section 8-40-202(1)(a)(I)(B), C.R.S., the District may exclude appointed officials from the definition of "employee" within the meaning of Section 8-40-202(1)(a), C.R.S.; and

WHEREAS, the District has found and does hereby find that it is in the best interests of the District to exclude appointed officials from workers compensation coverage as permitted by such statute.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Meridian Service Metropolitan District, County of El Paso, Colorado, that:

1. Pursuant to Section 8-40-202(1)(a)(I)(B), C.R.S., the elected officials of Meridian Service Metropolitan District shall not be deemed to be employees within the meaning of Section 8-40-202(1)(a), C.R.S. Such exclusion shall apply for all policy years until such time as the exclusion may be repealed by the Board of Directors of the District.
2. The Secretary of the District shall provide notice to such excluded officials promptly.
3. This Resolution shall be effective immediately.

RESOLVED this 7th day of December, 2022.

MERIDIAN SERVICE METROPOLITAN
DISTRICT

President

ATTEST:

Secretary

EXCLUSION OF UNCOMPENSATED PUBLIC OFFICIALS

Name of Agency: Meridian Service Metropolitan District

Federal Employer Identification # (FEIN): 84-1572799

Business Phone #: (719) 495-6567

Mailing Address: 11886 Stapleton Dr., Peyton, CO 80831

If Self-Insured Employer, enter the Permit Number:

If not Self-Insured, enter the workers' compensation insurance carrier name and policy number:

Upcoming Policy Period:

From: Jan 1, 2023
Month / Year

To: Dec. 31, 2023
Month / Year

List the Governing Body for the Agency, Category of uncompensated officials (i.e. board, commission, etc.) or any combination of categories of such officials that you are opting to exclude from coverage for the upcoming policy year, Names of Officials and Social Security Numbers of Officials (Attach additional pages if needed):

Name of Governing Body: Board of Directors of Meridian Service Metropolitan, El Paso County, Colorado

Category

_Director_____

_Director_____

_Director_____

_Director_____

_Director_____

Name of Official

Butch Gabrielski
Wayne Reorda
Mike Fenton
Bill Gessner
Tom Sauer

C.R.S. section 8-40-202(1)(a)(I)(B) provides an option to exclude from workers' compensation insurance coverage uncompensated elected or appointed officials. You must promptly notify each official of your exercise of the option to exclude them. This form must be filed with the Division of Workers' Compensation not less than forty-five (45) days before the start of the policy period for which the option is to be exercised. Attach governing body's resolution.

By signing this form, you are certifying that the above-named uncompensated, elected or appointed public officials are designated to be excluded from worker's compensation coverage for the upcoming policy year, pursuant to C.R.S. section 8-40-202(1)(a)(I)(B). You are also certifying that these officials have been notified of this exclusion.

Signature:

Print Name:

Date: 12/7/2022

Title: President

Submit this form with the Governing Body's Resolution to: Division of Workers' Compensation, Coverage Enforcement Unit, 633 17th St., Suite 400, Denver, CO 80202-3660. If insured, please make a copy of this completed form and send it to your insurance carrier. If you have any questions, contact the Division of Workers' Compensation Customer Service Unit at 303.318.8700.

C.R.S. section 10-1-128(6)(a) states: "It is unlawful to knowingly provide false, incomplete, or misleading facts or information to an insurance company for the purpose of defrauding or attempting to defraud the company. Penalties may include imprisonment, fines, denial of insurance, and civil damages. Any insurance company or agent of an insurance company who knowingly provides false, incomplete or misleading facts or information to a policyholder or claimant for the purpose of defrauding or attempting to defraud the policyholder or claimant with regard to a settlement or award payable from insurance proceeds shall be reported to the Colorado division of insurance within the department of regulatory agencies."

**MERIDIAN SERVICE METROPOLITAN DISTRICT
CASH POSITION SUMMARY
For the Period Ended October 31, 2022
Adjusted as of November 30, 2022**

	CHECKING Wells Fargo
Account Activity Item Description	
Cash balance at end of period	\$ 5,376,231
November activity:	
Utility billing from residents	716,466
Recreation Center Program Fees	5,802
Tap fees and meter fees (In)	101,365
Tap fees transferred to MRMD (Out)	(98,000)
AT&T, Falcon Freedom Days and reimbursements	1,060
Payroll	(174,904)
Reserve Transfers	(2,918,791)
Transfer to Clean Water Loan Fund	(58,778)
November checks and payments	
Operations incl. interim payments	(307,587)
Interest, fees and returned checks	(1,514)
Sub-total	2,641,351
December 7th payment Estimate	(250,000)
Adjusted balance	\$ 2,391,351
Less restricted funds as of November 30, 2022:	
Conservation Trust Funds	-
5% Reserve Fund	182
Sewer Reserve Fund	(1,764)
Capital Project Funds	378,360
Rate Stabilization Fund	-
Capital CWF Debt Reserves	(378,370)
Adjusted Unrestricted Balance	\$ 2,389,758

MERIDIAN SERVICE METROPOLITAN DISTRICT
CASH POSITION RECONCILED TO GENERAL LEDGER
CASH POSITION SUMMARY
For the Period Ended October 31, 2022
Adjusted as of November 30, 2022

Account Activity Item Description	Checking Wells Fargo	Petty Cash	INVESTMENTS						Bank of San Juan Loan 'Funds	Zions Bank Loan & Reserve Fund	TOTAL ALL ACCOUNTS
			Conservation Trust Funds	5% Reserve	Sewer Reserve (\$2)	Capital Project Funds	Rate Stabilization Funds	CFW Reserves			
Cash balance at end of period	5,376,231	386	41,850	2,205,059	443,901	6,457,700	636,427	-	125,030	323,832	15,610,416
November activity:											
Utility billing from residents	716,466	-	-	-	-	-	-	-	-	-	716,466
Recreation Center Program Fees	5,802	-	-	-	-	-	-	-	-	-	5,802
Tap fees and meter fees (In)	101,365	-	-	-	-	-	-	-	-	-	101,365
Tap fees transferred to MRMD (Out)	(98,000)	-	-	-	-	-	-	-	-	-	(98,000)
El Paso County Collection of Deliquent Accounts	-	-	-	-	-	-	-	-	-	-	-
Hydrant & Temp License Deposits	-	-	-	-	-	-	-	-	-	-	-
Transfer from Meridian Ranch - CTF	-	-	-	-	-	-	-	-	-	-	-
AT&T, Falcon Freedom Days and reimbursements	1,060	-	-	-	-	-	-	-	-	-	1,060
Payroll	(174,904)	-	-	-	-	-	-	-	-	-	(174,904)
Reserve Transfers	(2,918,791)	-	-	80,000	36,000	1,403,000	-	1,399,791	-	-	-
Transfer to Clean Water Loan Fund	(58,778)	-	-	-	-	-	-	-	-	58,778	-
November checks and payments											
Operations incl. interim payments	(307,587)	-	-	-	-	-	-	-	-	-	(307,587)
Interest, fees and returned checks	(1,514)	-	-	-	-	-	-	-	-	-	(1,514)
Sub-total	2,641,351	386	41,850	2,285,059	479,901	7,860,700	636,427	1,399,791	125,030	382,610	15,853,104
December 7th payment Estimate	(250,000)	-	-	-	-	-	-	-	-	-	(250,000)
Adjusted balance	2,391,351	386	41,850	2,285,059	479,901	7,860,700	636,427	1,399,791	125,030	382,610	15,603,104
Less restricted funds as of November 30, 2022:											
Petty Cash	-	(386)	-	-	-	-	-	-	-	-	(386)
Conservation Trust Funds	-	-	(41,850)	-	-	-	-	-	-	-	(41,850)
5% Reserve Fund	182	-	-	(2,285,059)	-	-	-	-	-	-	(2,284,877)
Sewer Reserve Fund	(1,764)	-	-	-	(479,901)	-	-	-	-	-	(481,665)
Capital Project Funds	378,360	-	-	-	-	(7,860,700)	-	-	-	-	(7,482,341)
Rate Stabilization Fund	-	-	-	-	-	-	(636,427)	-	-	-	(636,427)
Capital CWF Debt Reserves	(378,370)	-	-	-	-	-	-	(1,399,791)	(125,030)	(382,610)	(2,285,801)
Unrestricted cash balance	\$ 2,389,758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,389,758

Note: Additional investment accounts can be used for extraordinary expenditures.

Meridian Service Metropolitan District
Statement of Revenues, Expenses and Change in Fund Balance
Budget vs. Actual - Accrual Basis
SUMMARY OF ALL FUNDS
For the One Month and Ten Months Ended October 31, 2022

	Month of Oct 2022	YTD Actual	Adopted 2022 Budget	Variance Over (Under) Budget	% of Budget (83.3% YTD)
REVENUES					
General Revenue - Fund 10	\$1,553	\$365,529	\$368,634	(\$3,105)	99.2%
Parks/Grounds Revenue - Fund 15	112,324	1,074,570	1,271,805	(197,235)	84.5%
Rec Center Revenue - Fund 16	192,085	1,877,656	2,206,548	(328,892)	85.1%
Water Revenue - Fund 40	282,500	3,044,620	3,318,835	(274,215)	91.7%
Sewer Revenue - Fund 50	167,700	1,725,413	3,281,460	(1,556,047)	52.6%
Billing Fees	7,840	101,308	64,000	37,308	158.3%
Clean Water Surcharge	38,310	365,282	425,760	(60,478)	85.8%
Grant Revenue	-	69,095	55,000	14,095	125.6%
Development Inspection Fees	-	68,875	-	68,875	-
Contract Revenue	-	2,714,082	-	2,714,082	-
Interest Income	23,586	149,196	-	149,196	-
Miscellaneous Income	-	-	150	(150)	-
Debt Forgiveness	-	5,061,135	-	5,061,135	-
TOTAL REVENUES	825,897	16,616,761	10,992,192	5,624,569	151.2%
EXPENSES					
Fund & General Expenses					
General & Admin. Expense	52,871	495,958	817,989	(322,031)	60.6%
Personnel Expenses	189,065	1,786,363	2,542,460	(756,097)	70.3%
Parks/Grounds Expense - Fund 15	50,551	394,669	575,000	(180,331)	68.6%
MRRC Expense - Fund 16	26,176	343,422	508,720	(165,298)	67.5%
Water Expense - Fund 40	25,713	587,333	1,139,500	(552,167)	51.5%
Sewer Expense - Fund 50	60,990	588,597	843,800	(255,203)	69.8%
General Operating Expenses	107,790	841,074	1,133,520	(292,446)	74.2%
TOTAL Fund & General Expenses	513,155	5,037,416	7,560,989	(2,523,573)	66.6%
Capital Expenses					
Capital Expense - Other	-	39,660	60,000	(20,340)	66.1%
Capital Expense P&G Fund 15	9,000	309,000	321,000	(12,000)	96.3%
Capital Expense MRRC Fund 16	-	325,308	268,000	57,308	121.4%
Capital Expense Water Fund 40	14,255	3,004,208	6,312,000	(3,307,792)	47.6%
Capital Expense Sewer Fund 50	1,521	17,577	182,000	(164,423)	9.7%
Capital Interest Expense	-	47,754	703,240	(655,486)	6.8%
TOTAL Capital Expenses	24,775	3,743,507	7,846,240	(4,102,733)	47.7%
TOTAL EXPENSES	537,930	8,780,923	15,407,229	(6,626,306)	57.0%
EXCESS REVENUES OVER (UNDER) EXPENSES	287,967	7,835,838	(4,415,037)	12,250,875	
Other Financing Sources (Uses)					
Tap Fees Received	79,000	4,361,000	4,750,000	(389,000)	91.8%
Tap Fees Transferred to MRMD	(41,000)	(4,325,000)	(4,750,000)	425,000	91.1%
Transfer from (to) MRMD	-	5,061,135	-	5,061,135	-
Gain/Loss on Asset Disposal	689	4,239	-	4,239	-
Contributions to Other Gov'ts	-	(354,996)	-	(354,996)	-
Reduction of Developer Advances	-	(10,122,270)	-	(10,122,270)	-
Transfer from (to) Other Funds	(23,521)	(232,186)	(278,000)	45,814	83.5%
Emergency Reserve (5%)	16,665	166,670	200,000	(33,330)	83.3%
Emergency Reserve (\$2) - Sewer	6,856	65,516	78,000	(12,484)	84.0%
TOTAL Other Financing Sources (Uses)	38,689	(5,375,892)	-	(5,375,892)	-
NET CHANGE IN FUND BALANCE	\$326,656	\$2,459,946	(\$4,415,037)	\$6,874,983	
BEGINNING FUND BALANCE**		13,341,540			
ENDING FUND BALANCE		<u>\$15,801,486</u>			
Operating Fund Balance		3,038,060			
Capital Project Fund Balance		9,394,476			
Emergency Reserve Fund Balance 5%		2,263,811			
Sewer Reserve Fund Balance \$2		470,140			
Rate Stabilization Fund Balance		635,000			
Total Fund Balance		<u>\$15,801,486</u>			

Meridian Service Metropolitan District
Statement of Revenues, Expenses and Change in Fund Balance
Budget vs. Actual - Accrual Basis
General Fund
For the One Month and Ten Months Ended October 31, 2022

	Month of Oct 2022	YTD Actual	Adopted 2022 Budget	Variance Over (Under) Budget	% of Budget (83.3% YTD)
REVENUES					
IGA - Meridian Ranch	-	\$350,000	\$350,000	-	100.0%
AT&T Lease	1,553	15,529	18,634	(3,105)	83.3%
Grant Revenue	-	1,655	-	1,655	-
Interest Income	5,094	20,172	-	20,172	-
Miscellaneous Income	-	-	150	(150)	-
TOTAL REVENUES	6,647	387,355	368,784	18,571	105.0%
EXPENSES					
Accounting	-	-	1,000	(1,000)	-
Audit	-	21,036	20,000	1,036	105.2%
Payroll & HR Services	5,125	48,648	54,000	(5,352)	90.1%
Election Expense	-	2,878	6,000	(3,123)	48.0%
Engineering/Consulting	246	1,358	2,000	(642)	67.9%
Legal	5,127	52,644	80,000	(27,356)	65.8%
Personnel Expenses	2,065	21,605	30,357	(8,752)	71.2%
Copier - Contract Expenses	237	648	5,000	(4,352)	13.0%
IT/Computer/Software	-	7,127	14,200	(7,073)	50.2%
Rent - Shared	4,108	37,238	47,080	(9,842)	79.1%
Telephone & Internet	1,074	9,294	7,500	1,794	123.9%
Utilities	257	2,568	4,000	(1,432)	64.2%
Repairs & Maint - Office	255	3,069	5,000	(1,931)	61.4%
Office Furniture	-	12,113	-	12,113	-
Supplies	9	1,151	5,500	(4,349)	20.9%
Licenses,Certs & Memberships	-	712	2,500	(1,788)	28.5%
Insurance	362	3,867	5,839	(1,972)	66.2%
Subscriptions	-	-	250	(250)	-
Bank Charges	-	25	-	25	-
Public Information	27	47	500	(453)	9.4%
Meals & Entertainment	205	2,086	6,284	(4,198)	33.2%
Miscellaneous Expense	-	-	1,000	(1,000)	-
Vehicle, Equipment & Travel	279	3,638	4,900	(1,262)	74.2%
TABOR Emergency Reserve 3%	-	-	11,062	(11,062)	-
TOTAL EXPENSES	19,377	231,754	313,972	(82,218)	73.8%
NET CHANGE IN FUND BALANCE	(\$12,729)	\$155,601	\$54,812	\$100,789	
BEGINNING FUND BALANCE**		89,803			
ENDING FUND BALANCE		<u><u>\$245,404</u></u>			

Meridian Service Metropolitan District
Statement of Revenues, Expenses and Change in Fund Balance
Budget vs. Actual - Accrual Basis
Parks & Grounds Fund
For the One Month and Ten Months Ended October 31, 2022

	Month of Oct 2022	YTD Actual	Adopted 2022 Budget	Variance Over (Under) Budget	% of Budget (83.3% YTD)
REVENUES					
Parks & Grounds Fees	\$94,263	\$901,820	\$1,065,143	(\$163,323)	84.7%
Street Lighting Fees	18,061	172,750	206,662	(33,912)	83.6%
Billing Fees	1,960	25,327	16,000	9,327	158.3%
Grant Revenue	-	41,561	55,000	(13,439)	75.6%
Interest Income	144	591	-	591	-
TOTAL REVENUES	114,427	1,142,049	1,342,805	(200,756)	85.0%
EXPENSES					
General & Admin. Expense					
Accounting	-	-	1,000	(1,000)	-
Customer Billing Services	1,988	17,301	24,000	(6,699)	72.1%
Engineering/Consulting	882	5,638	7,000	(1,362)	80.5%
Legal	-	168	2,500	(2,332)	6.7%
Personnel Expenses	16,706	155,708	240,650	(84,942)	64.7%
General Operations - Admin	161	7,960	19,900	(11,940)	40.0%
TOTAL General & Admin. Expense	19,737	186,775	295,050	(108,276)	63.3%
Operating Expense					
Landscape Repair & Maint.	48,501	368,870	506,000	(137,130)	72.9%
Hardscape Repair & Maint.	1,414	10,500	24,500	(14,000)	42.9%
Park Maint.	636	8,920	37,500	(28,580)	23.8%
Pond Maint.	-	6,380	7,000	(620)	91.1%
Utilities	15,649	132,469	189,210	(56,741)	70.0%
Insurance	1,230	12,899	19,305	(6,406)	66.8%
Vandalism Cost of Repairs	106	174	-	174	-
Vehicle, Equipment & Travel	2,787	13,234	15,000	(1,766)	88.2%
TOTAL Operating Expense	70,322	553,446	798,515	(245,069)	69.3%
TOTAL EXPENSES	90,060	740,220	1,093,565	(353,345)	67.7%
EXCESS REVENUES OVER (UNDER) EXPENSES	24,367	401,829	249,240	152,589	
Other Financing Sources (Uses)					
Gain/Loss on Asset Disposal	(229)	(229)	-	(229)	-
Transfer from (to) Capital	-	(300,000)	(321,000)	21,000	93.5%
TOTAL Other Financing Sources (Uses)	(229)	(300,229)	(321,000)	20,771	93.5%
NET CHANGE IN FUND BALANCE	\$24,138	\$101,600	(\$71,760)	\$173,360	
BEGINNING FUND BALANCE**		522,813			
ENDING FUND BALANCE		\$624,413			
Operating Fund Balance		469,409			
Emergency Reserve Fund Balance 5%		145,004			
Rate Stabilization Fund Balance		10,000			
Total Fund Balance		\$624,413			

Meridian Service Metropolitan District
Statement of Revenues, Expenses and Change in Fund Balance
Budget vs. Actual - Accrual Basis
Recreation Center Fund
For the One Month and Ten Months Ended October 31, 2022

	Month of Oct 2022	YTD Actual	Adopted 2022 Budget	Variance Over (Under) Budget	% of Budget (83.3% YTD)
REVENUES					
Recreation Center Service Fees	\$179,987	\$1,722,116	\$2,076,458	(\$354,342)	82.9%
Fee Based Programming	11,609	135,166	114,000	21,166	118.6%
MRRC Concession Sales	152	2,144	2,000	144	107.2%
Falcon Freedom Days Revenue	-	14,800	8,750	6,050	169.1%
Billing Fees	1,960	25,327	16,000	9,327	158.3%
Advertising Fees	336	3,430	5,340	(1,910)	64.2%
Grant Revenue	-	734	-	734	-
TOTAL REVENUES	194,045	1,903,717	2,222,548	(318,831)	85.7%
EXPENSES					
General & Admin. Expense					
Accounting	-	-	1,000	(1,000)	-
Customer Billing Services	3,471	30,216	42,000	(11,784)	71.9%
Engineering/Consulting	1,550	8,751	10,000	(1,249)	87.5%
Legal	-	-	1,000	(1,000)	-
Personnel Expenses	99,383	919,989	1,200,967	(280,978)	76.6%
General Operations - Admin	4,392	41,096	60,350	(19,254)	68.1%
TOTAL General & Admin. Expense	108,796	1,000,051	1,315,317	(315,266)	76.0%
Operating Expense					
Programming Supplies	4,888	72,994	62,000	10,994	117.7%
Building Maint.	14,223	117,097	144,720	(27,623)	80.9%
Grounds Maint.	-	-	1,000	(1,000)	-
Pool Maint.	5,476	46,386	157,000	(110,614)	29.5%
MRRC Security	-	2,850	4,000	(1,150)	71.3%
Exercise Equip. & Furn.-Replace	-	62,003	75,000	(12,997)	82.7%
MR Community Events	1,588	8,028	15,000	(6,972)	53.5%
Falcon Freedom Days Expenses	-	34,064	50,000	(15,936)	68.1%
Utilities	16,135	156,530	186,375	(29,845)	84.0%
Insurance	2,275	22,756	32,315	(9,559)	70.4%
Vehicle, Equipment & Travel	(5)	1,642	2,500	(858)	65.7%
TOTAL Operating Expense	44,581	524,349	729,910	(205,561)	71.8%
TOTAL EXPENSES	153,377	1,524,400	2,045,227	(520,827)	74.5%
EXCESS REVENUES OVER (UNDER) EXPENSES	40,667	379,317	177,321	201,996	
Other Financing Sources (Uses)					
Transfer from (to) Capital	(22,330)	(223,340)	(268,000)	44,660	83.3%
TOTAL Other Financing Sources (Uses)	(22,330)	(223,340)	(268,000)	44,660	83.3%
NET CHANGE IN FUND BALANCE	\$18,337	\$155,977	(\$90,679)	\$246,656	
BEGINNING FUND BALANCE**		541,431			
ENDING FUND BALANCE		<u><u>\$697,408</u></u>			
Operating Fund Balance		527,829			
Emergency Reserve Fund Balance 5%		159,579			
Rate Stabilization Fund Balance		10,000			
Total Fund Balance		<u><u>\$697,408</u></u>			

Meridian Service Metropolitan District
Statement of Revenues, Expenses and Change in Fund Balance
Budget vs. Actual - Accrual Basis
Capital Fund
For the One Month and Ten Months Ended October 31, 2022

	Month of Oct 2022	YTD Actual	Adopted 2022 Budget	Variance Over (Under) Budget	% of Budget (83.3% YTD)
REVENUES					
Clean Water Surcharge	\$38,310	\$365,282	\$425,760	(\$60,478)	85.8%
Grant Revenue	-	25,000	-	25,000	-
Contract Revenue	-	2,411,236	-	2,411,236	-
Interest Income	17,240	69,292	-	69,292	-
TOTAL REVENUES	55,550	2,870,810	425,760	2,445,050	674.3%
EXPENSES					
Capital Expense - Other					
Build-Out CIP & Funding Plan	-	39,660	60,000	(20,340)	66.1%
TOTAL Capital Expense - Other	-	39,660	60,000	(20,340)	66.1%
Capital Expense P&G Fund 15					
3rd Const & Acq-Winding Walk	-	300,000	300,000	-	100.0%
Vehicle & Equipment - Fund 15	9,000	9,000	21,000	(12,000)	42.9%
TOTAL Capital Expense P&G Fund 15	9,000	309,000	321,000	(12,000)	96.3%
Capital Expense MRRC Fund 16					
MRRC Expansion	-	-	50,000	(50,000)	-
Lobby Remodel	-	124,983	118,000	6,983	105.9%
Locker Replacement	-	-	100,000	(100,000)	-
Pool Improvements 2022	-	200,326	-	200,326	-
TOTAL Capital Expense MRRC Fund 16	-	325,308	268,000	57,308	121.4%
Capital Expense Water Fund 40					
Expand Filter Plant & Bldg	9,622	959,415	2,000,000	(1,040,585)	48.0%
Purchase WHMD 2.0 MG Water Tank	1,689	5,263	750,000	(744,737)	0.7%
Water Rights	2,133	206,033	750,000	(543,967)	27.5%
Wells at Guthrie Ranch Site 4	-	-	30,000	(30,000)	-
Wells at Latigo Trails #2 & #3	103	103	1,500,000	(1,499,898)	-
Transmission Line FP to Tanks	827	911,863	1,200,000	(288,137)	76.0%
Latigo Transmission Line	330	330	50,000	(49,670)	0.7%
Tamlin Road Water Pipeline	-	900,000	-	900,000	-
Vehicle & Equipment - Fund 40	(450)	21,202	32,000	(10,798)	66.3%
TOTAL Capital Expense Water Fund 40	14,255	3,004,208	6,312,000	(3,307,792)	47.6%
Capital Expense Sewer Fund 50					
WH Sewer Bypass Phase 2 & 3	1,970	1,970	75,000	(73,030)	2.6%
Mid-Point Injection Station	-	-	20,000	(20,000)	-
2022 Lift Station Improvements	-	-	55,000	(55,000)	-
Vehicle & Equipment - Fund 50	(450)	21,202	32,000	(10,798)	66.3%
Loan Cost of issuance	-	(5,594)	-	(5,594)	-
TOTAL Capital Expense Sewer Fund 50	1,521	17,577	182,000	(164,423)	9.7%
Capital Interest Expense	-	47,754	703,240	(655,486)	6.8%
TOTAL EXPENSES	24,775	3,743,507	7,846,240	(4,102,733)	47.7%
EXCESS REVENUES OVER (UNDER) EXPENSES	30,775	(872,697)	(7,420,480)	6,547,783	
Other Financing Sources (Uses)					
Gain/Loss on Asset Disposal	918	4,468	-	4,468	-
Contributions to Other Gov'ts	-	(354,996)	-	(354,996)	-
Transfer from (to) General Fund	191,665	1,916,670	2,300,000	(383,330)	83.3%
Transfer from (to) P&G Fund	-	300,000	321,000	(21,000)	93.5%
Transfer from (to) Rec Fund	22,330	223,340	268,000	(44,660)	83.3%
Transfer from (to) Water Fund	170,830	1,729,991	2,082,000	(352,009)	83.1%
Transfer from (to) Sewer Fund	4,400	65,697	84,846	(19,149)	77.4%
TOTAL Other Financing Sources (Uses)	390,143	3,885,171	5,055,846	(1,170,675)	76.8%
NET CHANGE IN FUND BALANCE	420,918	3,012,474	(2,364,634)	5,377,108	
BEGINNING FUND BALANCE**		6,382,002			
ENDING FUND BALANCE		9,394,476			
Capital Other - Fund 10		1,879,607			
Capital Parks & Ground Fund 15		101,643			
Capital Recreation Center Fund 16		259,245			
Capital Water Fund 40		3,595,265			
Capital Sewer Fund 50		1,126,562			
Capital TDS - Clean Water		2,432,153			
Capital Total Fund Balance		9,394,476			

Meridian Service Metropolitan District
Statement of Revenues, Expenses and Change in Fund Balance
Budget vs. Actual - Accrual Basis
Water Fund
For the One Month and Ten Months Ended October 31, 2022

	Month of Oct 2022	YTD Actual	Adopted 2022 Budget	Variance Over (Under) Budget	% of Budget (83.3% YTD)
REVENUES					
Water Service Fees - Res.	\$238,795	\$2,480,610	\$2,714,980	(\$234,370)	91.4%
Water Service Fees - Comm.	8,293	116,355	145,165	(28,810)	80.2%
Meter Set Fees	6,955	172,405	162,500	9,905	106.1%
Irrigation	28,422	267,959	256,190	11,769	104.6%
UB - Water Adjustments	(147)	(17,898)	-	(17,898)	-
IGA Shared Water Cost Reimb.	181	25,190	40,000	(14,810)	63.0%
Billing Fees	1,960	25,327	16,000	9,327	158.3%
Grant Revenue	-	73	-	73	-
Development Inspection Fees	-	34,438	-	34,438	-
Interest Income	34	36	-	36	-
Debt Forgiveness	-	3,002,599	-	3,002,599	-
TOTAL REVENUES	284,493	6,107,092	3,334,835	2,772,257	183.1%
EXPENSES					
General & Admin. Expense					
Accounting	-	-	1,000	(1,000)	-
Customer Billing Services	4,717	41,060	52,800	(11,740)	77.8%
Engineering/Consulting	4,940	34,581	100,000	(65,419)	34.6%
Legal	1,596	6,062	20,000	(13,938)	30.3%
Personnel Expenses	38,876	343,098	524,311	(181,213)	65.4%
General Operations - Admin	1,074	23,516	66,575	(43,059)	35.3%
TOTAL General & Admin. Expense	51,203	448,317	764,686	(316,369)	58.6%
Operating Expense					
Water Operations General	10,178	87,842	86,000	1,842	102.1%
Raw Water Operations	2,834	261,112	375,000	(113,888)	69.6%
Water Treatment Operations	535	50,752	473,000	(422,248)	10.7%
Water Distribution Operations	12,166	182,200	184,000	(1,800)	99.0%
Non-Potable Water Operations	-	5,427	21,500	(16,073)	25.2%
Utilities	55,716	387,072	539,685	(152,613)	71.7%
Insurance	3,085	35,372	49,447	(14,075)	71.5%
Vehicle, Equipment & Travel	1,768	10,881	15,500	(4,619)	70.2%
TOTAL Operating Expense	86,282	1,020,658	1,744,132	(723,474)	58.5%
TOTAL EXPENSES	137,485	1,468,974	2,508,818	(1,039,844)	58.6%
EXCESS REVENUES OVER (UNDER) EXPENSES	147,008	4,638,118	826,017	3,812,101	
Other Financing Sources (Uses)					
Tap Fees Received	39,500	2,180,500	2,375,000	(194,500)	91.8%
Tap Fees Transferred to MRMD	(20,500)	(2,162,500)	(2,375,000)	212,500	91.1%
Transfer from (to) MRMD	-	5,061,135	-	5,061,135	-
Reduction of Developer Advances	-	(8,063,734)	-	(8,063,734)	-
Transfer from (to) Capital	(170,830)	(1,729,991)	(2,082,000)	352,009	83.1%
TOTAL Other Financing Sources (Uses)	(151,830)	(4,714,590)	(2,082,000)	(2,632,590)	226.4%
NET CHANGE IN FUND BALANCE	(\$4,822)	(\$76,473)	(\$1,255,983)	\$1,179,510	
BEGINNING FUND BALANCE**		2,359,813			
ENDING FUND BALANCE		\$2,283,340			
Operating Fund Balance		977,586			
Emergency Reserve Fund Balance 5%		1,005,754			
Rate Stabilization Fund Balance		300,000			
Total Fund Balance		\$2,283,340			

Meridian Service Metropolitan District
Statement of Revenues, Expenses and Change in Fund Balance
Budget vs. Actual - Accrual Basis
Sewer Fund
For the One Month and Ten Months Ended October 31, 2022

	Month of Oct 2022	YTD Actual	Adopted 2022 Budget	Variance Over (Under) Budget	% of Budget (83.3% YTD)
REVENUES					
Sewer Fees - Res.	\$161,420	\$1,544,039	\$1,848,242	(\$304,203)	83.5%
Sewer Fees - Comm.	2,148	21,176	36,750	(15,574)	57.6%
Sterling Ranch Revenue	-	100,986	1,341,468	(1,240,482)	7.5%
IGA Shared Sewer Cost Reimb.	4,133	59,212	55,000	4,212	107.7%
Billing Fees	1,960	25,327	16,000	9,327	158.3%
Grant Revenue	-	73	-	73	-
Development Inspection Fees	-	34,438	-	34,438	-
Contract Revenue	-	302,846	-	302,846	-
Interest Income	1,075	59,105	-	59,105	-
Debt Forgiveness	-	2,058,536	-	2,058,536	-
TOTAL REVENUES	170,735	4,205,737	3,297,460	908,277	127.5%
EXPENSES					
General & Admin. Expense					
Accounting	-	-	1,000	(1,000)	-
Customer Billing Services	3,821	33,262	42,000	(8,738)	79.2%
Engineering/Consulting	4,359	14,278	35,000	(20,722)	40.8%
Legal	2,082	9,446	20,000	(10,554)	47.2%
Personnel Expenses	32,035	345,963	546,175	(200,212)	63.3%
General Operations - Admin	1,167	19,981	49,050	(29,069)	40.7%
TOTAL General & Admin. Expense	43,464	422,929	693,225	(270,296)	61.0%
Operating Expense					
Sewer Operations	41,707	378,666	489,500	(110,834)	77.4%
Lift Station Operations	13,029	127,788	244,200	(116,412)	52.3%
Lift Station Operations-Shared	6,254	82,144	110,100	(27,956)	74.6%
Utilities	2,486	14,772	4,515	10,257	327.2%
Insurance	2,504	25,208	31,367	(6,159)	80.4%
Vehicle, Equipment & Travel	3,413	20,560	26,500	(5,940)	77.6%
TOTAL Operating Expense	69,392	649,138	906,182	(257,044)	71.6%
TOTAL EXPENSES	112,856	1,072,067	1,599,407	(527,340)	67.0%
EXCESS REVENUES OVER (UNDER) EXPENSES	57,879	3,133,671	1,698,053	1,435,618	
Other Financing Sources (Uses)					
Tap & Transfers from (to) Other Funds					
Tap Fees Received	39,500	2,180,500	2,375,000	(194,500)	91.8%
Tap Fees Transferred to MRMD	(20,500)	(2,162,500)	(2,375,000)	212,500	91.1%
Reduction of Developer Advances	-	(2,058,536)	-	(2,058,536)	-
Transfer from (to) Capital	(196,065)	(1,982,367)	(2,384,846)	402,479	83.1%
Transfer from (to) Emer Reserve	(16,665)	(166,670)	(200,000)	33,330	83.3%
Transfer from (to) Emer. (\$2)	(6,856)	(65,516)	(78,000)	12,484	84.0%
TOTAL Tap & Transfers from (to) Other Fun	(200,586)	(4,255,089)	(2,662,846)	(1,592,243)	159.8%
Reserves					
Emergency Reserve (5%)	16,665	166,670	200,000	(33,330)	83.3%
Emergency Reserve (\$2) - Sewer	6,856	65,516	78,000	(12,484)	84.0%
TOTAL Reserves	23,521	232,186	278,000	(45,814)	83.5%
TOTAL Other Financing Sources (Uses)	(177,065)	(4,022,903)	(2,384,846)	(1,638,057)	168.7%
NET CHANGE IN FUND BALANCE	(\$119,186)	(\$889,233)	(\$686,793)	(\$202,440)	129.5%
BEGINNING FUND BALANCE**		3,445,678			
ENDING FUND BALANCE		<u>\$2,556,445</u>			
Operating Fund Balance		817,831			
Emergency Reserve Fund Balance 5%		953,474			
Sewer Reserve Fund Balance \$2		470,140			
Rate Stabilization Fund Balance		315,000			
Total Fund Balance		<u>\$2,556,445</u>			

Meridian Service Metropolitan District
Balance Sheet Summary - Unaudited
As of October 31, 2022

	Oct 31, 22
ASSETS	
Current Assets	
Checking/Savings	15,610,416.07
Accounts Receivable	1,069,531.38
Other Current Assets	22,030.00
Total Current Assets	16,701,977.45
Fixed Assets	48,076,975.64
Other Assets	303,664.21
TOTAL ASSETS	65,082,617.30
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	195,503.94
Credit Cards	9,936.11
Other Current Liabilities	9,209,529.31
Total Current Liabilities	9,414,969.36
Long Term Liabilities	27,527,121.40
Total Liabilities	36,942,090.76
Equity	28,140,526.54
TOTAL LIABILITIES & EQUITY	65,082,617.30

Meridian Service Metropolitan District
Balance Sheet - Unaudited
 As of October 31, 2022

	Oct 31, 22
ASSETS	
Current Assets	
Checking/Savings	
1000000 · Operating Funds	
1000100 · Wells Fargo - Operating	5,376,230.69
1000300 · Petty Cash	386.16
Total 1000000 · Operating Funds	5,376,616.85
110000 · Non-Operating Funds	
1100100 · ColoTrust - CTF from MRMD 8001	41,837.16
1100101 · ColoTrust - CTF from MRMD E001	13.22
1100200 · ColoTrust - Reserve 8002	100,919.01
1100201 · ColoTrust - Reserve E002	2,104,140.09
1100400 · ColoTrust - Sewer Reserve 8004	56,472.95
1100401 · ColoTrust - Sewer Reserve E003	387,427.60
1100500 · ColoTrust - Cap Projects 8005	2,224,110.54
1100501 · ColoTrust - Cap Projects E004	4,233,589.71
1100600 · ColoTrust - Rate Stabiliz 8006	4.49
1100601 · ColoTrust - Rate Stabiliz E005	636,422.01
1100901 · Bank of the San Juans -Reserves	125,030.19
1100904 · Zions Bank Loan Payment Fund	323,832.25
Total 110000 · Non-Operating Funds	10,233,799.22
Total Checking/Savings	15,610,416.07
Accounts Receivable	
1400000 · Accounts Receivable	
1400100 · UB Accounts Receivable	1,026,695.25
1400200 · Accounts Receivable - Non UB	42,836.13
Total 1400000 · Accounts Receivable	1,069,531.38
Total Accounts Receivable	1,069,531.38
Other Current Assets	
1500000 · Prepaid Expenses	
1500100 · Prepaid Insurance	22,030.00
Total 1500000 · Prepaid Expenses	22,030.00
Total Other Current Assets	22,030.00
Total Current Assets	16,701,977.45
Fixed Assets	
2100000 · Fixed Assets	
2110000 · Non-Depreciable Assets	
2110100 · Water Rights	257,084.50
Total 2110000 · Non-Depreciable Assets	257,084.50
2120000 · Depreciable Assets	35,582,841.67
2130000 · Recreation Assets	11,887,621.65
2140000 · Vehicles & Equipment	349,427.82
Total 2100000 · Fixed Assets	48,076,975.64
Total Fixed Assets	48,076,975.64

Meridian Service Metropolitan District
Balance Sheet - Unaudited
As of October 31, 2022

	Oct 31, 22
Other Assets	
1600000 · Other Assets	
1600100 · Security Deposit	16,080.00
Total 1600000 · Other Assets	16,080.00
2000000 · Construction in Progress	287,584.21
Total Other Assets	303,664.21
TOTAL ASSETS	65,082,617.30
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	195,503.94
Credit Cards	9,936.11
Other Current Liabilities	
3100000 · Other Current Liabilities	
3110000 · Payroll Liabilities	1,766.24
3120000 · Retainage Payable	43,979.79
3140000 · Accr Int Payable - Developer	8,530,341.81
3160000 · Deposits Held	5,000.00
3180100 · GTL Loan (Current)	300,000.00
3180300 · Bank of San Juan Loan-Current	328,441.47
Total 3100000 · Other Current Liabilities	9,209,529.31
Total Other Current Liabilities	9,209,529.31
Total Current Liabilities	9,414,969.36
Long Term Liabilities	
3500000 · Long Term Liabilities	
3500100 · Notes Payable	4,254,341.20
3500200 · Cherokee - New WWTP (LT Liab)	
3500210 · Cherokee - New WWTP (LT Contra)	-189,052.99
3500200 · Cherokee - New WWTP (LT Liab) - Other	18,514,833.19
Total 3500200 · Cherokee - New WWTP (LT Liab)	18,325,780.20
3500300 · Bank of San Juan TDS Loan	4,347,000.00
3500400 · GTL Loan (LT Liab)	600,000.00
Total 3500000 · Long Term Liabilities	27,527,121.40
Total Long Term Liabilities	27,527,121.40
Total Liabilities	36,942,090.76
Equity	
4000000 · Retained Earnings	23,465,658.36
4000100 · Comprehensive Income	-49,568.66
Net Income	4,724,436.84
Total Equity	28,140,526.54
TOTAL LIABILITIES & EQUITY	65,082,617.30

Meridian Service Metropolitan District
Statement of Cash Flows - Unaudited
October 2022

	Oct 22
OPERATING ACTIVITIES	
Net Income	-122,396.52
Adjustments to reconcile Net Income to net cash provided by operations:	
1400110 · Accounts Receivable	96,562.77
1400200 · Accounts Receivable - Non UB	-12,120.69
1500100 · Prepaid Insurance	11,015.00
3000000 · Accounts Payable	-402,697.82
3070300 · Divvy Credit	-1,662.38
3070400 · Conoco Credit Card	597.14
3110100 · Payroll Taxes Payable	-616.97
3110300 · Employee Paid Ins Contrib.	-0.14
3160000 · Deposits Held	1,000.00
	-430,319.61
FINANCING ACTIVITIES	
3500200 · Cherokee - New WWTP (LT Liab)	449,052.51
4000100 · Comprehensive Income	-7,167.14
	441,885.37
Net cash provided by Operating Activities	-430,319.61
Net cash provided by Financing Activities	441,885.37
Net cash increase for period	11,565.76
Cash at beginning of period	15,598,850.31
Cash at end of period	15,610,416.07

**Meridian Service Metropolitan District
2022 Tap Report**

Counts	Date	Tap Receipt No.	Service Address	Filing #	Lot #	Builder	Tap Amt Paid	Meter Amt Paid	Check No.	Monthly Totals
223	11/8/2022	3718	9712 Marble Canyon Wy	Stonebridge 4	15	Covington Homes	\$ 19,000.00	\$ 655.00	Wire/221108119334	4 November
224	11/21/2022	3719	9723 Hidden Ranch Ct	Stonebridge 4	174	Campbell Homes	\$ 19,000.00	\$ 655.00	Epymnt/P22111802 - 7278863	
225	11/22/2022	3720	10864 Evening Creek Dr	Rolling Hills Ranch 1	132	ZRH Construction	\$ 19,000.00	\$ 655.00	Epymnt/P22112102 - 7509273	
226	11/29/2022	3721	9975 Hidden Ranch Ct	Stonebridge 4	148	Campbell Homes	\$ 19,000.00	\$ 655.00	Epymnt/P22112802 - 8246819	

Meridian Service Metropolitan District
2022 Tap and Meter Set Additional Fees Collected

(Initial) Tap Purchase Date	Builder	Meter Set		Additional Tap Fees Due (Per Current Fee Schedule)	Additional Meter Set Fee Due (Per Current Fee Schedule)	Date Paid	Total Additional Amount Collected Prior to Meter Set	
		Tap Fee Paid At Time of Purchase	Fee Paid At Time of Purchase					
8/30/2018	Campbell Homes	\$ 15,000.00	\$ 540.00	\$ 4,000.00	\$ 115.00	1/13/2022	\$ 4,115.00	
6/12/2020	Campbell Homes	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	1/20/2022	\$ 2,055.00	
12/18/2020	Campbell Homes	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	1/20/2022	\$ 2,055.00	
11/24/2020	Century Comm	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	1/21/2022	\$ 2,055.00	\$ 10,280.00 Jan-22
11/27/2019	Campbell Homes	\$ 16,000.00	\$ 575.00	\$ 3,000.00	\$ 80.00	2/9/2022	\$ 3,080.00	
2/28/2020	Campbell Homes	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	2/9/2022	\$ 2,055.00	
11/24/2020	Century Comm	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	2/17/2022	\$ 2,055.00	
11/24/2020	Century Comm	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	2/17/2022	\$ 2,055.00	
11/24/2020	Century Comm	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	2/24/2022	\$ 2,055.00	
11/24/2020	Century Comm	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	2/24/2022	\$ 2,055.00	
11/24/2020	Century Comm	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	2/24/2022	\$ 2,055.00	
11/29/2018	Campbell Homes	\$ 15,000.00	\$ 540.00	\$ 4,000.00	\$ 115.00	2/24/2022	\$ 4,115.00	
11/29/2018	Campbell Homes	\$ 15,000.00	\$ 540.00	\$ 4,000.00	\$ 115.00	2/24/2022	\$ 4,115.00	
5/30/2019	Campbell Homes	\$ 16,000.00	\$ 575.00	\$ 3,000.00	\$ 80.00	2/24/2022	\$ 3,080.00	
2/18/2021	Reunion Homes	\$ 18,000.00	\$ 625.00	\$ 1,000.00	\$ 30.00	2/28/2022	\$ 1,030.00	
2/18/2021	Reunion Homes	\$ 18,000.00	\$ 625.00	\$ 1,000.00	\$ 30.00	2/28/2022	\$ 1,030.00	\$ 30,835.00 Feb-22
12/3/2020	Covington Homes	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	3/8/2022	\$ 2,055.00	
12/3/2020	Covington Homes	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	3/10/2022	\$ 2,055.00	
9/15/2020	Campbell Homes	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	3/11/2022	\$ 2,055.00	
2/18/2021	Reunion Homes	\$ 18,000.00	\$ 625.00	\$ 1,000.00	\$ 30.00	3/15/2022	\$ 1,030.00	
2/18/2021	Reunion Homes	\$ 18,000.00	\$ 625.00	\$ 1,000.00	\$ 30.00	3/22/2022	\$ 1,030.00	
2/18/2021	Reunion Homes	\$ 18,000.00	\$ 625.00	\$ 1,000.00	\$ 30.00	3/29/2022	\$ 1,030.00	
2/18/2022	Reunion Homes	\$ 18,000.00	\$ 625.00	\$ 1,000.00	\$ 30.00	3/29/2022	\$ 1,030.00	
3/13/2020	Campbell Homes	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	3/31/2022	\$ 2,055.00	
12/18/2020	Campbell Homes	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	3/31/2022	\$ 2,055.00	
6/26/2020	Covington Homes	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	3/31/2022	\$ 2,055.00	\$ 16,450.00 Mar-22
11/29/2018	Campbell Homes	\$ 15,000.00	\$ 540.00	\$ 4,000.00	\$ 115.00	4/5/2022	\$ 4,115.00	
12/18/2020	Campbell Homes	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	4/6/2022	\$ 2,055.00	
12/13/2020	Covington Homes	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	4/13/2022	\$ 2,055.00	
3/26/2021	Covington Homes	\$ 18,000.00	\$ 625.00	\$ 1,000.00	\$ 30.00	4/13/2022	\$ 1,030.00	
4/9/2021	Covington Homes	\$ 18,000.00	\$ 625.00	\$ 1,000.00	\$ 30.00	4/13/2022	\$ 1,030.00	
4/9/2021	Reunion Homes	\$ 18,000.00	\$ 625.00	\$ 1,000.00	\$ 30.00	4/21/2022	\$ 1,030.00	
2/10/2021	Reunion Homes	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	4/25/2022	\$ 2,055.00	
4/1/2021	Reunion Homes	\$ 18,000.00	\$ 625.00	\$ 1,000.00	\$ 30.00	4/25/2022	\$ 1,030.00	\$ 14,400.00 thru April 2
4/14/2021	Covington Homes	\$ 18,000.00	\$ 625.00	\$ 1,000.00	\$ 30.00	4/29/2022	\$ 1,030.00	
3/13/2020	Campbell Homes	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	5/3/2022	\$ 2,055.00	
8/30/2018	Campbell Homes	\$ 15,000.00	\$ 540.00	\$ 4,000.00	\$ 115.00	5/5/2022	\$ 4,115.00	
3/10/2021	Campbell Homes	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	5/26/2022	\$ 2,055.00	\$ 9,255.00 May-22
3/13/2020	Campbell Homes	\$ 16,000.00	\$ 575.00	\$ 3,000.00	\$ 80.00	6/1/2022	\$ 3,080.00	
9/15/2020	Campbell Homes	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	6/3/2022	\$ 2,055.00	
10/14/2020	Campbell Homes	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	6/6/2022	\$ 2,055.00	
4/6/2021	Covington Homes	\$ 18,000.00	\$ 625.00	\$ 1,000.00	\$ 30.00	6/8/2022	\$ 1,030.00	
6/1/2021	Covington Homes	\$ 18,000.00	\$ 625.00	\$ 1,000.00	\$ 30.00	6/8/2022	\$ 1,030.00	
5/19/2021	Covington Homes	\$ 18,000.00	\$ 625.00	\$ 1,000.00	\$ 30.00	6/8/2022	\$ 1,030.00	
12/18/2020	Campbell Homes	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	6/16/2022	\$ 2,055.00	
11/29/2018	Campbell Homes	\$ 15,000.00	\$ 540.00	\$ 4,000.00	\$ 115.00	6/23/2022	\$ 4,115.00	
11/29/2018	Campbell Homes	\$ 15,000.00	\$ 540.00	\$ 4,000.00	\$ 115.00	6/23/2022	\$ 4,115.00	
5/30/2019	Campbell Homes	\$ 16,000.00	\$ 575.00	\$ 3,000.00	\$ 80.00	6/23/2022	\$ 3,080.00	
3/13/2020	Campbell Homes	\$ 16,000.00	\$ 600.00	\$ 3,000.00	\$ 55.00	6/24/2022	\$ 3,055.00	\$ 23,645.00 Jun-22
10/14/2020	Campbell Homes	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	7/12/2022	\$ 2,055.00	
12/18/2020	Campbell Homes	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	7/13/2022	\$ 2,055.00	
3/26/2021	Covington Homes	\$ 18,000.00	\$ 625.00	\$ 1,000.00	\$ 30.00	7/20/2022	\$ 1,030.00	
6/18/2021	Covington Homes	\$ 18,000.00	\$ 625.00	\$ 1,000.00	\$ 30.00	7/20/2022	\$ 1,030.00	
6/22/2021	Covington Homes	\$ 18,000.00	\$ 625.00	\$ 1,000.00	\$ 30.00	7/20/2022	\$ 1,030.00	
7/26/2021	Covington Homes	\$ 18,000.00	\$ 625.00	\$ 1,000.00	\$ 30.00	7/29/2022	\$ 1,030.00	
7/26/2022	Covington Homes	\$ 18,000.00	\$ 625.00	\$ 1,000.00	\$ 30.00	7/29/2022	\$ 1,030.00	\$ 9,260.00 Jul-22
8/6/2021	Covington Homes	\$ 18,000.00	\$ 625.00	\$ 1,000.00	\$ 30.00	8/9/2022	\$ 1,030.00	
7/27/2022	Covington Homes	\$ 18,000.00	\$ 625.00	\$ 1,000.00	\$ 30.00	8/26/2022	\$ 1,030.00	\$ 2,060.00 Aug-22
12/8/2020	Creek Stone Homes	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	9/15/2022	\$ 2,055.00	
12/21/2020	Creek Stone Homes	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	9/15/2022	\$ 2,055.00	
8/27/2021	Covington Homes	\$ 18,000.00	\$ 625.00	\$ 1,000.00	\$ 30.00	9/15/2022	\$ 1,030.00	\$ 5,140.00 Sep-22
10/14/2020	Campbell Homes	\$ 17,000.00	\$ 600.00	\$ 2,000.00	\$ 55.00	10/12/2022	\$ 2,055.00	
2/19/2021	Creek Stone Homes	\$ 18,000.00	\$ 625.00	\$ 1,000.00	\$ 30.00	10/17/2022	\$ 1,030.00	\$ 3,085.00 Oct-22
3/26/2021	Covington Homes	\$ 18,000.00	\$ 625.00	\$ 1,000.00	\$ 30.00	11/14/2022	\$ 1,030.00	
6/11/2021	Creek Stone Homes	\$ 18,000.00	\$ 625.00	\$ 1,000.00	\$ 30.00	11/17/2022	\$ 1,030.00	
7/7/2021	Creek Stone Homes	\$ 18,000.00	\$ 625.00	\$ 1,000.00	\$ 30.00	11/17/2022	\$ 1,030.00	\$ 3,090.00 Nov-22

2022 Total \$ 130,555.00



MERIDIAN SERVICE METROPOLITAN DISTRICT
Water, Wastewater, Parks and Recreation
11886 Stapleton Dr, Falcon, CO 80831
719-495-6567, Fax 719-495-3349

DATE: November 18, 2022
TO: MSMD Board of Directors
RE: Finance Committee Report

On November 18, 2022 the Board's Finance Committee, Directors Gabrielski and Tom Sauer met with Jim Nikkel, General Manager and Jennette Coe, AFS Manager. The following is a summary of the meeting:

- The Finance Committee approved interim MSMD payments in the amount of \$149,842.28 and directed staff to add this to the Board's December 2022 agenda for ratification.

Submitted by:

Milton B. Gabrielski, Finance Committee Chair

Meridian Service Metropolitan District
Vendor Payment Register Report - Summary
Finance Committee - Payments to Ratify
November 18, 2022

<u>Date</u>	<u>Payment Type</u>	<u>Vendor</u>	<u>Amount</u>
11/18/22	ePayment	All Rental Center Inc	\$ 10,438.08
11/18/22	ePayment	Axis Business Technologies	\$ 252.04
11/18/22	Check	Badger Meter	\$ 7,870.50
11/18/22	ePayment	Browns Hill Engineering & Controls, LLC	\$ 2,085.00
11/18/22	Check	Carefree Windshield Repair	\$ 324.24
11/18/22	ePayment	CEM Sales & Service	\$ 5,015.79
11/18/22	Vendor Direct	CenturyLink - LS	\$ 249.83
11/18/22	Vendor Direct	CenturyLink - FP	\$ 200.76
11/18/22	Vendor Direct	Cintas Fire 636525	\$ 5,347.50
11/18/22	Check	CIT-First Citizens Bank & Trust CO	\$ 177.92
11/18/22	ePayment	Club Automation, LLC	\$ 1,858.66
11/18/22	Check	Colorado Springs Winwater	\$ 4,295.02
11/18/22	Vendor Direct	Comcast - MRRRC	\$ 405.21
11/18/22	Vendor Direct	Comcast - Office	\$ 326.83
11/18/22	Check	CPS Distributors, Inc	\$ 234.73
11/18/22	Check	CSDPL-Colo Special Districts Prop & Liab	\$ 18.00
11/18/22	Vendor Direct	Cummins Sales and Service	\$ 1,894.00
11/18/22	ePayment	Divvy Pay LLC	\$ 8,956.32
11/18/22	Check	El Paso County Public Health Laboratory	\$ 315.00
11/18/22	Check	Grainger	\$ 175.90
11/18/22	Check	GTL Development Inc.	\$ 1,440.40
11/18/22	Check	Hach	\$ 5,147.56
11/18/22	Check	HelloSpoke	\$ 739.32
11/18/22	Check	Home Depot	\$ 442.10
11/18/22	ePayment	JDS-Hydro Consultants, Inc.	\$ 2,500.00
11/18/22	Check	Jennette Coe	\$ 33.13
11/18/22	Vendor Direct	Johnson Controls Security Solutions	\$ 950.00
11/18/22	Check	Kings III Emergency Communications	\$ 104.94
11/18/22	Vendor Direct	LONG Building Technologies	\$ 3,411.00
11/18/22	Check	Lytle Water Solutions, LLC	\$ 139.00
11/18/22	Vendor Direct	Mug-A-Bug Pest Control	\$ 62.00
11/18/22	Check	MVEA	\$ 69,490.72
11/18/22	Vendor Direct	O'Reilly Automotive	\$ 84.16
11/18/22	Check	Pipestone Equipment	\$ 469.53
11/18/22	Check	Progressive Services, Inc.	\$ 3,346.25
11/18/22	Check	Ridgeline Land Surveying LLC	\$ 330.00
11/18/22	Check	Shops at Meridian Ranch, LLC	\$ 4,107.93
11/18/22	ePayment	Starfish Aquatics Institute	\$ 129.00
11/18/22	Vendor Direct	The Lifeguard Store, Inc	\$ 70.00
11/18/22	Check	Tire King of Falcon	\$ 4,260.39
11/18/22	Vendor Direct	USA BlueBook	\$ 215.49
11/18/22	Check	Utility Notification Center of Colorado	\$ 429.00
11/18/22	Vendor Direct	Waste Management	\$ 820.19
11/18/22	Check	Whisler Industrial Supply	\$ 197.41
		Bill.com Total	\$ 149,360.85
11/02/22	ACH	Club Auto	\$ 481.43
Total Payments	45	Total Payments	\$ 149,842.28

**Meridian Service Metropolitan District
Vendor Payment Register Report - Summary
Board Meeting - Payments to Approve
December 7, 2022**

<u>Date</u>	<u>Payment Type</u>	<u>Vendor</u>	<u>Amount</u>
12/07/22	ePayment	Aqueous Solution Inc.	\$ 1,968.48
12/07/22	Check	Black Hills Energy	\$ 10,936.94
12/07/22	ePayment	Braun Concrete	\$ 10,347.00
12/07/22	Vendor Direct	BrightView Landscape Services Inc.	\$ 15,144.00
12/07/22	ePayment	Browns Hill Engineering & Controls, LLC	\$ 796.20
12/07/22	ePayment	Carlson, Hammond & Paddock, LLC	\$ 3,517.35
12/07/22	Check	CEBT Payments	\$ 15,924.71
12/07/22	ePayment	Cherokee MD	\$ 99,773.81
12/07/22	Check	Colorado Springs Winwater	\$ 4,220.50
12/07/22	ePayment	CRS Community Resource Services	\$ 14,287.70
12/07/22	ePayment	CSU Colorado Springs Utilities	\$ 2,516.02
12/07/22	Check	Every Child's Santa	\$ 600.00
12/07/22	Check	Grainger	\$ 3,099.35
12/07/22	Check	HelloSpoke	\$ 757.56
12/07/22	ePayment	Jan-Pro of Southern Colorado	\$ 2,735.25
12/07/22	ePayment	JDS-Hydro Consultants, Inc.	\$ 11,232.50
12/07/22	Check	John Deere Financial	\$ 437.64
12/07/22	Check	Lytle Water Solutions, LLC	\$ 5,972.38
12/07/22	ePayment	Morgan Black	\$ 500.00
12/07/22	Vendor Direct	O'Reilly Automotive	\$ 58.95
12/07/22	ePayment	Rob's Septic Service & Porta-Pot Rental	\$ 600.00
12/07/22	Vendor Direct	Safeway	\$ 58.41
12/07/22	Vendor Direct	Spencer Fane LLP	\$ 7,832.00
12/07/22	ePayment	Surveying and Mapping LLC	\$ 10,817.98
12/07/22	Check	Thatcher Company, Inc	\$ 12,432.05
12/07/22	Check	Tire King of Falcon	\$ 69.45
Total Invoices	26	Bill.com	\$ 236,636.23
12/07/22	ACH	Conoco Fleet Services	\$ 2,908.28
Total Payments	27	Total Payments	\$ 239,544.51

Payroll Transaction 11/01-11/30/22

BOD Payroll:	\$ 1,076.50
Bi-weekly Payroll:	\$ 173,209.88
Payroll & HR Service	\$ 617.48
Total:	\$174,903.86

**RESOLUTION MSMD 22-07 ADOPTING AMENDED 2022 BUDGET
MERIDIAN SERVICE METROPOLITAN DISTRICT**

WHEREAS, the Board of Directors of the MERIDIAN SERVICE METROPOLITAN DISTRICT adopted on December 8, 2021 Resolution No. MSMD 21-12 appropriating funds for the fiscal year 2022 as shown in the 2022 Budget attached to said resolution; and

WHEREAS, the necessity has arisen for additional appropriations and expenditures of funds as reflected by satisfactory evidence presented to the Board of Directors at this meeting and set out in the amended budget attached hereto as Exhibit A; and

WHEREAS, funds are available for such expenditures from revenue funds available to the District; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget amendment was available for inspection by the public at a designated posting location, a public hearing was held on December 7, 2022, and interested electors were given the opportunity to file or register any objections to said proposed budget amendment.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the MERIDIAN SERVICE METROPOLITAN DISTRICT shall, and hereby does, amend the budget for the fiscal year 2022 as shown in Exhibit A herewith.

BE IT FURTHER RESOLVED, that such sums are hereby appropriated from the revenues of the District to the Funds referenced above for the purposes stated.

Adopted this 7th day of December, 2022.

MERIDIAN SERVICE METROPOLITAN DISTRICT

By: _____
Milton B. Gabrielski, President

ATTEST:

By: _____
Wayne Reorda, Secretary/Treasurer

Attachment: Exhibit A - 2022 Amended Budget

**MERIDIAN SERVICE METROPOLITAN DISTRICT
CAPITAL FUND 30
2022 BUDGET AMENDMENT**

	BUDGET AMOUNTS	
	Original Budget 12/8/2021	Amended Budget 12/7/2022
	Modified Accrual	Modified Accrual
OTHER CAPITAL		
Capital Financing Sources - Other		
Interest	\$ -	\$ 60,000
Transfer From Sewer Fund 50	\$ 2,300,000	\$ 2,300,000
Capital Financing Sources - Fund 10 Total	\$ 2,300,000	\$ 2,360,000
Capital Expenses - Other		
Build-Out CIP and Funding Plan	\$ 60,000	\$ 74,000
Capital Expenses - Other - Total	\$ 60,000	\$ 74,000
Net Capital Financing Sources less Expenditures	\$ 2,240,000	\$ 2,286,000
Capital Beg Fund Balance - Other	\$ (92,812)	\$ (91,695)
Capital End Fund Balance - Other	\$ 2,147,188	\$ 2,194,305
PARKS & GROUNDS FUND 15		
Capital Financing Sources - Fund 15		
El Paso Urban Park Grant	\$ -	\$ 25,000
Gain/(Loss) on Asset Disposal	\$ -	\$ 3,550
Transfer From Parks and Grounds Fund 15	\$ 300,000	\$ 321,000
Capital Financing Sources - Fund 15 Total	\$ 300,000	\$ 349,550
Capital Expenses - Fund 15		
3 rd Const and Acq-Winding Walk	\$ 300,000	\$ 300,000
Equipment	\$ 21,000	\$ 21,000
Capital Expenses - Fund 15 - Total	\$ 321,000	\$ 321,000
Net Capital Financing Sources less Expenditures	\$ (21,000)	\$ 28,550
Capital Beg Fund Balance - Fund 15	\$ 181,819	\$ 106,175
Capital End Fund Balance - Fund 15	\$ 160,819	\$ 134,725
MRRC FUND 16		
Capital Financing Sources - Fund 16		
Transfer From Recreation Fund 16	\$ 268,000	\$ 268,000
Capital Financing Sources - Fund 16 Total	\$ 268,000	\$ 268,000
Capital Expenses - Fund 16		
MRRC Expansion	\$ 50,000	\$ -
Lobby Remodel	\$ 118,000	\$ 125,000
Pool Improvements	\$ -	\$ 200,500
Locker Replacement & Floors (Mens & Womens)	\$ 100,000	\$ -
Capital Expenses - Fund 16 - Total	\$ 268,000	\$ 325,500
Net Capital Financing Sources less Expenditures	\$ -	\$ (57,500)
Capital Beg Fund Balance - Fund 16	\$ 369,936	\$ 361,213
Capital End Fund Balance - Fund 16	\$ 369,936	\$ 303,713
Government Capital Fund Summary:		
NET CHANGE IN FUND BALANCE	\$ 2,219,000	\$ 2,257,050
BEGINNING FUND BALANCE	\$ 458,943	\$ 375,693
ENDING FUND BALANCE	\$ 2,677,943	\$ 2,632,743

**MERIDIAN SERVICE METROPOLITAN DISTRICT
CAPITAL FUND 30
2022 BUDGET AMENDMENT**

	BUDGET AMOUNTS	
	Original Budget 12/8/2021	Amended Budget 12/7/2022
	Modified Accrual	Modified Accrual
WATER FUND 40		
Capital Financing Sources - Fund 40		
Proceeds from Loan (Tamlin Line)	\$ -	\$ 900,000
IGA Revenue from MRMD	\$ -	\$ 5,061,135
Transfer From Water Fund 40	\$ 2,082,000	\$ 2,082,000
Capital Financing Sources - Fund 40 Total	\$ 2,082,000	\$ 8,043,135
Capital Expenses - Fund 40		
Expand Filtration Plant and Building	\$ 2,000,000	\$ 1,100,000
Purchase & Paint WHMD 2.0 MG Water Tank	\$ 750,000	\$ 360,000
Water Rights	\$ 750,000	\$ 300,000
Wells at Guthrie Ranch Site 4 - SHARED	\$ 30,000	\$ -
Wells at Latigo Trails #2 & #3	\$ 1,500,000	\$ 6,000
Transmission Line Filter Plant to Tanks	\$ 1,200,000	\$ 1,200,000
Latigo Transmission Line	\$ 50,000	\$ 50,000
Tamlin Line Acquisition	\$ -	\$ 900,000
Tractor	\$ 12,000	\$ 34,000
Vehicle	\$ 20,000	\$ -
Capital Expenses - Fund 40 - Total	\$ 6,312,000	\$ 3,950,000
Net Capital Financing Sources less Expenditures	\$ (4,230,000)	\$ 4,093,135
Capital Beg Fund Balance - Fund 40	\$ 4,250,363	\$ 4,283,149
Capital End Fund Balance - Fund 40	\$ 20,363	\$ 8,376,284
SEWER FUND 50		
Capital Financing Sources - Fund 50		
Contract Revenue (FAWWA)	\$ -	\$ 586,333
Transfer From Sewer Fund 50	\$ 32,000	\$ 34,000
Capital Financing Sources - Fund 50 Total	\$ 32,000	\$ 620,333
Capital Expenses - Fund 50		
WH Sewer Bypass Phase 2 & 3	\$ 75,000	\$ 75,000
Mid-Point Injection Station	\$ 20,000	\$ -
2022 Lift Station Improvements	\$ 55,000	\$ 30,000
Vehicle (Tractor)	\$ 12,000	\$ 34,000
Vehicle (Crew Truck)	\$ 20,000	\$ -
Capital Expenses - Fund 50 - Total	\$ 182,000	\$ 139,000
Net Capital Financing Sources less Expenditures	\$ (150,000)	\$ 481,333
Capital Beg Fund Balance - Fund 50	\$ 908,901	\$ 1,128,083
Capital End Fund Balance - Fund 50	\$ 758,901	\$ 1,609,416

**MERIDIAN SERVICE METROPOLITAN DISTRICT
CAPITAL FUND 30
2022 BUDGET AMENDMENT**

	BUDGET AMOUNTS	
	Original Budget	Amended Budget
	12/8/2021	12/7/2022
	Modified Accrual	Modified Accrual
TDS Improvement - Fund 50		
TDS Financing Sources - Fund 50		
Clean Water Surcharge - MR Residents	\$ 389,760	\$ 381,700
Clean Water Surcharge - MR Commercial	\$ -	\$ 8,880
Clean Water Surcharge - SRMD	\$ 36,000	\$ 38,500
Contract Revenue (FAWWA)	\$ -	\$ 1,824,903
Interest	\$ -	\$ 50
Transfer from Sewer to meet 110% of BoSJ debt service	\$ 52,846	\$ 52,846
TDS Financing Sources - Fund 50 Total	\$ 478,606	\$ 2,306,879
TDS Expenses - Fund 50		
Loan Expense	\$ -	\$ (5,594)
Bank of San Juan Loan Payment (Principal & Interest)	\$ 435,096	\$ 428,500
Contributions to Other Gov'ts (Pmts to CMD)	\$ 703,240	\$ 709,992
TDS Expenses - Fund 50 - Total	\$ 1,138,336	\$ 1,132,898
Net TDS Improvement - Fund 50 Total	\$ (659,730)	\$ 1,173,981
Capital Beg Balance - TDS Improvement	\$ 764,531	\$ 595,077
Capital End Balance - TDS Improvement	\$ 104,801	\$ 1,769,059
NET CHANGE IN FUND BALANCE	\$ (2,820,730)	\$ 8,005,499
BEGINNING FUND BALANCE	\$ 6,382,738	\$ 6,382,003
ENDING FUND BALANCE	\$ 3,562,008	\$ 14,387,502

**MERIDIAN SERVICE METROPOLITAN DISTRICT
WATER ENTERPRISE FUND 40
2022 BUDGET AMENDMENT**

	BUDGET AMOUNTS	
	Original Budget 12/8/2021	Amended Budget 12/7/2022
	Modified Accrual	Modified Accrual
REVENUES		
Water Revenue - Fund 40		
Water Service Fees - Residential		
Water Resource Fee - Residential	\$ 1,365,251	\$ 1,400,000
Water Use Base Fee - Residential	\$ 713,729	\$ 745,000
Water Consumption - Residential	\$ 636,000	\$ 636,000
Water Service Fees - Residential Total	\$ 2,714,980	\$ 2,781,000
Water Service Fees - Commercial		
Water Resource Fee - Commercial	\$ 46,024	\$ 45,000
Water Use Base Fee - Commercial	\$ 61,425	\$ 60,000
Water Consumption - Commercial	\$ 19,716	\$ 3,200
Bulk Water Consumption - Contractors	\$ 18,000	\$ 30,000
Water Service Fees - Commercial Total	\$ 145,165	\$ 138,200
Meter Set Fees (Service)	\$ 162,500	\$ 170,000
Irrigation		
Water Resource Fee - Irrigation	\$ 42,878	\$ 42,878
Water Use Base Fee - Irrigation	\$ 54,312	\$ 54,312
Water Consumption - Irrigation	\$ 159,000	\$ 170,000
Irrigation Total	\$ 256,190	\$ 267,190
UB - Water Adjustments	\$ -	\$ (16,000)
WHMD Shared Cost Reimbursement	\$ 40,000	\$ 25,000
Billing Fees Total	\$ 16,000	\$ 30,000
Misc Util Adj	\$ -	\$ -
Water Revenue - Fund 40 Total	\$ 3,334,835	\$ 3,395,390
NON-OPERATING REVENUE		
Safety & Loss Grant Program	\$ -	\$ 75
Development Inspection Fees	\$ -	\$ 34,438
Debt Forgiveness	\$ -	\$ 3,002,599
Revenues Total	\$ 3,334,835	\$ 6,432,502
EXPENDITURES		
General & Admin. Expense		
Professional Services Expense		
Accounting	\$ 1,000	\$ 1,000
Customer Billing Services	\$ 52,800	\$ 56,000
Engineering/Consulting	\$ 100,000	\$ 40,000
Legal	\$ 20,000	\$ 10,000
Professional Services Expense Total	\$ 173,800	\$ 107,000
Personnel Expenses	\$ 524,311	\$ 450,000
IT/Computer/Software	\$ 14,075	\$ 10,000
District Annex Rent	\$ 9,000	\$ 9,000
Utilities - Annex	\$ 3,500	\$ 1,500

**MERIDIAN SERVICE METROPOLITAN DISTRICT
WATER ENTERPRISE FUND 40
2022 BUDGET AMENDMENT**

	BUDGET AMOUNTS	
	Original Budget 12/8/2021	Amended Budget 12/7/2022
	Modified Accrual	Modified Accrual
Repairs & Maint. - Office	\$ -	\$ 750
Supplies - Safety	\$ 15,000	\$ 5,000
Office Supplies	\$ 10,500	\$ 4,000
Lic/Certs, Training & Subscription	\$ 5,000	\$ 3,500
Dues and Subscriptions	\$ 1,000	\$ -
Bank Charges	\$ 6,000	\$ 7,000
Meals & Entertainment	\$ 500	\$ 1,000
Miscellaneous	\$ 2,000	\$ 2,000
General & Admin. Expense Subtotal	\$ 764,686	\$ 600,750
Operating Expense		
Water Operations General		
Water Expense General	\$ 85,000	\$ 85,000
Permits and Fees	\$ 1,000	\$ 1,000
Water Operations General Total	\$ 86,000	\$ 86,000
Raw Water Operations		
Raw Water Expense (RWO)	\$ 285,000	\$ 310,000
Repairs & Maintenance (RWO)	\$ 10,000	\$ 29,000
Infiltration Galleries	\$ 5,000	\$ 5,000
WHMD - Guthrie - Shared	\$ 75,000	\$ 47,000
Raw Water Operations Total	\$ 375,000	\$ 391,000
Water Treatment Operations		
Water Treatment Expense	\$ 415,000	\$ 35,000
Repairs & Maintenance (WTO)	\$ 30,000	\$ 8,000
Sodium Hypochlorite	\$ 28,000	\$ 33,000
Water Treatment Operations Total	\$ 473,000	\$ 76,000
Water Distribution Operations		
Water Distribution Expense	\$ 9,000	\$ 6,500
Repairs & Maint (WDO)	\$ 75,000	\$ 80,000
Water Meters	\$ 100,000	\$ 131,000
Emergency Water Supply	\$ -	\$ 5,200
Tank Cleaning & Maint.	\$ -	\$ 3,000
Tamlin Line & Pump Station O&M	\$ -	\$ 5,000
Water Distribution Operations Total	\$ 184,000	\$ 230,700
Non-Potable Water Operations		
Non-Potable Water (Diversion Structure)	\$ 16,500	\$ 3,000
Non-Potable Water - Shared	\$ 5,000	\$ 5,000
Non-Potable Water Operations Total	\$ 21,500	\$ 8,000

**MERIDIAN SERVICE METROPOLITAN DISTRICT
WATER ENTERPRISE FUND 40
2022 BUDGET AMENDMENT**

	BUDGET AMOUNTS	
	Original Budget 12/8/2021	Amended Budget 12/7/2022
	Modified Accrual	Modified Accrual
Utilities		
Utilities - Electricity	\$ 531,075	\$ 465,000
Utilities - Trash	\$ 1,260	\$ 3,000
Utilities - Cable, Phone, Internet	\$ 7,350	\$ 4,500
Utilities - SCADA	\$ -	\$ 16,000
Utilities Subtotal	\$ 539,685	\$ 488,500
Insurance	\$ 49,447	\$ 45,000
Vehicle/Equip. Repairs & Maint.	\$ 5,000	\$ 8,500
Fuel Expense	\$ 10,000	\$ 10,000
Travel Expense	\$ 500	\$ 500
Operating Expenses Total	\$ 1,744,132	\$ 1,344,200
Expenditures Total	\$ 2,508,818	\$ 1,944,950
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 826,017	\$ 4,487,552
OTHER FINANCING SOURCES (USES)		
Facilities Fees - MRMD	\$ 2,375,000	\$ 2,375,000
Tap Fees Transferred to MRMD	\$ (2,375,000)	\$ (2,375,000)
Transfer from (to) MRMD	\$ -	\$ 5,061,135
Developer Reimbursements	\$ -	\$ (8,063,734)
Transfer from (to) Capital Projects Fund	\$ (2,050,000)	\$ (2,050,000)
Transfer from (to) Capital Vehicle & Equip	\$ (32,000)	\$ (32,000)
Transfer from(to) Other Funds Total	\$ (2,082,000)	\$ (5,084,599)
NET CHANGE IN FUND BALANCE	\$ (1,255,983)	\$ (597,047)
BEGINNING FUND BALANCE	\$ 2,166,493	\$ 2,359,813
ENDING FUND BALANCE	\$ 910,509	\$ 1,762,766
Fund Balance Distribution:		
Operating Capital Ending Balance	\$ (395,245)	\$ 457,012
Emergency Reserve Ending Balance	\$ 1,005,754	\$ 1,005,754
Rate Stabilization Reserve Ending Balance	\$ 300,000	\$ 300,000
Total Fund Balance	\$ 910,509	\$ 1,762,766

**MERIDIAN SERVICE METROPOLITAN DISTRICT
SEWER ENTERPRISE FUND 50
2022 BUDGET AMENDMENT**

	BUDGET AMOUNTS	
	Original Budget	Amended Budget
	12/7/2021	12/8/2022
	Modified Accrual	Modified Accrual
REVENUES		
Sewer Revenue - Fund 50		
Sewer fees - Residential	\$ 1,848,242	\$ 1,848,242
Sewer fees - Commercial	\$ 36,750	\$ 23,000
Sterling Ranch - Tap Fees	\$ 1,341,468	\$ -
IGA Shared Sewer Cost Reimb	\$ 55,000	\$ 62,450
Billing Fees Total	\$ 16,000	\$ 30,000
Sewer Revenue - Fund 50 Total	\$ 3,297,460	\$ 1,963,692
OPERATING REVENUE TOTAL	\$ 3,297,460	\$ 1,963,692
NON-OPERATING REVENUE		
Safety & Loss Grant Program	\$ -	\$ 75
Development Inspection Fees	\$ -	\$ 34,438
Contract Revenue (FAWWA)	\$ -	\$ 302,846
Interest Income	\$ -	\$ 58,315
Debt Forgiveness	\$ -	\$ 2,058,536
NON-OPERATING REVENUE TOTAL	\$ -	\$ 2,454,210
Revenues Total	\$ 3,297,460	\$ 4,417,902
EXPENDITURES		
General & Admin. Expense		
Professional Services		
Accounting	\$ 1,000	\$ 1,000
Customer Billing Services	\$ 42,000	\$ 45,000
Engineering/Consulting	\$ 35,000	\$ 12,000
Legal	\$ 20,000	\$ 15,000
Professional Services Total	\$ 98,000	\$ 73,000
Personnel Expenses	\$ 546,175	\$ 500,000
IT/Computer/Software	\$ 8,400	\$ 7,500
District Annex Rent	\$ 9,000	\$ 9,000
Utilities - Annex	\$ 3,500	\$ 1,500
Repairs & Maint - Office	\$ -	\$ 750
Supplies - Safety	\$ 12,000	\$ 6,000
Office Expense	\$ 8,000	\$ 3,500
Lic/Certs, Training&Subscription	\$ 5,000	\$ 2,500
Dues and Subscriptions	\$ 500	\$ -
Public Notification	\$ 150	\$ 150
Meals & Entertainment	\$ 500	\$ 500
Miscellaneous Expense	\$ 2,000	\$ 2,000
General & Admin. Expense Subtotal	\$ 693,225	\$ 606,400
Operating Expense		
Sewer Operations Expense		
Repair & Maintenance - Sewer Ops	\$ 41,600	\$ 31,100
Cherokee Wastewater Treatment	\$ 367,500	\$ 369,300
Cherokee WRF Asset Projects	\$ -	\$ 172,700
Sewer Treatment at WHMD TP	\$ 80,400	\$ 81,300
Sewer Operations Expense Total	\$ 489,500	\$ 654,400
Lift Station Operations Expense		
Chemicals LS - MSMD	\$ 168,000	\$ 168,000
Repair & Maintenance - LS	\$ 27,000	\$ 20,000
Lift Station Expense	\$ 49,200	\$ 25,400
Lift Station Operations Expense Total	\$ 244,200	\$ 213,400

**MERIDIAN SERVICE METROPOLITAN DISTRICT
SEWER ENTERPRISE FUND 50
2022 BUDGET AMENDMENT**

	BUDGET AMOUNTS	
	Original Budget 12/7/2021	Amended Budget 12/8/2022
	Modified Accrual	Modified Accrual
Lift Station Operations Expenses - Shared		
Utilities - Electric - Lift Station - Shared	\$ 56,000	\$ 56,000
Utilities - Gas - Lift Station - Shared	\$ 19,000	\$ 33,000
Utilities - Trash - Lift Station - Shared	\$ 2,300	\$ 2,300
Utilities - Internet - Lift Station - Shared	\$ 300	\$ 3,100
Lift Station Operations Expenses - Shared	\$ 77,600	\$ 94,400
Repairs & Maintenance - LS Shared	\$ 32,500	\$ 30,500
Total Lift Station Ops Expenses - Shared Total	\$ 110,100	\$ 124,900
Utilities Expenses		
Utilities - Electric	\$ 2,625	\$ 2,625
Utilities - Internet, Phone - Lift Station/Blaney	\$ 1,890	\$ 1,000
Utilities - SCADA	\$ -	\$ 14,000
Utilities Expenses Total	\$ 4,515	\$ 17,625
Insurance	\$ 31,367	\$ 30,500
Vehicle/Equip. Repairs & Maint	\$ 15,000	\$ 15,000
Fuel Expense	\$ 11,000	\$ 12,000
Travel Expense	\$ 500	\$ 500
Fund Operating Expenses Total	\$ 906,182	\$ 1,068,325
Expenditures Total	\$ 1,599,407	\$ 1,674,725
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 1,698,053	\$ 2,743,177
OTHER FINANCING SOURCES (USES)		
Tap Fees Received	\$ 2,375,000	\$ 2,375,000
Tap Fees Transferred to MRMD	\$ (2,375,000)	\$ (2,375,000)
Developer Reimbursement	\$ -	\$ (2,058,536)
Transfer from (to) Capital Projects Fund - F10	\$ (2,300,000)	\$ (2,300,000)
Transfer from (to) Capital Vehicle & Equip	\$ (32,000)	\$ (34,000)
Transfer from (to) Capital TDS to meet 110% of B	\$ (52,846)	\$ (52,846)
Transfer from (to) Emergency Reserve	\$ (200,000)	\$ (232,624)
Transfer from (to) Sewer Emergency Reserve (\$2	\$ (78,000)	\$ 404,624
Emergency Reserve (5%)	\$ 200,000	\$ 232,624
Sewer Emergency Reserve (\$2)	\$ 78,000	\$ (404,624)
Transfer from (to) Other Funds Total	\$ (2,384,846)	\$ (4,445,382)
OTHER FINANCING SOURCES (USES) TOTAL	\$ (2,384,846)	\$ (4,445,382)
NET CHANGE IN FUND BALANCE	\$ (686,793)	\$ (1,702,205)
BEGINNING FUND BALANCE	\$ 3,293,262	\$ 3,445,677
ENDING FUND BALANCE	\$ 2,606,469	\$ 1,743,472
Fund Balance Distribution:		
Operating Capital Ending Balance	\$ 822,559	\$ 409,044
Emergency Reserve 5% Ending Balance	\$ 986,804	\$ 1,019,428
Emergency Reserve (\$2) Ending Balance	\$ 482,106	\$ -
Rate Stabilization Reserve Ending Balance	\$ 315,000	\$ 315,000
Total Fund Balance	\$ 2,606,469	\$ 1,743,472

RESOLUTION MSMD 22-08

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2023 TO HELP DEFRAY THE COSTS OF GOVERNMENT, AND APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE MERIDIAN SERVICE METROPOLITAN DISTRICT, EL PASO COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2023, AND ENDING ON THE LAST DAY OF DECEMBER, 2023

WHEREAS, the Board of Directors of the Meridian Service Metropolitan District has directed its Accountant and District Manager to prepare and submit a proposed budget to said governing body no later than October 15, 2022; and

WHEREAS, the proposed budget has been submitted to the Board of Directors of the District for its consideration; and

WHEREAS, upon due and proper notice, published in a newspaper having general circulation within the boundaries of the District, pursuant to statute, said proposed budget was available for inspection by the public at a designated public office, a public hearing was held on December 7, 2022 and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves of fund balances so that the budget remains in balance, as required by law; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$ -0-; and

WHEREAS, at an election held on November 7, 2000, the District eliminated the revenue and expenditure limitations imposed on governmental entities by Article X, Section 20 of the Colorado Constitution and Section 29-1-3-1, C.R.S., as amended.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE MERIDIAN SERVICE METROPOLITAN DISTRICT, EL PASO COUNTY, COLORADO:

Section 1. 2023 Budget Revenues. That the estimated revenues for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 2. 2023 Fee Schedule. That the 2023 Fee Schedule attached hereto is approved.

Section 3. 2023 Budget Expenditures. That the estimated expenditures for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 4. Adoption of Budget for 2023. That the budget as submitted, and attached

hereto and incorporated herein by this reference, and if amended, then as amended, is hereby approved and adopted by the Board of Directors as the true and accurate budget of the Meridian Service Metropolitan District for calendar year 2023.

Section 5. Levy of General Property Taxes. That the Board of Directors does hereby certify the levy of general property taxes for collection in 2023 as follows:

A. Levy for General Operating Fund Expenses. That for the purposes of meeting all general operating expense of the District during the 2023 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2022.

Section 6. Property Tax and Fiscal Year Spending Limits. That, being fully informed, the Board finds that the foregoing budget and mill levies do not result in a violation of any applicable property tax or fiscal year spending limitation.

Section 7. Certification. The District's manager is hereby authorized and directed to certify by December 15, 2023, to the Board of County Commissioners of El Paso County, Colorado, the mill levies for the District herein above determined and set, or be authorized and directed to certify to the Board of County Commissioners of El Paso County, Colorado, as herein above determined and set, but as recalculated as needed upon receipt of the final certification of valuation from the County Assessor on or about December 10, 2022, in order to comply with any applicable revenue and other budgetary limits or to implement the intent of the District. That said certification shall be in substantially the form set out and attached hereto and incorporated herein by this reference.

Section 8. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

ADOPTED AND APPROVED this 7th day of December, 2022.

MERIDIAN SERVICE METROPOLITAN DISTRICT

Milton B. Gabrielski, President

ATTEST:

Wayne Reorda, Secretary/Treasurer

Attachments: 2023 Budget
 2023 Budget Lease-Purchase Supplemental Schedule
 2023 Fee Schedule
 2023 Certification of Mill Levies



MERIDIAN SERVICE METROPOLITAN DISTRICT
Water, Wastewater, Parks and Recreation
11886 Stapleton Dr, Falcon, CO 80831
719-495-6567, Fax 719-495-3349

**2023 Budget Message for
Meridian Ranch Metropolitan District (MRMD),
Meridian Ranch Metropolitan District 2018 Subdistrict (MRMD), and
Meridian Service Metropolitan District (MSMD)
December 2, 2022**

The MRMD Budgets are primarily related to long term debt serviced by mill levies. These budgets are prepared by CRS, a Special District consulting firm. The proposed 2023 Budgets are balanced and satisfy the requirements of bond covenants, loan agreements, and the Intergovernmental Agreement (IGA) with MSMD.

Meridian Service Metropolitan District Adopted 2023 Budgets

General Notes

- MSMD has multiple Funds, each with its own budget. These Funds are:
 - Fund 10 – General Fund
 - Fund 15 – Parks & Grounds Fund
 - Fund 16 – Recreation Fund
 - Fund 30 – Capital Fund
 - Fund 40 – Water Fund
 - Fund 50 – Sewer Fund
- MSMD also tracks reserves identified as a Reserve for Emergency Repairs and a Rate Stabilization Reserve. Further, MSMD watches the unencumbered fund balance as an Operating Capital Reserve for cash flow. The target reserve balances as follows:
 - Emergency Repair Reserve Target Balance \$2-\$4 million total for all funds
 - Rate Stabilization Reserve Target Balance 10% of total operating revenues in each fund
 - Working Capital Operating Reserve 3-6 months expenditures
- Summary of Economic Factors in 2022: CPI-U = 8%, Colorado Min Wage increases 1.87% include an increase in total residential fees of \$14.89/mo. = 7.6% increase for 2023.
- Financial Health: The proposed 2023 Budgets are balanced, and generally meet operational needs. Budgets meet the overall targets for Emergency Repair Reserves. The Water and Sewer Funds meet the target for Rate Stabilizations Reserve, but the Parks and Grounds Fund and Recreation Fund do not meet their targets for a Rate Stabilization Reserve. Similarly, the Water and Sewer Funds meet their targets for Operating Capital Reserves, but the Parks and Grounds Fund and Recreation Fund do not. The 2023 proposed budgets include detailed statements of reserves in each Fund.
- Major uncertainties that create financial risk include:
 - Water consumption related revenue varies year to year
 - The Current economic downturn
 - Tap fee revenues related to new construction vary year to year

- Funding for future capital projects and for debt reduction
- Overall economic uncertainty
- Staffing changes in 2023:
 - General Fund 10 – No additional staffing is anticipated
 - Parks & Grounds Fund 15 – Backfill one full-time existing position and hire one new full-time position
 - Recreation Fund 16 – Additional program specific part-time positions are anticipated to allow for the addition of more programs
 - Water Fund 40 & Sewer Fund 50 – Two additional full-time entry-level positions (split 50/50)
- New and Replacement Equipment in 2023 includes:
 - Replacement of aging computers
 - New ½T PU Truck for the Water/Wastewater, cost shared between Fund Centers 40 and 50
 - New skid loader, cost shared among Fund Centers 15, 40, and 50
 - Used Backhoe, cost shared between Fund Centers 15, 40, and 50

Fund 10 – General Fund

- Proposed 2023 Budget results in a balanced budget with overall good financial health meeting operational objectives but fails to contribute to Operating Capital Reserves
- Includes election expense \$6,000

Fund 15 – Parks & Grounds

- 2023 Budget includes an 8% (\$2.57 per month) fee increase inclusive of a \$0.42 per month Street Lighting Increase.
- Proposed Budget results in a balanced budget, but falls short of targets for Operating Capital Reserves, Emergency Repair Reserves, and Rate Stabilization Reserves resulting in a fair financial health rating for the Fund which is primarily due to the limits of CPI only adjustments in fees
- Staffing Changes in 2023: Backfill one full-time existing position and hire one new full-time position
- Equipment
 - Purchase of a skid loader with cost split between Fund 15, 40, and 50. Holdover from 2022 budget
 - Purchase of a used backhoe with cost split between Funds 15, 40, and 50
- Capital Projects
 - Final payment of \$257,722 in 2023 towards \$1.2 mil total cost of Winding Walk landscaping and park improvements per 3rd Construction and Acquisition Agreement with GTL

Fund 16 – Recreation

- 2023 Budget includes an 8% (\$4.26 per month) fee increase
- Proposed Budget results in a balanced budget, but falls short of targets for Operating Capital Reserves, Emergency Repair Reserves, and Rate Stabilization Reserves resulting in a fair financial health rating for the Fund which is primarily due to the limits of CPI only adjustments in fees
- Staffing
 - Includes additional part-time, program specific employees to improve program offerings.
- Facility Maintenance and Improvements planned in 2023:
 - Building Maintenance \$157,000
 - Pool Maintenance \$60,000
 - Two Additional Shade Structures \$16,000
- Equipment
 - Equipment Replacement \$55,000
- The projected fund balance falls short of the target for an Operating Capital Reserve.
- Capital Improvements
 - Locker room Improvements \$200,000
 - Design of Outdoor Improvements \$200,000
 - Design of New Field House \$1,500,000

Fund 30 – Capital

Comments are made under each Fund Center that is making a 2023 contribution to the Capital Fund.

Fund 40 – Water

- Revenue – 2023 Budget includes an 8% increase in residential and/or commercial service fees, \$2,000 increase to \$11,500 tap fee, 7.7% increase to \$700 meter installation fee, and assumes 100 taps sold in 2023
- Staffing – Two additional full-time entry-level positions (split 50/50 with Sewer Fund 50)
- Includes \$120,000 for well inspections and flow meter calibrations as identified in 2021 step testing program
- Electric consumption costs for pumping water are up due to the addition of Wells 5, 7, and 8 coming online.
- Purchase of water from outside agencies is not anticipated
- Equipment
 - Purchase of a F-150 or equivalent pickup for Operators (split between Fund 40 and Fund 50)
 - Purchase of a skid loader with cost split between Funds 15, 40, and 50
 - Purchase of a used backhoe with cost split between Funds 15, 40, and 50
- Water capital projects in 2023 include
 - Expansion of Water Filter Plant \$3,353,000
 - Replacement Plan Development \$500,000
 - Drilling and Equipping Two LFH wells at Latigo \$2,750,000

- Latigo Transmission Line \$2,000,000
- Well Site Upgrades \$360,000
- The 2023 Budget is balanced, meets operational objectives, but fails to meet the objectives for Operating Capital Reserve.

Fund 50 – Sewer

- Revenue – 2023 Budget includes an 8% increase in residential and/or commercial service fees, \$500 increase to \$10,000 tap fee, and anticipates 100 taps sold in 2023
- Includes the Clean Water Surcharges of \$10 per month to assist in generating revenue for payment of MSMD’s portion of wastewater plant improvements at the Cherokee Treatment plant as ordered by the Colorado Department of Health. No change in this fee.
- Two additional full-time entry-level positions (split 50/50 with Water Fund 40)
- Equipment
 - Purchase of a F-150 or equivalent pickup for the Lead Operator Position (split between Fund 40 and Fund 50)
 - Purchase of a skid loader with cost split between Fund 15, 40, and 50
 - Purchase of a Backhoe with cost split between Funds 15, 40, and 50
- Sewer Capital Projects in 2022 include
 - Mid-Point Injection System Design \$20,000
 - Woodman Hills By-Pass Phase 2 Construction \$1,300,000
 - Lift Station Improvements \$105,000
- Budget is balanced and meets operational objectives. The projected fund balance does not meet the target for an Operating Capital Reserve.

Summary of Overall 2023 Budgeted Revenue, Expenses and Other Financing Sources (Uses)

Total Operating Revenue	\$ 10,469,700
Total Non-Operating Revenue	\$ 912,850
Total Expenditures	\$ 22,554,165
<u>Total Other Financing Sources (Uses)</u>	<u>\$ 5,573,720</u>
Overall Net Fund Change	\$ (5,597,895)
Total Beginning Fund Balance	\$ 18,614,684
<u>Total Ending Fund Balance</u>	<u>\$ 13,016,789</u>
Overall Net Fund Change	\$ (5,597,895)

**MERIDIAN SERVICE METROPOLITAN DISTRICT
GENERAL FUND 10
2023 PROPOSED BUDGET**

	2021 Audit Accrual	2022 Original Budget Modified Accrual	2022 YTD Actuals 9/30/2022	2022 Estimated Modified Accrual	2023 Proposed Budget Modified Accrual
OPERATING REVENUES					
IGA - Meridian Ranch	\$ 260,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
AT&T Lease	\$ 18,117	\$ 18,634	\$ 13,976	\$ 18,634	\$ 18,650
MSMD Office Sub-Lease	\$ 6,882	\$ -	\$ -	\$ -	\$ -
Coronavirus Relief Fund (CVRF)	\$ 240	\$ -	\$ -	\$ -	\$ -
Safety & Loss Grant Program	\$ 1,987	\$ -	\$ 1,655	\$ 1,655	\$ -
Operating Revenues Total	\$ 287,226	\$ 368,634	\$ 365,631	\$ 370,289	\$ 368,650
NON-OPERATING REVENUES					
Interest and Other Income	\$ 800	\$ -	\$ 15,078	\$ 20,103	\$ -
Miscellaneous	\$ 1,372	\$ 150	\$ -	\$ 150	\$ 150
Non-Operating Revenues Total	\$ 2,172	\$ 150	\$ 15,078	\$ 20,253	\$ 150
Revenues Total	\$ 289,398	\$ 368,784	\$ 380,708	\$ 390,543	\$ 368,800
EXPENDITURES					
General and Administration					
Accounting	\$ 41	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Audit	\$ 18,342	\$ 20,000	\$ 21,036	\$ 22,000	\$ 24,000
Payroll and HR Services	\$ 51,932	\$ 54,000	\$ 43,523	\$ 58,030	\$ 63,720
Election	\$ -	\$ 6,000	\$ 2,878	\$ 3,837	\$ 6,000
Engineering/Consulting (Allocates to 10,15,40,50)	\$ 1,668	\$ 2,000	\$ 1,112	\$ 1,482	\$ 2,000
Legal	\$ 86,467	\$ 80,000	\$ 47,517	\$ 63,356	\$ 80,000
General and Administration Total	\$ 158,450	\$ 163,000	\$ 116,065	\$ 149,705	\$ 176,720
Personnel Expenses					
Director Fees and Payroll Tax	\$ 8,000	\$ 12,000	\$ 4,300	\$ 7,800	\$ 12,000
Employee Salaries and Benefits	\$ 18,063	\$ 18,357	\$ 15,240	\$ 20,320	\$ 21,400
Personnel Expenses Total	\$ 26,063	\$ 30,357	\$ 19,540	\$ 28,120	\$ 33,400
Copier - Contract Expenses	\$ 1,082	\$ 5,000	\$ 411	\$ 548	\$ 1,000
IT/Computer/Software	\$ 2,070	\$ 14,200	\$ 7,127	\$ 9,503	\$ 10,000
District Office Rent	\$ 43,369	\$ 47,080	\$ 33,130	\$ 45,170	\$ 50,200
Telephone & Internet	\$ 6,414	\$ 7,500	\$ 8,220	\$ 10,961	\$ 12,120
Telephone & Internet - Shared	\$ 3,942	\$ -	\$ -	\$ -	\$ -
Utilities - Office	\$ 6,604	\$ 4,000	\$ 2,311	\$ 3,082	\$ 3,780
Repairs & Maint - Office	\$ -	\$ 5,000	\$ 2,814	\$ 3,752	\$ 5,400

**MERIDIAN SERVICE METROPOLITAN DISTRICT
GENERAL FUND 10
2023 PROPOSED BUDGET**

	2021 Audit Accrual	2022 Original Budget Modified Accrual	2022 YTD Actuals 9/30/2022	2022 Estimated Modified Accrual	2023 Proposed Budget Modified Accrual
Office Furniture		\$ -	\$ 12,113	\$ 12,113	\$ -
Office Supplies (Allocates to 10,15,16,40,50)	\$ 3,768	\$ 5,500	\$ 1,142	\$ 1,523	\$ 5,500
Lic/Certs, Training&Subscription	\$ 849	\$ 2,500	\$ 712	\$ 950	\$ 3,500
Subscriptions	\$ 64	\$ 250	\$ -	\$ -	\$ -
Bank Charges	\$ 138	\$ -	\$ 25	\$ 33	\$ -
Public Notifications	\$ 332	\$ 500	\$ 20	\$ 27	\$ 500
Meals & Entertainment	\$ 4,440	\$ 6,284	\$ 1,881	\$ 6,300	\$ 8,000
Miscellaneous	\$ 858	\$ 1,000	\$ -	\$ -	\$ 1,000
COVID Expense	\$ 240	\$ -	\$ -	\$ -	\$ -
2018 Subdistrict Expense - IGA	\$ -	\$ -	\$ -	\$ -	\$ 30,000
General & Admin. Expense Total	\$ 258,683	\$ 292,171	\$ 205,513	\$ 271,787	\$ 341,120
General Operating Expenses					
Insurance	\$ 4,343	\$ 5,839	\$ 3,505	\$ 4,674	\$ 5,400
Vehicle/Equip Repairs & Maint	\$ 407	\$ 700	\$ 621	\$ 828	\$ 700
Fuel Expense	\$ 2,782	\$ 2,700	\$ 2,343	\$ 3,125	\$ 3,250
Mileage Reimbursement	\$ 302	\$ 500	\$ 394	\$ 525	\$ 750
Travel Expense	\$ 422	\$ 1,000	\$ -	\$ -	\$ 2,000
General Operating Expenses	\$ 8,256	\$ 10,739	\$ 6,864	\$ 9,152	\$ 12,100
Emergency Tabor Reserve 3%	\$ -	\$ 11,062	\$ -	\$ 11,109	\$ 11,060
Expenditures Total	\$ 266,939	\$ 313,972	\$ 212,378	\$ 292,048	\$ 364,280
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 22,459	\$ 54,813	\$ 168,330	\$ 98,494	\$ 4,521
NET CHANGE IN FUND BALANCE	\$ 22,459	\$ 54,813	\$ 168,330	\$ 98,494	\$ 4,521
BEGINNING FUND BALANCE	\$ 67,344	\$ 62,251		\$ 89,803	\$ 117,064
ENDING FUND BALANCE	\$ 89,803	\$ 117,064		\$ 188,297	\$ 121,584

**MERIDIAN SERVICE METROPOLITAN DISTRICT
PARKS AND GROUNDS FUND 15
2023 PROPOSED BUDGET**

	2021 Audit Accrual	2022 Original Budget Modified Accrual	2022 YTD Actuals 9/30/2022	2022 Estimated Modified Accrual	2023 Proposed Budget Modified Accrual
REVENUES					
Operating Revenue					
Parks & Grounds Fees					
Landscape, Parkways, Parks, Open Space and Drain:	\$ 909,225	\$ 1,047,613	\$ 794,367	\$ 1,059,156	\$ 1,204,650
Parks and Open Space Fees - Commercial	\$ 16,695	\$ 17,530	\$ 13,191	\$ 17,587	\$ 19,990
Parks and Grounds Open Space Fees	\$ 925,920	\$ 1,065,143	\$ 807,558	\$ 1,076,744	\$ 1,224,640
Street Lighting Fees					
Street Lighting Fees - Residential	\$ 175,357	\$ 202,266	\$ 151,318	\$ 201,757	\$ 232,600
Street Lighting Fees - Commercial	\$ 4,187	\$ 4,396	\$ 3,371	\$ 4,495	\$ 5,110
Street Lighting Fees Total	\$ 179,544	\$ 206,662	\$ 154,689	\$ 206,252	\$ 237,710
Billing Fees Total	\$ 17,838	\$ 16,000	\$ 23,367	\$ 31,156	\$ 18,000
IGA Revenue from MRMD (CTF)	\$ 51,017	\$ 55,000	\$ 41,489	\$ 55,318	\$ 58,000
Safety & Loss Grant Program	\$ -	\$ -	\$ 73	\$ 97	\$ -
Operating Revenue	\$ 1,174,319	\$ 1,342,805	\$ 1,027,175	\$ 1,369,566	\$ 1,538,350
Non-Operating Revenue					
Interest Income	\$ 75	\$ -	\$ 447	\$ 597	\$ -
Miscellaneous Income	\$ 2,987	\$ -	\$ -	\$ -	\$ -
Non-Operating Revenue	\$ 3,062	\$ -	\$ 447	\$ 597	\$ -
Revenues Total	\$ 1,177,381	\$ 1,342,805	\$ 1,027,622	\$ 1,370,163	\$ 1,538,350
EXPENDITURES					
Professional Services					
Accounting	\$ 154	\$ 1,000	\$ -	\$ -	\$ 1,000
Customer Billing Services	\$ 22,556	\$ 24,000	\$ 15,313	\$ 20,418	\$ 26,400
Engineering/Consulting	\$ 6,321	\$ 7,000	\$ 4,756	\$ 6,341	\$ 7,700
Legal	\$ 117	\$ 2,500	\$ 168	\$ 224	\$ 2,500
Professional Services Total	\$ 29,148	\$ 34,500	\$ 20,237	\$ 26,983	\$ 37,600
Personnel Expenses	\$ 171,598	\$ 240,650	\$ 139,002	\$ 216,986	\$ 257,880
IT/Computer/Software	\$ 5,089	\$ 10,500	\$ 2,728	\$ 3,637	\$ 5,000
Supplies - Safety	\$ 435	\$ 200	\$ 1,333	\$ 2,285	\$ 3,500
Office Supplies	\$ 3,070	\$ 3,500	\$ 2,554	\$ 3,405	\$ 4,000

**MERIDIAN SERVICE METROPOLITAN DISTRICT
PARKS AND GROUNDS FUND 15
2023 PROPOSED BUDGET**

	2021 Audit Accrual	2022 Original Budget Modified Accrual	2022 YTD Actuals 9/30/2022	2022 Estimated Modified Accrual	2023 Proposed Budget Modified Accrual
Lic/Certs, Training&Subscription	\$ 196	\$ 3,000	\$ 1,109	\$ 1,479	\$ 4,500
Subscriptions	\$ 36	\$ 100	\$ -	\$ -	\$ -
Public Notifications	\$ 50	\$ 100	\$ -	\$ -	\$ 100
Meals & Entertainment	\$ -	\$ 500	\$ 75	\$ 100	\$ 1,500
Miscellaneous	\$ 1,095	\$ 2,000	\$ -	\$ -	\$ 2,000
General and Admin. Subtotal	\$ 210,717	\$ 295,050	\$ 167,038	\$ 254,875	\$ 316,080
Operating Expense					
Landscape Repair & Maintenance					
Landscape Maintenance	\$ 30,304	\$ 37,500	\$ 12,020	\$ 16,027	\$ 42,000
Landscape Maintenance Contract	\$ 275,700	\$ 350,000	\$ 243,867	\$ 325,156	\$ 350,000
Planting Replacements & Seeding	\$ 13,650	\$ 30,000	\$ 14,638	\$ 19,517	\$ 105,000
Landscape Improvements	\$ 14,107	\$ 25,000	\$ 10,849	\$ 14,465	\$ 87,000
Landscape Repairs & Parts	\$ 28,799	\$ 61,500	\$ 38,421	\$ 51,228	\$ 52,500
Snow Removal Expense	\$ 1,359	\$ 2,000	\$ 574	\$ 765	\$ 10,000
Landscape Maintenance Subtotal	\$ 363,919	\$ 506,000	\$ 320,369	\$ 427,158	\$ 646,500
Hardscape Repair & Maintenance					
Hardscape Repair & Maintenance	\$ 35	\$ 1,000	\$ -	\$ -	\$ 1,000
Fencing Repairs	\$ -	\$ 20,000	\$ 7,640	\$ 10,187	\$ 20,000
Dog Pot Stations	\$ 513	\$ 3,500	\$ 1,446	\$ 1,927	\$ 5,000
Hardscape Repair & Maintenance Total	\$ 548	\$ 24,500	\$ 9,086	\$ 12,115	\$ 26,000
Park Maintenance					
Park Maintenance General		\$ 20,000			\$ 15,000
Christmas Décor	\$ 9,860	\$ 9,000	\$ 8,283	\$ 11,044	\$ 1,500
Concrete and Drainage Repairs		\$ 8,500			\$ 10,000
Park Maintenance Total	\$ 9,860	\$ 37,500	\$ 8,283	\$ 11,044	\$ 26,500
Pond Maintenance	\$ 651	\$ 7,000	\$ 6,380	\$ 8,507	\$ 10,000
Utilities					
Utilities - Street lights	\$ 155,294	\$ 161,805	\$ 100,703	\$ 134,270	\$ 170,000
Utilities - Landscape and Parks - Electricity	\$ 23,865	\$ 26,250	\$ 15,587	\$ 20,783	\$ 30,000
Utilities - Landscape and Parks - Water	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities - Phones & Internet	\$ 1,168	\$ 1,155	\$ 531	\$ 708	\$ 1,300
Landscape Utilities Total	\$ 180,327	\$ 189,210	\$ 116,821	\$ 155,761	\$ 201,300

**MERIDIAN SERVICE METROPOLITAN DISTRICT
PARKS AND GROUNDS FUND 15
2023 PROPOSED BUDGET**

	2021 Audit Accrual	2022 Original Budget Modified Accrual	2022 YTD Actuals 9/30/2022	2022 Estimated Modified Accrual	2023 Proposed Budget Modified Accrual
Insurance	\$ 16,737	\$ 19,305	\$ 11,669	\$ 15,558	\$ 18,100
Vandalism Cost of Repairs	\$ -	\$ -	\$ 68	\$ 91	\$ 1,000
Vehicle/Equip Repairs and Maintenance	\$ 3,382	\$ 7,000	\$ 4,642	\$ 6,190	\$ 7,000
Fuel	\$ 6,850	\$ 7,500	\$ 5,670	\$ 7,560	\$ 10,000
Travel Expense	\$ -	\$ 500	\$ 135	\$ 180	\$ 1,500
Fund Operating Expenditures Total	\$ 582,274	\$ 798,515	\$ 483,123	\$ 644,164	\$ 947,900
Expenditures Total	\$ 792,991	\$ 1,093,565	\$ 650,161	\$ 899,039	\$ 1,263,980
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 384,390	\$ 249,240	\$ 377,461	\$ 471,124	\$ 274,370
OTHER FINANCING SOURCES (USES)					
Transfer from (to) Capital Projects	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (250,000)
Transfer from (to) Capital Vehicle & Equipment	\$ -	\$ (21,000)	\$ -	\$ (21,000)	\$ (77,000)
Transfer from(to) Other Funds Total	\$ (300,000)	\$ (321,000)	\$ (300,000)	\$ (321,000)	\$ (327,000)
NET CHANGE IN FUND BALANCE	\$ 84,390	\$ (71,760)	\$ 77,461	\$ 150,124	\$ (52,630)
BEGINNING FUND BALANCE	\$ 438,423	\$ 334,973		\$ 522,813	\$ 263,213
ENDING FUND BALANCE	\$ 522,813	\$ 263,213		\$ 672,937	\$ 210,583
Fund Balance Distribution:					
Operating Capital Ending Balance	\$ 367,809	\$ 108,209		\$ 517,933	\$ 55,579
Emergency Reserve Ending Balance	\$ 145,004	\$ 145,004		\$ 145,004	\$ 145,004
Rate Stabilization Reserve Ending Balance	\$ 10,000	\$ 10,000		\$ 10,000	\$ 10,000
Total Fund Balance	\$ 522,813	\$ 263,213		\$ 672,937	\$ 210,583

**MERIDIAN SERVICE METROPOLITAN DISTRICT
RECREATION FUND 16
2023 PROPOSED BUDGET**

	2021 Audit Accrual	2022 Original Budget Modified Accrual	2022 YTD Actuals 9/30/2022	2022 Estimated Modified Accrual	2023 Proposed Budget Modified Accrual
REVENUES					
Rec Center Revenue - Fund 16					
Fee Based Programming					
Recreation Center Service Fees	\$ 1,799,214	\$ 2,076,458	\$ 1,542,129	\$ 2,056,172	\$ 2,387,780
Fee Based Program: Childcare	\$ 15,963	\$ 15,000	\$ 13,556	\$ 18,074	\$ 15,000
Fee Based Program: District Events	\$ 1,542	\$ 3,000	\$ 2,151	\$ 2,868	\$ 2,000
Fee Based Program: Guest Pass/Rentals	\$ 28,184	\$ 25,000	\$ 26,094	\$ 48,174	\$ 25,000
Fee Based Program: Group Exercise	\$ 6,880	\$ 6,000	\$ 5,795	\$ 7,727	\$ 7,000
Fee Based Program: Aquatics	\$ 37,215	\$ 35,000	\$ 37,250	\$ 49,667	\$ 35,000
Fee Based Program: Sports	\$ 35,165	\$ 30,000	\$ 38,711	\$ 58,066	\$ 35,000
Fee Based Programming Total	\$ 1,924,163	\$ 2,190,458	\$ 1,665,686	\$ 2,240,748	\$ 2,506,780
MRRC Concession Sales	\$ 2,512	\$ 2,000	\$ 1,992	\$ 2,656	\$ 1,500
Falcon Freedom Days Donations	\$ 8,750	\$ 8,750	\$ 14,800	\$ 14,800	\$ 11,000
Advertising Fees	\$ 5,246	\$ 5,340	\$ 3,094	\$ 4,125	\$ 4,000
Rec Center Revenue Total	\$ 1,940,671	\$ 2,206,548	\$ 1,685,572	\$ 2,262,329	\$ 2,523,280
Billing Fees Total	\$ 17,837	\$ 16,000	\$ 23,367	\$ 31,156	\$ 18,000
Coronavirus Relief Fund (CVRF)	\$ 32	\$ -	\$ -	\$ -	\$ -
Operating Revenue Total	\$ 1,958,540	\$ 2,222,548	\$ 1,708,939	\$ 2,293,485	\$ 2,541,280
Non-Operating Revenue					
Safety & Loss Grant Program	\$ -	\$ -	\$ 734	\$ 979	\$ -
Interest Income	\$ 47	\$ -	\$ -	\$ -	\$ -
Miscellaneous Income	\$ 5,398	\$ -	\$ -	\$ -	\$ -
Non-Operating Revenue Total	\$ 5,444	\$ -	\$ -	\$ -	\$ -
Revenues Total	\$ 1,963,985	\$ 2,222,548	\$ 1,708,939	\$ 2,293,485	\$ 2,541,280
EXPENDITURES					
General & Admin. Expense					
Professional Services					
Accounting	\$ 263	\$ 1,000	\$ -	\$ -	\$ 1,000
Customer Billing Services	\$ 38,345	\$ 42,000	\$ 26,744	\$ 35,659	\$ 37,800
Engineering/Consulting	\$ 12,193	\$ 10,000	\$ 7,201	\$ 9,601	\$ 10,000
Legal	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000
Professional Services Total	\$ 50,801	\$ 54,000	\$ 33,945	\$ 45,260	\$ 49,800
Personnel Expenses	\$ 1,015,815	\$ 1,200,967	\$ 820,607	\$ 1,094,142	\$ 1,265,730
Copier - Contract Expense	\$ 3,600	\$ 4,000	\$ 2,925	\$ 3,900	\$ 4,000
IT/Computer/Software	\$ 37,353	\$ 43,000	\$ 22,017	\$ 29,355	\$ 34,500
Supplies - Safety	\$ 1,833	\$ 100	\$ -	\$ -	\$ 1,000

**MERIDIAN SERVICE METROPOLITAN DISTRICT
RECREATION FUND 16
2023 PROPOSED BUDGET**

	2021 Audit Accrual	2022 Original Budget Modified Accrual	2022 YTD Actuals 9/30/2022	2022 Estimated Modified Accrual	2023 Proposed Budget Modified Accrual
Office Supplies	\$ 6,226	\$ 7,000	\$ 3,682	\$ 4,910	\$ 6,000
Lic/Certs, Training&Subscription	\$ 1,944	\$ 1,500	\$ 1,249	\$ 1,666	\$ 2,000
Subscriptions, Membership	\$ 61	\$ 100	\$ -	\$ -	\$ -
Credit Card Fees	\$ -	\$ -	\$ 6,100	\$ 8,133	\$ 8,500
MR Publications	\$ 5,725	\$ 2,000	\$ 119	\$ 159	\$ 500
Public Notifications	\$ -	\$ 150	\$ -	\$ -	\$ -
Meals & Entertainment	\$ 85	\$ 500	\$ 411	\$ 548	\$ 500
Miscellaneous	\$ 1,863	\$ 2,000	\$ 200	\$ 267	\$ 2,000
COVID Expense	\$ 32	\$ -	\$ -	\$ -	\$ -
General and Admin. Subtotal	\$ 1,125,338	\$ 1,315,317	\$ 891,255	\$ 1,188,341	\$ 1,374,521
Operating Expense					
Programming Supplies					
Childcare Supplies	\$ 3,245	\$ 10,000	\$ 7,924	\$ 10,566	\$ 10,000
Group Exercise Supplies	\$ 2,622	\$ 2,000	\$ 2,606	\$ 3,474	\$ 2,000
Sports Supplies	\$ 8,323	\$ 10,000	\$ 15,003	\$ 20,004	\$ 15,000
MRRC Supplies	\$ 36,346	\$ 30,000	\$ 35,412	\$ 47,216	\$ 35,000
Aquatics Supplies	\$ 13,077	\$ 10,000	\$ 7,161	\$ 9,548	\$ 10,000
Programming Supplies Total	\$ 63,614	\$ 62,000	\$ 68,106	\$ 90,808	\$ 72,000
Maintenance					
Building Maintenance	\$ 99,222	\$ 144,720	\$ 102,874	\$ 137,165	\$ 157,000
Grounds Maintenance	\$ 2,096	\$ 1,000	\$ -	\$ -	\$ 2,000
Pool Maintenance	\$ 28,032	\$ 157,000	\$ 40,910	\$ 54,546	\$ 76,000
Maintenance Total	\$ 129,351	\$ 302,720	\$ 143,783	\$ 191,711	\$ 235,000
MRRC Security	\$ 3,981	\$ 4,000	\$ 2,850	\$ 3,800	\$ 14,000
Exercise Equip. and Furn. - Replace	\$ 36,573	\$ 75,000	\$ 62,003	\$ 82,670	\$ 55,000
MR Community Events	\$ 13,207	\$ 15,000	\$ 6,440	\$ 8,587	\$ 15,000
Falcon Freedom Days	\$ 27,547	\$ 50,000	\$ 34,064	\$ 35,000	\$ 35,000
Utilities					
Electric	\$ 119,720	\$ 120,750	\$ 76,287	\$ 101,716	\$ 130,410
Gas	\$ 51,809	\$ 52,500	\$ 52,904	\$ 70,538	\$ 86,400
Trash	\$ 3,172	\$ 3,675	\$ 4,403	\$ 5,871	\$ 5,400
Utilities - Phones & Internet	\$ 8,759	\$ 9,450	\$ 6,800	\$ 9,067	\$ 10,206
Utilities Total	\$ 183,459	\$ 186,375	\$ 140,394	\$ 187,192	\$ 232,416

**MERIDIAN SERVICE METROPOLITAN DISTRICT
RECREATION FUND 16
2023 PROPOSED BUDGET**

	2021 Audit Accrual	2022 Original Budget Modified Accrual	2022 YTD Actuals 9/30/2022	2022 Estimated Modified Accrual	2023 Proposed Budget Modified Accrual
Insurance	\$ 28,002	\$ 32,315	\$ 20,481	\$ 27,307	\$ 31,725
Vehicle Repairs & Maint.	\$ 340	\$ 1,000	\$ 570	\$ 760	\$ 5,000
Fuel Expense	\$ 709	\$ 1,000	\$ 1,077	\$ 1,436	\$ 1,000
Mileage Reimbursement	\$ -	\$ 500	\$ -	\$ -	\$ 500
Fund Operating Expenditures Total	\$ 486,782	\$ 729,910	\$ 479,768	\$ 629,271	\$ 696,641
Expenditures Total	\$ 1,612,120	\$ 2,045,227	\$ 1,371,023	\$ 1,817,612	\$ 2,071,163
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 351,864	\$ 177,321	\$ 337,915	\$ 475,873	\$ 470,117
OTHER FINANCING SOURCES (USES)					
Transfer from (to) Capital	\$ (200,000)	\$ (268,000)	\$ (201,010)	\$ (268,000)	\$ (200,000)
Transfer from (to) Emergency Reserve	\$ (50,001)	\$ -	\$ -	\$ -	\$ (300,000)
Transfer from (to) Rate Stabilization Reserve	\$ -	\$ -	\$ -	\$ -	\$ (100,000)
Emergency Reserve	\$ 50,001	\$ -	\$ -	\$ -	\$ 300,000
Rate Stabilization Reserve	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Transfer from(to) Other Funds Total	\$ (200,000)	\$ (268,000)	\$ (201,010)	\$ (268,000)	\$ (200,000)
NET CHANGE IN FUND BALANCE	\$ 151,864	\$ (90,679)	\$ 136,905	\$ 207,873	\$ 270,117
BEGINNING FUND BALANCE	\$ 389,567	\$ 427,347		\$ 541,431	\$ 336,668
ENDING FUND BALANCE	\$ 541,431	\$ 336,668		\$ 749,305	\$ 606,785
Fund Balance Distribution:					
Operating Capital Ending Balance	\$ 371,852	\$ 167,089		\$ 579,726	\$ 37,206
Emergency Reserve Ending Balance	\$ 159,579	\$ 159,579		\$ 159,579	\$ 459,579
Rate Stabilization Reserve Ending Balance	\$ 10,000	\$ 10,000		\$ 10,000	\$ 110,000
Total Fund Balance	\$ 541,431	\$ 336,668		\$ 749,305	\$ 606,785

**MERIDIAN SERVICE METROPOLITAN DISTRICT
CAPITAL FUND 30
2023 PROPOSED BUDGET**

	2021 Audit Accrual	7/14/1905 Original Budget Modified Accrual	2022 YTD Actuals 9/30/2022	2022 Estimated Modified Accrual	2023 Proposed Budget Modified Accrual
OTHER CAPITAL					
Capital Financing Sources - Other					
Interest	\$ 3,158	\$ -	\$ 52,027	\$ 69,369	\$ -
IGA Revenue from 2018 Subdistrict	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Transfer From Sewer Fund 50	\$ -	\$ 2,300,000	\$ 1,725,005	\$ 2,300,007	\$ -
Capital Financing Sources - Fund 10 Total	\$ 3,158	\$ 2,300,000	\$ 1,777,032	\$ 2,369,376	\$ 200,000
Capital Expenses - Other					
Build-Out CIP and Funding Plan	\$ 116,291	\$ 60,000	\$ 39,660	\$ 52,880	\$ -
District Office Bldg. (Shop and Yard Combined in QB)	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Maintenance Shop and Yard	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Capital Expenses - Other - Total	\$ 116,291	\$ 60,000	\$ 39,660	\$ 52,880	\$ 200,000
Net Capital Financing Sources less Expenditures	\$ (113,133)	\$ 2,240,000	\$ 1,737,372	\$ 2,316,496	\$ -
Capital Beg Fund Balance - Other	\$ 21,438	\$ (92,812)	\$ (91,695)	\$ (91,695)	\$ 2,194,305
Capital End Fund Balance - Other	\$ (91,695)	\$ 2,147,188	\$ 1,645,677	\$ 2,224,801	\$ 2,194,305
PARKS & GROUNDS FUND 15					
Capital Financing Sources - Fund 15					
El Paso Urban Park Grant	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -
Gain/(Loss) on Asset Disposal	\$ 8,000	\$ -	\$ 3,550	\$ 3,550	\$ -
Transfer From Parks and Grounds Fund 15	\$ 300,000	\$ 300,000	\$ 300,000	\$ 321,000	\$ 327,000
Capital Financing Sources - Fund 15 Total	\$ 308,000	\$ 300,000	\$ 328,550	\$ 321,000	\$ 327,000
Capital Expenses - Fund 15					
3 rd Const and Acq-Winding Walk	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 257,722
Filter Plant Materials Storage	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Vehicle	\$ 55,478	\$ -	\$ -	\$ -	\$ 45,000
Equipment	\$ -	\$ 21,000	\$ 9,000	\$ 21,000	\$ 32,000
Audit Adjustment for Kubota Purchase	\$ 3,166	\$ -	\$ -	\$ -	\$ -
Capital Expenses - Fund 15 - Total	\$ 358,644	\$ 321,000	\$ 309,000	\$ 321,000	\$ 364,722
Net Capital Financing Sources less Expenditures	\$ (50,644)	\$ (21,000)	\$ 19,550	\$ -	\$ (37,722)
Capital Beg Fund Balance - Fund 15	\$ 156,819	\$ 181,819	\$ 106,175	\$ -	\$ 134,725
Capital End Fund Balance - Fund 15	\$ 106,175	\$ 160,819	\$ 125,725	\$ -	\$ 97,003

**MERIDIAN SERVICE METROPOLITAN DISTRICT
CAPITAL FUND 30
2023 PROPOSED BUDGET**

	2021 Audit Accrual	7/14/1905 Original Budget Modified Accrual	2022 YTD Actuals 9/30/2022	2022 Estimated Modified Accrual	2023 Proposed Budget Modified Accrual
MRRC FUND 16					
Capital Financing Sources - Fund 16					
IGA Revenue from 2018 Subdistrict	\$ -	\$ -	\$ -	\$ -	\$ 1,700,000
Transfer From Recreation Fund 16	\$ 200,000	\$ 268,000	\$ 201,010	\$ 268,000	\$ 200,000
Capital Financing Sources - Fund 16 Total	\$ 200,000	\$ 268,000	\$ 201,010	\$ 268,000	\$ 1,900,000
Capital Expenses - Fund 16					
MRRC Expansion	\$ -	\$ 50,000	\$ -	\$ -	\$ 200,000
MRRC No 2 on Rainbow Bridge Dr	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Lobby Remodel	\$ 11,647	\$ 118,000	\$ 124,983	\$ 125,000	\$ -
Pool Improvements	\$ -	\$ -	\$ 200,326	\$ 183,300	\$ -
Locker Replacement & Floors (Mens & Womens)	\$ -	\$ 100,000	\$ -	\$ -	\$ 200,000
Vehicle	\$ 10,076	\$ -	\$ -	\$ -	\$ -
Capital Expenses - Fund 16 - Total	\$ 21,723	\$ 268,000	\$ 325,308	\$ 308,300	\$ 1,900,000
Net Capital Financing Sources less Expenditures	\$ 178,277	\$ -	\$ (124,298)	\$ (40,300)	\$ -
Capital Beg Fund Balance - Fund 16	\$ 182,936	\$ 369,936	\$ 361,213	\$ 361,213	\$ 303,713
Capital End Fund Balance - Fund 16	\$ 361,213	\$ 369,936	\$ 236,915	\$ 320,913	\$ 303,713

Government Capital Fund Summary:					
NET CHANGE IN FUND BALANCE	\$ 14,500	\$ 2,219,000	\$ 1,632,624	\$ 2,276,196	\$ (37,722)
BEGINNING FUND BALANCE	\$ 361,193	\$ 458,943		\$ 375,693	\$ 2,632,743
ENDING FUND BALANCE	\$ 375,693	\$ 2,677,943		\$ 2,651,889	\$ 2,595,021

**MERIDIAN SERVICE METROPOLITAN DISTRICT
CAPITAL FUND 30
2023 PROPOSED BUDGET**

	2021 Audit Accrual	7/14/1905 Original Budget Modified Accrual	2022 YTD Actuals 9/30/2022	2022 Estimated Modified Accrual	2023 Proposed Budget Modified Accrual
WATER FUND 40					
Capital Financing Sources - Fund 40					
Proceeds from Loan (Tamlin Line)	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds from Loans (Cap Buildout Report)	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Revenue (FAWWA)	\$ -	\$ -	\$ -	\$ -	\$ -
IGA Revenue from MRMD	\$ -	\$ -	\$ -	\$ -	\$ 3,800,000
IGA Revenue from MRMD	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer From Water Fund 40	\$ 2,000,000	\$ 2,082,000	\$ 1,559,161	\$ 2,082,000	\$ 1,327,000
Capital Financing Sources - Fund 40 Total	\$ 2,000,000	\$ 2,082,000	\$ 1,559,161	\$ 2,082,000	\$ 5,127,000
Capital Expenses - Fund 40					
Payments on Loan (Tamlin Line)	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Developer Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Guthrie Well Area B and Supply Line Extension - SHARED	\$ -	\$ -	\$ -	\$ -	\$ -
Expand Filtration Plant and Building	\$ 22,468	\$ 2,000,000	\$ 949,793	\$ 1,266,390	\$ 3,353,000
Purchase & Paint WHMD 2.0 MG Water Tank	\$ 300,000	\$ 750,000	\$ 3,573	\$ 750,000	\$ -
Wells Sites 5, 7, 8	\$ 3,030,053	\$ -	\$ -	\$ -	\$ -
Eastonville Raw Water Pipeline	\$ 404,165	\$ -	\$ -	\$ -	\$ -
Water Rights	\$ 126,749	\$ 750,000	\$ 203,900	\$ 271,867	\$ 500,000
Wells at Guthrie Ranch Site 4 - SHARED	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Wells at Latigo Trails #2 & #3	\$ -	\$ 1,500,000	\$ -	\$ -	\$ 2,750,000
Transmission Line Filter Plant to Tanks	\$ -	\$ 1,200,000	\$ 911,036	\$ 1,214,714	\$ -
Latigo Transmission Line	\$ -	\$ 50,000	\$ -	\$ -	\$ 2,000,000
Tamlin Line Acquisition	\$ -	\$ -	\$ 900,000	\$ 1,200,000	\$ -
Well Site Upgrades	\$ -	\$ -	\$ -	\$ -	\$ 360,000
Tractor	\$ 43,442	\$ 12,000	\$ 21,651	\$ 28,868	\$ 32,000
Vehicle	\$ -	\$ 20,000	\$ -	\$ -	\$ 45,000
Audit Adjustment for Kubota Purchase	\$ 3,167	\$ -	\$ -	\$ -	\$ -
Well 4 Piping	\$ -	\$ -	\$ -	\$ -	\$ -
Wells at NE Corner Regional Park	\$ -	\$ -	\$ -	\$ -	\$ -
Acquire Permanent Guthrie Water Rights	\$ -	\$ -	\$ -	\$ -	\$ -
Raw Water Supply Pipelines and Pump Stations	\$ -	\$ -	\$ -	\$ -	\$ -
3 Mil Gal Water Storage Tank No. 3	\$ -	\$ -	\$ -	\$ -	\$ -
3 Mil Gal Water Storage Tank No. 4	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenses - Fund 40 - Total	\$ 3,930,045	\$ 6,312,000	\$ 2,989,953	\$ 4,731,840	\$ 9,040,000
Net Capital Financing Sources less Expenditures	\$ (1,930,045)	\$ (4,230,000)	\$ (1,430,792)	\$ (2,649,840)	\$ (3,913,000)
Capital Beg Fund Balance - Fund 40	\$ 6,213,194	\$ 4,250,363	\$ 4,283,149	\$ 4,283,149	\$ 8,376,284
Capital End Fund Balance - Fund 40	\$ 4,283,149	\$ 20,363	\$ 2,852,358	\$ 1,633,310	\$ 4,463,284

**MERIDIAN SERVICE METROPOLITAN DISTRICT
CAPITAL FUND 30
2023 PROPOSED BUDGET**

	2021 Audit Accrual	7/14/1905 Original Budget Modified Accrual	2022 YTD Actuals 9/30/2022	2022 Estimated Modified Accrual	2023 Proposed Budget Modified Accrual
SEWER FUND 50					
Capital Financing Sources - Fund 50					
IGA Shared Sewer Cost Reimb.	\$ 72,000	\$ -	\$ -	\$ -	\$ -
Contract Revenue (FAWWA)	\$ -	\$ -	\$ 586,333	\$ 586,333	\$ -
IGA Revenue from MRMD	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer From Sewer Fund 50	\$ 785,000	\$ 32,000	\$ 21,651	\$ 32,000	\$ 77,000
Capital Financing Sources - Fund 50 Total	\$ 857,000	\$ 32,000	\$ 607,984	\$ 618,333	\$ 77,000
Capital Expenses - Fund 50					
Woodmen Hills Sewer Bypass	\$ 501,897	\$ -	\$ -	\$ -	\$ -
WH Sewer Bypass Phase 2 & 3	\$ -	\$ 75,000	\$ -	\$ -	\$ 1,300,000
Mid-Point Injection Station	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
2021 Lift Station Improvements	\$ 4,845	\$ -	\$ -	\$ -	\$ -
2022 Lift Station Improvements	\$ -	\$ 55,000	\$ -	\$ -	\$ -
Sewer Lift Station Expansion	\$ -	\$ -	\$ -	\$ -	\$ -
2023 Lift Station Improvements	\$ -	\$ -	\$ -	\$ -	\$ 105,000
Vehicle (Tractor)	\$ 10,076	\$ 12,000	\$ 21,651	\$ 32,000	\$ 32,000
Vehicle (Crew Truck)	\$ -	\$ 20,000	\$ -	\$ -	\$ 45,000
Gain/(Loss) on Asset Disposal	\$ 8,000	\$ -	\$ -	\$ -	\$ -
Capital Expenses - Fund 50 - Total	\$ 524,818	\$ 182,000	\$ 21,651	\$ 32,000	\$ 1,502,000
Net Capital Financing Sources less Expenditures	\$ 332,182	\$ (150,000)	\$ 586,333	\$ 586,333	\$ (1,425,000)
Capital Beg Fund Balance - Fund 50	\$ 795,901	\$ 908,901	\$ 1,128,083	\$ 1,128,083	\$ 1,609,416
Capital End Fund Balance - Fund 50	\$ 1,128,083	\$ 758,901	\$ 1,714,416	\$ 1,714,416	\$ 184,416

**MERIDIAN SERVICE METROPOLITAN DISTRICT
CAPITAL FUND 30
2023 PROPOSED BUDGET**

	2021 Audit Accrual	7/14/1905 Original Budget Modified Accrual	2022 YTD Actuals 9/30/2022	2022 Estimated Modified Accrual	2023 Proposed Budget Modified Accrual
TDS Improvement - Fund 50					
TDS Financing Sources - Fund 50					
Clean Water Surcharge - MR Residents	\$ -	\$ 389,760	\$ 291,821	\$ 389,094	\$ 414,960
Clean Water Surcharge - MR Commercial	\$ -	\$ -	\$ 6,661	\$ 8,881	\$ 9,360
Clean Water Surcharge - SRMD	\$ -	\$ 36,000	\$ 28,499	\$ 37,999	\$ 59,400
Contract Revenue (FAWWA)	\$ -	\$ -	\$ 1,824,903	\$ 1,824,903	\$ -
Bank of the San Juan Loan	\$ 4,676,000	\$ -	\$ -	\$ -	\$ -
GTL Loan	\$ 1,854,439	\$ -	\$ -	\$ -	\$ -
Interest	\$ 4	\$ -	\$ 25	\$ 50	\$ -
Transfer from Sewer to cover all TDS Loan Payments	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Sewer to meet 110% of BoSJ debt service	\$ -	\$ 52,846	\$ 39,646	\$ 52,846	\$ -
TDS Financing Sources - Fund 50 Total	\$ 6,530,443	\$ 478,606	\$ 2,191,554	\$ 2,313,773	\$ 483,720
TDS Expenses - Fund 50					
Loan Expense	\$ 115,785	\$ -	\$ (5,594)	\$ (5,594)	\$ -
GTL Loan Pmt	\$ 1,854,439	\$ -	\$ -	\$ -	\$ -
Bank of San Juan Loan Payment (Principal & Interest)	\$ -	\$ 435,096	\$ 48,312	\$ 99,500	\$ 438,800
Contributions to Other Gov'ts (Pmts to CMD)	\$ 978,732	\$ 703,240	\$ 354,996	\$ 703,240	\$ 709,992
Audit Difference	\$ 481	\$ -	\$ -	\$ -	\$ -
TDS Expenses - Fund 50 - Total	\$ 2,949,437	\$ 1,138,336	\$ 397,713	\$ 797,146	\$ 1,148,792
Net TDS Improvement - Fund 50 Total	\$ 3,581,006	\$ (659,730)	\$ 1,793,841	\$ 1,516,627	\$ (665,072)
Capital Beg Balance - TDS Improvement	\$ (2,985,929)	\$ 764,531	\$ 595,077	\$ 595,077	\$ 1,769,059
Capital End Balance - TDS Improvement	\$ 595,077	\$ 104,801	\$ 2,388,918	\$ 2,111,704	\$ 1,103,987
NET CHANGE IN FUND BALANCE	\$ 1,997,644	\$ (2,820,730)	\$ 2,582,006	\$ 1,729,316	\$ (6,040,794)
BEGINNING FUND BALANCE	\$ 4,384,359	\$ 6,382,738		\$ 6,382,003	\$ 14,387,502
ENDING FUND BALANCE	\$ 6,382,003	\$ 3,562,008		\$ 8,111,319	\$ 8,346,708

**MERIDIAN SERVICE METROPOLITAN DISTRICT
WATER ENTERPRISE FUND 40
2023 PROPOSED BUDGET**

	2021 Audit Accrual	2022 Original Budget Modified Accrual	2022 YTD Actuals 44834	2022 Estimated Modified Accrual	2023 Proposed Budget Modified Accrual
REVENUES					
Water Revenue - Fund 40					
Water Service Fees - Residential					
Water Resource Fee - Residential	\$ 1,268,985	\$ 1,365,251	\$ 1,070,766	\$ 1,427,689	\$ 1,641,410
Water Use Base Fee - Residential	\$ 667,951	\$ 713,729	\$ 566,933	\$ 755,910	\$ 857,960
Water Consumption - Residential	\$ 631,962	\$ 636,000	\$ 604,115	\$ 805,487	\$ 686,880
Water Service Fees - Residential Total	\$ 2,568,898	\$ 2,714,980	\$ 2,241,815	\$ 2,989,086	\$ 3,186,250
Water Service Fees - Commercial					
Water Resource Fee - Commercial	\$ 44,039	\$ 46,024	\$ 34,190	\$ 45,587	\$ 50,850
Water Use Base Fee - Commercial	\$ 58,521	\$ 61,425	\$ 44,980	\$ 59,974	\$ 64,410
Water Consumption - Commercial	\$ 23,776	\$ 19,716	\$ 1,369	\$ 1,826	\$ 10,000
Bulk Water Consumption - Contractors	\$ 12,764	\$ 18,000	\$ 27,521	\$ 36,695	\$ 20,000
Water Service Fees - Commercial Total	\$ 139,100	\$ 145,165	\$ 108,061	\$ 144,081	\$ 145,260
Meter Set Fees (Service)	\$ 158,850	\$ 162,500	\$ 165,450	\$ 220,600	\$ 70,000
Irrigation					
Water Resource Fee - Irrigation	\$ 40,836	\$ 42,878	\$ 32,158	\$ 42,878	\$ 46,310
Water Use Base Fee - Irrigation	\$ 51,726	\$ 54,312	\$ 40,734	\$ 54,312	\$ 58,660
Water Consumption - Irrigation	\$ 149,272	\$ 159,000	\$ 166,645	\$ 249,967	\$ 170,000
Irrigation Total	\$ 241,834	\$ 256,190	\$ 239,537	\$ 347,157	\$ 274,970
UB - Water Adjustments	\$ (1,917)	\$ -	\$ (17,752)	\$ (23,669)	\$ -
WHMD Shared Cost Reimbursement	\$ 14,154	\$ 40,000	\$ 25,009	\$ 33,346	\$ 72,500
Billing Fees Total	\$ 18,062	\$ 16,000	\$ 23,367	\$ 31,156	\$ 18,000
Water Revenue - Fund 40 Total	\$ 3,138,982	\$ 3,334,835	\$ 2,785,487	\$ 3,741,757	\$ 3,766,980
NON-OPERATING REVENUE					
Safety & Loss Grant Program	\$ -	\$ -	\$ 73	\$ 97	\$ -
Development Inspection Fees	\$ 34,813	\$ -	\$ 34,438	\$ 34,438	\$ 16,350
Interest Income	\$ 63	\$ -	\$ 2	\$ 3	\$ -
Miscellaneous Income	\$ 6,845	\$ -	\$ -	\$ -	\$ -
Debt Forgiveness	\$ -	\$ -	\$ 3,002,599	\$ 3,002,599	\$ 880,000
Revenues Total	\$ 3,180,703	\$ 3,334,835	\$ 5,822,599	\$ 6,778,894	\$ 4,663,330

**MERIDIAN SERVICE METROPOLITAN DISTRICT
WATER ENTERPRISE FUND 40
2023 PROPOSED BUDGET**

	2021 Audit Accrual	2022 Original Budget Modified Accrual	2022 YTD Actuals 44834	2022 Estimated Modified Accrual	2023 Proposed Budget Modified Accrual
EXPENDITURES					
General & Admin. Expense					
Professional Services Expense					
Accounting	\$ 359	\$ 1,000	\$ -	\$ -	\$ 1,000
Customer Billing Services	\$ 51,879	\$ 52,800	\$ 36,342	\$ 48,457	\$ 61,600
Engineering/Consulting	\$ 107,899	\$ 100,000	\$ 29,642	\$ 39,522	\$ 50,000
Legal	\$ 27,294	\$ 20,000	\$ 4,466	\$ 5,954	\$ 15,000
Professional Services Expense Total	\$ 187,431	\$ 173,800	\$ 70,450	\$ 93,933	\$ 127,600
Personnel Expenses	\$ 380,276	\$ 524,311	\$ 304,222	\$ 405,629	\$ 525,000
IT/Computer/Software	\$ 9,753	\$ 14,075	\$ 4,552	\$ 6,070	\$ 5,000
District Annex Rent	\$ 5,113	\$ 9,000	\$ 6,576	\$ 8,768	\$ 9,000
Utilities - Annex	\$ 197	\$ 3,500	\$ 300	\$ 400	\$ 2,000
Repairs & Maint. - Office	\$ 413	\$ -	\$ 344	\$ 459	\$ 850
Supplies - Safety	\$ 1,161	\$ 15,000	\$ 1,119	\$ 1,492	\$ 10,000
Office Supplies	\$ 6,882	\$ 10,500	\$ 3,459	\$ 4,612	\$ 8,000
Lic/Certs, Training&Subscription	\$ 2,218	\$ 5,000	\$ 1,631	\$ 2,174	\$ 8,000
Dues and Subscriptions	\$ 483	\$ 1,000	\$ -	\$ -	\$ -
Bank Charges	\$ 3,428	\$ 6,000	\$ 3,906	\$ 5,207	\$ 7,000
Public Notifications	\$ 78	\$ -	\$ -	\$ -	\$ -
Meals & Entertainment	\$ 152	\$ 500	\$ 449	\$ 599	\$ 1,000
Miscellaneous	\$ 2,548	\$ 2,000	\$ 107	\$ 142	\$ 2,000
COVID Expense	\$ 28	\$ -	\$ -	\$ -	\$ -
General & Admin. Expense Subtotal	\$ 600,160	\$ 764,686	\$ 397,114	\$ 529,485	\$ 705,450
Operating Expense					
Water Operations General					
Water Expense General	\$ 51,385	\$ 85,000	\$ 76,967	\$ 102,623	\$ 102,750
Permits and Fees	\$ -	\$ 1,000	\$ 696	\$ 928	\$ 1,000
Water Operations General Total	\$ 51,385	\$ 86,000	\$ 77,664	\$ 103,551	\$ 103,750
Raw Water Operations					
Raw Water Expense (RWO)	\$ 79,869	\$ 285,000	\$ 191,967	\$ 255,956	\$ 120,000
Repairs & Maintenance (RWO)	\$ 16,880	\$ 10,000	\$ 21,912	\$ 29,216	\$ 20,000
Infiltration Galleries	\$ 1,894	\$ 5,000	\$ -	\$ -	\$ 10,000
WHMD - Guthrie - Shared	\$ 17,009	\$ 75,000	\$ 44,399	\$ 59,199	\$ 130,000
Raw Water Operations Total	\$ 115,652	\$ 375,000	\$ 258,278	\$ 344,370	\$ 280,000

**MERIDIAN SERVICE METROPOLITAN DISTRICT
WATER ENTERPRISE FUND 40
2023 PROPOSED BUDGET**

	2021 Audit Accrual	2022 Original Budget Modified Accrual	2022 YTD Actuals 44834	2022 Estimated Modified Accrual	2023 Proposed Budget Modified Accrual
Water Treatment Operations					
Water Treatment Expense	\$ 14,781	\$ 415,000	\$ 23,503	\$ 31,338	\$ 150,000
Repairs & Maintenance (WTO)	\$ 32,022	\$ 30,000	\$ 4,118	\$ 5,491	\$ 20,000
Sodium Hypochlorite	\$ 22,013	\$ 28,000	\$ 22,596	\$ 30,128	\$ 45,000
Water Treatment Operations Total	\$ 68,817	\$ 473,000	\$ 50,218	\$ 66,957	\$ 215,000
Water Distribution Operations					
Water Distribution Expense	\$ 10,118	\$ 9,000	\$ 2,842	\$ 3,790	\$ 12,000
Repairs & Maint (WDO)	\$ 20,239	\$ 75,000	\$ 64,064	\$ 85,419	\$ 80,000
Water Meters	\$ 74,356	\$ 100,000	\$ 97,944	\$ 130,592	\$ 100,000
Emergency Water Supply	\$ -	\$ -	\$ 5,184	\$ -	\$ -
Tank Cleaning & Maint.	\$ -	\$ -	\$ -	\$ -	\$ 19,000
Tamlin Line & Pump Station O&M	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Water Distribution Operations Total	\$ 104,713	\$ 184,000	\$ 170,034	\$ 219,800	\$ 216,000
Non-Potable Water Operations					
Non-Potable Water (Diversion Structure)	\$ 5,725	\$ 16,500	\$ 2,143	\$ 2,857	\$ 21,500
Non-Potable Water - Shared	\$ 8,407	\$ 5,000	\$ 3,284	\$ 4,379	\$ 15,000
Non-Potable Water Operations Total	\$ 14,132	\$ 21,500	\$ 5,427	\$ 7,236	\$ 36,500
Utilities					
Utilities - Electricity	\$ 507,740	\$ 531,075	\$ 314,511	\$ 419,348	\$ 545,000
Utilities - Trash	\$ 1,225	\$ 1,260	\$ 2,960	\$ 3,947	\$ 4,000
Utilities - Cable, Phone, Internet	\$ 5,697	\$ 7,350	\$ 2,355	\$ 3,140	\$ 6,000
Utilities - SCADA	\$ -	\$ -	\$ 11,530	\$ 15,374	\$ 17,600
Utilities Subtotal	\$ 514,662	\$ 539,685	\$ 331,357	\$ 441,809	\$ 572,600
Insurance	\$ 38,629	\$ 49,447	\$ 32,287	\$ 43,049	\$ 52,200
Vehicle/Equip. Repairs & Maint.	\$ 2,036	\$ 5,000	\$ 4,127	\$ 5,502	\$ 10,000
Fuel Expense	\$ 6,452	\$ 10,000	\$ 4,805	\$ 6,406	\$ 15,000
Travel Expense	\$ 5	\$ 500	\$ 14	\$ 19	\$ 1,300
Operating Expenses Total	\$ 916,483	\$ 1,744,132	\$ 934,209	\$ 1,238,700	\$ 1,502,350
Expenditures Total	\$ 1,516,643	\$ 2,508,818	\$ 1,331,323	\$ 1,768,185	\$ 2,207,800
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 1,664,061	\$ 826,017	\$ 4,491,276	\$ 5,010,709	\$ 2,455,530

**MERIDIAN SERVICE METROPOLITAN DISTRICT
WATER ENTERPRISE FUND 40
2023 PROPOSED BUDGET**

	2021 Audit Accrual	2022 Original Budget Modified Accrual	2022 YTD Actuals 44834	2022 Estimated Modified Accrual	2023 Proposed Budget Modified Accrual
OTHER FINANCING SOURCES (USES)					
Facilities Fees - MRMD	\$ 2,264,250	\$ 2,375,000	\$ 2,141,000	\$ 2,375,000	\$ 1,150,000
Tap Fees Transferred to MRMD	\$ (1,982,250)	\$ (2,375,000)	\$ (2,142,000)	\$ (2,375,000)	\$ -
Transfer from (to) MRMD	\$ -	\$ -	\$ 5,061,135	\$ 5,061,135	\$ -
Developer Reimbursements	\$ -	\$ -	\$ (8,063,734)	\$ (8,063,734)	\$ (1,760,000)
Transfer from (to) Capital Projects Fund	\$ (2,000,000)	\$ (2,050,000)	\$ (1,537,510)	\$ (2,050,000)	\$ (1,250,000)
Transfer from (to) Capital Vehicle & Equip	\$ -	\$ (32,000)	\$ (21,651)	\$ (32,000)	\$ (77,000)
Transfer from (to) Emergency Reserve	\$ (290,001)	\$ -	\$ -	\$ -	\$ -
Transfer from (to) Capital Loan Repayment	\$ -	\$ -	\$ -	\$ -	\$ (750,000)
Transfer from (to) Rate Stabilization Reserve	\$ 40,000	\$ -	\$ -	\$ -	\$ -
Audit Adj	\$ 415	\$ -	\$ -	\$ -	\$ -
Emergency Reserve (5%)	\$ 290,001	\$ -	\$ -	\$ -	\$ -
Capital Loan Payment Reserve	\$ -	\$ -	\$ -	\$ -	\$ 750,000
Rate Stabilization Reserve	\$ (40,000)	\$ -	\$ -	\$ -	\$ -
Transfer from(to) Other Funds Total	\$ (1,717,585)	\$ (2,082,000)	\$ (4,562,760)	\$ (5,084,599)	\$ (1,937,000)
NET CHANGE IN FUND BALANCE	\$ (53,524)	\$ (1,255,983)	\$ (71,484)	\$ (73,890)	\$ 518,530
BEGINNING FUND BALANCE	\$ 2,413,337	\$ 2,166,493		\$ 2,359,813	\$ 1,766,766
ENDING FUND BALANCE	\$ 2,359,813	\$ 910,509		\$ 2,285,922	\$ 2,285,296
Fund Balance Distribution:					
Operating Capital Ending Balance	\$ 1,054,059	\$ (395,245)		\$ 980,168	\$ 229,542
Emergency Reserve Ending Balance	\$ 1,005,754	\$ 1,005,754		\$ 1,005,754	\$ 1,005,754
Capital Loan Payment Reserve	\$ -	\$ -		\$ -	\$ 750,000
Rate Stabilization Reserve Ending Balance	\$ 300,000	\$ 300,000		\$ 300,000	\$ 300,000
Total Fund Balance	\$ 2,359,813	\$ 910,509		\$ 2,285,922	\$ 2,285,296

**MERIDIAN SERVICE METROPOLITAN DISTRICT
SEWER ENTERPRISE FUND 50
2023 PROPOSED BUDGET**

	2021 Audit Accrual	2022 Original Budget Modified Accrual	2022 YTD Actuals 9/30/2022	2022 Estimated Modified Accrual	2023 Proposed Budget Modified Accrual
REVENUES					
Sewer Revenue - Fund 50					
Sewer fees - Residential	\$ 1,710,533	\$ 1,848,242	\$ 1,382,619	\$ 1,843,492	\$ 2,125,160
Sewer fees - Commercial	\$ 31,449	\$ 36,750	\$ 19,028	\$ 25,371	\$ 27,230
Sterling Ranch - Tap Fees	\$ 1,402,640	\$ 1,341,468	\$ 100,986	\$ 1,341,468	\$ -
IGA Shared Sewer Cost Reimb	\$ 83,969	\$ 55,000	\$ 55,080	\$ 73,439	\$ 84,050
Billing Fees Total	\$ 18,062	\$ 16,000	\$ 23,367	\$ 31,156	\$ 18,000
Sewer Revenue - Fund 50 Total	\$ 3,246,654	\$ 3,297,460	\$ 1,581,080	\$ 3,314,926	\$ 2,254,440
OPERATING REVENUE TOTAL	\$ 3,246,654	\$ 3,297,460	\$ 1,581,080	\$ 3,314,926	\$ 2,254,440
NON-OPERATING REVENUE					
Safety & Loss Grant Program	\$ -	\$ -	\$ 73	\$ 75	\$ -
Development Inspection Fees	\$ 34,813	\$ -	\$ 34,438	\$ 34,438	\$ 16,350
Contract Revenue (FAWWA)	\$ -	\$ -	\$ 302,846	\$ 302,846	\$ -
Interest Income	\$ 56,548	\$ -	\$ 58,031	\$ 77,374	\$ -
Miscellaneous Income	\$ 6,269	\$ -	\$ -	\$ -	\$ -
Debt Forgiveness	\$ -	\$ -	\$ 2,058,536	\$ 2,058,536	\$ -
NON-OPERATING REVENUE TOTAL	\$ 97,629	\$ -	\$ 2,453,923	\$ 2,473,269	\$ 16,350
Revenues Total	\$ 3,344,284	\$ 3,297,460	\$ 4,035,003	\$ 5,788,195	\$ 2,270,790
EXPENDITURES					
General & Admin. Expense					
Professional Services					
Accounting	\$ 255	\$ 1,000	\$ -	\$ -	\$ 1,000
Customer Billing Services	\$ 37,593	\$ 42,000	\$ 29,441	\$ 39,254	\$ 49,500
Engineering/Consulting	\$ 43,304	\$ 35,000	\$ 9,919	\$ 13,225	\$ 10,000
Engineering/Consulting Cherokee	\$ 52,224	\$ -	\$ -	\$ -	\$ -
Legal	\$ 26,955	\$ 20,000	\$ 7,364	\$ 9,818	\$ 20,000
Legal - Cherokee	\$ 368,577	\$ -	\$ -	\$ -	\$ -
Professional Services Total	\$ 528,908	\$ 98,000	\$ 46,723	\$ 62,298	\$ 80,500

**MERIDIAN SERVICE METROPOLITAN DISTRICT
SEWER ENTERPRISE FUND 50
2023 PROPOSED BUDGET**

	2021 Audit Accrual	2022 Original Budget Modified Accrual	2022 YTD Actuals 9/30/2022	2022 Estimated Modified Accrual	2023 Proposed Budget Modified Accrual
Personnel Expenses	\$ 424,622	\$ 546,175	\$ 313,928	\$ 418,571	\$ 475,000
IT/Computer/Software	\$ 7,090	\$ 8,400	\$ 4,550	\$ 6,066	\$ 8,500
District Annex Rent	\$ 5,113	\$ 9,000	\$ 6,576	\$ 8,768	\$ 9,000
Utilities - Annex	\$ 197	\$ 3,500	\$ 300	\$ 400	\$ 2,000
Repairs & Maint - Office	\$ 413	\$ -	\$ 344	\$ 459	\$ 850
Supplies - Safety	\$ 10,413	\$ 12,000	\$ 2,447	\$ 3,263	\$ 8,800
Office Expense	\$ 5,696	\$ 8,000	\$ 2,778	\$ 3,704	\$ 4,000
Lic/Certs, Training&Subscription	\$ 2,308	\$ 5,000	\$ 1,492	\$ 1,989	\$ 8,500
Dues and Subscriptions	\$ 59	\$ 500	\$ -	\$ -	\$ -
Public Notification	\$ 78	\$ 150	\$ -	\$ -	\$ 150
Meals & Entertainment	\$ 157	\$ 500	\$ 327	\$ 436	\$ 900
Miscellaneous Expense	\$ 1,810	\$ 2,000	\$ -	\$ -	\$ 2,000
COVID Expense	\$ 28	\$ -	\$ -	\$ -	\$ -
General & Admin. Expense Subtotal	\$ 986,892	\$ 693,225	\$ 379,466	\$ 505,954	\$ 600,200
Operating Expense					
Sewer Operations Expense					
Repair & Maintenance - Sewer Ops	\$ 29,389	\$ 41,600	\$ 16,361	\$ 21,815	\$ 52,750
Cherokee Wastewater Treatment	\$ 327,315	\$ 367,500	\$ 260,068	\$ 346,757	\$ 591,500
Cherokee WRF Asset Projects	\$ -	\$ -	\$ -	\$ -	\$ 640,000
Sewer Treatment at WHMD TP	\$ 69,630	\$ 80,400	\$ 60,530	\$ 80,707	\$ 90,000
Sewer Operations Expense Total	\$ 426,334	\$ 489,500	\$ 336,959	\$ 449,279	\$ 1,374,250
Lift Station Operations Expense					
Chemicals LS - MSMD	\$ 102,685	\$ 168,000	\$ 96,051	\$ 128,067	\$ 185,000
Repair & Maintenance - LS	\$ 774	\$ 27,000	\$ 14,238	\$ 18,984	\$ 32,000
Lift Station Expense	\$ 14,397	\$ 49,200	\$ 4,470	\$ 5,960	\$ 37,700
Lift Station Operations Expense Total	\$ 117,857	\$ 244,200	\$ 114,759	\$ 153,011	\$ 254,700

**MERIDIAN SERVICE METROPOLITAN DISTRICT
SEWER ENTERPRISE FUND 50
2023 PROPOSED BUDGET**

	2021 Audit Accrual	2022 Original Budget Modified Accrual	2022 YTD Actuals 9/30/2022	2022 Estimated Modified Accrual	2023 Proposed Budget Modified Accrual
Lift Station Operations Expenses - Shared					
Utilities - Electric - Lift Station - Shared	\$ 57,369	\$ 56,000	\$ 34,247	\$ 45,663	\$ 61,600
Utilities - Gas - Lift Station - Shared	\$ 14,578	\$ 19,000	\$ 16,397	\$ 21,863	\$ 40,000
Utilities - Trash - Lift Station - Shared	\$ 1,596	\$ 2,300	\$ 1,713	\$ 2,284	\$ 3,000
Utilities - Internet - Lift Station - Shared	\$ 2,751	\$ 300	\$ 2,321	\$ 3,094	\$ 3,500
Lift Station Operations Expenses - Shared	\$ 76,294	\$ 77,600	\$ 54,678	\$ 72,904	\$ 108,100
Repairs & Maintenance - LS Shared	\$ 51,742	\$ 32,500	\$ 21,212	\$ 28,283	\$ 60,000
Total Lift Station Ops Expenses - Shared Total	\$ 128,036	\$ 110,100	\$ 75,890	\$ 101,187	\$ 168,100
Utilities Expenses					
Utilities - Electric	\$ 2,499	\$ 2,625	\$ 1,495	\$ 1,993	\$ 2,900
Utilities - Internet, Phone - Lift Station/Blaney	\$ 1,658	\$ 1,890	\$ 531	\$ 708	\$ 1,100
Utilities - SCADA	\$ -	\$ -	\$ 10,260	\$ 13,681	\$ 18,500
Utilities Expenses Total	\$ 4,158	\$ 4,515	\$ 12,286	\$ 16,382	\$ 22,500
Insurance	\$ 27,202	\$ 31,367	\$ 22,704	\$ 30,273	\$ 35,380
Vehicle/Equip. Repairs & Maint	\$ 7,950	\$ 15,000	\$ 8,286	\$ 11,048	\$ 20,000
Fuel Expense	\$ 9,961	\$ 11,000	\$ 8,646	\$ 11,527	\$ 15,000
Travel Expense	\$ -	\$ 500	\$ -	\$ -	\$ 1,300
Fund Operating Expenses Total	\$ 721,497	\$ 906,182	\$ 579,530	\$ 772,706	\$ 1,891,230
Expenditures Total	\$ 1,708,389	\$ 1,599,407	\$ 958,995	\$ 1,278,660	\$ 2,491,430
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 1,635,894	\$ 1,698,053	\$ 3,076,007	\$ 4,509,535	\$ (220,640)

**MERIDIAN SERVICE METROPOLITAN DISTRICT
SEWER ENTERPRISE FUND 50
2023 PROPOSED BUDGET**

	2021 Audit Accrual	2022 Original Budget Modified Accrual	2022 YTD Actuals 9/30/2022	2022 Estimated Modified Accrual	2023 Proposed Budget Modified Accrual
OTHER FINANCING SOURCES (USES)					
Tap Fees Received	\$ 2,246,250	\$ 2,375,000	\$ 2,141,000	\$ 2,375,000	\$ 1,000,000
Tap Fees Transferred to MRMD	\$ (1,982,250)	\$ (2,375,000)	\$ (2,142,000)	\$ (2,375,000)	\$ (1,000,000)
Developer Reimbursement	\$ -	\$ -	\$ (2,058,536)	\$ (2,058,536)	\$ -
Transfer from (to) Capital Projects Fund - F10	\$ (785,000)	\$ (2,300,000)	\$ (1,725,005)	\$ (2,300,000)	\$ -
Transfer from (to) Capital Vehicle & Equip	\$ -	\$ (32,000)	\$ (21,651)	\$ (32,000)	\$ (77,000)
Transfer from (to) Capital TDS to meet 110% of E	\$ -	\$ (52,846)	\$ (39,646)	\$ (52,846)	\$ -
Transfer from (to) Emergency Reserve	\$ (225,000)	\$ (200,000)	\$ (150,005)	\$ (200,000)	\$ -
Transfer from (to) Sewer Emergency Reserve (\$2)	\$ (72,566)	\$ (78,000)	\$ (58,660)	\$ (78,000)	\$ -
Transfer from (to) Rate Stabilization Reserve	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Audit Adj	\$ 1,333	\$ -	\$ -	\$ -	\$ -
Emergency Reserve (5%)	\$ 225,000	\$ 200,000	\$ 150,005	\$ 200,000	\$ -
Sewer Emergency Reserve (\$2)	\$ 72,566	\$ 78,000	\$ 58,660	\$ 78,000	\$ -
Rate Stabilization Reserve	\$ (25,000)	\$ -	\$ -	\$ -	\$ -
Transfer from (to) Other Funds Total	\$ (519,667)	\$ (2,384,846)	\$ (3,845,838)	\$ (4,443,382)	\$ (77,000)
OTHER FINANCING SOURCES (USES) TOTAL	\$ (519,667)	\$ (2,384,846)	\$ (3,845,838)	\$ (4,443,382)	\$ (77,000)
NET CHANGE IN FUND BALANCE	\$ 1,116,227	\$ (686,793)	\$ (769,831)	\$ 66,153	\$ (297,640)
BEGINNING FUND BALANCE	\$ 2,329,450	\$ 3,293,262		\$ 3,445,677	\$ 1,743,472
ENDING FUND BALANCE	\$ 3,445,677	\$ 2,606,469		\$ 3,511,830	\$ 1,445,832
Fund Balance Distribution:					
Operating Capital Ending Balance	\$ 1,939,249	\$ 822,559		\$ 1,727,402	\$ 111,404
Emergency Reserve 5% Ending Balance	\$ 786,804	\$ 986,804		\$ 986,804	\$ 1,019,428
Emergency Reserve (\$2) Ending Balance	\$ 404,624	\$ 482,106		\$ 482,624	\$ -
Rate Stabilization Reserve Ending Balance	\$ 315,000	\$ 315,000		\$ 315,000	\$ 315,000
Total Fund Balance	\$ 3,445,677	\$ 2,606,469		\$ 3,511,830	\$ 1,445,832

**MERIDIAN SERVICE METROPOLITAN DISTRICT
2023 BUDGET
LEASE-PURCHASE SUPPLEMENTAL SCHEDULE
(Pursuant to 29-1-103(3)(d), C.R.S.)**

I. REAL PROPERTY LEASE-PURCHASE AGREEMENTS:

Description of Real Property Lease-Purchase(s):	Agreement Date	2023 Payment Amount	Total Payment Liability Including Optional Renewals	Renewal Options Included?
Lease Option Agreement with GTL, Inc. regarding Guthrie Water Rights	3/01/2015	\$ 0	\$ 8,196,500 + CPI since Jan 2016	No
Total		\$ 0	\$ 8,196,500 + CPI since Jan 2016	

II. ALL LEASE-PURCHASE AGREEMENTS NOT INVOLVING REAL PROPERTY:

Description of Non-Real Property Lease-Purchase(s):	Agreement Date	2023 Payment Amount	Total Payment Liability Including Optional Renewals	Renewal Options Included?
Rec Center - Kyocera TASKalfa 4054ci System Copier	3/2/2022	\$ 2,135.04	\$ 8,540.16	No
Total		\$ 2,135.04	\$ 8,540.16	

This information is an integral part of the accompanying forecasted budget.

Meridian Service Metropolitan District

Residential Fees: Monthly Fee Schedule Per Single Family Residence

	2022	Proposed 2023 Fees		Difference
Water				
Water Resource Fee	\$35.03 per month	\$37.83 per month	\$2.80	8.0%
Water Use Fee (Includes 5,000 gallons per month)	\$18.31 per month	\$19.77 per month	\$1.46	8.0%
Excess Water Usage Fee If Exceed The Included 5,000 Gallons Per Month				
5,001 to 10,000 gallons per month	\$4.82 per 1,000 gallons	\$5.21 per 1,000 gallons	\$0.39	8.0%
10,001 to 15,000 gallons per month	\$5.63 per 1,000 gallons	\$6.08 per 1,000 gallons	\$0.45	8.0%
15,001 to 20,000 gallons per month	\$7.77 per 1,000 gallons	\$8.39 per 1,000 gallons	\$0.62	8.0%
20,001 to 30,000 gallons per month	\$20.90 per 1,000 gallons	\$22.57 per 1,000 gallons	\$1.67	8.0%
Over 30,001 gallons per month	\$25.18 per 1,000 gallons	\$27.20 per 1,000 gallons	\$2.01	8.0%
Sewer				
Sewer Charges	\$47.42 per month	\$51.21 per month	\$3.79	8.0%
MSMD Clean Water Surcharge	\$10.00 per month	\$10.00 per month	\$0.00	0.0%
Recreation				
Landscape Parkways, Parks, Open Spaces & Drainage	\$26.88 per month	\$29.03 per month	\$2.15	8.0%
Recreation Center	\$53.28 per month	\$57.54 per month	\$4.26	8.0%
Total Recreation Fee	\$80.15 per month	\$86.57 per month	\$6.41	8.0%
Street Lighting				
Street Lighting	\$5.19 per month	\$5.61 per month	\$0.42	8.1%
Total Minimum Monthly Fee Per Single Family Residence	\$196.10 per month	\$210.99 per month	\$14.89	7.6%

Meridian Service Metropolitan District

Residential Fees: Tap & Other Fees

Water Tap Fee, Sewer Tap Fee, and Meter Set / Construction Water Fee must be paid at the time of the lot closing

		2022			Proposed 2023 Fees			Difference		
		Tap Fees								
Tap Size	Single Family Equivalent	Water Tap Fee	Sewer Tap Fee	Total Tap Fee	Water Tap Fee	Sewer Tap Fee	Total Tap Fee	\$	%	
		3/4"	1	\$9,500.00	\$9,500.00	\$19,000.00	\$11,500.00	\$10,000.00	\$21,500.00	\$2,500.00
1"	2	\$19,000.00	\$19,000.00	\$38,000.00	\$23,000.00	\$20,000.00	\$43,000.00	\$5,000.00	13.9%	
1 - 1/2"	4	Call for Quote			Call for Quote					
		Other Fees								
Meter set / Construction Water Fee		\$655.00 per connection			\$700.00 per connection			\$45.00	6.9%	
Meter set Re-visit		\$250.00 per occurrence			\$250.00 per occurrence			\$0.00	0.0%	
Water Service Turn OFF Fee		\$200.00 per occurrence			\$200.00 per occurrence			\$0.00	0.0%	
Water service Turn ON Fee		\$150.00 per occurrence			\$150.00 per occurrence			\$0.00	0.0%	
Late Payment Fee		\$35.00 per occurrence			\$15.00 per occurrence			(\$20.00)	-57.1%	
60 Day Delinquent Payment Fee		\$100.00 per occurrence			\$0.00 per occurrence			(\$100.00)	-100.0%	
Return Check Fee		\$75.00 per occurrence			\$75.00 per occurrence			\$0.00	0.0%	
Transfer of Account Fee		\$60.00 per occurrence			\$60.00 per occurrence			\$0.00	0.0%	
Plan Check		\$25.00 per lot			\$25.00 per lot			\$0.00	0.0%	
Inspection Fee		\$100.00 per lot			\$100.00 per lot			\$0.00	0.0%	
Meter Tampering Penalty Fee		\$850.00 plus estimated usage			\$850.00 plus estimated usage			\$0.00	0.0%	
Certification of Delinquent Account Fee		\$75.00 per occurrence			\$75.00 per occurrence			\$0.00	0.0%	
Damage to District Property Fee		Repair cost plus greater of \$75 or 20%			Repair cost plus greater of \$75 or 20%			No change		

Meridian Service Metropolitan District
Meridian Ranch Recreation Center Program Fees

	2022	Proposed 2023 Fees	Difference
Members			
Group Fitness Classes	Free	Free	\$ -
Childwatch Daily Drop-in	\$5 Each / 10 for \$30	\$5 Each / 10 for \$30	\$ -
Guest Pass	\$5 Each / 10 for \$30	\$5 Each / 10 for \$30	\$ -
Group Swim Lessons	\$45 Month (4 Lessons)	\$50 Month (4 Lessons)	\$ 5.00
Semi Private Swim Lessons (2 Participants Required)	N/A	\$20 Each / 4 for \$60	New
Private Swim Lessons	\$40 Each / 4 for \$100	\$40 Each / 4 for \$120	\$ 20.00
Youth Sports Registration	\$80 Session (8 Weeks, 1 Practice/1 Game each week)	\$60 Session (7 Weeks, 7 Practices/6 Games)	\$ 10.00
Adult Sports Registration	\$100 Session (8 Weeks)	\$100 Session (8 Weeks)	\$ -
Parent's Night Out	\$20/first child, \$15 each additional	\$20/first child, \$15 each additional	\$ -
Summer Camp - Weekly	\$200 Week (Monday - Friday 9a - 4p)	\$200 Week (Monday - Friday 9a - 4p)	\$ -
Summer Camp Before/After Care	\$5 Each (7a-9a / 4p-6p)	\$5 Each (7a-9a / 4p-6p)	\$ -
Mini Camps	\$25 Each	\$25 Each	\$ -
Non-Members			
Group Fitness Classes	\$5 Each / 10 for \$30	\$5 Each / 10 for \$30	\$ -
Childwatch Daily Drop-in	\$7.50 Each / 10 for \$50	\$7.50 Each / 10 for \$50	\$ -
Guest Pass	N/A	N/A	\$ -
Group Swim Lessons	\$55 Month (4 Lessons)	\$70 Month (4 Lessons)	\$ 15.00
Semi Private Swim Lessons (2 Participants Required)	N/A	\$40 Each / 4 for \$120	New
Private Swim Lessons	\$50 Each / 4 for \$120	\$60 Each / 4 for \$180	\$ 60.00
Youth Sports Registration	\$100 Session (8 Weeks, 1 Practice/1 Game each week)	\$80 Session (7 Weeks, 7 Practices/6 Games)	\$ 10.00
Adult Sports Registration	\$120 Session (8 Weeks)	\$400 per team	\$ -
Parent's Night Out	\$25/first child, \$20 each additional	\$25/first child, \$20 each additional	\$ -
Summer Camp - Weekly	\$250 Week (Monday - Friday 9a - 4p)	\$250 Week (Monday - Friday 9a - 4p)	\$ -
Summer Camp Before/After Care	\$6.50 Each (7a-9a / 4p-6p)	\$6.50 Each (7a-9a / 4p-6p)	\$ -
Mini Camps	\$30 Each	\$30 Each	\$ -
Newsletter Advertising Fees			
	2022	Proposed 2023 Fees	Difference
Business Card (3.5"x2") - Color	\$36.75	\$38.59	\$ 1.84
Business Card (3.5"x2") - B&W	\$31.50	\$33.08	\$ 1.58
1/6 th page vertical - Color	\$52.50	\$55.13	\$ 2.63
1/6 th page vertical - B&W	\$47.25	\$49.61	\$ 2.36
1/4 th page - Color	\$73.50	\$77.18	\$ 3.68
1/4 th page - B&W	\$63.00	\$66.15	\$ 3.15
DRC 1 & 2 and Stonebridge HOA Flat Fee	\$84.00	\$88.20	\$ 4.20

Meridian Service Metropolitan District

Meridian Ranch Recreation Center Rental Rates

Rooms/Areas for Rental	To Hold Reservation (Nonrefundable, Applied to Rental Fees)	Security Deposit (Must Place Credit Card On File)	Rental Fee (2-hour Minimum)	Event Monitor Fee	Cancellation / Reservation Change Fee
Meeting Room, Aerobic-Small, or Aerobic-Large	\$35	\$200	\$50/hr. After Hours: \$100/hr.	\$15.00/hr.	\$50 If hours are extended with less than 48 hours' notice
Birthday Party Room	\$50		\$75/hr. After Hours: \$100/hr.	\$15.00/ hr.	
Stage Room			\$75/hr. After Hours: \$155/hr	\$15.00/ hr.	
Gym One Half / A or B			\$75/hour After Hours: \$155/hr.	\$15.00/ hr.	
Pool			\$125/hr. up to 50 guests, \$30/hr. for every add'l 25 guests After Hours: \$50/hr. add'l	\$15.00/ hr. For each lifeguard***	
Pool w/Party			\$125/hr. up to 25 guests, \$30 for every add'l 25 guests After Hours: \$50/hr. add'l	\$15.00/ hr. For each lifeguard	

Meridian Service Metropolitan District

Commercial Fees - Monthly

Meters used for irrigation only, using treated water, will be charged the base fees for Water Resource and Water Usage based on the meter size and consumption based on allotment.

		2022	Proposed 2023 Fees	Difference	
Water					
Water Resource Fee Based on Water Meter Size / SFE					
Water Meter Size	Single Family Equivalent	Water Resource fee	Water Resource fee	\$	%
3/4"	1	\$35.03 Per Month	\$37.83 Per Month	\$2.80	8.0%
1"	2	\$70.06 Per Month	\$75.67 Per Month	\$5.60	8.0%
1 1/2"	4	\$140.12 Per Month	\$151.33 Per Month	\$11.21	8.0%
2"	8	\$280.25 Per Month	\$302.67 Per Month	\$22.42	8.0%
3"	18	\$630.56 Per Month	\$681.01 Per Month	\$50.44	8.0%
4"	36	\$1,261.12 Per Month	\$1,362.01 Per Month	\$100.89	8.0%
6"	94	\$3,292.93 Per Month	\$3,556.36 Per Month	\$263.43	8.0%
Water Usage Fee Based on Water Meter Size / SFE plus water use above monthly allotment					
Water Meter Size	Single Family Equivalent	Water Use fee	Water Use fee	\$	%
3/4"	1	\$44.37 Plus usage above 5,000 gallons	\$47.92 Plus usage above 5,000 gallons	\$3.55	8.0%
1"	2	\$88.75 Plus usage above 10,000 gallons	\$95.85 Plus usage above 10,000 gallons	\$7.10	8.0%
1 1/2"	4	\$177.49 Plus usage above 20,000 gallons	\$191.69 Plus usage above 20,000 gallons	\$14.20	8.0%
2"	8	\$354.98 Plus usage above 40,000 gallons	\$383.38 Plus usage above 40,000 gallons	\$28.40	8.0%
3"	18	\$798.71 Plus usage above 90,000 gallons	\$862.61 Plus usage above 90,000 gallons	\$63.90	8.0%
4"	36	\$1,597.42 Plus usage above 180,000 gallons	\$1,725.21 Plus usage above 180,000 gallons	\$127.79	8.0%
6"	94	\$4,171.04 Plus usage above 470,000 gallons	\$4,504.73 Plus usage above 470,000 gallons	\$333.68	8.0%
DOMESTIC WATER USAGE FEE FOR WATER OVER ALLOTMENT					
Water Usage Fee For Monthly Allotment Water		\$9.00 per 1,000 gallons	\$9.72 per 1,000 gallons	\$0.72	8.0%
Water Usage Fee Over Allotment to 2X Over Monthly Allotment		\$11.26 per 1,000 gallons	\$12.16 per 1,000 gallons	\$0.90	8.0%
Water Usage Fee 2X to 3X Over Monthly Allotment		\$14.36 per 1,000 gallons	\$15.51 per 1,000 gallons	\$1.15	8.0%
Water Usage Fee Over 3X Over Monthly Allotment		\$19.03 per 1,000 gallons	\$20.55 per 1,000 gallons	\$1.52	8.0%
IRRIGATION WATER USAGE FEE FOR WATER OVER ALLOTMENT					
Water Usage Fee For Monthly Allotment Water		\$9.00 per 1,000 gallons	\$9.72 per 1,000 gallons	\$0.72	8.0%
Water Usage Fee Over Allotment to 2X Over Monthly Allotment		\$11.26 per 1,000 gallons	\$12.16 per 1,000 gallons	\$0.90	8.0%
Water Usage Fee 2X to 3X Over Monthly Allotment		\$14.36 per 1,000 gallons	\$15.51 per 1,000 gallons	\$1.15	8.0%
Water Usage Fee Over 3X Over Monthly Allotment		\$19.03 per 1,000 gallons	\$20.55 per 1,000 gallons	\$1.52	8.0%
North Channel Diversion water Bulk		\$1.02 per 1,000 gallons	\$1.10 per 1,000 gallons	\$0.08	8.0%
Non-potable Bulk (other)		\$3.75 per 1,000 gallons	\$4.05 per 1,000 gallons	\$0.30	8.0%
Raw Water Bulk		\$3.48 per 1,000 gallons	\$3.76 per 1,000 gallons	\$0.28	8.0%
Potable Water Bulk (plus water resource fee based on meter size)		\$9.00 per 1,000 gallons	\$9.72 per 1,000 gallons	\$0.72	8.0%
Out of District Potable Water Bulk		1.5 Times above Fee	1.5 Times above Fee	No change	
Sewer					
Rate per 1,000 Gallons of Potable Water Usage		\$9.50	\$10.26	\$0.76	8.0%
MSMD Clean Water Surcharge per SFE		\$10.00	\$10.00	\$0.00	0.0%

Meridian Service Metropolitan District

Commercial Fees - Monthly

Meters used for irrigation only, using treated water, will be charged the base fees for Water Resource and Water Usage based on the meter size and

			2022	Proposed 2023 Fees		Difference		
Landscape Drainage Fee Based on Water Meter Size / SFE			Landscape Drainage (Open space, Trails, Entry Features and Drainage)					
Water Meter Size	Single Family Equivalent							
3/4"	1		\$20.28	Per Month	\$21.90	Per Month	\$1.62	8.0%
1"	2		\$40.60	Per Month	\$43.85	Per Month	\$3.25	8.0%
1 1/2"	4		\$81.16	Per Month	\$87.65	Per Month	\$6.49	8.0%
2"	8		\$162.31	Per Month	\$175.30	Per Month	\$12.98	8.0%
3"	18		\$365.23	Per Month	\$394.44	Per Month	\$29.22	8.0%
4"	36		\$730.45	Per Month	\$788.89	Per Month	\$58.44	8.0%
6"	94		\$1,907.23	Per Month	\$2,059.81	Per Month	\$152.58	8.0%
Street Lighting Fee Based on Water Meter Size / SFE			Street Lighting					
Water Meter Size	Single Family Equivalent							
3/4"	1		\$5.19	Per Month	\$5.61	Per Month	\$0.42	8.0%
1"	2		\$10.38	Per Month	\$11.22	Per Month	\$0.83	8.0%
1 1/2"	4		\$20.77	Per Month	\$22.43	Per Month	\$1.66	8.0%
2"	8		\$41.43	Per Month	\$44.75	Per Month	\$3.31	8.0%
3"	18		\$93.25	Per Month	\$100.71	Per Month	\$7.46	8.0%
4"	36		\$186.50	Per Month	\$201.42	Per Month	\$14.92	8.0%
6"	94		\$487.01	Per Month	\$525.97	Per Month	\$38.96	8.0%

Meridian Service Metropolitan District

Commercial Tap & Other Fees

Water and Sewer Tap fees along with the meter set / construction water fee for every lot must be paid at the time of the lot closing

		2022			Proposed 2023 Fees			Difference	
		Water Tap fee	Sewer Tap Fee	Total Tap Fee	Water Tap fee	Sewer Tap Fee	Total Tap Fee	\$	%
Tap Fees For Fire Service Lines are Excluded									
Tap Fees (Potable & Non Potable)									
Tap Size	Single Family Equivalent	Water Tap fee	Sewer Tap Fee	Total Tap Fee	Water Tap fee	Sewer Tap Fee	Total Tap Fee	\$	%
3/4"	1	\$9,500.00	\$9,500.00	\$19,000.00	\$11,500.00	\$10,000.00	\$21,500.00	\$2,500.00	13.2%
1"	2	\$19,000.00	\$19,000.00	\$38,000.00	\$23,000.00	\$20,000.00	\$43,000.00	\$5,000.00	13.2%
1 1/2"	4	\$38,000.00	\$38,000.00	\$76,000.00	\$46,000.00	\$40,000.00	\$86,000.00	\$10,000.00	13.2%
2"	8	\$76,000.00	\$76,000.00	\$152,000.00	\$92,000.00	\$80,000.00	\$172,000.00	\$20,000.00	13.2%
3"	18	\$171,000.00	\$171,000.00	\$342,000.00	\$207,000.00	\$180,000.00	\$387,000.00	\$45,000.00	13.2%
4"	36	\$342,000.00	\$342,000.00	\$684,000.00	\$414,000.00	\$360,000.00	\$774,000.00	\$90,000.00	13.2%
6"	94	\$893,000.00	\$893,000.00	\$1,786,000.00	\$1,081,000.00	\$940,000.00	\$2,021,000.00	\$235,000.00	13.2%
Other Fees									
	Meter set / Construction Water Fee	\$655.00 per connection			\$700.00 per connection			\$45.00	6.9%
	Meter set Re-visit	\$250.00 per occurrence			\$250.00 per occurrence			\$0.00	0.0%
	Water Service Turn OFF Fee	\$200.00 per occurrence			\$200.00 per occurrence			\$0.00	0.0%
	Water service Turn ON Fee	\$150.00 per occurrence			\$150.00 per occurrence			\$0.00	0.0%
	Late Payment Fee	\$35.00 per occurrence			\$15.00 per occurrence			(\$20.00)	-57.1%
	60 Day Delinquent Payment Fee	\$100.00 per occurrence			\$0.00 per occurrence			(\$100.00)	-100.0%
	Return Check Fee	\$75.00 per occurrence			\$75.00 per occurrence			\$0.00	0.0%
	Transfer of Account Fee	\$60.00 per occurrence			\$60.00 per occurrence			\$0.00	0.0%
	Plan Check	\$25.00 per Lot			\$25.00 per Lot			\$0.00	0.0%
	Inspection Fee	\$100.00 per Lot			\$100.00 per Lot			\$0.00	0.0%
	Meter Tampering Penalty Fee	\$850.00 Plus Estimated Usage			\$850.00 Plus Estimated Usage			\$0.00	0.0%
	Certification of Delinquent Account Fee	\$75.00 Per Occurrence			\$75.00 Per Occurrence			\$0.00	0.0%
	Damage to District Property Fee	Repair cost plus greater of \$75 or 20%			Repair cost plus greater of \$75 or 20%			No change	

Meridian Service Metropolitan District

Latigo Trails - Monthly, Tap & Other Fees Per Single Family Residence

		2022	Proposed 2023 Fees	Difference	
Water					
	Water Resource fee	\$52.55 Per Month	\$56.75 Per Month	\$4.19	8.0%
	Water Use fee	\$27.47 Per Month	\$29.66 Per Month	\$2.19	8.0%
Excess Water Usage Fee If Exceed The Included 5,000 Gallons Per Month					
	5,000 to 10,000 gallons per Mnth	\$7.23 Per 1,000 gallons	\$7.81 Per 1,000 gallons	\$0.58	8.0%
	10,001 to 15,000 gallons per Mnth	\$8.44 Per 1,000 gallons	\$9.12 Per 1,000 gallons	\$0.68	8.0%
	15,001 to 20,000 gallons per Mnth	\$11.66 Per 1,000 gallons	\$12.60 Per 1,000 gallons	\$0.94	8.0%
	20,001 to 30,000 gallons per Mnth	\$31.35 Per 1,000 gallons	\$33.86 Per 1,000 gallons	\$2.51	8.0%
	Over 30,000 gallons per Mnth	\$37.79 Per 1,000 gallons	\$40.80 Per 1,000 gallons	\$3.01	8.0%
Tap Fee					
Tap Size	Single Family Equivalent	Water Tap fee	Water Tap fee		
3/4"	1	\$14,250.00	\$17,250.00	\$3,000.00	21.1%
1"	2	\$28,500.00	\$34,500.00	\$6,000.00	21.1%
1 1/2"	4				
2"	8				
3"	18	Call for quote	Call for quote		
4"	36				
6"	94				
All 292 taps have been purchased; some taps have not yet been activated. At the time of activation, additional charges will apply.					
Other Fees					
	Meter set / Construction Water Fee	\$982.50 per connection	\$1,050.00 per connection	\$67.50	6.9%
	Meter set Re-visit	\$375.00 per occurrence	\$375.00 per occurrence	\$0.00	0.0%
	Water Service Turn OFF Fee	\$300.00 per occurrence	\$300.00 per occurrence	\$0.00	0.0%
	Water Service Turn ON Fee	\$225.00 per occurrence	\$225.00 per occurrence	\$0.00	0.0%
	Late Payment Fee	\$52.50 per occurrence	\$22.50 per occurrence	-\$30.00	-57.1%
	60 Day Delinquent Payment Fee	\$150.00 per occurrence	\$0.00 per occurrence	-\$150.00	-100.0%
	Return Check Fee	\$112.50 per occurrence	\$112.50 per occurrence	\$0.00	0.0%
	Transfer of Account Fee	\$90.00 per occurrence	\$90.00 per occurrence	\$0.00	0.0%
	Plan Check	\$37.50 per lot	\$37.50 per lot	\$0.00	0.0%
	Inspection Fee	\$150.00 per lot	\$150.00 per lot	\$0.00	0.0%
	Meter Tampering Penalty Fee	\$1,275.00 Plus Estimated Usage	\$1,275.00 Plus Estimated Usage	\$0.00	0.0%
	Certification of Delinquent Account Fee	\$112.50 per occurrence	\$112.50 per occurrence	\$0.00	0.0%
	Damage to District Property Fee	Repair cost plus greater of \$75 or 20%	Repair cost plus greater of \$75 or 20%	No change	

Meridian Service Metropolitan District

Bulk Water Rates				
	2022	Proposed 2023 Fees	Difference	
Minimum Monthly usage fee up to 40,000 gallons	\$334.39	\$361.14	\$26.75	8.0%
40,001 gallons - 100,000 gallons				
In District Usage	\$4.50 Per 1,000 Gallons	\$4.86 Per 1,000 Gallons	\$0.36	8.0%
Out of District Usage	\$6.78 Per 1,000 Gallons	\$7.33 Per 1,000 Gallons	\$0.54	8.0%
Above 100,000 gallons of usage				
In District Usage	\$8.48 Per 1,000 Gallons	\$9.16 Per 1,000 Gallons	\$0.68	8.0%
Out of District Usage	\$12.72 Per 1,000 Gallons	\$13.74 Per 1,000 Gallons	\$1.02	8.0%

A \$1,000 deposit is required along with a hydrant use permit filled out prior to being allowed to utilize water from a hydrant. Any hydrant meter not turned in by the end of use date filed on the hydrant use permit application will be charged the monthly minimum fee along with a \$30 per day rental fee that will be added to the final bill and or taken out of the deposit fee. Damage to the hydrant and or hydrant meter and apparatus will be added to the final bill and or deducted from the deposit.

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of _____, Colorado.

On behalf of the _____,
(taxing entity)^A

the _____,
(governing body)^B

of the _____,
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ _____ assessed valuation of: _____
(GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ _____
(NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: _____ for budget/fiscal year _____.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY²	REVENUE²
1. General Operating Expenses ^H	_____ mills	\$ _____
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< _____ > mills	\$ < _____ >
SUBTOTAL FOR GENERAL OPERATING:	<input type="text"/> mills	\$ <input type="text"/>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<input type="text"/> mills	\$ <input type="text"/>

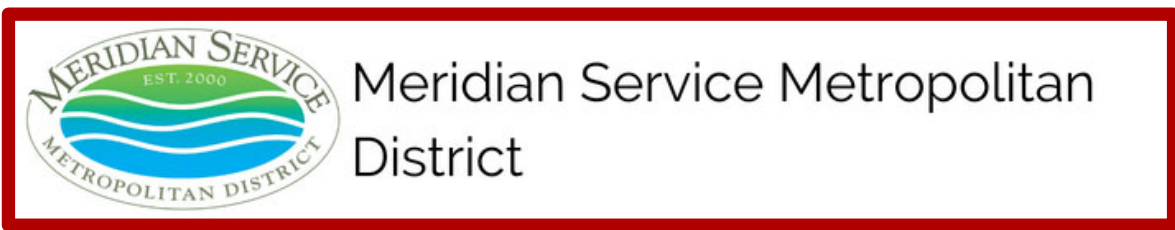
Contact person: _____ Daytime phone: () _____
(print)

Signed: _____ Title: _____

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).



Meridian Service Metropolitan District

Professional Audit Services

For the Year Ending December 31, 2022

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Your Engagement

Thank you for the opportunity to submit this proposal to the Meridian Service Metropolitan District, hereafter referred to as the “District,” for the year ending December 31, 2022. This proposal describes the professional qualifications and services that Haynie & Company can offer to meet your needs.

The objective and scope of the prospective engagement includes an audit, in accordance with Generally Accepted Auditing Standards (GAAS), of the financial statements as of December 31, 2022 and for the year then ended. We will issue an opinion on these financial statements.

You will receive a letter to management containing comments on compliance, recommendations for improvements, and any other comments deemed pertinent relating to the financial statements, internal control and accounting related matters.

GAAS requires that the auditor plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The audit will also include assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that upfront and consistent communication is key to a successful audit. We have an experienced audit team who will ensure that your audit is completed efficiently and in a timely manner.

We appreciate this opportunity to submit our proposal and look forward to working with you.

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What We Can Do For You

- We provide a full range of external auditing, accounting, income tax, consulting, internal auditing, litigation support, and management advisory services.
- Haynie & Company was recently recognized as both a Top 100 Firm for 2022 by *Accounting Today* and a 2022 Top Workplaces Culture Excellence by *Energage*.
- Our clients include a wide variety of small and mid-sized governments, public and private businesses and not-for-profit entities.
- We have well-trained staff with excellent credentials. They have proven their ability to effectively manage and control large audit and review engagements. Our work will always be efficient and to the highest professional standards.
- Each of our service teams, from supervisory senior to partner, have many years of combined experience serving clients.
- We have more than 25 qualified staff members experienced in working with various public entities. Many of our employees started their careers with “Big 4” accounting firms.
- We take a “business approach” to our audits that minimize insignificant matters and maximize constructive suggestions.
- We strive for a culture of service. Our team focuses on building long-term relationships based on mutual trust and communication. We are committed to meet your needs in a timely manner and make our key people accessible to you.

INDEPENDENCE

Haynie & Company and its personnel are independent of the Meridian Service Metropolitan District. Haynie & Company has not performed any work for the District in the past five years and, therefore, has no conflict of interest regarding this proposed engagement.

LICENSING

Haynie & Company and all key engagement personnel are properly licensed in Colorado and there are no complaints or disciplinary actions against the firm or its personnel currently, nor in the past five years. All professional staff are current with their continuing professional education according to the requirements contained in the *Government Auditing Standards*.

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QUALITY CONTROL

Haynie & Company meets the external quality control review requirements contained in the current U.S. General Accounting Office's *Government Auditing Standards*. A copy of our firm's most recent Peer Review Report, issued on December 18, 2020, is included as Attachment A (page 9.) The firm is not currently involved in any court proceedings.

NON-DISCRIMINATION

Our firm does not discriminate against any individual due to race, religion, gender, sex, color, age, handicap or national origin, and these are not factors in consideration for employment, selection of training, promotion, transfers, recruitment, rates of pay, or other forms of compensation, demotion, or separation.

Please see Attachment B (page 10) for a detailed Firm Profile & Affiliations.

Our Team

The Littleton office will be the primary office to perform the work on this audit with support from our other locations, as needed. All individuals involved that would be assigned to the audit have extensive experience in government audit and accounting.

Haynie & Company has traditionally experienced below average turnover in our industry. We are committed to maintaining the continuity of the audit team on the District's engagement for the duration of the audit. We feel strongly regarding the importance of staff continuity, especially at the partner and manager level.

All personnel receive regular continuing professional education through internal and external training. This training includes updates on new and significant accounting changes and industry-focused training, including training for all staff in the areas of governmental accounting and Single Audits. All staff are current with their continuing professional education requirements, including relevant training on significant recent GASB pronouncements. All staff will be adequately supervised.

Key members of the audit team and their qualifications are as follows:



Christine McLeod, CPA – Audit Partner

Christine graduated from the University of Mississippi Patterson School of Accountancy with a Bachelor of Accountancy. She is a member of the American Institute of Certified Public Accountants (AICPA), and the Colorado Society of Certified Public Accountants (CSCPA). Christine worked with Arthur Andersen & Company in

Dallas, Texas, as operations manager at Intellicall, Inc. in Carrollton, Texas, and as manager of St. Mary's Federal Credit Union in Littleton, CO. Christine also managed her own private practice providing accounting services to a number of small clients in various industries. In 2013, she joined Haynie & Company. Christine has experience in a variety of areas, including governmental, not-for-profit, SEC, special districts, pension plans, hospitality, financial services, and small business accounting. She has received well over 80 total hours of continuing education in the past three years, including 24 hours of government and not-for-profit training.



Ty Holman, CPA – Concurring Audit Partner

Ty is a graduate of Brigham Young University and Mesa State College. He is a member of the American Institute of Certified Public Accountants (AICPA), and the Colorado Society of Certified Public Accountants (CSCPA). Ty worked with Ernst & Young and Great West Life and Annuity in Denver, Colorado prior to joining Haynie & Company in 2008. He has experience in a variety of areas, including: governmental, not-for-profit, HUD, SEC and private clients in a number of industries. Ty's clients come from a variety of industries including special districts, cities, not-for-profit entities, low-income housing, real estate, manufacturing, technology, professional services and hospitality. Ty has extensive experience in governmental audit and accounting. Ty is also Yellow Book compliant with respect to continuing professional education.



Whitney Rosenfeld, CPA – Audit Manager

Whitney is a graduate of Clemson University with undergraduate and Master's degrees in accounting. Whitney is a member of the American Institute of Certified Public Accountants (AICPA). Whitney joined Haynie & Company in 2022 and works remotely from Durango and is based out of the Littleton, Colorado office. Whitney's areas of expertise include working with clients in the governmental, hospitality and homeowners' association industries. Before joining Haynie, Whitney spent over six years in industry accounting as a ski resort Accounting Manager then a Controller of a mountain resort community. Prior to that, she was an Audit Manager with Deloitte & Touche, LLP.

Our firm recognizes that we are in a personal service industry and accordingly, are committed to the development of appropriate relationships with our clients. We understand that proper client service is based upon mutual trust and confidence. We maintain private lines to our key people so that our clients can always gain access to them. You will always have priority regarding access to our professional staff. We will communicate via telephone and email whenever an issue arises that requires discussion.

References

Below is a list of references for some clients that are similar in size and nature to the Meridian Service Metropolitan District that have been audited by our local office:

Client	Contact Name	Email Address	Phone
Sterling Ranch Metropolitan District	Gigi Pangindian	Gigi.Pangindian@claconnect.com	303-779-5710
Reunion Metropolitan District	Shelby Clymer	Shelby.Clymer@claconnect.com	303-779-5710
Forest Hills Metropolitan District	Nickie Holder	nmholderbiz@gmail.com	720-496-9343

We currently audit the following governmental agencies who received the GFOA Certificate of Excellence in Financial Reporting during the most recent fiscal year:

- City of Grand Junction
- City of Brighton
- City of Fountain
- City of Lone Tree
- Town of Estes Park
- Durango Fire Protection District
- Plum Creek Water Reclamation Authority

Please see Attachment C (page 12) for a list of our current Colorado governmental audit clients.

Audit Approach

The audit should not interfere with managing your business. Haynie & Company has developed an approach for maximum audit effectiveness and efficiency that focuses on understanding the entity's operations and the risks it faces. In addition to understanding the accounting system and records of the entity, we focus on the objectives and the techniques used by management to evaluate operations and design our audits.

HAYNIE & COMPANY AUDIT BENEFITS:

- A **well-planned, well-controlled** audit that employs communication and cooperation with your staff to produce a high quality, efficient audit.
- An **insightful** presentation to the audit committee/board of directors that focuses on

significant issues with reasonable recommendations. This presentation will include any significant compliance or controls issues, along with other matters such as suggestions for improved efficiencies.

- An **innovative** style in which our partners, managers and staff are involved year-round, actively seeking and communicating ways to help enhance the audit process and deepen our understanding of your company.

Please see Attachment D (page 16) for a detailed look at our audit approach.

Project Schedule

We are happy to coordinate our work to best fit the District's needs. We are committed to providing the highest level of independent auditing services.

The estimated timeline below depends on the availability of records and the cooperation of management. Haynie & Company will complete the audit by the required deadline.

Task	Tentative Timing
Planning meeting with management	April, 2023
Update our understanding of processes and internal controls	April, 2023
Develop audit plan	April, 2023
Fieldwork	April/May, 2023
Wrap-up and discussion of draft financial statements and report to management and the board	June 2023
Final audit report and report issued to management and the board	June, 2023

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Proposed fees

We believe our fees are competitive and reflect our desire to be of service to you. We continually strive to keep our fees at the lowest level consistent with the highest professional standards and your requirements for timely services. We will work closely with your personnel and anticipate their active participation in the areas where they can contribute to the audit effort and minimize our fees.

Our fees include all out-of-pocket expenses such as travel, report printing, postage, etc. We do not charge additional fees for general accounting and audit inquiries throughout the year. The fees quoted are with the understanding of cooperation from your staff in completing the information requested in our client organizer.

If additional accounting services are needed or desired, such work would be performed at our standard hourly rates and approval would be obtained before proceeding with the work.

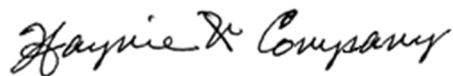
Proposed Fee for the Year Ending December 31, 2022

Financial Statement Audit:	\$ 21,000
First-year audit procedures	\$ 1,000

Conclusion

Thank you for the opportunity to present Haynie & Company and the services that we can provide. We understand that you have many options and hope that through this proposal you can see those areas that distinguish us from others within the industry. We pride ourselves on good communication, highly-skilled professionals and providing exceptional service. Please feel free to call Christine McLeod at 303-734-4800 or email her at ChristineM@HaynieCPAs.com with any questions you may have. If you choose to work with us, you would be an important and valued client.

Sincerely,



Haynie & Company

Attachment A

PEER REVIEW REPORT



Report on the Firm's System of Quality Control

December 18, 2020

To the Partners of Haynie & Company and the
National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Haynie & Company (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended October 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, and audits of broker-dealers.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Haynie & Company applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended October 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Haynie & Company has received a peer review rating of *pass*.

KerberRose SC
KerberRose SC

115 E. Fifth Street | Shawano, WI 54166
P: (715) 526-9400 Toll Free: (800) 729-2065 F: (715) 524-2599
Website: <https://kerberrose.com>



Attachment B

FIRM PROFILE & AFFILIATIONS

Haynie & Company is a unique, full-service CPA firm. We specialize in: audit, tax, accounting, consulting and management advisory services.



Haynie & Company began in 1960 as a small CPA firm in Salt Lake City. We've since grown into a thriving, regional firm with offices across Colorado, Utah, Texas, Arizona and Nevada. We continue to add professionals to our network through mergers of reputable, experienced CPA firms. With 380 professionals and support staff firm-wide, we offer the experience and expertise of a leading regional firm, combined with the attention and focus of a dedicated local firm.

WHAT YOU CAN EXPECT

Our firm vision is simple: Exceeding Expectations. We understand you need an advisor who can think ahead and offer custom solutions. Providing excellent service is our highest priority. Our focus will always be on building long-term relationships based on growth, trust, communication and service.

We have developed a strong network of professional affiliations, including our memberships in PrimeGlobal and RSM US Alliance. These affiliations greatly expand our experience and knowledge. No matter how large or complex your financial situation, we have the expertise you need.

PrimeGlobal is the third largest association of independent accounting firms in the world, providing a wide range of tools and resources to help member firms furnish superior accounting, auditing and management services to clients around the globe.

RSM US Alliance provides member firms with access to the resources, tools and expertise of RSM US LLP, which is the fifth largest provider of audit, tax and consulting services in the United States.



*The Association of Advisory
and Accounting Firms*

PROUD MEMBERS OF:

- PrimeGlobal
- RSM US Alliance
- American Institute of Certified Public Accountants (AICPA)
- AICPA Center for Audit Quality
- AICPA Employee Benefit Plan Audit Quality Center
- AICPA Government Audit Quality Center
- Public Company Accounting Oversight Board
- Utah Association of CPAs
- Colorado Society of CPAs
- Texas Society of CPAs
- Nevada Society of CPAs
- Arizona Society of CPAs
- California Society of CPAs
- Special District Association of Colorado
- Utah Non-Profits Association
- Utah Mechanical Contractors Association
- Associated Building Contractors
- National Association of Certified Valuation Analysts (NACVA)
- Association of Certified Fraud Examiners (ACFE)
- Construction Financial Management Association (CFMA)
- Governmental Finance Officers Association (GFOA)
- Affordable Housing Association of Certified Public Accountants (AHACPA)

Attachment C

CURRENT COLORADO GOVERNMENTAL AUDIT CLIENTS

Client Name	Dates of the Audit
9th Avenue Metropolitan District No. 2	2018 - 2021
Alpensee Water District	2021
Animas La-Plata Water Conservancy District	2012 - 2021
Arista Metropolitan District	2009 - 2021
Aspen Hills Metropolitan District	2021
Aspen Park Metropolitan District	2010 - 2020
Bancroft-Clover Water and Sanitation District	2011 - 2020
Base Village Metropolitan District No. 2	2021
Bella Mesa Metropolitan District	2020 - 2021
Berthoud-Heritage Metropolitan District No. 1	2021
Berthoud-Heritage Metropolitan District No. 9	2021
Blue Lake Metropolitan District No. 2	2016 - 2021
Blue Lake Metropolitan District No. 3	2018 - 2021
Blue Mountain Water District	2015 - 2021
BNC Metropolitan District No. 3	2006 - 2021
Boxelder Sanitation District	2019 - 2021
Brighton Fire Rescue District	2021
Buffalo Highlands Metropolitan District	2018 - 2021
Castleview Metropolitan District No. 1	2021
Castleview Metropolitan District No. 2	2021
CCP Metropolitan District No. 3	2018 - 2021
Centennial Water & Sanitation District	2021
Centerra Metropolitan District No. 1	2021
Centerra Public Improvement Collection Corp	2021
Central Clear Creek Sanitation District	2021
Chatfield Corners Metropolitan District	2021
Chatfield South Water District	2002 - 2021
Cherry Creek Metropolitan District No. 5	2021
Cherry Creek Valley Water and Sanitation District	2005 - 2021
City Center West Residential Metropolitan District No. 2	2019 - 2021
City of Brighton*	2018 - 2021
City of Castle Pines	2014 - 2021
City of Evans*	2020 - 2021
City of Fort Morgan	2020 - 2021
City of Fountain*	2019 - 2021
City of Grand Junction*	2015 - 2021
City of Lone Tree*	2020 - 2021
City of Victor	2021
CitySet Metropolitan District No. 2	2012 - 2021
Clear Creek Valley Water & Sanitation District	2019 - 2021
Colorado River Fire Rescue Protection District	2017 - 2021
Conestoga Metropolitan District No. 1	2021
Conestoga Metropolitan District No. 2	2021
Conifer Metropolitan District	2019 - 2021
Cottonwood Hollow Commercial Metrooplitan District	2017 - 2021
Cottonwood Hollow Residential Metropolitan District	2017 - 2021
Cross Creek Metropolitan District	2012 - 2021
Cumberland Green Metropolitan District	2007 - 2021
Cundall Farms Metropolitan District	2021
Dancing Willows	2015 - 2021
Deer Creek Water District	2021
Dominion Water & Sanitation District	2015 - 2021
Durango Fire Protection District*	2008 - 2021
Eagle Meadow Metropolitan District	2021

* Colorado clients who received the GFOA Certificate of Excellence in Financial Reporting during the most recent fiscal year

Attachment C

CURRENT COLORADO GOVERNMENTAL AUDIT CLIENTS (continued)

Client Name	Dates of the Audit
Encore on 34 Metropolitan District No. 1	2018 - 2021
Erie Farm Metropolitan District	2015 - 2021
Evergreen Fire Protection District	2020 - 2021
Forest Hills Metropolitan District	2011 - 2021
Fossil Ridge Metropolitan District #1	2019 - 2021
Fossil Ridge Metropolitan District #2	2019 - 2021
Fossil Ridge Metropolitan District #3	2019 - 2021
Fountain Mutual Metropolitan District	2018 - 2021
Foxhill Metropolitan District No. 1	2021
Foxhill Metropolitan District No. 2	2021
Front Range Fire Rescue Fire Protection District	2016 - 2021
Fruitdale Sanitation District	2015 - 2021
Genesee Fire Protection District	2016 - 2021
Greater Brighton Fire Protection District	2021
Green Valley Ranch Metropolitan District	2002 - 2021
Hartsel Fire Protection District	2016 - 2021
Haskins Station Metropolitan District	2019 - 2021
Hermosa Sanitation District	2021
Highland Estates Metropolitan District	2018 - 2021
Highland Rescue Team Ambulance District	2017 - 2021
Highlands Ranch Metropolitan District	2021
Hillcrest Water & Sanitation District	2021
Hoover Hill Water & Sanitation District	2021
Hunter's Overlook Metropolitan District No. 1	2021
Hunter's Overlook Metropolitan District No. 2	2021
Hunter's Overlook Metropolitan District No. 3	2021
Hunter's Overlook Metropolitan District No. 4	2021
Hunter's Overlook Metropolitan District No. 5	2021
Hunter's Overlook Metropolitan District No. 6	2021
Inspiration Metropolitan District	2017 - 2021
Iron Mountain Metropolitan District No. 2	2021
Jefferson County Communications Authority	2019 - 2021
Ken Caryl Ranch Water and Sanitation District	2000 - 2021
Kittredge Sanitation District	2021
La Plata West Water Authority	2021
Lake Durango Water Authority	2019 - 2021
Lambertson Lakes Metropolitan District	2007 - 2021
Lanterns Metropolitan District No. 1	2019 - 2021
Lewis Pointe Metropolitan District	2015 - 2021
Lochbuie Station Residential Metropolitan District	2020 - 2021
Lookout Mountain Metropolitan District	2019 - 2021
Lupton Village Commercial Metropolitan District	2021
Lupton Village Residential Metropolitan District	2021
Mansfield Heights Water & Sanitation District	2014 - 2021
McKay Landing Metropolitan District No. 2	2002 - 2021
Medical School Campus Public Infrastructure District	2021
Miller's Landing Business Improvement District	2021
Mount Vernon Country Club Metropolitan District	2019 - 2021
Mountain Shadows Metropolitan District	2015 - 2021
Muegge Farms Metropolitan District No. 1	2021
Muegge Farms Metropolitan District No. 3	2021
Nexus North Metropolitan District	2021
North Range Metropolitan District No. 1	2012 - 2021
North Range Metropolitan District No. 3	2012 - 2021

* Colorado clients who received the GFOA Certificate of Excellence in Financial Reporting during the most recent fiscal year

Attachment C

CURRENT COLORADO GOVERNMENTAL AUDIT CLIENTS (continued)

Client Name	Dates of the Audit
North Table Mountain Water & Sanitation District	2015 - 2021
North Washington Street Water & Sanitation District	2013 - 2021
Northern Commerce Metropolitan District	2015 - 2021
Olathe Fire Protection District	2016 - 2021
Paint Brush Hills Metropolitan District	2020 - 2021
Park Meadows Metropolitan District	2002 - 2021
Parkdale Community Authority Board	2021
Plum Creek Water Reclamation Authority*	2012 - 2021
Poudre Tech Metropolitan District	2014 - 2021
Prosper Coordinating Metropolitan District	2017 - 2021
Prosper Coordinating Metropolitan District No. 4	2017 - 2021
Raindance Metropolitan District No. 1	2017 - 2021
Raindance Metropolitan District No. 2	2017 - 2021
Raindance Metropolitan District No. 3	2021
Rangeview Metropolitan District	2021
Reunion Metropolitan District	2012 - 2021
Ridgeline Vista Metropolitan District	2021
ROAM Public Infrastructure District No. 1	2021
ROAM Public Infrastructure District No. 2	2021
Rose Farm Acres Metropolitan District	2020 - 2021
Saddler Ridge Metropolitan District	2017 - 2021
Severance Shores Metropolitan District No. 1	2020 - 2021
Severance Shores Metropolitan District No. 4	2020 - 2021
Sky Ranch Community Authority Board	2018 - 2021
Sky Ranch Metropolitan District No. 1	2021
Skyview Meadows Metropolitan District	2021
Smoky Hill Metropolitan District	2002 - 2021
South Maryland Creek Metropolitan District	2019 - 2021
South Sheridan Water & Sanitation District	2014 - 2021
South Sloan's Lake Metropolitan District No. 1	2016 - 2021
South Sloan's Lake Metropolitan District No. 2	2016 - 2021
Southeast Metropolitan Stormwater Authority	2021
Southgate Sanitation District	2014 - 2021
Southgate Water District	2014 - 2021
Southwestern Water Conservation District	2011 - 2021
Sterling Ranch Community Authority Board	2015 - 2021
Sterling Ranch Colorado Metropolitan District No. 2	2019 - 2021
Sterling Ranch Colorado Metropolitan District No. 3	2017 - 2021
Tallman Gulch Metropolitan District	2018 - 2021
Tamarron Metropolitan District	2009 - 2021
The Brands Metropolitan District No. 1	2017 - 2021
The Brands Metropolitan District No. 4	2017 - 2021
Timbers Metropolitan District	2018 - 2021
Town of Deer Trail	2014 - 2021
Town of Estes Park*	2020 - 2021
Town of Limon	2009 - 2021
Town of Milliken	2021
Trails at Crowfood Metropolitan District #3	2019 - 2021
Trailside Metropolitan District No. 4	2019 - 2021
Triview Metropolitan District	2019 - 2021
Turion Metropolitan District No. 1	2021
Turion Metropolitan District No. 2	2021
Twin Peaks Metropolitan District	2016 - 2021
Valley Club Pointe Metropolitan District	2021

* Colorado clients who received the GFOA Certificate of Excellence in Financial Reporting during the most recent fiscal year

Attachment C

CURRENT COLORADO GOVERNMENTAL AUDIT CLIENTS (continued)

<u>Client Name</u>	<u>Dates of the Audit</u>
Visit Estes Park	2021
Ward TOD Metropolitan District No. 1	2019 - 2021
Water Valley Metropolitan District No. 1	2014 - 2021
Water Valley Metropolitan District No. 2	2014 - 2021
Waterstone Metropolitan District No. 1	2021
Wellington Fire Protection District	2021
West Frisco Gateway Center Master Association	2021
Westgate Metropolitan District No. 2	2021
Westview Metropolitan District	2019 - 2021
Wildwing Metropolitan District No. 1	2018 - 2021
Wildwing Metropolitan District No. 5	2018 - 2021
Willow Brook Metropolitan District	2019 - 2021
Will-O-Wisp Metropolitan District	2021
York Street Metropolitan District	2017 - 2021

* Colorado clients who received the GFOA Certificate of Excellence in Financial Reporting during the most recent fiscal year

Attachment D **AUDIT APPROACH DETAILS**

Our audit approach is designed to proactively address risk associated with the audit process and provide value to our clients. Our audit approach is typically divided into three phases: planning, fieldwork and review.

PLANNING

Our audit approach relies heavily on a detailed assessment of the control environment and operating strengths and weaknesses of your company.

INTERIM FIELDWORK

If it is determined to add to the audit efficiency, we will perform interim testing prior to year-end. Generally during this phase, we perform most of our Single Audit compliance testing (if necessary), document and test the accounting system and internal controls. We will at times perform some substantive testing of accounts where appropriate.

YEAR-END FIELDWORK

This phase entails the bulk of our testing of financial statement account balances. Also, any open items from the interim fieldwork are addressed. Major federal programs are determined in accordance with the risk-based approach outlined in the Single Audit Act, and compliance testing wrapped up.

REPORTING

The auditor's reports and District Council presentation are drafted and reviewed with management. Upon approval by management, final versions of the reports are issued, and the Data Collection Form will be reviewed and approved for submission to the Federal Audit Clearing House, if necessary.

REVIEW

In order to assure the work and final report are of the highest quality, the files and reports must pass through a minimum of two reviews. Each review focuses on specific areas of the audit with intentional overlap so every part of the audit is reviewed in detail. Depending on the size and nature of an engagement, additional reviews are added to further ensure audit quality. We will also provide comments on preliminary drafts of your financial reports. We will work closely with you as you complete the final document, which will include our report.

OUR AUDIT PROCESS:



- Client acceptance
- Identify risks
- Identify key processes and transactions
- Establish engagement dates
- Determine materiality



- Review policies and procedures
- Review internal control documentation
- Perform walkthroughs of key processes
- Interview client personnel
- Review prior-year and interim financial data
- Review preliminary financial data



- Develop targeted audit procedures
- Determine sampling plan for testing
- Send third party confirmations
- Coordinate audit fieldwork with management



- Fieldwork
- Substantive testing
- Inquiries
- Analytical testing
- Review of audit results with management



- Review draft financial statements
- Review schedule of expenditures of federal awards
- Issue final opinions
- Meet with audit committee or board of directors

Haynie & Company's approach to audits of governmental entities is a highly-tailored adaptation of our basic risk-based audit approach. These modifications serve two purposes: they streamline the audit procedures to make us more efficient; and, more importantly, they focus the audit procedures to make us more effective.

SAMPLING

Where determined to be effective and efficient, Haynie & Company will test certain areas using sampling techniques. The size of audit samples will be based on many factors, including size of account balance and identified risks. Typical areas where sampling may be used are: cash disbursements, controls testing, revenue and accounts receivable.

SUBSTANTIVE TESTING

Haynie & Company's typical planned methods with respect to substantive procedures will include:

- An understanding of the District's internal control structure will be obtained through a combination of interviews with personnel, questionnaires, and walk-through procedures to confirm that the understanding is accurate. We have IT specialists available to assist the audit team in performing these procedures, if necessary.
- Based on our risk assessments, we will perform tests of financial statement account balances. This will include testing of source documents and confirmation of information with vendors and other third parties. Additionally, we will use various analytical procedures to identify potential errors in the accounting records to test. Among these procedures are comparing account balances to the prior year and to budgets and scanning the general ledger for large or unusual items.
- Concluding the audit includes review of legal letters, workpaper review, financial statement review and review of draft reports with management.

TECHNOLOGY

Haynie & Company focuses on cutting edge technology as a differentiator that allows us to streamline the audit process, be responsive to client needs, and back up all work papers. We utilize two robust systems to accomplish this:

- *ProSystem fx Engagement* is our engagement document management software that is an electronic binder to house and organize our audit documentation. This software allows the engagement team to easily collaborate with team members and clients.

- *Suralink* is a web-based audit management application that maintains all paper and electronic files in a secure, off-site data center, allowing for convenient, 24/7 access from any location. Haynie & Company professionals and client personnel can access all documents quickly and easily, which results in increased efficiency and quick response times for client requests. Suralink also functions as an open items list that can be accessed and maintained by the District and the audit team.

FINANCIAL STATEMENT REVIEW

Haynie & Company views the financial statements and our reports as the finished product of the audit process, and as such reflects the culmination of client and our work. With this view in mind, we have established a proven process for ensuring the highest quality financial statements are produced. The key to this is a robust set of procedures that utilize our experience and knowledge.

- *Training* – The basis for our technical review is the expertise of our engagement team. All of our key reviewers are CPA's that receive not only required continuing education but also targeted training in areas specific to governmental accounting and audit.
- *Tie-Out Procedures* – One of our initial steps in the review process is to complete a thorough tie-out of all financial and other information included in the financial statements to account balances and other supporting documentation. This step ensures that all data is properly presented and agrees to supporting records. Additionally, we utilize the most up-to-date non-profit reporting checklists to make sure the financial statements are properly presented.
- *Supervisory Review* – All drafts throughout the reporting process are initially reviewed by managers and partners that were directly involved with the audit. This allows for the knowledge gained during the audit process to be utilized to ensure proper presentation and accuracy. The financial statements are reviewed for technical accuracy and overall readability.
- *Concurring Partner Review* – In addition to the manager and partner review mentioned above, in some cases, an audit partner that is not part of the engagement team reviews the financial statements and other key audit areas. The partner selected for this review is someone with extensive non-profit accounting and auditing experience, and the primary objective is to use an objective eye to determine that the financial statements contain all required disclosures and appear to be fairly presented.

USE OF DISTRICT PERSONNEL

We use a risk-based approach and sampling procedures, and we customize and tailor our audit programs toward the financial statement assertions with respect to each account and business cycle. We utilize on-line audit programs and customize the sample sizes and audit approach utilizing our audit program tools for each client.

We require the requisite data and information in support of the general ledger account balances including general ledgers and trial balances, detailed general ledger reports, lead schedules and work paper retrieval and refile of documents based on pre-submitted lists, preparation of confirmations and other required letters. We rely heavily on the subsidiary schedules and information that you produce in the normal course of business to the extent possible, rather than require that you reconfigure and reformat data to our preferred format.

We generally provide an audit request list at least one month in advance of our anticipated interim and year-end fieldwork. This will allow you sufficient time to prepare the required schedules and to discuss any questions or concerns with the audit team.

YEAR-ROUND CONTACT

An audit should not be treated as a once-a-year event. We will stay in touch with your team on an ongoing basis to learn about events that may have significant audit impact — enabling us to help you deal with them as they occur.

SMOOTH TRANSITION TO WORKING WITH US

When we become your service provider, you will want the transition from your prior firm to be smooth and orderly. Any change of this nature will result in some disruption; however, with our extensive experience in succeeding other accounting firms, the disruption is minimized. Our process for transitioning clients from their prior auditors to our services emphasizes early planning with heavy involvement of partners and managers.

MSMD Operations Report for November 2022

November water operations completed the monthly Bac-T sampling with no issues. Monthly water meter reading and water usage performed on 11-23-22. LFH-3 well level transducer has been installed. Start up and flushing is scheduled for 12-2-22. Installation on the new 16" for the filter plant is scheduled to be wrapped up around 12-9-22. Part of the filter plant expansion requires a full shut down of the pressure supply system. Steps are being taken to minimize interruption but will require coordination with CDPHE. The contractor performing coating rehab on the 2 MG tank has started mobilizing equipment. Work should be starting in the coming week. Also at the tanks, the old checks will be removed and a new valve and solid sleeve repair will be installed. 1 new water inspection was completed in November

Irrigation staff completed sprinkler systems winterization. The remaining pile of dead trees is removed requiring six 30 yd dumpsters. Staff mowed four of the large sedimentation ponds. As of 12-1-22, Christmas lights are being put up. Once completed work will resume on planter bed and rock install. The Parks and Drainage Department is accepting applications for two open positions and hoping to have those filled prior to spring start up.

Staff performed weekly infiltration gallery inspections and recorded water level logging data. Monthly flow measurement and calculations were taken on 11-22-22.

The irrigation pond has been drained in preparation for winter maintenance and removal of accumulated sediment and algae removal.

Wastewater operations staff completed weekly composite sampling and drop off to Cherokee. Weekly Hydrogen Sulfide (H₂S) and Total Dissolved Solids (TDS) samples were collected during weekly sewer flow meter inspections. The filter plant manhole was also cleaned mid and end of November. Road work and coordination with CDOT work at Blaney and 94 continues. The two 54-inch concrete pilons for traffic arm masts have been installed with no sewer service interruption. The lift station inside was deep cleaned on 11-30-22. Staff meet with Long Mechanical to review gas pressure requirements for elevated gas pressure at the lift station on 11-21-22. On 11-28-22 Luke S. has finished up helping with irrigation blow outs and is a new addition to the wastewater side. Interviews are underway to backfill empty positions in water ops. Additional interviews are being scheduled during the week of 12-15-22.

Upcoming or continued water tasks:

- Monthly meter reading (completed ~~1-27-22, 2-28, 3-25, 4-25, 5-25, 6-25, 7-25, 8-25, 9-26, 10-25, 11-23, 12-27~~)
- Monthly Bac-T sampling (~~Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sept, Oct, Nov, Dec~~)
- ~~1st Quarter monitoring and sampling~~ **Completed**
- ~~2nd Quarter monitoring and sampling~~ **Completed**
- ~~3rd Quarter monitoring and sampling~~ **Completed**
- 4th Quarter monitoring and sampling
- ~~Well step testing (mid February 2-8, 2-10, 2-18, 2-25-22)~~
- ~~Lead and Copper Sampling (bi-yearly)~~ **Completed**
- ~~Flow control valve replacement (completed 5-23-22)~~ **Completed**
- ~~Reclamation tank pipe expansion (completed 5-20-22)~~ **Completed**

Upcoming or continued parks and drainage:

- Continue irrigation repairs/testing (in progress)
- ~~2022 annual backflow testing~~ **Completed**
- ~~Irrigation spring start up~~
- ~~Irrigation winterization~~ **Completed**
- Continue fence repairs (in progress)
- Mulch/rock replacement in planter beds (in progress)
- Dead tree removal (in progress)

Upcoming or continued wastewater tasks:

- Sewer force main air vac maintenance/vault inspections (**in progress**)
- Sewer force main flow meter replacement/relocate
- Infiltration pit maintenance (**in progress**)
- ~~Infiltration pit logger installs (2) (pending weather, in progress)~~ **Completed**
- Sewer line maintenance (**underway**)



Quality Site Assessment

Prepared for: Meridian Ranch Metropolitan Di

General Information

DATE: Wednesday, Nov 30, 2022
NEXT QSA DATE: Monday, Feb 27, 2023
CLIENT ATTENDEES: Braden McCrory, Alexks Myszkowski
BRIGHTVIEW ATTENDEES: Philip Wagner

Customer Focus Areas

Quality you can count on.

<h1>7</h1> <p>Seven Standards of Excellence</p>	 <p>1 Site Cleanliness</p>	 <p>2 Weed Free</p>	 <p>3 Green Turf</p>
	 <p>4 Crisp Edges</p>	 <p>5 Spectacular Flowers</p>	 <p>6 Uniformly Mulched Beds</p>

Maintenance Items



1 Tree wrap throughout looks good. We are using a new tree wrap this year that is more durable and easier to apply without needing as much tape.

2 Shrubs looks great overall. Barberry and ornamental grasses look especially nice with the recent snowfall.

3 Fall cleanup is underway with bulk of operation next week. Specifically focus on cleaning up leaves within shrubs and any other accumulation of leaves and pine needles.

Notes to Owner / Client



1 Issues with dead trees are noticeable. We are on the same page with difficulty of environment and looking to potentially install new trees in the near future.

2 Another instance of poor tree health throughout community. Planting the correct trees with adequate irrigation will be essential.



December 7th, 2022 Recreation Board Report

Usage Numbers November 1-30, 2022

Total Attendance – 10098

Group Ex – 650 participants. Of those we received \$321 from non-members

Childcare attendance – 195

Parents Night Out – 19 children. \$315.

Parties – 1 pool party

Revenue collected - **\$5,698.84**

Pulse Check:

The recreation center was busy in November due to D49 fall break, and events at the center. November went very well, and we have no incidents to report.

Youth basketball is still underway, and we have started the 3–4-year-old mighty tots group as well. We will finish out this year with basketball, and then begin another youth basketball season in February. BJJ continues to fill, and we have received great feedback about the program and instructor. We have been running an “open gym class” for home schooled children and others that continues to have 20-30 children per class. Drop in pickleball is back on the schedule twice a week and we consistently have participants utilizing it.

The outdoor garage is nearly complete, we will have the garage door installed on Dec 20th the latest and will be finished. Due to unresponsiveness from our fitness equipment maintenance provider, we have reached out to another company and are awaiting a quote to have items on the fitness floor repaired and calibrated.

The 5th annual Festival of Trees was a success with 57 trees and 13 wreaths donated and auctioned off for various charities. The event was covered by two local news stations, Fox21 news and KOAA. I am awaiting final numbers to announce how much money was raised for charity this year. We are hosting a holiday craft fair on December 4th, and then our annual cookies with Santa event on the evening of December 10th.

We will be completing end of year duties and ensuring we are ready for the new year rush in January. Below is a table that was requested at a previous board meeting, showing attendance levels from 1 Jan 2022 through 31 Oct 2022, broken down by day and hour.

Generated on: 11/17/22 @ 10:11am
Date Interval: 01/01/2022 - 10/31/2022

Time Of Day	Sunday	Monday	Tuesday	Wednesday
05:30am - 06:29am	0	1400	1549	1359
06:30am - 07:29am	0	920	768	784
07:30am - 08:29am	0	1287	995	949
08:30am - 09:29am	1218	1622	1376	1466
09:30am - 10:29am	1583	1329	1048	1137
10:30am - 11:29am	1560	1346	1140	1138
11:30am - 12:29pm	1537	1371	1121	1072
12:30pm - 01:29pm	1729	1346	1235	1143
01:30pm - 02:29pm	2023	1402	1089	1171
02:30pm - 03:29pm	1935	1580	1147	1236
03:30pm - 04:29pm	996	2003	1771	2099
04:30pm - 05:29pm	76	2434	2421	2064
05:30pm - 06:29pm	0	1848	2072	1894
06:30pm - 07:29pm	0	1395	1123	1276
07:30pm - 08:29pm	0	255	237	254
Totals	12657	21538	19092	19042

Time Of Day	Thursday	Friday	Saturday	Totals
05:30am - 06:29am	1175	1147	0	6630
06:30am - 07:29am	612	772	0	3856
07:30am - 08:29am	694	1189	996	6110
08:30am - 09:29am	1152	1324	1476	9634
09:30am - 10:29am	1124	1597	1772	9590
10:30am - 11:29am	1140	1413	1800	9537
11:30am - 12:29pm	1109	1404	1449	9063
12:30pm - 01:29pm	1194	1412	1626	9685
01:30pm - 02:29pm	1190	1482	1643	10000
02:30pm - 03:29pm	1216	1526	1531	10171
03:30pm - 04:29pm	1770	1589	1569	11797
04:30pm - 05:29pm	1989	1950	879	11813
05:30pm - 06:29pm	1518	1244	47	8623
06:30pm - 07:29pm	1254	818	0	5866
07:30pm - 08:29pm	250	206	0	1202
Totals	17387	19073	14788	123577

Current:

MEMBERSHIP ELIGIBILITY

All family members living in a single-family residence located within Meridian Ranch and who pay Meridian Service Metropolitan District utility fees are Members of the Facility and comprise a Member Household. Membership is established through verification of the Meridian Service Metropolitan District utility bill, along with property deed or rental agreement. All individuals aged 21 years or older must provide proof of residency. Individuals living outside of Meridian Ranch are not eligible for membership. Members in Good Standing, as defined below, are eligible to use the Facility in accordance with the Facility’s Operational Policies and Procedures. Homeowners who rent their residence within Meridian Ranch may allow renters to use the Facility via a notarized letter stating the transference of usage. Once usage has been transferred the homeowner will no longer be able to use the Facility until they reoccupy the residence or rescind the renters’ privileges in writing.

Proposed:

MEMBERSHIP ELIGIBILITY

All family members living in a single-family residence located within Meridian Ranch and who pay Meridian Service Metropolitan District utility fees are Members of the Facility and comprise a Member Household. Membership is established through verification of the Meridian Service Metropolitan District utility bill, along with property deed or rental agreement. All individuals aged 21 years or older must provide proof of residency. **Additionally, any individual being added to an account who does not share the same last name as the primary or secondary account holder, must prove residency.** Individuals living outside of Meridian Ranch are not eligible for membership. Members in Good Standing, as defined below, are eligible to use the Facility in accordance with the Facility’s Operational Policies and Procedures. Homeowners who rent their residence within Meridian Ranch may allow renters to use the Facility via a notarized letter stating the transference of usage. Once usage has been transferred the homeowner will no longer be able to use the Facility until they reoccupy the residence or rescind the renters’ privileges in writing.

Current:

Child Watch

Monday thru Friday – 8:00 a.m. – 1:00 p.m. & 4:00 p.m. – 7:00 p.m. Saturday – 8:00 a.m. – 1:00 p.m. & Sunday – 9:00 a.m. – 12:00 p.m.

Proposed:

Child Watch

Monday thru Friday – 8:00 a.m. – 1:00 p.m. & 4:00 p.m. – 7:00 p.m. Saturday – 8:00 a.m. – 1:00 p.m. & Sunday – 9:00 a.m. – **1:00 p.m.**

Current:

STRENGTH AND CONDITIONING POLICIES

Please wipe down machines and other equipment after every use. Appropriate shirt/tank and other workout attire are required at all times (this includes NO open toed shoes/sandals). Horseplay, inappropriate behavior, profanity, and/or abusive language will not be tolerated. Residents and guests must return all equipment to its original place before leaving the area to allow others to work their sets in as well; this ensures safety and availability for other residents. Failure to follow these policies and procedures may result in losing facility privileges.

Proposed:

STRENGTH AND CONDITIONING POLICIES

Please wipe down machines and other equipment after every use. Appropriate shirt/tank and other workout attire are required at all times (this includes NO open toed shoes/sandals). Horseplay, inappropriate behavior, profanity, and/or abusive language will not be tolerated. Residents and guests must return all equipment to its original place before leaving the area to allow others to work their sets in as well; this ensures safety and availability for other residents. **There is no reserving fitness equipment.** Failure to follow these policies and procedures may result in losing facility privileges.



EMPLOYEE HANDBOOK

Adopted January 1, ~~2022~~2023

Welcome to The District!

Starting a new job is exciting, but at times can be overwhelming. This Employee Handbook has been developed to help you become acquainted with the District and answer many of your initial questions.

As an employee of the District, you are very important. Your contribution cannot be overstated. Our goal is to provide the finest-quality services to our customers and to do so efficiently and economically.

You are an important part of this process because your work directly influences our District's reputation.

Another thing that makes you important to us and to the community we serve is the attitude you bring with you every day. To that end, we ask that you keep in mind the cultural traits of the District as you complete your daily tasks. We ask that you:

- | | |
|---------------------------|------------------------------|
| <u>1. Be Gracious</u> | <u>6. Act with Integrity</u> |
| <u>2. Be Respectful</u> | <u>7. Be Hungry</u> |
| <u>3. Be Responsible</u> | <u>8. Be Resilient</u> |
| <u>4. Be Team Focused</u> | <u>9. Be Intentional</u> |
| <u>5. Be Aware</u> | |

We are glad you have joined us, and we hope you will find your work to be both challenging and rewarding.

Sincerely,

Jim Nikkel
General Manager

Organization & Authority (as adopted by MSMD Resolution 18-1)

The Meridian Service Metropolitan District (the "District") is a Special District in El Paso County, Colorado. This District was established in accordance with Colorado Revised Statutes Sections 32-1-101 et seq. Responsibility for governance lies with a Board of Directors elected by electors within the District. The District Board of Directors establishes policy for the District and has other responsibilities as specified in Colorado Revised Statutes Section 32-1-101. The Board of Directors appoints the General Manager who shall conduct the affairs of the District in accordance with Board policy and Colorado law.

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1.0 A Word About This Handbook

This Employee Handbook contains information about the employment policies and practices of the District. We expect each employee to read this Employee Handbook carefully, as it is a valuable reference for understanding your job and the District. The policies outlined in this Employee Handbook should be regarded as management guidelines only, which will require changes from time to time. The District retains the right to make decisions involving employment as needed to conduct its work in a manner that is beneficial to the employees and the District. This Employee Handbook supersedes and replaces any prior Employee Handbooks and any inconsistent verbal or written policy statements. Decisions of the Board of Directors of the District override this Employee Handbook.

The District complies with federal and state law and this handbook generally reflects those laws. The District also complies with any applicable local laws, even though there may not be an express written policy contained in the handbook.

Except for the policy of at-will employment, the District reserves the right to revise, delete and add to the provisions of this Employee Handbook at any time without further notice. All such revisions, deletions or additions to the Employee Handbook must be in writing and must be signed by the general manager of the District. No oral statements or representations can change the provisions of this Employee Handbook.

The provisions of this Employee Handbook are not intended to create contractual obligations with respect to any matters it covers. Nor is this Employee Handbook intended to create a contract guaranteeing that you will be employed for any specific time period. Any agreement to employment for a specified period of time will be put into writing and signed by the General Manager of the District.

Nothing in this Employee Handbook is intended to unlawfully restrict an employee's right to engage in any of the rights guaranteed them by Section 7 of the National Labor Relations Act, including but not limited to, the right to engage in concerted protected activity for the purposes of their mutual aid and/or protection. Nothing in this Employee Handbook will be interpreted, applied, or enforced to interfere with, restrain or coerce employees in the exercise of Section 7 rights.

1.1 At-Will Employment

The District is an at-will employer. This means that regardless of any provision in this Employee Handbook, either you or the District may terminate the employment relationship at any time, for any reason, with or without cause or notice. Nothing in this Employee Handbook or in any document or statement, written or oral, shall limit the right to terminate employment at-will. No officer, employee or representative of the District is authorized to enter into an agreement – express or implied – with any employee for employment for a specified period of time unless such an agreement is in a written contract signed by the General Manager of the District.

This Employee Handbook refers to current benefit plans maintained by the District. Refer to the actual plan documents and summary plan descriptions if you have specific questions regarding the benefit plan. Those documents are controlling.

Likewise, if a written contract is inconsistent with the Employee Handbook, the written contract is controlling.

1.2 Equal Employment Opportunity

Our District is committed to equal employment opportunity. We will not discriminate against employees or applicants for employment on any legally-recognized basis (“protected class”) under federal, state, or local law, including, but not limited to: race; creed; color; religion; genetic information; national origin; ancestry; sex; sexual orientation (including gender identity); pregnancy, childbirth, or related medical conditions; age (40 and older); disability; citizenship status; engaging in lawful activity off premises during nonworking hours; consumer credit information and discussion of employee wages; or uniform servicemember status.

You may discuss equal employment opportunity related questions with Human Resources or any other designated member of management.

1.3 A Word About our Employee Relations Philosophy

We are committed to providing the best possible climate for maximum development and goal achievement for all employees. Our practice is to treat each employee as an individual. We seek to develop a spirit of teamwork; individuals working together to attain a common goal.

To maintain an atmosphere where these goals can be accomplished, we provide a comfortable and progressive workplace. Most importantly, we have a workplace where communication is open and problems can be discussed and resolved in a mutually respectful atmosphere. We take into account individual circumstances and the individual employee.

We firmly believe that with direct communication, we can continue to resolve any difficulties that may arise and develop a mutually beneficial relationship.

1.4 No Harassment

We prohibit harassment of one employee by another employee, supervisor or third party for any reason based upon the protected classes listed in Section 1.2.

Violation of this policy will result in disciplinary action, up to and including immediate discharge.

If you have any questions about what constitutes harassing behavior or what conduct is prohibited by this policy, please discuss the questions with a member of management or one of the contacts listed in this policy. At a minimum, the term “harassment” as used in this policy includes any of the following activities pertaining to an individual’s protected class:

- Offensive remarks, comments, jokes, slurs, threats, or verbal conduct.
- Offensive pictures, drawings, photographs, figurines, writings, or other graphic images, conduct, or communications, including text messages, instant messages, websites, voicemails, social media postings, e-mails, faxes, and copies.
- Offensive sexual remarks, sexual advances, or requests for sexual favors regardless of the gender of the individuals involved; and
- Offensive physical conduct, including touching and gestures, regardless of the gender of the individuals involved.

We also absolutely prohibit retaliation, which includes threatening an individual or taking any adverse action against an individual for (1) reporting a possible violation of this policy, or (2) participating in an investigation conducted under this policy.

All members of management are covered by this policy and are prohibited from engaging in any form of harassing, discriminatory, or retaliatory conduct. No member of management has the authority to suggest to any applicant or employee that employment or advancement will be affected by the individual entering into (or refusing to enter into) a personal relationship with any member of management, or for tolerating (or refusing to tolerate) conduct or communication that might violate this policy. Such conduct is a direct violation of this policy.

Even non-employees are covered by this policy. We prohibit harassment, discrimination, or retaliation of our employees in connection with their work by non-employees. Immediately report any harassing or discriminating behavior by non-employees, including vendors, customers, and employees of contractors or subcontractors. Any employee who experiences or observes harassment, discrimination, or retaliation should report it using the steps listed below.

If you have any concern that our No Harassment policy may have been violated by anyone, you must immediately report the matter. Due to the very serious nature of harassment, discrimination and retaliation, you must report your concerns to (one of) the individual(s) listed below:

1. Eileen Krauth, Human Resources Specialist at (719) 495-6567, 11886 Stapleton Drive, Peyton, CO 80831 or e.krauth@meridianservice.org.
2. Jim Nikkel, General Manager at (719) 495-6567, 11886 Stapleton Drive, Peyton, CO 80831 or j.nikkel@meridianservice.org.

If an employee makes a report to any person listed above and that person either does not respond or does not respond in a manner the employee deems satisfactory or consistent with this policy, the employee is required to report the situation to one of the other persons on the list above to receive complaints.

You should report any actions that you believe may violate our policy no matter how slight the actions may seem.

We will investigate the report and then take prompt, appropriate remedial action. The District will protect the confidentiality of employees reporting suspected violations to the extent possible consistent with our investigation.

You will not be penalized or retaliated against for reporting improper conduct, harassment, discrimination, retaliation, or other actions that you believe may violate this policy.

We are serious about enforcing our policy against harassment. Persons who violate this or any other District policy are subject to discipline, up to and including discharge. We cannot resolve a potential policy violation unless we know about it. You are responsible for reporting possible policy violations to us so that we can take appropriate actions to address your concerns.

1.5 Recruiting

The District aspires to promote qualified internal candidates to fill open positions whenever possible and practical, and complies with state laws relating to the posting of promotional opportunities to current employees. When job openings occur, the District makes reasonable efforts to announce promotional opportunities to current employees, and current employees are encouraged to apply.

The District reserves the right to place an employee in whatever job it deems useful or necessary. All job transfers, reassignments, promotions, or lateral transfers are at the discretion of the District.

1.56 Categories of Employment

For purposes of this handbook, full-time employees regularly work at least a 30-hour workweek. For other purposes, such as eligibility for health care benefits, the definition of full-time employee may be different.

Part-time employees work less than 30 hours each week.

In addition to the preceding categories, employees are also categorized as "exempt" or "non-exempt." Non-exempt employees are entitled to overtime pay as required by applicable federal and state law. Exempt employees are not entitled to overtime pay and may also be exempt from minimum wage requirements pursuant to applicable federal and state laws.

Upon hire, your supervisor will inform you of your employment classification.

1.67 Driver's License/Driving Record

Employees in positions where the operation of a motor vehicle is an essential duty of the position must present and maintain a valid driver's license and acceptable driving record to our insurer. Changes in your driving record must be reported to your supervisor immediately. Violations of this policy may result in immediate termination of your employment.

1.78 Certification, Licensing and Other Requirements

You will be informed by your supervisor if there are any licensing, certification or testing requirements for your job. Failure to qualify or to maintain a certification or license may be sufficient cause for discharge.

1.89 Immigration Reform and Control Act

In compliance with the federal Immigration Reform and Control Act of 1986 (IRCA), as amended, and any state law requirements, if applicable, our District is committed to employing only individuals who are authorized to work in the United States.

Each new employee, as a condition of employment, must complete the Employment Eligibility Verification Form I-9 and present documentation establishing identity and employment eligibility.

If an employee is authorized to work in this country for a limited time period, the individual will be required to submit proof of renewed employment eligibility prior to expiration of that period to remain employed by the District.

1.910 New Employee Orientation

Upon joining the District, you were given this copy of our Employee Handbook. After reading this Employee Handbook, please sign the receipt page and return it to Human Resources. You will be asked to complete personnel, payroll and if applicable, benefit forms.

If you lose your copy of the Employee Handbook, or if it becomes damaged in any way, please notify Human Resources as soon as possible to obtain a replacement copy.

The operations of your department are the responsibility of your supervisor. Your supervisor is a good source of information about the District and your job.

1.101 Talk to Us

We encourage you to bring your questions, suggestions, and complaints to our attention. We will carefully consider each of these in our continuing effort to improve operations.

If you feel you have a problem, present the situation to your supervisor so that the problem can be settled by examination and discussion of the facts. We hope that your supervisor will be able to satisfactorily resolve most matters.

If you still have questions after meeting with your supervisor or if you would like further clarification on the matter, request a meeting with Human Resources, who will review the issues and meet with you to discuss possible solutions.

Finally, if you still believe that your problem has not been fairly or fully addressed, request a meeting with the General Manager.

Your suggestions and comments on any subject are important, and we encourage you to take every opportunity to discuss them with us. Your job will not be adversely affected in any way because you choose to use this procedure.

If at any time you do not feel comfortable speaking with your supervisor or the next level of management, discuss your concern with any other member of management with whom you feel comfortable.

2.0 Your Pay and Progress

2.1 Recording Your Time

Non-exempt employees must record their hours on our timekeeping system.

Accurately recording all your time is required to be sure that you are paid for all hours worked. You are expected to follow the established procedures in keeping an accurate record of your hours worked. Time must be recorded as follows:

- Immediately before starting your shift.
- Immediately after finishing work, before your meal period.
- Immediately before resuming work, after your meal period.
- Immediately after finishing work.
- Immediately before and after any other time away from work.

Exempt employees may be required to accurately record their time worked in accordance with federal and state wage and hour law.

All employees subject to this policy are required to accurately record all time worked.

The workweek starts on Sunday and ends on Saturday.

2.2 Paycheck Deductions

The District is required by law to make certain mandatory deductions from your paycheck each pay period. Mandatory deductions typically include federal and state taxes, and retirement plan contributions. All deductions and the amount of the deductions are listed on your pay stub. These deductions are totaled each year for you on your Form W-2, Wage and Tax Statement.

The District will not make deductions to an employee's pay which are prohibited by state or federal law or regulation, including those established by the United States Department of Labor.

If questions or concerns about any pay deductions arise, discuss and resolve them with Human Resources.

You will be reimbursed in full for any isolated, inadvertent, or improper deductions, as defined by law. If an error is found, you will receive an immediate adjustment which will be paid no later than your next regular payday.

2.3 Garnishment/Child Support

When an employee's wages are garnished by a court order, the District is legally bound to withhold the amount indicated in the garnishment order from the employee's paycheck. The District will, however, honor applicable federal and state guidelines that protect a certain amount of an employee's income from being subject to garnishment.

2.4 Direct Deposit

You will receive your pay in a direct deposit into your bank account through our direct deposit program.

2.5 Performance Reviews

Your performance is important to the District. Once each year, your supervisor will review your job progress within our District and help you set new job performance plans.

Our performance review program provides the basis for better understanding between you and your supervisor, with respect to your job performance, potential and development within the District.

2.6 Job Descriptions

The District maintains a job description for each position in the District. The job description outlines the essential duties and responsibilities of the position. When the duties and/or responsibilities of a position change, the job description is revised to reflect those changes. If you have any questions or wish to obtain a copy of your position's job description, please see your supervisor.

2.7 Pay Advances

Pay advances will not be granted to employees.

2.8 Overtime

There will be times when you will need to work overtime so that we may meet the needs of our customers. Although you will be given advance notice when feasible, this is not always possible. If you are a non-exempt employee, you must have all overtime approved in advance by your supervisor.

Non-exempt employees will be paid at a rate of time and one half their regular rate of pay for hours worked in excess of 40 hours in a workweek, unless state law provides a greater benefit in which case, we will comply with the state law.

Only actual hours worked count toward computing weekly overtime.

If you have any questions concerning overtime pay, check with your supervisor.

2.9 On Call

It may be necessary for individuals in certain positions to be available ~~by telephone~~ after hours during the week or on the weekend. Employees who are required to be on call will be compensated in accordance with applicable state and federal wage and hour laws, as well as separate written policies for each type of compensation for time spent on call or for responding to work while on call.

3.0 Time Away from Work and Other Benefits

3.1 Employee Benefits

The District has developed a comprehensive set of employee benefit programs to supplement our employees' regular wages. Our benefits represent a hidden value of additional income to our employees.

This Employee Handbook describes the current benefit plans maintained by the District. Refer to the actual plan documents and summary plan descriptions if you have specific questions regarding the benefit plan. Those documents are controlling.

The District reserves the right to modify and/or terminate its benefits at any time. We will keep you informed of any changes.

3.2 Holidays

Our District office will be closed on holidays designated each year by the Board of Directors. Designated holidays may be full days, in which case eligible employees will receive 8 hours of paid holiday leave, or half days, in which case eligible employees will receive 4 hours of paid holiday leave.

Eligible employees receive ~~a~~ paid holiday leave only if the holiday falls ~~on a day~~ during a time they are normally scheduled to work. Full-time employees are eligible for paid holidays immediately upon hire. Exempt employees will receive holiday pay in compliance with state and federal laws. Non-exempt employees must work their scheduled workday before and after the holiday in order to be paid for the holiday, unless you are absent with prior permission from your supervisor. Part-time employees are not eligible for holiday pay ~~unless they work on the holiday, but are paid 1.5 times their regular rate for hours worked during a District holiday.~~ Full-time non-exempt employees will be paid at a rate of one and one half their regular rate of pay for all hours worked ~~on~~ during a District holidays, in addition to holiday pay at their regular rate for the holiday. They will become eligible immediately upon hire.

3.3 Floating Holidays

Full-time employees are eligible for two paid floating holidays (a total of 16 hours of paid floating holiday leave) each year, which may be used for any purpose. Floating holidays may be used in no less than ~~half-day~~ four-hour increments, ~~and~~ are not carried over from one year to the next, and must be paid out upon separation if not used. Personal holidays should be scheduled in advance and taken with the approval of your supervisor. New full-time employees are awarded two floating holidays regardless of their hire date, in consideration of their low accrued leave balances.

3.4 Vacation

Full-time employees are eligible for paid vacation time.

Vacation is calculated according to your anniversary date as follows:

During the first five years of full-time employment, 80 hours per year, accrued each pay period proportionately (approximately 3.08 hours for each two-week pay period.) Accrued vacation may be taken as it is accrued, with the approval of your supervisor.

After five years of employment, 120 hours per year, accrued each pay period proportionately (approximately 4.62 hours each two-week pay period.)

After ten years of employment, and each year thereafter, 160 hours per year, accrued each pay period proportionately (approximately 6.15 hours each 2-week pay period.)

Full-time employees whose positions relate to financial controls must take at least one full week (five consecutive work days) of time off (including paid vacation and/or floating holidays) at least once every year. A supervisor may require such an employee to take unpaid leave if that person has not scheduled a full week of time off in more than one calendar year.

Employees transferring to District employment on January 1, 2018 with prior District staff service under contract will not be penalized by starting over with lower vacation accruals and anniversary dates than they had with the previous employer. The General Manager will determine their effective anniversary date and vacation accrual amount based on their prior service.

Submit vacation requests in writing as soon as possible to your supervisor. When possible, vacation requests are granted, taking into account operating requirements. Length of employment may determine priority in scheduling vacation times.

Vacation can be carried over to the following year, up to a maximum of twice your annual accrual. Vacation earned above the maximum will be paid.

At the end of employment, eligible employees will be paid for earned but unused vacation.

3.5 Sick Leave

The District provides paid sick leave to eligible employees in accordance with the Colorado Healthy Families and Workplaces Act (HFWA) and other applicable law.

Sick leave may be taken for the following reasons:

- To care for your own, or a family member's, mental or physical illness, injury, or health condition; to obtain medical diagnosis, care, or treatment of a mental or physical illness, injury, or health condition; or to obtain preventative medical care.
- If you or a family member have been the victim of domestic abuse, sexual assault, or harassment, in order to:
 - seek medical attention or to recover from a mental or physical illness, injury, or health condition caused by the domestic abuse, sexual assault, or harassment;
 - obtain services from a victim services organization;
 - obtain mental health or other counseling;
 - seek relocation due to the domestic abuse, sexual assault, or harassment; or
 - seek legal services, including preparation for or participation in a civil or criminal proceeding related to or resulting from the domestic abuse, sexual assault, or harassment.
- Due to a public health emergency, a public official has ordered the closure of:
 - your place of business; or
 - your child's school or place of care and you need to be absent from work to care for your child.

"Family member" means:

- A person who is related to you by blood, marriage, civil union, or adoption;
- a child to whom you stand in loco parentis or a person who stood in loco parentis to you when were you were a child; or

- a person for whom you are responsible for providing or arranging health- or safety-related care.

“Public health emergency” means:

- An act of bioterrorism, a pandemic influenza, or an epidemic caused by a novel and highly fatal infectious agent, for which: 1) an emergency is declared by a federal, state, or local public health agency; or 2) a disaster emergency is declared by the governor; or
- a highly infectious illness or agent with epidemic or pandemic potential for which a disaster emergency is declared by the governor.

Eligible employees accrue one hour of sick leave for every 30 hours worked up to a maximum accrual of 48 hours in a leave year. You will begin accruing sick leave on your first day of employment. For purposes of this policy, the leave year is the calendar year. You may begin using sick leave as it accrues.

If you do not use your sick days during the year, you can carry them into the following year, up to a maximum accrual of 480 hours.

You will be compensated for sick leave at your regular rate of pay at the time the leave is taken. If you exhaust your accrued sick leave, you may use accrued vacation time for the purposes listed in this section.

If the need for leave is foreseeable, you must make a good-faith effort to provide advance notice and make a reasonable effort to schedule leave in a manner that does not unduly disrupt the operations of the District. If unforeseeable, provide notice as soon as practical. If known, notice should include the expected length of the absence.

If you are absent for four or more consecutive days, you may be required to provide reasonable documentation as soon as you are reasonably able to provide it showing that the leave is being taken for permitted purposes. Such documentation may be required before you return to work.

You will not be paid for any unused sick leave when your employment ends. Sick leave will run concurrently with the federal Family and Medical Leave Act and/or other leaves where permitted under state and federal law.

The ~~Company-District~~ will reinstate previously accrued, unused sick leave if you separate and are rehired within six months.

The District will not retaliate against employees who request or take leave in accordance with this policy.

Supplemental Paid Sick Leave for Public Health Emergency

In addition to paid sick leave, the District will provide eligible employees with paid public health emergency leave, in accordance with the Colorado Healthy Families and Workplaces Act, for a declared public health emergency.

Public health emergency leave may be used for the following reasons:

1. To self-isolate due to either being diagnosed with, or having symptoms of, a communicable illness that is the cause of a public health emergency;
2. To seek diagnosis, treatment, or care (including preventive care) of such illness;

3. Exclusion from work by a government health official, or by your employer, due to your exposure to, or symptoms of, such illness;
4. Inability to work due to a health condition that may increase your susceptibility or risk of such illness; or
5. To care for a child or other family member who is in category 1, 2, or 3 above, or whose school, childcare provider, or other care provider is either unavailable, closed, or providing remote instruction due to the public health emergency.

Public health emergency leave will be provided, as needed, in addition to any paid sick leave that you have already accrued. If you normally work 40 or more hours in a week, you will be provided with enough public health emergency leave to ensure that you are able to take 80 hours of leave during a public health emergency. If you work fewer than 40 hours per week, you will be provided with enough public health emergency leave to ensure that you are able to take leave equal to the amount of time that you are scheduled to work in a 14-day period or the amount of time you actually work on average in a 14-day period—whichever is greater.

You may use any public health emergency leave that is provided under this policy before using any paid sick leave that you have accrued prior to the public health emergency.

Public health emergency leave expires four weeks after the official termination or suspension of the public health emergency. During a public health emergency, you will continue to accrue paid sick leave.

You must provide notice of your need for public health emergency leave as soon as practical if your need for leave is foreseeable. If the need for leave is unforeseeable, provide notice as soon as possible.

You will not be required to provide any documentation for public health emergency leave.

The District will not retaliate against employees who request or take leave in accordance with this policy.

3.6 Jury Duty

Per Colorado law, the District will pay regularly employed trial or grand jurors their regular wages up to \$50 each day, for their first three days of jury duty. "Regularly employed" includes all full-time employees, as well as part-time, temporary and casual employees whose hours may be determined by a schedule, custom or practice. Should you have to serve more than three days on duty, you will receive the necessary time off unpaid.

All other employees summoned for jury duty are granted an unpaid leave in order to serve.

Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws.

Make arrangements with your supervisor as soon as you receive your summons.

We reserve the right to request proof of jury service issued by the Court upon return.

We expect you to return to your job if you are excused from jury duty during your regular working hours.

3.7 Voting Leave

Our District believes that every employee should have the opportunity to vote in any state, federal, or municipal election, general primary or special primary. Any employee whose work schedule does not provide them three or more hours between the opening of the polls and the close of the polls during which the employee is not required to be on the job will be granted up to two paid hours of excused time to vote. We reserve the right to select the hours you are excused to vote.

Notify your supervisor at least one day before Election Day of the need for voting leave.

3.8 Military Leave

Employees who are required to fulfill military obligations in any branch of the Armed Forces of the United States or in state military service will be given the necessary time off and reinstated in accordance with federal and state law.

The time off will be unpaid, except where state law dictates otherwise. Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws.

Accrued vacation (if any) may be used for this leave if the employee chooses, but the District will not require the employee to use vacation. Military orders should be presented to your supervisor and arrangements for leave made as early as possible before departure. Employees are required to give advance notice of their service obligations to the District unless military necessity makes this impossible. You must notify your supervisor of your intent to return to employment based on requirements of the law. Your benefits may continue to accrue during the period of leave in accordance with state and federal law.

Additional information regarding military leaves may be obtained from your supervisor.

3.9 Volunteer Firefighter Leave

Employees who serve as volunteer firefighters may be eligible for unpaid leave to respond to an emergency summons. Eligible employees are deemed by the employer not to be essential to the operation of the employer's daily enterprise.

Employees must have previously provided the District with written documentation from the fire chief of the employee's fire department notifying the employer of the employee's status as a volunteer firefighter.

Employees who take leave must provide the District with a written statement from the chief of the employee's fire department verifying the time, date, and duration of the employee's response.

3.10 Emergency Civil Air Patrol Leave

Employees who serve as a member of the Civil Air Patrol, Colorado Wing and who are called to duty for a civil air patrol mission are entitled to an unpaid leave of absence of up to 15 days in any calendar year.

Upon return to work, the employee must provide the District with evidence of the satisfactory completion of the civil air patrol service.

Employees taking qualified leave under this policy will be restored to the same or similar position held prior to the leave of absence.

Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws.

3.11 Volunteer Civil Defense Worker Leave

Employees who serve as a member of a volunteer disaster organization that has entered into a memorandum of understanding with a county sheriff, local government, local emergency planning committee, or state agency to assist in providing services during disasters are entitled to an unpaid leave of absence of up to 15 days in any calendar year.

To be eligible for leave, employees must be called to service through the volunteer organization under the authority of the county sheriff, local government, local emergency planning committee, or state agency.

The employee must provide the District with appropriate service verification during the disaster and return to work as soon as is practicable afterward.

Essential employees whose absence would likely cause the District to suffer economic injury, may be denied leave in accordance with state law.

Employees taking qualified leave under this policy will be restored to the same or similar position held prior to the leave of absence.

Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws.

3.12 Witness Leave

Employees are given the necessary time off without pay to attend, participate in, or prepare for a court proceeding in accordance with state law.

We ask that you notify your supervisor of the need to take witness leave as far in advance as is possible.

Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws.

3.13 Bereavement Leave

Full-time employees are eligible immediately upon hire for three paid days (a total of 24 hours of paid leave) for the death of a spouse, domestic partner, parent, brother, sister, child, child of a domestic partner, grandchild, grandparent, parent-in-law or parent of a domestic partner.

Full-time employees are eligible immediately upon hire for three paid days (a total of 24 hours of paid leave) to attend the funeral of aunts, uncles, nieces and nephews.

Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws.

Requests for bereavement leave should be made to your supervisor as soon as possible. The District reserves the right to request written verification of an employee's familial relationship to the deceased and the employee's attendance at the funeral service as a condition of the bereavement pay.

3.14 Victims of Crime Leave

The District will grant reasonable and necessary leave from work, without pay, to employees who are victims of a crime to attend or participate in legal proceedings pertaining to the crime. Affected employees must give the District reasonable notice that leave under this policy is required.

Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws.

3.15 Employee Assistance Program (EAP)

The District offers all employees access to an Employee Assistance Program (EAP) provider. Through this program, employees can access benefits such as counseling, legal services, and financial advice. Employees should contact Human Resources for more information.

3.16 Medical Insurance

Eligible full-time employees may enroll in an employee only, an employee plus children, an employee plus spouse, or a family contract on the first of the month following thirty days of employment. Eligibility may be defined by state law and/or by the insurance contract.

To assist you with the cost of this insurance, our District pays a portion of an employee only, an employee plus children, an employee plus spouse, or a family contract. You are responsible for paying the balance through payroll deduction.

Participating employees are also covered under our medical insurance plan's prescription drug program.

Refer to the actual plan document and summary plan description if you have specific questions regarding your eligibility for coverage or other aspects of this benefit plan. Those documents are controlling.

At the end of employment, you may be entitled to continuation or conversion of the group medical insurance plan in accordance with the terms of the policy and/or applicable state and federal law. For more information, contact Human Resources.

3.17 Dental Insurance

Eligible full-time employees may enroll in an employee only, an employee plus children, an employee plus spouse or a family contract on the first of the month following thirty days of employment.

To assist you with the cost of this insurance, our District pays a portion of an employee only, an employee plus children, an employee plus spouse or a family contract. You are responsible for paying the balance through payroll deduction.

Refer to the actual plan document and summary plan description if you have specific questions regarding this benefit plan. Those documents are controlling.

At the end of employment, you may be entitled to continuation or conversion of the group dental insurance plan in accordance with the terms of the policy and/or applicable state and federal law. For more information, contact Human Resources.

3.18 Life Insurance

Eligible full-time employees may enroll in this plan on the first of the month following thirty days of employment. The District pays the full premium for \$20,000 of life insurance for each employee.

You must complete an insurance form and designate your beneficiary.

Participating employees may also be covered under the plan's Accidental Death and Dismemberment rider. Employees may elect to enroll in additional life insurance paid for entirely by the employee.

You also have the option of purchasing additional insurance through our group plan.

Complete details of this plan may be obtained from Human Resources.

3.19 Section 125 Plans

Our District offers a pretax contribution option for employees. This employee benefit is known as a Section 125 plan.

A Section 125 plan is a benefit plan that allows you to make contributions toward premiums for medical insurance, dental insurance, vision care insurance and out-of-pocket medical expenses or dependent care expenses on a “before tax”, rather than an “after tax” basis. Your premium contributions and qualified expenses are deducted from your gross pay before income taxes and Medicare is calculated.

To decline participation in this plan, complete an election form and return it to Human Resources.

You cannot make any changes to your pretax contributions until the next open enrollment period, unless your family status changes or you become eligible for a special enrollment period due to a loss of coverage. Family status changes include marriage, divorce, death of a spouse or child, birth or adoption of a child or discharge of employment of your spouse. A change in election due to a change in family status is effective the next pay period.

3.20 Short-Term Disability Insurance

You may be eligible for short-term disability insurance benefits if you are ill or injured and unable to work.

All full-time employees are eligible for the short-term disability insurance program on the first of the month after 30 consecutive days of employment. This insurance program is designed to provide income for you when you are absent from work for more than seven calendar days due to non-occupational illness, injury or pregnancy-related disability.

The benefits are calculated as a percentage of your salary for up to 180 days.

The cost of this insurance is covered by the District.

Please check with Human Resources for additional information concerning this benefit.

3.21 Pregnancy Accommodation

The District will provide reasonable accommodations to employees for health conditions related to pregnancy or the physical recovery from childbirth, to the extent the accommodation can be made without imposing an undue hardship on the business.

When an employee requests a reasonable accommodation, the District will engage in a timely and good-faith interactive process with the employee to determine effective, reasonable accommodations for the employee, which may include, but are not limited to:

- allowing more frequent or longer break periods;
- allowing more frequent restroom, food, and water breaks;
- providing or modifying equipment or seating;
- placing limitations on lifting;
- temporary transfer to a less strenuous or less hazardous position;
- job restructuring;
- light duty work, if available;

- assistance with manual labor; or
- modified work schedules.

The District will not require an employee to take leave to the extent that another reasonable accommodation can be provided.

Prior to providing a reasonable accommodation, the District may require the employee to provide certification from a licensed health care provider of the necessity for the accommodation.

If leave is provided as a reasonable accommodation, such leave may run concurrently with any other leave where permitted by state and federal law.

The District will not retaliate or take adverse action against an employee who requests or uses a reasonable accommodation pursuant to this policy. Further, the District will not require an employee to accept an accommodation which the employee has not requested or which is unnecessary for the employee to perform the essential functions of his or her job.

If leave is provided as a reasonable accommodation, such leave may run concurrently with any other leave where permitted by state and federal law.

For more information, or if you require an accommodation, please contact your supervisor.

3.22 Social Security

The District does not participate in Social Security; instead, it has adopted a Qualifying alternative retirement program as outlined in Section 3.25.

3.23 Unemployment Insurance

Upon separation from employment, you may be entitled to state and federal unemployment insurance benefits.

3.24 Workers' Compensation

On the job injuries are covered by our Workers' Compensation insurance policy. This insurance is provided at no cost to you. If you are injured on the job, no matter how slightly, report the incident to your supervisor as soon as reasonably possible. Consistent with applicable state law, failure to report an injury within a reasonable period of time could jeopardize your claim. We ask for your assistance in alerting management to any condition that could lead to or contribute to an employee accident.

If an on the job injury or illness causes an employee to miss work for more than three work days, regardless of the number of hours the employee is scheduled to work on those three days, the employee will be compensated by the District for the loss of those three days; workers' compensation lost time coverage begins after a three-day waiting period.

3.25 Retirement Plans

The District offers a mandatory defined contribution retirement savings plan that is a Qualifying alternative plan to Social Security. The District may also offer eligible employees the opportunity to participate in additional voluntary plan(s).

You can obtain a copy of the Summary Plan Description which contains the details of the plan including eligibility and benefit provisions from Human Resources. In the event of any conflict in the description of any plan, the official plan documents, which are available for your review, shall govern. If you have any questions regarding this plan, see the plan administrator.

3.26 Family and Medical Leave

In accordance with the Family and Medical Leave Act of 1993 (FMLA), the District provides up to 12 or 26 weeks of unpaid, job-protected leave in a 12-month period to covered employees in certain circumstances.

Eligibility

To qualify for FMLA leave, you must:

1. Have worked for the District for at least 12 months, although it need not be consecutive;
2. Worked at least 1,250 hours in the last 12 months; and
3. Be employed at a worksite that has 50 or more employees within 75 miles.

Leave Entitlement

You may take up to 12 weeks of unpaid FMLA leave in a 12-month period for any of the following reasons:

- The birth of a child and in order to care for that child (leave must be completed within one year of the child's birth);
- The placement of a child with you for adoption or foster care and in order to care for the newly placed child (leave must be completed within one year of the child's placement);
- To care for a spouse, child, or parent with a serious health condition;
- To care for your own serious health condition, which makes you unable to perform any of the essential functions of your position; or
- A qualifying exigency of a spouse, child, or parent who is a military member on covered active duty or called to covered active duty status (or has been notified of an impending call or order to covered active duty).

The 12-month period is measured forward from the date FMLA begins.

You may take up to 26 weeks of unpaid FMLA leave in a single 12-month period, beginning on the first day that you take FMLA leave to care for a spouse, child, or next of kin who is a covered service member and who has a serious injury or illness related to active duty service. This 26-week period is inclusive of any other FMLA leave (i.e. employees do not receive 26 weeks of military based leave and 12 additional weeks of non-military based leave in a 12-month period).

As used in this policy:

- Spouse means a husband or wife as recognized under state law for the purposes of marriage in the state or other territory or country where the marriage took place.
- Child means a biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person standing in loco parentis, who is either under age 18 or age 18 or older and incapable of self-care because of a mental or physical disability at the time FMLA leave is to commence. A child for the purposes of military exigency or military care leave can be of any age.
- Parent means a biological, adoptive, step, or foster parent or any other individual who stood in loco parentis to you when you were a child.
- Next of kin for the purposes of military care leave is a blood relative other than a spouse, parent, or child in the following order: brothers and sisters, grandparents, aunts and uncles, and first cousins. If a military service member designates in writing another blood relative as his or her caregiver, that individual will be the only next of kin. In appropriate circumstances, you may be required to provide documentation of next of kin status.

- Serious health condition means an illness, injury, impairment, or physical or mental condition that involves either inpatient care or continuing treatment by a health care provider. Ordinarily, unless complications arise, cosmetic treatments and minor conditions such as the cold, flu, ear aches, upset stomach, minor ulcers, headaches (other than migraines), and routine dental problems are examples of conditions that are not serious health conditions under this policy. If you have any questions about the types of conditions that may qualify, contact Human Resources.
- Health care provider means a medical doctor or doctor of osteopathy, physician assistant, podiatrist, dentist, clinical psychologist, optometrist, nurse practitioner, nurse-midwife, clinical social worker, or Christian Science practitioner licensed by the First Church of Christ. Under limited circumstances, a chiropractor or other provider recognized by our group health plan for the purposes of certifying a claim for benefits may also be considered a health care provider.
- Qualifying exigencies for military exigency leave include:
 - Short-notice call-ups/deployments of seven days or less (Note: Leave for this exigency is available for up to seven days beginning the date of call-up notice);
 - Attending official ceremonies, programs, or military events;
 - Special childcare needs created by a military call-up including making alternative childcare arrangements, handling urgent and nonroutine childcare situations, arranging for school transfers, or attending school or daycare meetings;
 - Making financial and legal arrangements;
 - Attending counseling sessions for yourself, the military service member, or the military service members' son or daughter who is under 18 years of age or is 18 or older but incapable of self-care because of a mental or physical disability;
 - Rest and recuperation (Note: Fifteen days of leave is available for this exigency per event);
 - Post-deployment activities such as arrival ceremonies, re-integration briefings, and other official ceremonies sponsored by the military (Note: Leave for these events are available for 90 days following the termination of active duty status). This type of leave may also be taken to address circumstances arising from the death of a covered military member while on active duty;
 - Parental care when the military family member is needed to care for a parent who is incapable of self-care (such as arranging for alternative care or transfer to a care facility); and
 - Other exigencies that arise that are agreed to by both the District's General Manager and you.
 - A serious injury/illness incurred by a service member in the line of active duty or that is exacerbated by active duty is any injury or illness that renders the service member unfit to perform the duties of his or her office, grade, rank, or rating.

Notice and Leave Request Process

If the need for leave is foreseeable because of an expected birth/adoption or planned medical treatment, you must give at least 30 days' notice. If 30 days' notice is not possible, give notice as soon as practicable (within one or two business days of learning of your need for leave). Failure to provide appropriate notice may result in the delay or denial of leave.

In addition, if you are seeking intermittent or reduced schedule leave that is foreseeable due to planned medical treatment or a series of treatments for yourself, a family member, or covered

service member, you must consult with the District's General Manager first regarding the dates of this treatment to work out a schedule that best suits your needs or the needs of the covered military member, if applicable, and the General Manager.

If the need for leave is unforeseeable, provide notice as soon as possible. Normal call-in procedures apply to all absences from work, including those for which leave under this policy may be requested. Failure to provide appropriate notice may result in the delay or denial of leave.

Leave request forms may be obtained from Human Resources.

Certification of Need for Leave

If you are requesting leave because of your own or a covered relative's serious health condition, you and the relevant health care provider must supply appropriate medical certification. You may obtain Medical Certification forms from Human Resources. When you request leave, Human Resources will notify you of the requirement for medical certification and when it is due (at least 15 days after you request leave). If you provide at least 30 days' notice of medical leave, you should also provide the medical certification before leave begins. Failure to provide requested medical certification in a timely manner may result in denial of FMLA-covered leave until it is provided.

At our expense, the District may require an examination by a second health care provider designated by us. If the second health care provider's opinion conflicts with the original medical certification, we, at our expense, may require a third, mutually agreeable, health care provider to conduct an examination and provide a final and binding opinion. Subsequent medical recertification may also be required. Failure to provide requested certification within 15 days, when practicable, may result in delay of further leave until it is provided.

The District also reserves the right to require certification from a covered military member's health care provider if you are requesting military caregiver leave and certification in connection with military exigency leave.

Call-In Procedures

In all instances of absence, the call-in procedures and standards established for giving notice of absence from work must be followed.

Intermittent Leave

If medically necessary, FMLA leave for a serious health condition may be taken intermittently (in separate blocks of time due to a serious health condition) or on a reduced leave schedule (reducing the usual number of hours you work per workweek or workday). FMLA leave may also be taken intermittently or on a reduced leave schedule for a qualifying exigency relating to covered military service.

As FMLA leave is unpaid, the District will reduce your salary or wages based on the amount of time actually worked. In addition, while you are on an intermittent or reduced schedule leave that is foreseeable due to planned medical treatments, the District may temporarily transfer you to an available alternative position that better accommodates your leave schedule and has equivalent pay and benefits.

Parental Leave

Leave for the birth or placement of a child must be taken in a single block and cannot be taken on an intermittent or reduced schedule basis. Parental leave must be completed within 12 months of the birth or placement of the child; however, you may use parental leave before the placement of an adopted or foster child to consult with attorneys, appear in court, attend counseling sessions, etc.

Family Care, Personal Medical, Military Exigency, and Military Care Leave

Leave taken for these reasons may be taken in a block or blocks of time. In addition, if a health care provider deems it necessary or if the nature of a qualifying exigency requires, leave for these reasons can be taken on an intermittent or reduced-schedule basis.

Paid Leave Utilization During FMLA Leave

FMLA leave is unpaid. If you are taking personal medical, parental, family care, military exigency, and/or military care leave, you must utilize accrued sick and/or vacation leave during this leave. If you are receiving short- or long-term disability or workers' compensation benefits during a personal medical leave, you will not be required to utilize these benefits. However, you may elect to utilize accrued benefits to supplement these benefits. You may not borrow against future accruals of paid time off in any form during FMLA leave.

Fitness for Duty Requirements

If you take leave because of your own serious health condition (except if you are taking intermittent leave), you are required, as are all employees returning from other types of medical leave, to provide medical certification that you are fit to resume work. You will not be permitted to resume work until it is provided.

Health Insurance

Your health insurance coverage will be maintained by the District during leave on the same basis as if you were still working. You must continue to make timely payments of your share of the premiums for such coverage. Failure to pay premiums within 30 days due date may result in a lapse of coverage. If this occurs, you will be notified 15 days before the date coverage will lapse that coverage will terminate unless payments are promptly made.

Alternatively, at our option, the District may pay your share of the premiums during the leave and recover the costs of this insurance upon your return to work. Coverage that lapses due to nonpayment of premiums will be reinstated immediately upon return to work without a waiting period. Under most circumstances, if you do not return to work at the end of leave, the District may require reimbursement for the health insurance premiums paid during the leave.

Reinstatement

Upon returning to work at the end of leave, you will be reinstated to your original job or an equivalent job with equivalent pay, benefits, and other terms and conditions of employment. You will not lose any benefits that accrued before leave was taken. Exceptions to this provision may apply if business circumstances have changed (for example, the position is no longer available due to job elimination). Reinstatement to the same or equivalent position is contingent upon the employee's ability to perform all the essential functions of the job.

Spouse Aggregation

If you and your spouse are both employed by the District, the total number of weeks to which you are both entitled in the aggregate because of the birth or placement of a child or to care for a parent with a serious health condition will be limited to 12 weeks per leave year. Similarly, spouses employed by the District will be limited to a combined total of 26 weeks of leave to care for a military service member. This 26-week leave period will be reduced, however, by the amount of leave taken for other qualifying FMLA events. This type of leave aggregation does not apply to leave needed for your own serious health condition, to care for a spouse or child with a serious health condition, or because of a qualifying exigency.

Failure to Return

If you fail to return to work or fail to make a request for an extension of leave prior to the expiration of the leave, you will be deemed to have voluntarily terminated your employment. The District is not required to grant requests for open-ended leaves with no reasonable return date under these policies or as disability accommodations.

Alternative Employment

While on leave of absence, you may not work or be gainfully employed either for yourself or others unless express, written permission to perform such outside work has been granted by the District. If you are on a leave of absence and are found to be working elsewhere without permission, you will be subject to disciplinary action up to and including termination.

Leave Restrictions

While on an approved leave of absence, including FMLA leave, notify your supervisor before traveling more than 75 miles away from the vicinity where the leave is to take place. This requirement ensures that the travel is for reasons consistent with the need for leave, such as medical treatment needed at a facility outside the 75-mile radius.

While you are on an approved leave of absence, including FMLA leave, notify and obtain approval from your supervisor before participating in educational coursework (whether in person or online). This requirement ensures that the coursework is not inconsistent with the stated need for leave.

Interaction with State and Local Laws

Where state or local family and medical leave laws offer more protections or benefits to employees, the protections or benefits that are more favorable to the employee, as provided by these laws, will apply.

Abuse of Leave

If you are found to have provided a false reason for a leave, you will be subject to disciplinary action up to and including termination.

Designation of Leave

If the District becomes aware of any qualifying reason for FMLA leave, the District will designate it as such. An employee may not refuse FMLA designation under this policy.

Retaliation

The District will not retaliate against an employee who requests or takes leave in accordance with this policy.

4.0 On the Job

4.1 Wage Disclosure Protection

The District, consistent with Colorado law, does not prohibit an employee from inquiring about, disclosing, comparing, or otherwise discussing his or her wages. Further, the District does not require nondisclosure of an employee's wages as a condition of employment and will not require an employee to sign any waiver or document contrary to this policy.

Nothing in this policy shall be construed to permit an employee with regular access to wage information in the course of the employee's work from disclosing wage information, unless the person is under a legal obligation to furnish the information. Additionally, nothing in this policy requires an employer or an employee to disclose wages in response to an inquiry by another employee unless under legal obligation.

4.2 Flexible Schedules

Supervisors have some flexibility in determining the work schedules of the employees they supervise. Based on the type of work that employees perform and the needs of their work group, supervisors may authorize employees to work extra time on some days in exchange for shortened workdays or days off during the regular workweek. Schedules are still subject to overtime provisions, so flexibility should be limited to a single workweek for non-exempt employees.

4.23 Attendance and Punctuality

Attendance and punctuality are important factors for your success within our District. We work as a team and this requires that each person be in the right place at the right time.

If you are going to be late for work or absent, notify your supervisor as far in advance as is feasible under the circumstances, but before the start of your workday.

Personal issues requiring time away from your work, such as doctor's appointments or other matters, should be scheduled during your nonworking hours if possible.

If you are absent for three scheduled work days without notifying the District, it is assumed that you have voluntarily abandoned your position with the District, and you will be removed from the payroll.

4.34 Meal Time

A 30-minute, unpaid meal break should be taken each day. Approving the scheduling of this time is the responsibility of your supervisor. Supervisors may also approve of a 60 minute unpaid meal break.

4.45 Breaks

Employees will receive one 10-minute paid break for every four hours worked. This time must be approved by your supervisor each day.

4.56 Lactation Breaks

The District will provide a reasonable amount of break time to accommodate an employee's need to express breast milk for the employee's infant child. In Colorado, lactation breaks will be provided for up to two years after the child's birth. The break time should, if possible, be taken concurrently with other break periods already provided. Non-exempt employees should clock out for any time taken that does not run concurrently with normally scheduled rest periods, and such

time generally will be unpaid, in accordance with state law. The District will also make a reasonable effort to provide the employee with the use of a room or other location in close proximity to the employee's work area, for the employee to express milk in private.

Notify your supervisor to request time to express breast milk under this policy. The District reserves the right to deny an employee's request for a lactation break if the additional break time will seriously disrupt operations and in accordance with applicable law.

No provision of this policy applies or is enforced if it conflicts with or is superseded by any requirement or prohibition contained in a federal, state, or local law or regulation. If you have knowledge of such a conflict or a potential conflict you should contact Human Resources.

4.67 Standards of Conduct

Each employee has an obligation to observe and follow the District's policies and to maintain proper standards of conduct at all times. Failure to adhere to the District's policies will result in corrective disciplinary measures.

Disciplinary action may include a verbal warning, written warning, suspension with or without pay, and/or discharge. The appropriate disciplinary action imposed will be determined by the District. The District does not guarantee that one form of action will necessarily precede another.

Among other things, the following may result in disciplinary action, up to and including discharge: violation of the District's policies or safety rules; failing to work in a cooperative manner with management, co-workers, customers and others who do business with the District; unauthorized or illegal possession, use or sale of alcohol or controlled substances on work premises or during working hours, while engaged in District activities or in District vehicles; unauthorized possession, use or sale of weapons, firearms or explosives on work premises; theft or dishonesty; inappropriate or violent physical contact; harassment; discrimination or retaliation in violation of the District's EEO and No Harassment policies; performing outside work or use of District property, equipment or facilities in connection with outside work while on District time; poor attendance or poor performance. These examples are not all inclusive. We emphasize that discharge decisions will be based on an assessment of all relevant factors.

Nothing in this policy is designed to limit an employee's rights under Section 7 of the National Labor Relations Act.

Nothing in this policy is designed to modify our employment-at-will policy.

4.78 Access to Personnel Files

Upon request, current employees may inspect their own personnel records at a mutually agreeable time, on District premises and in the presence of a District official. Employees will be permitted to inspect and obtain a copy of their personnel records. Inspection includes documents or records regarding the employee's qualification for employment, promotion, additional compensation, termination, or other disciplinary actions. Inspection does not include documents or records: (1) required to be placed or maintained in a separate file from the regular personnel file by federal or state law; (2) pertaining to confidential reports from previous employers; (3) an active criminal investigation or disciplinary investigation by the District; (4) an active investigation by a regulatory agency; or (5) identifying any person who, in the sole discretion of the District, made a confidential accusation against the employee.

Similarly, upon request, former employees may make one inspection of their personnel file following termination of employment unless otherwise required by law.

4.89 Customer and Public Relations

Our District's reputation is built on excellent service and quality work. To maintain this reputation requires the active participation of every employee.

The opinions and attitudes that customers have toward our District may be determined for a long period of time by the actions of one employee.

Each employee must be sensitive to the importance of providing courteous treatment in all working relationships.

4.910 Non-Solicitation

The District believes employees should have a work environment free from interruptions of a non-work related nature, as work time is for work. When you are to be working you should focus on your duties and not engage in activities that would interfere with your own work or the work of others. For the purpose of this policy, solicitation includes, but is not limited to, for collection of any debt or obligation, for raffles of any kind or chance taking, or for the sale of merchandise or business services, the attempt to sell any product or service (e.g. selling or collecting for Tupperware®, Avon® products, churches, schools, Girl Scout cookies, etc.). Such interruptions can be both detrimental to the quality of work and efficiency, and may not be respectful of others job responsibilities and right not to be interrupted.

Employees may not engage in solicitation for any purpose during his/her work time, which includes the working time of the employee who seeks to solicit and the employee who is being solicited. Although solicitation is not encouraged, it is permitted as long as it is limited to the employee's break and lunch time and kept out of active working areas. Nothing in this policy is intended to restrict an employee's statutory rights, including discussing terms and conditions of employment.

4.101 Distribution

Distribution by employees of any type (materials, goods, paper) is prohibited in work areas at any time, whether or not the employees are on working time. Electronic distribution is subject to the District's Acceptable Use of Electronic Communications policy, and may not occur during the employee's working time. Non-employees are prohibited from distributing materials to employees on District premises at any time. Literature that violates the District's EEO and No Harassment policies, includes threats of violence, or is knowingly and recklessly false is never permitted. Nothing in this policy is intended to restrict an employee's statutory rights, including discussing terms and conditions of employment.

4.142 Changes in Personal Data

To aid you and/or your family in matters of personal emergency, we need to maintain up to date information.

Changes in name, address, telephone number, marital status, number of dependents or changes in next of kin and/or beneficiaries should be given to Human Resources promptly.

4.123 Care of Equipment

You are expected to demonstrate proper care when using the District's property and equipment. No property may be removed from the premises without the proper authorization of management. If you lose, break or damage any property, report it to your supervisor at once.

4.134 District Vehicles

Operators of District vehicles are responsible for the safe operation and cleanliness of the vehicle.

Accidents involving a District vehicle must be reported to your supervisor immediately.

Employees are responsible for any moving and parking violations and fines that may result when operating a District vehicle.

District vehicles should be operated by the employee only.

Smoking, including use of e-cigarettes, is prohibited in District vehicles.

The use of seat belts is mandatory for operators and passengers of District vehicles.

Employees are encouraged to take appropriate safety precautions when using their cellular telephone. The use of handheld cellular telephones, including texting, while driving is prohibited. Employees are expected to comply with applicable state laws, including the use of cellular telephones.

4.145 Employment of Relatives

A supervisor may not hire or supervise an individual if that individual and the supervisor have an on-going romantic relationship, including but not limited to, marriage, or if that individual is the supervisor's parent, child, sister, brother, niece, nephew or other family member residing in the same household.

In the case of marriage of persons within the same department, an effort will be made to assign comparable job duties so as to minimize problems of supervision, safety, security and morale.

4.156 Travel/Expense Accounts

The District will reimburse employees for reasonable expenses incurred through pre-approved business travel or entertainment. All cash advances must be accounted for and expense receipts are required.

The following business expenses will be reimbursed when pre-approved:

- Travel Expense
- Automobile/Mileage
- Lodging
- Tips
- Business Meals, not including alcohol
- Registration fees for conferences and training

This list is not all-inclusive. See Human Resources regarding additional reimbursable business expenses.

4.167 Personal Property

The District is not responsible for loss or damage to personal property. Valuable personal items, such as purses and all other valuables should not be left in areas where theft might occur.

4.178 Identification Badges

You may be issued an identification badge. If required by your supervisor, it must be worn where it can be seen at all times when you are working.

4.189 Severe Weather

Severe weather is to be expected during certain months of the year. Although driving may at times be difficult, when caution is exercised the roads are normally passable. Except in cases of severe storms, we are all expected to work our regular hours. If you choose to take time off from work due to poor weather conditions while the District remains open, you must use accrued vacation, sick leave, or unpaid time, in that order. Unpaid time may only be awarded if accrued leave has been exhausted.

Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws.

In rare cases, and only with the permission of the General Manager, select employees may be allowed to work from home or other remote location with pay for a partial or whole workday during severe weather conditions.

If severe weather conditions require closing of District facilities, you will be notified by your supervisor. Full-time employees whose District workplace is closed or otherwise unavailable during severe weather will be paid their normal rate for the duration of the closure. Part-time employees whose work is cancelled due to a closure may not be paid for the hours they would otherwise have worked.

4.1920 Personal Telephone Calls

It is important to keep our telephone lines free for customer calls. Although the occasional use of the District's telephones for a personal emergency may be necessary, routine personal calls should be kept to a minimum.

4.201 Acceptable Use of Electronic Communications

This policy contains guidelines for electronic communications created, sent, received, used, transmitted, or stored using the District's communication systems or equipment and employee provided systems or equipment used either in the workplace, during working time or to accomplish work tasks. "Electronic communications" include, among other things, messages, images, text data or any other information used in e-mail, instant messages, text messages, voice mail, fax machines, computers, personal digital assistants (including ~~Blackberry~~, iPhone, iPad or similar devices), pagers, telephones, cellular and mobile phones including those with cameras, Intranet, Internet, back-up storage, information on a memory or flash key or card, jump or zip drive or any other type of internal or external removable storage drives. In the remainder of this policy, all of these communication devices are collectively referred to as "systems."

Acceptable Uses of Our Systems: Employees may use our systems to communicate internally with co-workers or externally with customers and other business acquaintances for business purposes.

District Control of Systems and Electronic Communications: All electronic communications contained in District systems are District records and/or property. Although an employee may have an individual password to access our systems, the systems and communications belong to the District. The systems and electronic communications are accessible to the District at all times including periodic unannounced inspections. Our systems and electronic communications are

subject to use, access, monitoring, review, recording and disclosure without further notice. Employee communications on our system are not confidential or private.

The District's right to use, access, monitor, record and disclose electronic communications without further notice applies equally to employee-provided systems or equipment used in the workplace, during working time, or to accomplish work tasks.

Personal Use of Our Systems: Personal communications in our systems are treated the same as all other electronic communications and will be used, accessed, recorded, monitored, and disclosed by the District at any time without further notice. Since all electronic communications and systems can be accessed without advance notice, employees should not use our systems for communication or information that employees would not want revealed to third parties. Personal use of our system should be limited to non-working time. Personal use of our system must be conducted in such a manner that it does not affect smooth system operation or use a disproportional amount of the system's functional capacity.

Proprietary Business Information: Proprietary business information means confidential and proprietary information related to the District's drawings, designs, blue prints, manufacturing processes, customer lists, vendor agreements, contracts, non-public financial performance information and other information that derives economic value by being protected from public consumption or competitors may only be used on District systems. Proprietary business information may not be downloaded, saved, or sent to a personal laptop, personal storage device, or personal email account under any circumstances without advance written approval from a member of management. Proprietary business information does not restrict employee rights to discuss their wages, hours or other terms of employment.

Prohibited Uses of Our Systems: Employees may not use District systems in a manner that is unlawful, wasteful of District resources, or unreasonably compromises employee productivity or the overall integrity or stability of the District's systems. These tools are provided to assist employees with the execution of their job duties and should not be abused. Examples of prohibited uses include, among other things, sexually explicit messages, images, cartoons, or jokes; propositions or love letters; ethnic or racial slurs; or any other message or image that may be in violation of District policies.

In addition, employees may not use our District systems:

- To download, save, send or access any discriminatory, obscene, or malicious or knowingly false material;
- To download, save, send or access any music, audio or video file unless business related;
- To download anything from the internet (including shareware or free software) without the advance written permission of your supervisor;
- To download, save, send or access any site or content that the District might deem "adult entertainment;"
- To attempt or to gain unauthorized or unlawful access to computers, equipment, networks, or systems of the District or any other person or entity;
- In connection with any infringement of intellectual property rights, including but not limited to copyrights;
- In connection with the violation or attempted violation of any law; and
- To transmit proprietary business information or client material such as pricing information or trade secrets.

Electronic Forgery: An employee may not misrepresent, disguise, or conceal his or her identity or another's identity in any way while using electronic communications; make changes to electronic communications without clearly indicating such changes; or use another person's account, mail box, password, etc. without prior written approval of the account owner and without identifying the actual author.

Intellectual Property Rights: Employees must always respect intellectual property rights such as copyrights and trademarks.

System Integrity, Security, and Encryption: All systems passwords and encryption keys must be available and known to the District. You may not install password or encryption programs without the written permission of your supervisor. Employees may not use the passwords and encryption keys belonging to others.

Applicable Laws: Numerous state and federal laws apply to electronic communications. The District complies with applicable laws. Employees also must comply with applicable laws and should recognize that an employee could be personally liable and/or subject to fine and imprisonment for violation of applicable laws.

Consequences of Policy Violations: Violations of this policy may result in disciplinary action up to and including immediate termination of an employee's employment as well as possible civil liabilities or criminal prosecution. Where appropriate, the District may advise legal officials or appropriate third parties of policy violations and cooperate with official investigations. We will not, of course, retaliate against anyone who reports possible policy violations or assists with investigations.

If you have questions about the acceptable use of our systems or the content of electronic communications, ask your supervisor for advance clarification.

4.2~~42~~ E-mail

District management may monitor electronic mail communications at any time, with or without cause, and further states that correspondence of any employee in the form of electronic mail 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., Colorado's Open Records law.

All employees of the District may have access to the District's electronic mail communications system, which access may include utilization of a District-assigned email address for use in both internal and external email communications. Employees cannot expect a right of privacy in their use of the District's electronic communications system. Employees understand, acknowledge and agree that all communications in the form of electronic mail may be considered a public record pursuant to CORA and may be subject to public inspection pursuant to C.R.S. Section 24-72-203. The District reserves the right to monitor an employee's electronic mail communication(s) including, but not limited to, circumstances where the District, in its sole discretion, reasonably believes that such communication(s) may be considered a public record pursuant to C.R.S. § 24-72-203.

4.2~~23~~ Social Media

"Social media" includes all means of communicating or posting information or content of any sort on the Internet, including to your own or someone else's web log or blog, journal or diary, personal web site, social networking or affinity web site, web bulletin board or a chat room, whether or not associated or affiliated with the District.

You are more likely to resolve work related complaints by speaking directly with your co-workers or by utilizing our problem solving procedure than by posting complaints to a social media outlet. Nevertheless, if you decide to post complaints or criticism, avoid using statements, photographs, video or audio that reasonably could be viewed as maliciously false, obscene, threatening or intimidating, that defames customers, competitors, vendors or employees or that might constitute harassment or bullying. Examples of such conduct might include posts meant to put someone in fear for their physical safety or psychological well-being; posts designed to cast someone in a false light to the public; posts that invade a person's reasonable expectation of privacy; or posts that could contribute to a hostile work environment on the basis of race, age, gender, national origin, color, disability, religion or other status protected by federal, state or local law.

Make sure you are always truthful and accurate when posting information or news. If you make a mistake, correct it quickly. Be open about any previous posts you have altered. Use privacy settings when appropriate. Remember that the Internet archives almost everything; therefore, even deleted postings can be searched. The Internet is immediate; nothing that is posted ever truly "expires." Never post any information or rumors that you know to be false about the District, fellow employees, customers, and people working on behalf of the District or competitors.

Do not create a link from your blog, website or other social networking site to the District's website without identifying yourself as a District employee. Express only your personal opinions. Never represent yourself as a spokesperson for the District or make knowingly false representations about your credentials or your work. If the District is a subject of the content you are creating, be clear and open about the fact that you are an employee and make it clear that your views do not represent those of the District. It is best to include a statement such as "The postings on this site are my own and do not necessarily reflect the views of the District." You must refrain from using social media while on working time, unless authorized by the District.

Employees are encouraged to report violations of this policy. The District prohibits retaliation against any employee for reporting a possible deviation from this policy or for cooperating in an investigation.

Where applicable, the District complies with state laws concerning access to an employee's personal social networking account, including restrictions concerning employer requests for an employee's username and/or password.

Nothing in this policy is designed to limit an employee's right under Section 7 of the National Labor Relations Act, including discussing wages or other terms of employment.

If you have questions or need further guidance, please discuss with your supervisor.

4.2~~3~~4 Bring Your Own Device

Employees may use their personal electronic devices for work purposes when agreed to in writing, in advance, by the employee and management. Personal electronic devices include but are not limited to personally owned cell/smart phones, tablets, laptops and computers.

Employees must physically secure their device against theft, loss or unauthorized use, and this includes password protection. If the device is lost or stolen, you must immediately notify your supervisor. If the District permits the employee to store or access trade secrets or proprietary business and confidential information on a personal electronic device, time is of the essence in reporting a lost or stolen item so that the District may take the steps necessary to protect this

information. The District will not be responsible for replacing lost or stolen personal electronic devices.

Non-exempt employees may not use their personal devices for work purposes outside of their normal work schedule without authorization in advance from management. This includes but is not limited to reviewing, sending and responding to e-mails or text messages, and responding to or making calls. Time spent by non-exempt employees using their own devices to perform work outside of regular working hours must be included in the District's time tracking system.

Employees are expected to exercise the same discretion in using their personal devices while working as is required for using District owned devices. This includes, but is not limited to, compliance with District policies pertaining to harassment, discrimination, retaliation, trade secrets, proprietary business and confidential information, electronic communications and ethics. Employees must also comply with all applicable state, federal and local laws governing the use of such electronic devices. Failure to follow policies, procedures and/or the law may result in disciplinary action up to and including termination of employment.

4.245 Security of Electronic Devices

Each employee provided with a laptop computer, iPad, iPhone, smart phone, tablet or similar device is responsible for the physical security of that device. All devices acquired for or on behalf of the District are District property. The device must be locked up and stored in a secure location when it is not in the immediate possession of the authorized user. In addition, the user must return the device immediately upon request of the District. You must notify your supervisor immediately if the device is lost, stolen, misplaced, or damaged. All work created or performed on the device is District property. The device is subject to inspection by the District at any time without further advance notice. The device must be used in a manner that complies with all District policies including the Acceptable Use of Electronic Communications, Equal Employment Opportunity, No Harassment, and Protecting District Information.

Violations of this policy may be grounds for disciplinary action up to and including discharge.

4.256 Dress Policy

Maintaining a professional, business-like appearance is very important to the success of the District. Part of the impression you make on others depends on your choice of dress, personal hygiene and courteous behavior. A daily regimen of good grooming and hygiene is expected of everyone. Please ensure that you maintain good personal hygiene habits. While at work, you are required to be clean, dressed appropriately and well groomed.

Hair should be clean and neat. Sideburns, moustaches, and beards should be neatly trimmed.

Employees are expected to maintain the highest standards of personal cleanliness and present a neat, professional appearance at all times.

The District maintains a business casual environment. All employees should use discretion in wearing attire that is appropriate for the office and customer interaction.

Clothing with inappropriate/derogatory symbols, language or words are not allowed, and clothing may not convey messages that express hate, racial slurs, or sexual harassment.

4.267 Reference Checks

The District will not honor any oral requests for references. All requests must be in writing and on District letterhead. Generally, we will only confirm our employees' dates of employment, salary history, and job title.

Under no circumstances should an employee provide another individual with information regarding current or former employees of our District. If you receive a request for reference information, please forward it to Human Resources.

4.278 Protecting District Information

Protecting the District's information is the responsibility of every employee. Do not discuss the District's confidential business or proprietary business matters, or share confidential, personal employee information (such as social security numbers, personal banking or medical information) with anyone who does not work for us such as friends, family members, members of the media, or other business entities.

Confidential information does not include information pertaining to the terms and conditions of an employee's employment, including wages. Nothing in this policy is designed to limit an employee's rights under Section 7 of the National Labor Relations Act.

All telephone calls regarding a current or former employee's position/compensation with our District must be forwarded to Human Resources.

The District's address shall not be used for the receipt of personal mail.

4.289 Releasing Information

The District is a "public entity" and as such has a responsibility to provide certain information to the public under Colorado's Open Records Act ("CORA"). Because there are many situations where the definition of what is "public record" and what is exempt from CORA and therefore not available to the public is not clear, we need to be careful about releasing specific information. The Board of the District has adopted a specific policy for how requests under CORA are to be handled. Employees should contact their supervisor and/or the General Manager before releasing any information that might be deemed confidential or sensitive, and all requests from members of the public, the press or any third party for records of the District should be directed to the General Manager to ensure compliance with the District's policy regarding CORA requests. The General Manager and the District Board have the sole authority to decide when to provide information of a confidential or sensitive nature, including but not limited to information regarding conflicts or potential conflicts of interest, litigation, negotiations or emergencies.

Each employee of the District is advised that any District information that they obtain and possess, including information that may be stored on a personal computer, laptop, tablet, smartphone or other device may be subject to inspection and production pursuant to an applicable and valid Open Records Act request.

The official personnel file for each employee is maintained by the General Manager. No person may have access to personnel files other than those persons with a bona fide reason as determined by the General Manager. A person, other than the General Manager, having access to a personnel file may be required to sign a log included in each individual file giving name, date and purpose of access. Employees are entitled to view all materials and documents in their personnel files upon request. Employees may, upon request, add relevant job-related materials to their files, request copies of file contents and respond to any materials in their files.

4.2930 Conflict of Interest/Code of Ethics

A District's reputation for integrity is its most valuable asset and is directly related to the conduct of its officers and other employees. Therefore, employees must never use their positions with the District, or any of its customers, for private financial gain, to advance personal financial interests, to obtain favors or benefits for themselves, members of their families or any other individuals, corporations or business entities, or engage in activities, investments or associations that compete with the District, interferes with an employee's business judgment concerning the District's best interests, or exploits an employee's position with the District for personal gain.

The District adheres to the highest legal and ethical standards applicable in our business. The District's business is conducted in strict observance of both the letter and spirit of all applicable laws and the integrity of each employee is of utmost importance.

Employees of the District shall conduct their personal affairs such that their duties and responsibilities to the District are not jeopardized and/or legal questions do not arise with respect to their association or work with the District.

This policy will not be enforced to prevent employees from discussing their wages or other terms of employment.

4.301 Contact with the Media

All media inquiries regarding the District and its operations must be referred to the General Manager. The authorization to make or approve public statements on behalf of the District rests solely with the General Manager. No employees, unless specifically designated by the General Manager, are authorized to make statements on behalf of or as a representative of the District.

4.312 If You Must Leave Us

Should you decide to leave your employment with us, we ask that you provide your supervisor with as much advance written notice as possible.

The District does not provide a "letter of reference" to former employees. Generally, we will confirm upon request our employees' dates of employment, salary history, and job title.

Additionally, all resigning employees should complete a brief exit interview prior to leaving. All District property must be returned at the end of employment. Otherwise, the District may take action to recoup any replacement costs and/or seek the return of District property through appropriate legal recourse.

You should notify the District if your address changes during the calendar year in which discharge occurs so that your tax information will be sent to the proper address.

5.0 Safety in the Workplace

5.1 Each Employee's Responsibility

Safety can only be achieved through teamwork at our District. Each employee, supervisor and manager must practice safety awareness by thinking defensively, anticipating unsafe situations and reporting unsafe conditions immediately.

Please observe the following precautions:

1. Notify your supervisor of any emergency situation. If you are injured or become sick at work, no matter how slightly, you must inform your supervisor immediately.
2. Report all workplace injuries as soon as reasonably possible to your supervisor even if no medical treatment is required. It is our sincere hope that you or your coworkers are never injured.
3. The use of alcoholic beverages or illegal substances during working hours will not be tolerated. The possession of alcoholic beverages or illegal substances on the District's property is forbidden.
4. Use, adjust and repair machines and equipment only if you are trained and qualified.
5. Know the proper lifting procedures. Get help when lifting or pushing heavy objects.
6. Understand your job fully and follow instructions. If you are not sure of the safe procedure, don't guess; just ask your supervisor.
7. Know the locations, contents and use of first aid and fire-fighting equipment.
8. Wear personal protective equipment in accordance with the job you are performing.
9. Comply with OSHA standards and/or applicable state job safety and health standards as written in our safety procedures manual.

A violation of a safety precaution is in itself an unsafe act. A violation may lead to disciplinary action, up to and including discharge.

5.2 Workplace Violence

Violence by an employee or anyone else against an employee, supervisor or member of management will not be tolerated. The purpose of this policy is to minimize the potential risk of personal injuries to employees at work and to reduce the possibility of damage to District property in the event someone, for whatever reason, may be unhappy with a District decision or action by an employee or member of management.

If you receive or overhear any threatening communications from an employee or outside third party, report it to your supervisor at once. Do not engage in either physical or verbal confrontation with a potentially violent individual. If you encounter an individual who is threatening immediate harm to an employee or visitor to our premises, contact an emergency agency (such as 911) immediately.

All reports of work-related threats will be kept confidential to the extent possible, investigated and documented. Employees are expected to report and participate in an investigation of any suspected or actual cases of workplace violence and will not be subjected to disciplinary consequences for such reports or cooperation.

Violations of this policy, including your failure to report or fully cooperate in the District's investigation, may result in disciplinary action, up to and including discharge.

5.3 Workplace Searches

To protect the property and to ensure the safety of all employees, customers and the District, the District reserves the right to conduct personal searches consistent with state law, and to inspect any packages, parcels, purses, handbags, brief cases, lunch boxes or any other possessions or articles carried to and from the District's property. In addition, the District reserves the right to search any employee's office, desk, files, locker, equipment or any other area or article on our premises. In this regard, it should be noted that all offices, desks, files, lockers, equipment, etc. are the property of the District, and are issued for the use of employees only during their employment. Inspection may be conducted at any time at the discretion of the District.

Persons entering the premises who refuse to cooperate in an inspection conducted pursuant to this policy may not be permitted to enter the premises. Employees working on or entering or leaving the premises who refuse to cooperate in an inspection, as well as employees who after the inspection are believed to be in possession of stolen property or illegal substances, will be subject to disciplinary action, up to and including discharge, if upon investigation they are found to be in violation of the District's security procedures or any other District rules and regulations.

5.4 Hazard Communication

The District may use some chemicals (e.g., cleaning compounds, inks, etc.) in some of its operations. You should receive training and be familiar with the handling, use, storage and control measures relating to these substances if you will use or likely be exposed to them. Safety Data Sheets (SDS) are available for inspections in your work area. You must follow all labeling requirements.

Please consult with your supervisor prior to purchasing chemicals for the District or bringing them on to our premises. For additional information, please refer to the District's written Hazard Communication Program. If you have any questions, ask your supervisor or the safety coordinator.

5.5 Good Housekeeping

Good work habits and a neat place to work are essential for job safety and efficiency. You are expected to keep your place of work organized and materials in good order at all times. Report anything that needs repair or replacement to your supervisor.

5.6 No Weapons in the Workplace

Possession, use or sale of weapons, firearms or explosives on work premises, while operating District machinery, equipment or vehicles for work-related purposes or while engaged in District business off premises is forbidden except where expressly authorized by the District and permitted by state and local laws. This policy applies to all employees, including but not limited to, those who have a valid permit to carry a firearm.

If you are aware of violations or threats of violations of this policy, you are required to report such violations or threats of violations to your supervisor immediately.

Violations of this policy will result in disciplinary action, up to and including discharge.

5.7 Environmental Compliance

Our District adheres to all state and federal environmental protection laws. Your supervisor will inform you of the laws impacting your specific job and you will receive instruction on compliance procedures.

5.8 Political Activity

Your political beliefs, activities, and party affiliation are private. You should not be asked about your political beliefs or requested to participate or contribute to political parties or groups as a requirement for employment. You may not engage in political activities during your working hours, nor may you campaign while using District property. Any person employed with the District who seeks election to partisan public office should request accrued vacation leave or request leave without pay if the employee's campaign will interfere with the employee's job performance or work hours. The granting of leave without pay will be at the discretion of the General Manager.

5.9 Alcohol and Drug Policy

The District has established an alcohol and drug free workplace. The possession, use, manufacture, distribution or dispensing of alcohol or illegal drugs in the workplace is prohibited. The District may in its discretion require the collection and testing of samples for any job-related purposes, including:

- The testing of all new employees upon hire and as a condition of employment;
- Investigation of accidents in the workplace;
- Maintenance of safety for employees and the public at large which will involve random testing of employees who are in safety sensitive positions;
- Reasonable suspicion that an employee may be affected by the use of alcohol and drugs and that the use may adversely affect the job performance or the work environment. This includes the investigation of accidents.

A failure to immediately report an accident or to timely submit to alcohol and drug testing may result in disciplinary action at the sole discretion of the District, up to and including termination of employment.

Alcohol and Illegal Drugs

Any employee, who unlawfully possesses, uses, manufactures, distributes or dispenses alcohol or drugs, or who is determined to be in the workplace while under the influence of alcohol or drugs, which are not prescribed by a physician, shall be subject to disciplinary action, at the sole discretion of the District, up to and including dismissal. For purposes of this policy, marijuana shall be treated as an illegal drug in accordance with Federal law, despite its legality under Colorado law. As such, employees are NOT allowed to possess, use or be under the influence of marijuana, even for medicinal purposes, while in the workplace, and a positive test for marijuana in any test administered by the District as set forth above shall be deemed a violation of the policy just as it would for any other illegal substance as defined under Federal law.

Conviction of Alcohol/Drug-Related Crime

Any employee who is convicted of an alcohol/drug statute violation or alcohol/drug related crime shall notify the General Manager no later than five (5) business days after the entry of the conviction. Any employee whose position involves driving a District vehicle or privately owned vehicles on District business or other work of the District will report any conviction involving alcohol

or drugs and the operation of a motor vehicle and any drug statute violation or drug-related crime no later than five (5) business days after the entry of the conviction.

Prescription Medication

Employees who report to work impaired by prescription medication will not be allowed to work. Before returning to work, any employee who has not been allowed to work because of his/her use of prescription medication must have a written release from his/her physician.

Receipt of Employee Handbook and Employment-At-Will Statement

This is to acknowledge that I have received a copy of the Meridian Service Metropolitan District Employee Handbook and I understand that it contains information about the employment policies and practices of the District. I agree to read and comply with this Employee Handbook. I understand that the policies outlined in this Employee Handbook are management guidelines only, which in a developing business will require changes from time to time. I understand that the District retains the right to make decisions involving employment as needed in order to conduct its work in a manner that is beneficial to the employees and the District. I understand that this Employee Handbook supersedes and replaces any and all prior Employee Handbooks and any inconsistent verbal or written policy statements.

I understand that except for the policy of at-will employment, the District reserves the right to revise, delete and add to the provisions of this Employee Handbook at any time without further notice. All such revisions, deletions or additions to the Employee Handbook will be in writing and will be signed by the General Manager of the District. I understand that no oral statements or representations can change the provisions of this Employee Handbook.

I understand that this Employee Handbook is not intended to create contractual obligations with respect to any matters it covers and that the Employee Handbook does not create a contract guaranteeing that I will be employed for any specific time period.

THIS DISTRICT IS AN AT-WILL EMPLOYER. THIS MEANS THAT REGARDLESS OF ANY PROVISION IN THIS EMPLOYEE HANDBOOK, THE DISTRICT OR I MAY TERMINATE THE EMPLOYMENT RELATIONSHIP AT ANY TIME, FOR ANY REASON, WITH OR WITHOUT CAUSE OR NOTICE. NOTHING IN THIS EMPLOYEE HANDBOOK OR IN ANY DOCUMENT OR STATEMENT, WRITTEN OR ORAL, SHALL LIMIT THE RIGHT TO TERMINATE EMPLOYMENT AT-WILL. NO OFFICER, EMPLOYEE OR REPRESENTATIVE OF THE DISTRICT IS AUTHORIZED TO ENTER INTO AN AGREEMENT—EXPRESS OR IMPLIED—WITH ME OR ANY EMPLOYEE FOR EMPLOYMENT FOR A SPECIFIED PERIOD OF TIME. ANY AGREEMENT TO EMPLOYMENT FOR A SPECIFIED PERIOD OF TIME WILL BE PUT INTO WRITING AND SIGNED BY THE GENERAL MANAGER OF THE DISTRICT.

I understand that this Employee Handbook refers to current benefit plans maintained by the District and that I must refer to the actual plan documents and summary plan descriptions as these documents are controlling. I also understand that if a written contract is inconsistent with the Employee Handbook, the written contract is controlling. If I have questions regarding the content or interpretation of this Employee Handbook, I will ask my supervisor or the General Manager.

NAME _____

DATE _____

EMPLOYEE SIGNATURE _____