

BOWLES METROPOLITAN DISTRICT

8390 E. Crescent Parkway, Suite 300

Greenwood Village, CO 80111

Phone: 303-779-5710

www.bowlesmetrodistrict.org

NOTICE OF REGULAR MEETING AND AGENDA

DATE: Tuesday, June 8, 2021

TIME: 4:30 p.m.

LOCATION The Village Center
7255 Grant Ranch Blvd.
Littleton, CO 80123

<u>Board of Directors</u>	<u>Office</u>	<u>Term Expires</u>
Thomas Dougherty	President	May, 2023
Donald W. Korte	Treasurer	May, 2022
Leigh C. Chaffee	Assistant Secretary	May, 2023
Timothy LaPan	Assistant Secretary	May, 2023
Linda Lutz-Ryan	Assistant Secretary	May, 2022

I. ADMINISTRATIVE MATTERS

- A. Call to order and approval of agenda.
- B. Present disclosures of potential conflicts of interest.
- C. Confirm quorum, location of meeting and posting of meeting notice.
- D. Approval of the Minutes from the May 11, 2021 regular Board meeting (enclosure).
- E. Authorize Attorney Wayne Forman to sign stipulation on the Board’s behalf (enclosure).
- F. Public Comment.

Members of the public may express their views to the Board on matters that affect the District that are otherwise not on the agenda. Comments will be limited to three (3) minutes per person.

II. FINANCIAL MATTERS

- A. Review and approve claims in the amount of \$187,728.90 (enclosure).
- B. Review and consider approval of 2020 Audit (enclosure).
- C. Other.

III. MANAGER MATTERS

- A. Operational Updates and Action Items –
 - 1. Landscape:
 - a. Work Order Summary (to be distributed).
 - b. Irrigation Mapping.
 - c. Proposal for irrigation gate valves for \$37,653.80 (enclosure).
 - d. Proposal for Blue Heron Park planting 12' Spruce in the amount of \$2,085.00 (enclosure).
 - e. Proposal to replace trees along Grant Ranch Blvd. behind Lowes in the amount of \$10,924.00 (enclosure).
 - f. Proposal for cobble work on roundabout in Blue Heron Park in the amount of \$5,198.00 (enclosure).
 - g. Review and consider approval of Chavez Services LLC proposal to install removable bollards in the amount of \$1,400.00 (enclosure).
 - h. Sports Field Mowing.
 - 2. Davey Tree:
 - a. General Update (enclosure).
 - b. Review and consider ratifying two proposals for Sunset Park tree removal and stump grinding in the amount of \$935.00 and stump grinding based on time and materials (enclosure)
 - c. Proposal for tree removal and stump grinding near retention pond in the amount of \$1,170.00 (enclosure)
 - d. Discuss tree removal in Tract E in an amount not to exceed \$250.00 (enclosure)

- e. Discussion regarding Cottonwood tree removal on 5795 W. Berry Ave.
3. Homestead Painting:
- a. Wrought Iron Fence Update.
 - b. Fence Repair Proposals.
 - 1. 5795 W. Berry Ave. in amount of \$1,510.00 (enclosure).
 - 2. Replace school rails: \$85.00; 5660 S. Eaton gate rebuild \$600.00; 6626 W. Long Drive gate rebuild \$800.00 (enclosure)
4. Park Update:
- a. General Update.
 - 1. Discuss and consider approval of Mustang Sports Club request for extension of reservation for Blue Heron Park (enclosure).
 - b. Update on proposal to install trash cans (enclosure).
 - c. Review and ratify Chavez Services LLC proposal for additional concrete work in the amount of \$4,160.00 (enclosure).
 - d. Ratify approval of repairs to Sunset Park drainage grate (enclosure).
5. Capital Projects:
- a. Update on concrete and asphalt projects.
 - b. Review and consider approval of Chavez Services LLC proposal in the amount of TBD for additional concrete work in Hillsboro, Sunset Park, and Blue Herron Park (enclosed).
6. Signage Update:
- a. Isthmus Park Informational Signs (enclosure).
 - b. Review and consider approval of MFish Graphics proposal for park rules signs in the amount of \$238.60 (enclosure).

c. New Park Signs.

B. Other.

1. Discussion regarding pump house repairs.

IV. LEGAL MATTERS

A. Review and consider approval of the Intergovernmental Agreement by and between Bowles Metropolitan District and Grant Water and Sanitation District for removal of plantings and use of joint easement (enclosure).

B. Other

V. DIRECTOR MATTERS

A. Confirm quorum for next Board meeting – July 13, 2021 at 4:30 p.m.

VI. OTHER BUSINESS

A. Other.

VII. ADJOURNMENT

The next regular meeting is scheduled for July 13, 2021 at 4:30 p.m.

RECORD OF PROCEEDINGS

MINUTES OF A REGULAR MEETING OF
THE BOARD OF DIRECTORS OF THE
BOWLES METROPOLITAN DISTRICT (THE "DISTRICT")
HELD
MAY 11, 2021

A regular meeting of the Board of Directors of the Bowles Metropolitan District (referred to hereafter as the "Board") was convened on Tuesday, May 11, 2021, at 4:30 p.m., at The Village Center, 7255 Grant Ranch Blvd., Littleton, Colorado 80123. The meeting was open to the public.

ATTENDANCE

Directors In Attendance Were:

Thomas Dougherty, President
Donald W. Korte, Treasurer
Leigh C. Chaffee, Secretary
Timothy LaPan, Assistant Secretary
Linda Lutz-Ryan, Assistant Secretary

Also, In Attendance Were:

Anna Jones, Nic Carlson and Rebecca Gianarkis; CliftonLarsonAllen LLP ("CLA")
Paul LeFever, Grant Ranch Master HOA Manager
Rob Massengale, Justin Ketner & Johnny Jimenez; Designsapces
Derek Fox; Davey Tree (via telephone)
Nicki Simonson and Justin Meeks; Grant Water & Sanitation District ("GWSD")
Lorne McMillan; Resident at 5350 S. Jay St.
Joyce Jax; Resident at 5350 S. Jay St.
Mike McCreehy; Resident at 5796 S. Depew Circle

ADMINISTRATIVE MATTERS

Call to Order & Agenda: Director Chaffee called the meeting to order at 4:30 p.m.

The Board reviewed the Agenda for the meeting. Following discussion, upon a motion duly made by Director Chaffee, seconded by Director Korte and, upon vote, unanimously carried, the Board approved the Agenda, as amended.

Potential Conflicts of Interest: There were no conflicts.

Quorum/Confirmation of Meeting Location/Posting of Notice: Ms. Jones confirmed the presence of a quorum.

The Board entered into a discussion regarding the requirements of Section 32-1-903(1), C.R.S., concerning the location of the District's Board meeting. Following discussion, it was determined to conduct the meeting at the above-

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stated dated, time and location.

It was further noted that notice of the time, date and location was duly posted and that no objections to the location or any requests that the meeting place be changed by taxpaying electors within the District's boundaries have been received.

Public Comment: Members of the public may express their views to the Board on matters that affect the District that are otherwise not on the agenda. Comments will be limited to three (3) minutes per person.

Mr. LeFever thanked the Board for working with the residents regarding the basketball court plantings. Mr. LeFever discussed drainage that needs maintenance. He also indicated the HOA will be planting additional trees.

CONSENT AGENDA

Minutes from the April 13, 2021 Special Board Meeting: Following discussion, upon motion duly made by Director Chaffee, seconded by Director Korte and, upon vote, unanimously carried, the Board approved the April 13, 2021 Special Board Meeting Minutes, as presented.

Other: None.

FINANCIAL MATTERS

March 31, 2021 Financial Statements: Following discussion, upon a motion duly made by Director Korte, seconded by Director Lutz-Ryan and, upon vote, unanimously carried, the Board accepted the March 31, 2021 Financial Statements.

Claims in the amount of \$18,296.91: Following discussion, upon motion duly made by Director Dougherty, seconded by Director Korte, and upon vote unanimously carried, the Board approved the claims in the amount of \$18,296.91.

Other: None.

MANAGEMENT MATTERS

Operational Updates and Action Items:

Designscapes:

General Update: Mr. Massengale provided a general update to the Board.

Turf Restoration Update Mr. Massengale provided an update to the Board regarding turf restoration.

Proposal for Irrigation Gate Valves for \$37,653.80: Director LaPan reviewed this with the Board. The Board deferred this to the next meeting.

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Proposal for Basketball Area Planting in the amount of \$8,048.00:

Following discussion, upon a motion duly made by Director LaPan, seconded by Director Chafee and, upon vote, unanimously carried, the Board approved the proposal for basketball area planning in the amount of \$8,048.00.

Proposal for Blue Heron Park planting 12' Spruce in the amount of \$2,085.00:

Following discussion, this was deferred to the next meeting.

Proposal for lilacs in Tract K behind Hillsboro in the amount of \$615.00:

Following discussion, upon a motion duly made by Director LaPan, seconded by Director Dougherty and, upon vote, unanimously carried, the Board approved the proposal for lilacs in Track K behind Hillsboro in the amount of \$615.00.

Proposal for Sunset Park rock for triangular bed in the amount of \$784.00:

Following discussion, upon a motion duly made by Director LaPan, seconded by Director Dougherty and, upon vote, unanimously carried, the Board approved the proposal for Sunset Park rock for the triangular bed in an amount not to exceed \$1,000.00.

Proposal for Sunset Park Spring Snow Crabtree plantings in the amount of \$2,543.00:

This item was discussed in agenda item K.

Proposal for East Sunset Park planting in the amount of \$2,198.00:

Following discussion, upon a motion duly made by Director LaPan, seconded by Director Dougherty and, upon vote, unanimously carried, the Board approved the proposal for East Sunset Park planting in the amount of \$1,198.00.

Proposal for West Sunset Park planting Radiant Crabtree in the amount of \$1,085.00:

Following discussion, upon a motion duly made by Director LaPan, seconded by Director Korte and, upon vote, unanimously carried, the Board approved the proposal for West Sunset Park planting Radiant Crabtree, in a different location, in the amount of \$1,085.00.

Proposal for South Sunset Park planting in the amount of \$4,911.00:

Following discussion, upon a motion duly made by Director LaPan, seconded by Director Dougherty and, upon vote, unanimously carried, the Board approved the proposal for South Sunset Park planting in the amount of \$4,911.00.

Proposal for Sunset parking lot planting in the amount of \$2,521.00:

Director LaPan reviewed the island on the west side of Sunset Park.

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Following discussion, upon a motion duly made by Director LaPan, seconded by Director Dougherty and, upon vote, unanimously carried, the Board approved the proposal for Sunset parking lot planting in the amount of \$2,521.00.

Proposal for roundabout flower planting and Globe Spruce replacement in the amount of \$2,335.00: Director LaPan reviewed the proposal with the Board, noting the spruce should be Globe not Glove. Following discussion, upon a motion duly made by Director LaPan, seconded by Director Dougherty and, upon vote, unanimously carried, the Board approved the proposal for roundabout flower planting and Globe Spruce replacement in the amount of \$2,335.00.

Discuss South Sunset Park and basketball court tree removal/replacement: Following discussion, upon a motion duly made by Director LaPan, seconded by Director Chaffee and, upon vote, unanimously carried, the Board approved South Sunset Park and basketball court tree removal/replacement.

Proposed Tree Replacement for 5769 S. Depew Circle: This item was discussed under agenda item H.

Sports Field Mowing: Mr. Massengale reported this has been completed. He will try to cut an additional .5”.

Irrigation Mapping: Mr. Massengale noted that this project is ongoing.

Additional Proposals distributed at meeting:

Removal of mulch and replace with granite in Tracts E, F,G, and H \$16,545.00: Deferred to next meeting.

Removal of mulch and replace with granite in Tracts O, K and I \$33,250.00: Deferred to next meeting.

Davey Tree:

General Update: Mr. Fox provided a general update to the Board.

Proposal for removal of two damaged trees 5795 W. Berry Ave.: \$2,215 and \$4,395: Following discussion, upon a motion duly made by Director LaPan, seconded by Director Dougherty and, upon vote, unanimously carried, the Board approved the proposal for removal of two trees at 5795 W. Berry Ave in the amounts of \$,2,215 and \$2,395, with the cost to be split 50/50 with Grant Ranch Water and Sanitation District.

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Post Packet Proposals:

Proposal for Sunset Park Tree Removal \$935.00: Following discussion, upon a motion duly made by Director LaPan, seconded by Director Chaffee and, upon vote, unanimously carried, the Board approved the proposal for Sunset Park tree removal in the amount of \$935.00.

Proposal for Tree Removal and Stump Grinding in Reflections \$340.00: Following discussion, upon a motion duly made by Director LaPan, seconded by Director Chaffee and, upon vote, unanimously carried, the Board approved the proposal for tree removal and stump grinding in Reflections in the amount of \$340.00.

Homestead Painting Update:

Wrought Iron Fence Update: Mr. Carlson provided the Board with an update regarding the wrought iron fence repairs. Repairs to the wrought iron fence near Mary's Meadow will begin after soil has dried and Homestead can safely access.

Fence Repair Proposals:

5795 W. Berry Ave Option 1: \$660.00; Option 2: \$850.00: Mr. Carlson reviewed with the Board. The Board deferred this item to the next agenda.

540 S. Gray St. \$1,490.00: Mr. Carlson reviewed the proposal with the Board. Following discussion, upon a motion duly made by Director LaPan, seconded by Director Korte and, upon vote, unanimously carried, the Board approved the proposal for 5440 S. Gray Street in the amount of \$1,290.00 noting the fence color must match.

Isthmus Park \$3,290.00: Following discussion, upon a motion duly made by Director LaPan, seconded by Director Dougherty and, upon vote, unanimously carried, the Board approved the proposal for Isthmus Park in the amount of \$3,290.00, noting the fence color must match.

Invoice to Ratify: Upon a motion duly made by Director Dougherty, seconded by Director Chaffee and, upon vote, unanimously carried, the Board ratified approval of the invoice for miscellaneous fence repairs in the amount of \$500.00.

Park Update:

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General Update: Mr. Carlson gave a general update.

Park Policy Update: Mr. Carlson reviewed with the Board. Following discussion, upon a motion duly made by Director Dougherty, seconded by Director Chaffee and, upon vote, unanimously carried, the Board approved the park policy.

Trash Can and Table Replacement Update: Mr. Carlson provided a report to the Board regarding the trash cans, noting they are ordered and in route. Director LaPan requested that the trash cans be repaired in the play area near Sunset Park and to keep Pear Grove upright. Mr. Massengale indicated Designscares can make the repairs. Mustang Sports Youth Lacrosse Team requested a two-week extension for Heron Park. Following discussion, upon a motion duly made by Director Dougherty, seconded by Director Lutz-Ryan and, upon vote, unanimously carried, the Board approved the trash can repairs and two-week extension for Heron Park dependent on turf conditions.

Capital Projects:

Concrete and Asphalt Projects Update: Mr. Carlson provided an update, noting the roundabout needs to be redesigned to deter large trucks. Discussion ensued regarding options for a sign.

Signage Update:

Isthmus Park: Mr. Carlson and Director Lutz-Ryan updated the Board. Director Lutz-Ryan indicated the sign mock-ups will be ready to the next meeting. Director Dougherty asked to review the option to change the signage language from dawn to dusk.

Informational Signs: No report.

Trail Signs: No report.

Other:

Grant Water & Sanitation District Capital Improvement Projects for 2021: Ms. Simonson reported on the Poppy Hills, San Marino Promenade and SW Health Park capital improvements and the Village Center water line replacement.

Discussion Regarding pump House Repairs: Discussion ensued regarding the remote information access. CLA will review the agreement with Arapahoe Pump. It was agreed that a meeting between the Reservoir

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Board and the District Board is needed.

LEGAL MATTERS

Intergovernmental Agreement by and between Bowles Metropolitan District and Grant Water and Sanitation District for removal of plantings and use of joint easement: Director Dougherty indicated he will provide comments in advance of the Easement Committee meeting. Further discussion will ensue at the next meeting.

Director Chaffee reviewed the easement discussion with GWSD and the District held last week.

Director LaPan referenced the International Society of Arborists (ISA) as a guide to determine value, etc.

Director LaPan indicated Davey Tree could value the tress slated from moving and/or removal.

The Board asked to meet again with GWSD Board to have further discussion regarding the trees in the easement.

Other: None.

DIRECTOR MATTERS

Quorum for Next Board Meeting: The Board confirmed quorum for the next Board Meeting on June 8, 2021 at 4:30 p.m.

ADJOURNMENT

There being no further business to come before the Board at this time, upon a motion duly made by Director Chaffee, seconded by Director Dougherty and, upon vote, unanimously carried, the meeting was adjourned at 5:57 p.m.

Respectfully submitted,

By _____
Secretary for the Meeting

<p>DISTRICT COURT, WATER DIVISION 1, STATE OF COLORADO Weld County Courthouse 901 Ninth Street Greeley, Colorado 80632</p>	<p style="text-align: center;">▲ COURT USE ONLY ▲</p>
<p>CONCERNING THE APPLICATION FOR CHANGE OF WATER RIGHTS AND PLAN FOR AUGMENTATION OF GRANT PROPERTIES 1, LLLP</p> <p>IN DENVER AND JEFFERSON COUNTIES, COLORADO</p>	
<p>CARLSON, HAMMOND & PADDOCK, L.L.C. William A. Paddock, Reg. No. 9478 Mason H. Brown, Reg. No. 44831 1900 Grant Street, Suite 1200 Denver, Colorado 80203 Phone Number: (303) 861-9000 Fax Number: (303) 861-9026 Email: bpaddock@chp-law.com mbrown@chp-law.com</p> <p>BROWNSTEIN HYATT FARBER SCHRECK, LLP Wayne F. Forman, Reg. No. 14082 Michael P. Smith, Reg. No. 48730 410 Seventeenth Street, Suite 2200 Denver, Colorado 80202 Telephone: 303.223.1100 Email: wforman@bhfs.com msmith@bhfs.com</p>	<p>Case Number: 19CW3249</p> <p>Division: 1 Ctrm:</p>
<p style="text-align: center;">STIPULATION BETWEEN APPLICANT GRANT PROPERTIES 1, LLLP AND OPPOSER BOWLES METROPOLITAN DISTRICT</p>	

Applicant, Grant Properties 1, LLLP (“Applicant”), and Opposer, Bowles Metropolitan District (“Bowles”), by and through their undersigned attorneys, hereby stipulate and agree as follows:

1. Bowles hereby consents to the entry of a decree in the form of the proposed Findings of Fact, Conclusions of Law, and Decree of the Water Court dated February 5, 2021 (hereinafter “Proposed Decree”), a copy of which is attached hereto as Exhibit 1. Bowles will not object to the entry of any modified form of the Proposed Decree ultimately entered by the Water

Judge so long as its terms and conditions are no less restrictive on Applicant and no less protective of Bowles than those contained in the Proposed Decree.

2. Bowles remains a party to these proceedings and shall be provided with a copy of all filings and additional proposed decrees for the purpose of ensuring that any final decree entered in this matter is consistent with the Proposed Decree and the terms of this stipulation.

3. The parties hereto will bear their own costs and attorney fees.

4. This Stipulation is entered into by way of compromise and settlement of this litigation. Nothing contained in the Proposed Decree will bind either Applicant or Bowles in any proceeding other than the current proceeding and any subsequent proceeding involving the same rights adjudicated herein.

5. This Stipulation binds and benefits the parties hereto, their successors and assigns. This Stipulation, when approved by the Court, will be enforceable as an agreement between the parties or as an Order of the Court.

6. The signatories hereto warrant that they are authorized to bind their clients to the terms of this Stipulation.

7. The parties desire that the Court enter an order approving this Stipulation and Applicants agree to file a motion requesting such approval.

Dated this _____ day of April, 2021.

**CARLSON, HAMMOND & PADDOCK,
L.L.C.**

**BROWNSTEIN HYATT FARBER
SCHRECK, LLP**

By: _____
William A. Paddock
Mason H. Brown
**ATTORNEYS FOR GRANT
PROPERTIES I, LLLP**

By: _____
Wayne F. Forman
Michael P. Smith
**ATTORNEYS FOR BOWLES
METROPOLITAN DISTRICT**

DISTRICT COURT, WATER DIVISION 1, STATE OF COLORADO Weld County Courthouse 901 Ninth Street Greeley, Colorado 80632	<p style="text-align: center;"><i>This Proposed Decree is a Statement made in Settlement Negotiations within the Ambit of CRE 408</i></p> <p style="text-align: center;">▲ COURT USE ONLY ▲</p>
<p>CONCERNING THE APPLICATION FOR CHANGE OF WATER RIGHTS AND PLAN FOR AUGMENTATION OF GRANT PROPERTIES 1, LLLP</p> <p>IN DENVER AND JEFFERSON COUNTIES, COLORADO</p>	<p>Case Number: 19CW3249</p> <p>Div.: CtRm:</p>
<p>FINDING OF FACT, CONCLUSIONS OF LAW, AND RULING OF THE WATER REFEREE</p>	

This matter comes before the Court upon the Application of Grant Properties I, LLLP (“Grant Properties” or “Applicant”), for a change of water right and approval of a plan for augmentation. Having reviewed the files and otherwise being fully advised in the premises, the Water Referee hereby enters the following Findings of Fact, Conclusions of Law, and Ruling of the Water Referee.

FINDINGS OF FACT

I. Procedural Background

1. Name, Address, and Telephone Number of Applicant:

Grant Properties I, LLLP
 c/o Ms. Judith C. Simonson
 Simonson & Associates, Inc.
 P.O. Box 2830
 Evergreen, CO 80437-2830
 (303) 674-3379

2. Application: The Application in this case was filed on December 30, 2019, and was referred to the Water Referee for Water Division No. 1. State of Colorado, by the Water Judge of said court pursuant to §37-92-203(7), C.R.S.

3. Notice and Jurisdiction: Timely and adequate notice of the pendency of these proceedings has been given in the manner required by law. The Application was fully described in the

Resume of Water Court Applications published by the Water Clerk of Water Division No. 1 pursuant to C.R.S. §37-92-302(3). Publication of the application was properly made in newspapers with circulation in Denver and Jefferson Counties and Notice of Proof of Publication filed with the Court on February 11, 2020. The land and water rights involved in this case are not included within the boundaries of any designated groundwater basin. Pursuant to the provisions of the Water Right Determination and Administration Act, C.R.S. § 37-92-101, *et seq.*, including, but not limited to, C.R.S. §§ 37-92-203, 37-92-302, and 37-92-303(1), the Court has jurisdiction over the subject matter of the Application and over all persons who have standing to appear as parties whether they have appeared or not.

4. Statements of Opposition: Following full compliance with all notice and publication requirements of the Water Right Determination and Administration Act, C.R.S. § 37-92-101, *et seq.*, timely Statements of Opposition were filed to the above-captioned Application by the following parties: Aggregate Industries – West Central Region, Inc., Bowles Metropolitan District, City and County of Denver acting by and through its Board of Water Commissioners (“Denver Water”), City of Englewood, City of Lakewood, Genesee Water and Sanitation District, State Engineer and Division No. 1 Engineer, and the Town of Morrison.

5. Summary of Consultation: On March 24, 2020, the Water Referee entered an order waiving the consultation requirement because the State Engineer and Division Engineer for Water Division No. 1 filed a statement of opposition in the case.

6. Stipulations: Applicant entered stipulations with the following Opposers pursuant to which the Opposers consented to entry of a decree in the case:

6.1. Aggregate Industries – West Central Region, Inc., stipulated to a draft of this ruling on _____ and this Court approved said stipulation on _____.

6.2. Bowles Metropolitan District stipulated to a draft of this ruling on _____ and this Court approved said stipulation on _____.

6.3. Denver Water stipulated to a draft of this ruling on _____ and this Court approved said stipulation on _____.

6.4. City of Englewood stipulated to a draft of this ruling on _____ and this Court approved said stipulation on _____.

6.5. City of Lakewood stipulated to a draft of this ruling on _____ and this Court approved said stipulation on _____.

6.6. Genesee Water and Sanitation District stipulated to a draft of this ruling on _____ and this Court approved said stipulation on _____.

6.7. State Engineer and Division No. 1 Engineer stipulated to a draft of this ruling on _____ and this Court approved said stipulation on _____.

6.8. Town of Morrison stipulated to a draft of this ruling on _____ and this Court approved said stipulation on _____.

II. Overview of Application

7. Grant Properties, owns and operates the Raccoon Creek Golf Course (Golf Course) in Littleton, Colorado, located just south of Bowles Reservoir No. 1. The Golf Course has six ponds located on the channel of Coon Creek (also sometimes called Raccoon Creek), which is tributary to Dutch Creek and the South Platte River. Evaporation that occurs from the ponds creates a depletion to stream flow that would not occur absent the ponds. By this application, Applicant seeks to change the use of the water rights represented by 20 shares of the Joseph W. Bowles Reservoir Company to add augmentation use. Applicant also seeks approval of a plan for augmentation to use its changed shares to replace out-of-priority depletions caused by evaporation of water from Ponds 1-6. Under the plan for augmentation the changed water rights, after release from Bowles Reservoir No. 1, may be stored in J.B. Grant Reservoir C and J.B. Grant Reservoir B located on the Golf Course for subsequent delivery to Coon Creek.

III. Change of Water Right

8. Decreed Water Right for which change is sought: 20 shares of the Joseph W. Bowles Reservoir Company (“Bowles Reservoir Company”).

8.1. Name of Structures: Bowles Reservoirs, Arnett Ditch, Harriman Ditch

8.2. Date of Original Decree: The original decretal information for the Bowles Reservoir Water Storage Rights is found in Table 1 Below:

Table 1 -

Name	Case Number	Court	Adjudication Date	Appropriation Date	Decreed Amount		Source
					Rate (c.f.s.)	Volume (af)	
Bowles Reservoirs	CA6832	Arapahoe	2/4/1884	5/10/1876	11.06	-	Bear Creek
				5/15/1880	15.75	-	
Bowles Reservoir No. 1	CA91471	Denver	9/24/1935	3/9/1883	33.19	-	Bear Creek / Turkey Creek
				3/9/1883	-	363	
				5/10/1876	-	2,110	
Total:*					60	2,473	

* The decree entered in CA91471 granted an enlargement to the Bowles Reservoir No. 1 of 363 acre-feet (AF) to 2,473 AF total and specified that diversions through the Harriman Ditch into the Bowles Reservoir No. 1 must not exceed 60 c.f.s.

8.3. Legal Description of Structures:

8.3.1. Bowles Reservoirs: The Decree in Case No. CA6832 finds the Bowles Reservoirs are a group of 4 interconnected reservoirs (including Bowles Reservoir No. 1) described as follows:

That one of said reservoirs is located on a portion of the S. ½ of Section 11, the N. ½ of Section 14, and the W. ½ of Section 13, Township 5 S. of Range 69 W, and it covers a surface of 160 acres. And the Other three are located on the S. half of Section 18, Township 5, S. of Range 68 W. in Arapahoe county; the first being in Jefferson County.

8.3.2. Bowles Reservoir No. 1: The Decree in Case No. CA91471 describes, Bowles Reservoir No. 1 as located on the northwest quarter of Section 13, the north half of Section 14, and the south half of Section 11, in Township 5 South, Range 69 West.

8.3.3. Arnett/Harriman Ditch (“Harriman Ditch”): The decreed points of diversion for the Subject Water Rights are the headgates of the Arnett/Harriman Ditch (“Harriman Ditch”), which divert from Bear Creek and its tributaries near the eastern edge of the Town of Morrison. The decree in CA 91471 describes its headgates as follows:

It has two headgates on Bear Creek, one just below the Town of Morrison on the south bank of said stream in the northeast quarter of the northeast quarter of Section 2, Township 5 South, Range 70 West, in Jefferson County Colorado, at a point which is about 450 feet east of the west line of said northeast quarter of the northeast quarter; the other, a pipeline heading on the south bank of said of said stream about 2700 feet up stream from the first mentioned headgate. Said ditch also has a headgate on Turkey Creek, located on the south bank of said stream in the northwest quarter of the northwest quarter of Section 7, Township 5 South, Range 69 West, in said Jefferson County, at a point near the northwest corner of said section.

8.3.3.1. The Harriman Ditch is operated by Denver Water and the Bowles Reservoir Company water rights are carried in this ditch pursuant to a carriage agreement to a point near Harriman Lake, where the water is delivered into the Bowles Lateral, which then conveys the water into Bowles Reservoir No. 1 (*see Exhibit 1*).

8.4. Decreed Source of Water: Bear Creek and Turkey Creek

8.5. Appropriation Dates: See Table 1 above.

8.6. Amount: See Table 1 above.

8.7. Decreed Uses: The original decreed use was irrigation.

9. Amount of Water that Applicant Intends to Change: The water rights represented by 20 of Applicant's shares of the Bowles Reservoir Company. The Bowles Reservoir Company is a mutual reservoir company that has 424.26 outstanding shares. Twenty shares ("Subject Shares") represent a pro rata interest of about 4.7% in the water storage rights described above.

10. Historical Use: The Application seeks to quantify the historical consumptive use of the Subject Shares. The water storage rights represented by the Subject Shares were used in conjunction with the water available to an additional 97.5 Bowles Reservoir Company shares that were used for irrigation on the May Farm. The May Farm became a part of the Grant Ranch in 1944. The water storage rights represented by the Subject Shares has been used on the May Farm since at least 1915. **Exhibit 2** depicts the location of the May Farm, which is located immediately south and southeast of Bowles Reservoir No. 1 and include most of Section 13 and portions of the North ½ of Section 14 in Township 5 South, Range 69 West. With respect to the historical use of the water diverted and delivered to the Subject Shares, the Court makes the following findings of fact:

10.1. Study Period: Applicant used a 45-year study period of 1950 through 1994 to calculate the historical use of the Subject Shares for irrigation on the May Farm. The study period is representative of wet, average, and dry years, as required by §37-92-305(3)(d), C.R.S., and is reliable for the purpose of quantifying the historical use of the Subject Shares.

10.2. Historical Irrigated Acreage: Applicant determined the historically irrigated acreage of the May Farm from interviews with current owners and irrigators and from review of aerial photography and satellite imagery. Applicant determined that from 1950 to 1985, the Subject Shares were part of the water available to 117.5 shares in the Bowles Reservoir Company used to irrigate an average of 496.3 acres on the May Farm. During this period, 14% of this acreage was typically fallowed and the remaining 86% (426.8 acres) was irrigated. From 1986 to 1994, 496.3 acres were irrigated. Subsequent to the Study Period, the May Farm was largely converted into a residential development that is served by a municipal water supplier.

10.3. Historical Cropping Patterns: Applicant determined the historical cropping pattern for the May Farm from interviews with a previous irrigator of the farm and review of farm records. From 1950 to 1985, the crops grown on the May Farm included 34% alfalfa, 29% grains, and 37% pasture grass, and from 1985 to 1994, 90% pasture grass and 10% alfalfa.

10.4. Irrigation Sources: The 20 Subject Shares were a part of 117.5 Bowles Reservoir Company shares used for irrigation of the May Farm, along with 30 shares of the Harriman Ditch Company. The 30 Harriman Ditch Company shares were used as the primary water source when water was available. The Harriman Ditch Company shares were typically insufficient to meet the crop's irrigation water demand, and 117.5 Bowles Reservoir Company shares were used as a

supplemental supply, but still did not provide a full water supply to the May Farm. No shares in the Harriman Ditch Company are being changed in this Decree.

10.5. Historical Diversions/Reservoir Releases and Farm Headgate Delivery: Over the study period, the average annual pro-rata delivery from the reservoir attributable to 117.5 Bowles Reservoir Company shares was 178.9 acre-feet per year. The pro rata interest associated with 20 shares is therefore 30.5 acre-feet per year on average (or 1.52 acre-feet per share). Due to the close proximity of Bowles Reservoir No. 1 to the May Farm, the amount of water released from the reservoir for delivery to the May Farm is considered to be the amount of the farm headgate delivery.

10.6. Average Annual Historical Consumptive Use: Because the May Farm was historically water short, the consumptive use from both water supplies used on the May Farm was limited by the supply of water, not by the crop demand. Therefore, the portion of consumptive use attributable to each source of water is proportional to the monthly farm headgate deliveries from the two irrigation sources to the May Farm. Scaling the total consumptive use on the May Farm between its two sources of irrigation supply results in an average historical consumptive use attributable to 117.5 Bowles Reservoir Company shares of 108.5 acre-feet per year, or 18.5 acre-feet per year for the Subject Shares, which is 0.92 acre-feet per share.

10.7. Historical Return Flows Associated with the Subject Shares: Irrigation of the May Farm with the Subject Shares generated both surface and subsurface return flows to Coon Creek. The average annual amount of return flows generated from use of the Subject Shares on the May Farm is 12.0 AF/year. Of this amount, 40% of the return flows (4.8 AF per year) return to the stream system as surface return flows and 60% (7.2 AF per year) return as subsurface return flows. Historically, return flows from the May Farm accrued to Coon Creek in the reach approximately described as the point where Coon Creek crosses the eastern boundary of the NW $\frac{1}{4}$ of the SW $\frac{1}{4}$ of Section 14 Township 5 South, Range 69 West to the point where Coon Creek crosses the east boundary of the NW $\frac{1}{4}$ of Section 24, Township 5 South, Range 69 West. Applicant will maintain the historical surface and subsurface return flows as described in paragraph 12.3 below.

11. Proposed Change: Applicant seeks to change the type of use of the Subject Shares by adding to the decreed use of irrigation, use for augmentation purposes. The Subject Shares will continue to be diverted from Bear Creek and/or Turkey Creek into the Harriman Ditch and stored in Bowles Reservoir No. 1 as has occurred historically prior to any use by the Applicant. Likewise, Applicant will continue to take delivery of the Subject Shares from Bowles Reservoir No. 1. Applicant will deliver to Coon Creek both the historical consumptive use portion of the Subject Shares needed to replace evaporative depletions from Golf Course Ponds 1-6 and the corresponding historical return flow obligation. The deliveries will be made through one or more of the following three structures, which are also depicted on **Exhibit 3**:

11.1. J.B. Grant Reservoir B Outlet to Pond 4: Pond 4 is located on Coon Creek in the SW $\frac{1}{4}$ of the SE $\frac{1}{4}$ of Section 14, Township 6 South, Range 69 West of the 6th P.M. in Jefferson County. Water is delivered from Bowles Reservoir No. 1 to J.B. Grant Reservoir C by use of a pump and pipeline; then from J.B. Grant Reservoir C to J.B. Grant Reservoir B by use of a pipeline; then from J.B. Grant Reservoir B to Pond 4 by use of a pipeline.

11.2. J.B. Grant Reservoir C Outlet to Coon Creek: In addition to its outlet to J.B. Grant Reservoir B, J.B. Grant Reservoir C may release water via a yet-to-be-constructed pipeline that will deliver water to Coon Creek in the SW $\frac{1}{4}$ of the SE $\frac{1}{4}$ of Section 13, Township 6 South, Range 69 West of the 6th P.M. in Jefferson County.

11.3. Johnson Feeder Ditch: The Johnson Feeder Ditch is a delivery lateral operated by the Bowles Reservoir Company. The Johnson Feeder Ditch may deliver water directly to Coon Creek immediately downstream of Pond No. 1 in the NW $\frac{1}{4}$ of the SW $\frac{1}{4}$ of Section 14, Township 6 South, Range 69 West of the 6th P.M. in Denver County.

12. Terms and Conditions on the Change of the Subject Shares:

12.1. Diversion and Release of Water Available to the Subject Shares: The water stored in Bowles Reservoir No. 1 associated with the Subject Shares shall continue to be diverted at the Harriman Ditch by the Bowles Reservoir Company and delivered to storage in Bowles Reservoir No. 1. Because there is no change in the diversion location or timing of delivery into Bowles Reservoir No. 1, there will be no change in the historical ditch loss in the Harriman Ditch. Applicant may take delivery from Bowles Reservoir No. 1 of all or a portion of the water allocated by the Bowles Reservoir Company to the Subject Shares, up to the maximum annual amount described in paragraph 12.4. Applicant will request release of the water allocated to the Subject Shares as necessary to replace the evaporative depletions from the Golf Course Ponds (described in Table 3 below) and to maintain the historical return flows obligations described below.

12.2. Storage of the Subject Shares in J.B. Grant Reservoir C and/or J.B. Grant Reservoir B: J.B. Grant Reservoir C and J.B. Grant Reservoir B are located on the Raccoon Creek Golf Course immediately south of Bowles Reservoir No. 1. J.B. Grant Reservoir C is located in the E $\frac{1}{2}$ of Section 14, Township 5 South, Range 69 West and J.B. Grant Reservoir B is located in the S $\frac{1}{2}$ of Section 14, Township 5 South, Range 69 West. After initial storage in Bowles Reservoir No. 1, Applicant may store in J.B. Grant Reservoir C and J.B. Grant Reservoir B the portion of the Subject Shares needed for replacing both evaporative depletions from Golf Course Pond 1-6 and historical return flow obligations, all subject to the terms and conditions in paragraph 18 below.

12.3. Return Flow Obligations: Historically, return flows generated from irrigation of the May Farm accrued to Coon Creek in the area described in paragraph 10.7. Applicant shall maintain historical irrigation return flows by making releases to Coon Creek from any of the structures listed in paragraph 11.1 through 11.3 as further described below (or by making release

of water made available pursuant to paragraph 16.2 below) anytime there is a downstream calling water right. Regardless of the structures used to make releases, Applicant will measure the water delivered for return flow replacement. So long as all of the required historical irrigation return flows are maintained, Applicant can use and fully consume the historical consumptive use portion the Subject Shares for the augmentation uses described herein.

12.3.1. Surface Return Flows: The historical annual average surface return flows attributed to the 20 Subject Shares was 4.8 AF (0.24 AF per share), which is equal to 15.8% of the historical delivery of the Subject Shares (30.4 AF; 1.52 AF per share) on an average annual basis. The amount of surface return flow that Applicant must deliver to Coon Creek is shown in **Table 2** below.

Table 2 – Surface Return Flow Obligations (AF)

	May	June	July	August	September	October
Surface Return Flows	0.43	0.57	1.66	0.87	0.59	0.67

12.3.2. Subsurface Return Flows: The historical average subsurface return flows attributed to the 20 Subject Shares was 7.2 AF (0.36 AF per share), which is 23.7% of the historical delivery of the Subject Shares (30.4 AF, 1.52 AF per share) on an average annual basis. Subsurface return flows accrued to Coon Creek at a nearly constant rate through the groundwater system. Due to the time required for return flows to reach Coon Creek, the average of the three prior years' (April 1 to March 31) deliveries of the Subject Shares will be used to determine Applicant's subsurface return flow obligation for the following plan year (April 1 to March 31). Applicant will calculate the amount of subsurface return flows owed to the stream by multiplying the average of the three prior years' deliveries of the Subject Shares by 23.7% and distributing that amount equally to all months for the following plan year.

12.4. Continued Irrigation Use: Use of the Subject Shares pursuant to this decree shall be subject to the volumetric limitation described in paragraph 12.5. Applicant will track the amount of water from the Subject Shares needed for augmentation use throughout the year. For each Subject Share's 0.92 acre-feet of consumptive use credit (or fraction thereof) not needed for replacement under the augmentation plan decreed herein, one of the Subject Shares (or fraction thereof) will be available for irrigation during the remainder of the current year, subject to the volumetric limitation described in paragraph 12.5. In the event that less than 1.52 acre-feet per share is available to the Applicant, the calculations described above shall be adjusted to use the actual reservoir allocation in place of the 1.52 acre-foot per share multiplied by 61% to determine consumptive use available per Subject Share.

12.5. Volumetric Limitations: Applicant will take delivery from Bowles Reservoir of no more than 1.52 acre-feet per Subject Share per year (April through March). Delivery of the Subject Shares occurs and shall be measured at the release from Bowles Reservoir No. 1 to the Applicant.

12.6. Dry-Up: The irrigation of the May Farm was consistently water-short. Also, the majority of the historically irrigated lands have been converted to residential development and have been removed from agricultural irrigation. The exceptions include the portion where the Raccoon Creek Golf Course exists, and several small public areas irrigated by the Bowles Metropolitan District. The 75 acres of dry-up on the May Farm allocated to the Subject Shares and the approximately 289 acres of dry-up on the May Farm associated with the 68.13 shares in the Bowles Reservoir Company that were changed in Case No. 11CW294 is shown on the map attached as **Exhibit 4**.

IV. Plan for Augmentation

13. Plan for Augmentation: The purpose of the plan for augmentation described in this decree is to replace out-of-priority depletions to Coon Creek resulting from evaporation from the six on-channel Golf Course Ponds located on the Raccoon Creek Golf Course.

14. Names of Structures to be Augmented: Raccoon Creek Golf Course Ponds No. 1-6

14.1. Decree: N/A

14.2. Appropriation Date: N/A

14.3. Amount: See Table 3 below.

14.4. Source: Coon Creek

14.5. Location: See Table 3 below.

Table 3 – Pond Location

Name	Location		Surface Area (acres)	Maximum Annual Depletion* (AF)
	PLSS (T5S, R69W, 6 th PM)	UTM (Meters Easting, Northing)		
Pond 1	NW ¹ / ₄ SW ¹ / ₄ Sec.14	492288, 4385060	1.6	3.8
Pond 2	NW ¹ / ₄ SW ¹ / ₄ Sec.14	492541, 4384890	0.5	1.2
Pond 3	SE ¹ / ₄ SW ¹ / ₄ Sec.14	492825, 4384830	1.1	2.6
Pond 4	SW ¹ / ₄ SE ¹ / ₄ Sec.14	492962, 4384760	1.9	4.5
Pond 5	SW ¹ / ₄ SW ¹ / ₄ Sec.13	494099, 4384560	1.5	3.6
Pond 6	SE ¹ / ₄ SW ¹ / ₄ Sec.13	494210, 4384530	0.6	1.4
TOTAL:			7.2	17.1

*Depletion amount will be reduced for days with ice cover pursuant to Paragraph 15.

15. Calculation of Depletions: The total surface area for Ponds 1-6 does not fluctuate throughout the year. Ponds 1, 2, 3, 5, and 6 are maintained full. Pond 4 is used as a forebay for the Golf Course irrigation system. Water levels fluctuate slightly in Pond 4, but because the pond sides are nearly vertical, there is negligible change in surface area at different water levels. The monthly net evaporation for the Golf Course Ponds is listed in Table 4 below.

Table 4 – Monthly Net Evaporation (AF)

Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Total
0.5	0.4	0.5	0.5	0.7	1.4	1.7	2.8	2.9	2.7	1.9	1.2	17.1

Applicant shall calculate the daily depletion from net evaporation losses as the amount in Table 4 divided by the number of days in the month. The amount to be replaced shall be reduced for days without a downstream enforceable call and for days when the surface of the ponds is observed to be covered or partially covered by ice. Any reduction in the amount to be replaced based on an ice-cover observation shall be calculated on a pond-by-pond basis. No evaporation losses occur on days when the entire surface area of all the ponds is ice covered. Applicant may reduce the replacement amounts referenced in Table 4 by the percentage of the total surface area of the ponds that is ice-covered. If Applicant chooses to claim a reduction in evaporation replacement due to ice-cover, Applicant shall do the following for each day ice-cover is claimed: (1) document the water surface areas of the Ponds that are ice-covered and not ice-covered by visual observation; (2) based on that information, approximate the amount of water surface area of the Ponds that is not ice-covered on that day; (3) the monthly net evaporation rate shown in Table 4 shall be divided by the number of days in the month and then multiplied by the area of the pond that is not ice-covered; and (4) that product will be the amount of reduced evaporation that will be included in the accounting under net evaporation for that day.

15.1. Decrease in Pond Size: The values in Table 4 shall be modified proportionally for any permanent decrease in pond size. Likewise, the number of Subject Shares needed to replace evaporative depletions under the augmentation plan decreed herein shall be reduced in proportion to the permanent decrease in pond size. Each Subject Share, or portion thereof, no longer needed for the augmentation plan herein shall have no further obligations under this decree. Applicant shall provide notice to the Court, Division Engineer and Opposers of any permanent decrease in pond size which shall include: (1) a report documenting the permanent decrease in pond size; and (2) revised Tables 2, 3 and 4 that incorporate the decrease in pond size and resulting reduction in surface return flow obligations and monthly net evaporation for the Ponds (“Notice”). If any party wishes to object to the decrease in pond size, a written objection shall be filed with the Court within thirty-five (35) days after the date the Notice was served by the Applicant. If no objection is filed, the Applicant may calculate its depletions using the modified tables included in the Notice. If an objection is filed, Applicant may not use the revised tables until the Court has resolved the objection. Where an objection has been filed, the Court shall promptly schedule a hearing to resolve the objection. The Court retains jurisdiction to resolve objections to the decrease in pond size and resulting reduction in monthly net evaporation for the Ponds under this paragraph.

16. Water Rights to be Used for Augmentation:

16.1. Changed Water Rights: Water available to the Applicant under the Subject Shares described above.

16.2. Additional and Alternative Sources: Water from additional and alternative sources may be used for augmentation in this plan for augmentation if such sources are decreed or lawfully available for such use or are part of a substitute water supply plan approved by the State Engineer pursuant to § 37-92-308, C.R.S., and/or successor statutes. The following subparagraphs sets forth the procedures under which these sources may be used in this plan for augmentation. These procedures are adequate to prevent injury to other water rights that might otherwise result from the addition of these sources to this plan for augmentation.

16.2.1. Additional Water Rights Separately Decreed or Lawfully Available for Augmentation Use: If a water right is decreed or lawfully available for augmentation use and not already approved for such use under this decree, the Applicant shall serve at least thirty five (35) days advance written Notice of Use of Water Right for Augmentation on the Court, the Division Engineer and all opposers herein, which shall describe: (1) the water right by name and decree, if any; (2) the annual and monthly amount of water available to the Applicant from the water right; (3) the location or locations at which the water will be delivered to the stream; (4) evidence that the claimed amount of water will not be used by another person; and (5) the manner in which the Applicant will account for use of the water. If any party wishes to object to the addition of the noticed water rights to the plan for augmentation, a written objection shall be filed with the Court within thirty-five (35) days after the date the Notice was served by the Applicant. If no objection is filed, the Applicant may use the noticed water rights in the plan for augmentation in accordance with the Notice of Use. If an objection is filed, Applicant may not use the noticed water rights in the plan for augmentation until the Court has determined whether and under what terms and conditions the water rights may be used in the plan. Where an objection has been filed, the Court shall promptly schedule a hearing to determine whether and under what terms and conditions the water right may be used in the plan for augmentation. If the Notice requests temporary use of the noticed water rights in the plan for augmentation for a period not to exceed one year, then the Court shall grant an expedited hearing. The Court retains jurisdiction to resolve objections to the addition of additional and alternative sources of augmentation water under this paragraph.

16.2.2. Additional Water Rights - Temporary Administrative Approval: If a water right is not decreed or otherwise lawfully available for augmentation use, and Colorado statutes or other governing authority provide a mechanism for using such water right without the need of a decree or well permit, Applicant shall provide written notice to the opposers herein of its request for approval of the State Engineer pursuant to § 37-92-308, C.R.S., and/or successor statutes. Such notice shall be in addition to any notice required by the applicable statute. Applicant may use such water rights in this plan for augmentation upon the State Engineer's

approval of the underlying administrative application for the term of such approval, unless such approval is reversed or modified on appeal or under retained jurisdiction.

17. Complete Statement of Plan for Augmentation: Under this plan for augmentation, Applicant will account for the depletions caused by evaporation from the Golf Course Ponds on a daily basis. Applicant will release augmentation water as described in paragraph 31 below. The releases will be made at any one or a combination of the points described in paragraphs 11.1 - 11.3 above, or such other location as may be approved for an additional source under paragraph 16.2. Applicant shall have no obligation to replace depletions when there is no enforceable downstream call on Coon Creek, Dutch Creek, or the South Platte River.

17.1. Applicant will deliver the Subject Shares to Coon Creek through the structures described in paragraphs 11.1 - 11.3, or via other sources pursuant to paragraph 16.2 above. Under normal operating conditions, Applicant will deliver both the consumptive use portion needed to offset evaporative depletions from Golf Course Ponds 1-6 as well as historical return flows through the Bowles Reservoir No. 1 pump station to and through Grant Reservoir C, Grant Reservoir B, and into Pond 4, from which the water will be released to Coon Creek. Because the Bowles Reservoir pump station does not operate during months susceptible to freezing (typically November through March), Applicant will store in Grant Reservoir C or Grant Reservoir B a sufficient amount of water from the Subject Shares needed to offset the winter evaporative depletions and return flow obligations for release to Coon Creek in the winter months.

17.2. Applicant shall promptly bypass and/or release all out-of-priority inflow to the Golf Course Ponds by use of temporary pipes, pumps, or other means during times when Applicant does not have sufficient augmentation water to offset the evaporative depletions from the Golf Course Ponds as required by this plan for Augmentation.

18. Terms and Conditions Regarding Storage of the Subject Shares:

18.1. Prior to November 1 each year, Applicant will store the Winter Amount of the Subject Shares in Grant Reservoir C or Grant Reservoir B to replace evaporative depletions from Golf Course Ponds 1-6 as well as historical return flows during the non-irrigation season. The Winter Amount of the Subject Shares is computed by summing the November through March evaporative depletions, assuming a continuous downstream call and ice-free conditions, groundwater return flow obligations, and an additional 15% of the November through March replacement amount to account for winter evaporation. This amount is sufficient to make all required replacements and offset evaporative losses that occur while the water is stored in Grant Reservoirs C and B.

18.2. When the storage rights for Grant Reservoir C and Grant Reservoir B begin to fill in the spring, any of the Subject Shares (including Winter Amount) remaining in storage in Grant Reservoir C or Grant Reservoir B shall count towards the one annual fill of those water storage rights.

18.3. Any of the Subject Shares (including Winter Amount) stored in Grant Reservoir C and Grant Reservoir B shall not count against the one annual fill of Bowles Reservoir No. 1.

18.4. Any unused portion of the share allocation from the Subject Shares remaining in Bowles Reservoir No. 1 on November 1 shall be considered unallocated water, and shall count against the first fill of the reservoir.

CONCLUSIONS OF LAW

19. Incorporation of Findings of Fact. The foregoing Findings of Fact are incorporated herein to the extent they constitute conclusions of law.

20. Jurisdiction. This application was filed with the Water Court pursuant to § 37-92 302(1)(a), C.R.S. The Court has jurisdiction over the subject matter of this application and over all persons and water rights affected hereby, whether they have appeared or not.

21. Notice. Timely and adequate notice of this proceeding was given in the manner required by law.

22. Burden of Proof. The Applicant has complied with all requirements and met all standards and burdens of proof and is therefore entitled to a decree confirming and approving the changes of water rights and plan for augmentation described herein, subject to the terms and conditions of this decree.

23. Approval of Plan for Augmentation. The plan for augmentation decreed herein meets all legal requirements for approval. The plan for augmentation described herein is contemplated by law and satisfies the requirements of C.R.S. § 37-92-101, *et seq.*, including but not limited to C.R.S. §§ 37-92-103, 302, 304(6), 305(3), 305(5), and 305(8).

24. Administrable. This decree is administrable by the water officials of the State of Colorado.

25. Quality of Augmentation Supplies: The augmentation supplies shall be of a quality and quantity so as to meet the requirements for which the water of senior appropriators has normally been used, and such substituted water shall be accepted by senior appropriators in substitution for water derived by the exercise of their decreed rights pursuant to C.R.S. § 37-92-305(5).

26. No Injury. The changes of water rights and plan for augmentation approved herein, if exercised and administered in accordance with the terms and conditions of this decree, will not cause injury to any owner of or person entitled to use water under any vested water right or decreed conditional water right.

RULING OF THE REFEREE

27. Incorporation of Findings of Fact and Conclusions of Law. The foregoing Findings of Fact and Conclusions of Law are incorporated herein by this reference as if set forth fully herein.

28. Approval of Changes of Water Rights. The changes of water rights described herein are approved, subject to the terms and conditions of this decree.

29. Approval of Plan for Augmentation. The plan for augmentation described herein is approved, subject to the terms and conditions of this decree.

30. Curtailement. Pursuant to § 37-92-305(8)(c), C.R.S., the State Engineer shall curtail all out-of-priority diversions, the depletions from which are not so replaced as to prevent injury to vested water rights and decreed conditional water rights.

31. Measuring Devices. In addition to the measuring devices expressly required by this decree, Applicant shall install and maintain such additional meters, gauges and other measuring and recording devices as are reasonably determined by the Division Engineer to be necessary for the proper administration and operation of this decree.

32. Replacement: Applicant shall release water to replace depletions from evaporation losses or its return flow obligations monthly during November through March and biweekly during the period of April through October, unless the water commissioner determines aggregation of releases over a longer period is appropriate.

33. Transit Loss. The Division Engineer or the Water Commissioner shall assess transit losses as necessary where the Applicant is using an unlined ditch, open channel, or a natural stream channel to transport water for the purposes of this decree. Transit losses shall be based on the distances measured from the location(s) at which water is introduced to an unlined ditch, open channel, or a natural stream to the location(s) of the obligations to be replaced. The location where obligations are to be replaced is described in paragraph 10.7. No transit losses shall be assessed on water delivered to the stream through the structures described in paragraphs 11.1 – 11.3.

34. Accounting Provisions.

34.1. The accounting requirements of this Decree are intended to confirm that diversion, storage, and replacements are made in correct time, location, and amounts in accordance with the terms and conditions of this Decree. The accounting shall be sufficient in detail so that state water officials are able to administer, and make record of, the movement of water in accordance with this Decree. The Division Engineer has determined that Applicant's sample accounting forms attached to this decree as **Exhibit 5** are acceptable for these purposes and the same are approved by the Court but not made a part of this Decree.

34.2. Initial accounting forms attached hereto as **Exhibit 5** can be changed at the request of either the Applicant or Division Engineer, by providing notice to all parties in this

case. Parties shall have thirty-five (35) days after such notice of proposed changes to provide comments to the Division Engineer. The Division Engineer may approve some or all of the changes to the accounting form but not before the thirty-five (35) day comment period has expired. Applicant shall continue to operate using the previously approved accounting forms until any such changes are approved. Any proposed change to the accounting form must maintain at a minimum the following information in the changed accounting forms: all return flow factors, total amount of return flows owed, the monthly evaporative depletion amounts, the monthly surface water return flow factors, the daily river call applicable at the Golf Course Ponds, ice-cover observations, measurement of replacement water delivered to Coon Creek (shown individually for return flow replacement and for augmentation use), tracking of the number of the Subject Shares used year-to-date (April to March) for replacement purposes, calculation of the Winter Amount of the Subject Shares, total daily measurement of Bowles Reservoir No. 1 deliveries of the Subject Shares, tracking of the annual volumetric limits for total delivery (1.52 AF/share) and the CU portion (0.92 AF/Share).

34.3. Applicant shall account for its return flows, depletions, and replacements under this decree on a daily basis and shall submit its accounting to the Division Engineer on a monthly basis, within 30 days of the end of the month to which the accounting applies, or more frequently if required by State water administration officials. Applicant shall make such information available to Opposers upon request and upon payment of reasonable costs associated therewith.

35. Retained Jurisdiction. Pursuant to § 37-92-304(6), C.R.S., the Court retains jurisdiction over the changes of water rights and plan for augmentation approved herein for five (5) years from the date of this decree for reconsideration of the question of whether the provisions of this decree are necessary or sufficient to prevent injury to the vested water rights or decreed conditional water rights of others. The Court's retained jurisdiction does not include reconsideration of the historical consumptive use of the Applicant's water rights. Any party, within such period, may petition the Court to invoke its retained jurisdiction. Any such petition shall state with particularity the factual basis for requesting that the Court reevaluate injury to vested water rights associated with the operation of this decree together with proposed decretal language to remedy the injury alleged. The party lodging the petition shall have the burden of going forward to establish a prima facie showing of injury. If the Court determines that the party lodging the petition has made a prima facie showing of injury, the Applicant shall thereupon have the burden of proof to show: (a) that any modification sought by the Applicant will avoid injury to other water rights, (b) that any modification sought by the party lodging the petition is not required to avoid injury to other water rights, or (c) that any term or condition proposed by the Applicant in response to any petition does avoid injury to other water rights. Such petition shall be filed with the Court under the above caption and case number and shall be served on counsel of record for all parties who appeared herein. Any responses to the petition shall be filed with the Court within sixty three (63) days of service of the petition. If no such petition is lodged within the retained jurisdiction period, this decree shall become final under its own terms. The Court may extend the retained jurisdiction period in accordance with the provisions of § 37-92-304(6), C.R.S. Opposers may petition the Court to extend the retained jurisdiction period and the

court may grant such petition upon a finding that the nonoccurrence of injury has not been conclusively established.

Dated: _____

DRAFT

John S. Cowan
Water Referee, Water Division 1

NO PROTEST WAS FILED IN THIS MATTER. THE FOREGOING RULING IS CONFIRMED AND APPROVED, AND IS HEREBY MADE THE JUDGMENT AND DECREE OF THIS COURT.

Dated: _____

DRAFT

James F. Hartmann, Jr.
Water Judge, Water Division No. 1

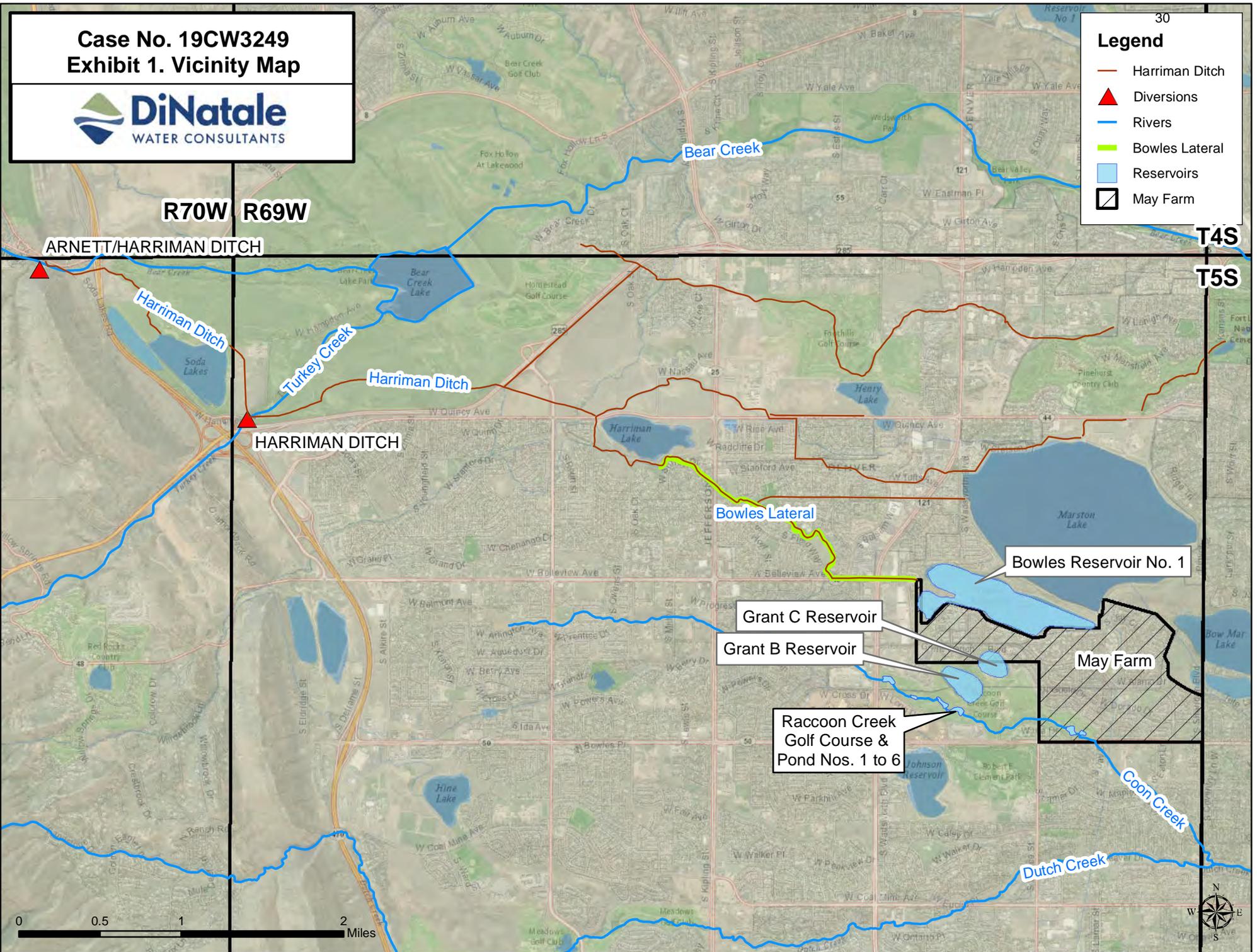
Case No. 19CW3249
Exhibit 1. Vicinity Map



30

Legend

- Harriman Ditch
- Diversions
- Rivers
- Bowles Lateral
- Reservoirs
- May Farm



R70W R69W

ARNETT/HARRIMAN DITCH

Harriman Ditch

Turkey Creek

Harriman Ditch

HARRIMAN DITCH

Bowles Lateral

Bowles Reservoir No. 1

Grant C Reservoir

Grant B Reservoir

May Farm

Raccoon Creek
Golf Course &
Pond Nos. 1 to 6

Coon Creek

Dutch Creek



Case No. 19CW3249
Exhibit 2. Bowles Reservoir
No. 1 & May Farm



R69W

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Legend

- Historically Irrigated Area
- May Farm
- Sections

12

07

Bowles Reservoir No. 1

T5S

14

13

18

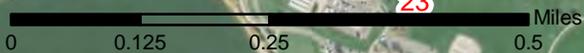
Raccoon Creek Golf Course

Coon Creek

23

24

29



Case No. 19CW3249
Exhibit 3. Golf Course Ponds &
Return Flow Locations



Legend

- ★ Discharge to Coon Ck
- Sections
- RCGC Ponds



R69W

33

Legend

May Farm

Sections

DryUp

Case No.

11CW294

19CW3249

12

Bowles Reservoir No. 1

T5S

Case No. 11CW294
Dry Up

14

13

Case No. 19CW3249
75.0 acres

18

Raccoon Creek Golf Course

Case No. 19CW3249
Exhibit 4. May Farm Dry-Up Acreage

24



Accounting forms for Apr-2020 to Mar-2021 SWSP year

Raccoon Creek Golf Course

Water Usage Accounting

Case No. 19CW3249

Plan Administrator:

Grant Sauvegeau

Raccoon Creek Golf Course

303-973-4653



Plan Attorney:

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5777 Central Ave; Suite 228

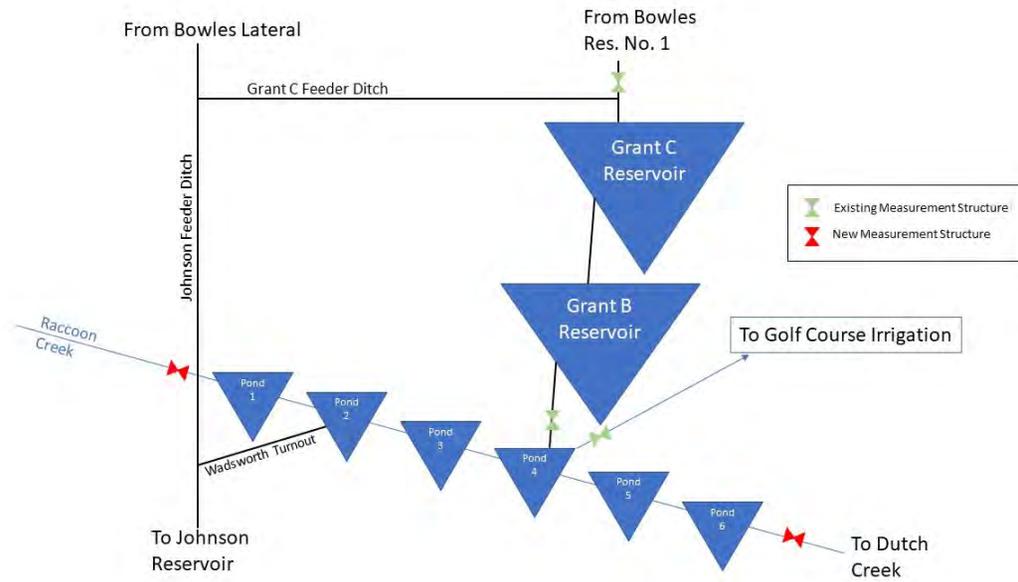
Boulder, CO 80301

303-709-7044

stephen@dinatalewater.com



2020 Plan Year (April - March)



The Golf Course irrigation system can use water from the following sources:

- 1) Harriman Ditch direct flow rights
 - a) Harriman Ditch shares delivered via the Wadsworth Turnout
 - b) Harriman Ditch shares delivered via the Grant C Feeder Ditch
 - c) Harriman Ditch shares delivered via Bowles Reservoir No. 1 and pump station

2) Grant C Reservoir storage right

3) Grand B Reservoir storage right

4) JW Bowles Reservoir Company Shares delivered via Bowles Reservoir No. 1 and pump station

5) Coon Hollow Ditch direct flow right diverted at Pond 4

Augmentation Plan in Case No. 19CW3249 replaces evaporative depletions from Ponds 1 through 6 using up to 20 changed shares of JWBRC

Golf Course conveys some return flow obligations for Aggregate Industries (AI) through Grant C, Grant B and into Pond 4. Case No. 11CW294

Volumetric Limit Tracking

Month	Delivery of Share Water [AF] (A)	Delivery of Share Water [AF/share] (B)	Consumptive Use of Share Water [AF] (C)	Consumptive Use of Share Water [AF/share] (D)
Apr-20	0.00	0.00	0.00	0.00
May-20	0.00	0.00	0.00	0.00
Jun-20	0.00	0.00	0.00	0.00
Jul-20	0.00	0.00	0.00	0.00
Aug-20	0.00	0.00	0.00	0.00
Sep-20	0.00	0.00	0.00	0.00
Oct-20	0.00	0.00	0.00	0.00
Nov-20	0.00	0.00	0.00	0.00
Dec-20	0.00	0.00	0.00	0.00
Jan-21	0.00	0.00	0.00	0.00
Feb-21	0.00	0.00	0.00	0.00
Mar-21	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

Plan Year	JWBRC Allocation [AF/share] (E)
2020-21	

- (A) Deliveries of Joseph W. Bowles Reservoir Share Water from Bowles Reservoir No. 1 delivered to Grant C Reservoir
 (B) Column (A) / 20 JWBRC shares; Limited to 1.52 AF/share for April-March period (Para 12.5 of 19CW3249 decree)
 (C) Column (A) - Return Flow Obligations associated with total deliveries
 (D) Column (C) / 20 JWBRC shares; Limited to 0.92 AF/share for April-March period
 (E) Per share allocation of storage space in Bowles Reservoir No. 1, per JWBRC

Raccoon Creek Golf Course

Water Usage and Flow Measurement

green = input from tab
Golf Course Input

green = input from tab
Golf Course Input

Date	South Platte River, Dutch Creek or Coon Creek Call Affecting Raccoon Creek		Ice Observation			Pumphouse Irrigation Meters		Total Golf Course Irrigation Water Pumped (ac-ft)	Raccoon Creek Flow					
	Calling Structure	Admin. No. (if no call, enter "no call")	Percentage of Ponds 1-6 surface area covered in ice	River Call Factor	Combined Call and Ice Cover Factor	Daily Meter Reading Pumphouse (gal)	Daily Irrigation Total Use (gal)		Flume Readings Inflow to Pond 1		Flume Readings Outflow from Pond 6		Difference in Flume Readings (+gain/-loss)	
									(cfs)	(ac-ft)	(cfs)	(ac-ft)	(cfs)	(ac-ft)
4/1/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/2/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/3/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/4/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/5/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/6/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/7/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/8/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/9/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/10/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/11/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/12/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/13/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/14/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/15/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/16/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/17/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/18/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/19/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/20/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/21/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/22/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/23/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/24/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/25/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/26/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/27/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/28/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/29/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000
4/30/2020			0%	100%	100%	0	0	0.000		0.000		0.000	0	0.000

Cell: R5

Comment: Matt
1904 priority
3/1/2020 8:54 PM

Cell: T5

Comment: Matt
measurement from ditch rider
3/1/2020 8:54 PM

Cell: G6

Comment: Matt
percent of RFO owed to stream
2/18/2020 4:37 PM

Cell: H6

Comment: Matt
percent of evap depletion owed to stream
2/18/2020 4:37 PM

Cell: I6

Note: The daily pump house reading will be used since hand watering is not included with the SCADA meter use.

Raccoon Creek Golf Course

Evaporation from Raccoon Creek Golf Course Ponds 1-6

Tabulated on a monthly basis

Month	Pond Nos. 1-6					Cumulative Reduction in Evaporative Depletion due to Ice and Call Scenario (ac-ft)
	Surface Area	Evaporation Rate	Combined Factor for Call Scenario and Ice Cover	Evaporative Depletion Owed to stream	Reduction in Evaporative Depletion due to Ice and Call Scenario	
	(ac)	(in)	(%)	(ac-ft)	(ac-ft)	
Apr-20	7.14	2.28	100%	1.36	0.00	0.00
May-20	7.14	2.84	100%	1.69	0.00	0.00
Jun-20	7.14	4.73	100%	2.82	0.00	0.00
Jul-20	7.14	4.95	100%	2.95	0.00	0.00
Aug-20	7.14	4.47	100%	2.66	0.00	0.00
Sep-20	7.14	3.16	100%	1.88	0.00	0.00
Oct-20	7.14	1.93	100%	1.15	0.00	0.00
Nov-20	7.14	0.79	100%	0.47	0.00	0.00
Dec-20	7.14	0.73	100%	0.43	0.00	0.00
Jan-21	7.14	0.85	100%	0.51	0.00	0.00
Feb-21	7.14	0.90	100%	0.54	0.00	0.00
Mar-21	7.14	1.16	100%	0.69	0.00	0.00
Annual Total		28.81		17.14		

Evaporation Rate from Table 1 of preliminary engineering report

Return Flow Obligations (RFOs) associated with change of JW Bowles Reservoir Company. Case No. 19CW3249

Month No.	Month	From HCU Analysis		Based on past 3 yrs use		Per Share		Current Year River Call Factor	
		Surface RFO (AF)	Subsurface RFO (AF)	Surface RFO (AF)	Subsurface RFO (AF)	Surface RFO (AF)	Subsurface RFO (AF)	Date	Factor
1	Jan	0.0	0.6	0.00	0.03	Jan-21	100%		
2	Feb	0.0	0.6	0.00	0.03	Feb-21	100%		
3	Mar	0.0	0.6	0.00	0.03	Mar-21	100%		
4	Apr	0.0	0.6	0.00	0.03	Apr-20	100%		
5	May	0.4	0.6	0.02	0.03	May-20	100%		
6	Jun	0.6	0.6	0.03	0.03	Jun-20	100%		
7	Jul	1.7	0.6	0.08	0.03	Jul-20	100%		
8	Aug	0.9	0.6	0.04	0.03	Aug-20	100%		
9	Sep	0.6	0.6	0.03	0.03	Sep-20	100%		
10	Oct	0.7	0.6	0.03	0.03	Oct-20	100%		
11	Nov	0.0	0.6	0.00	0.03	Nov-20	100%		
12	Dec	0.0	0.6	0.00	0.03	Dec-20	100%		
Annual		4.8	7.2	0.24	0.36				

Prior 3 Year's Deliveries of Subject Shares used for replacement (AF):

	Total Deliveries (AF)	Deliveries Per Share (AF/sh)	
2017	30.4	1.52	<i>assume 20 shares used for initial year</i>
2018	30.4	1.52	<i>assume 20 shares used for initial year</i>
2019	30.4	1.52	<i>assume 20 shares used for initial year</i>
Average:	30.4	1.52	

Source: Table 4 and Section 4.2.3 of preliminary engineering report

Raccoon Creek Golf Course

Replacements of Out of Priority Evaporative Depletions and Return Flow Obligations from Changed Shares from Case No. 19CW3249 and AI obligations delivered via the Golf course in Case No. 11CW294

Date	Monthly Evaporative Depletions Amount owed to Stream	JWBRC Shares - 19CW3249			11CW294 Replacement Obligation via Golf Course	Total Monthly Replacement Obligation	Total Grant B to Pond 4 Release for 11CW294 and 19CW3249 Replacement	Check that Replacement Supply through Lower Flume	Replacement made in month to-date	Remaining replacement to make in month	Month-End Check on Replacements
		Monthly Return Flow Obligations		(ac-ft)							
		Surface	Subsurface								
		Owed above calling right									
(ac-ft)	(ac-ft)	(ac-ft)	(ac-ft)	(ac-ft)	(ac-ft)	(T/F)	(ac-ft)	(ac-ft)	(ac-ft)		
4/1/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/2/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/3/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/4/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/5/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/6/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/7/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/8/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/9/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/10/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/11/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/12/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/13/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/14/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/15/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/16/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/17/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/18/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/19/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/20/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/21/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/22/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/23/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/24/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/25/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/26/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/27/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/28/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/29/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00		
4/30/2020	0.00	0.00	0.00		0.00	0.00	no flume	0.00	0.00	0.00	

Grant C Reservoir				Grant B Reservoir			
Gage Ht	Elevation	Surface Area	Capacity	Gage Ht	Elevation	Surface Area	Capacity
(feet)	(feet)	acres	acre-ft	(feet)	(feet)	acres	acre-ft
0.00	5532.90	0.00	0.00	0.00	5515.90	0.00	0.00
0.10	5533.00	10.20	0.51	0.10	5516.00	17.33	0.87
0.20	5533.10	10.42	1.54	0.20	5516.10	17.47	2.61
0.30	5533.20	10.64	2.59	0.30	5516.20	17.62	4.36
0.40	5533.30	10.86	3.67	0.40	5516.30	17.76	6.13
0.50	5533.40	11.08	4.77	0.50	5516.40	17.91	7.91
0.60	5533.50	11.30	5.89	0.60	5516.50	18.05	9.71
0.70	5533.60	11.52	7.03	0.70	5516.60	18.19	11.52
0.80	5533.70	11.74	8.19	0.80	5516.70	18.34	13.35
0.90	5533.80	11.96	9.37	0.90	5516.80	18.48	15.19
1.00	5533.90	12.18	10.58	1.00	5516.90	18.63	17.05
1.10	5534.00	12.40	11.81	1.10	5517.00	18.77	18.92
1.20	5534.10	12.59	13.06	1.20	5517.10	18.91	20.80
1.30	5534.20	12.78	14.33	1.30	5517.20	19.06	22.70
1.40	5534.30	12.97	15.62	1.40	5517.30	19.20	24.61
1.50	5534.40	13.16	16.92	1.50	5517.40	19.34	26.54
1.60	5534.50	13.35	18.25	1.60	5517.50	19.49	28.48
1.70	5534.60	13.54	19.59	1.70	5517.60	19.63	30.44
1.80	5534.70	13.73	20.96	1.80	5517.70	19.77	32.41
1.90	5534.80	13.92	22.34	1.90	5517.80	19.91	34.39
2.00	5534.90	14.11	23.74	2.00	5517.90	20.06	36.39
2.10	5535.00	14.30	25.16	2.10	5518.00	20.20	38.40
2.20	5535.10	14.46	26.60	2.20	5518.10	20.39	40.43
2.30	5535.20	14.62	28.05	2.30	5518.20	20.58	42.48
2.40	5535.30	14.78	29.52	2.40	5518.30	20.77	44.55
2.50	5535.40	14.94	31.01	2.50	5518.40	20.96	46.63
2.60	5535.50	15.10	32.51	2.60	5518.50	21.15	48.74
2.70	5535.60	15.26	34.03	2.70	5518.60	21.34	50.86
2.80	5535.70	15.42	35.56	2.80	5518.70	21.53	53.01
2.90	5535.80	15.58	37.11	2.90	5518.80	21.72	55.17
3.00	5535.90	15.74	38.68	3.00	5518.90	21.91	57.35
3.10	5536.00	15.90	40.26	3.10	5519.00	22.10	59.55
3.20	5536.10	16.05	41.86	3.20	5519.10	22.29	61.77
3.30	5536.20	16.20	43.47	3.30	5519.20	22.48	64.01
3.40	5536.30	16.35	45.10	3.40	5519.30	22.67	66.27

Vendor Name	Invoice #	Invoice Date	Due Date	Description	Created	Updated	Bill Line Item
McGeady Becher P.C.	4/30/2021	4/30/2021	4/30/2021	04 legal	6/1/2021	6/2/2021	1,115.00
Timothy LaPan	06 08 21	6/8/2021	6/8/2021	06 08 21 Director fee	6/2/2021	6/2/2021	100.00
Timothy LaPan	06 08 21	6/8/2021	6/8/2021	06 08 21 Director fee	6/2/2021	6/2/2021	(7.65)
Thomas Dougherty	06 08 21	6/8/2021	6/8/2021	06 08 21 Director fee	6/2/2021	6/2/2021	100.00
Thomas Dougherty	06 08 21	6/8/2021	6/8/2021	06 08 21 Director fee	6/2/2021	6/2/2021	(7.65)
Donald W. Korte	06 08 21	6/8/2021	6/8/2021	06 08 21 Director fee	6/2/2021	6/2/2021	100.00
Donald W. Korte	06 08 21	6/8/2021	6/8/2021	06 08 21 Director fee	6/2/2021	6/2/2021	(7.65)
Leigh C. Chaffee	06 08 21	6/8/2021	6/8/2021	06 08 21 Director fee	6/2/2021	6/2/2021	100.00
Leigh C. Chaffee	06 08 21	6/8/2021	6/8/2021	06 08 21 Director fee	6/2/2021	6/2/2021	(7.65)
Designscapes Colorado	106792	5/17/2021	5/17/2021	05 main sprinkler	6/1/2021	6/2/2021	125.00
Designscapes Colorado	106857	4/30/2021	4/30/2021	04 30 21 Sod Replacement	6/1/2021	6/2/2021	33,774.00
Designscapes Colorado	107038	5/6/2021	5/6/2021	Tree branch removal	6/1/2021	6/2/2021	455.00
Designscapes Colorado	107110	4/30/2021	4/30/2021	Tree branch removal	6/1/2021	6/2/2021	250.00
Designscapes Colorado	107562	5/25/2021	5/25/2021	05 irrigation repair	6/1/2021	6/2/2021	681.73
Designscapes Colorado	107716	1/1/2021	1/1/2021	01 maintanance	6/1/2021	6/2/2021	21,647.80
Designscapes Colorado	107717	2/1/2021	2/1/2021	02 maintenance	6/1/2021	6/2/2021	21,647.80
Designscapes Colorado	107718	3/1/2021	3/1/2021	03 maintenance	6/1/2021	6/2/2021	21,647.80
Designscapes Colorado	107744	4/1/2021	4/1/2021	04 maintenance	6/1/2021	6/2/2021	21,647.80
Designscapes Colorado	107771	5/1/2021	5/1/2021	05 maintenance	6/1/2021	6/2/2021	21,647.80
Designscapes Colorado	107957	5/25/2021	5/25/2021	05 Irrigation repair	6/1/2021	6/2/2021	385.81
Designscapes Colorado	108012	5/25/2021	5/25/2021	05 Liter pickup	6/1/2021	6/2/2021	50.00
CDR Construction LLC	1129	5/17/2021	5/17/2021	05 trash repair	6/1/2021	6/2/2021	187.05
United Site Services	114-11814260	4/8/2021	4/8/2021	Portable Restrooms	6/1/2021	6/2/2021	261.36
United Site Services	114-11814263	4/8/2021	4/8/2021	Portable Restrooms	6/1/2021	6/2/2021	269.41
United Site Services	114-11857996	4/16/2021	4/16/2021	Portable Restrooms	6/1/2021	6/2/2021	191.88
United Site Services	114-11857997	4/16/2021	4/16/2021	Portable Restrooms	6/1/2021	6/2/2021	107.10
United Site Services	114-11907018	4/30/2021	4/30/2021	Portable Restrooms	6/1/2021	6/2/2021	261.36
United Site Services	114-11911925	4/30/2021	4/30/2021	Portable Restrooms	6/1/2021	6/2/2021	469.34
United Site Services	114-11963692	5/14/2021	5/14/2021	Portable Restrooms	6/1/2021	6/2/2021	191.86
Schilling & Company Inc	12994	5/31/2021	5/31/2021	2020 audit	6/3/2021	6/3/2021	6,000.00
EcoResource Solutions Inc.	15179	5/7/2021	5/7/2021	04 installation of water sampler	6/1/2021	6/2/2021	1,174.00
UNCC	221040217	4/30/2021	4/30/2021	04 transmissions	6/1/2021	6/2/2021	227.04
CenturyLink	283-6976F	5/16/2021	5/16/2021	720-283-6976 479B	6/1/2021	6/2/2021	222.70
Clifton, Larson, Allen LLP	2863723	4/30/2021	4/30/2021	04 management	6/1/2021	6/2/2021	11,604.32
CenturyLink	303-948-1469F	5/16/2021	5/16/2021		6/1/2021	6/2/2021	-
Simmons & Wheeler P.C.	30549	4/30/2021	4/30/2021	04 accounting	6/1/2021	6/2/2021	2,044.03
American Awning Company	7109	5/24/2021	5/24/2021	05 install shade sail	6/1/2021	6/2/2021	325.00
Brownstein Hyatt & Farber	842279	4/30/2021	4/30/2021	04 services	6/1/2021	6/2/2021	47.15
Brownstein Hyatt & Farber	846018	6/3/2021	6/3/2021	05 services	6/3/2021	6/3/2021	964.01
Davey Tree	915594395	5/12/2021	5/12/2021	05 11 beetle treatment	6/1/2021	6/2/2021	7,570.00
Davey Tree	915614180	5/17/2021	5/17/2021	05 Tree pruning	6/1/2021	6/2/2021	555.00
Davey Tree	915614182	5/17/2021	5/17/2021	05 Borer treatment	6/1/2021	6/2/2021	3,049.00
Davey Tree	915641265	5/24/2021	5/24/2021	05 tree removal	6/1/2021	6/2/2021	170.00
Linda Lutz-Ryan	Meeting 06-08-21	6/8/2021	6/8/2021	06 08 21 Director fee	6/2/2021	6/2/2021	100.00
Linda Lutz-Ryan	Meeting 06-08-21	6/8/2021	6/8/2021	06 08 21 Director fee	6/2/2021	6/2/2021	(7.65)
Sunnyday Concrete	Proposal/Contract	6/3/2021	6/3/2021	Playground concrete	6/3/2021	6/3/2021	6,300.00
							<u>187,728.90</u>

BOWLES METROPOLITAN DISTRICT

Financial Statements

Year Ended December 31, 2020

with

Independent Auditors' Report

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SCHILLING & COMPANY, INC.

Certified Public Accountants

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HIGHLANDS RANCH, CO 80163

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Independent Auditor's Report

Board of Directors
Bowles Metropolitan District
Jefferson and Denver Counties, Colorado

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund, of Bowles Metropolitan District (District) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

BOWLES METROPOLITAN DISTRICT

BALANCE SHEET / STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
December 31, 2020

	<u>General</u>	<u>Debt Service</u>	<u>Capital Project</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
ASSETS						
Cash and investments	\$ 1,227,613	\$ -	\$ -	\$ 1,227,613	\$ -	\$ 1,227,613
Cash and investments - restricted	46,000	197,034	1,197,521	1,440,555	-	1,440,555
Receivable - County Treasurer	14,762	-	-	14,762	-	14,762
Property taxes receivable - deferred	1,251,176	1,510,497	-	2,761,673	-	2,761,673
Receivable - other	6,757	-	-	6,757	-	6,757
Prepaid expenses	450	-	-	450	-	450
Prepaid bond insurance	-	-	-	-	107,684	107,684
Investment in Joseph W. Bowles Reservoir Company	-	-	-	-	2,064,367	2,064,367
Capital assets, not being depreciated	-	-	-	-	4,905,710	4,905,710
Capital assets, being depreciated, net of depreciation	-	-	-	-	884,651	884,651
Total Assets	<u>2,546,758</u>	<u>1,707,531</u>	<u>1,197,521</u>	<u>5,451,810</u>	<u>7,962,412</u>	<u>13,414,222</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred loss on refunding	-	-	-	-	464,234	464,234
Total Deferred Outflows of Resources	-	-	-	-	464,234	464,234
Total Assets and Deferred Outflows of Resources	<u>\$2,546,758</u>	<u>\$ 1,707,531</u>	<u>\$1,197,521</u>	<u>\$ 5,451,810</u>		
LIABILITIES						
Accounts payable	\$ 84,086	\$ -	\$ 26,423	\$ 110,509	-	110,509
Accrued interest on bonds	-	-	-	-	66,409	66,409
Long-term liabilities						
Due within one year	-	-	-	-	867,954	867,954
Due in more than one year	-	-	-	-	17,093,045	17,093,045
Total Liabilities	<u>84,086</u>	<u>-</u>	<u>26,423</u>	<u>110,509</u>	<u>18,027,408</u>	<u>18,137,917</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred property taxes	<u>1,251,176</u>	<u>1,510,497</u>	<u>-</u>	<u>2,761,673</u>	<u>-</u>	<u>2,761,673</u>
Total Deferred Inflows of Resources	<u>1,251,176</u>	<u>1,510,497</u>	<u>-</u>	<u>2,761,673</u>	<u>-</u>	<u>2,761,673</u>
FUND BALANCE						
Nonspendable:						
Prepays	450	-	-	450	(450)	-
Restricted:						
Emergencies	46,000	-	-	46,000	(46,000)	-
Debt service	-	197,034	-	197,034	(197,034)	-
Assigned:						
Subsequent year's expenditures	1,149,786	-	-	1,149,786	(1,149,786)	-
Capital projects	-	-	1,171,098	1,171,098	(1,171,098)	-
Unrestricted	<u>15,260</u>	<u>-</u>	<u>-</u>	<u>15,260</u>	<u>(15,260)</u>	<u>-</u>
Total Fund Balances	<u>1,211,496</u>	<u>197,034</u>	<u>1,171,098</u>	<u>2,579,628</u>	<u>(2,579,628)</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$2,546,758</u>	<u>\$ 1,707,531</u>	<u>\$1,197,521</u>	<u>\$ 5,451,810</u>		
NET POSITION						
Net investment in capital assets					5,790,361	5,790,361
Restricted for:						
Emergencies					46,000	46,000
Debt service					130,625	130,625
Unrestricted					<u>(12,988,120)</u>	<u>(12,988,120)</u>
Total Net Position (Deficit)					<u>\$ (7,021,134)</u>	<u>\$ (7,021,134)</u>

The notes to the financial statements are an integral part of these statements.

BOWLES METROPOLITAN DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES / STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

	<u>General</u>	Debt <u>Service</u>	Capital <u>Project</u>	<u>Total</u>	<u>Adjustments</u>	Statement of <u>Activities</u>
EXPENDITURES						
Accounting	\$ 15,037	\$ -	\$ -	\$ 15,037	\$ -	\$ 15,037
Audit	6,758	-	-	6,758	-	6,758
Directors' fees	6,300	-	-	6,300	-	6,300
Insurance	8,580	-	-	8,580	-	8,580
Legal	18,013	-	-	18,013	-	18,013
Management fees	105,189	-	-	105,189	-	105,189
Office misc	8,660	-	-	8,660	-	8,660
Payroll taxes	482	-	-	482	-	482
Snow removal	7,117	-	-	7,117	-	7,117
General tree maintenance/replacement	95,098	-	-	95,098	-	95,098
General landscape maintenance	256,660	-	-	256,660	-	256,660
Foothills Recreation IGA	4,449	-	-	4,449	-	4,449
Special events	11,316	-	-	11,316	-	11,316
Treasurer's fees	15,598	20,552	-	36,150	-	36,150
Paying agent fee	-	300	-	300	-	300
Telephone	3,242	-	-	3,242	-	3,242
Utilities	13,830	-	-	13,830	-	13,830
Storm drainage services	8,969	-	-	8,969	-	8,969
Water operations	342	-	-	342	-	342
Water annual assessment	47,765	-	-	47,765	(6,150)	41,615
Engineering (water)	6,143	-	-	6,143	-	6,143
Repair and maintenance	122,257	-	-	122,257	-	122,257
Capital expense	-	-	191,690	191,690	(94,822)	96,868
Bond principal	-	825,000	-	825,000	(825,000)	-
Bond interest expense	-	821,663	-	821,663	29,410	851,073
Bond insurance	-	-	-	-	7,737	7,737
Depreciation	-	-	-	-	121,585	121,585
Total Expenditures	<u>761,805</u>	<u>1,667,515</u>	<u>191,690</u>	<u>2,621,010</u>	<u>(767,240)</u>	<u>1,853,770</u>
PROGRAM REVENUES						
Conservation Trust proceeds	25,998	-	-	25,998	-	25,998
HOA Contribution/Water/Landscape	30,000	-	-	30,000	-	30,000
Sub HOA Contribution/Irrigation	12,880	-	-	12,880	-	12,880
Total Program Revenues	<u>68,878</u>	<u>-</u>	<u>-</u>	<u>68,878</u>	<u>-</u>	<u>68,878</u>
Net Program Income (Expense)	<u>(692,927)</u>	<u>(1,667,515)</u>	<u>(191,690)</u>	<u>(2,552,132)</u>	<u>767,240</u>	<u>(1,784,892)</u>
GENERAL REVENUES						
Property taxes	1,249,727	1,646,672	-	2,896,399	-	2,896,399
Specific ownership taxes	182,357	-	-	182,357	-	182,357
Miscellaneous income	3,229	-	-	3,229	-	3,229
Interest and other income	21,289	743	-	22,032	-	22,032
Total General Revenues	<u>1,456,602</u>	<u>1,647,415</u>	<u>-</u>	<u>3,104,017</u>	<u>-</u>	<u>3,104,017</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>763,675</u>	<u>(20,100)</u>	<u>(191,690)</u>	<u>551,885</u>	<u>767,240</u>	<u>1,319,125</u>
OTHER FINANCING SOURCES (USES)						
Transfers in (out)	(450,000)	50,000	400,000	-	-	-
Total Other Financing Sources (Uses)	<u>(450,000)</u>	<u>50,000</u>	<u>400,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	313,675	29,900	208,310	551,885	(551,885)	
CHANGE IN NET POSITION					1,319,125	1,319,125
FUND BALANCE/NET POSITION						
BEGINNING OF YEAR	<u>897,821</u>	<u>167,134</u>	<u>962,788</u>	<u>2,027,743</u>	<u>(10,368,002)</u>	<u>(8,340,259)</u>
END OF YEAR	<u>\$ 1,211,496</u>	<u>\$ 197,034</u>	<u>\$ 1,171,098</u>	<u>\$ 2,579,628</u>	<u>\$ (9,600,762)</u>	<u>\$ (7,021,134)</u>

The notes to the financial statements are an integral part of these statements.

BOWLES METROPOLITAN DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND

For the Year Ended December 31, 2020

	Original & Final		Variance
	<u>Budget</u>	<u>Actual</u>	Favorable <u>(Unfavorable)</u>
REVENUES			
Property taxes	\$ 1,249,653	\$ 1,249,727	\$ 74
Specific ownership taxes	198,551	182,357	(16,194)
Miscellaneous income	2,000	3,229	1,229
Conservation Trust proceeds	20,000	25,998	5,998
HOA Contribution/Water/Landscape	30,000	30,000	-
Sub HOA Contribution/Irrigation	4,000	12,880	8,880
Interest and other income	45,000	21,289	(23,711)
Total Revenues	<u>1,549,204</u>	<u>1,525,480</u>	<u>(23,724)</u>
EXPENDITURES			
Accounting	11,500	15,037	(3,537)
Audit	7,000	6,758	242
Directors' fees	6,000	6,300	(300)
Insurance	11,000	8,580	2,420
Legal	10,000	18,013	(8,013)
Management fees	85,000	105,189	(20,189)
Office misc	7,000	8,660	(1,660)
Payroll taxes	600	482	118
Snow removal	20,000	7,117	12,883
General tree maintenance/replacement	75,000	95,098	(20,098)
General landscape maintenance	435,000	256,660	178,340
Foothills Recreation IGA	10,000	4,449	5,551
Special events	23,000	11,316	11,684
Treasurer's fees	18,749	15,598	3,151
Telephone	3,000	3,242	(242)
Utilities	24,000	13,830	10,170
Storm water monitoring	32,000	-	32,000
Storm drainage services	20,000	8,969	11,031
Water operations	3,000	342	2,658
Water pump service	10,000	-	10,000
Water annual assessment	55,000	47,765	7,235
Engineering (water)	12,000	6,143	5,857
Repair and maintenance	60,000	122,257	(62,257)
Contingency	819,658	-	819,658
Emergency reserve	28,165	-	28,165
Total Expenditures	<u>1,786,672</u>	<u>761,805</u>	<u>1,024,867</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(237,468)</u>	<u>763,675</u>	<u>1,001,143</u>
OTHER FINANCING SOURCES (USES)			
Transfers in (out)	<u>(450,000)</u>	<u>(450,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(450,000)</u>	<u>(450,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(687,468)	313,675	1,001,143
FUND BALANCE - BEGINNING OF YEAR	<u>687,468</u>	<u>897,821</u>	<u>210,353</u>
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ 1,211,496</u>	<u>\$ 1,211,496</u>

The notes to the financial statements are an integral part of these statements.

BOWLES METROPOLITAN DISTRICT

Notes to Financial Statements
December 31, 2020

Note 1: Summary of Significant Accounting Policies

The accounting policies of the Bowles Metropolitan District, located in the City of Lakewood, Jefferson County, and the City and County of Denver, Colorado, conform to the accounting principles generally accepted in the United States of America (“GAAP”) as applicable to governmental units. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies consistently applied in the preparation of financial statements.

Definition of Reporting Entity

The District was organized in 1987, as a quasi-municipal organization established under the State of Colorado Special District Act. The District was established to provide for the construction of water and sewer facilities, including storm drainage, streets and associated improvements, safety facilities, park and open space facilities and mosquito control. The District is responsible for the maintenance for certain parks and open space. All other facilities constructed by the District are conveyed to other governmental entities for perpetual maintenance. Other streetscape maintenance is to be performed by Grant Ranch Master Homeowners Association, Inc. The District's primary revenues are property taxes. The District is governed by an elected Board of Directors.

As required by GAAP, these financial statements present the activities of the District, which is legally separate and financially independent of other state and local governments. The District follows the GASB pronouncements which provide guidance for determining which governmental activities, organizations and functions should be included within the financial reporting entity. GASB sets forth the financial accountability of a governmental organization's elected governing body as the basic criterion for including a possible component governmental organization in a primary government's legal entity. Financial accountability includes, but is not limited to, appointment of a voting majority of the organization's governing body, ability to impose its will on the organization, a potential for the organization to provide specific financial benefits or burdens and fiscal dependency. The pronouncements also require including a possible component unit if it would be misleading to exclude it.

The District is not financially accountable for any other organization. The District has no component units as defined by the GASB.

The District has no employees and all operations and administrative functions are contracted.

BOWLES METROPOLITAN DISTRICT

Notes to Financial Statements
December 31, 2020

Basis of Presentation

For financial statements presented per GASB Statement No. 34 – Special Purpose Governments:.

The government-wide financial statements (i.e. the governmental funds balance sheet/statement of net position and the governmental funds statement of revenues, expenditures, and changes in fund balances/statement of activities) report information on all of the governmental activities of the District. The statement of net position reports all financial and capital resources of the District. The difference between the (a) assets and deferred outflows of resources and the (b) liabilities and deferred inflows of resources of the District is reported as net position. The statement of activities demonstrates the degree to which expenditures/expenses of the governmental funds are supported by general revenues. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct and indirect expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are collected.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. The material sources of revenue subject to accrual are property and specific ownership taxes. Expenditures, other than interest on long-term obligations, are recorded when the liability is incurred or the long-term obligation is paid.

BOWLES METROPOLITAN DISTRICT

Notes to Financial Statements
December 31, 2020

Property taxes associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received.

The District reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the District. It is used to account for all financial resources not accounted for and reported in another fund.

Debt Service Fund – The Debt Service Fund is used to account for all financial resources that are restricted, committed or assigned to expenditures for principal, interest and other debt related costs.

Capital Projects Fund – The Capital Projects Fund is used to account for all financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other assets.

As a general rule, the effect of interfund activity has been eliminated from the statements of net position.

Budgetary Accounting

Budgets are adopted on a non-GAAP basis. In accordance with the State Budget Law of Colorado, the District's Board of Directors holds public hearings in the fall of each year to approve the budget and appropriate the funds for the ensuing year. The District's Board of Directors can modify the budget by line item within the total appropriation without notification. The appropriation can only be modified upon completion of notification and publication requirements. The budget includes each fund on its basis of accounting unless otherwise indicated. The appropriation is at the total fund expenditures level and lapses at year end.

Assets, Liabilities and Net Position

Fair Value of Financial Instruments

The District's financial instruments include cash and cash equivalents, accounts receivable and accounts payable. The District estimates that the fair value of all financial instruments at December 31, 2020, does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying balance sheet. The carrying amount of these financial instruments approximates fair value because of the short maturity of these instruments.

BOWLES METROPOLITAN DISTRICTNotes to Financial Statements
December 31, 2020Deposits and Investments

The District follows the practice of pooling cash and investments of all funds to maximize investment earnings. Except when required by trust or other agreements, all cash is deposited to and disbursed from a minimum number of bank accounts. Cash in excess of immediate operating requirements is pooled for deposit and investment flexibility. Investment earnings are allocated periodically to the participating funds based upon each fund's average equity balance in the total cash.

Estimates

The preparation of these financial statements in conformity with GAAP requires the District management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District only has one item that qualifies for reporting in this category. It is the deferred loss on refunding reported in the government-wide statement of net position. A deferred loss on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has one item that qualifies for reporting in this category. Deferred property taxes are deferred and recognized as an inflow of resources in the period that the amounts become available.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities.

Original Issue Premium and Prepaid Debt Insurance

Original Issue Premium from the Series 2013 Bonds is being amortized over the term of the bonds using the effective interest method, the Prepaid Debt Insurance is being amortized over the term of the bonds using the straight-line method. Accumulated amortization amounted to \$196,529 and \$56,741, respectively, at December 31, 2020.

BOWLES METROPOLITAN DISTRICTNotes to Financial Statements
December 31, 2020Deferred Costs on Bond Refunding

Deferred costs on bond refunding from the Series 2013 Bonds are being amortized over the respective terms of the defeased bonds using the straight-line method. The amortization amount is a component of interest expense and the unamortized deferred cost is reflected as a deferred outflow of resources. The accumulated amortization amounted to \$263,563 at December 31, 2020.

Capital Assets

Capital assets, which include land, landscape & signage, park improvements and irrigation systems, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the life of the asset are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable using the straight-line method. Depreciation on property that will remain assets of the District is reported on the Statement of Activities as a current charge. Improvements that will be conveyed to other governmental entities are classified as construction in progress and are not depreciated. Land and certain landscaping improvements are not depreciated.

Property, plant and equipment are depreciated using the straight-line method over the following estimated useful lives:

Park improvements	5-30 years
Irrigation improvements	15-30 years

Property Taxes

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April 30 or if in equal installments, at the taxpayers' election, in February and June. Delinquent taxpayers are notified in July or August and the sales of the resultant tax liens on delinquent properties are generally held in November or December. The County Treasurer remits the taxes collected monthly to the District.

BOWLES METROPOLITAN DISTRICTNotes to Financial Statements
December 31, 2020

Property taxes, net of estimated uncollectible taxes, are recorded initially as deferred revenue in the year they are levied and measurable since they are not normally available nor are they budgeted as a resource until the subsequent year. The deferred property taxes are recorded as revenue in the subsequent year when they are available or collected.

Fund Equity

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. Because circumstances differ among governments, not every government or every governmental fund will present all of these components. The following classifications make the nature and extent of the constraints placed on a government's fund balance more transparent:

Nonspendable Fund Balance

Nonspendable fund balance includes amounts that cannot be spent because they are either not spendable in form (such as inventory or prepaids) or are legally or contractually required to be maintained intact.

The nonspendable fund balance in the General Fund in the amount of \$450 represents prepaid expenditures.

Restricted Fund Balance

The restricted fund balance includes amounts restricted for a specific purpose by external parties such as grantors, bondholders, constitutional provisions or enabling legislation.

The restricted fund balance in the General Fund represents Emergency Reserves that have been provided as required by Article X, Section 20 of the Constitution of the State of Colorado. A total of \$46,000 of the General Fund balance has been restricted in compliance with this requirement.

The restricted fund balance in the Debt Service Fund in the amount of \$197,034 is restricted for the payment of the debt service costs associated with the outstanding bonds (see Note 4).

Assigned Fund Balance

Assigned fund balance includes amounts the District intends to use for a specific purpose. Intent can be expressed by the District's Board of Directors or by an official or body to which the Board of Directors delegates the authority.

The assigned fund balance in the General Fund represents the amount appropriated for use in the budget for the year ending December 31, 2020.

The assigned fund balance in the Capital Projects fund in the amount of \$1,171,098 is assigned for the payment of the costs for capital improvements within the District.

BOWLES METROPOLITAN DISTRICT

Notes to Financial Statements
December 31, 2020

Committed Fund Balance

The portion of fund balance that can only be used for specific purposes pursuant to constraints imposed by a formal action of the government's highest level of decision-making authority, the Board of Directors. The constraint may be removed or changed only through formal action of the Board of Directors.

Unassigned Fund Balance

Unassigned fund balance includes amounts that are available for any purpose. Positive amounts are reported only in the General Fund, all other funds can only report negative amounts.

For the classification of Governmental Fund balances, the District considers an expenditure to be made from the most restrictive first when more than one classification is available.

Net Position

Net Position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. The District reports three categories of net position, as follows:

Net investment in capital assets – consists of net capital assets, reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows or resources related to those assets.

Restricted net position – net position is considered restricted if their use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.

Unrestricted net position – consists of all other net position that does not meet the definition of the above two components and is available for general use by the District.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the District will use the most restrictive net position first.

Note 2: Cash and Investments

As of December 31, 2020, cash and investments are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and investments	\$ 1,227,613
Cash and investments – Restricted	<u>1,440,555</u>
Total	<u>\$ 2,668,168</u>

BOWLES METROPOLITAN DISTRICTNotes to Financial Statements
December 31, 2020

Cash and investments as of December 31, 2020, consist of the following:

Deposits with financial institutions	\$ 8,646
Investments - COLOTRUST	<u>2,658,522</u>
	<u>\$ 2,668,168</u>

DepositsCustodial Credit Risk

The Colorado Public Deposit Protection Act, (“PDPA”) requires that all units of local government deposit cash in eligible public depositories. State regulators determine eligibility. Amounts on deposit in excess of federal insurance levels must be collateralized. The eligible collateral is determined by the PDPA. PDPA allows the institution to create a single collateral pool for all public funds. The pool is to be maintained by another institution or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the aggregate uninsured deposits. The State Commissioners for banks and financial services are required by statute to monitor the naming of eligible depositories and reporting of the uninsured deposits and assets maintained in the collateral pools.

The District follows state statutes for deposits. None of the District’s deposits were exposed to custodial credit risk.

InvestmentsCredit Risk

The District has not adopted a formal investment policy; however, the District follows state statutes regarding investments. Colorado statutes specify the types of investments meeting defined rating and risk criteria in which local governments may invest. These investments include obligations of the United States and certain U.S. Government agency entities, certain money market funds, guaranteed investment contracts, and local government investment pools.

Custodial and Concentration of Credit Risk

None of the District’s investments are subject to custodial or concentration of credit risk.

Interest Rate Risk

Colorado revised statutes limit investment maturities to five years or less unless formally approved by the Board of Directors.

BOWLES METROPOLITAN DISTRICT

Notes to Financial Statements
December 31, 2020

Investment Valuation

Certain investments are measured at fair value within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District's investment is not required to be categorized within the fair value hierarchy. This investment's value is calculated using the net asset value method ("NAV") per share.

As of December 31, 2020, the District had the following investments:

COLOTRUST

The local government investment pool, Colorado Local Government Liquid Asset Trust ("COLOTRUST" or the "Trust") is rated AAAM by Standard & Poor's with a weighted average maturity of under 60 days. COLOTRUST is an investment trust/joint venture established for local government entities in Colorado to pool surplus funds. The State Securities Commissioner administers and enforces all State statutes governing the Trust. COLOTRUST records its investments at fair value and the District records its investment in COLOTRUST using the net asset value method. The Trust operates similarly to a money market fund with each share maintaining a value of \$1.00. The Trust offers shares in two portfolios, COLOTRUST PRIME and COLOTRUST PLUS+. Both investments consist of U.S. Treasury bills and notes and repurchase agreements collateralized by U.S. Treasury securities. COLOTRUST PLUS+ may also invest in certain obligations of U.S. government agencies, highest rated commercial paper and repurchase agreements collateralized by certain obligations of U.S. government agencies. Designated custodian banks provide safekeeping and depository services to the trusts. Substantially all securities owned by the Trust are held by the Federal Reserve Bank in the accounts maintained for the custodian banks. The custodians' internal records identify the investments owned by COLOTRUST. At December 31, 2020, the District had \$2,659,522 invested in COLOTRUST.

COLOTRUST determines the NAV of the shares of each portfolio as of the close of business of each day. The NAV per share of each portfolio is computed by dividing the total value of the securities and other assets of the portfolios, less any liabilities, by the total outstanding shares of the portfolios. Liabilities, which include all expenses and fees of COLOTRUST, are accrued daily. The NAV is calculated at fair value using various inputs in determining value in accordance with FASB guidance. It is the goal of the Trust to maintain a NAV of \$1.00 per share, however changes in interest rates may affect the fair value of the securities held by COLOTRUST and there can be no assurance that the NAV will not vary from \$1.00 per share.

BOWLES METROPOLITAN DISTRICTNotes to Financial Statements
December 31, 2020Note 3: Capital Assets

An analysis of the changes in capital assets for the year ended December 31, 2020 follows:

<u>Governmental Type Activities:</u>	<u>Balance 1/1/2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/2020</u>
<u>Capital assets not being depreciated:</u>				
Land easements and water rights	\$ 269,543	\$ -	\$ -	\$ 269,543
Landscaping	4,636,167	-	-	4,636,167
Total capital assets not being depreciated:	<u>4,905,710</u>	<u>-</u>	<u>-</u>	<u>4,905,710</u>
<u>Capital assets being depreciated:</u>				
Park improvements	1,368,495	31,408	-	1,399,903
Irrigation systems	808,407	63,414	-	871,821
Total capital assets, being depreciated:	<u>2,176,902</u>	<u>94,822</u>	<u>-</u>	<u>2,271,724</u>
Less accumulated depreciation for:				
Park improvements	736,117	88,392	-	824,509
Irrigation systems	529,371	33,193	-	562,564
Total accumulated depreciation	<u>1,265,488</u>	<u>121,585</u>	<u>-</u>	<u>1,387,073</u>
Net capital assets being depreciated:	<u>911,414</u>	<u>(26,763)</u>	<u>-</u>	<u>884,651</u>
Government type assets, net	<u>\$ 5,817,124</u>	<u>\$ (26,763)</u>	<u>\$ -</u>	<u>\$ 5,790,361</u>

Note 4: Long Term Debt

A description of the long-term obligations as of December 31, 2020, is as follows:

\$23,015,000 General Obligation Refunding and Improvement Bonds, Series 2013

The District issued \$23,015,000 of General Obligation Refunding and Improvement Bonds, Series 2013 ("Series 2013 Bonds"), dated September 3, 2013. The Series 2013 Bonds were issued to current refund a portion of the Series 2003 Bonds, as described below, to fund the purchase of certain water rights and to pay the cost of issuance. The Series 2013 Bonds bear interest at rates which vary from 2.00% to 5.00% payable semi-annually on June 1 and December 1. The Series 2013 Bonds consist of serial bonds issued in the amount of \$15,390,000 due annually through 2034 and term bonds issued in the original amount of \$7,625,000 due December 1, 2033.

BOWLES METROPOLITAN DISTRICTNotes to Financial Statements
December 31, 2020

The Series 2013 Bonds maturing on or before December 1, 2022 are not subject to redemption prior to their maturities. The Series 2013 Bonds maturing on or after December 1, 2023 are subject to redemption prior to their maturities at the option of the District, on December 1, 2022 and on any date thereafter. Term bonds are subject to mandatory sinking fund redemption beginning five years prior to the date of maturity. The bonds' principal and interest are insured as to repayment by Build America Mutual Assurance Company.

The District current refunded a portion of the 2003 Series Bonds to reduce its total debt service payments by approximately \$687,211 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$1,255,240. In the government-wide statements, the District incurred a cost on refunding in the amount of \$727,799, which has been deferred and is being amortized over the life of the old debt.

The following is an analysis of changes in long-term debt for the period ending December 31, 2020:

	Balance 1/1/2020	Additions	Deletions	Balance 12/31/2020	Current Portion
General Obligation Bonds - Series 2013	\$ 18,695,000	\$ -	\$ 825,000	\$ 17,870,000	\$ 865,000
Total long-term debt	18,695,000	-	825,000	17,870,000	865,000
Plus bond premium	95,467	-	4,468	90,999	2,954
	<u>\$ 18,790,467</u>	<u>\$ -</u>	<u>\$ 829,468</u>	<u>\$ 17,960,999</u>	<u>\$ 867,954</u>

The following is a summary of the annual long-term debt principal and interest requirements.

	Principal	Interest	Total
2021	\$ 865,000	\$ 796,913	\$ 1,661,913
2022	910,000	770,963	1,680,963
2023	960,000	741,388	1,701,388
2024	1,010,000	707,788	1,717,788
2025	1,070,000	668,663	1,738,663
2026-2030	6,370,000	2,849,640	9,219,640
2031-2034	6,685,000	1,232,690	7,917,690
	<u>\$ 17,870,000</u>	<u>\$ 7,768,045</u>	<u>\$ 25,638,045</u>

BOWLES METROPOLITAN DISTRICT

Notes to Financial Statements
December 31, 2020

Debt Authorization

As of December 31, 2020, the District has \$10,793,633 in remaining authorized but unissued debt. In the future, the District may issue a portion or all of the remaining authorized but unissued debt.

Note 5: AgreementsGrant Water and Sanitation District

The District has an intergovernmental agreement (“IGA”) dated April 14, 1994, with Grant Water and Sanitation District (“Grant”) which provides for the sharing of costs of certain sized water and sewer lines as well as under drains and storm drainage facilities. The District is located wholly within the service area boundaries of Grant. Pursuant to an amendment to the IGA dated April 14, 1997, Grant and the District clarified the improvements to be constructed by each party and agreed that each party will construct its improvements at its sole cost and expense.

Irrigation Agreements

The District entered into an agreement with Grant Ranch Master Homeowners Association, Inc. (“Association”) dated March 14, 2017, which extended and updated the initial agreement dated January 22, 1998. The District has agreed to provide irrigation water for certain sites and common elements within the Association. The Association agreed to make annual payments to the District in the amount of \$30,000. Irrigation income of \$30,000 was received by the District in 2020.

The District has entered into irrigation agreements with Belvedere Association, Inc., Heron Shores Sub-Homeowners Association, Inc., Dorado Green Sub-Homeowners Association, Inc. and Belmont Shores Sub-Homeowners Association, Inc., collectively called the Sub Associations. The Sub Associations agree to make payments to the District for water usage at the water fees/rates set annually by the District’s Board of Directors. Irrigation income of \$12,880 was received by the District in 2020 under the agreements.

Storm Water Agreement

The District has entered into an agreement with the Town of Bow Mar, Bow Mar Owners, Inc., Lower Bowles Company, The Joseph W. Bowles Reservoir Company and RSRF Ranch Company, LLC. The agreement allows the District to discharge storm water onto property of the Town of Bow Mar and Bow Mar Owners, Inc., and ultimately in reservoirs owned by the Lower Bowles Company and The Joseph W. Bowles Reservoir Company. The District is responsible for the maintenance and operation of the storm water discharge system and associated storm water quality and quantity. If the quality of the storm water discharging from the water quality control facility fails to meet defined performance standards, the District is obligated to take corrective action and may be liable for damages. Due to changing water quality standards, the District’s costs of operations of these facilities could increase substantially in future years.

BOWLES METROPOLITAN DISTRICT

Notes to Financial Statements
December 31, 2020

Intergovernmental Agreement for Bowles Metropolitan District Resident Use of the Foothills' Recreation Amenities

During 2016, the District and Foothills Park & Recreation District (“Foothills”) entered into the Intergovernmental Agreement for Bowles Metropolitan District Resident Use of the Foothills' Recreation Amenities whereby the District's residents are allowed access to the Foothills' Recreation Amenities and recreation programs at the admission rates that Foothills otherwise charges for Foothills residents effective March 1, 2016. For each District resident who accesses the Recreation Amenities at the Resident Rates, or participates in a program or class at the Resident Rates, the District will reimburse Foothills for the difference between the Resident Rates and the admission rates that Foothills otherwise charges for all non-Foothills residents, such amount to be invoiced and paid monthly. The initial term of this Agreement will continue through December 31, 2016 and shall automatically renew for successive one-year periods unless terminated by either party. During 2020, the District paid \$4,449 to Foothills under this agreement.

Capital Stock

At December 31, 2020, the District owned 82 shares of capital stock (“shares”) in The Joseph W. Bowles Reservoir Company (Company). The District's interest includes beneficial rights, title and interest in all water, water rights, reservoirs, reservoir rights, storage, storage rights and all other rights represented by the shares.

The District pays operating and capital assessments as determined necessary by the Company based on the shares owned at the time of the assessments. During 2020, the District paid operating and capital assessments to the Company in the amounts of \$41,615 and \$6,150 respectively.

Note 6: Tax, Spending and Debt Limitations

Article X, Section 20 of the Colorado Constitution, commonly known as the Taxpayer Bill of Rights (“TABOR”), contains tax, spending, revenue and debt limitations which apply to the State of Colorado and all local governments.

Spending and revenue limits are determined based on the prior year's Fiscal Year Spending adjusted for allowable increases based upon inflation and local growth. Fiscal Year Spending is generally defined as expenditures plus reserve increases with certain exceptions. Revenue in excess of the Fiscal Year Spending limit must be refunded unless the voters approve retention of such revenue.

TABOR requires local governments to establish Emergency Reserves. These reserves must be at least 3% of Fiscal Year Spending (excluding bonded debt service). Local governments are not allowed to use the emergency reserves to compensate for economic conditions, revenue shortfalls, or salary of benefit increases.

BOWLES METROPOLITAN DISTRICTNotes to Financial Statements
December 31, 2020

The District's management believes it is in compliance with the provisions of TABOR. However, TABOR is complex and subject to interpretation. Many of the provisions, including the interpretation of how to calculate Fiscal Year Spending limits will require judicial interpretation.

On May 7, 1996, the District's electors authorized the District to retain and spend all revenue derived from its infrastructure fees in 1995 and all subsequent years up to a maximum of \$4,000,000 along with any investment earnings thereon. Additionally, the electors authorized the District to retain and spend all revenue derived from its ad valorem property tax mill levy including specific ownership tax revenue and any investment earnings thereon in 1996 and all subsequent years without limitations under TABOR and any spending limitations that might otherwise apply.

Note 7: Risk Management

Except as provided in the Colorado Governmental Immunity Act, 24-10-101, et seq., CRS, the District may be exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets; errors or omissions; injuries to agents; and natural disasters. The District is a member of the Colorado Special District's Property and Liability pool as of December 31, 2020. The Colorado Special Districts Property and Liability Pool (the "Pool") is an organization created by intergovernmental agreement to provide common liability and casualty insurance coverage to its members at a cost that is considered economically appropriate. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

The District pays annual premiums to the Pool for auto, public officials' liability, property and general liability coverage and workers compensation. In the event aggregated losses incurred by the Pool exceed its amounts recoverable from reinsurance contracts and its accumulated reserves, the District may be called upon to make additional contributions to the Pool on the basis proportionate to other members. Any excess funds which the Pool determines are not needed for purposes of the Pool may be returned to the members pursuant to a distribution formula.

Note 8: Interfund and Operating Transfers

The transfer of \$400,000 from the General Fund to Capital Fund was transferred for the purpose of assisting with the costs of capital improvements.

The transfer of \$50,000 from the General Fund to Debt Service Fund was transferred for the purpose of assisting with the debt service costs.

BOWLES METROPOLITAN DISTRICT

Notes to Financial Statements
December 31, 2020

Note 9: Reconciliation of Government-Wide Financial Statements and Fund Financial Statements

The Government Funds Balance Sheet/Statement of Net Position includes an adjustments column. The adjustments have the following elements:

- 1) prepaid bond insurance and the deferred loss on refunding are not a financial resource and therefore are not reported in the funds,
- 2) capital improvements used in government activities are not financial resources and, therefore are not reported in the funds;
- 3) the long-term liabilities such as bonds payable and accrued bond interest payable, are not due and payable in the current period and, therefore, are not in the funds; and
- 4) capital stock purchases and ongoing capital assessments are not financial resources and, therefore are not reported in the funds.

Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balances/Statement of Activities includes an adjustments column. The adjustments have the following elements:

- 1) Governmental funds report capital outlays as expenditures, however, in the statement of activities, the costs of those assets are held as construction in progress pending transfer to other governmental entities or depreciated over their useful lives;
- 2) governmental funds report interest expense on the modified accrual basis; however, interest expense is reported on the full accrual method on the statement of activities;
- 3) governmental funds report bond principal payments as expenditures, however, in the government-wide financial statements, these are reported as changes in long-term bonds payable;
- 4) governmental funds report bond premiums as income, however, in the statement of activities, the bond premium is amortized over the term of the related debt; and,
- 5) governmental funds report capital stock purchases and assessments as expenditures, however, in the government-wide financial statements, these costs are not reflected on the statement of activities and are recorded as assets on the statement of net position.

SUPPLEMENTAL INFORMATION

BOWLES METROPOLITAN DISTRICT

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
DEBT SERVICE FUND
For the Year Ended December 31, 2020

	Original & Final		Variance
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable)
REVENUES			
Property taxes	\$ 1,646,574	\$ 1,646,672	\$ 98
Interest and other income	<u>1,500</u>	<u>743</u>	<u>(757)</u>
Total Revenues	<u>1,648,074</u>	<u>1,647,415</u>	<u>(659)</u>
EXPENDITURES			
Bond principal	825,000	825,000	-
Bond interest expense	821,663	821,663	-
Paying agent fee	3,000	300	2,700
Treasurer's fees	<u>24,710</u>	<u>20,552</u>	<u>4,158</u>
Total Expenditures	<u>1,674,373</u>	<u>1,667,515</u>	<u>6,858</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(26,299)</u>	<u>(20,100)</u>	<u>6,199</u>
OTHER FINANCING SOURCES			
Transfers in	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Total Other Financing Sources	<u>50,000</u>	<u>50,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	23,701	29,900	6,199
FUND BALANCE - BEGINNING OF YEAR	<u>164,349</u>	<u>167,134</u>	<u>2,785</u>
FUND BALANCE - END OF YEAR	<u>\$ 188,050</u>	<u>\$ 197,034</u>	<u>\$ 8,984</u>

The notes to the financial statements are an integral part of these statements.

BOWLES METROPOLITAN DISTRICT

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
CAPITAL PROJECTS FUND
For the Year Ended December 31, 2020

	Original & Final <u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
REVENUES			
Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES			
Capital expense	870,000	191,690	678,310
Contingency	<u>55,000</u>	<u>-</u>	<u>55,000</u>
Total Expenditures	<u>925,000</u>	<u>191,690</u>	<u>733,310</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(925,000)</u>	<u>(191,690)</u>	<u>733,310</u>
OTHER FINANCING SOURCES			
Transfers in	<u>400,000</u>	<u>400,000</u>	<u>-</u>
Total Other Financing Sources	<u>400,000</u>	<u>400,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(525,000)	208,310	733,310
FUND BALANCE - BEGINNING OF YEAR	<u>903,279</u>	<u>962,788</u>	<u>59,509</u>
FUND BALANCE - END OF YEAR	<u>\$ 378,279</u>	<u>\$ 1,171,098</u>	<u>\$ 792,819</u>

The notes to the financial statements are an integral part of these statements.

BOWLES METROPOLITAN DISTRICT

SUMMARY OF ASSESSED VALUATION, MILL LEVY
AND PROPERTY TAXES COLLECTED
December 31, 2020

Levy/Collection Year	Prior Year Assessed Valuation for Current Year Property Tax Levy	Denver	Jefferson	Percent increase	General fund	Debt service	Mills Levied	Total Property Tax		Percent Collected to Levied
								Levied	Collected	
2007/2008	\$ 52,617,120	\$ 26,439,100	\$ 26,178,020		18.122	21.878	40.000	\$ 2,104,685	\$ 2,086,521	99.14%
2008/2009	\$ 52,298,570	\$ 26,444,760	\$ 25,853,810	-0.6%	18.122	21.878	40.000	\$ 2,091,943	\$ 2,091,421	99.98%
2009/2010	\$ 53,415,880	\$ 27,467,330	\$ 25,948,550	2.1%	18.122	21.878	40.000	\$ 2,136,635	\$ 2,136,759	100.01%
2010/2011	\$ 53,389,840	\$ 27,482,540	\$ 25,907,330	0.0%	18.122	21.878	40.000	\$ 2,135,596	\$ 2,134,261	99.94%
2011/2012	\$ 50,329,667	\$ 25,528,880	\$ 24,800,787	-5.7%	18.122	23.878	42.000	\$ 2,113,848	\$ 2,108,075	99.73%
2012/2013	\$ 50,897,449	\$ 26,031,730	\$ 24,865,719	1.1%	18.122	23.878	42.000	\$ 2,137,695	\$ 2,137,652	100.00%
2013/2014	\$ 50,068,652	\$ 24,299,500	\$ 25,769,152	-1.6%	18.122	23.878	42.000	\$ 2,102,833	\$ 2,102,890	100.00%
2014/2015	\$ 50,102,795	\$ 24,292,390	\$ 25,810,405	0.1%	18.122	23.878	42.000	\$ 2,104,317	\$ 2,104,280	100.00%
2015/2016	\$ 58,892,797	\$ 29,652,720	\$ 29,240,077	17.5%	18.122	23.878	42.000	\$ 2,473,497	\$ 2,473,348	99.99%
2016/2017	\$ 58,929,179	\$ 29,680,280	\$ 29,248,899	0.1%	18.122	23.878	42.000	\$ 2,475,026	\$ 2,475,361	100.01%
2017/2018	\$ 62,605,269	\$ 30,918,520	\$ 31,686,749	6.2%	18.122	23.878	42.000	\$ 2,629,421	\$ 2,627,931	99.94%
2018/2019	\$ 62,602,364	\$ 30,882,390	\$ 31,719,974	0.0%	18.122	23.878	42.000	\$ 2,629,299	\$ 2,626,500	99.89%
2019/2020	\$ 68,957,791	\$ 34,858,620	\$ 34,099,171	10.2%	18.122	23.878	42.000	\$ 2,896,227	\$ 2,896,399	100.01%
Estimated for year ending December 31, 2019/2020	\$ 69,041,820	\$ 34,878,430	\$ 34,163,390	10.3%	18.122	21.878	40.000	\$ 2,761,673		

NOTE

Property taxes collected in any one year include collection of delinquent property taxes levied and/or abatements or valuations in prior years. Information received from the County Treasurer does not permit identification of specific year assessment.

OTHER INFORMATION



SCHILLING & COMPANY, INC.

Certified Public Accountants

P.O. Box 631579
HIGHLANDS RANCH, CO 80163

PHONE: 720.348.1086
FAX: 720.348.2920

_____, 2021

To the Board of Directors
Bowles Metropolitan District
Jefferson and Denver Counties, Colorado

We have audited the financial statements of the governmental activities and each major fund of Bowles Metropolitan District (District) for the year ended December 31, 2020 and have issued our report thereon dated _____, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Responsibilities under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated October 26, 2020, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

The audit was performed in May 2021 and we issued our report on _____, 2021.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020.

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. There were no accounting estimates that are considered particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated _____, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on supplementary information, which accompanies the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on other information, which accompanies the financial statements but is not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the Board of Directors and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

SCHILLING & COMPANY, INC.

Schilling & Company, Inc.

**BOWLES METROPOLITAN DISTRICT
EXHIBIT I - UNCORRECTED MISSTATEMENTS
DECEMBER 31, 2020**

	<u>ASSETS</u>	<u>LIABILITIES</u>	<u>NET POSITION</u>	<u>REVENUES</u>	<u>EXPENSES</u>
GOVERNMENT-WIDE FINANCIALS					
To record additional accounts payable as of December 31, 2020 in the Capital Projects Fund.	\$	-	\$ (4,990)	\$ 4,990	\$ -
FUND FINANCIAL STATEMENTS					
To record additional accounts payable as of December 31, 2020 in the Capital Projects Fund.	\$	-	\$ (4,990)	\$ 4,990	\$ -

DRAFT

BOWLES METROPOLITAN DISTRICT

_____, 2021

Schilling & Company, Inc.
PO Box 631579
Highlands Ranch, CO 80163

This representation letter is provided in connection with your audit of the financial statements of Bowles Metropolitan District, which comprise the respective financial position of the governmental activities and each major fund as of December 31, 2020, and the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of the Independent Auditor's Report the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 26, 2020 including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with U.S. GAAP and for the preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units, if any, required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or

payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

- 7) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 8) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

Government—specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented, if any.
- 21) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
- 23) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 24) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 25) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 26) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 27) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 28) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if any.
- 29) The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
- 30) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 31) Components of net position (net investment in capital assets; restricted; and unrestricted), and components of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 32) Investments are properly valued.
- 33) Provisions for uncollectible receivables have been properly identified and recorded.
- 34) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 35) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 36) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

- 37) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 38) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 39) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 40) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 41) The Management's Discussion and Analysis which is required supplementary information (RSI) has been omitted from the financial statements. We are aware that such information is required by accounting principles generally accepted in the United States.
- 42) With respect to the Supplemental Information as listed in the table of contents:
- a) We acknowledge our responsibility for presenting the Supplemental Information in accordance with accounting principles generally accepted in the United States of America, and we believe the Supplemental Information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the Supplemental Information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the Supplemental Information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 43) The District understands that TABOR (Section 20 of Article X of the Colorado Constitution) is complex and subject to interpretation and that many of the provisions will require judicial interpretation. We have reviewed the various provisions and interpretations and believe to the best of our knowledge at this time, the District is in compliance.
- 44) We have directed that all banking and savings and loan institutions be notified of our assigned number which identifies that our deposits are subject to the respective Public Deposit Protection Act.

BOWLES METROPOLITAN DISTRICT

Member of the Board of Directors

District Manager

District Accountant

**BOWLES METROPOLITAN DISTRICT
EXHIBIT I - UNCORRECTED MISSTATEMENTS
DECEMBER 31, 2020**

	<u>ASSETS</u>		<u>LIABILITIES</u>		<u>NET POSITION</u>		<u>REVENUES</u>		<u>EXPENSES</u>
GOVERNMENT-WIDE FINANCIALS									
To record additional accounts payable as of December 31, 2020 in the Capital Projects Fund.	\$	-	\$	(4,990)	\$	4,990	\$	-	\$ 4,990
FUND FINANCIAL STATEMENTS									
To record additional accounts payable as of December 31, 2020 in the Capital Projects Fund.	\$	-	\$	(4,990)	\$	4,990	\$	-	\$ 4,990



Estimate By: Ermilo Chavez
 990 S. Garrison St
 Lakewood, CO 80226
 Cell No. 720-308-2926
ermilo@chavezservicesllc.com

ESTIMATE

Client Name / Address CliftonLarsonAllen Attn: Nicholas Carlson 8390 E. Crescent Parkway, Suite 300 Greenwood Village, CO 80111	Date: 05/25/2021	Estimate No. CW202156	
	Project Location: Bowles Metro District- Blue Heron Park 5491 W. Bowles Ave Denver, CO 80123 (Removable Steel Bollards)		
Task Description	Qty	Rate	Total
1. <u>Removable Steel Bollards</u> - provide and install steel removable bollards, 11 gauge steel, 4 1/2" diameter x 60" high. Removable cap. Filled with concrete for extra strength. Mounting plates slides out of the removable base for temporary access to equipment. Padlockable.	2 ea	\$700.00	\$1,400.00
2. Mobilization and demobilization.		LS	\$0.00
		Total	\$1,400.00
<i>Estimate Notes:</i>			
1. This estimate is valid for 30 days from estimate date.			

Acceptance of this estimate:

 Nicholas Carlson

 Date

6/2/21

Bowles Metro District/Davey Tree Update for June Meeting

General

- We have started pruning. Tract O is done and a good part of tract K is done. Everything is leafed out pretty good and we would like to start pruning of the street trees along Jay and Dorado
- Noticed various dead trees in ROW's along GRB, Jay Cir, and Dorado. Does Grant Ranch HOA need help? We will not be pruning these trees.
- Trees have been removed in Sunset Park (except 1) Need to coordinate with Designsapes for grinding/turf repair

Other:

- Cottonwood tree removal(s) and stump grinding @ 5795 W Berry Ave on hold???
- New proposal tree removal Far West end of GRB (included in packet)
- Need to look at small dead tree open space 6103 W Gould Dr for Nic (just sent on Friday 5/28)



The Davey Tree Expert Company
 4450 S. Windermere St
 Englewood, CO 80110-5540
 Phone: (303) 761-3052 x5430 Fax: (303) 761-3089
 Email: Derek.Fox@davey.com



Client	Service Location	5/7/2021
CLIFTON ALLEN LARSON ATTENTION PATRICK SHANNON 8390 E CRESCENT PKWY STE 500 GREENWOOD VLG, CO 80111-2814	BOWLES METRO DISTRICT C/O CLIFTON ALLEN LARSON 7255 W GRANT RANCH BLVD LITTLETON, CO 80123-0813 Work: (303) 265-7998 Email: AcctPayColo@claconnect.com	Proposal #: 20005890-1620417568 Account #: 3884705 Ship To #: 1516637 Home: (303) 265-7998 Fax: (303) 779-0348 Email: AcctPayColo@claconnect.com

- Stump Grinding \$935.00 \$935.00
 Sunset Park Tree Removal:

Cut off to as low a stump as possible the following listed trees (all tagged with red ribbon). Haul off all debris. Also, grind the stumps 6-8 inches below grade.

- 1 Honey Locust tree in the median located in the NW parking lot
- 1 dead Canada Red Cherry tree West side of the park near the benches
- 1 dead Hawthorne tree SW corner of the park in the turf area
- 2 dead Canada Red Cherry trees SE corner of the park in the turf areas
- 1 Maple and 1 Linden NE corner of the park near the basketball court ***1 small dead Maple in this area is already slated for removal and grinding through the larger project that is ongoing at this time. It is not included in this pricing but will be removed and ground out.***

Add on with Tim Lipan 5/17/21 - Additional tree removal to be priced T&M with previously agreed up rates (Removal\$255/hr 3man crew and grinding \$85/hr 1 man crew)

- 1 declining Willow and 2 declining Hawthorne trees SE corner of Sunset Park (grind here)
- 1 dead Aspen and 1 other Aspen stem (multi stem tree/leave other live stems for now) located in center cutout from tract H. (grind the 1 Aspen stump here)

- Yes, please schedule the services marked above.

ACCEPTANCE OF PROPOSAL:The above prices and conditions are hereby accepted. You are authorized to do this work as specified. I am familiar with and agree to the terms and conditions appended to this form. All deletions have been noted. I understand that once accepted, this proposal constitutes a binding contract. This proposal may be withdrawn if not accepted within 30 days.



Derek Fox

Derek Fox

Authorizing Signature

Date

We use quality products that are administered by trained personnel. We guarantee to deliver what we have contracted to deliver. If we do not, we will work with you until you are satisfied, or you will not be charged for the disputed item. Our Client Care Guarantee demonstrates our commitment to creating lifelong client relationships.

Tree Care

PRUNING: Performed by trained arborists using industry and Tree Care Industry Association (TCIA) approved methods.

TREE REMOVAL: Removal to within 6" of ground level and cleanup of debris.

STUMP REMOVAL: Mechanical grinding of the visible tree stump to at or just below ground level. Stump area will be backfilled with stump chips and a mound of remaining chips will be left on site unless otherwise stated in the contract. Chip removal, grading and soil backfill are available.

CLEAN-UP: Logs, brush, and leaves, and twigs large enough to rake are removed. Sawdust and other small debris will not be removed.

CABLING/BRACING: Cabling and bracing of trees is intended to reduce damage potential. It does not permanently remedy structural weaknesses, is not a guarantee against failure and requires periodic inspection.

Tree and Shrub Fertilization/SoilCare

Your arborist will assess your property's overall soil conditions either through physical assessment or through soil testing and will recommend a soil management program to help the soil become a better medium to enable healthy plants to thrive or unhealthy plants to regain their vitality. SoilCare programs will include fertilizers, organic humates, fish emulsions and other organic soil conditioners.

Our advanced formula, Arbor Green PRO, works with nature to fertilize without burning delicate roots, building stronger root systems and healthier foliage. It contains no chlorides or nitrates. It is hydraulically injected into the root zone and the nutrients are gradually released over time. Research and experience shows the dramatic benefits Arbor Green PRO provides: greater resistance to insects and diseases, greater tolerance to drought stress, increased vitality, and healthier foliage.

Tree and Shrub Plant Health Care

PRESCRIPTION PEST MANAGEMENT: Customized treatments to manage disease and insect problems specific to plant variety and area conditions. Due to the short term residual of available pesticides, repeat applications may be required.

INSECT MANAGEMENT: Inspection and treatment visits are scheduled at the proper time to achieve management of destructive pests. Pesticides are applied to label specifications.

DISEASE MANAGEMENT: Specific treatments designed to manage particular disease problems. Whether preventative or curative, the material used, the plant variety being treated, and the environmental conditions all dictate what treatment is needed.

EPA approved materials will be applied in accordance with State and Federal regulations.

Other Terms and Contract Conditions

INSURANCE: Our employees are covered by Worker's Compensation. The company is insured for personal injury and property damage liability. Proof of insurance can be verified by requesting a copy of our Certificate of Insurance.

WORKING WITH LIVING THINGS: As trees and other plant life are living, changing organisms affected by factors beyond our control, no guarantee on tree, plant or general landscape safety, health or condition is expressed or implied and is disclaimed in this contract unless that guarantee is specifically stated in writing by the company. Arborists cannot detect or anticipate every condition or event that could possibly lead to the structural failure of a tree or guarantee that a tree will be healthy or safe under all circumstances. Trees can be managed but not controlled. When elevated risk conditions in trees are observed and identified by our representatives and a contract has been signed to proceed with the remedial work we have recommended, we will make a reasonable effort to proceed with the job promptly. However, we will not assume liability for any accident, damage or injury that may occur on the ground or to any other object or structure prior to us beginning the work. Site inspections do not include internal or structural considerations unless so noted. Unless otherwise specified, tree assessment will not include investigations to determine a tree's structural integrity or stability. We may recommend a Risk Assessment be conducted for an additional charge.

TREE CARE STANDARDS: All work is to be performed in accordance with current American National Standards Institute (ANSI) Standard Practices for Tree Care Operations.

OWNERSHIP OF TREES/PROPERTY: Acceptance constitutes a representation and warranty that the trees and property referenced in this quote are either owned by the signee or that written permission has been received to work on trees which are not on the signee's property.

TIME & MATERIAL (T&M): Jobs performed on a T&M basis will be billed for the time on the job (not including lunch break), travel to and from the job, and materials used.

BILLING & SALES TAX: All amounts deposited with us will either be credited to your account or applied against any amounts currently due. Our invoices are due net 30 days from invoice date. Services may be delayed or cancelled due to outstanding account balances. Sales tax will be added as per local jurisdiction. Clients claiming any tax exempt status must submit a copy of their official exempt status form including their exemption number in order to waive the sales or capital improvement tax.

PAYMENT: We accept checks and credit cards. Paying by check authorizes us to send the information from your check to your bank for payment.

UNDERGROUND PROPERTY: We are not responsible for any underground property unless we have been informed by you or the appropriate underground location agency.

SCHEDULING: Job scheduling is dependent upon weather conditions and work loads.



The Davey Tree Expert Company
 4450 S. Windermere St
 Englewood, CO 80110-5540
 Phone: (303) 761-3052 x5430 Fax: (303) 761-3089
 Email: Derek.Fox@davey.com



Client	Service Location	5/26/2021
CLIFTON ALLEN LARSON ATTENTION PATRICK SHANNON 8390 E CRESCENT PKWY STE 500 GREENWOOD VLG, CO 80111-2814	BOWLES METRO DISTRICT C/O CLIFTON ALLEN LARSON 7255 W GRANT RANCH BLVD LITTLETON, CO 80123-0813 Work: (303) 265-7998 Email: AcctPayColo@claconnect.com	Proposal #: 20005890-1622067341 Account #: 3884705 Ship To #: 1516637 Home: (303) 265-7998 Fax: (303) 779-0348 Email: AcctPayColo@claconnect.com

Tree Removal \$720.00 \$720.00
 Location: East side of GRB (far West end of property) along fence near retention pond

Cut off to as low a stump as possible the following listed dead or at least 1/2 dead trees. All are tagged with red ribbon.
 - 9 Ash trees
 - 2 Maple trees

Stump Grinding \$450.00 \$450.00
 Stump grind out the above Ash and Maple stump 6-8 inches below grade. Holes are backfilled with the resulting woody debris.

Yes, please schedule the services marked above.

ACCEPTANCE OF PROPOSAL: The above prices and conditions are hereby accepted. You are authorized to do this work as specified. I am familiar with and agree to the terms and conditions appended to this form. All deletions have been noted. I understand that once accepted, this proposal constitutes a binding contract. This proposal may be withdrawn if not accepted within 30 days.



Derek Fox

 Derek Fox

 Authorizing Signature

 Date

We use quality products that are administered by trained personnel. We guarantee to deliver what we have contracted to deliver. If we do not, we will work with you until you are satisfied, or you will not be charged for the disputed item. Our Client Care Guarantee demonstrates our commitment to creating lifelong client relationships.

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CABLING/BRACING: Cabling and bracing of trees is intended to reduce damage potential. It does not permanently remedy structural weaknesses, is not a guarantee against failure and requires periodic inspection.

Tree and Shrub Fertilization/SoilCare

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Tree and Shrub Plant Health Care

PRESCRIPTION PEST MANAGEMENT: Customized treatments to manage disease and insect problems specific to plant variety and area conditions. Due to the short term residual of available pesticides, repeat applications may be required.

INSECT MANAGEMENT: Inspection and treatment visits are scheduled at the proper time to achieve management of destructive pests. Pesticides are applied to label specifications.

DISEASE MANAGEMENT: Specific treatments designed to manage particular disease problems. Whether preventative or curative, the material used, the plant variety being treated, and the environmental conditions all dictate what treatment is needed.

EPA approved materials will be applied in accordance with State and Federal regulations.

Other Terms and Contract Conditions

INSURANCE: Our employees are covered by Worker's Compensation. The company is insured for personal injury and property damage liability. Proof of insurance can be verified by requesting a copy of our Certificate of Insurance.

WORKING WITH LIVING THINGS: As trees and other plant life are living, changing organisms affected by factors beyond our control, no guarantee on tree, plant or general landscape safety, health or condition is expressed or implied and is disclaimed in this contract unless that guarantee is specifically stated in writing by the company. Arborists cannot detect or anticipate every condition or event that could possibly lead to the structural failure of a tree or guarantee that a tree will be healthy or safe under all circumstances. Trees can be managed but not controlled. When elevated risk conditions in trees are observed and identified by our representatives and a contract has been signed to proceed with the remedial work we have recommended, we will make a reasonable effort to proceed with the job promptly. However, we will not assume liability for any accident, damage or injury that may occur on the ground or to any other object or structure prior to us beginning the work. Site inspections do not include internal or structural considerations unless so noted. Unless otherwise specified, tree assessment will not include investigations to determine a tree's structural integrity or stability. We may recommend a Risk Assessment be conducted for an additional charge.

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TIME & MATERIAL (T&M): Jobs performed on a T&M basis will be billed for the time on the job (not including lunch break), travel to and from the job, and materials used.

BILLING & SALES TAX: All amounts deposited with us will either be credited to your account or applied against any amounts currently due. Our invoices are due net 30 days from invoice date. Services may be delayed or cancelled due to outstanding account balances. Sales tax will be added as per local jurisdiction. Clients claiming any tax exempt status must submit a copy of their official exempt status form including their exemption number in order to waive the sales or capital improvement tax.

PAYMENT: We accept checks and credit cards. Paying by check authorizes us to send the information from your check to your bank for payment.

UNDERGROUND PROPERTY: We are not responsible for any underground property unless we have been informed by you or the appropriate underground location agency.

SCHEDULING: Job scheduling is dependent upon weather conditions and work loads.



HOMESTEAD PAINTING LLC
9751 W. 44th Ave.
Unit 103
Wheat Ridge, CO 80033
303-456-5942
hspaintllc@aol.com

April 29, 2021

Bowles Metro District
8390 E Crescent Parkway
Suite 300
Greenwood Village, CO 80111

PROPOSAL / CONTRACT

Re: Nicholas Carlson
Anna Jones

Homestead Painting LLC does hereby propose to furnish the materials and perform the labor necessary for the completion of the following:

(Complete utility locates prior to the commencement of the work, if necessary)

Scope of Work
5795 W. Berry Ave.

Inspected work at which time we were contracted by the homeowner.

Option # 1:
Replace (2) 4 x 6 cedar posts.
Post will be stained to match the existing stain color.

COST: \$660.00

Option # 2:
Replace (10) 2 x 6 x 10 cedar rails.
Rails will be stained to match existing color.

COST: \$850.00

HOMESTEAD PAINTING LLC
9751 W. 44th Ave.
Unit 103
Wheat Ridge, CO 80033
303-456-5942
hspaintllc@aol.com

May 20, 2021

Bowles Metro District
8390 E Crescent Parkway
Suite 300
Greenwood Village, CO 80111

PROPOSAL / CONTRACT

Re: Nicholas Carlson
Anna Jones

Homestead Painting LLC does hereby propose to furnish the materials and perform the labor necessary for the completion of the following:

(Complete utility locates prior to the commencement of the work, if necessary)

Scope of Work

Replace (2) 2 x 6 x 10 rails by the school:

COST: \$85.00

Rebuild the gate at 5660 S. Eaton:

COST: \$600.00

Rebuild the gate at 6626 W. Long Dr.

COST: \$800.00

All new materials will be stained prior to installation.

Insurance

The contractor shall furnish and maintain during the life of this contract the following insurance coverage's.

- a. Workman's Compensation Insurance for all of his employees employed at the site of the project, and in case of any sublet, the contractor shall require the subcontractor similarly to provide Workman's Compensation Insurance for all of the employees unless such employees are covered by protection afforded by the contractor.
- b. Comprehensive General Liability Insurance.
- c. Comprehensive Automobile Liability Insurance.
- d. Liability limits are \$1,000,000.00 per incident.

Payment

- a. Payment shall be made for each completed and approved invoice within (10) ten days of receipt of the owner.

Entire Agreement

- a. The foregoing constitutes the entire agreement between parties and may be modified only by written agreement by both parties.

Signed this _____ day of _____ 2021

_____	_____
Bowles Metro District Representative	Date
_____	_____
Homestead Painting LLC	Date
Jake Morgan	

**Bowles Metropolitan District
Revocable Park Use Permit**

Name of Organization: MUSTANG SPORTS CLUB

Address of Organization: 4875 BOW MAR DRIVE
BOW MAR, CO 80123

Name of Park / Location: BLUE HERON PARK

Dates of Use: From 6/2/21 to 8/25/21

Times of Use: From 4pm to 7pm

Approved _____ Disapproved _____ Date _____

Fee: (\$5.00 / player for residents & \$10.00 / player for non-residents)

Cash _____ Check # 3089 Other _____ Total \$ 150

Special Conditions: THANKS!
NOTE THIS IS AN EXTENSION TO PREVIOUSLY APPROVED
PERMIT FOR MSC

[Signature]
Signature

PRESIDENT
Title

5/20/21
Date

Herschberg, Natalie

To: Carlson, Nicholas; Jones, Anna
Subject: RE: [External] Re: Bowles Trash Can Map

From: LaPan, Tim M. <Tim.Lapan@denverwater.org>
Sent: Tuesday, June 1, 2021 8:41 AM
To: Carlson, Nicholas <Nicholas.Carlson@claconnect.com>
Cc: 'Tom Dougherty' <docdougherty@comcast.net>
Subject: RE: [External] Re: Bowles Trash Can Map

Looking at the details sheets it looks like only can #124 (second pic) can be installed at grade. The ones we ordered need the pedestal. Yes, we will need a concrete slab for a few of the new ones.

1. Basketball court- use existing pedestal replace can with double sided.
2. South sunset- concrete slab with S-2 surface mount pedestal.
3. Sunset pavilion – existing concrete slab with S-2 surface mount pedestal.
4. Sunset parking lot- concrete slab with S-2 surface mount pedestal.
5. Vista- existing concrete slab with S-2 surface mount pedestal.
6. Village Center- use existing pedestal.
7. Blue Heron- concrete slab with S-2 surface mount pedestal.

In hind sight we probably should have ordered the #124 can as it has a steel plate on the bottom alleviating the issue with rusting frames that are failing. Putting the cans we have at grade will not work as they will be too short. I also went with surface mounts instead of embedment. That way we can have the concrete slabs ready and waiting (6-inch depth). We can likely use the existing pavilion and Vista park concrete slab to mount to. Another thing is we have steel domed covers on everything except the basketball court can. Is the steel dome not available anymore? They're showing this plastic cover now.

Tim LaPan
 303-495-0848

From: Carlson, Nicholas <Nicholas.Carlson@claconnect.com>
Sent: Friday, May 28, 2021 5:46 PM
To: LaPan, Tim M. <Tim.Lapan@denverwater.org>
Subject: RE: [External] Re: Bowles Trash Can Map

Hi Tim,

You're correct. We went with one trash can at Vista park as opposed to two. I met with the vendor this week to talk through installation.

The trash cans that were ordered are missing the stand on the bottom, but can be installed directly on a cement pad. I've attached two pictures of the different installation options above. We can order the stands for the bottom, but they'd need to have the cement foundations installed as well.

Can you clarify if we want these cans installed on the stand (like in the first picture) or directly on a cement pad (like in the second)? Also, just FYI all the cans are the style of the first picture without the upper black rim of the second.

The vendor said that the second option is more durable and we wouldn't have to make repairs for the cans that are currently broken. The attached proposal is for the stands and installation of the cement foundations. Feel free to call with any questions.

Thanks,



Nic Carlson
Public Management Analyst
Business Operations (BizOps)
CLA (CliftonLarsonAllen LLP)

Direct 303-265-7900
nicholas.carlson@CLAconnect.com

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From: LaPan, Tim M. <Tim.Lapan@denverwater.org>
Sent: Friday, May 28, 2021 10:02 AM
To: Carlson, Nicholas <Nicholas.Carlson@claconnect.com>
Subject: [External] Re: Bowles Trash Can Map

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It was my understanding only one duel use in Vista Park. If we have an extra for some reason maybe it can be used as a replacement for the one in front of the Village Center

Get [Outlook for iOS](#)

From: Carlson, Nicholas <Nicholas.Carlson@claconnect.com>
Sent: Wednesday, May 26, 2021 3:25:37 PM
To: LaPan, Tim M. <Tim.Lapan@denverwater.org>
Subject: Bowles Trash Can Map

Hi Tim,

Just wanted to check as they are installing trash cans soon. Is the attached map still accurate?

Thanks,



Nic Carlson
Public Management Analyst
Business Operations (BizOps)

Direct 303-265-7900 Mobile 909-762-2650
CLA (CliftonLarsonAllen LLP)
nicholas.carlson@CLAconnect.com

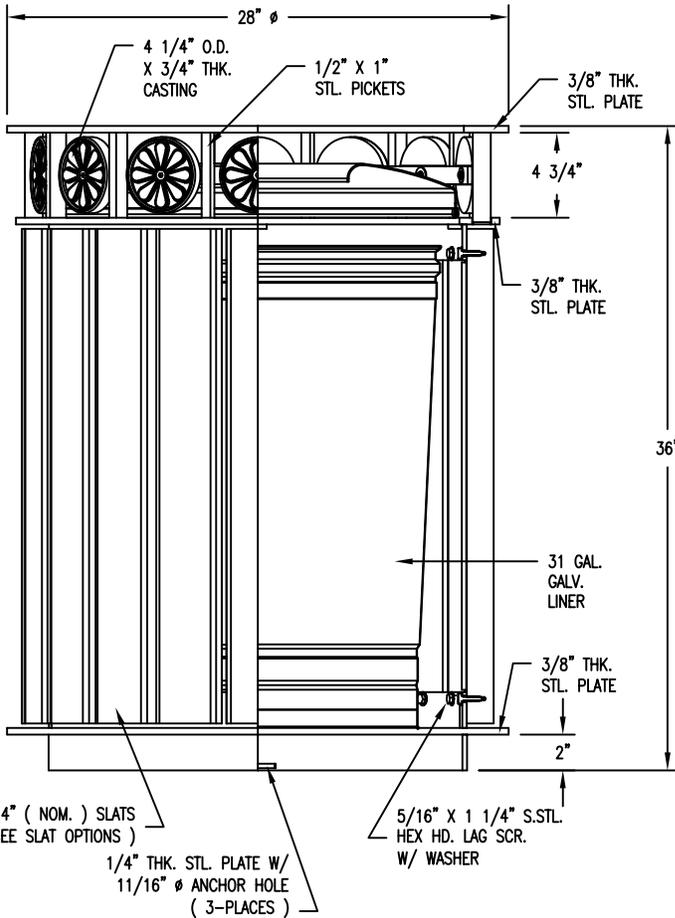
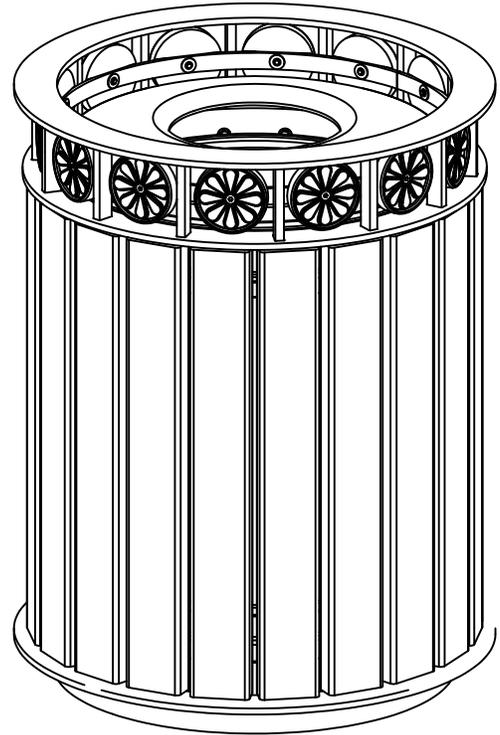
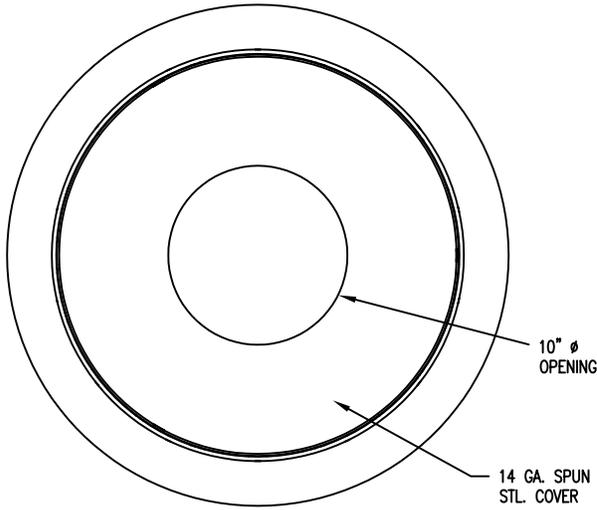
Create Opportunities

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Investment advisory services are offered through CliftonLarsonAllen
Wealth Advisors, LLC, an SEC-registered investment advisor.
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NOTES

- 1.) ALL STL. MEMBERS COATED W/ ZINC RICH EPOXY THEN FINISHED W/ POLYESTER POWDER COATING.
- 2.) 1/2" X 3 3/4" EXPANSION ANCHOR BOLTS PROVIDED.
- 3.) RECEPTACLE FULLY ASSEMBLED AT FACTORY.

SLAT OPTIONS

- "CEDAR" RECYCLED PLASTIC
- "GREY" RECYCLED PLASTIC
- "REDWOOD" RECYCLED PLASTIC
- "WALNUT" RECYCLED PLASTIC
- OTHER _____

DuMor, inc.
P.O. Box 142 Mifflintown, PA 17059-0142

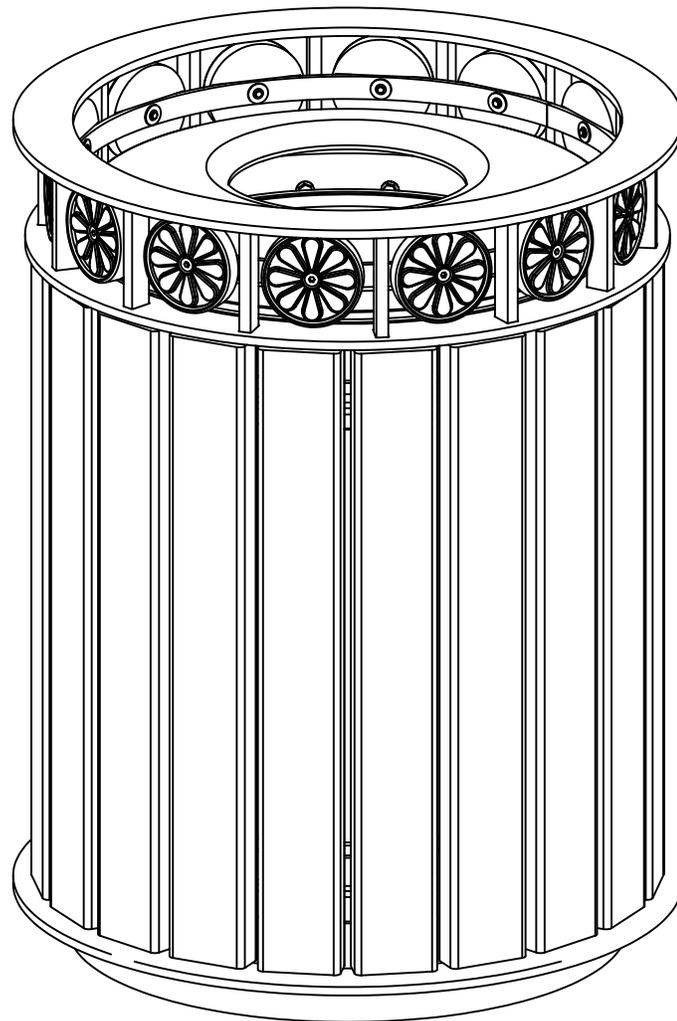
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DATE DRAWN : 7/18/00
DRAWN BY : CDC
DATE REV. : 10/26/11
REV. BY : ESS

TITLE : RECEPTACLE

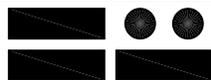
REV. E

DRAWING NUMBER 124-31PL-FTO

SHEET 1 OF 2

NOTE:

- 1.) RECEPTACLE SHIPPED FULLY ASSEMBLED.
- 2.) COVER ATTACHED W/ 1/8" VINYL COATED CABLE.
- 3.) MOUNT AND ANCHOR AS SPECIFIED.



DuMor, inc.

P.O. Box 142 Mifflintown, PA 17059-0142

SCALE :

NONE

DATE DRAWN : 8/28/01

DRAWN BY : JSB

DATE REV. : 12/2/09

REV. BY : JSB

TITLE :

RECEPTACLE ASSEMBLY

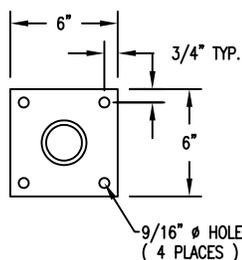
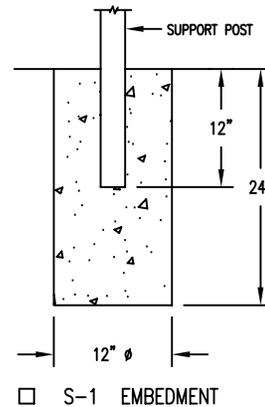
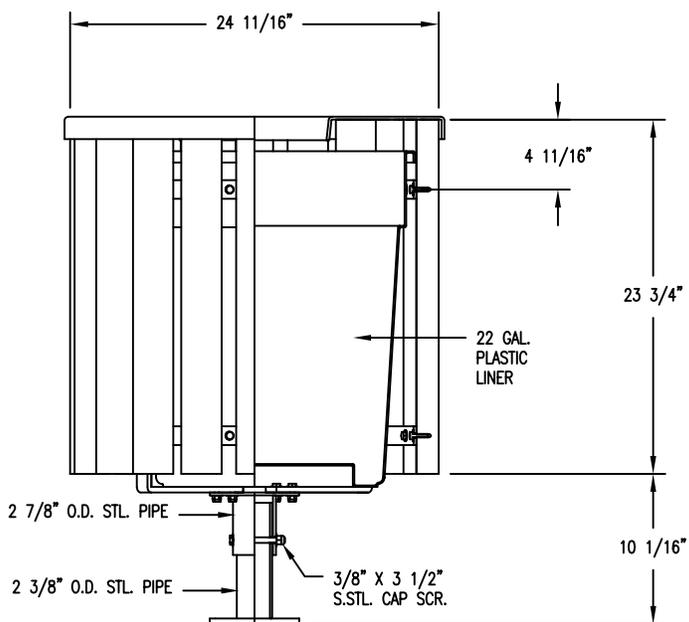
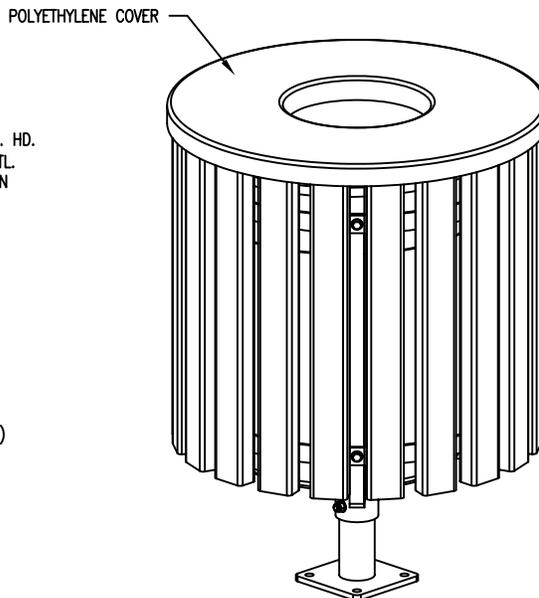
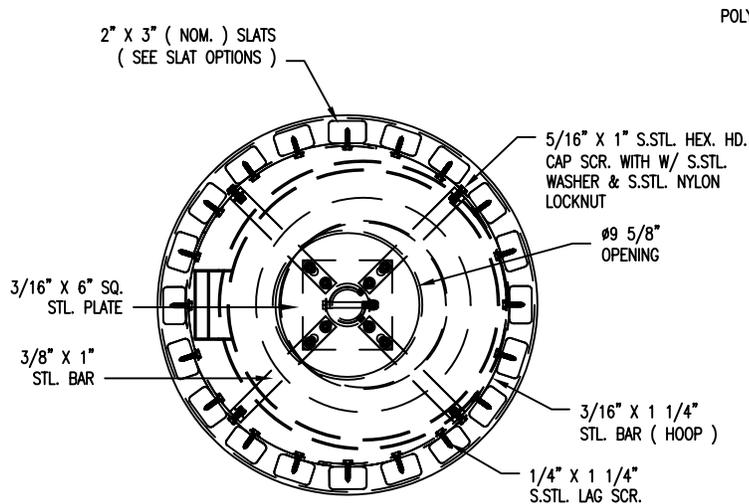
REV.

D

DRAWING
NUMBER

124-31PL-FT0

SHEET
2 OF 2



SLAT OPTIONS

- "CEDAR" RECYCLED PLASTIC
- "GREY" RECYCLED PLASTIC
- "REDWOOD" RECYCLED PLASTIC
- "WALNUT" RECYCLED PLASTIC
- OTHER _____

NOTES

- 1.) ALL STL. MEMBERS COATED W/ ZINC RICH EPOXY THEN FINISHED W/ BLACK POLYESTER POWDER COATING.
- 2.) 1/2" X 3 3/4" EXPANSION ANCHOR BOLTS PROVIDED FOR S-2 OPTION.

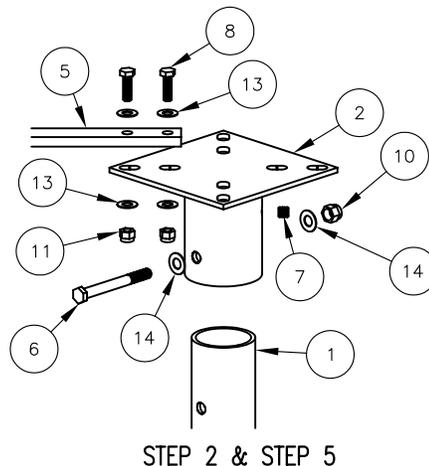
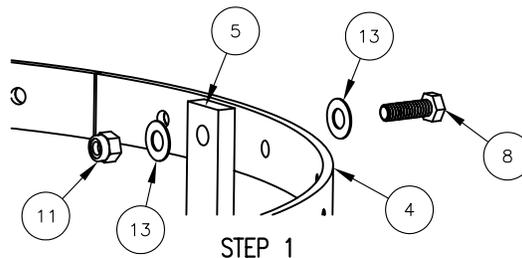
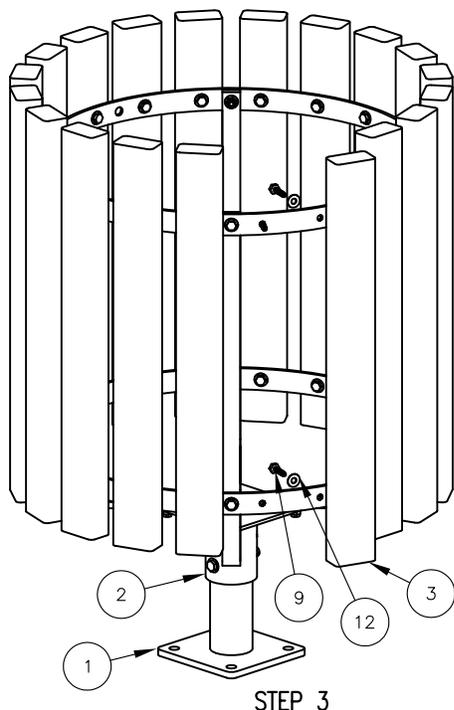
DuMor, inc.
P.O. Box 142 Mifflintown, PA 17059-0142

SCALE : NONE
DATE DRAWN : 7/11/03
DRAWN BY : AH
DATE REV. : 10/25/11
REV. BY : ESS

TITLE : RECEPTACLE

REV. D DRAWING NUMBER 41-22PL/46-00

SHEET 1 OF 2



NOTE:

- 1.) DURING ASSEMBLY PROCEDURE:
DO NOT COMPLETELY TIGHTEN HARDWARE.
- 2.) THE ACTUAL PARTS WILL NOT BE NUMBERED:
NUMBERS ONLY APPLY TO DRAWING.
- 3.) SEE SPEC. SHEET 1 FOR OTHER MOUNTING OPTIONS.
- 4.) 2 HOLES IN HOOPS (1/2" DIA.) TO BE LEFT OPEN.

STEP 1:

- USE 2 - PCS. HOOP FOR 20 GAL (4)
 4 - PCS. "L" SUPPORT STRAP FOR 20 GAL (5)
 8 - PCS. 5/16" X 1" SS. HEX HD. CAP SCR. (8)
 8 - PCS. 5/16" SS. NYLON LOCK NUT (11)
 16 - PCS. 5/16" SS. FLAT WASHER (13)
- ATTACH "L" SUPPORT STRAP (5) TO HOOP (4) USING HARDWARE (8, 11, & 13). TIGHTEN TO SNUG FIT. REPEAT UNTIL ALL "L" SUPPORT STRAPS ARE ATTACHED TO HOOPS.

STEP 2:

- USE 1 - PC. CENTER BRACKET (2)
 8 - PCS. 5/16" X 1" SS. HEX HD. CAP SCR. (8)
 8 - PCS. 5/16" SS. NYLON LOCK NUT (11)
 16 - PCS. 5/16" SS. FLAT WASHER (13)
- ATTACH CENTER BRACKET TO STEP 1 ASSEMBLY USING HARDWARE (8, 11, & 13). TIGHTEN TO SNUG FIT.

STEP 3:

- USE 20 - PCS. 2" X 3" X 23 3/4" PLASTIC SLAT (3)
 40 - PCS. 1/4" X 1 1/4" SS. HEX HD. LAG SCR. (9)
 40 - PCS. 1/4" SS. FLAT WASHER (12)
- ATTACH 2" X 3" X 23 3/4" PLASTIC SLATS (3) TO STEP 2 ASSEMBLY USING HARDWARE (9 & 12). TIGHTEN TO SNUG FIT. REPEAT UNTIL ALL SLATS ARE ATTACHED.

STEP 4:

UPON COMPLETION OF BASKET ASSEMBLY SQUARE ALL COMPONENTS THEN TIGHTEN ALL HARDWARE.

STEP 5:

- USE 1 - PC. SUPPORT FOR SURFACE MOUNT (1)
 1 - PC. 3/8" X 3 1/2" SS. HEX HD. CAP SCR. (6)
 1 - PC. 3/8" SS. NYLON LOCK NUT (10)
 2 - PC. 3/8" SS. FLAT WASHER (14)
 2 - PCS. 3/8" X 3/8" SS. SKT. SET SCR. (7)
- ATTACH SURFACE MOUNT SUPPORT (1) TO STEP 4 ASSEMBLY USING HARDWARE (6, 10, 14, & 7) AND TIGHTEN ALL HARDWARE.

STEP 6:

TO ATTACH COVER, REMOVE ONE 1/4" X 1 1/4" LAG SCREW AND FASTEN OPEN END OF CABLE TO BASKET USING THE LAG REMOVED.

STEP 7:

MOUNT AND ANCHOR AS SPECIFIED.

ITEM	QTY	PART NO	DESCRIPTION
1	1	0-41-00-03/S-2	SUPPORT FOR SURFACE MOUNT
2	1	0-41-00-04	CENTER BRACKET
3	20	0-41-20PL-01	2" X 3" X 23 3/4" RECYCLED PLASTIC SLAT
4	2	0-41-20-02	HOOP FOR 20 GAL (21 11/16" DIA)
5	4	0-41-20-05	"L" SUPPORT STRAP FOR 20 GAL
6	1	1-12-034	3/8" X 3 1/2" SS HEX HD CAP SCR
7	2	1-12-054	3/8" X 3/8" SS SKT SET SCR
8	16	1-12-061	5/16" X 1" SS HEX HD CAP SCR
9	40	1-13-004	1/4" X 1 1/4" SS HEX HD LAG SCR
10	1	1-20-007	3/8" SS NYLON LOCKNUT
11	16	1-20-016	5/16" SS NYLON LOCKNUT
12	40	1-22-006	1/4" SS FLAT WASHER
13	32	1-22-017	5/16" SS FLAT WASHER
14	2	1-22-024	3/8" SS FLAT WASHER

DuMor, inc.
 P.O. Box 142 Mifflintown, PA 17059-0142

SCALE : NONE
 DATE DRAWN : 7/11/03
 DRAWN BY : AH
 DATE REV. : 12/02/09
 REV. BY : ESS

TITLE : RECEPTACLE ASSEMBLY

REV. C

DRAWING NUMBER 41-22PL/46-00

SHEET 2 OF 2

TRASH RECEPTACLES

Legend 105

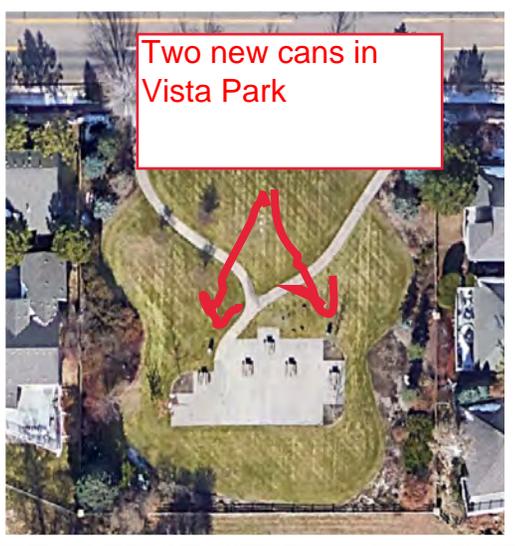
-  Blue Heron Elementary School
-  Colorado SEO Expert Marketing
-  W

NEW CAN EAST
CORNER OF
SIDEWALKS

REPLACE EXISTING CAN
WITH THE RECYCLED ONE

New can next to
pavilion.

BUY NEW BASE
AND INSTALL
CAN FROM
BASKETBALL
AREA NEXT TO
PET BAG
STATION



NEW CAN JUST
NORTH OF PORT-
O-LET



800 ft

	Project Name: Bowels Metro District		
	Blue Heron Park		
	Project Manager: Nic Carlson		
Date: 5/25/2021			
CHANGE ORDER NO. 1			
<i>Item</i>	<i>Qty</i>	<i>Rate</i>	<i>Amount</i>
CO 1.1 Additional concrete curb/gutter.	58 LF	\$ 45.00	\$ 2,610.00
CO 1.2 Additional concrete sidewalk sections.	124 SF	\$ 12.50	\$ 1,550.00
Total			\$ 4,160.00

Original Contract Amount	\$	26,325.00
Amount of Previous Change Orders	\$	-
Amount of this Change Order	\$	4,160.00
Total Change Orders Amount	\$	4,160.00
New Contract Amount	\$	30,485.00

Submitted by: Ermilo Chavez
 Chavez Services LLC

Approval Signature:

Nic Carlson

Date of Acceptance

Suazo, Kathy

From: Carlson, Nicholas
Sent: Tuesday, May 18, 2021 4:31 PM
To: Tom Dougherty
Cc: Suazo, Kathy; JAY D Fells; Jones, Anna
Subject: RE: [External] Re: Sunset park drainage

Tom,

Below is a picture of the drain in need of repair.



Thanks,



Nic Carlson
Public Management Analyst
Business Operations (BizOps)
CLA (CliftonLarsonAllen LLP)

Direct 303-265-7900

nicholas.carlson@CLAconnect.com

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From: Jones, Anna <Anna.Jones@claconnect.com>
Sent: Tuesday, May 18, 2021 4:25 PM
To: Carlson, Nicholas <Nicholas.Carlson@claconnect.com>; JAY D Fells <tamijay4@msn.com>
Cc: Suazo, Kathy <Kathy.Suazo@claconnect.com>; Tom Dougherty <docdougherty@comcast.net>
Subject: RE: [External] Re: Sunset park drainage

Jay – Thanks for the assessment.

Please go ahead and fix – looks to be a life/safety issue we can't take any chances with this.

Copying Tom Dougherty, Board Chair here as well.

Nic – can you dig up the photo and forward to Tom so he knows what we're talking about?

Kathy – please include on next agenda to ratify.

Thx all!

Anna



Anna Jones
 Public manager
 State and Local Government
 CLA (CliftonLarsonAllen LLP)

Direct 303-793-1478
anna.jones@CLAconnect.com

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From: Carlson, Nicholas <Nicholas.Carlson@claconnect.com>
Sent: Tuesday, May 18, 2021 4:18 PM
To: JAY D Fells <tamijay4@msn.com>
Cc: Jones, Anna <Anna.Jones@claconnect.com>
Subject: RE: [External] Re: Sunset park drainage

Thanks Jay,

I'll leave that decision up to Anna.



Nic Carlson
 Public Management Analyst
 Business Operations (BizOps)
 CLA (CliftonLarsonAllen LLP)

Direct 303-265-7900
nicholas.carlson@CLAconnect.com

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From: JAY D Fells <tamijay4@msn.com>
Sent: Tuesday, May 18, 2021 4:16 PM
To: Carlson, Nicholas <Nicholas.Carlson@claconnect.com>
Cc: Jones, Anna <Anna.Jones@claconnect.com>
Subject: Re: [External] Re: Sunset park drainage

Think Security – This email originated from an external source. Be cautious with any links or attachments.

Hi Nick,

I went out and looked at the grate and railing at Sunset Park. We can certainly repair it. We may be able to utilize the existing bolts for the grate, but we will have to core new anchors into the concrete to secure the railing. The bottom of the railing legs and the anchors in the concrete are completely rusted off. There is a possibility that we will need to core new anchor bolts for the grate as well but I'm fairly certain that won't be necessary.

Do you need a proposal on this, or do you want us to go ahead and repair it?

A quick guesstimate is that it will be around \$500 - \$550 total if we can indeed use the existing grate bolts. If you need an official proposal, I will type up a more detailed estimate.

Thank you, have a great night,

Jay Fells
CDR Construction, LLC

From: Carlson, Nicholas <Nicholas.Carlson@claconnect.com>
Sent: Tuesday, May 18, 2021 11:09 AM
To: JAY D Fells <tamijay4@msn.com>
Cc: Jones, Anna <Anna.Jones@claconnect.com>
Subject: RE: [External] Re: Sunset park drainage

Thanks Jay,

The park is located at 5900 W Grant Ranch Blvd. Denver CO 80123. The drain is located just south of the Baseball backstop.

Anna and I will be in the district tomorrow from 1030-1230 so we'll get a better look at it then as well.

Thank you!

Nic Carlson
Public Management Analyst, Business Operations (BizOps)
CLA (CliftonLarsonAllen LLP)

Direct Direct 303-265-7900 Mobile Mobile 909-762-2650

-----Original Message-----

From: JAY D Fells <tamijay4@msn.com>
Sent: Tuesday, May 18, 2021 10:54 AM
To: Carlson, Nicholas <Nicholas.Carlson@claconnect.com>
Cc: Jones, Anna <Anna.Jones@claconnect.com>
Subject: Re: [External] Re: Sunset park drainage

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Hi Nick, where is the park located? Is it the one at 10500 W 12th Ave in Lakewood? Also where in the park is this drain? I

will get out there and take a look to see if it's something we can do. If we can use the same grate we should be able to repair and reattach it. That's the hope anyway. Thank you.

Sent from my iPhone

> On May 18, 2021, at 10:17 AM, Carlson, Nicholas <Nicholas.Carlson@claconnect.com> wrote:

>

> Hey Jay,

>

> Is this something that you guys would be able to take care of?

>

> [CLA]<<https://nam11.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.claconnect.com%2F&data=04%7C01%7CNicholas.Carlson%40claconnect.com%7C17e25b3169cc4daff9bd08d91a1d8a57%7C4aaa468e93ba4ee3ab9f6a247a3ade0%7C0%7C0%7C637569536444052132%7CUnknown%7CTWFpbGZsb3d8eyJWljiMC4wLjAwMDAiLCJQIjoiV2luMzliLCJBTiI6I1haWwiLCJXVCi6Mn0%3D%7C1000&sd>

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> ata=Mnyvww8cu3rWBUz%2B5SSfVDgz8wkqFIHFbPDDEoIKpuE%3D&reserved=0>

> Nic Carlson

> Public Management Analyst

> Business Operations (BizOps)

> CLA (CliftonLarsonAllen LLP)

>

> Direct 303-265-7900

> nicholas.carlson@CLAconnect.com<<mailto:nicholas.carlson@CLAconnect.com>

>>

>

> CLA is an independent member of Nexia International. See member firm disclaimer<<https://na01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fnexia.com%2Fmember-firm-disclaimer%2F&data=04%7C01%7C%7Ce0326411162742d3c97508d91a1fad87%7C84df9e7fe9f640afb435aaaaaaaaaaaa%7C1%7C0%7C637569545621972708%7CUnknown%7CTWFpbGZsb3d8eyJWljiMC4wLjAwMDAiLCJQIjoiV2luMzliLCJBTiI6I1haWwiLCJXVCi6Mn0%3D%7C1000&sd>ata=JSJJ7AyYqUHZmtybNQznnEC5Mz0Gx2MDXR8VQDvbHoo%3D&sd> for details.

>

> From: Rob Massengale <rmassengale@designscapes.org>

> Sent: Monday, May 17, 2021 10:14 AM

> To: Carlson, Nicholas <Nicholas.Carlson@claconnect.com>; Jones, Anna

> <Anna.Jones@claconnect.com>; Johnny Jimenez

> <jjimenez@designscapes.org>

> Subject: [External] Re: Sunset park drainage

>

>

> Think Security – This email originated from an external source. Be cautious with any links or attachments.

> It is very important to get that fixed as soon as possible, a kid could get trapped in there and wouldn't be able to get out. A metal worker or metal fabricator might be needed as the metal railing has rusted out. The grate needs to be moved back into place and resecured. It will need a few people to move it.

>

> Sent from my Verizon, Samsung Galaxy smartphone Get Outlook for

> Android<<https://nam11.safelinks.protection.outlook.com/?url=https%3A%2F%2Faka.ms%2FAAb9ysg&data=04%7C01%7CNicholas.Carlson%40claconnect.com%7C17e25b3169cc4daff9bd08d91a1d8a57%7C4aaa468e93ba4ee3ab9f6a247aa3ade0%7C0%7C0%7C637569536444062085%7CUnknown%7CTWFpbGZsb3d8eyJWljiMC4wLjAwMDAiLCJQIjoiV2luMzliLCJBTiI6I1haWwiLCJXVCi6Mn0%3D%7C1000&sd>

> F%2Faka.ms%2FAAb9ysg&data=04%7C01%7CNicholas.Carlson%40claconnect.

> com%7C17e25b3169cc4daff9bd08d91a1d8a57%7C4aaa468e93ba4ee3ab9f6a247aa3a

> de0%7C0%7C0%7C637569536444062085%7CUnknown%7CTWFpbGZsb3d8eyJWljiMC4wLjAwMDAiLCJQIjoiV2luMzliLCJBTiI6I1haWwiLCJXVCi6Mn0%3D%7C1000&sd

> jAwMDAiLCJQIjoiV2luMzliLCJBTiI6I1haWwiLCJXVCi6Mn0%3D%7C1000&sd

> =4ebST9ejQpJ23JP0Ai5Pp6HI%2BTfv4rJjTcZqS1GIRvE%3D&reserved=0>

>

>

> From: Johnny Jimenez

> <jjimenez@designscapes.org<mailto:jjimenez@designscapes.org>>

> Sent: Monday, May 17, 2021 9:52:51 AM

> To: Carlson, Nicholas

> <Nicholas.Carlson@claconnect.com<mailto:Nicholas.Carlson@claconnect.co

> m>>; Jones, Anna

> <Anna.Jones@claconnect.com<mailto:Anna.Jones@claconnect.com>>

> Cc: Rob Massengale

> <rmassengale@designscapes.org<mailto:rmassengale@designscapes.org>>

> Subject: Sunset park drainage

>

> Hello

> In sunset park there is a big drain. The railing and grate need to be

> re attached. I believe kids keep removing it. [Image] [Image]

>

>

>

> Johnny Jimenez

> Designscapes Colorado

> 720-879-1602

>

>

>

>

> -----

>

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>

> CliftonLarsonAllen LLP

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> <20210517_095015.jpg>

> <20210512_124133.jpg>

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CliftonLarsonAllen LLP

Herschberg, Natalie

To: Carlson, Nicholas
Subject: RE: [External] Bowels Metro District - Sidewalk Repairs and Trash Pads Estimate

From: Ermilo Chavez <ermilo@chavezservicesllc.com>
Sent: Friday, June 4, 2021 3:06 PM
To: Carlson, Nicholas <Nicholas.Carlson@claconnect.com>
Subject: [External] Bowels Metro District - Sidewalk Repairs and Trash Pads Estimate

Think Security – This email originated from an external source. Be cautious with any links or attachments.

Nic,
Attached is the estimate for the concrete sidewalk repair project and for the 3 pads for trash containers. This project will probably take us an extra day when compared to the other similar projects we have completed because of the hauling distance. We will need to use concrete buggies to haul the concrete for this project since there is no good access for our trucks.

Let me know if you get us approved so we can schedule this project.

Ermilo Chavez, Owner
CHAVEZ SERVICES LLC
990 S. Garrison St
Lakewood, CO 80226
Cell: 720-308-2926
Email: Ermilo@ChavezServicesLLC.com

Exhibit #1	At the Trailhead
Subject	Map and rules of the area and some interpretation.
Location and Orientation	From this sign where the trail splits into two paths people would be led to the right, even though the main trail is left of the sign. This can be done with some attraction like a sign or an object. Slightly facing the North, but visible as people walk towards it.
Topic	Besides orientation when using the area, the interpretation will take the message from the current fifth wayside – Water, Water Everywhere. The map will help folks understand the geography of the area and there will be some interpretation of the different water uses and where the water comes from and then how it creates a great environment for birds and other wildlife.
Title	To be determined.
Primary Theme	Tangibles: water, peninsula, birds, ecosystem Intangibles (Universal Concepts): community, conservation

Exhibit #2	Zero Scape (Current)
Subject	Native plants need less water and are less labor intensive. How wildlife needs the native plants for their survival.
Location and Orientation	By the circular area. There use to be native vegetation that it was interpreting, but they were sprayed with weed killer. Once replanted, the board needs to decide where weed killer is used and not used.
Topic	Develop an understanding of how native plants need less water and are less labor intensive. Also, how wildlife needs the native plants for their survival. Perhaps some of the larger plant species – sage brush, pinions, service berry, and other berries. Maybe something on what species lived in this area before.
Title	To be determined.
Primary Theme	Tangibles: native plants and wildlife species Intangibles (Universal Concepts): wildlife dependance on the native environment

Exhibit #3	Flip the current exhibit to face the circle. – Kaleidoscopes on Wings – Butterflies – Current.
Subject	Butterfly garden
Location and Orientation	The circular area could become a native vegetation area where the local volunteers and school children tend.
Topic	The importance of native species for pollinating all sorts of plants not just native species.
Title	To be determined.
Primary Theme	Tangibles: native flowers and common butterflies Intangibles (Universal Concepts): migration of species and its importance to maintain this interaction

Exhibit #4	Backyard Wildlife Habitat (Current) – Maybe combine with #2 Zeroscape
Subject	Using native vegetation in your home’s landscape.
Location and Orientation	Currently it does not look at anything demonstrating this concept.
Topic	By using native vegetation, it not only supports native species, but it also reduces water consumption and requires less maintenance over time. Native plants are familiar to this environment and once established rarely do they need additional water. Making sure that the plants have the resources they need sometimes demands research. For example, a plant that grows normally in a wetland or a drainage would need to be near water. Some plants grow best together such as Indian paintbrush, a saprophyte, that needs another plant to attach itself to in order to survive. Some of the native plants are uniquely colorful and can enhance a home landscape.
Title	To be determined.
Primary Theme	Tangibles: plant relationships to their environment Intangibles (Universal Concepts): plant relationships to each other and to their particular landscape

Exhibit #5	Currently – Water, water everywhere.
Subject	Cultural History – how the landscape changes as each culture occupies it.
Location and Orientation	Take note of the willows in this area and how they were used by Native Americans. The importance of settlements near water.

Topic	How different cultural groups have interacted with the landscape. There could be 2-3 waysides here and in other places in the Isthmus that describe the landscape during Native American occupations, to settlers and farmers. In addition, highlight present-day use.
Title	To be determined.
Primary Theme	Tangibles: communities, relationships Intangibles (Universal Concepts): humankind's relationship with the environment

Exhibit #6	Current – Life without bugs.
Subject	How animal interaction influences our environment
Location and Orientation	Perhaps construct a small rock garden and with native vegetation. Introduce the idea of the basic web of life. Highlight how bug populations are reduced with the help of native birds, insects, and rabbits that depend on the area for survival. How rabbits use vegetation and are much like deer in their consumption of plants. How coyotes eat rabbits. Also, introduce domestic animals such as cats that eat birds.
Topic	How different species interact
Title	To be determined.
Primary Theme	Tangibles: animal communities, vegetation for survival Intangibles (Universal Concepts): interactions of animals, how in the changed environment we can support their needs to survive

Exhibit #7	Current wetlands – Combine with the Journaling wayside
Subject	Bird species in wetland areas
Location and Orientation	Looking at Marston Reservoir
Topic	What bird species are in wetlands and their habitats. What apps can be used to develop bird and plant lists. Resources for budding birders.
Title	To be determined.
Primary Theme	Tangibles: variety of most common bird species Intangibles (Universal Concepts): bird species interaction with each other and their environment.

Exhibit #8	Home with a view
Subject	The rookery

Location and Orientation	Facing the fenced in rookery
Topic	Why the rookery is a protected environment from human interaction. The importance of maintain habitats throughout our suburban communities.
Title	To be determined.
Primary Theme	Tangibles: environmental protection Intangibles (Universal Concepts): the importance of evaluating how we interact with the natural world

Exhibit #9	Current – build a better nest.
Subject	Bird nest types and why
Location and Orientation	Maybe at the fence by the heron rookery with exhibit 8 or combine them.
Topic	Why different birds build different nests. Some are in the open while some are in the shelter of trees or built bird houses.
Title	To be determined.
Primary Theme	Tangibles: home, nesting Intangibles (Universal Concepts): survival, shelter

Exhibit #10	Current - nature Journal (eliminate) Replace with Camouflage.
Subject	How insects, birds, and other animals use their environment to protect themselves from predators.
Location and Orientation	Find a spot where moths may match their colors to tree bark or observe how the female duck and other birds match ground cover to protect the nest.
Topic	How animals protect themselves and their young through stealth.
Title	To be determined.
Primary Theme	Tangibles: animal colors, nesting areas Intangibles (Universal Concepts): protection, survival

Exhibit #11	Prairie Primer
-------------	----------------

Subject	Grant Ranch borders on two life zones that of prairie grassland and the front range Juniper/pinon.
Location and Orientation	At the beginning of the west or left fork of the trail
Topic	Life zones – how we may be able to see plants and animals from both life zones. How elevation and weather affect how landscapes natural develop.
Title	To be determined.
Primary Theme	Tangibles: local native plants and animals Intangibles (Universal Concepts): adapting to environments.

MFish Graphics

303-880-4448

fishgraphicsco@gmail.com

Estimate

ADDRESS

Nicholas Carlson
BOWLES METRO
DISTRICT
8390 E Crescent
Parkway,
Suite 300
Greenwood Village, CO
80111

SHIP TO

Nicholas Carlson
BOWLES METRO
DISTRICT
8390 E Crescent
Parkway,
Suite 300
Greenwood Village, CO
80111

ESTIMATE # 1224**DATE** 05/28/2021

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
05/28/2021	Sales item	11 x 17" .080 Aluminum One sided, full color with laminare	4	35.90	143.60T
05/28/2021	Service	Installation for 2-4 signs	1	95.00	95.00T

Please review the estimate and proofs.
Once the estimate and proof are approved I
will send the invoice and begin the production
process.

SUBTOTAL	238.60
TAX	0.00
TOTAL	\$238.60

Please call or email me with comments or
questions you may have.

Thank you!
Margie Fish

Bowles Metropolitan District Park Rules & Regulations

- Hours of operation are dawn to dusk
- Pet owners must pick up after their pets
- Organized sports practices and scheduled activities must have prior BMD approval
(for information, please visit bowlesmetrodistrict.org)
- No littering
- No alcohol
- No weapons
- No fireworks
- No off-leash pets
- No disorderly conduct
- No sale and offer of items of any kind
- No damage to or defacement of property
- No tents, booths, stands, awnings, canopies, or similar
- No motorized vehicle use outside of the park parking lot
- No amplified noise (Jefferson County noise ordinances apply)
- No after-hours parking (all vehicles found after hours will be towed at the owner's expense)

Violations of above rules and regulations will be prosecuted to the full extent of the law. If you witness a violation please call Jefferson County Sheriff's department at 303-277-0211.

INTERGOVERNMENTAL AGREEMENT

THIS INTERGOVERNMENTAL AGREEMENT is made and entered into this ____ day of _____, 2021, by and between BOWLES METROPOLITAN DISTRICT (“BMD”) and GRANT WATER AND SANITATION DISTRICT (“GWSD”), both quasi-municipal corporations and political subdivisions of the State of Colorado, organized and acting pursuant to Article 1 of Title 32, Colorado Revised Statutes, as amended.

RECITALS

WHEREAS, BMD was organized and established in 1987 to provide for the construction of water and sewer facilities, including storm drainage, streets and associated improvements, safety facilities, park and open space facilities and mosquito control; and

WHEREAS, BMD is responsible for the maintenance for certain parks and open space; and

WHEREAS, GWSD was organized and established in 1964 for the purpose of supplying water and sanitary sewer service; and

WHEREAS, GWSD maintains its own sanitary sewer collection and underdrain collection system to provide services to its customers; and

WHEREAS, Section 18(2)(a) of Article XIV of the Constitution of the State of Colorado and Title 29, Article 1, Part 2 of Colorado Revised Statutes, as amended, authorize and enable political subdivisions of the State of Colorado to cooperate or contract with one another to provide any service lawfully authorized to each of the cooperating or contracting governments, including the sharing of costs, the imposition of taxes, or the incurring of debt; and

WHEREAS, GWSD and BMD both acknowledge that all land within the BMD service boundary is also within the GWSD service boundary; and

WHEREAS, GWSD has various utility easements throughout BMD property for its sanitary sewer collection and underdrain collection system; and

WHEREAS, GWSD’s easements grant it the right to trim, cut down and clear away any buildings, trees, brush, woody plants and nursery stock in the easement; and

WHEREAS, BMD and GWSD have created a joint easement committee, comprised of two members from each district, to facilitate the development of mutually agreeable procedures for the removal of any buildings, trees, brush, woody plants and nursery stock currently located within GWSD easements and procedures for the planting of new trees, brush, woody plants and nursery stock, if any, in GWSD easements and in temporary access easements to the GWSD easements.

AGREEMENT

NOW THEREFORE, in consideration of the mutual promises and agreements herein contained, the parties covenant and agree as follows:

1. Effective Date. This Agreement shall be effective as of the date first written above.
2. Termination Date. This Agreement shall terminate only upon the exclusion of BMD from GWSD or upon the dissolution of BMD or GWSD.
3. New Plantings. BMD agrees that it will not install any new buildings or plant any additional trees, brush, woody plants or nursery stock within the GWSD easements without prior review and approval by GWSD.
4. Removal of Plantings. BMD agrees that over a five-year period beginning on the date of this Agreement, it will remove all mutually agreed upon trees, brush, woody plants and nursery stock, at its sole expense, from all GWSD easements within its property. Mutual agreement of the parties shall be evidenced in writing in a manner determined by the parties on an annual basis.
5. Notice to BMD. GWSD agrees to notify BMD prior to any trimming or removal of trees, brush, woody plants or nursery stock located within the boundary of a GWSD easement.
6. Use of Joint Easement Committee. BMD and GWSD agree to utilize the joint easement committee as the vehicle for communication, discussion and agreement on the manner and methods of compliance with this Agreement.
7. Conflicts of Interest. Any conflict of interest with the officers and directors of BMD or the officers and directors of GWSD shall be disclosed by the officer or director experiencing the conflict in the manner required by law.
8. Notices. All written notices under this Agreement shall be deemed given when mailed by registered or certified mail, postage prepaid, addressed as follows:

If to BMD:

Bowles Metropolitan District
 c/o Andrew Williams
 Clifton Larson Allen, LLP
 8390 E. Crescent Parkway, Suite 300
 Greenwood Village, CO 80111

If to GWSD:

Grant Water and Sanitation District
c/o Nicki Simonson
Simonson & Associates
P.O. Box 1239
Evergreen, CO 80437

9. Rights of GWSD. Except to the extent GWSD has agreed herein to limit its rights and authorities set forth in its utility easements, this Agreement shall not be construed as a limitation on the statutory powers of GWSD and shall not in any manner modify or otherwise affect its rights or ability to perform its statutory or contractual obligations.

10. Assignment. No transfer or assignment of this Agreement or of any rights under it shall be made by either party without the prior written consent of the other. Consent shall not be unreasonably withheld.

11. Amendment. This Agreement may be amended only with the prior written consent of the parties. Any amendments shall be approved by resolution of the Board of Directors of each district.

12. Binding Effect. This Agreement shall inure to the benefit of and shall be binding upon BMD and GWSD and their respective successors and assigns.

13. Severability. In the event any provision of this Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision of this Agreement.

14. Waiver. Any waiver or delay in enforcement of one or more terms of this Agreement shall not constitute a waiver of the remaining terms. Any waiver or delay in enforcement of a breach of this Agreement shall not constitute a waiver of any terms of this Agreement.

15. Entire Agreement. This Agreement contains the entire agreement between the parties concerning this subject matter and supersedes all prior conversations, proposals, negotiations, understandings, and agreements, whether written or oral.

IN WITNESS WHEREOF, the parties have executed this Intergovernmental Agreement as of the day and year first above written.

BOWLES METROPOLITAN DISTRICT

By: _____
Tom Dougherty, President

ATTEST:

Secretary

GRANT WATER AND SANITATION DISTRICT

By: _____
Michael Cowan, Chairman

ATTEST:

Secretary

**THE FOLLOWING ARE POST PACKET ITEMS:
ITEMS THAT WERE DISTRIBUTED AT THE MEETING
AND NOT IN THE ORIGINAL PACKET**



Project: Bowles Metro District

RE: Sunset park playground mulch

Prepare by: Rob Massengale

Date Issued: 6/7/2021

ESTIMATE

Add playground mulch to playground areas and rake it out

QTY	UNIT	DESCRIPTION	COST	AMOUNT
10	CY	Playground mulch installed	\$115.00	\$1,150.00
1	DF	Delivery fee	\$135.00	\$135.00
Total				\$1,285.00

Bid is valid for 30 calendar days from the date of issue. Cash or check only. No credit card payments.

This proposal is based solely on the usual cost elements such as labor, material and normal mark-ups and does not include any amount for changes in the sequence of work, delay, disruptions, rescheduling, extended overhead, acceleration and/or impact costs, and the right is expressly reserved to make claim for any and all of these and related items of cost prior to any final settlement of this contract

CONTRACTOR _____	Date _____
OWNER _____	Date _____