

The Roxborough Water & Sanitation District and Plum Valley Heights Subdistrict of the Roxborough Water & Sanitation District Regular Board meeting will be held in the Community Room at the West Metro Fire Station #15 located at 6222 N Roxborough Park Rd, Littleton, CO 80125

This meeting can also be accessed via video conference at **ZOOM Meeting ID 874 5981 8759**
Password: 694389

Date: Wednesday, February 15, 2023
 Time 8:00 am

Board of Directors	Term Expiration
Dave Bane, President	5/2023
Ken Maas, Vice President	5/2023
Keith Lehman, Secretary	5/2025
Christine Thomas, Treasurer	5/2025
John Kim, Assistant Secretary	5/2025

- I. Call to Order as the Roxborough Water And Sanitation District (RWSD) Board of Directors regular meeting.
- II. Declaration of Quorum/Disclosure of Conflicts of Interest
- III. Public Comment on items not on Agenda

CONVENE AS THE BOARD OF THE PLUM VALLEY HEIGHTS (PVH) SUBDISTRICT OF THE RWSD

- IV. Consent Agenda
 - a. Approve the Minutes of the Regular Meeting of the PVH Subdistrict which are contained in and part of the Minutes of the Roxborough Water & Sanitation District Minutes for the Regular Meeting on January 18, 2023.
- V. Staff Reports
 - a. General Manager’s Report
 - b. Financial Reports

VI. Board Action Items

ADJOURN AS THE PVH SUBDISTRICT OF RWSD AND CONVENE AS THE RWSD BOARD

- VII. Consent Agenda
 - a. Approve the Minutes of the Regular Meeting of the RWSD Board on January 18, 2023.
 - b. Ratify Payrolls for January 31 and February 15
 - c. Ratify Payments since January 18, 2023: Checks
 - d. Approve Payments of Claims: Checks
 - e. Approve Pay App #12 for the WTP HSP Serving DWSD in the amount of \$111,109.76
 - f. Approve the Pump 201 Addition to Roxborough Lift Station Change Order #2 adding \$43,049.00 and 51 days to Substantial and Final Completion
 - g. Approve Pay App #4 for the Pump 201 Addition to Roxborough Lift Station in the amount of \$41,181.55
 - h. Approve Amendment No. 3 to HDR, Inc.’s Agreement for Water Treatment Plant Optimization in the not-to-exceed amount of \$11,600
- VIII. Staff Reports
 - a. General Manager’s Report
 - b. Legal Counsel Report
 - c. Operation Director’s Report
 - d. Engineering Report/Water Use Graphs
 - e. Financial Report

IX. Board Action Items:

X. Adjourn

RECORD OF PROCEEDINGS

**MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE ROXBOROUGH WATER AND SANITATION DISTRICT AND THE
BOARD OF DIRECTORS OF THE PLUM VALLEY HEIGHTS SUBDISTRICT OF ROXBOROUGH WATER AND SANITATION
DISTRICT HELD
January 18, 2023**

A regular meeting of the Board of Directors of the Roxborough Water and Sanitation District and the Board of Directors of the Plum Valley Heights Subdistrict was held on January 18, 2022, at 8:00 a.m. The meeting was conducted via Zoom meeting. Notice of the meeting and the Zoom ID and Password were duly posted at the District's Administrative Offices and on the District's website, as required by State law.

ATTENDANCE: Directors: Dave Bane President
 Ken Maas Vice President
 Keith Lehmann Secretary
 Christine Thomas Treasurer
 John Kim Assistant Secretary

Consultants: Bill Goetz, TST Infrastructure, LLC
 Ted Snailum, TWS Financial
 Alan Pogue, Icenogle Seaver Pogue, PC

RWSD Staff: Barbara Biggs Residents: Stephen Throneberry
 Mike Marcum
 Lisa Hoover
 Lucie Taylor

CALL TO ORDER:

The meeting was called to order at 8:20 a.m. by Director Bane, it was established that a quorum was in attendance and there were no conflicts of interest to disclose.

PLUM VALLEY HEIGHTS SUBDISTRICT:

Upon a motion by Director Lehmann, second by Director Thomas, and unanimous vote, the Board convened as the Board of the Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District.

CONSENT AGENDA:

Upon a motion by Director Thomas, second by Director Lehmann, and unanimous vote, the Board approved the Consent Agenda which consisted of:

- a. Approved the Minutes of the Regular Meeting of the PVH Subdistrict which is contained in and is part of the Minutes of the Roxborough Water & Sanitation District Minutes for the Regular Meeting on November 16, 2022, and the Special Meeting on December 7, 2022.

GENERAL MANAGER'S REPORT:

Ms. Biggs provided a report on recent activities in the Plum Valley Heights Subdistrict. A copy of Ms. Biggs' report is attached to these minutes.

FINANCIAL PVH:

Ted Snailum of TWS Financial presented the November 2022 Financial Recap for Plum Valley Heights. Upon a motion from Director Lehmann, second by Director Thomas, and unanimous vote, the Board approved the October 2022 and November 2022 financial reports for Plum Valley Heights.

ADJOURN AS THE PVH SUBDISTRICT OF RWSD AND RECONVENE AS THE ROXBOROUGH WATER AND SANITATION DISTRICT BOARD:

Upon a motion by Director Lehman, second by Director Thomas, and unanimous vote, the Board adjourned as the Subdistrict Board and reconvened as the Roxborough Water and Sanitation District Board (RWSD).

CONSENT AGENDA:

Upon a motion from Director Thomas, second by Director Lehmann, and unanimous vote, the Board approved the Consent Agenda which consisted of:

- a. Approved the Minutes of the Regular Meeting of the RWSD on November 16, 2022, and the Special Meeting on December 7, 2022.
- b. Ratified Payrolls for November 30, 2022, December 15, 2022, December 31, 2022, and January 15, 2023
- c. Ratified Payments since November 17, 2022, Checks: 102081-102206, 102208-102221, 102223-102226,
- d. Approved Payments of Claims Checks: 102207, 102222
- e. Approved Pay App #10 for the WTP HSP Serving DWSD in the amount of \$138,891.17
- f. Approved Pay App #11 for the WTP HSP Serving DWSD in the amount of \$105,769.56
- g. Approved Rampart Range Road Transmission Main Replacement Change Order #5 adding \$39,761.00 and 3 days to Substantial Completion
- h. Approved Pay App #8 for the Rampart Range Road Transmission Main Replacement in the amount of \$171,297.31
- i. Approved Pay App #9 for the Rampart Range Road Transmission Main Replacement in the amount of \$80,058.40

GENERAL MANAGER’S REPORT:

Ms. Biggs provided the General Manager’s Report. A copy of Ms. Biggs’ report is attached to these minutes.

LEGAL COUNSEL REPORT:

Mr. Pogue reported he did not have a report other than the action item to be discussed later in Executive Session.

OPERATIONS:

Ms. Marcum provided the Operations Report, and a copy is attached to these minutes.

ENGINEERING:

Mr. Goetz, of TST Infrastructure, provided the engineering status report to the Board. A copy of Mr. Goetz’s report is attached to these minutes.

FINANCIAL RWSD:

Ted Snailum, of TWS Financial, presented the November 2022 RWSD Financial Statements to the Board. Upon a motion by Director Lehmann, second by Director Thomas, and unanimous vote by the Board, the October 2022 and November 2022 financial reports were approved.

BOARD ACTION ITEMS:

EXECUTIVE SESSION:

Upon a motion by Director Thomas, second by Director Kim, and unanimous vote by the Board, the Board entered executive session pursuant to Section 24-6-402(4)(b), C.R.S. to receive legal advice from general counsel on specific legal questions related to the relocation of the Rampart Reservoir pump station.

Upon a motion by Director Thomas, second by Director Lehman, and unanimous vote, the Board adjourned the executive Session at 9:21 a.m. No action was taken in executive session.

ADJOURN:

Upon a motion by Director Lehman, second by Director Thomas, and unanimous vote, the meeting was adjourned at 9:25 a.m.

Secretary of the meeting: _____



ROXBOROUGH WATER AND SANITATION DISTRICT

General Manager's Report

Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District

February 15, 2023

Valley View Christian Church:

- Permanent and temporary construction easements have been sent to the Chatfield East Property Owners Association for execution.
- TST is preparing a Preliminary Engineering Report for review with the Church prior to starting final design.
- We will be reaching out to two property owners near the connection to the existing water main to notify them of work in the easement on their property.
- Because this project is being funded by the Church and in compliance with the terms of the Inclusion Agreement, this project will be delivered with traditional design/bid/build.

Titan Road Industrial Park:

- Plans have been finalized and signed.

McMakin Property:

- Nothing new to report.

**Roxborough Water and Sanitation - PVH
Financial Recap
December 31, 2022**

General Fund

1. Property taxes collected for the month total \$ 0
2. Specific ownership taxes collected for the month total \$ 4,047
3. Paid \$ 1000 for monthly accounting fees.

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IX. Board Action Items:

X. Adjourn

Contractor's Application for Payment No. 12

	Application Period: 1-1-2023 to 1-31-2023	Application Date: 1/30/2023
To (Owner): Roxborough Water and Sanitation District	From (Contractor): Moltz Construction Inc.	Via (Engineer): TST Infrastructure, LLC
Project: WTP High Service Pump Addition Serving DWSD	Contract: WTP High Service Pump Addition Serving DWSD	
Owner's Contract No.: n/a	Contractor's Project No.: 21-70	Engineer's Project No.: 001.383.02

Application For Payment Change Order Summary

Approved Change Orders	Number	Additions	Deductions
	No. 1-2	\$49,163.22	
	No. 3	\$17,580.00	
	No. A.1-A.2	\$339,338.07	
	No. B.1	\$49,735.00	
	No. A.3	\$1,171,676.00	
TOTALS		\$1,627,492.29	
NET CHANGE BY CHANGE ORDERS		\$1,627,492.29	

1. ORIGINAL CONTRACT PRICE.....	\$ \$474,145.00
2. Net change by Change Orders.....	\$ \$1,627,492.29
3. Current Contract Price (Line 1 ± 2).....	\$ \$2,101,637.29
4. TOTAL COMPLETED AND STORED TO DATE (Column F total on Progress Estimates).....	\$ \$1,426,908.43
5. RETAINAGE:	
a. 5% X <u>\$1,426,908.43</u> Work Completed.....	\$ \$71,345.42
b. 5% X _____ Stored Material.....	\$ _____
c. Total Retainage (Line 5.a + Line 5.b).....	\$ \$71,345.42
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c).....	\$ \$1,355,563.01
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$ \$1,244,453.25
8. AMOUNT DUE THIS APPLICATION.....	\$ \$111,109.76
9. BALANCE TO FINISH, PLUS RETAINAGE (Column G total on Progress Estimates + Line 5.c above).....	\$ \$746,074.28

Contractor's Certification

The undersigned Contractor certifies, to the best of its knowledge, the following:

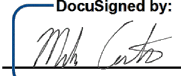
- (1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment;
- (2) Title to all Work, materials and equipment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

Contractor Signature

By: Dustin Miller Date: February 8, 2023 | 10:21:59 AM MST

ACEA815E751444E...

Payment of: \$ 111,109.76
(Line 8 or other - attach explanation of the other amount)

is recommended by:  February 8, 2023 |
(Date)
AB35BE8777B24A9...

Payment of: \$ 111,109.76
(Line 8 or other - attach explanation of the other amount)

is approved by:  February 8, 2023 |
(Date)
1A8855CAD7E241B.(Owner)

Approved by: _____ Funding or Financing Entity (if applicable) _____
(Date)

Progress Estimate

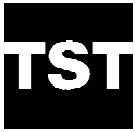
Contractor's Application

For (Contract):		WTP High Service Pump Addition Serving DWSD										Application Number:		12		12		
Application Period:		1-1-2023 to 1-31-2023										Application Date:		1/30/2023				
A		B				C				D		(C + D)		E		F		G
Item		Contract Information				Work Completed				Stored Materials (Not in C or D)		Total Completed and Stored This Period (D + E)	Total Completed and Stored to Date (C + D + E)	% (F / B)	Balance to Finish (B - F)			
Item No.	Description	Item Quantity	Units	Unit Price	Bid Item Value (\$)	Quantity Installed Prev. Period	Quantity Value Prev. Period	Quantity Installed This Period	Quantity Value This Period	Total Estimated Quantity	Value of Work Installed to Date	From Prev Period	This Period	Total Stored Materials	Total Completed and Stored This Period (D + E)	Total Completed and Stored to Date (C + D + E)	% (F / B)	Balance to Finish (B - F)
1	015000 Mobilization and Equipment	1	LS	8,440.00	\$8,440.00	1	\$8,440.00			1	\$8,440.00					\$8,440.00	100.0%	
2	015000 Pre-Construction and Engineering Management	1	LS	8,550.00	\$8,550.00	1	\$8,550.00			1	\$8,550.00					\$8,550.00	100.0%	
3	015000 Project Management and Supervision	1	LS	8,920.00	\$8,920.00	0.9	\$8,028.00			0.9	\$8,028.00					\$8,028.00	90.0%	\$892.00
4	015000 General Requirements and Safety	1	LS	8,285.00	\$8,285.00	1	\$8,285.00			1	\$8,285.00					\$8,285.00	100.0%	
5	015000 Bonds and Insurance	1	LS	7,190.00	\$7,190.00	1	\$7,190.00			1	\$7,190.00					\$7,190.00	100.0%	
6	024100 Pipe Demolition	1	LS	5,376.00	\$5,376.00	1	\$5,376.00			1	\$5,376.00					\$5,376.00	100.0%	
7	024100 Scaffold, GPR, Pick Points for Demolition/ Install	1	LS	5,837.00	\$5,837.00	1	\$5,837.00			1	\$5,837.00					\$5,837.00	100.0%	
8	024100 P3 - 2x4 Protective Stud Wall, plywood sheeting, w/3 access	1	LS	3,210.00	\$3,210.00	1	\$3,210.00			1	\$3,210.00					\$3,210.00	100.0%	
9	024100 Remove/ Relocate HSP0605-Piping, Valves and Instruments	1	LS	4,495.00	\$4,495.00	1	\$4,495.00			1	\$4,495.00					\$4,495.00	100.0%	
10	024100 Relocate Pump HSP0605 WTG sub	1	LS	6,821.00	\$6,821.00	1	\$6,821.00			1	\$6,821.00					\$6,821.00	100.0%	
11	033000 Concrete Pipe Support @ 24" Tee PS	1	LS	1,199.00	\$1,199.00	1	\$1,199.00			1	\$1,199.00					\$1,199.00	100.0%	
12	033000 Equipment Pad Concrete (mc)- Electric Eq. Pads E2.0	1	LS	737.00	\$737.00	1	\$737.00			1	\$737.00					\$737.00	100.0%	
13	221123 Pipe and Conduit Paint / Pipe ID	1	LS	14,718.00	\$14,718.00	1	\$14,718.00			1	\$14,718.00					\$14,718.00	100.0%	
14	260000 Electrical, Instrumentation and Control - See Electrical SOV	1	LS	175,320.00	\$175,320.00	0.814510626	\$142,800.00			0.814510626	\$142,800.00					\$142,800.00	81.5%	\$32,520.00
15	400506 Drawing P6 Modification Notes and ARV/Pump Drains	1	LS	6,434.00	\$6,434.00	1	\$6,434.00			1	\$6,434.00					\$6,434.00	100.0%	
16	400507 Supply Steel Pipe Support Package	1	LS	13,474.00	\$13,474.00	1	\$13,474.00			1	\$13,474.00					\$13,474.00	100.0%	
17	400507 Install Pipe Supports	1	LS	4,935.00	\$4,935.00	1	\$4,935.00			1	\$4,935.00					\$4,935.00	100.0%	
18	400556 Valve Procurement	1	LS	85,479.00	\$85,479.00	1	\$85,479.00			1	\$85,479.00					\$85,479.00	100.0%	
19	402323 Supply Steel Pipe Package	1	LS	70,886.00	\$70,886.00	1	\$70,886.00			1	\$70,886.00					\$70,886.00	100.0%	
20	402323 Install Steel Pipe, Valves and Fittings	1	LS	33,839.00	\$33,839.00	1	\$33,839.00			1	\$33,839.00					\$33,839.00	100.0%	
21																		
22																		
	Totals w/o Change Orders				\$474,145.00		\$440,733.00				\$440,733.00					\$440,733.00	93.0%	\$33,412.00
	Original Contract Change Orders																	
	Change Order No. 1 Additional Steel Pipe	1	LS	45,424.00	\$45,424.00	1	\$45,424.00			1	\$45,424.00					\$45,424.00	100.0%	
	Change Order 2 Additional Caps	1	LS	3,739.22	\$3,739.22	1	\$3,739.22			1	\$3,739.22					\$3,739.22	100.0%	
	Change Order 3 Temporary VFD	1	LS	17,580.00	\$17,580.00	1	\$17,580.00			1	\$17,580.00					\$17,580.00	100.0%	
	Totals Original Contract Change Orders				\$66,743.22		\$66,743.22				\$66,743.22					\$66,743.22	100.0%	
	Change Orders A																	
	Change Order No. A.1 Bathroom Addition	1	LS	96,780.00	\$96,780.00													
	CO A.1 General Conditions				\$12,960.00	1	\$12,960.00			1	\$12,960.00					\$12,960.00	100.0%	
	CO A.1 OHP, Burden and B&I				\$14,064.00	1	\$14,064.00			1	\$14,064.00					\$14,064.00	100.0%	
	CO A.1 HM Door, Frame and Hardware				\$2,816.00	1	\$2,816.00			1	\$2,816.00					\$2,816.00	100.0%	
	CO A.1 Drywall, Insulation, Base (concrete curb), Signage				\$5,498.00	1	\$5,498.00			1	\$5,498.00					\$5,498.00	100.0%	
	CO A.1 Framing Materials and Labor				\$8,119.00	1	\$8,119.00			1	\$8,119.00					\$8,119.00	100.0%	
	CO A.1 Paint				\$960.00	1	\$960.00			1	\$960.00					\$960.00	100.0%	
	CO A.1 Accessories and Vanity				\$2,714.00	1	\$2,714.00			1	\$2,714.00					\$2,714.00	100.0%	
	CO A.1 Plumbing				\$31,571.00	1	\$31,571.00			1	\$31,571.00					\$31,571.00	100.0%	
	CO A.1 HVAC				\$4,696.00	1	\$4,696.00			1	\$4,696.00					\$4,696.00	100.0%	
	CO A.1 Fire Protection Sprinkler				\$8,220.00	1	\$8,220.00			1	\$8,220.00					\$8,220.00	100.0%	
	CO A.1 Electrical				\$5,162.00	1	\$5,162.00			1	\$5,162.00					\$5,162.00	100.0%	
	Totals A.1 Bathroom Addition				\$96,780.00		\$96,780.00				\$96,780.00					\$96,780.00	100.0%	
	Change Orders A.2																	
	Change Order No. A.2 Sodium Hypo Piping	1	LS	16,822.00	\$16,822.00													
	CO A.2 General Conditions				\$4,845.00	1	\$4,845.00			1	\$4,845.00					\$4,845.00	100.0%	
	CO A.2 PVC Labor and Material				\$10,591.00	1	\$10,591.00			1	\$10,591.00					\$10,591.00	100.0%	
	CO A.2 Procure Circuit Breaker				\$1,386.00	1	\$1,386.00			1	\$1,386.00					\$1,386.00	100.0%	
	Totals A.2 Hypo Piping				\$16,822.00		\$16,822.00				\$16,822.00					\$16,822.00	100.0%	
	Change Order A.2 Sodium Hypo Electrical	1	LS	15,284.00	\$15,284.00													
	CO A.2 Sodium Hypo MCI				\$2,391.00	1	\$2,391.00			1	\$2,391.00					\$2,391.00	100.0%	
	CO A.2 Sodium Hypo SVE				\$12,893.00	1	\$12,893.00			1	\$12,893.00					\$12,893.00	100.0%	
	Totals A.2 Hypo Electrical				\$15,284.00		\$15,284.00				\$15,284.00					\$15,284.00	100.0%	
	Change Order A.2 Waterton Access	1	LS	210,452.07	\$210,452.07													
	CO A.2 Waterton Access GCs, Burden, OHP and Ins.				\$82,054.07	0.78	\$64,002.17			0.78	\$64,002.17					\$64,002.17	78.0%	\$18,051.90
	CO A.2 Waterton Access Demolition				\$4,452.00	1	\$4,452.00			1	\$4,452.00					\$4,452.00	100.0%	
	CO A.2 Waterton Access Excavation and Backfill				\$36,326.00	0.8	\$29,060.80			0.8	\$29,060.80					\$29,060.80	80.0%	\$7,265.20
	CO A.2 Waterton Access Seeding / GESG				\$3,873.00	0.3	\$1,161.90			0.3	\$1,161.90					\$1,161.90	30.0%	\$2,711.10
	CO A.2 Waterton Access Electrical				\$31,675.00	0.55	\$17,421.25			0.55	\$17,421.25					\$17,421.25	55.0%	\$14,253.75
	CO A.2 Waterton Access Asphalt Paving				\$17,396.00	1	\$17,396.00			1	\$17,396.00					\$17,396.00	100.0%	
	CO A.2 Waterton Access Concrete				\$34,676.00	0.8	\$27,740.80			0.8	\$27,740.80					\$27,740.80	80.0%	\$6,935.20
	Totals A.2 Waterton Access				\$210,452.07		\$161,234.92				\$161,234.92					\$161,234.92	76.6%	\$49,217.15
	Totals Change Orders A.2				\$242,558.07		\$193,340.92				\$193,340.92					\$193,340.92	79.7%	\$49,217.15
	Change Orders A.3																	
	Change Order A.3 Backwash Pond Phase 2	1	LS	1,164,736.00	\$1,164,736.00													
	CO A.3 Project Management/ Engineering/ Potholing/ GCs				\$129,820.00	0.77	\$99,730.47		0.03	\$3,885.60					\$3,885.60	\$103,616.07	80.0%	\$25,904.02
	CO A.3 GESG / Grading				\$71,502.36	0.05	\$3,575.12			0.05	\$3,575.12					\$3,575.12	5.0%	\$67,927.24
	CO A.3 Potable Water Yard				\$88,813.32	1	\$88,813.32			1	\$88,813.32					\$88,813.32	100.0%	
	CO A.3 Overflow and Manholes				\$143,272.53	0.85	\$121,781.65		0.1	\$14,327.25					\$14,327.25	\$136,108.90	95.0%	\$7,163.63

Progress Estimate

Contractor's Application

For (Contract): WTP High Service Pump Addition Serving DWSD										Application Number: 12		12											
Application Period: 1-1-2023 to 1-31-2023										Application Date: 1/30/2023													
A				B		C		D		(C + D)		E		F		G							
Contract Information				Work Completed								Stored Materials (Not in C or D)				Total Completed and Stored This Period (D + E)		Total Completed and Stored to Date (C + D + E)		% (F / B)		Balance to Finish (B - F)	
Item No.	Description	Item Quantity	Units	Unit Price	Bid Item Value (\$)	Quantity Installed Prev. Period	Quantity Value Prev. Period	Quantity Installed This Period	Quantity Value This Period	Total Estimated Quantity	Value of Work Installed to Date	From Prev Period	This Period	Total Stored Materials	Total Completed and Stored This Period (D + E)	Total Completed and Stored to Date (C + D + E)	% (F / B)						
	CO A.3 Backwash Return Yard				\$26,929.04	0.399999629	\$10,771.61			0.399999629	\$10,771.61					\$10,771.61	40.0%	\$16,157.43					
	CO A.3 Remove/ Replace Fence				\$9,710.04													\$9,710.04					
	CO A.3 Landscape and Irrigation				\$36,420.70													\$36,420.70					
	CO A.3 Electrical Pad				\$5,128.58													\$5,128.58					
	CO A.3 Pipe Bollards				\$10,035.32													\$10,035.32					
	CO A.3 Submersible Pump and Acc				\$41,211.36	0.678866216	\$27,977.00			0.678866216	\$27,977.00					\$27,977.00	67.9%	\$13,234.36					
	CO A.3 MCI Site Electrical				\$36,917.24	0.12	\$4,430.07			0.12	\$4,430.07					\$4,430.07	12.0%	\$32,487.17					
	CO A.3 SVE Electrical Sub				\$337,395.20	0.1	\$33,739.52	0.07	\$23,617.66	0.17	\$57,357.18				\$23,617.66	\$57,357.18	17.0%	\$280,038.02					
	CO A.3 Paint				\$17,559.22	0.65	\$11,413.49	0.65	\$11,413.49		\$11,413.49				\$11,413.49	\$11,413.49	65.0%	\$6,145.73					
	CO A.3 Interior Overflow Piping and Supports				\$109,069.00								\$54,534.50	\$54,534.50	\$54,534.50	\$54,534.50	50.0%	\$54,534.50					
	CO A.3 Interior Backwash Piping and Supports				\$51,399.54	0.9	\$46,259.59	0.1	\$5,139.95	1	\$51,399.54				\$5,139.95	\$51,399.54	100.0%						
	CO A.3 Valves				\$30,857.66	0.681516356	\$21,030.00			0.681516356	\$21,030.00					\$21,030.00	68.2%	\$9,827.66					
	CO A.3 Sludge Mixing Pipe				\$2,899.90													\$2,899.90					
	CO A.3 6" Pond Drain				\$16,094.90													\$16,094.90					
	Totals A.3 Backwash Pond Phase 2				\$1,164,736.00		\$458,108.35		\$58,383.95		\$516,492.30			\$1,609.49	\$1,609.49	\$1,609.49	10.0%	\$14,485.41					
	Change Order A.3 WCD #10 Bathroom Fire Alarm	1	LS	6,940.00	\$6,940.00																		
	Change Order A.3 WCD #10 Fire Alarm Electrical				\$3,469.00	1	\$3,469.00			1	\$3,469.00					\$3,469.00	100.0%						
	Change Order A.3 WCD #10 Fire Alarm Strobe and Permit				\$3,471.00	0.3	\$1,041.30	0.7	\$2,429.70	1	\$3,471.00				\$2,429.70	\$3,471.00	100.0%						
	Totals WCD #10 Bathroom Fire Alarm				\$6,940.00		\$4,510.30		\$2,429.70		\$6,940.00				\$2,429.70	\$6,940.00	100.0%						
	Totals Change Orders A.3				\$1,171,676.00		\$462,618.65		\$60,813.65		\$523,432.30				\$116,957.64	\$579,576.29		\$592,099.71					
	Totals Change Orders A				\$1,511,014.07		\$752,739.57		\$60,813.65		\$813,553.22				\$116,957.64	\$869,697.21	57.6%	\$641,316.86					
	Change Orders B																						
	Change Order No. B.1 Office Addition	1	LS	49,735.00	\$49,735.00																		
	CO B.1 General Conditions				\$20,636.00	1	\$20,636.00			1	\$20,636.00					\$20,636.00	100.0%						
	CO B.1 Demolition/ Remove/ Replace Ceiling Grid				\$2,112.00	1	\$2,112.00			1	\$2,112.00					\$2,112.00	100.0%						
	CO B.1 Storefront				\$11,854.00	1	\$11,854.00			1	\$11,854.00					\$11,854.00	100.0%						
	CO B.1 Framing Drywall Materials and Labor				\$5,261.00	1	\$5,261.00			1	\$5,261.00					\$5,261.00	100.0%						
	CO B.1 Base and Carpet Tile				\$2,878.00	1	\$2,878.00			1	\$2,878.00					\$2,878.00	100.0%						
	CO B.1 Paint				\$420.00	1	\$420.00			1	\$420.00					\$420.00	100.0%						
	CO B.1 Signage				\$200.00	1	\$200.00			1	\$200.00					\$200.00	100.0%						
	CO B.1 HVAC				\$2,195.00	1	\$2,195.00			1	\$2,195.00					\$2,195.00	100.0%						
	CO B.1 Electrical				\$4,179.00	1	\$4,179.00			1	\$4,179.00					\$4,179.00	100.0%						
	Totals Change Orders B				\$49,735.00		\$49,735.00				\$49,735.00					\$49,735.00	100.0%						
	Totals with Change Orders				\$2,101,637.29		\$1,309,950.79		\$60,813.65		\$1,370,764.44			\$56,143.99	\$116,957.64	\$1,426,908.43	67.9%	\$674,728.86					



Change Order No. 2

Date of Issuance: 02/15/2023	Effective Date: 02/15/2023
Owner: Roxborough Water and Sanitation District	Owner's Contract No.: N/A
Contractor: Velocity Constructors, Inc.	Contractor's Project No.: 2205
Engineer: TST Infrastructure, LLC	Engineer's Project No.: 001.406.02
Project: Roxborough Lift Station Pump P-201 Replacement	Contract Name: Roxborough Lift Station Pump P-201 Replacement

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

Description:

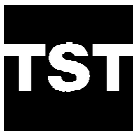
1. Addition of media placed into odor beds and repairs of RWSD odor bed irrigation system at the RWSD Transition Vault.
 - Add 2 layers of media to odor control beds at Transition Vault. Each layer should contain a depth of 3.5" of compost provided by Contractor and a depth of 8.5" of woodchips provided by RWSD. Two layers of media need to be placed in odor bed to increase overall depth by 2 feet and is shown on the Biofilter Containment Wall Plan Exhibit. Add \$18,093.00
Add 18 days to Substantial & Final Completion
 - Startup and complete any repairs for functional irrigation system.
 - See attached WCD #2, dated 08/24/2022 and Velocity Change Order Request #3.3 dated 02/03/2023

2. Purchase and installation of conduit and wires for Harmonic Filter CT's. Purchase and installation of additional components on PLC for MAS system. Add \$9,671.00
 - (6) #12 AWG THHN Stranded wires and 3/4" conduit routing for harmonic filter that included CT wiring between MCC 200 to Harmonic filter. Add 7 days to Substantial & Final Completion
 - Add additional wiring/electrical components on PLC for MAS system including
 1. (2) Puls ML50.111 120V to 24V power supply
 2. 50 ft of Belden 3084A cabling
 3. See attached WCD #3, dated 09/23/2022 and Velocity Change Order Request #2.2 dated 02/03/2023

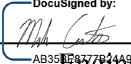
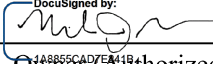
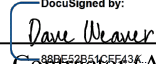
3. VFD 201 troubleshoot assistance by Water Technology Group, Colorado Electric Power Systems and Mountain Peak Controls Add \$15,285.00
 - Troubleshooting required to configure existing VFD201 to operate new P201 pump. Troubleshooting includes temporary wiring and testing of VFD203 to operate pump P201, VFD201 programming adjustments and temporary internal VFD wiring adjustments. See attached Velocity Change Order Request #4 dated 01/19/2023 Add 26 days to Substantial & Final Completion

- Total Change Order No. 2: Add \$43,049.00

- Attachments: Add 51 days to Substantial & Final Completion
 Work Change Directive #2 dated 08/24/2022, Velocity Change Order Request #3.3 dated 02/03/2023, Work Change Directive #3 dated 09/23/2022, Velocity Change Order Request #2.2 dated 02/03/2023, Velocity Change Order Request #4 dated 01/19/2023



CHANGE IN CONTRACT PRICE	CHANGE IN CONTRACT TIMES
Original Contract Price: \$ <u>120,613.00</u>	Original Contract Times: Milestone 1: <u>August 5, 2022</u> Substantial Completion: <u>110 days (October 8, 2022)</u> Ready for Final Payment: <u>140 days (November 7, 2022)</u> days or dates
[Increase] [Decrease] from previously approved Change Orders No. <u>0</u> to No. <u>1</u> : \$ <u>0.00</u>	Increase from previously approved Change Orders No. <u>0</u> to No. <u>1</u> : Milestone 1: <u>10 days</u> Substantial Completion: <u>10 days</u> Ready for Final Payment: <u>10 days</u> days
Contract Price prior to this Change Order: \$ <u>120,613.00</u>	Contract Times prior to this Change Order: Milestone 1: <u>10 days (August 15, 2022)</u> Substantial Completion: <u>120 days (October 18, 2022)</u> Ready for Final Payment: <u>150 days (November 17, 2022)</u> days or dates
Increase of this Change Order: \$ <u>43,049.00</u>	Increase of this Change Order: Milestone 1: <u>0 days</u> Substantial Completion: <u>51 days</u> Ready for Final Payment: <u>51 days</u> days
Contract Price incorporating this Change Order: \$ <u>163,662.00</u>	Contract Times with all approved Change Orders: Milestone 1: <u>0 days (August 15, 2022)</u> Substantial Completion: <u>171 days (December 8, 2022)</u> Ready for Final Payment: <u>201 days (January 7, 2023)</u> days or dates

<p>RECOMMENDED:</p> <p>By: <u></u> <small>DocuSigned by: AB35EB277D449</small> Title: <u>Principal</u> Date: <u>February 8, 2023 10:29:36 AM</u></p>	<p>ACCEPTED:</p> <p>By: <u></u> <small>DocuSigned by: 1A855CAD7E418</small> Title: <u>Owner (Authorized Signature)</u> Date: <u>February 8, 2023 11:15:06 AM</u></p>	<p>ACCEPTED:</p> <p>By: <u></u> <small>DocuSigned by: 88E5E2BA1CFF43A</small> Title: <u>Project Manager</u> Date: <u>February 8, 2023 10:29:01 AM</u></p>
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Approved by Funding Agency (if applicable)

By: _____ Date: _____

Title: _____

Progress Estimate

Contractor's Application

For (Contract): Roxborough Lift Station Pump P-201 Replacement								Application Number: 4																							
Application Period: 11/01/2022 - 01/31/2023								Application Date: 2/8/2023																							
A				B				C				D				(C + D)				E				F				G			
Item		Contract Information						Work Completed						Stored Materials (Not in C or D)						Total Completed and Stored This Period (D + E)		Total Completed and Stored to Date (C + D + E)		% (F / B)		Balance to Finish (B - F)					
Bid Item No.	Description	Item Quantity	Units	Unit Price	Bid Item Value (\$)	Quantity Installed Prev. Period	Quantity Value Prev. Period	Quantity Installed This Period	Quantity Value This Period	Total Estimated Quantity	Value of Work Installed to Date	From Prev Period	This Period	Total Stored Materials	Total Completed and Stored This Period (D + E)	Total Completed and Stored to Date (C + D + E)	% (F / B)	Balance to Finish (B - F)													
BASE BID -																															
Mobilization/Demobilization																															
	Bonds & Insurance	1	LS	\$4,250.00	\$4,250.00	100%	\$4,250.00			100%	\$4,250.00					\$4,250.00	100.0%														
	Submittals	1	LS	\$4,000.00	\$4,000.00	100%	\$4,000.00			100%	\$4,000.00					\$4,000.00	100.0%														
	Mobilization	1	LS	\$9,000.00	\$9,000.00	100%	\$9,000.00			100%	\$9,000.00					\$9,000.00	100.0%														
Relocate Pump P-201 to P-203 location																															
	Relocate Pump P-201 to P-203 location	1	LS	\$7,600.00	\$7,600.00	100%	\$7,600.00			100%	\$7,600.00					\$7,600.00	100.0%														
	Reconnect Electrical to Pump P-203	1	LS	\$3,700.00	\$3,700.00	100%	\$3,700.00			100%	\$3,700.00					\$3,700.00	100.0%														
Install Pump P-201																															
	Demo Pump Pad and Piping	1	LS	\$3,300.00	\$3,300.00	100%	\$3,300.00			100%	\$3,300.00					\$3,300.00	100.0%														
	Form new Pump Pad	1	LS	\$4,995.00	\$4,995.00	100%	\$4,995.00			100%	\$4,995.00					\$4,995.00	100.0%														
	Install Anchor Bolts and Pump Base Plate	1	LS	\$2,200.00	\$2,200.00	100%	\$2,200.00			100%	\$2,200.00					\$2,200.00	100.0%														
	Procure Epoxy Grout for new Pad	1	LS	\$19,413.00	\$19,413.00	100%	\$19,413.00			100%	\$19,413.00					\$19,413.00	100.0%														
	Pour New Pump Pad	1	LS	\$3,990.00	\$3,990.00	100%	\$3,990.00			100%	\$3,990.00					\$3,990.00	100.0%														
	Strip New Pump Pad	1	LS	\$800.00	\$800.00	100%	\$800.00			100%	\$800.00					\$800.00	100.0%														
	Pour Concrete Pipe Supports	1	LS	\$1,890.00	\$1,890.00	100%	\$1,890.00			100%	\$1,890.00					\$1,890.00	100.0%														
	Install Owner Furnished Piping and Valves	1	LS	\$1,600.00	\$1,600.00	100%	\$1,600.00			100%	\$1,600.00					\$1,600.00	100.0%														
	Assist in Start-Up of Pump P-201	1	LS	\$900.00	\$900.00	90%	\$810.00	10%	\$90.00	100%	\$900.00				\$90.00	\$900.00	100.0%														
Electrical																															
	Install Conduit	1	LS	\$14,500.00	\$14,500.00	100%	\$14,500.00			100%	\$14,500.00					\$14,500.00	100.0%														
	Install MCC	1	LS	\$7,200.00	\$7,200.00	100%	\$7,200.00			100%	\$7,200.00					\$7,200.00	100.0%														
	Install AHU and various I&C	1	LS	\$8,800.00	\$8,800.00	100%	\$8,800.00			100%	\$8,800.00					\$8,800.00	100.0%														
	Pull Wire	1	LS	\$8,400.00	\$8,400.00	100%	\$8,400.00			100%	\$8,400.00					\$8,400.00	100.0%														
	Terminate	1	LS	\$6,300.00	\$6,300.00	100%	\$6,300.00			100%	\$6,300.00					\$6,300.00	100.0%														
	SCADA and Programming	1	LS	\$2,100.00	\$2,100.00	90%	\$1,890.00	10%	\$210.00	100%	\$2,100.00				\$210.00	\$2,100.00	100.0%														
Painting																															
	Paint Piping and accessories	1	LS	\$5,675.00	\$5,675.00	100%	\$5,675.00			100%	\$5,675.00					\$5,675.00	100.0%														
Change Orders																															
	Change Order 2	1	LS	\$43,049.00	\$43,049.00			100%	\$43,049.00	100%	\$43,049.00				\$43,049.00	\$43,049.00	100.0%														
Totals																															
					\$163,662.00		\$120,313.00		\$43,349.00		\$163,662.00			\$43,349.00	\$163,662.00																

Memo

Date: Tuesday, February 07, 2023

Project: Roxborough WTP Filter Assessment

To: Barb Biggs and Mike Marcum

From: Jennifer Stillman, PE

Subject: Amendment No. 3 for WTP Filter Assessment – Distribution System Water Quality Assistance

Dear Ms. Biggs and Mr. Marcum,

HDR completed the scope of work for the filter assessment and demonstration testing task order. In mid-January of 2023, The District reached out to HDR regarding complaints from customers who had experienced either green or brown water coming out of their faucets. This led to two phone calls between HDR and the District to discuss the timeline of events and attempt to identify the cause of the colored water in the distribution system. Through discussion, it was determined that the green water events were most likely due to copper corrosion affecting the copper service lines. The brown water events were potentially caused by a release of manganese from the filters, potentially because of a shift in pH. The District and HDR would like to continue to collaborate on investigating the distribution system water quality events by evaluating potential courses of action and developing solutions to this issue. To that extent, HDR has prepared Amendment No. 3 to the original task order with the scope of work outlined below.

District Water Quality Assistance

HDR will support the District in their efforts to develop a series of sampling protocols and testing procedures to better understand the cause of the distribution system water quality events. This task includes:

- Up to (4) one-hour coordination calls with RWSD and HDR's national experts on copper corrosion to discuss data results, conclusions, and potential solutions to the issue

- Developing a sampling protocol for “paired” customer and distribution system sampling at the affected locations
- Providing a “time to filter” protocol to examine the extent of polymer carryover that is occurring from the Actiflo® pretreatment process
- Summarizing the findings of the various tests and samplings in a brief technical memorandum

Total (Not to Exceed)

\$11,600

The technical staff hours associated with this fee are as follows:

- Jenn Stillman, Project Manager: 14 hours
- Sean Schumacher, Process Engineer: 36 hours
- Pierre Kwan, Technical Advisor: 7 hours

Please note that the proposed fee for this amendment is based on rate adjustments for 2023.

Schedule

The proposed scope of work for Amendment No. 3 is anticipated to take place during February through March of 2023.

Please let us know if you have any questions on this proposal. We look forward to advancing this important work with your staff.

Sincerely,

HDR Engineering, Inc.



Kenneth J. Lowrey Jr., PE
Sr. Vice President



Jennifer Stillman, PE
Project Manager



ROXBOROUGH WATER AND SANITATION DISTRICT

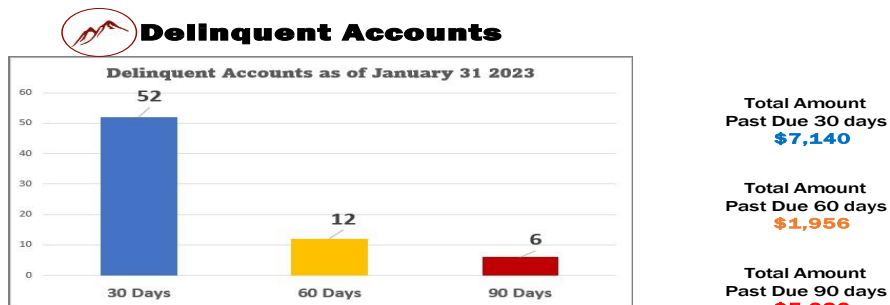
General Manager’s Report February 15, 2023

Information Only

- There is a letter from the District’s auditors in your packets with disclosures of significant concerns. When Ted and I questioned the auditors regarding the basis of their concerns, we were informed these are standard concerns for smaller entities and new rules mandate the disclosure.

Past Due Accounts:

- As of January 31, we had 6 accounts with a past due balance of \$5,020, compared to 10 accounts with a past due balance of \$6,028 as of December 31.
- We had 9 properties on the shut off list on January 31, and all accounts were paid to avoid interruption of service. Four residents have been approved for the Low-Income Household Water Assistance Program, and their accounts will be paid in full.



January 2023

Dominion Water and Sanitation District/Sterling Ranch:

- Day-to-day operations going well.
- We continue to provide temporary service to Sterling Ranch Filing 4. Sterling Ranch Development Co. has been cooperating on the limitations on construction water.
- Dominion continues to provide updates on their addition of chemical feed at the Titan Road lift station for odor control and seems to be making progress, but we continue to get odor complaints. Dominion expects to have a chemical feed system in place by the second quarter of 2023.
- There were an additional 33 Certificates of Occupancy (CO) issued in Sterling Ranch in January bringing the total number of COs that have been issued in Sterling Ranch to 1,908 for a monthly Wastewater Operations Charge of \$38,160.
- Year to date development summary:



ROXBOROUGH WATER AND SANITATION DISTRICT



- The next \$1M Capital Improvements fee is due from Dominion when they reach 2,000 EQRs. This will bring the total Capital Improvement funds paid to date to \$3M of the \$5M required under the Wastewater Conveyance Agreement. Dominion will be assessed 50% of the cost of the 2022 lift station pump replacement project against this fund as a wastewater capacity improvement, and 50% of the cost to replace the emergency backup generator at the lift station planned for 2023.
- Under the Purchase and Sale Agreement for the Wastewater Treatment Plant, RWSD tracks new building permits issued in Sterling Ranch. Dominion is invoiced \$300 for each residential equivalent building permit in the prior year. Based on building permits issued in 2022, Dominion was invoiced for \$168,000 in January.



Projects:

- The filter optimization study completed last year determined that post-Actiflo alum addition would improve filter performance. The operations staff is completing this work in-house at significant savings to the District. A big thank you to the team for taking this initiative.
- We will be doing a small amendment to HDR's contract for the filter optimization study for assistance in data review, sampling protocols, and brainstorming solutions to manganese causing discolored water complaints.



ROXBOROUGH WATER AND SANITATION DISTRICT

- The addition of the new pump to serve Dominion's high zone is essentially complete except for the permanent VFD. Dominion has indicated it will pay for this project in full, with a project management fee, when the permanent VFD is received and installed.
- Work on the new south entrance gate is progressing well; and work is ongoing on the yard piping for the conversion of the backwash pond to an emergency containment basin.
- The Rampart Range Road Transmission Main Replacement Project is complete for now. Remaining work will include restoration and seeding of the construction staging area, and mill and overlay of the asphalt patches in the southbound lanes.
- Work continues on the sewer lining project in the Roxborough Park neighborhood. Replacing and adding valves to the water distribution system will occur later in 2023 and be coordinated with the Roxborough Park Foundation.

Public Outreach/Opportunities:

- We are in the process of updating the summer watering restrictions to make the language more clear and concise and in compliance with Aurora requirements.
- Next newsletter will be included with the February bills and include notice of the annual flushing in early March (weather permitting).
- Lucie has taken on a project to revamp the quarterly newsletter to make it more current and eye catching. We're also having a staff contest to come up with a new name for the newsletter. The winner will receive a \$50 gift card.



ROXBOROUGH WATER AND SANITATION DISTRICT



CERTIFIED
PUBLIC
ACCOUNTANTS

January 24, 2023

Board of Directors
Roxborough Water & Sanitation District
6222 N. Roxborough Park Road
Littleton, CO 80125

We are engaged to audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Roxborough Water & Sanitation District (the District) for the year ended December 31, 2022. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated October 15, 2022, 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.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the required supplementary information which supplements the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

We have been engaged to report on the individual fund statements and schedules, which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Planned Scope, Timing of the Audit, Significant Risks, and Other

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.

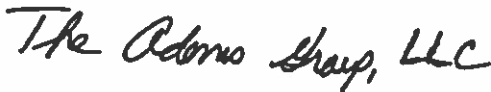
We have identified the following significant risks of material misstatement as part of our auditing planning:

1. Management override of controls.
2. Completeness of property, plant, and equipment.

We expect to begin our audit in May 2023. Jason Adams is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

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,

A handwritten signature in black ink that reads "The Adams Group, LLC". The signature is written in a cursive, flowing style.

The Adams Group, LLC
Certified Public Accountants

Water Plant

The water treatment plant has been running smoothly. In January, the plant was operational for **13** days with an average plant production of **1.7** MGD and a max day of **2.7** MGD.

The original High Zone Pump contract remains the same. Eaton has given us a ship date of 2/7 for the new VFD and has assured us that ours is the next in the production line.

Backwash Pond Phase 2 continues, Moltz is working on steel pipe and small interior process pipe.

Moltz continues work on the parking lot, the pull boxes are in, and we will now be able to schedule the electrician to complete the wiring and get the south gate functional.

Parts for the post alum injection have been ordered, plant and field staff will be installing all the parts for this project other than the electrical which will be outsourced. This will allow us not to go to bid and offer a generous financial savings for the District, kudos to the staff.

January production was **22** million gallons of treated water, **6.2** million gallons of that was for Sterling Ranch.

Lift Stations

The lift stations are running smoothly.

We are working on solutions to address the drainage at the Transition Vault. Since the CDOT project and work at the Platte Canyon exit the Transition Vault has been flooded multiple times. We don't believe it should be our financial responsibility to fix it since it never flooded before, so we had our initial kick off meeting with representatives from RWSD, TST, CDOT, Mile High Flood District and Jefferson County to discuss. The meeting went well, we've come up with some conceptual design with our thoughts of what needs to be done and are working on a second meeting to review them with the same group.

January saw **24** million gallons of sewage pumped to Littleton-Englewood. Approximately **4.6** million was conveyed for Sterling Ranch.

Field

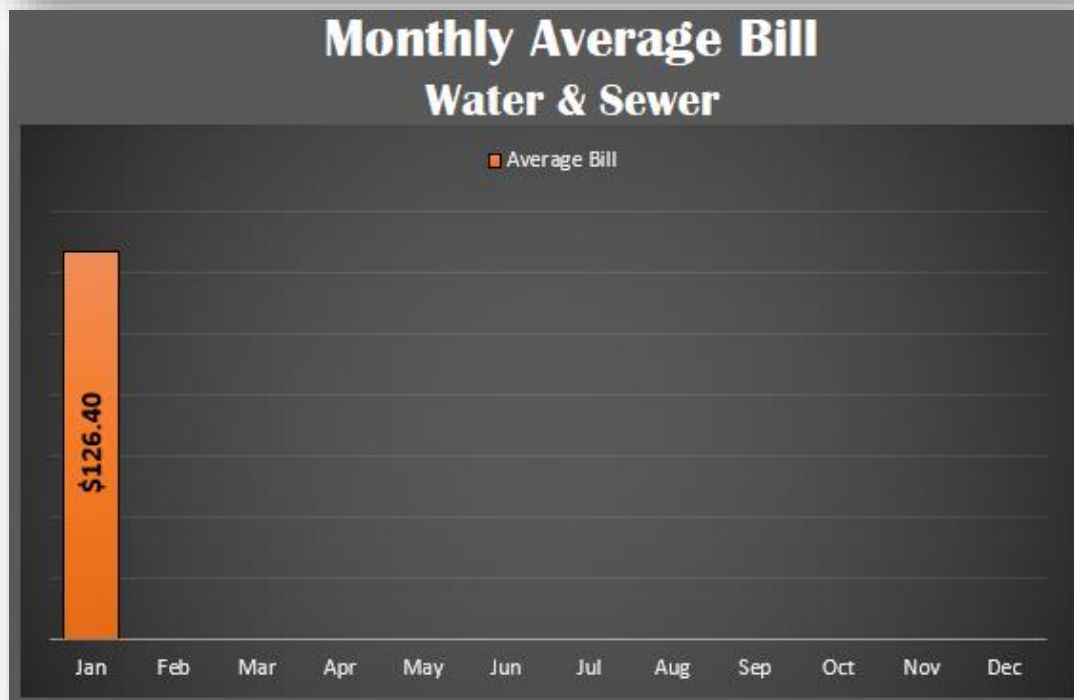
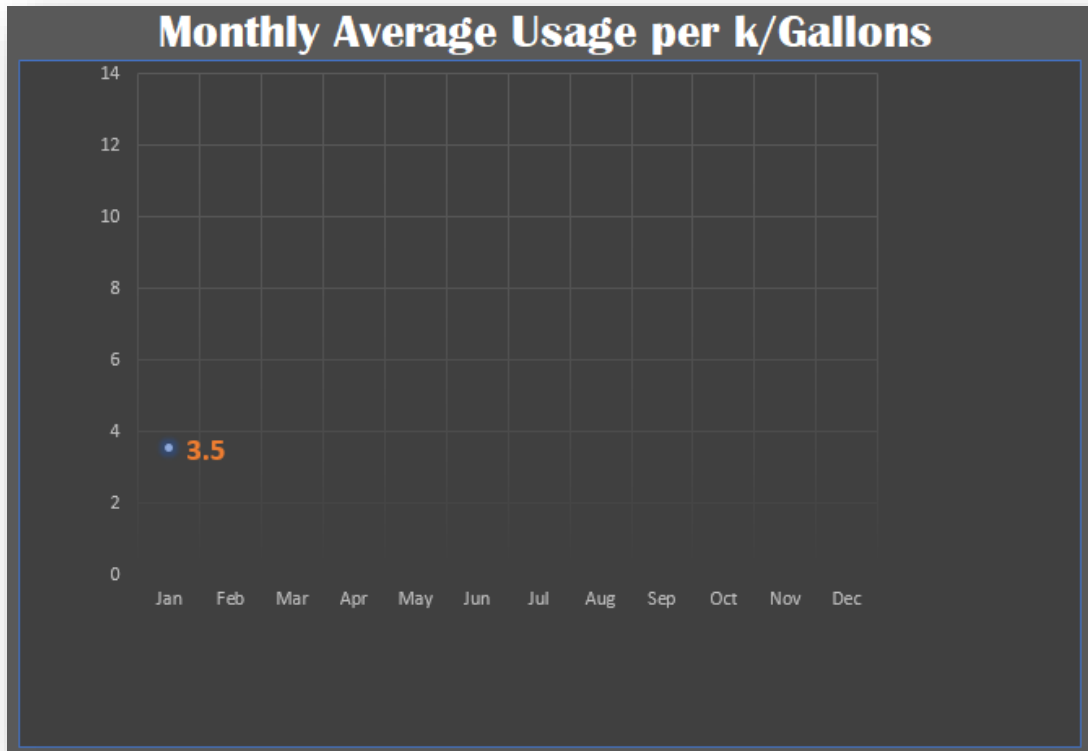
The field had **193** locates for the month of January.

The guys have been super busy in Ravenna and Rampart Range Road working closely with the boring contractors installing the new gas lines. They have done great keeping up with locates and protecting our assets.

The sewer lining project is underway in the park, they are making good progress, but the weather has shut them down more than they would like.

We are looking into switching meter technologies, the cellular technology has not been reliable and despite what they say won't work in the park. We are talking with Mueller who offers a fixed network, historically fixed networks are very expensive to implement, however what is nice with them is they install it, own it and maintain it. By installing small antennas on all of our tanks and pump stations the new meters will all report to them and offer the same features of cellular without needing the service. We are working with them to get a mock antenna so we can show the DRC what an install looks like and pick a color to paint it.

Monthly Averages



MEMORANDUM

TO: Roxborough Water and Sanitation District
Board of Directors

FROM: TST Infrastructure, LLC
Michael Gerstner

SUBJECT: Engineering Status Report

DATE: February 8, 2023

I. DEVELOPMENT PROJECTS

Berkeley Homes – Construction of water and sewer lines is not expected to begin until late 2022 or early 2023 pending relocation of overhead electric lines. (No Change)

Valley View Church – Legal Descriptions were prepared and provided for incorporation into easement documents. The easement documents were sent to the Chatfield Property Owner Association for review. A preliminary engineering report is being prepared to document District supply capabilities to Valley View Church Staff.

Sherwin Williams Store – District staff and TST have met with the developer to discuss requirements for water and sewer. Revised drawings have not been received. (No Change)

Titan Road Vehicle Storage (Luxury Condominiums) – Plans were revised by the developer and reviewed. Final plans have been submitted and signed by the District.

McDonald's – Second review set of drawings was received and is under review.

Valvoline Instant Oil Change – Plans were submitted for review and comments have been provided.

Christian Brothers Automotive - Plans were submitted and are under review.

Memorandum
February 8, 2023
Page 2

II. RAMPART WATER LINE REPLACEMENT

Waterline work is complete. Concrete path replacement is complete. Asphalt is 90% complete and the contractor will return in the spring to complete asphalt mill and overlay in the Spring. Revegetation will occur once weather conditions are appropriate. (No Change)

III. RAMPART PUMP STATION RELOCATION

Cost estimates and exhibits were prepared on location agreed to by Aurora. A meeting was held with the property owner on the new pump station site and a tentative agreement for a pump station site has been reached. (No change)

IV. WTP HIGH ZONE PUMP FOR DWSD

The new pump and piping have been installed and the pump is operational using the temporary VFD. The most recent proposed shipping date for the permanent VFD of February 7th was not met. A new shipment date has not been provided. TST updated the control narrative due to changed pipe configuration at the DWSD high zone to low zone pipe interface.

V. WATER TREATMENT PLANT OVERFLOW POND (PHASE 2)

Installation of yard and interior piping continues. The contractor has started work on the electrical duct bank installation.

VI. LIFT STATION PUMP 201 REPLACEMENT

The pump is producing noise that appears to be cavitation and testing was completed. The data is under review.

VII. TRANSITION VAULT DRAINAGE IMPROVEMENTS

Preliminary design options have been updated after meeting with CDOT, Jefferson County, and Mile High Flood District about potential cost sharing and options. A follow-up meeting is planned February 27th.

Memorandum
February 8, 2023
Page 3

VIII. GIS

The latest IT pipes data showing condition of existing sewer was added to the GIS. Existing easements that are available in CAD format are being added to the GIS. (No Change)

IX. DISTRIBUTION SYSTEM ISOLATION VALVES

Planning of installation sequence has been completed and staff is reviewing the proposed sequence with Foundation staff. (No Change)

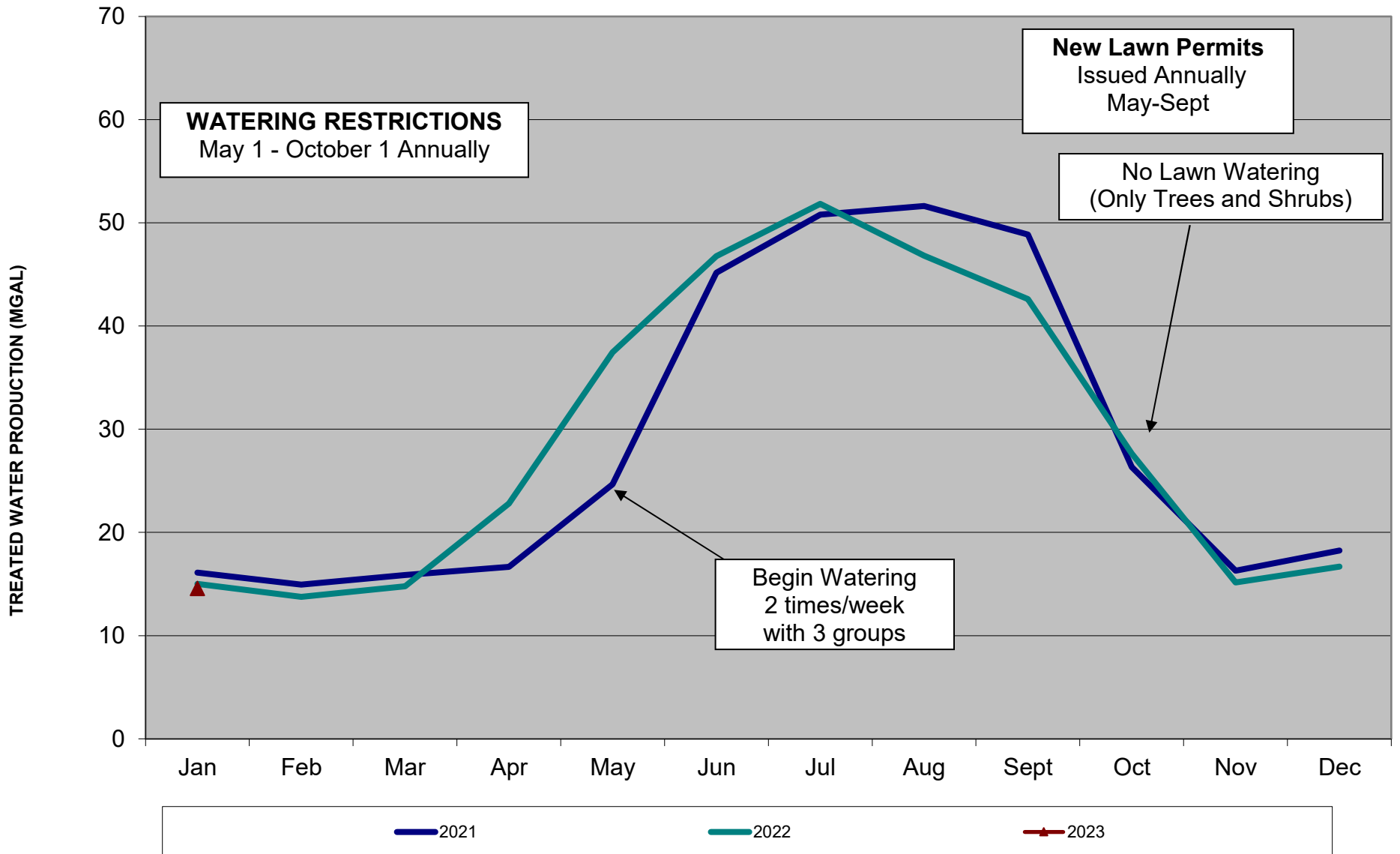
X. SEWER LINING PROJECT

The GIS map is being updated to indicate the status of sewer lining. (No Change)

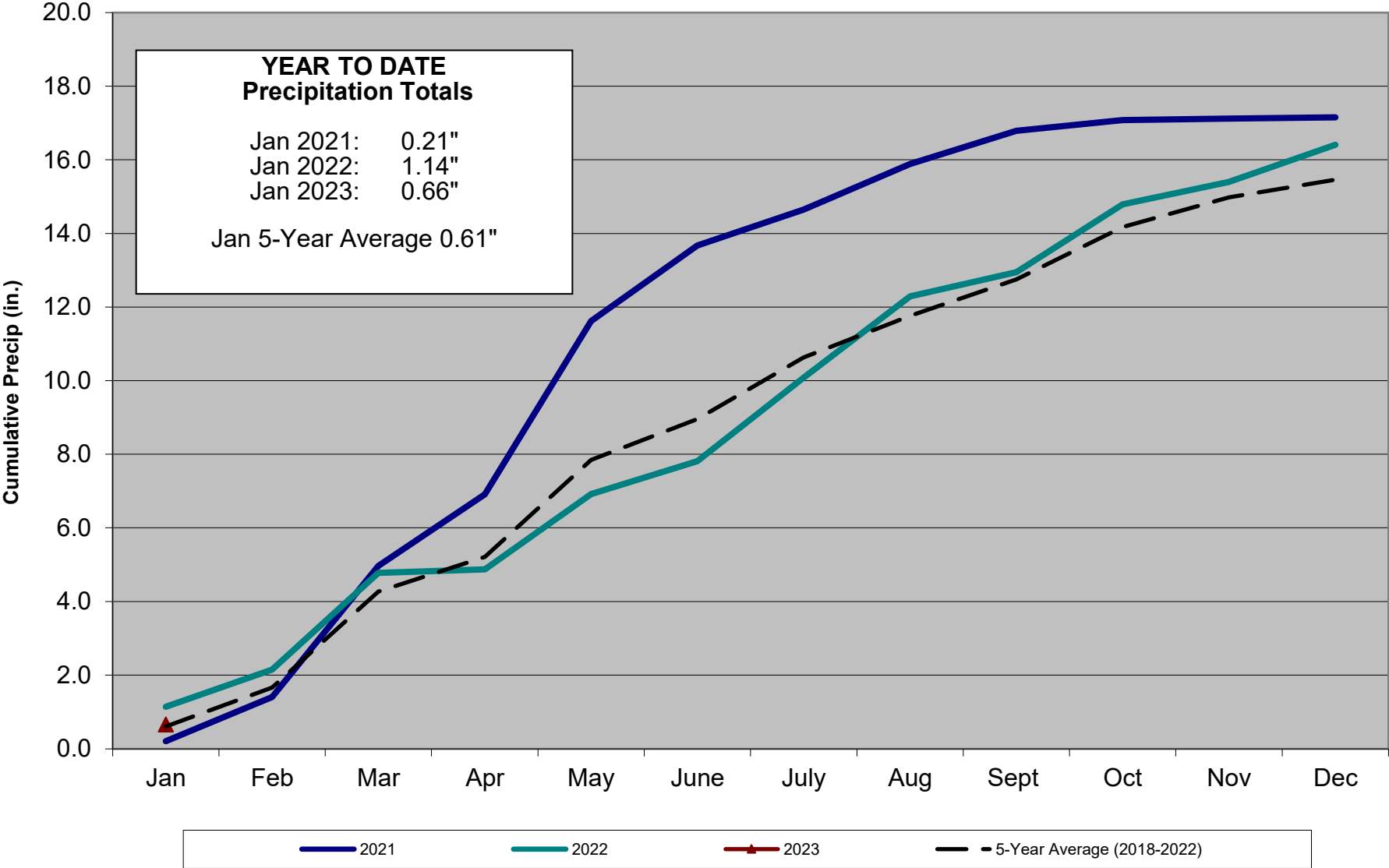
XI. REPLACE O-LINE O-2 TO O-5

TST is evaluating route alternatives, trenchless options for replacement and preparing exhibits. Onsite geotechnical investigation was conducted on February 1st and results are expected in late February.

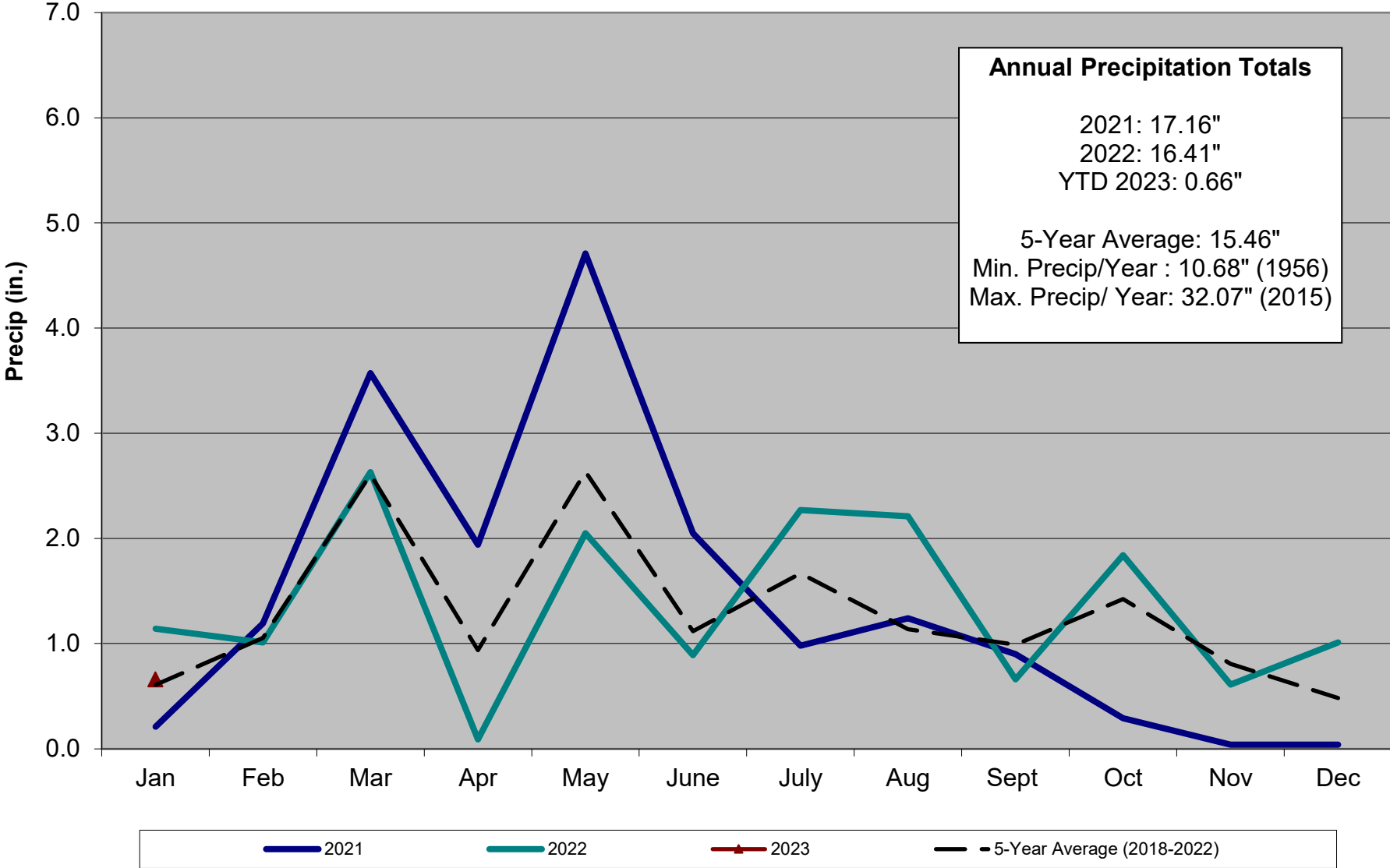
ROXBOROUGH WATER AND SANITATION DISTRICT TREATED WATER PRODUCTION 2021-2023



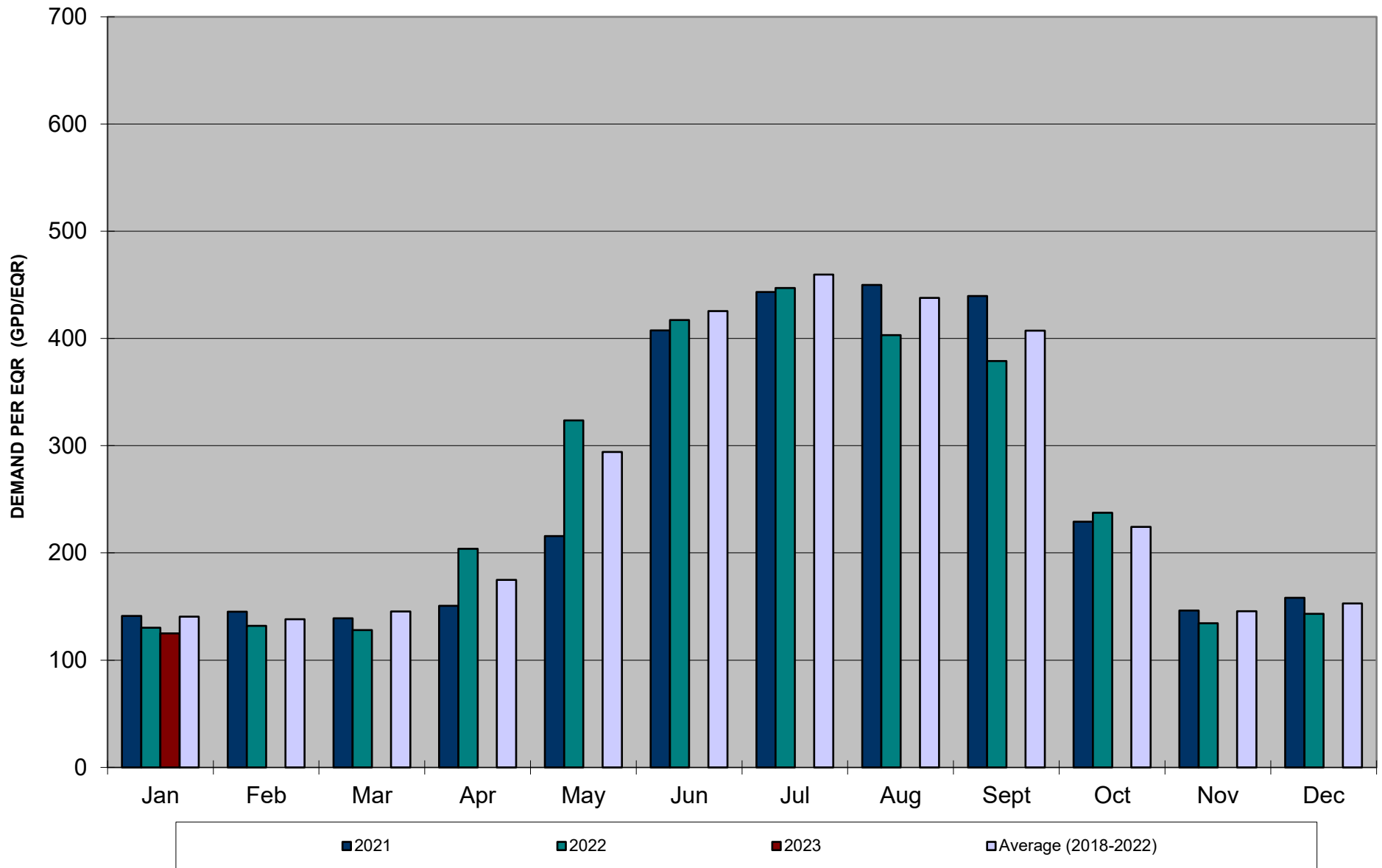
ROXBOROUGH WATER AND SANITATION DISTRICT CUMULATIVE PRECIPITATION 2021-2023



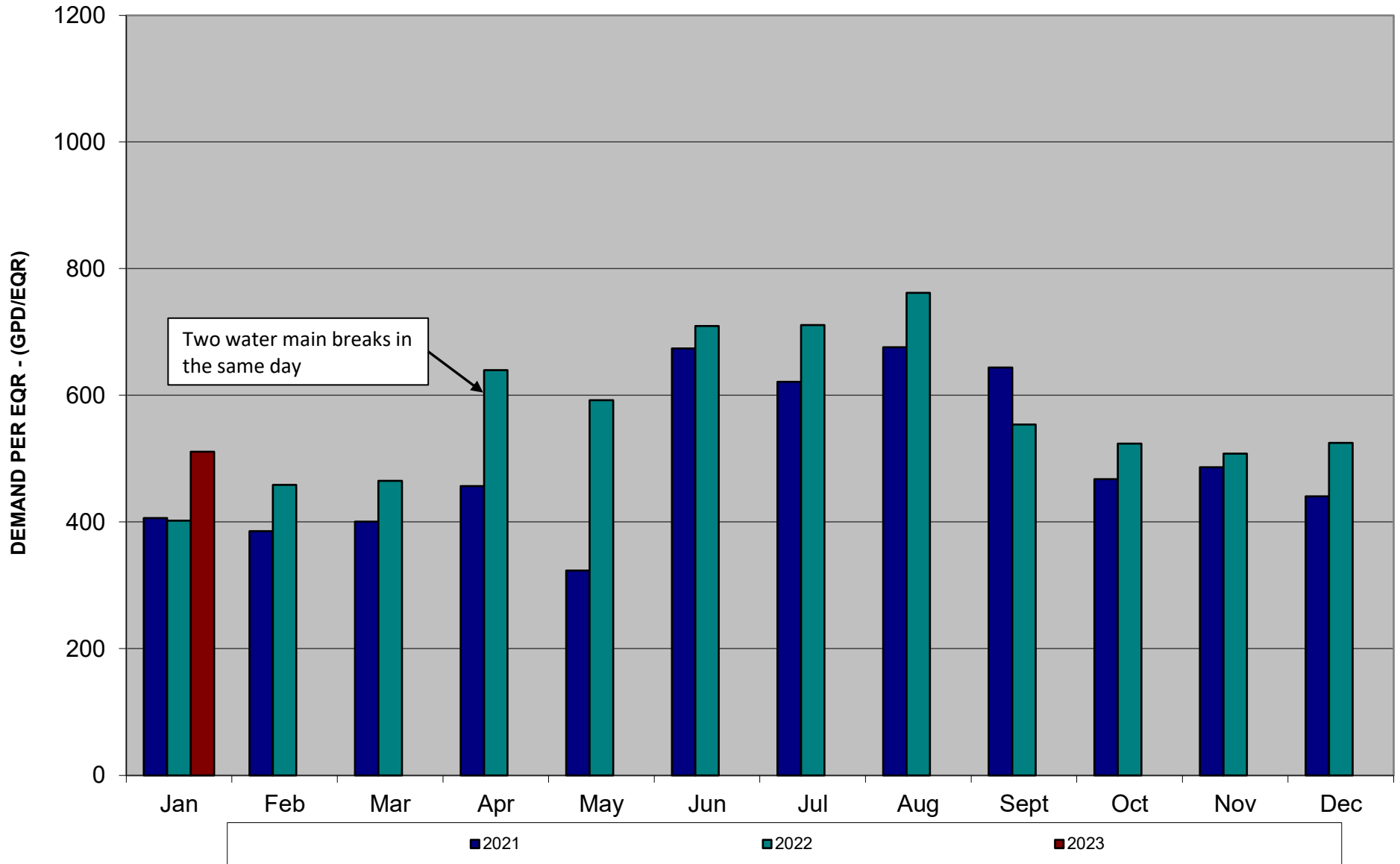
ROXBOROUGH WATER AND SANITATION DISTRICT PRECIPITATION 2021-2023



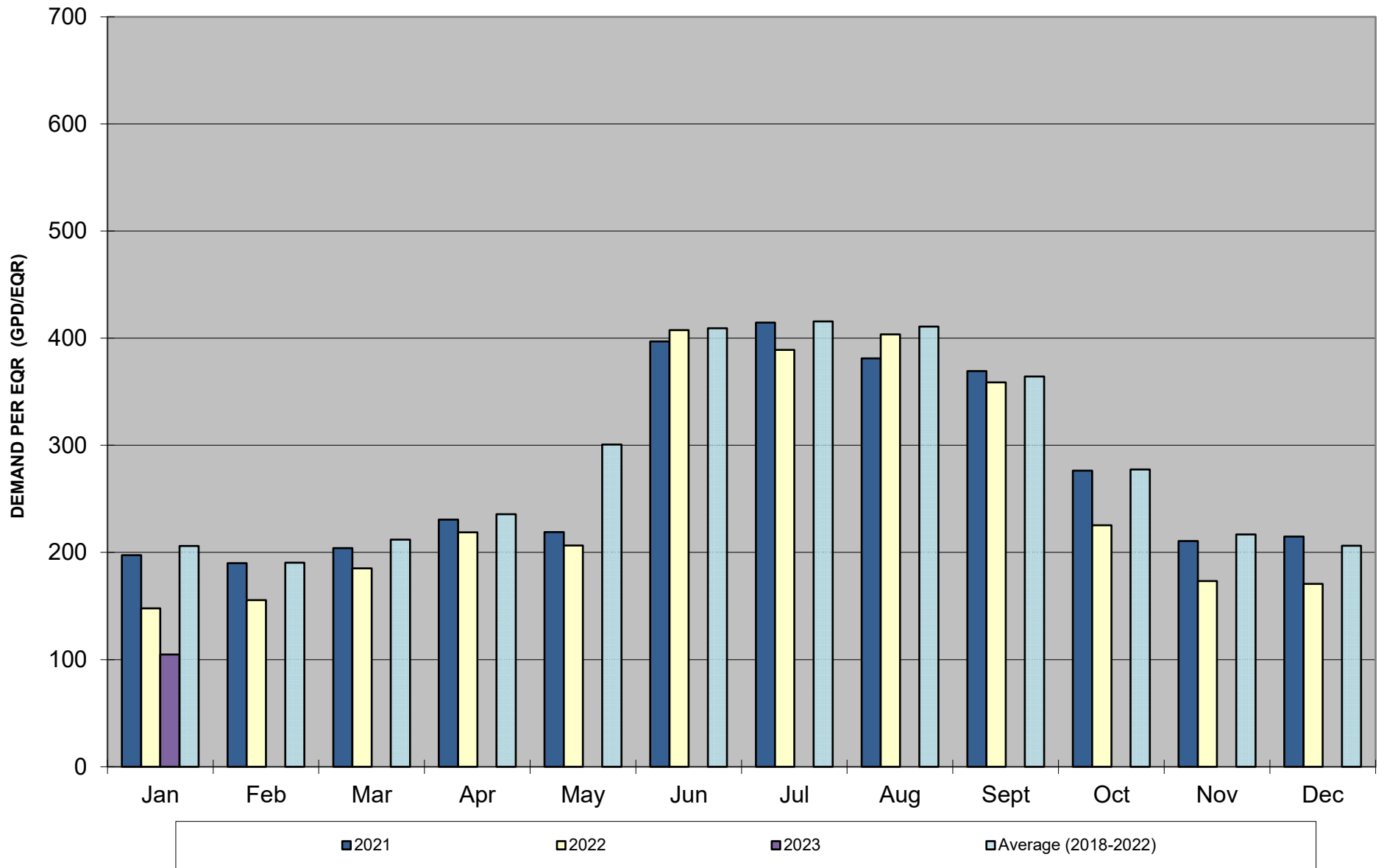
ROXBOROUGH WATER AND SANITATION DISTRICT AVERAGE DEMAND PER EQR



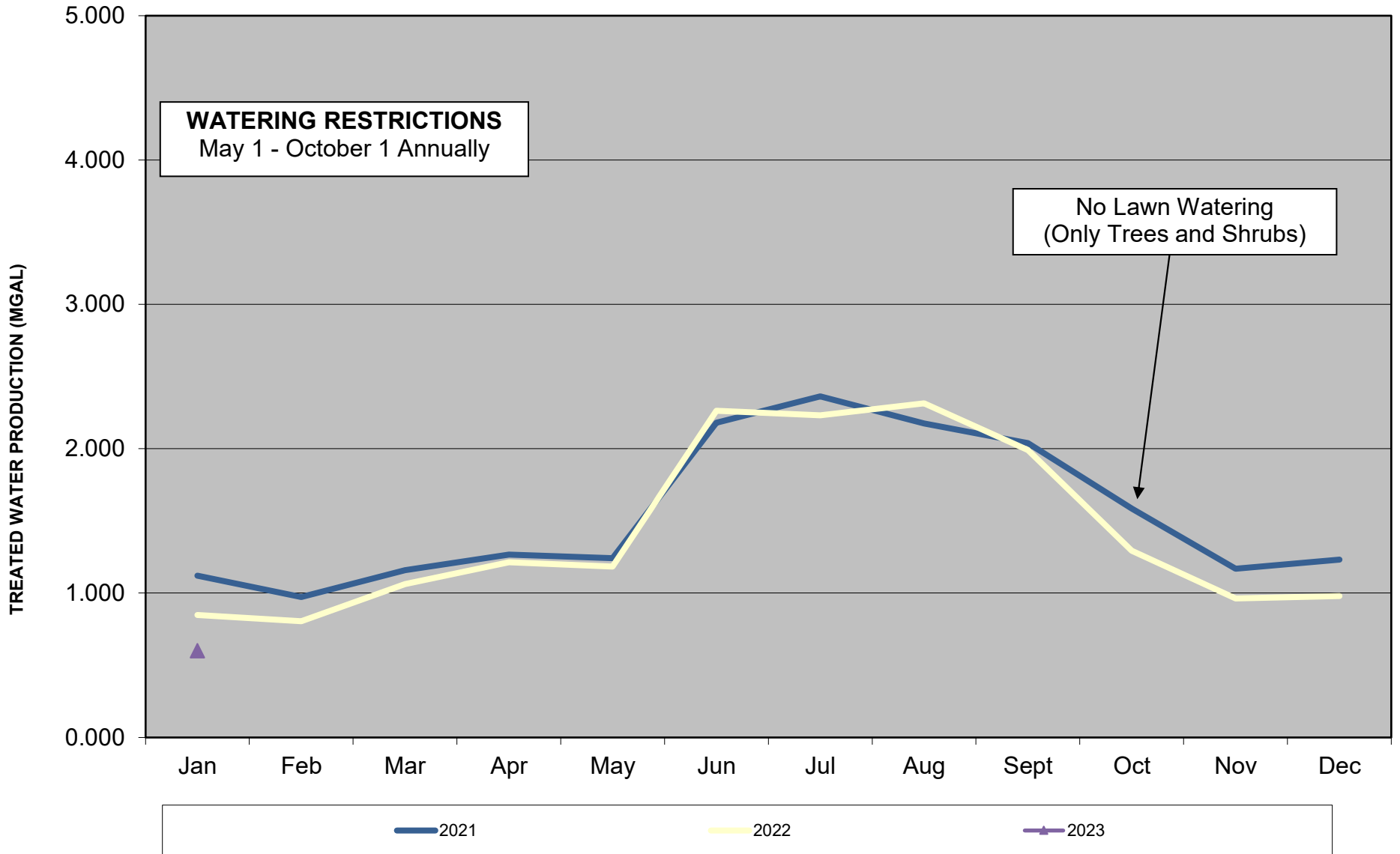
ROXBOROUGH WATER AND SANITATION DISTRICT MAX DAY DEMAND PER EQR



ROXBOROUGH NW DOUGLAS COUNTY AVERAGE DEMAND PER EQR



ROXBOROUGH NW DOUGLAS COUNTY TREATED WATER PRODUCTION 2021-2023



**Roxborough Water and Sanitation
Financial Recap
December 31, 2022**

General Fund

1. Property taxes collected for the month total \$ 4,247
2. Specific ownership taxes collected for the month total \$ 11,576
3. Repairs Expense includes \$ 11,520 to Browns Hill

Debt Service Fund

1. Property taxes collected for the month total \$ 2,093
2. Specific ownership taxes collected for the month total \$ 5,706
3. Transfers in for Debt Surcharge in the amount \$ 93,598

Water Fund Treatment

1. Service charges billed for the month were \$ 234,111
2. Dominion WTP Operations income of \$ 51,074 for the month.
3. Irrigation Water \$ 5,961 for the month.
4. Collected \$ 93,598 in capital surcharges for the WTP
5. Ravenna monthly SDC totaled \$ 21,503

Water Fund -Distribution

1. Water Costs for the month \$ 84,772
2. Capital includes \$ 251,355 To American West, \$ 36,443 to QP Services

Sewer Fund

1. Service charges for the month totaled \$ 157,763
2. Lockheed Martin service charges totaled \$ 26,960 for the month.
3. Paid \$ 475,824 to for semi-annual Littleton Sewer fees

Capital Fund

1. Paid \$ 142,119 to Moltz Construction
2. Paid \$ 43,790 for Dominion System Improvements

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS

December 31, 2022

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Roxborough Water and Sanitation District Balance Sheet by Class

As of December 31, 2022

ASSETS	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	Unclassified	TOTAL
Current Assets									
Checking/Savings	1,394,973.63	4,722,157.96	23,962,389.62	3,702,210.59	132,289.57	-24,393,068.97	-1,100,473.64	0.00	8,310,478.76
1103-Checking	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1111-WF Bond Redemption	0.00	1,663,115.10	0.00	0.00	0.00	0.00	1,530,910.70	0.00	1,530,910.70
1123-Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1139-WF Ravenma	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	0.00	3,196,997.18
1150-Investment In Colotrust	939,207.48	570,816.04	7,587,480.81	8,408,962.12	0.00	0.00	0.00	0.00	17,506,566.45
1155-Colotrust Bond Fund	0.00	0.00	364,276.10	505,650.87	0.00	0.00	0.00	0.00	889,928.97
1160-System Develop Colo Trust	0.00	0.00	1,000,960.34	0.00	0.00	0.00	0.00	0.00	1,000,960.34
Total Checking/Savings	2,324,281.11	6,956,086.50	36,072,104.05	12,016,823.58	132,289.57	-24,393,068.97	430,437.06	0.00	34,078,955.50
Other Current Assets									
1300-A/R Service	0.00	0.00	531,033.10	275,433.70	0.00	0.00	0.00	0.00	806,466.80
1310-A/R Availability	0.00	0.00	6,035.28	2,494.89	0.00	0.00	0.00	0.00	8,530.17
1350-A/R Taxes	1,790,437.00	836,383.00	0.00	0.00	0.00	0.00	451,429.00	0.00	3,078,249.00
1356-Due From NWDC Inclusion	0.00	0.00	5,017.79	0.00	0.00	0.00	0.00	0.00	5,017.79
1370-Due From Others	0.00	0.00	11,730.54	0.00	0.00	0.00	0.00	0.00	11,730.54
1390-Due From Dominion	0.00	0.00	73,390.96	200,000.00	0.00	0.00	0.00	0.00	273,390.96
1400-Prepaid Insurance	26,207.50	0.00	28,207.50	28,207.50	0.00	0.00	0.00	0.00	104,833.00
Total Other Current Assets	1,816,644.50	836,383.00	633,415.17	504,136.09	0.00	26,207.50	451,429.00	0.00	4,288,215.26
Total Current Assets	4,140,925.61	7,792,471.50	36,665,519.22	13,120,959.67	132,289.57	-24,366,861.47	881,866.06	0.00	38,367,170.76
Fixed Assets									
1500-Capital Assets	0.00	0.00	82,810,633.32	17,394,630.43	0.00	0.00	0.00	0.00	100,195,263.75
Total Fixed Assets	0.00	0.00	82,810,633.32	17,394,630.43	0.00	0.00	0.00	0.00	100,195,263.75
TOTAL ASSETS	4,140,925.61	7,792,471.50	119,476,152.54	30,505,590.10	132,289.57	-24,366,861.47	881,866.06	0.00	138,562,434.51
LIABILITIES & EQUITY									
Current Liabilities									
Accounts Payable	15,262.89	0.00	54,727.03	81,360.29	125,732.82	254,322.89	1,107.98	0.00	532,513.70
2000- Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Accounts Payable	15,262.89	0.00	54,727.03	81,360.29	125,732.82	254,322.89	1,107.98	0.00	532,513.70
Other Current Liabilities									
2015 Accrued Vac/Sick Leave	0.00	0.00	27,981.27	28,925.67	0.00	27,981.27	0.00	0.00	82,848.21
2052 - Deferred Rental Income	0.00	0.00	14,599.98	0.00	0.00	0.00	0.00	0.00	14,599.98
2055 - Ravenma Costs Advanced	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	0.00	3,196,997.18
2060 - Deferred Taxes	1,790,437.00	836,383.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00	3,078,249.00
Deferred Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000,000.00
Total Other Current Liabilities	1,790,437.00	836,383.00	3,239,568.43	2,028,925.67	0.00	27,981.27	451,429.00	0.00	8,372,694.37
Total Current Liabilities	1,805,699.89	836,383.00	3,294,295.46	2,108,285.96	125,732.82	282,283.96	452,536.98	0.00	9,905,208.07
Total Liabilities	1,805,699.89	836,383.00	3,294,295.46	2,108,285.96	125,732.82	282,283.96	452,536.98	0.00	8,995,208.07
Equity									
3900 -Retained Earnings	1,722,045.08	6,461,468.82	113,292,058.09	28,170,991.99	543,315.63	-18,091,768.63	372,134.20	0.00	132,470,245.18
Net Income	613,180.64	494,619.88	2,889,608.99	228,312.15	-636,758.88	-6,557,376.20	57,194.88	0.00	-2,815,018.74
Total Equity	2,335,225.72	6,956,088.50	116,181,867.08	28,397,304.14	6,556.75	-24,649,144.83	429,329.08	0.00	129,657,226.44
TOTAL LIABILITIES & EQUITY	4,140,925.61	7,792,471.50	119,476,152.54	30,505,590.10	132,289.57	-24,366,861.47	881,866.06	0.00	138,562,434.51

Roxborough Water and Sanitation District Profit & Loss by Class

December 2022

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Ordinary Income/Expense								
Income								
5010- Service Charges	0.00	0.00	234,110.68	157,762.59	0.00	0.00	0.00	391,873.27
5101- Service Changes LMA	0.00	0.00	0.00	26,960.34	0.00	0.00	0.00	26,960.34
5200- Property Taxes	4,246.80	2,093.30	0.00	0.00	0.00	0.00	0.00	6,340.10
5210- Specific Ownership Taxes	1,576.45	5,706.17	0.00	0.00	0.00	0.00	4,046.73	21,329.35
5211- Donation WTP Operations	0.00	0.00	51,074.22	0.00	0.00	0.00	0.00	51,074.22
5310- Permit Fees	0.00	0.00	825.00	0.00	0.00	0.00	0.00	825.00
5410-Hydrant Water	0.00	0.00	5,506.25	0.00	0.00	0.00	0.00	5,506.25
5510-Potable Irrigation Water	0.00	0.00	2,388.95	0.00	0.00	0.00	0.00	2,388.95
5511-Irrigation Water	0.00	0.00	5,961.42	0.00	0.00	0.00	0.00	5,961.42
5601-Late Fees, Penalties,	0.00	0.00	3,119.15	1,468.45	0.00	0.00	0.00	4,587.60
5610- Miscellaneous Income	0.00	0.00	-620.00	110.00	0.00	0.00	0.00	-510.00
5611-Inclusion fees-NWDC	0.00	0.00	4,459.00	0.00	0.00	0.00	0.00	4,459.00
5620- Dominion Dist. Operations	0.00	0.00	16,348.59	0.00	0.00	0.00	0.00	16,348.59
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	37,500.00	0.00	0.00	0.00	37,500.00
5640- Donation Treated Water Us	0.00	0.00	7,382.82	0.00	0.00	0.00	0.00	7,382.82
5650 Dominion Exp Reimbursement	0.00	0.00	73,390.56	0.00	0.00	0.00	0.00	73,390.56
5700- Sys. Development Charge	0.00	0.00	135.00	5,228.00	0.00	0.00	0.00	5,363.00
5705 Ravenna SDC	0.00	0.00	21,503.33	0.00	0.00	0.00	0.00	21,503.33
5710- Capital Surcharge	0.00	0.00	11,630.80	13,013.95	0.00	0.00	0.00	24,644.75
5715- Capital Surcharge WTP Sup	0.00	0.00	93,598.33	0.00	0.00	0.00	0.00	93,598.33
5820- Investment Income	3,369.51	2,054.25	32,659.98	32,523.14	0.00	0.00	850.66	71,457.54
5850 - Reimbursed Exp Other	0.00	0.00	7,493.04	0.00	0.00	0.00	0.00	7,493.04
Total Income	19,192.76	9,853.72	570,968.12	275,392.47	0.00	0.00	4,897.39	880,304.46
Gross Profit	19,192.76	9,853.72	570,968.12	275,392.47	0.00	0.00	4,897.39	880,304.46
Expense								
6020-Payroll Expenses	8,797.38	0.00	50,730.97	34,991.29	0.00	30,444.70	0.00	124,964.34
6040- Accounting	2,375.00	0.00	2,375.00	2,375.00	0.00	2,375.00	1,000.00	10,500.00
6050- Contract Labor	0.00	0.00	0.00	8,013.43	0.00	5,985.98	0.00	13,999.41
6080- Education	928.74	0.00	474.74	1,096.75	0.00	2,182.73	0.00	4,682.96
6100- Engineering	602.50	0.00	7,263.75	2,799.75	0.00	5,617.35	0.00	16,283.35
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	250.00	0.00	250.00
6115- GPS/GIS	0.00	0.00	0.00	3,832.50	0.00	6,512.50	0.00	10,445.00
6130- Insurance	3,289.75	0.00	3,289.75	3,295.95	0.00	3,289.75	0.00	13,165.20
6140- Lab & Test Fees	0.00	0.00	58.00	918.00	0.00	796.00	0.00	1,772.00
6150- Legal	0.00	0.00	435.63	435.63	0.00	435.63	107.98	1,414.87
6170 - Meter Expenses	0.00	0.00	0.00	0.00	0.00	54,622.44	0.00	54,622.44
6180- Misc. Expenses	6,546.23	0.00	688.33	0.00	0.00	201.87	0.00	7,436.43
6185- Littleton Service Fees	0.00	0.00	0.00	475,824.33	0.00	0.00	0.00	475,824.33
6200- Office Expense	7,118.81	0.00	1,085.05	1,233.02	0.00	3,354.73	0.00	12,781.61
6210-Operating Supplies	0.00	0.00	7,990.96	0.00	0.00	0.00	0.00	7,990.96
6220- Permits	4,039.00	0.00	0.00	0.00	0.00	1,200.00	0.00	5,239.00
6230- Repairs and Maint	13,619.20	0.00	13,486.69	37,785.06	0.00	29,724.74	0.00	94,615.69
6250- Treasurers Fees	63.70	31.40	0.00	0.00	0.00	0.00	12.84	107.94
6260- Utilities	261.53	0.00	27,056.68	13,163.97	0.00	9,897.85	0.00	50,382.03
6270- Vehicle	772.14	0.00	269.00	30.53	0.00	290.81	0.00	1,362.48
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	84,772.15	0.00	84,772.15
6500- CWRPDA -PVH D15a356	440.63	0.00	0.00	0.00	0.00	0.00	0.00	440.63
7290- Water Rights	0.00	0.00	0.00	0.00	0.00	1,504.50	0.00	1,504.50
7300- Capital Projects	0.00	0.00	18,848.36	34,386.25	0.00	336,470.02	0.00	389,714.63
7301-Capital DWSID	0.00	0.00	0.00	0.00	244,660.73	0.00	0.00	244,660.73
7308- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	-720.00	0.00	0.00	-720.00
7310 - WTP- Dominion Pump	0.00	0.00	0.00	0.00	3,563.00	0.00	0.00	3,563.00
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	8,438.65	0.00	0.00	8,438.65
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	-6,567.50	0.00	0.00	-6,567.50
7313 - Valley View Project	0.00	0.00	0.00	0.00	-9,603.64	0.00	0.00	-9,603.64
Total Expense	48,854.61	31.40	134,054.91	620,191.46	239,771.24	580,028.75	1,120.82	1,624,053.19
Net Ordinary Income	-29,661.85	9,822.32	436,913.21	-344,798.99	-239,771.24	-580,028.75	3,776.57	-743,748.73

No assurance is provided on these financial statements

**Roxborough Water and Sanitation District
Profit & Loss by Class**

December 2022

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Other Income/Expense								
Other Income	0.00	93,598.33	0.00	0.00	0.00	0.00	0.00	93,598.33
6902- Transfers In WTP		93,598.33	0.00	0.00	0.00	0.00	0.00	93,598.33
Total Other Income	0.00	93,598.33	0.00	0.00	0.00	0.00	0.00	93,598.33
Other Expense								
8002- Transfers Water Supply SV	0.00	0.00	93,598.33	0.00	0.00	0.00	0.00	93,598.33
9000 -Depreciation Expense	0.00	0.00	165,000.00	69,000.00	0.00	0.00	0.00	234,000.00
Total Other Expense	0.00	0.00	258,598.33	69,000.00	0.00	0.00	0.00	327,598.33
Net Other Income	0.00	93,598.33	-258,598.33	-69,000.00	0.00	0.00	0.00	-234,000.00
Net Income	-29,661.85	103,420.65	178,314.88	-413,798.99	-239,771.24	-580,028.75	3,776.57	-977,748.73

Roxborough Water and Sanitation District Profit & Loss by Class

January through December 2022

Ordinary Income/Expense	General Fund							TOTAL
	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	
Income								
5010-Service Charges	0.00	0.00	3,719,674.37	1,874,210.34	0.00	0.00	0.00	5,593,884.71
5011-Service Charges Ravenna	0.00	0.00	131,250.64	0.00	0.00	0.00	0.00	131,250.64
5100-Availability Charges	0.00	0.00	92,547.24	30,587.94	0.00	0.00	0.00	123,135.18
5101-Service Charges LMA	0.00	0.00	0.00	343,368.46	0.00	0.00	0.00	343,368.46
5200-Property Taxes	1,764,609.78	869,797.98	0.00	0.00	0.00	0.00	451,204.89	3,085,612.65
5210-Specific Ownership Taxes	142,650.88	70,314.39	0.00	0.00	0.00	0.00	41,079.26	254,044.53
5211-Dominion WTP Operations	0.00	0.00	611,705.88	0.00	0.00	0.00	0.00	611,705.88
5310-Permit Fees	0.00	0.00	23,925.00	0.00	0.00	0.00	0.00	23,925.00
5410-Hydrant Water	0.00	0.00	78,257.22	0.00	0.00	0.00	0.00	78,257.22
5510-Potable Irrigation Water	0.00	0.00	74,431.50	0.00	0.00	0.00	0.00	74,431.50
5511-Irrigation Water	0.00	0.00	401,239.60	0.00	0.00	0.00	0.00	401,239.60
5601-Lite Fees, Penalties,	0.00	0.00	64,864.95	16,367.20	0.00	0.00	0.00	81,232.15
5610-Miscellaneous Income	0.00	0.00	67,410.47	-47,949.72	0.00	0.00	0.00	19,460.75
5611-Inclusion fees-WWDC	0.00	0.00	205,033.05	0.00	0.00	0.00	0.00	205,033.05
5620-Dominion Dist. Operations	0.00	0.00	0.00	387,940.00	0.00	0.00	0.00	387,940.00
5625-Dominion Sewer Conveyance	0.00	0.00	121,965.89	0.00	0.00	0.00	0.00	121,965.89
5640-Dominion Treated Water Us	0.00	0.00	170,269.44	0.00	0.00	0.00	0.00	170,269.44
5650-Dominion Cap Lease O-Line	0.00	0.00	516,340.99	200,000.00	0.00	0.00	0.00	716,340.99
5700-Sys. Development Charge	0.00	0.00	0.00	334,873.00	0.00	0.00	0.00	334,873.00
5705-Ravenna SDC	0.00	0.00	421,745.00	0.00	0.00	0.00	0.00	421,745.00
5710-Capital Surcharge	0.00	0.00	289,806.71	0.00	0.00	0.00	0.00	289,806.71
5715-Capital Surcharge WTP Sup	0.00	0.00	141,969.31	0.00	0.00	0.00	0.00	141,969.31
5820-Investment Income	0.00	0.00	1,119,053.14	157,961.26	0.00	0.00	0.00	1,277,014.40
5850-Reimbursed Exp Other	34,565.06	10,378.50	150,538.56	148,794.95	0.00	0.00	0.00	403,277.07
Total Income	1,941,825.72	950,480.87	8,358,936.88	3,640,047.87	0.00	0.00	499,914.41	15,398,215.55
Expense								
6020-Payroll Expenses	119,768.43	0.00	595,661.15	423,319.02	0.00	368,334.14	0.00	1,505,082.74
6040-Accounting	28,500.00	0.00	28,500.00	0.00	0.00	28,125.00	0.00	123,625.00
6041-Audit	29,107.03	0.00	0.00	0.00	0.00	0.00	0.00	29,107.03
6050-Contract Labor	5,310.00	0.00	0.00	36,523.12	0.00	37,501.06	0.00	79,334.18
6080-Education	12,301.39	0.00	7,917.16	18,290.46	0.00	10,721.67	0.00	49,220.68
6099-Election	27,303.40	0.00	0.00	0.00	0.00	0.00	0.00	27,303.40
6100-Engineering	32,898.88	0.00	102,127.20	86,354.19	0.00	155,635.87	0.00	376,958.14
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	23,172.86	0.00	23,172.86
6115-GPS/GIS	0.00	0.00	0.00	0.00	0.00	25,047.50	0.00	25,047.50
6130-Insurance	23,799.25	0.00	23,799.25	23,805.45	0.00	23,799.25	0.00	95,203.20
6140-Lab & Test Fees	0.00	0.00	5,148.50	918.00	0.00	8,925.00	0.00	14,991.50
6170-Misc. Expenses	20,728.75	0.00	12,078.38	11,968.87	0.00	21,366.36	0.00	67,453.42
6180-Litton Service Fees	0.00	0.00	-32,730.91	0.00	0.00	236,624.53	0.00	203,893.62
6185-Office Expense	12,411.61	0.00	4,823.64	4,296.64	0.00	1,129.03	0.00	22,660.92
6200-Office Expense	0.00	0.00	0.00	1,062,877.70	0.00	0.00	0.00	1,062,877.70
6210-Operating Supplies	42,129.59	0.00	9,471.69	13,672.98	0.00	14,728.92	0.00	80,003.18
6220-Permits	25,775.02	0.00	163,065.49	103,923.74	0.00	1,440.30	0.00	268,428.53
6225-Rent	2,693.52	0.00	1,327.22	2,500.00	0.00	9,232.00	0.00	38,834.24
6230-Repairs and Maint	54,164.44	0.00	201,421.20	251,827.99	0.00	235,021.22	0.00	742,434.85
6240-Safety Equipment	395.63	0.00	-239.35	-160.14	0.00	-657.74	0.00	-661.60
6250-Treasurers Fees	26,457.40	13,041.19	0.00	91,656.32	0.00	85,051.41	0.00	406,578.64
6260-Utilities	1,756.43	0.00	228,114.88	3,040.38	0.00	3,510.31	0.00	466,578.64
6270-Vehicle	2,148.83	0.00	2,899.38	163.08	0.00	1,951,651.92	0.00	1,951,651.92
6280-Water Costs	0.00	0.00	1,067.05	1,556.10	0.00	618.00	0.00	4,647.95
6300-Bank Service Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6420-Loan Administrative Fees	440.63	0.00	0.00	0.00	0.00	0.00	0.00	76,800.00
6500-CVMPDA-PVH D15a356	0.00	0.00	0.00	0.00	0.00	0.00	0.00	309,916.89
6550-CWCB Principal c150346	0.00	0.00	468,019.87	0.00	0.00	0.00	0.00	304,357.51
6551-CWCB Interest c150346	0.00	0.00	508,622.77	0.00	0.00	0.00	0.00	508,622.77
7100-Principal Payments-W05A105	0.00	0.00	535,000.00	0.00	0.00	0.00	0.00	535,000.00
7150-Ravenna CWCB	0.00	0.00	82,425.19	0.00	0.00	0.00	0.00	82,425.19
7200-Interest Payments	0.00	0.00	14,160.50	0.00	0.00	0.00	0.00	14,160.50
7290-Water Rights	0.00	0.00	0.00	0.00	0.00	4,617.50	0.00	4,617.50
7300-Capital DWSd	159,529.80	0.00	523,047.58	570,463.90	0.00	3,315,760.09	0.00	4,681,097.35
7301-O-Line Capacity Improve.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500,622.12
7308-WTP-Dominion Pump	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,905.00
7311-Dominion System Improve	0.00	0.00	0.00	0.00	0.00	528,130.35	0.00	528,130.35
7312-Ravenna Pump Station	0.00	0.00	0.00	0.00	0.00	283,581.57	0.00	283,581.57
7313-Valley View Project	0.00	0.00	0.00	0.00	0.00	750.00	0.00	750.00
Total Expense	628,645.08	1,698,089.51	1,877,517.31	2,735,147.78	1,438,758.88	6,537,376.20	439,719.53	15,393,294.29
Net Ordinary Income	1,313,180.64	-747,578.64	6,481,419.37	894,900.09	-1,438,758.88	-6,557,376.20	57,194.86	-5,018.74

No assurance is provided on these financial statements

Roxborough Water and Sanitation District Profit & Loss by Class

January through December 2022

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	Unclassified	TOTAL
Other Income/Expense									
Other Income									
6900- Transfers in	0.00	123,135.18	500,000.00	200,000.00	900,000.00	0.00	0.00	0.00	1,723,135.18
6902- Transfers in WTP	0.00	1,119,063.14	0.00	0.00	0.00	0.00	0.00	0.00	1,119,063.14
Total Other Income	0.00	1,242,198.32	500,000.00	200,000.00	900,000.00	0.00	0.00	0.00	2,842,198.32
Other Expense									
8000- Transfers to Other Funds	0.00	0.00	492,547.24	30,587.94	0.00	0.00	0.00	0.00	523,135.18
8002- Transfers Water Supply SV	0.00	0.00	1,119,063.14	0.00	0.00	0.00	0.00	0.00	1,119,063.14
8100- Transfer to Other Funds	700,000.00	0.00	500,000.00	0.00	0.00	0.00	0.00	0.00	1,200,000.00
9000- Depreciation Expense	0.00	0.00	1,980,000.00	828,000.00	0.00	0.00	0.00	0.00	2,808,000.00
Total Other Expense	700,000.00	0.00	4,091,610.38	858,587.94	0.00	0.00	0.00	0.00	5,650,198.32
Net Other Income	-700,000.00	1,242,198.32	-3,591,610.38	-658,587.94	900,000.00	0.00	0.00	0.00	-2,809,000.00
Net Income	613,180.54	494,619.88	2,889,808.99	228,312.15	-536,788.88	-6,857,378.20	57,194.88	0.00	-2,813,918.74

Roxborough Water and Sanitation District
Profit & Loss -General Fund
December 2022

	Dec 22	Jan - Dec 22
Ordinary Income/Expense		
Income		
5200- Property Taxes	4,246.80	1,764,609.78
5210- Specific Ownership Taxes	11,576.45	142,650.88
5820- Investment Income	3,369.51	34,565.06
Total Income	<u>19,192.76</u>	<u>1,941,825.72</u>
Gross Profit	19,192.76	1,941,825.72
Expense		
6020-Payroll Expenses	8,797.38	119,768.43
6040- Accounting	2,375.00	28,500.00
6041- Audit	0.00	29,107.03
6050- Contract Labor	0.00	5,310.00
6080- Education	928.74	12,301.39
6099- Election	0.00	27,303.40
6100- Engineering	602.50	32,838.88
6130- Insurance	3,289.75	23,799.25
6150- Legal	0.00	20,726.75
6180- Misc. Expenses	6,546.23	12,411.61
6200- Office Expense	7,118.81	42,129.59
6220- Permits	4,039.00	25,775.02
6225-Rent	0.00	2,693.52
6230- Repairs and Maint	13,619.20	54,164.44
6240- Safety Equipment	0.00	395.63
6250- Treasurers Fees	63.70	26,457.40
6260- Utilities	261.53	1,756.43
6270- Vehicle	772.14	2,148.83
6300- Bank Service Charges	0.00	1,087.05
6500- CWRPDA -PVH D15a356	440.63	440.63
7300- Capital Projects	0.00	159,529.80
Total Expense	<u>48,854.61</u>	<u>628,645.08</u>
Net Ordinary Income	-29,661.85	1,313,180.64
Other Income/Expense		
Other Expense		
8100- Transfer to Other Funds	0.00	700,000.00
Total Other Expense	<u>0.00</u>	<u>700,000.00</u>
Net Other Income	0.00	-700,000.00
Net Income	<u><u>-29,661.85</u></u>	<u><u>613,180.64</u></u>

Roxborough Water and Sanitation District
Profit & Loss -Debt Service
December 2022

	Dec 22	Jan - Dec 22
Ordinary Income/Expense		
Income		
5200- Property Taxes	2,093.30	869,797.98
5210- Specific Ownership Taxes	5,706.17	70,314.39
5820- Investment Income	2,054.25	10,378.50
Total Income	9,853.72	950,490.87
Gross Profit	9,853.72	950,490.87
Expense		
6250- Treasurers Fees	31.40	13,041.18
6420-Loan Administrative Fees	0.00	76,800.00
6550-CWCB Principal c150346	0.00	468,019.87
6551- CWCB Interest c150346	0.00	508,622.77
7100-Principal Payments-W05A105	0.00	535,000.00
7150-Ravenna CWCB	0.00	82,425.19
7200- Interest Payments	0.00	14,160.50
Total Expense	31.40	1,698,069.51
Net Ordinary Income	9,822.32	-747,578.64
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	123,135.18
6902- Transfers In WTP	93,598.33	1,119,063.14
Total Other Income	93,598.33	1,242,198.32
Net Other Income	93,598.33	1,242,198.32
Net Income	103,420.65	494,619.68

Roxborough Water and Sanitation District
Profit & Loss -Water Treatment
December 2022

	Dec 22	Jan - Dec 22
Ordinary Income/Expense		
Income		
5010- Service Charges	234,110.68	3,719,674.37
5011- Service Charge Ravenna	0.00	131,250.64
5100-Availability Charges	0.00	92,547.24
5211- Dominion WTP Operations	51,074.22	611,705.88
5310-Permit Fees	825.00	23,925.00
5410-Hydrant Water	5,506.25	78,257.22
5510-Potable Irrigation Water	2,388.95	74,431.50
5511-Irrigation Water	5,961.42	401,239.60
5601-Late Fees, Penalties,	3,119.15	40,410.73
5610- Miscellaneous Income	-620.00	64,864.95
5611-Inclusion fees-NWDC	4,459.00	67,410.47
5620- Dominion Dist. Operations	16,349.59	205,033.05
5640- Dominion Treated Water Us	7,382.82	121,965.89
5650 Dominion Exp Reimbursement	73,390.56	516,340.99
5700- Sys. Development Charge	135.00	421,745.00
5705 Ravenna SDC	21,503.33	289,806.71
5710- Capital Surcharge	11,630.80	141,969.31
5715- Capital Surcharge WTP Sup	93,598.33	1,119,063.14
5820- Investment Income	32,659.98	150,538.56
5850 - Reimbursed Exp Other	7,493.04	86,756.43
Total Income	<u>570,968.12</u>	<u>8,358,936.68</u>
Gross Profit	570,968.12	8,358,936.68
Expense		
6020-Payroll Expenses	50,730.97	595,661.15
6040- Accounting	2,375.00	28,500.00
6080- Education	474.74	7,917.16
6100- Engineering	7,263.75	102,127.20
6130- Insurance	3,289.75	23,799.25
6140- Lab & Test Fees	58.00	5,148.50
6150- Legal	435.63	12,076.38
6170 - Meter Expenses	0.00	-32,730.91
6180- Misc. Expenses	688.33	4,823.64
6200- Office Expense	1,085.05	9,471.69
6210-Operating Supplies	7,990.96	163,065.49
6220- Permits	0.00	1,327.22
6230- Repairs and Maint	13,486.69	201,421.20
6240- Safety Equipment	0.00	-239.35
6260- Utilities	27,058.68	228,114.68
6270- Vehicle	269.00	2,899.38
6300- Bank Service Charges	0.00	1,087.05
7300- Capital Projects	18,848.36	523,047.58
Total Expense	<u>134,054.91</u>	<u>1,877,517.31</u>
Net Ordinary Income	436,913.21	6,481,419.37
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	500,000.00
Total Other Income	0.00	500,000.00
Other Expense		
8000- Transfers to Other Funds	0.00	492,547.24
8002- Transfers Water Supply SV	93,598.33	1,119,063.14
8100- Transfer to Other Funds	0.00	500,000.00
9000 -Depreciation Expense	165,000.00	1,980,000.00
Total Other Expense	<u>258,598.33</u>	<u>4,091,610.38</u>
Net Other Income	-258,598.33	-3,591,610.38
Net Income	<u><u>178,314.88</u></u>	<u><u>2,889,808.99</u></u>

Roxborough Water and Sanitation District
Profit & Loss -Water Distribution
December 2022

	Dec 22	Jan - Dec 22
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	30,444.70	366,334.14
6040- Accounting	2,375.00	26,125.00
6050- Contract Labor	5,985.98	37,501.06
6080- Education	2,182.73	10,721.67
6100- Engineering	5,617.35	155,635.87
6110-Conservation Rebates	250.00	23,172.86
6115- GPS/GIS	6,612.50	25,047.50
6130- Insurance	3,289.75	23,799.25
6140- Lab & Test Fees	796.00	8,925.00
6150- Legal	435.63	21,386.36
6170 - Meter Expenses	54,622.44	236,624.53
6180- Misc. Expenses	201.87	1,129.03
6200- Office Expense	3,354.73	14,728.92
6210-Operating Supplies	0.00	1,440.30
6220- Permits	1,200.00	9,232.00
6230- Repairs and Maint	29,724.74	235,021.22
6240- Safety Equipment	0.00	-657.74
6260- Utilities	9,897.85	85,051.41
6270- Vehicle	290.81	3,510.31
6280- Water Costs	84,772.15	1,951,651.92
6300- Bank Service Charges	0.00	618.00
7290- Water Rights	1,504.50	4,617.50
7300- Capital Projects	336,470.02	3,315,760.09
Total Expense	580,028.75	6,557,376.20
Net Ordinary Income	-580,028.75	-6,557,376.20
Net Income	-580,028.75	-6,557,376.20

Roxborough Water and Sanitation District
Profit & Loss -Sewer Fund
December 2022

	Dec 22	Jan - Dec 22
Ordinary Income/Expense		
Income		
5010- Service Charges	157,762.59	1,874,210.34
5100-Availability Charges	0.00	30,587.94
5101- Service Charges LMA	26,960.34	343,368.46
5310-Permit Fees	825.00	23,925.00
5601-Late Fees, Penalties,	1,468.45	16,367.20
5610- Miscellaneous Income	110.00	-47,949.72
5625- Dominion Sewer Conveyance	37,500.00	387,940.00
5650 Dominion Exp Reimbursement	0.00	170,269.44
5670-Dominion Cap Lease O-Line	0.00	200,000.00
5700- Sys. Development Charge	5,229.00	334,873.00
5710- Capital Surcharge	13,013.95	157,661.26
5820- Investment Income	32,523.14	148,794.95
Total Income	<u>275,392.47</u>	<u>3,640,047.87</u>
Gross Profit	275,392.47	3,640,047.87
Expense		
6020-Payroll Expenses	34,991.29	423,319.02
6040- Accounting	2,375.00	28,500.00
6050- Contract Labor	8,013.43	36,523.12
6080- Education	1,096.75	18,280.46
6100- Engineering	2,799.75	86,354.19
6115- GPS/GIS	3,832.50	19,660.00
6130- Insurance	3,295.95	23,805.45
6140- Lab & Test Fees	918.00	918.00
6150- Legal	435.63	11,968.87
6180- Misc. Expenses	0.00	4,296.64
6185- Littleton Service Fees	475,824.33	1,062,877.70
6200- Office Expense	1,233.02	13,672.98
6210-Operating Supplies	0.00	103,923.74
6220- Permits	0.00	2,500.00
6230- Repairs and Maint	37,785.06	251,827.99
6240- Safety Equipment	0.00	-160.14
6260- Utilities	13,163.97	91,656.32
6270- Vehicle	30.53	3,040.38
6280- Water Costs	0.00	163.06
6300- Bank Service Charges	0.00	1,556.10
7300- Capital Projects	34,396.25	570,463.90
Total Expense	<u>620,191.46</u>	<u>2,755,147.78</u>
Net Ordinary Income	-344,798.99	884,900.09
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	200,000.00
Total Other Income	0.00	200,000.00
Other Expense		
8000- Transfers to Other Funds	0.00	30,587.94
9000 -Depreciation Expense	69,000.00	828,000.00
Total Other Expense	<u>69,000.00</u>	<u>858,587.94</u>
Net Other Income	-69,000.00	-658,587.94
Net Income	<u><u>-413,798.99</u></u>	<u><u>226,312.15</u></u>

Roxborough Water and Sanitation District
Profit & Loss -Capital Fund
December 2022

	Dec 22	Jan - Dec 22
Ordinary Income/Expense		
Expense		
7300- Capital Projects	0.00	112,295.98
7301-Capital DWSD	244,660.73	503,622.12
7308- O-Line Capacity Improve.	-720.00	2,905.00
7310 - WTP- Dominion Pump	3,563.00	528,130.35
7311- Dominion System Improve.	8,438.65	283,581.57
7312- Ravenna Pump Station	-6,567.50	750.00
7313 - Valley View Project	-9,603.64	5,473.86
Total Expense	239,771.24	1,436,758.88
Net Ordinary Income	-239,771.24	-1,436,758.88
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	900,000.00
Total Other Income	0.00	900,000.00
Net Other Income	0.00	900,000.00
Net Income	-239,771.24	-536,758.88

Roxborough Water and Sanitation District
Profit & Loss -PVH
December 2022

	Dec 22	Jan - Dec 22
Ordinary Income/Expense		
Income		
5200- Property Taxes	0.00	451,204.89
5210- Specific Ownership Taxes	4,046.73	41,079.26
5820- Investment Income	850.66	4,630.26
Total Income	<u>4,897.39</u>	<u>496,914.41</u>
Gross Profit	4,897.39	496,914.41
Expense		
6040- Accounting	1,000.00	12,000.00
6150- Legal	107.98	1,295.06
6250- Treasurers Fees	12.84	6,760.69
6300- Bank Service Charges	0.00	299.75
6500- CWRPDA -PVH D15a356	0.00	303,916.88
6550-CWCB Principal c150346	0.00	115,447.15
Total Expense	<u>1,120.82</u>	<u>439,719.53</u>
Net Ordinary Income	<u>3,776.57</u>	<u>57,194.88</u>
Net Income	<u><u>3,776.57</u></u>	<u><u>57,194.88</u></u>

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual- General Fund
January through December 2022

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	1,764,609.78	1,790,437.00	-25,827.22	98.6%
5210- Specific Ownership Taxes	142,650.88	120,000.00	22,650.88	118.9%
5610-Misc Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	34,565.06	750.00	33,815.06	4,608.7%
Total Income	<u>1,941,825.72</u>	<u>1,912,187.00</u>	<u>29,638.72</u>	<u>101.5%</u>
Gross Profit	1,941,825.72	1,912,187.00	29,638.72	101.5%
Expense				
6020-Payroll Expenses	119,768.43	110,000.00	9,768.43	108.9%
6040- Accounting	28,500.00	30,000.00	-1,500.00	95.0%
6041- Audit	29,107.03	30,000.00	-892.97	97.0%
6050- Contract Labor	5,310.00	20,000.00	-14,690.00	26.6%
6060- Directors Fee	0.00	8,000.00	-8,000.00	0.0%
6080- Education	12,301.39	30,000.00	-17,698.61	41.0%
6099- Election	27,303.40	30,000.00	-2,696.60	91.0%
6100- Engineering	32,838.88	50,000.00	-17,161.12	65.7%
6130- Insurance	23,799.25	30,000.00	-6,200.75	79.3%
6150- Legal	20,726.75	30,000.00	-9,273.25	69.1%
6180- Misc. Expenses	12,411.61	20,000.00	-7,588.39	62.1%
6200- Office Expense	42,129.59	40,000.00	2,129.59	105.3%
6220- Permits	25,775.02	5,000.00	20,775.02	515.5%
6225-Rent	2,693.52			
6230- Repairs and Maint	54,164.44	100,000.00	-45,835.56	54.2%
6240- Safety Equipment	395.63			
6250- Treasurers Fees	26,457.40	20,000.00	6,457.40	132.3%
6260- Utilities	1,756.43	5,000.00	-3,243.57	35.1%
6270- Vehicle	2,148.83	6,000.00	-3,851.17	35.8%
6300- Bank Service Charges	1,087.05			
6500- CWRPDA -PVH D15a356	440.63			
7300- Capital Projects	159,529.80	12,000.00	147,529.80	1,329.4%
Total Expense	<u>628,645.08</u>	<u>576,000.00</u>	<u>52,645.08</u>	<u>109.1%</u>
Net Ordinary Income	1,313,180.64	1,336,187.00	-23,006.36	98.3%
Other Income/Expense				
Other Expense				
8100- Transfer to Other Funds	700,000.00	700,000.00	0.00	100.0%
Total Other Expense	<u>700,000.00</u>	<u>700,000.00</u>	<u>0.00</u>	<u>100.0%</u>
Net Other Income	<u>-700,000.00</u>	<u>-700,000.00</u>	<u>0.00</u>	<u>100.0%</u>
Net Income	<u>613,180.64</u>	<u>636,187.00</u>	<u>-23,006.36</u>	<u>96.4%</u>

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Debt Service
January through December 2022

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	869,797.98	836,383.00	33,414.98	104.0%
5210- Specific Ownership Taxes	70,314.39	80,000.00	-9,685.61	87.9%
5820- Investment Income	10,378.50	30,000.00	-19,621.50	34.6%
Total Income	950,490.87	946,383.00	4,107.87	100.4%
Gross Profit	950,490.87	946,383.00	4,107.87	100.4%
Expense				
6250- Treasurers Fees	13,041.18	15,000.00	-1,958.82	86.9%
6420-Loan Administrative Fees	76,800.00	76,800.00	0.00	100.0%
6500- CWRPDA -PVH D15a356	0.00	0.00	0.00	0.0%
6550-CWCB Principal c150346	468,019.87	468,020.00	-0.13	100.0%
6551- CWCB Interest c150346	508,622.77	508,623.00	-0.23	100.0%
7100-Principal Payments-W05A105	535,000.00	535,000.00	0.00	100.0%
7150-Ravenna CWCB	82,425.19	82,425.00	0.19	100.0%
7200- Interest Payments	14,160.50	74,783.00	-60,622.50	18.9%
Total Expense	1,698,069.51	1,760,651.00	-62,581.49	96.4%
Net Ordinary Income	-747,578.64	-814,268.00	66,689.36	91.8%
Other Income/Expense				
Other Income				
6900- Transfers In	123,135.18	160,000.00	-36,864.82	77.0%
6902- Transfers In WTP	1,119,063.14	1,092,000.00	27,063.14	102.5%
Total Other Income	1,242,198.32	1,252,000.00	-9,801.68	99.2%
Net Other Income	1,242,198.32	1,252,000.00	-9,801.68	99.2%
Net Income	494,619.68	437,732.00	56,887.68	113.0%

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Water Treatment
January through December 2022

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	3,719,674.37	3,200,000.00	519,674.37	116.2%
5011- Service Charge Ravenna	131,250.64			
5100-Availability Charges	92,547.24	120,000.00	-27,452.76	77.1%
5211- Dominion WTP Operations	611,705.88	500,000.00	111,705.88	122.3%
5310-Permit Fees	23,925.00	1,200.00	22,725.00	1,993.8%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	78,257.22	40,000.00	38,257.22	195.6%
5510-Potable Irrigation Water	74,431.50	40,000.00	34,431.50	186.1%
5511-Irrigation Water	401,239.60	250,000.00	151,239.60	160.5%
5601-Late Fees, Penalties,	40,410.73			
5610- Miscellaneous Income	64,864.95	70,000.00	-5,135.05	92.7%
5611-Inclusion fees-NWDC	67,410.47	100,000.00	-32,589.53	67.4%
5620- Dominion Dist. Operations	205,033.05	200,000.00	5,033.05	102.5%
5640- Dominion Treated Water Us	121,965.89	100,000.00	21,965.89	122.0%
5650 Dominion Exp Reimbursement	516,340.99			
5700- Sys. Development Charge	421,745.00	275,000.00	146,745.00	153.4%
5705 Ravenna SDC	289,806.71	250,000.00	39,806.71	115.9%
5710- Capital Surcharge	141,969.31	80,000.00	61,969.31	177.5%
5715- Capital Surcharge WTP Sup	1,119,063.14	1,036,808.00	82,255.14	107.9%
5820- Investment Income	150,538.56	50,000.00	100,538.56	301.1%
5850 - Reimbursed Exp Other	86,756.43	20,000.00	66,756.43	433.8%
Total Income	8,358,936.68	6,340,208.00	2,018,728.68	131.8%
Gross Profit	8,358,936.68	6,340,208.00	2,018,728.68	131.8%
Expense				
6020-Payroll Expenses	595,661.15	660,000.00	-64,338.85	90.3%
6040- Accounting	28,500.00	32,500.00	-4,000.00	87.7%
6050- Contract Labor	0.00	15,000.00	-15,000.00	0.0%
6065- Dominion expenses	0.00	20,000.00	-20,000.00	0.0%
6080- Education	7,917.16	25,000.00	-17,082.84	31.7%
6100- Engineering	102,127.20	100,000.00	2,127.20	102.1%
6130- Insurance	23,799.25	20,000.00	3,799.25	119.0%
6140- Lab & Test Fees	5,148.50	15,000.00	-9,851.50	34.3%
6150- Legal	12,076.38	37,500.00	-25,423.62	32.2%
6170 - Meter Expenses	-32,730.91			
6180- Misc. Expenses	4,823.64	10,000.00	-5,176.36	48.2%
6200- Office Expense	9,471.69	20,000.00	-10,528.31	47.4%
6210-Operating Supplies	163,065.49	120,000.00	43,065.49	135.9%
6220- Permits	1,327.22	3,000.00	-1,672.78	44.2%
6230- Repairs and Maint	201,421.20	250,000.00	-48,578.80	80.6%
6240- Safety Equipment	-239.35	5,000.00	-5,239.35	-4.8%
6260- Utilities	228,114.68	150,000.00	78,114.68	152.1%
6270- Vehicle	2,899.38	11,000.00	-8,100.62	26.4%
6280- Water Costs	0.00	48,000.00	-48,000.00	0.0%
6300- Bank Service Charges	1,087.05			
7300- Capital Projects	523,047.58	500,000.00	23,047.58	104.6%
7302- Water Taps Centennial	0.00	50,000.00	-50,000.00	0.0%
Total Expense	1,877,517.31	2,092,000.00	-214,482.69	89.7%
Net Ordinary Income	6,481,419.37	4,248,208.00	2,233,211.37	152.6%
Other Income/Expense				
Other Income				
6900- Transfers In	500,000.00	500,000.00	0.00	100.0%
Total Other Income	500,000.00	500,000.00	0.00	100.0%
Other Expense				
8000- Transfers to Other Funds	492,547.24	1,800,000.00	-1,307,452.76	27.4%
8002- Transfers Water Supply SV	1,119,063.14	1,036,808.00	82,255.14	107.9%
8100- Transfer to Other Funds	500,000.00	120,000.00	380,000.00	416.7%
9000 -Depreciation Expense	1,980,000.00			

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Water Treatment
January through December 2022

	<u>Jan - Dec 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Other Expense	4,091,610.38	2,956,808.00	1,134,802.38	138.4%
Net Other Income	-3,591,610.38	-2,456,808.00	-1,134,802.38	146.2%
Net Income	<u>2,889,808.99</u>	<u>1,791,400.00</u>	<u>1,098,408.99</u>	<u>161.3%</u>

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Water Distribution
January through December 2022

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	366,334.14	330,000.00	36,334.14	111.0%
6040- Accounting	26,125.00	32,500.00	-6,375.00	80.4%
6050- Contract Labor	37,501.06	40,000.00	-2,498.94	93.8%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	10,721.67	25,000.00	-14,278.33	42.9%
6100- Engineering	155,635.87	150,000.00	5,635.87	103.8%
6110-Conservation Rebates	23,172.86	2,500.00	20,672.86	926.9%
6115- GPS/GIS	25,047.50	25,000.00	47.50	100.2%
6130- Insurance	23,799.25	20,000.00	3,799.25	119.0%
6140- Lab & Test Fees	8,925.00	14,000.00	-5,075.00	63.8%
6150- Legal	21,386.36	37,500.00	-16,113.64	57.0%
6170 - Meter Expenses	236,624.53	125,000.00	111,624.53	189.3%
6180- Misc. Expenses	1,129.03	10,000.00	-8,870.97	11.3%
6200- Office Expense	14,728.92	20,000.00	-5,271.08	73.6%
6210-Operating Supplies	1,440.30	4,000.00	-2,559.70	36.0%
6220- Permits	9,232.00	5,000.00	4,232.00	184.6%
6230- Repairs and Maint	235,021.22	200,000.00	35,021.22	117.5%
6240- Safety Equipment	-657.74	2,000.00	-2,657.74	-32.9%
6260- Utilities	85,051.41	70,000.00	15,051.41	121.5%
6270- Vehicle	3,510.31	11,000.00	-7,489.69	31.9%
6280- Water Costs	1,951,651.92	1,552,000.00	399,651.92	125.8%
6300- Bank Service Charges	618.00			
7290- Water Rights	4,617.50	100,000.00	-95,382.50	4.6%
7300- Capital Projects	3,315,760.09	5,185,000.00	-1,869,239.91	63.9%
Total Expense	6,557,376.20	8,020,500.00	-1,463,123.80	81.8%
Net Ordinary Income	-6,557,376.20	-8,020,500.00	1,463,123.80	81.8%
Net Income	-6,557,376.20	-8,020,500.00	1,463,123.80	81.8%

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Sewer Fund
January through December 2022

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	1,874,210.34	1,600,000.00	274,210.34	117.1%
5100-Availability Charges	30,587.94	40,000.00	-9,412.06	76.5%
5101- Service Charges LMA	343,368.46	300,000.00	43,368.46	114.5%
5310-Permit Fees	23,925.00	5,000.00	18,925.00	478.5%
5601-Late Fees, Penalties,	16,367.20			
5610- Miscellaneous Income	-47,949.72	30,000.00	-77,949.72	-159.8%
5625- Dominion Sewer Conveyance	387,940.00	240,000.00	147,940.00	161.6%
5650 Dominion Exp Reimbursement	170,269.44	50,000.00	120,269.44	340.5%
5670-Dominion Cap Lease O-Line	200,000.00	200,000.00	0.00	100.0%
5700- Sys. Development Charge	334,873.00	50,000.00	284,873.00	669.7%
5710- Capital Surcharge	157,661.26	100,000.00	57,661.26	157.7%
5820- Investment Income	148,794.95	50,000.00	98,794.95	297.6%
Total Income	3,640,047.87	2,665,000.00	975,047.87	136.6%
Gross Profit	3,640,047.87	2,665,000.00	975,047.87	136.6%
Expense				
6020-Payroll Expenses	423,319.02	325,000.00	98,319.02	130.3%
6040- Accounting	28,500.00	30,000.00	-1,500.00	95.0%
6050- Contract Labor	36,523.12	40,000.00	-3,476.88	91.3%
6065- Dominion expenses	0.00	50,000.00	-50,000.00	0.0%
6080- Education	18,280.46	30,000.00	-11,719.54	60.9%
6100- Engineering	86,354.19	100,000.00	-13,645.81	86.4%
6110-Conservation Rebates	0.00	0.00	0.00	0.0%
6115- GPS/GIS	19,660.00	50,000.00	-30,340.00	39.3%
6130- Insurance	23,805.45	28,000.00	-4,194.55	85.0%
6140- Lab & Test Fees	918.00	1,000.00	-82.00	91.8%
6150- Legal	11,968.87	35,000.00	-23,031.13	34.2%
6180- Misc. Expenses	4,296.64	8,000.00	-3,703.36	53.7%
6185- Littleton Service Fees	1,062,877.70	950,000.00	112,877.70	111.9%
6200- Office Expense	13,672.98	20,000.00	-6,327.02	68.4%
6210-Operating Supplies	103,923.74	80,000.00	23,923.74	129.9%
6220- Permits	2,500.00	3,000.00	-500.00	83.3%
6230- Repairs and Maint	251,827.99	200,000.00	51,827.99	125.9%
6240- Safety Equipment	-160.14	2,000.00	-2,160.14	-8.0%
6260- Utilities	91,656.32	110,000.00	-18,343.68	83.3%
6270- Vehicle	3,040.38	8,000.00	-4,959.62	38.0%
6280- Water Costs	163.06			
6300- Bank Service Charges	1,556.10			
7300- Capital Projects	570,463.90	2,000,000.00	-1,429,536.10	28.5%
Total Expense	2,755,147.78	4,070,000.00	-1,314,852.22	67.7%
Net Ordinary Income	884,900.09	-1,405,000.00	2,289,900.09	-63.0%
Other Income/Expense				
Other Income				
6900- Transfers In	200,000.00	200,000.00	0.00	100.0%
Total Other Income	200,000.00	200,000.00	0.00	100.0%
Other Expense				
8000- Transfers to Other Funds	30,587.94	600,000.00	-569,412.06	5.1%
9000 -Depreciation Expense	828,000.00			
Total Other Expense	858,587.94	600,000.00	258,587.94	143.1%
Net Other Income	-658,587.94	-400,000.00	-258,587.94	164.6%
Net Income	226,312.15	-1,805,000.00	2,031,312.15	-12.5%

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Capital Fund
January through December 2022

	<u>Jan - Dec 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
7300- Capital Projects	112,295.98			
7301-Capital DWSD	503,622.12			
7308- O-Line Capacity Improve.	2,905.00			
7310 - WTP- Dominion Pump	528,130.35	1,800,000.00	-1,271,869.65	29.3%
7311- Dominion System Improve.	283,581.57	560,000.00	-276,418.43	50.6%
7312- Ravenna Pump Station	750.00			
7313 - Valley View Project	5,473.86			
Total Expense	<u>1,436,758.88</u>	<u>2,360,000.00</u>	<u>-923,241.12</u>	<u>60.9%</u>
Net Ordinary Income	-1,436,758.88	-2,360,000.00	923,241.12	60.9%
Other Income/Expense				
Other Income				
6900- Transfers In	900,000.00			
Total Other Income	900,000.00			
Other Expense				
8000- Transfers to Other Funds	0.00	2,360,000.00	-2,360,000.00	0.0%
Total Other Expense	0.00	2,360,000.00	-2,360,000.00	0.0%
Net Other Income	900,000.00	-2,360,000.00	3,260,000.00	-38.1%
Net Income	<u>-536,758.88</u>	<u>-4,720,000.00</u>	<u>4,183,241.12</u>	<u>11.4%</u>

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-PVH
January through December 2022

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	451,204.89	451,429.00	-224.11	100.0%
5210- Specific Ownership Taxes	41,079.26	50,000.00	-8,920.74	82.2%
5820- Investment Income	4,630.26	85.00	4,545.26	5,447.4%
Total Income	496,914.41	501,514.00	-4,599.59	99.1%
Gross Profit	496,914.41	501,514.00	-4,599.59	99.1%
Expense				
6040- Accounting	12,000.00	12,000.00	0.00	100.0%
6080- Education	0.00	1,000.00	-1,000.00	0.0%
6100- Engineering	0.00	2,500.00	-2,500.00	0.0%
6150- Legal	1,295.06	1,000.00	295.06	129.5%
6250- Treasurers Fees	6,760.69	9,000.00	-2,239.31	75.1%
6300- Bank Service Charges	299.75			
6500- CWRPDA -PVH D15a356	303,916.88	303,917.00	-0.12	100.0%
6550-CWCB Principal c150346	115,447.15	115,447.00	0.15	100.0%
Total Expense	439,719.53	444,864.00	-5,144.47	98.8%
Net Ordinary Income	57,194.88	56,650.00	544.88	101.0%
Net Income	57,194.88	56,650.00	544.88	101.0%

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District
December 31, 2022

Long Term Obligations

CWCB- 2014 Loan	\$ 15,118,912
CT2015-176 CWCB-PVH Water Supply	\$ 1,999,144
2015 CWRPPDA- PVH Infrastructure	\$ 3,596,269
2019-2250 CWCB- Ravenna	\$ 1,390,290
2005 CWRPPDA Loan Payable	<u>\$ 2,340,000</u>

TOTAL LONG TERM LIABILITIES

\$ 24,444,615

Cash and Reserves Balances

The board of directors has directed the authority to designate a portion of the cash on hand as operating and capital reserves for both the Water and Sewer Funds. The operating reserves will be in an amount equal to 25% of the budgeted annual expenditures for each fund. These funds will be used to fund any operational expenses in excess of operating cash on hand. The capital reserves will be funded in an amount equal to 20% of the budgeted annual expenditures for the water fund and 10 % of the budgeted annual expenditures for the sewer fund. These funds will be used to fund capital improvements on existing capital assets and acquisitions of new capital assets. The balance in these funds as of December 31, 2022 is as follows:

	General Fund	Debt Service Water Fund	Debt Service Sewer Fund	Capital Projects Fund	Water Fund	Sewer Fund	PVH	Total
Operating Reserve	\$ -	\$ -	\$ -	\$ 132,290	\$ 3,000,000	\$ 1,000,000		\$ 4,132,290
Capital Reserve	-	-	-		(67,588)	377,828		\$ 310,240
Operating Cash	<u>2,324,281</u>	<u>505,534</u>	<u>6,450,555</u>	<u>-</u>	<u>8,686,624</u>	<u>11,238,996</u>	<u>430,437</u>	<u>29,636,427</u>
Total Cash on Hand	<u>\$ 2,324,281</u>	<u>\$ 505,534</u>	<u>\$ 6,450,555</u>	<u>\$ 132,290</u>	<u>\$ 11,619,036</u>	<u>\$ 12,616,824</u>	<u>\$ 430,437</u>	<u>\$ 34,078,957</u>

No Assurance is provided on these Financial Statements

**Roxborough Water and Sanitation
Distribution of Cash in Bank- Water Fund
2022**

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available												
Cash in Bank - Water Fund	13,409,310	13,441,371	13,240,763	13,209,372	13,266,264	13,355,702	13,115,799	12,742,292	12,089,375	12,371,625	11,644,185	11,619,036
Total Funds Available	13,409,310	13,441,371	13,240,763	13,209,372	13,266,264	13,355,702	13,115,799	12,742,292	12,089,375	12,371,625	11,644,185	11,619,036
Distribution of Available Funds												
Operating Reserve	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
25% of Budgeted Expenditures												
Capital Reserve	982,330	1,167,991	1,129,803	1,287,041	1,475,420	1,674,977	1,473,562	877,579	432,609	210,196	37,730	-67,588
Operating Cash	9,426,980	9,273,380	9,110,960	8,922,331	8,790,844	8,680,725	8,642,237	8,864,713	8,656,766	9,161,429	8,606,455	8,686,624
Total Cash	13,409,310	13,441,371	13,240,763	13,209,372	13,266,264	13,355,702	13,115,799	12,742,292	12,089,375	12,371,625	11,644,185	11,619,036
Capital Reserve												
Beginning Reserve Balance	791,983	982,330	1,167,991	1,129,803	1,287,041	1,475,420	1,674,977	1,473,562	877,579	432,609	210,196	37,730
Additions to Reserve	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Use of Reserves	59,653	64,339	288,188	92,762	61,621	50,443	451,415	845,983	694,970	472,413	422,466	355,318
Ending Reserve Balance	982,330	1,167,991	1,129,803	1,287,041	1,475,420	1,674,977	1,473,562	877,579	432,609	210,196	37,730	-67,588

No Assurance is provided on these Financial Statements

Roxborough Water and Sanitation
Distribution of Cash in Bank- Sewer Fund

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available												
Cash in Bank - Sewer Fund	10,981,406	11,770,546	12,202,348	12,482,496	12,651,413	12,720,215	12,442,296	12,301,329	12,351,989	12,709,028	12,914,184	12,616,824
Total Funds Available	10,981,406	11,770,546	12,202,348	12,482,496	12,651,413	12,720,215	12,442,296	12,301,329	12,351,989	12,709,028	12,914,184	12,616,824
Distribution of Available Funds												
Operating Reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
25% of Budgeted Expenditures												
Capital Reserve	401,129	398,292	403,874	356,888	397,344	268,434	379,315	173,715	363,348	402,074	408,524	377,828
Operating Cash	9,580,277	10,372,254	10,798,474	11,125,608	11,254,069	11,451,781	11,062,981	11,127,614	10,988,641	11,306,954	11,505,660	11,238,996
Total Available Funds	10,981,406	11,770,546	12,202,348	12,482,496	12,651,413	12,720,215	12,442,296	12,301,329	12,351,989	12,709,028	12,914,184	12,616,824
Capital Reserve												
Beginning Reserve Balance	227,224	227,224	227,224	227,224	227,224	227,224	227,224	227,224	227,224	227,224	227,224	227,224
Additions to Reserve	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000
Use of Reserves	-11,095	-13,932	-8,350	-55,336	-14,880	-143,790	-32,909	-238,509	-48,876	-10,150	-3,700	-34,396
Ending Reserve Balance	401,129	398,292	403,874	356,888	397,344	268,434	379,315	173,715	363,348	402,074	408,524	377,828

No Assurance is provided on these Financial Statements

Roxborough Water and Sanitation
Distribution of Cash in Bank - Debt Service
2022

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available - Water Treatment Plant												
Beginning Cash Balance	913,470	913,470	854,451	865,319	989,767	1,082,925	1,176,010	1,297,865	1,079,999	1,173,652	1,294,926	411,936
Surcharge Collected	92,664	92,940	93,004	93,034	93,158	93,085	93,224	93,483	93,653	93,568	93,653	93,598
Availability of Service Trans.	34,553	0	289	31,414	0	0	28,631	694	0	27,706	0	0
Payment of Debt	<u>313,918</u>	<u>151,959</u>	<u>82,425</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>312,043</u>	<u>0</u>	<u>0</u>	<u>976,643</u>	<u>0</u>
Ending Cash Balance	726,769	854,451	865,319	989,767	1,082,925	1,176,010	1,297,865	1,079,999	1,173,652	1,294,926	411,936	505,534
Cash Funds Available - Sewer Debt Service												
Operating Cash	5,552,617	5,382,018	5,601,149	5,640,127	6,024,004	6,082,551	6,241,116	6,259,192	6,421,340	6,432,079	6,440,732	6,450,555
Total	<u>6,279,386</u>	<u>6,236,469</u>	<u>6,466,468</u>	<u>6,629,894</u>	<u>7,106,929</u>	<u>7,258,561</u>	<u>7,538,981</u>	<u>7,339,191</u>	<u>7,594,992</u>	<u>7,727,005</u>	<u>6,852,668</u>	<u>6,956,089</u>

No Assurance is provided on these Financial Statements