

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, January 18, 2023  
 Time 8:00 am

<b>Board of Directors</b>	<b>Term Expiration</b>
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 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.
- V. Staff Reports
  - a. General Manager’s Report
  - b. Financial Reports – October and November 2022
- 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 on November 16, 2022, and the Special Meeting on December 7, 2022.
  - b. Ratify Payrolls for November 30, 2022, December 15, 2022, December 31, 2022, and January 15, 2023
  - c. Ratify Payments since November 17, 2022, Checks: 102081-102206, 102208-102221, 102223-102226,
  - d. Approve Payments of Claims Checks: 102207, 102222
  - e. Approve Pay App #10 for the WTP HSP Serving DWSD in the amount of \$138,891.17
  - f. Approve Pay App #11 for the WTP HSP Serving DWSD in the amount of \$105,769.56
  - g. Approve Rampart Range Road Transmission Main Replacement Change Order #5 adding \$39,761.00 and 3 days to Substantial Completion
  - h. Approve Pay App #8 for the Rampart Range Road Transmission Main Replacement in the amount of \$171,297.31
  - i. Approve Pay App #9 for the Rampart Range Road Transmission Main Replacement in the amount of \$80,058.40
- 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. **Executive Session**  
 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.
- XI. **Adjourn**

RECORD OF PROCEEDINGS

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**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  
November 16, 2022**

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 November 16, 2022, at 8:00 a.m. The meeting was conducted in person in the Community Room at West Metro Fire Rescue Station 15 located at 6222 N. Roxborough Park Drive and 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 - Via Zoom

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

RWSD Staff:        Barbara Biggs                            Residents:        Stephen Throneberry - Via Zoom  
   Lisa Hoover                                Public:                Josh Baile, DWSD – Via Zoom  
   Mike Marcum  
   Lucie Taylor  
   Dorice Vidger

**CALL TO ORDER:**

The meeting was called to order at 8:01 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 October 19, 2022.
- b. Approved the PVH Subdistrict 2023 Annual Administrative Matters Resolution (2022-11-02)
- c. Approved the 2023 Meeting Resolution (2022-11-03)

**BOARD ACTION ITEMS**

- a. **Public Hearing on the 2023 PVH Subdistrict Budget.** Opened the public hearing at 8:02a.m. and closed the public hearing at 8:25a.m.
- b. **Consideration of the 2023 PVH Subdistrict Budget, appropriate sums of money, and certify mill levies.** Upon a motion by Director Lehmann, second by Director Thomas, and unanimous vote, the Board approved the 2023 PVH Subdistrict budget, appropriating sums of money, and certifying mill levies (Resolution 2022-11-01).
- c. **Public Hearing on Fees, Rates and Charges for System Development Charges effective January 1, 2023.** Opened the public hearing at 8:30a.m. and closed the public hearing at 8:32a.m.

- d. **Consideration and Approval of PVH Subdistrict 2023 Fees, Rates and Charges Resolution (2022-11-08)**  
Upon a motion by Director Lehmann, seconded by Director Thomas and unanimous vote, the Board approved the PVH Subdistrict System Development Charge effective January 1, 2023 (Resolution 2022-11-08).

**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 September 2022 Financial Recap for Plum Valley Heights. Upon a motion from Director Maas, second by Director Thomas, and unanimous vote, the Board approved the financial report 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 Lehmann, 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 Maas, second by Director Thomas, and unanimous vote, the Board approved the Consent Agenda which consisted of:

- a. Approved the Minutes of the Regular Meeting of the RWSD Board on October 19, 2022.
- b. Ratified Payrolls for October 31, 2022, and November 15, 2022
- c. Ratified Payments since October 19, 2022: Checks: 102010-102033, 102035, 102037, 102039-102055, 102058-102061
- d. Approved Payments of Claims: Checks: 102034, 102036, 102038, 102056-102057, 102062-102080
- e. Approved Pay App #9 for the WTP HSP Serving DWSD in the amount of \$116,842.50
- f. Approved Pay App #7 for the Rampart Range Road Transmission Main Replacement in the amount of \$343,447.57
- g. Approved Pay App #3 for the Pump 201 Addition to Roxborough Lift Station in the amount of \$8,265.00
- h. Approved the 2023 Annual Administrative Matters Resolution (2022-11-05)
- i. Approved the 2023 Meeting Resolution (2022-11-06)
- j. Approved the 2023 Regular Special District Election Resolution (2022-11-07)

**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 the agenda.

**OPERATIONS:**

Mr. 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 September 2022 RWSD Financial Statements to the Board. Upon a motion by Director Lehmann, second by Director Thomas, and unanimous vote by the Board, the financial report was approved.

**BOARD ACTION ITEMS:**

- a. **Public Hearing on the 2023 RWSD Budget.** Opened the public hearing at 8:02a.m. and closed the public hearing at 8:25a.m.
- b. **Resolution 2022-11-04 to Adopt 2023 RWSD Budget, appropriate sums of money, and certify mill levies.**  
Upon a motion by Director Lehmann, second by Director Thomas, and unanimous vote, the Board approved the 2023 RWSD Budget, appropriating sums of money, and certifying mill levies.

- c. **Public Hearing on Fees, Rates and Charges for PVH Subdistrict System Development Charges for 2023.** Director Bane opened the public hearing at 9:06a.m. closed the public hearing at 9:07a.m.
- d. **Consideration and Approval of PVH Subdistrict 2023 Fees, Rates and Charges Resolution (2022-11-08).** Upon a motion by Director Thomas, second by Director Lehmann and unanimous vote the Board approved the PVH Subdistrict 2023 System Development Charge.
- e. **Public Hearing on Fees, Rates and Charges for Aurora Water Availability/Drought Surcharges for 2023.** Opened the public hearing at 9:08a.m., closed the public hearing at 9:09 a.m.
- f. **Consideration and Approval of Fees, Rates and Charges Resolutions (2022-11-09).** Upon a motion by Director Thomas, second by Director Lehmann, and unanimous vote, the Board approved the Fees, Rates and Charges for Resolution to implement Aurora Water Availability/Drought Surcharges.
- g. **Consideration and Approval of the First Amendment to Inclusion Agreement (Ravenna).** Upon a motion by Director Thomas, second by Director Lehmann, and unanimous vote, the Board approved the First Amendment Inclusion Agreement (Ravenna).
- h. **Consideration and Approval of the First Amendment to the Ravenna Golf Course Water Service Agreement (RCREI).** This item was tabled until a future meeting.
- i. **Consideration and Approval of the agreement for 2022 audit service with The Adams Group.** Upon a motion by Director Thomas, second by Director Lehmann, and unanimous vote, the Board approved the agreement for 2022 audit service with The Adams Group.

**ADJOURN:**

Upon a motion by Director Maas, second by Director Lehmann, and unanimous vote, the meeting was adjourned at 9:20a.m.

Secretary of the meeting: \_\_\_\_\_

RECORD OF PROCEEDINGS

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MINUTES OF THE SPECIAL MEETING  
OF THE BOARD OF DIRECTORS OF THE  
ROXBOROUGH WATER AND SANITATION DISTRICT  
HELD  
December 7, 2022

A special meeting of the Board of Directors of the Roxborough Water and Sanitation District was held on December 7, 2022, at 5:00 p.m. The meeting was conducted in person in the Clubhouse at Ravenna Golf Course, 8285 CH Dante Dr., Bldg. B, Littleton, CO 80125. Notice of the meeting was 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 Lehman Secretary  
Christine Thomas Treasurer  
John Kim Assistant Secretary

Consultants: Michael Gerstner, TST Infrastructure, LLC  
Bill Goetz, TST Infrastructure, LLC  
Christy Kline, TST Infrastructure, LLC  
Alan Pogue, Icenogle Seaver Pogue, PC  
Anna Wool, Icenogle Seaver Pogue, PC  
Deborah Early, Icenogle Seaver Pogue, PC  
Stacie Pacheco, Icenogle Seaver Pogue, PC  
Ted Snailum, TWS Financial

RWSD Employees: Barbara Biggs  
Mike Marcum

This being the District's holiday party, no action was taken and the meeting was adjourned.

Secretary of the meeting: \_\_\_\_\_



## ROXBOROUGH WATER AND SANITATION DISTRICT

### General Manager's Report

#### Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District

January 18, 2023

##### Valley View Christian Church:

- Surveyors are working on the legal description for permanent and temporary construction easements.
- Mike and I walked the alignment with TST and identified potential challenges.
- We plan to construct this project using a Construction Manager/General Contractor (CMGC) delivery method. Under this delivery method, requests for statements of qualifications will be solicited from contractors based on the preliminary design, and the contractor will be selected based on their qualifications. The selected contractor will then participate in advancing the final design for the project, and at approximately 90% design, they will provide a Guaranteed Maximum Price (GMP) to construct the project. The District will have the flexibility to accept the GMP or reject it and put the project out for bid. We hope this delivery method will address some of the challenges we've had with contractors on the last two large projects.
- If this delivery method is successful for this project, it will likely be the District's preferred delivery method going forward.

##### Titan Road Industrial Park:

- The luxury condominium project has finally incorporated all of our comments into their design of a water line to serve the proposed development and has executed the Facilities Conveyance Agreement for the extension of the water main that will be owned by the District.
- District staff will provide inspection oversight during construction of this water line.

##### McMakin Property:

- Nothing new to report.

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

**General Fund**

1. Property taxes collected for the month total \$ 3,888
2. Specific ownership taxes collected for the month total \$ 3,214
3. Paid \$ 1000 for monthly accounting fees.

**Roxborough Water and Sanitation - PVH  
Financial Recap  
November 30, 2022**

**General Fund**

1. Property taxes collected for the month total \$ 0
2. Specific ownership taxes collected for the month total \$ 3,354
3. Paid \$ 1000 for monthly accounting fees.
4. Paid Legal Fees - \$ 136 for the month.



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- X. **Executive Session**  
 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.
- XI. **Adjourn**

## Contractor's Application for Payment No.

10

	Application Period: 11-1-2022 to 11-30-2022	Application Date: 11/29/2022
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	
<hr/>		
<b>TOTALS</b>		
	\$1,627,492.29	
<hr/>		
NET CHANGE BY CHANGE ORDERS		<b>\$1,627,492.29</b>

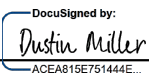
1. ORIGINAL CONTRACT PRICE.....	\$ <u>\$474,145.00</u>
2. Net change by Change Orders.....	\$ <u>\$1,627,492.29</u>
3. Current Contract Price (Line 1 ± 2).....	\$ <u>\$2,101,637.29</u>
4. TOTAL COMPLETED AND STORED TO DATE (Column F total on Progress Estimates).....	\$ <u>\$1,198,614.41</u>
5. RETAINAGE:	
a. 5% X <u>\$1,198,614.41</u> Work Completed.....	\$ <u>\$59,930.72</u>
b. 5% X _____ Stored Material.....	\$ _____
c. Total Retainage (Line 5.a + Line 5.b).....	\$ <u>\$59,930.72</u>
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c).....	\$ <u>\$1,138,683.69</u>
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$ <u>\$999,792.52</u>
8. AMOUNT DUE THIS APPLICATION.....	\$ <u>\$138,891.17</u>
9. BALANCE TO FINISH, PLUS RETAINAGE (Column G total on Progress Estimates + Line 5.c above).....	\$ <u>\$962,953.60</u>

#### Contractor's Certification

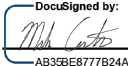
The undersigned Contractor certifies, to the best of its knowledge, the following:

- (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.

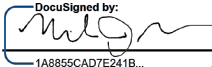
#### Contractor Signature

By:  Date: December 13, 2022 | 3:34:28 PM MST

Payment of: \$ 138,891.17  
(Line 8 or other - attach explanation of the other amount)

is recommended by:  December 13, 2022  
(Date)

Payment of: \$ 138,891.17  
(Line 8 or other - attach explanation of the other amount)

is approved by:  December 13, 2022  
(Date)

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

Progress Estimate

Contractor's Application

Table with columns: 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 Estmated 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). Includes sections for Contract Information, Work Completed, Stored Materials, and various Change Orders (Original, A, A.1, A.2, A.3).

Progress Estimate

Contractor's Application

For (Contract):				Application Number:														
WTP High Service Pump Addition Serving DWSD				10														
Application Period:				Application Date:														
11-1-2022 to 11-30-2022				11/29/2022														
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)		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	\$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	\$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	\$4,430.07	12.0%	\$32,487.17
	CO A.3 SVE Electrical Sub				\$337,395.20			0.1	\$33,739.52	0.1	\$33,739.52				\$33,739.52	\$33,739.52	10.0%	\$303,655.68
	CO A.3 Paint				\$17,559.22													\$17,559.22
	CO A.3 Interior Overflow Piping and Supports				\$109,069.00													\$109,069.00
	CO A.3 Interior Backwash Piping and Supports				\$51,399.54	0.4	\$20,559.82	0.4	\$20,559.82	0.8	\$41,119.64				\$20,559.82	\$41,119.64	80.0%	\$10,279.90
	CO A.3 Valves				\$30,857.66	0.681516356	\$21,030.00			0.681516356	\$21,030.00				\$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
	<b>Totals A.3 Backwash Pond Phase 2</b>				<b>\$1,164,736.00</b>		<b>\$278,317.87</b>		<b>\$78,300.58</b>		<b>\$356,618.45</b>				<b>\$78,300.58</b>	<b>\$356,618.45</b>	<b>30.6%</b>	<b>\$808,117.55</b>
	<b>Change Order A.3 WCD #10 Bathroom Fire Alarm</b>	1	LS		\$6,940.00					1	\$3,469.00					\$3,469.00	100.0%	
	Change Order A.3 WCD #10 Fire Alarm Electrical				\$3,469.00	1	\$3,469.00											
	Change Order A.3 WCD #10 Fire Alarm Strobe and Permit				\$3,471.00			0.3	\$1,041.30	0.3	\$1,041.30				\$1,041.30	\$1,041.30	30.0%	\$2,429.70
	<b>Totals WCD #10 Bathroom Fire Alarm</b>				<b>\$6,940.00</b>		<b>\$3,469.00</b>		<b>\$1,041.30</b>		<b>\$4,510.30</b>				<b>\$1,041.30</b>	<b>\$4,510.30</b>	<b>65.0%</b>	<b>\$2,429.70</b>
	<b>Totals Change Orders A.3</b>				<b>\$1,171,676.00</b>		<b>\$281,786.87</b>		<b>\$79,341.88</b>		<b>\$361,128.75</b>				<b>\$79,341.88</b>	<b>\$361,128.75</b>		<b>\$810,547.25</b>
	<b>Totals Change Orders A</b>				<b>\$1,511,014.07</b>		<b>\$507,833.37</b>		<b>\$133,569.82</b>		<b>\$641,403.19</b>				<b>\$119,699.42</b>	<b>\$641,403.19</b>	<b>42.4%</b>	<b>\$869,610.88</b>
	<b>Change Orders B</b>																	
	<b>Change Order No. B.1 Office Addition</b>	1	LS	49,735.00	\$49,735.00													
	CO B.1 General Conditions				\$20,636.00	0.9	\$18,572.40	0.1	\$2,063.60	1	\$20,636.00				\$2,063.60	\$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%	
	<b>Totals Change Orders B</b>				<b>\$49,735.00</b>		<b>\$47,671.40</b>		<b>\$2,063.60</b>		<b>\$49,735.00</b>				<b>\$2,063.60</b>	<b>\$49,735.00</b>	<b>100.0%</b>	
	<b>Totals with Change Orders</b>				<b>\$2,101,637.29</b>		<b>\$1,062,980.99</b>		<b>\$135,633.42</b>		<b>\$1,198,614.41</b>				<b>\$121,763.02</b>	<b>\$1,198,614.41</b>	<b>57.0%</b>	<b>\$903,022.88</b>

# APPLICATION AND CERTIFICATION FOR PAYMENT

FROM: Sun Valley Electric Inc.  
 5475 Hwy 86, Unit #3  
 Elizabeth, CO 80107  
 TO: Moltz Construction Inc  
 PO Box 729  
 Salida, CO 81201

PROJECT:

*6/Sept 1*

APPLICATION NC 6

Distribution to:

SUBCONTRACTOR

PERIOD FROM/TO:  
 10/01/2022-10/31/2022

PROJECT NO: 2170-SC#01

CONTRACT FOR: Roxborough WTP HSP Addition

CONTRACT DATE 10/18/2021

## CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract.  
 Continuation Sheet, Schedule of Values, is attached.

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

1. ORIGINAL CONTRACT SUM	\$	\$159,200.00
2. Net change by Change Orders	\$	\$366,497.00
3. CONTRACT SUM TO DATE (Line 1 ± 2)	\$	\$525,697.00
4. TOTAL COMPLETED & STORED TO DATE (Column K on G703)	\$	\$256,067.00
5. RETAINAGE:		
a. 5 % of Completed Work (Column D + E on G703)	\$	\$12,803.35
b. 5 % of Stored Material (Column F on G703)	\$	\$0.00
Total Retainage (Lines 5a + 5b or Total in Column I of G703)	\$	\$12,803.35
6. TOTAL EARNED LESS RETAINAGE (Line 4 Less Line 5 Total)	\$	\$243,263.65
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)	\$	\$205,204.75
8. CURRENT PAYMENT DUE	\$	\$38,058.90
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6)		\$282,433.35

CONTRACTOR:

By: *[Signature]* Date: 10/31/2022  
 State of: Colorado County of: Elbert  
 Subscribed and sworn to before me this 31st Day October 2022  
 Notary Public: *[Signature]*  
 My Commission expires: 01/06/2026

PAITON RYLEE GIDLEY  
 NOTARY PUBLIC  
 STATE OF COLORADO  
 NOTARY ID 20224000324  
 MY COMMISSION EXPIRES JANUARY 6, 2026

AMOUNT CERTIFIED ..... \$ \$38,058.90

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$0.00	\$0.00
Total approved this Month	\$0.00	\$0.00
<b>TOTALS</b>	\$0.00	\$0.00
<b>NET CHANGES by Change Order</b>	\$0.00	

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

**SCHEDULE OF VALUES**

Date: 30-Oct-22

Current Work Period

Application No. 6

PROJECT: Roxborough WTP HSPS Addition Serving DWSD

10/01/22-10/31/22

Sun Valley Electirc Inc.

A ITEM	B DESCRIPTION OF WORK	C UNITS	D U/M	E UNIT PRICE	F SCHEDULED VALUE	G PREVIOUS APPLICATION (TOTAL PRIOR MONTH)	H CURRENT PERIOD WORK			K TOTAL JOB TO DATE (G+H+I)	L TOTAL STORED MATERIAL NOT IN WORK	M % COMPLETED (K/F=)	N BALANCE TO FINISH (F-K=)	
							I CURRENT PERIOD WORK IN PLACE	J CURRENT PERIOD STORED MATERIAL	J TOTAL CURRENT PERIOD WORK					
								Base Contract						
1	Mobilization	1	LS	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$0.00	100.00%	\$0.00	
2	Submittals / O&M	1	LS	\$16,000.00	\$16,000.00	\$14,000.00	\$0.00	\$0.00	\$0.00	\$14,000.00	\$0.00	87.50%	\$2,000.00	
3	Provide and install new Control Wiring	1	LS	\$7,500.00	\$7,500.00	\$7,500.00	\$0.00	\$0.00	\$0.00	\$7,500.00	\$0.00	100.00%	\$0.00	
4	Procurement/Installation of Electrical Equipment	1	LS	\$88,000.00	\$88,000.00	\$84,000.00	\$0.00	\$0.00	\$0.00	\$84,000.00	\$0.00	95.45%	\$4,000.00	
5	Power Conduit and Conductor Installation	1	LS	\$30,200.00	\$30,200.00	\$30,200.00	\$0.00	\$0.00	\$0.00	\$30,200.00	\$0.00	100.00%	\$0.00	
6	Short Circuit/Coordination Study	1	LS	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00	100.00%	\$0.00	
7	Programming/ PLC Modifications	1	LS	\$8,000.00	\$8,000.00	\$7,100.00	\$0.00	\$0.00	\$0.00	\$7,100.00	\$0.00	88.75%	\$900.00	
8	Start-up/ Testing	1	LS	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$4,000.00	
9	CO#1- Reclaim Bathroom	1	LS	\$5,162.00	\$5,162.00	\$2,100.00	\$3,062.00	\$0.00	\$3,062.00	\$5,162.00	\$0.00	100.00%	\$0.00	
10	CO#1- Admin Office Addition	1	LS	\$4,179.00	\$4,179.00	\$3,600.00	\$0.00	\$0.00	\$0.00	\$3,600.00	\$0.00	86.15%	\$579.00	
10	CO#2- Hypochlorite Generator Breaker	1	LS	\$1,386.00	\$1,386.00	\$1,386.00	\$0.00	\$0.00	\$0.00	\$1,386.00	\$0.00	100.00%	\$0.00	
11	CO#3- Waterton Rd. Access	1	LS	\$30,065.00	\$30,065.00	\$22,400.00	\$2,200.00	\$0.00	\$2,200.00	\$24,600.00	\$0.00	81.82%	\$5,465.00	
12	CO#4-Hypochlority Generator Wiring	1	LS	\$12,893.00	\$12,893.00	\$12,893.00	\$0.00	\$0.00	\$0.00	\$12,893.00	\$0.00	100.00%	\$0.00	
13	CO#5-Backwash Pond Phase 2	1	LS	\$291,986.00	\$291,986.00	\$4,500.00	\$34,800.00	\$0.00	\$34,800.00	\$39,300.00	\$0.00	13.46%	\$252,686.00	
14	CO#6- Fire Alarm Additions	1	LS	\$3,246.00	\$3,246.00	\$3,246.00	\$0.00	\$0.00	\$0.00	\$3,246.00	\$0.00	100.00%	\$0.00	
15	CO#7- Rental/Temp VFD Charges	1	LS	\$17,580.00	\$17,580.00	\$17,580.00	\$0.00	\$0.00	\$0.00	\$17,580.00	\$0.00	100.00%	\$0.00	
<b>TOTAL:</b>					\$525,697.00	\$525,697.00	\$216,005.00	\$40,062.00	\$0.00	\$40,062.00	\$256,067.00	\$0.00	48.71%	\$269,630.00

Sun Valley Electric Inc.

5475 Hwy 86 Unit 3  
 Elizabeth, CO 80107  
 303-646-6339

# Invoice

Date	Invoice #
10/31/2022	202201374

Bill To
Moltz Construction, Inc. 8807 County Road 175 P.O. Box 729 Salida, CO 81201

Job Information
2170-SC#01 Roxborough WTP HSP Addition

Job Number	Terms
30059-17	Net 30

Description	Item	Amount
Pay app 6-October 2022		40,062.00
Retention withheld in Accounts Receivable		-2,003.10
<b>Total</b>		<b>\$38,058.90</b>

## Contractor's Application for Payment No.

11

	Application Period: 12-1-2022 to 12-31-2022	Application Date: 12/28/2022
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		<b>\$1,627,492.29</b>	

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).....	\$ 1,309,950.79
5. RETAINAGE:	
a. 5% X \$1,309,950.79 Work Completed.....	\$ 65,497.54
b. 5% X _____ Stored Material.....	\$ _____
c. Total Retainage (Line 5.a + Line 5.b).....	\$ 65,497.54
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c).....	\$ 1,244,453.25
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$ 1,138,683.69
8. AMOUNT DUE THIS APPLICATION.....	\$ 105,769.56
9. BALANCE TO FINISH, PLUS RETAINAGE (Column G total on Progress Estimates + Line 5.c above).....	\$ 857,184.04

#### Contractor's Certification

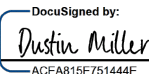
The undersigned Contractor certifies, to the best of its knowledge, the following:

(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;

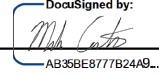
(2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all Liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner 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.

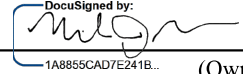
#### Contractor Signature

By:  ACEA815E751444E...	Date: January 9, 2023   10:33:52 AM MST
---	---

Payment of: \$ 105,769.56  
(Line 8 or other - attach explanation of the other amount)

is recommended by:  AB358E8777B24A9... January 9, 2023 | 1  
(Date)

Payment of: \$ 105,769.56  
(Line 8 or other - attach explanation of the other amount)

is approved by:  1A8855CAD7E241B... (Owner) January 9, 2023 | 1  
(Date)

Approved by: \_\_\_\_\_  
AM MST Funding or Financing Entity (if applicable) (Date)





Progress Estimate

Contractor's Application

For (Contract): WTP High Service Pump Addition Serving DWSD										Application Number: 11		11					
Application Period: 12-1-2022 to 12-31-2022										Application Date: 12/26/2022							
A				B		C		D		(C + D)		E		F		G	
Contract Information				Work Completed													
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	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)
												From Prev Period	This Period				
	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			0.1	\$33,739.52				\$33,739.52	10.0%	\$303,655.68
	CO A.3 Paint				\$17,559.22												\$17,559.22
	CO A.3 Interior Overflow Piping and Supports				\$109,069.00												\$109,069.00
	CO A.3 Interior Backwash Piping and Supports				\$51,399.54	0.8	\$41,119.63	0.1	\$5,139.95	0.9	\$46,259.58			\$5,139.95	\$46,259.58	90.0%	\$5,139.96
	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
	<b>Totals A.3 Backwash Pond Phase 2</b>				<b>\$1,164,736.00</b>		<b>\$356,618.44</b>		<b>\$101,489.90</b>		<b>\$458,108.34</b>			<b>\$101,489.90</b>	<b>\$458,108.34</b>	<b>39.3%</b>	<b>\$706,627.66</b>
	<b>Change Order A.3 WCD #10 Bathroom Fire Alarm</b>	1	LS	6,940.00	\$6,940.00					1	\$3,469.00				\$3,469.00	100.0%	
	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			0.3	\$1,041.30				\$1,041.30	30.0%	\$2,429.70
	<b>Totals WCD #10 Bathroom Fire Alarm</b>				<b>\$6,940.00</b>		<b>\$4,510.30</b>				<b>\$4,510.30</b>				<b>\$4,510.30</b>	<b>65.0%</b>	<b>\$2,429.70</b>
	<b>Totals Change Orders A.3</b>				<b>\$1,171,676.00</b>		<b>\$361,128.74</b>		<b>\$101,489.90</b>		<b>\$462,618.64</b>			<b>\$101,489.90</b>	<b>\$462,618.64</b>		<b>\$709,057.36</b>
	<b>Totals Change Orders A</b>				<b>\$1,511,014.07</b>		<b>\$641,403.18</b>		<b>\$111,336.39</b>		<b>\$752,739.57</b>			<b>\$111,336.39</b>	<b>\$752,739.57</b>	<b>49.8%</b>	<b>\$788,274.50</b>
	<b>Change Orders B</b>																
	<b>Change Order No. B.1 Office Addition</b>	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%	
	<b>Totals Change Orders B</b>				<b>\$49,735.00</b>		<b>\$49,735.00</b>				<b>\$49,735.00</b>				<b>\$49,735.00</b>	<b>100.0%</b>	
	<b>Totals with Change Orders</b>				<b>\$2,101,637.29</b>		<b>\$1,198,614.40</b>		<b>\$111,336.39</b>		<b>\$1,309,950.79</b>			<b>\$111,336.39</b>	<b>\$1,309,950.79</b>	<b>62.3%</b>	<b>\$791,686.50</b>



Change Order No. 5

Date of Issuance: 12/21/2022	Effective Date: 12/21/2022
Owner: Roxborough Water and Sanitation District	Owner's Contract No.: N/A
Contractor: American West Construction, LLC	Contractor's Project No.:
Engineer: TST Infrastructure, LLC	Engineer's Project No.: 001.379.03
Project: Rampart Range Road Transmission Main Replacement	Contract Name: Rampart Range Road Transmission Main Replacement

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

Description:

- |  |   |
|--|---|
| <p>1. Adjust contract price to provide compensation for costs associated with construction delays and installation of an additional valve during the connection to the existing 24" transmission main at the Village Circle East / Village Circle West and Rampart Range Road intersection.</p> <p style="margin-left: 20px;">A. 9/26/2022 – \$5,543.00 for construction delays due to issues isolating the existing waterline so the connection to the new waterline could be made. See American West Change Order 05 Item 01.</p> <p style="margin-left: 20px;">B. 9/27/2022 – \$2,831.00 for construction delays due to issues isolating the existing waterline so the connection to the new waterline could be made. See American West Change Order 05 Item 02.</p> <p style="margin-left: 20px;">C. 9/29/2022 – \$2,216.00 for removal of an existing 12" butterfly valve from the existing waterline and installation of a new 12" butterfly valve which was supplied by Roxborough Water and Sanitation District. See American West Change Order 05 Item 03.</p>  | <p>Add \$10,590.00</p> <p>Add 1 day</p> |
| <p>2. Adjust contract price to provide compensation for costs associated with additional work required for the waterline laterals and connections to Rampart Court and Village Circle West so the roadways can be reopened to traffic expeditiously after waterline installation and to accommodate access modifications to a local business. See attached American West Change Order 05 Items 04 and 06 and the attached Work Change Directive 6 bullets 4-6 for the additional costs associated with the waterline laterals. Bullets 1-3 in the attached Work Change Directive 6 are quantity adjustments that will be incorporated in the final project change order.</p> <p style="margin-left: 20px;">A. 10/18/2022 and 10/23/2022 – \$18,478.00 for modifications to traffic control methodology, improvements to the dirt road behind the Shell gas station to maintain business access, placement of flashfill to immediately reopen Rampart Court to traffic following waterline installation, and additional equipment used during flashfill and dirt road improvements.</p> <p style="margin-left: 20px;">B. 10/27/2022 - \$4,649.00 for flashfill used to immediately reopen the southbound lanes of the Village Circle East / West and Rampart Range Road intersection to traffic following waterline installation and additional equipment used during placement of flashfill.</p> | <p>Add \$23,127.00</p> <p>Add 1 day</p> |



Change Order No. 5


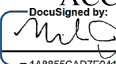
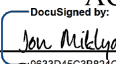
- |  |   |
|--|---|
| <p>3. Adjust contract price to provide compensation for costs associated with construction delays on 10/24/2022 due to unknown utilities encountered while installing the lateral to Village Circle West. These construction delays were due to hand digging and crossing 1" unmarked phone line encountered at 3' – 4' depth at STA 70+74, 4" unmarked fiber line encountered at 5' – 6' depth at STA 70+97, and ¼" unmarked cable encountered at 4' – 5' depth at STA 70+99. See attached American West Change Order 05 Item 05 for the additional costs associated with the unknown utilities.</p>  | <p>Add \$2,879.00<br/>Add 1 day</p>   |
| <p>4. Adjust contract price to provide compensation for costs associated with cutting and repairing existing irrigation lines in order to accommodate construction of the connection to the existing 18" transmission main where working around the irrigation lines would have delayed construction progress. See summary below and attached American West Change Order 05 Items 07 and 08 for the additional costs associated with the irrigation line repairs.</p> <p style="padding-left: 20px;">A. 11/10/2022 – \$2,038.00 for additional labor and equipment used in the cutting and repairing of a 1 ½" irrigation line and a 2 ½" irrigation line.</p> <p style="padding-left: 20px;">B. 11/23/2022 - \$1,127.00 for additional labor and equipment used in cutting and repairing of a 3" irrigation line.</p> | <p>Add \$3,165.00<br/>Add 0 days</p>  |
| <p>5. Add contract time to date of Final Payment due to delays in completing final mill and overlay paving based on Douglas County weather requirements.</p>   | <p>Add \$0.00<br/>Add 120 days to date of Final Payment</p>   |
| <p>Total Change Order No. 5:</p>   | <p>Add \$39,761.00<br/>Add 3 days to the date of Substantial Completion.<br/>Add 123 days to the date of Final Payment.</p> |

Attachments: *American West Change Order 05 dated 10/10/2022. Work Change Directive 6 dated 10/18/2022.*



Change Order No. 5

CHANGE IN CONTRACT PRICE	CHANGE IN CONTRACT TIMES
Original Contract Price:  \$ <u>2,856,515.50</u>	Original Contract Times: Milestone 1: <u>4/1/2022</u> Milestone 2: <u>8/26/2022</u> Substantial Completion: <u>11/6/2022 (270 days)</u> Ready for Final Payment: <u>12/6/2022 (300 days)</u> days or dates
Increase from previously approved Change Orders No. <u>1</u> to No. <u>4</u> :  \$ <u>115,636.00</u>	Increase from previously approved Change Orders No. <u>1</u> to No. <u>4</u> : Milestone 1: <u>N/A</u> Milestone 2: <u>41 days</u> Substantial Completion: <u>41 days</u> Ready for Final Payment: <u>41 days</u> days or dates
Contract Price prior to this Change Order:  \$ <u>2,972,151.50</u>	Contract Times prior to this Change Order: Milestone 1: <u>4/1/2022</u> Milestone 2: <u>10/6/2022</u> Substantial Completion: <u>12/17/2022 (311 days)</u> Ready for Final Payment: <u>1/16/2023 (341 days)</u> days or dates
Increase of this Change Order:  \$ <u>39,761.00</u>	Increase of this Change Order: Milestone 1: <u>0 days</u> Milestone 2: <u>0 days</u> Substantial Completion: <u>3 days</u> Ready for Final Payment: <u>123 days</u> days or dates
Contract Price incorporating this Change Order:  \$ <u>3,011,912.50</u>	Contract Times with all approved Change Orders: Milestone 1: <u>4/1/2022</u> Milestone 2: <u>10/6/2022</u> Substantial Completion: <u>12/20/2022 (314 days)</u> Ready for Final Payment: <u>5/19/2023 (464 days)</u> days or dates

<p><b>RECOMMENDED:</b></p> <p>By: <u></u>  <small>DocuSigned by: AB35B2777B27A8</small>                  Engineer (if required)</p> <p>Title: <u>Principal</u></p> <p>Date: <u>December 13, 2022   1:09:28 PM</u></p>	<p><b>ACCEPTED:</b></p> <p>By: <u></u>  <small>DocuSigned by: 1A8955CAD772741B</small>                  Owner (Authorized Signature)</p> <p>Title: <u>director of operations</u></p> <p>Date: <u>December 14, 2022   7:50:28 AM</u></p>	<p><b>ACCEPTED:</b></p> <p>By: <u></u>  <small>DocuSigned by: 6633D45C3B821C3</small>                  Contractor (Authorized Signature)</p> <p>Title: <u>Project Manager</u></p> <p>Date: <u>December 13, 2022   9:27:11 AM</u></p>
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Approved by Funding Agency (if applicable)

By: \_\_\_\_\_ Date: \_\_\_\_\_  
 Title: \_\_\_\_\_

**Contractor's Application for Payment No. 8**


Application Period: November 2022		Application Date: 11/30/2022	
To (Owner): Roxborough Water and Sanitation District	From (Contractor): American West Construction, LLC.	Via (Engineer): TST Infrastructure, LLC.	
Project: Rampart Range Road Transmission Main Replacement	Contract: Rampart Range Road Transmission Main Replacement		
Owner's Project No.:	Contractor's Project No.: 2205	Engineer's Project No.:	001.379.02

**Application For Payment  
Change Order Summary**

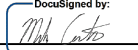
Approved Change Orders				
Number	Additions	Deductions		
CO #1	\$44,760.00		<b>1. ORIGINAL CONTRACT PRICE</b> .....	\$ <b>2,856,515.50</b>
CO #2	\$22,728.00		<b>2. Net change by Change Orders</b> .....	\$ <b>155,397.00</b>
CO #3	\$24,171.00		<b>3. Current Contract Price (Line 1 ± 2)</b> .....	\$ <b>3,011,912.50</b>
CO #4	\$23,977.00		<b>4. TOTAL COMPLETED AND STORED TO DATE</b>	
CO #5 (Pending)	\$39,761.00		(Column F total on Progress Estimates).....	\$ <b>2,676,021.24</b>
			<b>5. RETAINAGE:</b>	
			a. 5% X \$2,676,021.24 Work Completed.....	\$ <b>133,801.06</b>
			b. 5% X _____ Stored Material.....	\$ _____
			c. Total Retainage (Line 5.a + Line 5.b).....	\$ <b>133,801.06</b>
			<b>6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c)</b> .....	\$ <b>2,542,220.18</b>
			<b>7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application)</b> .....	\$ <b>2,370,922.87</b>
			<b>8. AMOUNT DUE THIS APPLICATION</b> .....	\$ <b>171,297.31</b>
			<b>9. BALANCE TO FINISH, PLUS RETAINAGE</b>	
			(Column G total on Progress Estimates + Line 5.c above).....	\$ <b>469,692.32</b>
TOTALS	\$155,397.00			
NET CHANGE BY CHANGE ORDERS		\$155,397.00		

**Contractor's Certification**

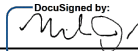
The undersigned Contractor certifies, to the best of its knowledge, the following:  
 (1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered 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.

DocuSigned by:  
  
**Contractor Signature** Jon Mikhlya  
 9638D45C3B824C3...  
 By: J. Mikhlya (AWC LLC.) Date: 11/30/2022

Payment of: \$ 171,297.31  
 (Line 8 or other - attach explanation of the other amount)

is recommended by:  December 13, 2022 | 1:10:07 PM MST  
 AB35BE8777B24A9... (Engineer) (Date)

Payment of: \$ 171,297.31  
 (Line 8 or other - attach explanation of the other amount)

is approved by:  December 14, 2022 | 7:51:09 AM MST  
 1A885CAD7E241B... (Owner) (Date)

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



**Progress Estimate**

**Contractor's Application**

For (Contract): Rampart Range Road Transmission Main Replacement										Application Number: 8							
Application Period: November 2022										Application Date: 11/30/2022							
A		B			C			D		(C + D)		E			F		G
Bid Item No.	Description	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 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
54	Vehicle Tracking Pad	2	EA	\$2,900.00	\$5,800.00	2.00	\$5,800.00			2.00	\$5,800.00				\$5,800.00	100.00%	
55	Construction Fence	2,025	LF	\$2.00	\$4,050.00	2935.00	\$5,870.00			2935.00	\$5,870.00				\$5,870.00	144.94%	(\$1,820.00)
56	Curb Socks	21	EA	\$150.00	\$3,150.00	4.00	\$600.00			4.00	\$600.00				\$600.00	19.05%	\$2,550.00
57	Concrete Washout Area	1	EA	\$3,200.00	\$3,200.00	1.00	\$3,200.00			1.00	\$3,200.00				\$3,200.00	100.00%	
58	Sediment Control Log	1,260	LF	\$2.50	\$3,150.00	799.00	\$1,997.50			799.00	\$1,997.50				\$1,997.50	63.41%	\$1,152.50
59	Erosion Control Blanket	1.4	AC	\$12,000.00	\$16,800.00												\$16,800.00
60	Additional GESC BMP's	1	LS	\$26,000.00	\$26,000.00	0.27000	\$7,040.00	0.23000		\$5,960.00	\$13,000.00				\$5,960.00	50.00%	\$13,000.00
<b>PROVISIONAL ITEMS (\$21,975)</b>																	
61	Trench Stabilization Rock [Provisional Item]	100	CY	\$80.00	\$8,000.00	40.00	\$3,200.00			40.00	\$3,200.00				\$3,200.00		\$4,800.00
62	Rock Excavation - Rock Teeth/Ripper [Provisional Item]	300	CY	\$42.00	\$12,600.00	10.00	\$420.00			10.00	\$420.00				\$420.00	3.33%	\$12,180.00
63	Rock Excavation - Pneumatic Chiseling [Provisional Item]	25	CY	\$55.00	\$1,375.00												\$1,375.00
<b>BASE BID SUBTOTAL:</b>					<b>\$1,824,675.50</b>		\$1,370,373.25										<b>\$332,728.25</b>
<b>BID ALTERNATE A:</b>																	
<b>WATERLINE REPLACEMENT (\$985,650)</b>																	
1	24" DIP Waterline (0'-8" Deep)	3,350	LF	\$285.00	\$954,750.00	3350.00	\$954,750.00			3350.00	\$954,750.00				\$954,750.00	100.00%	
2	24" DIP Waterline (Additional 0'-8" Feet Depth)	240	LF	\$35.00	\$8,400.00	240.00	\$8,400.00			240.00	\$8,400.00				\$8,400.00	100.00%	
3	18" DIP Waterline (0'-8" Deep)	90	LF	\$250.00	\$22,500.00	75.00	\$6,750.00	65.00	\$16,250.00	90.00	\$22,500.00			\$16,250.00	\$22,500.00	100.00%	
<b>CATHODIC PROTECTION (\$46,190)</b>																	
4	32 lb. Anodes for Bonded DIP	32	EA	\$830.00	\$26,560.00	28.00	\$23,340.00	4.00	\$3,320.00	32.00	\$26,560.00			\$3,320.00	\$26,560.00	100.00%	
5	9 lb. Anodes for DIP Fittings on PVC Pipe	7	EA	\$510.00	\$3,570.00	8.00	\$4,080.00	1.00	\$510.00	9.00	\$4,590.00			\$510.00	\$4,590.00	128.57%	(\$1,020.00)
6	Reference Electrode/Coupan	2	EA	\$430.00	\$860.00	2.00	\$860.00			2.00	\$860.00				\$860.00	100.00%	
7	Cathodic Protection (Pipe Joint Bonding)	3,440	LF	\$2.50	\$8,600.00	3375.00	\$8,437.50	65.00	\$162.50	3440.00	\$8,600.00			\$162.50	\$8,600.00	100.00%	
8	Cathodic Protection (Test/Monitoring Stations)	8	EA	\$825.00	\$6,600.00	7.00	\$5,775.00	1.00	\$825.00	8.00	\$6,600.00			\$825.00	\$6,600.00	100.00%	
<b>BID ALTERNATE "A" SUBTOTAL:</b>					<b>\$1,031,840.00</b>		\$2,382,165.75										<b>(\$1,020.00)</b>
<b>RAMPART RANGE ORIGINAL CONTRACT TOTALS:</b>					<b>\$2,856,515.50</b>				<b>\$142,641.50</b>	<b>88.39%</b>	<b>\$2,524,807.25</b>	<b>\$7,648.00</b>	<b>(\$7,648.00)</b>	<b>\$134,993.50</b>	<b>\$2,524,807.25</b>	<b>88.39%</b>	<b>\$331,708.25</b>
<b>CHANGE ORDERS/WORK CHANGE DIRECTIVES:</b>																	
CO1; Item 1	Change Order #01A/WCD #01: Butterfly Valves	13	EA	\$2,779.23	\$36,130.00	11.00	\$30,571.54	2.00	\$5,558.46	13.00	\$36,130.00			\$5,558.46	\$36,130.00	100.00%	
CO1; Item 2.1	Change Order #01B/WCD #02A: Pavement Marking Mobilization	1	EA	\$3,080.00	\$3,080.00	0.50	\$1,540.00			0.50	\$1,540.00				\$1,540.00	50.00%	\$1,540.00
CO1; Item 2.2	Change Order #01B/WCD #02B: Paint Temp. Crosswalk	260	SF	\$8.00	\$2,080.00	180.00	\$1,440.00			180.00	\$1,440.00				\$1,440.00	69.23%	\$640.00
CO1; Item 2.3	Change Order #01B/WCD #02C: Paint Turn Arrows	36	SF	\$17.50	\$630.00												\$630.00
CO1; Item 2.4	Change Order #01B/WCD #02D: Remove Pavement Markings	296	SF	\$3.50	\$1,036.00	32.00	\$112.00			32.00	\$112.00				\$112.00	10.81%	\$924.00
CO1; Item 3	Change Order #01C/WCD #03: Seal Mix Change (R/VM Mix)	1.32	AC	\$340.15	\$449.00												\$449.00
CO1; Item 4	Change Order #01D/WCD #04: Air-Vac Opening Size Change	1	EA	\$1,355.00	\$1,355.00	1.00	\$1,355.00			1.00	\$1,355.00				\$1,355.00	100.00%	
CO2; Item 1	Change Order #02: Unknown Utilities/Field Conditions	1	LS	\$22,728.00	\$22,728.00	1.00	\$22,728.00			1.00	\$22,728.00				\$22,728.00	100.00%	
CO3; Item 1	Change Order #03: Unknown Utilities/Field Conditions Pt. 2	1	LS	\$24,171.00	\$24,171.00	1.00	\$24,171.00			1.00	\$24,171.00				\$24,171.00	100.00%	
CO4; Item 1	Change Order #04: Night Work & Flash/Bill Extras	1	LS	\$23,977.00	\$23,977.00	1.00	\$23,977.00			1.00	\$23,977.00				\$23,977.00	100.00%	
CO4; Item 1	Change Order #05: Grade Access Road, Valve Install & Misc.	1	LS	\$39,761.00	\$39,761.00			1.00	\$39,761.00	1.00	\$39,761.00			\$39,761.00	\$39,761.00	100.00%	
<b>CHANGE ORDERS/WCD'S SUBTOTAL:</b>					<b>\$155,397.00</b>												<b>\$4,183.00</b>
<b>RAMPART RANGE CONTRACT TOTALS:</b>					<b>\$3,011,912.50</b>		<b>\$2,488,060.29</b>		<b>\$187,960.96</b>	<b>88.85%</b>	<b>\$2,676,021.25</b>	<b>\$7,648.00</b>	<b>(\$7,648.00)</b>	<b>\$180,312.96</b>	<b>\$2,676,021.25</b>	<b>88.85%</b>	<b>\$335,891.25</b>
												<b>Retention (To Date):</b>		<b>\$133,801.06</b>			
												<b>Balance to Finish + Retention (To Date):</b>		<b>\$469,692.31</b>			



<b>Permit/Material Receipts:</b>	<b>Cost</b>	<b>Quantity</b>			
GESC Permit	\$356.39	1 EA	June PE		
Temp Access Permit	\$2,554.75	1 EA	June PE		
ROW Permit (Phase 1-3) Pt. 2	\$3,964.74	1 EA	June PE		
Remaining Balance ROW Pt. 1	\$4.38	1 EA	June PE	Other Permits = 2554.75	
<i>Permit Subtotal:</i>	<b>\$6,880.26</b>			GESC Permits = \$356.39	*rounded up to nearest dollar
				ROW Permits = \$3,969.12	*rounded down to nearest dollar

Core & Main (18" PVC)	\$2,151.80	20' LF	June PE
Core & Main (24" DIP)	\$70,232.64	596' LF	June PE
Core & Main (24" DIP)	\$61,512.48	522' LF	June PE
Bowman (Mirafi RS580i)	\$13,841.75	2500 SY	June PE
Bowman (Mirafi RS580i)	\$5,558.70	1000 SY	July PE
Core & Main (12" PVC)	\$5,710.40	80' LF	June PE
Core & Main (10" PVC)	\$6,547.80	140' LF	June PE
Core & Main (8" PVC)	\$3,974.40	120' LF	June PE
Core & Main (24" DIP)	\$38,180.16	324' LF	July PE
Core & Main (24" DIP)	\$38,298.00	325' LF	July PE
Core & Main (24" DIP)	\$114,658.32	973' LF	July PE
Core & Main (24" DIP)	\$70,856.16	599' LF	Aug PE
Core & Main (24" DIP)	\$2,121.12	18' LF	Aug PE

Stored Materials Credit (-1,400' LF)	-\$164,976.00	1400' LF	July PE	117.84 * 1400 = \$164,976.
Stored Materials Credit (-1,800' LF)	-\$212,112.00	1800' LF	Aug PE	117.84 * 1800 = \$212,112
Stored Materials Credit	-\$38,171.00		Sept PE	LS deduct
Stored Materials Credit (-3' LF of 12")	-\$214.14		Sept PE	71.38 * 3 = \$214.14
Stored Materials Credit (-65' LF of 8")	-\$2,152.80		Sept PE	33.12 * 65 = \$2,152.80
Stored Materials Credit (8", 10" & 12" )	-\$8,370.00		Oct PE	LS deduct
Stored Materials Credit	-\$7,648.00		Nov PE	LS deduct
<i>Stored Materials Subtotal:</i>	<b>\$0.01</b>			

Zenith Survey Pt. 1	\$550.00		June PE
Zenith Survey Pt. 2	\$3,500.00		June PE
Zenith Survey Pt. 3	\$2,800.00		July PE
Zenith Survey Pt. 4	\$350.00		Aug PE
Zenith Survey Pt. 5	\$1,375.00		Sept PE
<i>Surveying Subtotal:</i>	<b>\$8,575.00</b>		

**PENDINGSTORED MATERIALS:** *Not charged this month*

Core & Main (24" PVC)	\$3,776.00	20' LF
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## Contractor's Application for Payment No. 9

	Application Period: December 2022	Application Date: 12/30/2022
To (Owner): Roxborough Water and Sanitation District	From (Contractor): American West Construction, LLC.	Via (Engineer): TST Infrastructure, LLC.
Project: Rampart Range Road Transmission Main Replacement	Contract: Rampart Range Road Transmission Main Replacement	
Owner's Project No.:	Contractor's Project No.: 2205	Engineer's Project No.: 001.379.02

### Application For Payment Change Order Summary

Approved Change Orders			1. ORIGINAL CONTRACT PRICE.....	\$ 2,856,515.50
Number	Additions	Deductions	2. Net change by Change Orders.....	\$ 155,397.00
CO #1	\$44,760.00		3. Current Contract Price (Line 1 ± 2).....	\$ 3,011,912.50
CO #2	\$22,728.00		<b>4. TOTAL COMPLETED AND STORED TO DATE</b>	
CO #3	\$24,171.00		(Column F total on Progress Estimates).....	\$ 2,760,293.24
CO #4	\$23,977.00		<b>5. RETAINAGE:</b>	
CO #5	\$39,761.00		a. 5% X \$2,760,293.24 Work Completed.....	\$ 138,014.66
			b. 5% X _____ Stored Material.....	\$ _____
			c. Total Retainage (Line 5.a + Line 5.b).....	\$ 138,014.66
			6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c).....	\$ 2,622,278.58
			7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$ 2,542,220.18
			8. AMOUNT DUE THIS APPLICATION.....	\$ 80,058.40
			<b>9. BALANCE TO FINISH, PLUS RETAINAGE</b>	
			(Column G total on Progress Estimates + Line 5.c above).....	\$ 389,633.92
TOTALS				
NET CHANGE BY CHANGE ORDERS			\$155,397.00	

**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** DocuSigned by:  
J. Mikhlya

By: J. Mikhlya (AWC LLC.) 963045C8B92A3...

Date: 12/30/2022

Payment of: \$ 80,058.40  
(Line 8 or other - attach explanation of the other amount)

is recommended by: DocuSigned by:  
M. G. [Signature] January 12, 2023 | 8:04:16 AM MST  
14329E077B244L... (Engineer) (Date)

Payment of: \$ 80058.40  
(Line 8 or other - attach explanation of the other amount)

is approved by: DocuSigned by:  
[Signature] January 11, 2023 | 5:19:21 PM MST  
1A8855CAD7E241B... (Owner) (Date)

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



**Progress Estimate**

**Contractor's Application**

For (Contract): Rampart Range Road Transmission Main Replacement										Application Number: 9								
Application Period: December 2022										Application Date: 12/30/2022								
A			B			C			D		(C + D)		E			F		G
Bid Item No.	Description	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 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
54	Vehicle Tracking Pad	2	EA	\$2,900.00	\$5,800.00	2.00	\$5,800.00			2.00	\$5,800.00				\$5,800.00	100.00%		
55	Construction Fence	2,025	LF	\$2.00	\$4,050.00	2935.00	\$5,870.00			2935.00	\$5,870.00				\$5,870.00	144.94%	(\$1,820.00)	
56	Curb Socks	21	EA	\$150.00	\$3,150.00	4.00	\$600.00			4.00	\$600.00				\$600.00	19.05%	\$2,550.00	
57	Concrete Washout Area	1	EA	\$3,200.00	\$3,200.00	1.00	\$3,200.00			1.00	\$3,200.00				\$3,200.00	100.00%		
58	Sediment Control Log	1,260	LF	\$2.50	\$3,150.00	799.00	\$1,997.50			799.00	\$1,997.50				\$1,997.50	63.41%	\$1,152.50	
59	Erosion Control Blanket	1.4	AC	\$12,000.00	\$16,800.00												\$16,800.00	
60	Additional GESC BMP's	1	LS	\$26,000.00	\$26,000.00	0.50000	\$13,000.00			0.50	\$13,000.00				\$13,000.00	50.00%	\$13,000.00	
<b>PROVISIONAL ITEMS (\$21,975)</b>																		
61	Trench Stabilization Rock [Provisional Item]	100	CY	\$80.00	\$8,000.00	40.00	\$3,200.00			40.00	\$3,200.00				\$3,200.00		\$4,800.00	
62	Rock Excavation - Rock Teeth/Ripper [Provisional Item]	300	CY	\$42.00	\$12,600.00	10.00	\$420.00			10.00	\$420.00				\$420.00	3.33%	\$12,180.00	
63	Rock Excavation - Pneumatic Chiseling [Provisional Item]	25	CY	\$55.00	\$1,375.00												\$1,375.00	
<b>BASE BID SUBTOTAL:</b>					<b>\$1,824,675.50</b>		\$1,491,947.25										<b>\$248,456.25</b>	
<b>BID ALTERNATE A:</b>																		
<b>WATERLINE REPLACEMENT (\$985,650)</b>																		
1	24" DIP Waterline (0'-8" Deep)	3,350	LF	\$285.00	\$954,750.00	3350.00	\$954,750.00			3350.00	\$954,750.00				\$954,750.00	100.00%		
2	24" DIP Waterline (Additional 0'-8" Feet Depth)	240	LF	\$35.00	\$8,400.00	240.00	\$8,400.00			240.00	\$8,400.00				\$8,400.00	100.00%		
3	18" DIP Waterline (0'-8" Deep)	90	LF	\$250.00	\$22,500.00	90.00	\$22,500.00			90.00	\$22,500.00				\$22,500.00	100.00%		
<b>CATHODIC PROTECTION (\$46,190)</b>																		
4	32 lb. Anodes for Bonded DIP	32	EA	\$830.00	\$26,560.00	32.00	\$26,560.00			32.00	\$26,560.00				\$26,560.00	100.00%		
5	9 lb. Anodes for DIP Fittings on PVC Pipe	7	EA	\$510.00	\$3,570.00	9.00	\$4,590.00			9.00	\$4,590.00				\$4,590.00	128.57%	(\$1,020.00)	
6	Reference Electrode/Coupon	2	EA	\$430.00	\$860.00	2.00	\$860.00			2.00	\$860.00				\$860.00	100.00%		
7	Cathodic Protection (Pipe Joint Bonding)	3,440	LF	\$2.50	\$8,600.00	3440.00	\$8,600.00			3440.00	\$8,600.00				\$8,600.00	100.00%		
8	Cathodic Protection (Test/Monitoring Stations)	8	EA	\$825.00	\$6,600.00	8.00	\$6,600.00			8.00	\$6,600.00				\$6,600.00	100.00%		
<b>BID ALTERNATE "A" SUBTOTAL:</b>					<b>\$1,031,840.00</b>		\$2,524,807.25										<b>(\$1,020.00)</b>	
<b>RAMPART RANGE ORIGINAL CONTRACT TOTALS:</b>					<b>\$2,856,515.50</b>				<b>\$84,272.00</b>	<b>91.34%</b>	<b>\$2,609,079.25</b>				<b>\$84,272.00</b>	<b>\$2,609,079.25</b>	<b>91.34%</b>	<b>\$247,436.25</b>
<b>CHANGE ORDERS/WORK CHANGE DIRECTIVES:</b>																		
CO1; Item 1	Change Order #01A/WCD #01: Butterfly Valves	13	EA	\$2,779.23	\$36,130.00	13.00	\$36,130.00			13.00	\$36,130.00				\$36,130.00	100.00%		
CO1; Item 2.1	Change Order #01B/WCD #02A: Pavement Marking Mobilization	1	EA	\$3,080.00	\$3,080.00	0.50	\$1,540.00			0.50	\$1,540.00				\$1,540.00	50.00%	\$1,540.00	
CO1; Item 2.2	Change Order #01B/WCD #02B: Paint Temp. Crosswalk	260	SF	\$8.00	\$2,080.00	180.00	\$1,440.00			180.00	\$1,440.00				\$1,440.00	69.23%	\$640.00	
CO1; Item 2.3	Change Order #01B/WCD #02C: Paint Turn Arrows	36	SF	\$17.50	\$630.00												\$630.00	
CO1; Item 2.4	Change Order #01B/WCD #02D: Remove Pavement Markings	296	SF	\$3.50	\$1,036.00	32.00	\$112.00			32.00	\$112.00				\$112.00	10.81%	\$924.00	
CO1; Item 3	Change Order #01C/WCD #03: Seed Mix Change (R1MD Mix)	1.32	AC	\$340.15	\$449.00												\$449.00	
CO1; Item 4	Change Order #01D/WCD #04: Air-Vac Opening Size Change	1	EA	\$1,355.00	\$1,355.00	1.00	\$1,355.00			1.00	\$1,355.00				\$1,355.00	100.00%		
CO2; Item 1	Change Order #02: Unknown Utilities/Field Conditions	1	LS	\$22,728.00	\$22,728.00	1.00	\$22,728.00			1.00	\$22,728.00				\$22,728.00	100.00%		
CO3; Item 1	Change Order #03: Unknown Utilities/Field Conditions Pt. 2	1	LS	\$24,171.00	\$24,171.00	1.00	\$24,171.00			1.00	\$24,171.00				\$24,171.00	100.00%		
CO4; Item 1	Change Order #04: Night Work & Flash/Bill Extras	1	LS	\$23,977.00	\$23,977.00	1.00	\$23,977.00			1.00	\$23,977.00				\$23,977.00	100.00%		
CO4; Item 1	Change Order #05: Grade Access Road, Valve Install & Misc.	1	LS	\$39,761.00	\$39,761.00	1.00	\$39,761.00			1.00	\$39,761.00				\$39,761.00	100.00%		
<b>CHANGE ORDERS/WCD's SUBTOTAL:</b>					<b>\$155,397.00</b>												<b>\$4,183.00</b>	
<b>RAMPART RANGE CONTRACT TOTALS:</b>					<b>\$3,011,912.50</b>		<b>\$2,676,021.25</b>		<b>\$84,272.00</b>	<b>91.65%</b>	<b>\$2,760,293.26</b>				<b>\$84,272.00</b>	<b>\$2,760,293.26</b>	<b>91.65%</b>	<b>\$251,619.26</b>
												<b>Retention (To Date):</b>						
												<b>Balance to Finish + Retention (To Date):</b>						
																<b>\$389,633.92</b>		



# ROXBOROUGH WATER AND SANITATION DISTRICT

## General Manager’s Report January 18, 2023

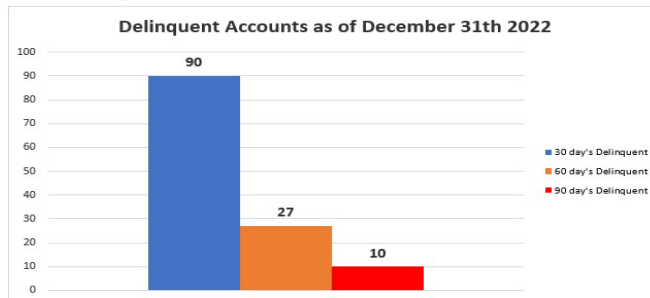
### Information Only

- I will be away from the District the week of February 13 attending the National Association of Clean Water Agencies Winter Conference and Board meeting. There are three options for the Board to consider for the regular Board meeting scheduled for February 15:
  - Hold the meeting and I can participate remotely.
  - Cancel the meeting – I’m not anticipating any action items for the agenda.
  - Reschedule the meeting for either February 8 or 22.

### Past Due Accounts:

- As of December 31, we had 10 accounts with a past due balance of \$6,028, compared to 14 accounts with a past due balance of \$7,273 as of November 30.
- We had 22 properties on the shut off list on January 3, and shut off water service to 2. Eighteen of the residents paid their accounts to avoid being shut off. One resident was given until January 11 to make a \$500 payment on his past due account, and another was given until January 19 to pay their account in full. Of the two accounts that were shut off, one property was abandoned by the previous tenant, and the owner paid the past due bill in full to restore service. The second property paid their past due balance on-line on January 6 and accessed the curb stop to restore service without contacting the District. They received notice thanking them for their payment and reminding them that District staff should restore service, and any future access of District facilities will result in a fine.

### Delinquent Accounts



Total Amount  
Past Due 30 days  
**\$14,770**

Total Amount  
Past Due 60 days  
**\$4,469**

Total Amount  
Past Due 90 days  
**\$6,028**

## December 2022

### 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.

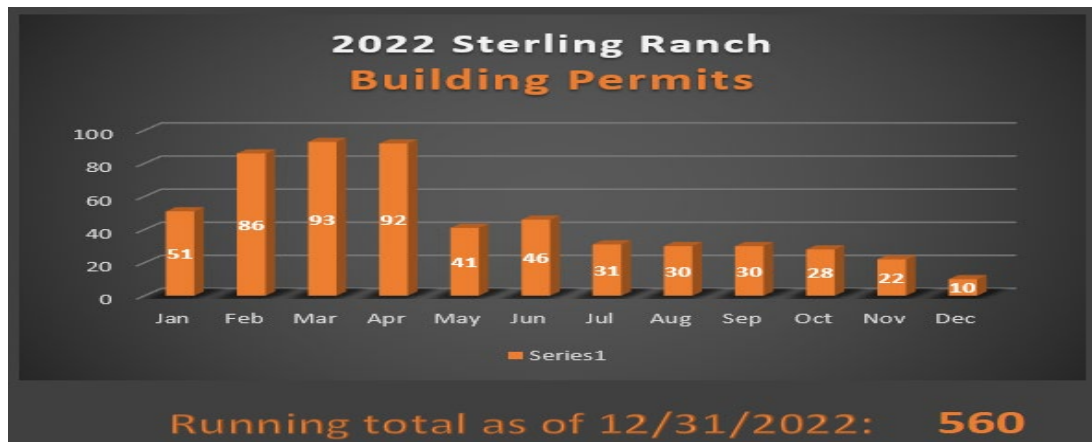


## ROXBOROUGH WATER AND SANITATION DISTRICT

- 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 61 Certificates of Occupancy (CO) issued in Sterling Ranch in December bringing the total number of COs that have been issued in Sterling Ranch to 1,875 for a monthly Wastewater Operations Charge of \$37,500.
- Year to date development summary:



- The next \$1M Capital Improvements fee is due from Dominion when they reach 2,000 EQRs. This will bring the total Capital Improvements 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 will be invoiced for \$168,000 in 2023.





## ROXBOROUGH WATER AND SANITATION DISTRICT

### **Projects:**

- The addition of the new pump to serve Dominion's high zone is essentially complete except for the permanent VFD.
- 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.
- We had a very productive meeting with the Haberer family on January 10 and have reached conceptual agreement to relocate the Rampart Pump Station to property owned by Don and Cara Haberer.

### **Public Outreach/Opportunities:**

- We received the analytical results from the per- and poly-fluorinated chemicals (PFAS) sampling completed by the State of Colorado's contractor on September 1. Of the four PFAS chemicals with health advisories issued by the U.S. EPA, only one was detected above the health advisory level. The results for PFOA were estimated at 0.64 parts per trillion (ppt) compared to a health advisory level of 0.004 ppt. The concentration in RWSD's drinking water was estimated because it was below the level a laboratory can precisely quantify. A part per trillion is equivalent of one drop of water in an Olympic size swimming pool. I've attached the post we did on the results for the website and social media to this report.
- Quarterly newsletter included in the December water/sewer bills included my annual message.
- In November you adopted a Resolution regarding Water Availability/Drought Surcharges that we had been told would be imposed by the City of Aurora on January 1, 2023. After that Resolution was adopted, we learned that Aurora was delaying its declaration of a Stage I drought and would not be imposing the surcharge.

## Quality Water Matters: Keeping Our Customers Informed

At Roxborough Water and Sanitation District (RWSD) our top priority is providing you with reliable, safe drinking water. That’s why we test our raw-water source and finished waters regularly and comply with every regulation of the Colorado Department of Public Health and Environment (CDPHE) and the U.S. Environmental Protection Agency (EPA). What’s important to know is your drinking water remains safe to drink.

In the fall of 2022, RWSD voluntarily participated in proactive testing for a group of unregulated chemicals scientifically known as per- and polyfluoroalkyl substances or PFAS. This program was designed to help water providers across Colorado and the communities they serve determine if PFAS chemicals are present in the drinking water.

Prior to June 15, 2022, only PFOA and PFOS had advisory limits set at 70 parts per trillion (ppt). (One part-per-trillion would be the equivalent of one drop of water in an Olympic sized pool.) Previous sampling results were below these limits.

On June 15, 2022, the EPA released much lower, interim health advisories for two PFAS compounds – PFOA and PFOS – and issued final health advisories for two new compounds – GenX and PFBS.

The sampling this fall showed PFOA and PFBS present in the drinking water. PFBS was present but well below the final health advisory. The results for PFOA are approximate because the concentrations were below the level a laboratory can precisely quantify PFAS concentrations.

RWSD’S staff is working closely with the Colorado Department of Public Health and Environment (CDPHE) to understand and address this concern and will use the latest and best available technology to monitor and safeguard your drinking water.

PFAS	Interim health advisory:	Finished water results:	Results of sampling:
PFOA	0.004 parts per trillion	0.64 parts per trillion	This is above the health advisory. It is an approximate value that is below the level a laboratory can precisely quantify PFAS.
PFOS	0.02 parts per trillion	Non-detect	This is below the health advisory.

PFAS	Final health Advisory:	Finished water results:	Results of sampling:
GenX	10 parts per trillion	Non-detect	This is below the health advisory.
PFBS	2,000 parts per trillion	0.84 parts per trillion	This is below the health advisory.

### What is a health advisory?

A health advisory provides information on substances that can cause negative human health effects. Health advisories are non-enforceable and non-regulatory.



The health advisory levels were calculated to offer a margin of protection for all people, including sensitive populations and ages, against adverse health effects and to consider other potential sources of exposure beyond drinking water (for example, food, air, consumer products, etc.). Because these substances have been used in an array of consumer products, most people have been exposed to them and have them in their system. According to the Centers for Disease Control (CDC), the average concentration (geometric mean) measured in the general U.S. population during 2017-2018 was 1.4 parts per billion (ppb) for PFOA and 4.3 ppb for PFOS.

Research has shown that there may be health effects associated with cumulative exposure to PFAS. Because there are many types of PFAS chemicals, which often occur in complex mixtures and in various everyday products, researchers face challenges in studying them. More research is needed to fully understand all sources of exposure, and if and how they may cause health problems.

### **What is PFAS?**

It is an abbreviation for per- and polyfluoroalkyl substances which are man-made chemicals used in metal plating and a wide variety of consumer products including fire-suppressing foam, carpets, paints, polishes, and waxes. These products were originally created to make our lives easier, as they are resistant to water, grease, and stains. Researchers, however, have found that there may be health effects associated with cumulative exposure to PFAS compounds.

PFAS compounds are difficult to detect. They exist in most products at extremely miniscule levels. It's only recently that laboratory testing technology could even see them at the levels being discussed.

Technological advances now allow us to detect concentrations in the parts-per-trillion (ppt) range. The health advisory limits, however, are below what can be currently detected. The scientific understanding and regulatory response to these compounds is uncertain but rapidly evolving. This includes potential health implications.

For more information on PFAS, please visit the CDPHE website: <https://cdphe.colorado.gov/pfas>

### **What actions should I consider? What does this mean?**

- People do not need to stop drinking or using RWSD's tap water.
  - There is not an immediate public health risk, and people do not need to stop drinking their water.
  - CDPHE will keep providing facts to help inform the public on the latest science.
  - There are certain higher risk groups that may want to reduce their exposure (ex: more vulnerable populations).
- People can reduce their exposure from drinking water by using water treated by an in-home water treatment filter that is certified to lower the levels of PFAS. If you do choose to purchase an in-home water filter, please make sure it is certified. You will want to replace the filter regularly and because our mountain water supply is considered moderately hard, you may need to replace the filter more frequently than the manufacturer's recommendation. Also do not be alarmed if you notice discoloration on the filter – that just means it's doing its job and is filtering out the calcium and trace levels of dissolved minerals in the water.
  - It is important to know there are reports of companies using predatory sales tactics to scare customers into paying more than they need to on home water filters.
- Roxborough Water does not recommend using bottled water, but if you choose to drink bottled water make sure it has been purified with a reverse-osmosis (RO) process.

- Using bottled water is an individual choice, but there are important concerns with bottled water. CDPHE cannot verify that all bottled water is below PFAS health advisories. Reverse osmosis is a treatment that removes PFAS. We recommend people who use bottled water choose a brand that has been treated using RO and includes this language on the bottle.
- Additionally, bottled water does not contain fluoride to support oral health, may contain micro-plastics, and creates solid waste and other environmental concerns.
- Boiling, freezing, or letting water stand does not reduce PFAS levels.

### **What can be done about PFAS?**

RWSD's staff remains committed to protecting the safety of your drinking water. Our staff has been engaged in numerous discussions with federal, regional, and state levels (including both regulators and elected officials) stressing the importance of appropriately regulating, managing, and remediating PFAS substances. These communications have included the importance of holding those parties who introduced the PFAS into the environment responsible for remediation and clean-up and the importance of prohibiting additional use of PFAS compounds in the manufacture of goods.

Drinking water providers test their product more than just about any other industry. Water quality is highly regulated, primarily through CDPHE, which is responsible for enforcement of EPA's Safe Drinking Water Act and Clean Water Act. Measuring PFAS in water is easy compared to measuring exposure from other sources of PFAS like clothing, food packaging, or dental floss.

We encourage residents to avoid anything containing PFAS when purchasing consumers goods and new household products. This will help protect your health and prevent the compounds from further entering our environment.

PFAS is a growing national concern, and you can be assured that RWSD, will continue to closely monitor and work with the CDPHE and EPA regulatory agencies. To learn more, you can look to our website (Roxwater.org) for evolving information and certainly contact us if you have any questions regarding this or any other water quality issues at RWSD.

### **About our Water Quality**

You can review our current water quality Consumer Confidence Report (CCR) by [clicking here \(links to the CCR\)](#)

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## Water Plant

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The water treatment plant has been running smoothly. In December, the plant was operational for **14** days with an average plant production of **1.4** MGD and a max day of **2.6** MGD.

The original High Zone Pump contract remains the same. We are still awaiting the arrival of the permanent VFD and there are a couple punch list items left. The VFD did not ship in mid-December as last indicated; we are working on getting a better date from Eaton, the manufacture of the drive.

The office addition is complete and is now occupied, we are still waiting on the fire strobe before the bathroom is complete.

Backwash Pond Phase 2 continues, Moltz is working on overflow piping currently. Steel pipe and check valves expected to arrive in January and the fittings in March.

Electrical conduit has been installed to the south gate we are waiting on some pull boxes to come in before we can pull the wire. They have also been a long lead item that's been difficult to get, so we are starting to look at other options.

December production was **26** million gallons of treated water; **8.5** million gallons of that was for Sterling Ranch.

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## Lift Stations

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The lift stations are running smoothly.

The new pump has been installed and started up, there are some cavitation issues with it, we are building some data to analyze it against the other Flygt pump to see if we can dial in the valves at the Transition Vault to smooth it out.

December saw **24** million gallons of sewage pumped to Littleton-Englewood. Approximately **4.7** million was conveyed for Sterling Ranch.

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## Field

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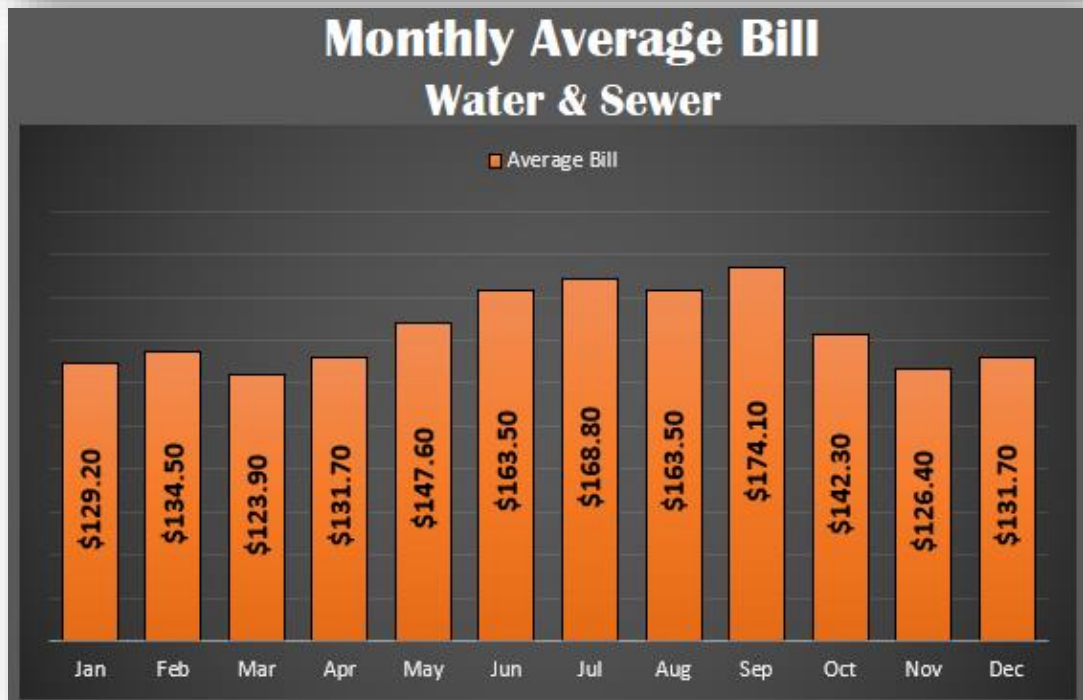
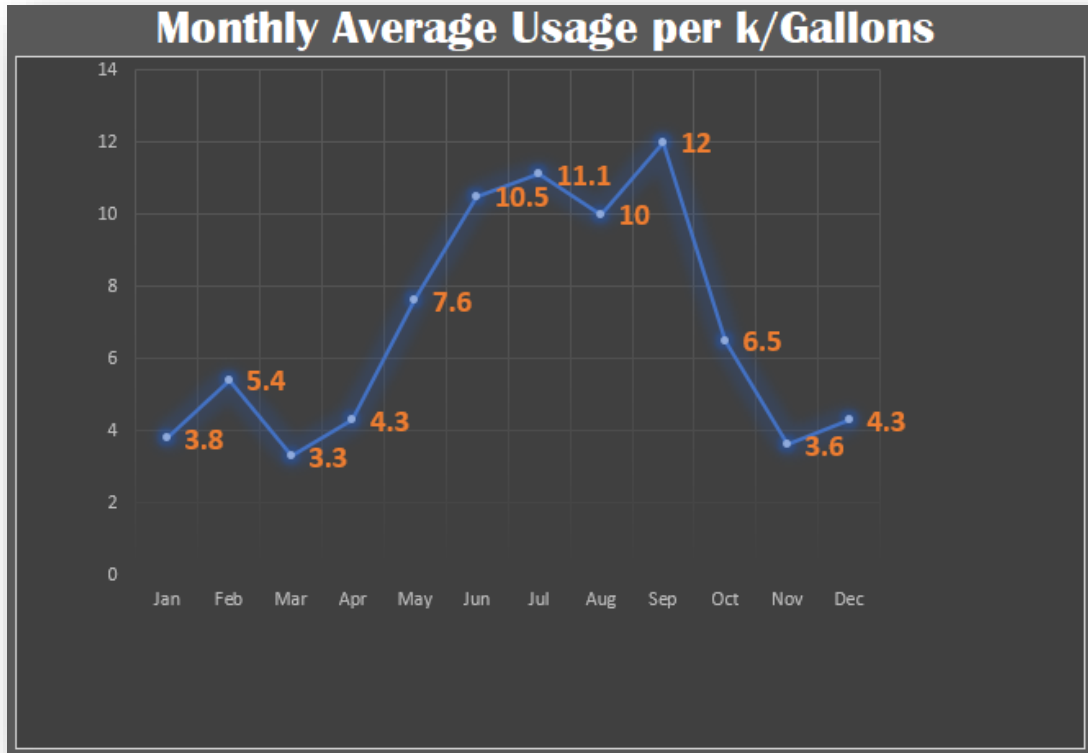
The field had **175** locates for the month of December.

Our endpoint replacement project has been completed and over 800 endpoints shipped back to Badger.

The new transmission main is complete and in service. Revegetation and final mil and overlay will happen in spring as weather allows.

Numerous froze service line calls and breaks during the cold spell over the holiday. All issues were on the private side and our distribution system and tanks were ok.

## Monthly Averages



## **MEMORANDUM**

TO: Roxborough Water and Sanitation District  
Board of Directors

FROM: TST Infrastructure, LLC  
Michael Gerstner

SUBJECT: Engineering Status Report

DATE: January 12, 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 – Field survey and a site walk to determine alignment was completed. Legal descriptions are being prepared for the Chatfield East Property Owners Association.

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) – Revised plans have been received from the developer and all plan comments have been addressed. A preconstruction meeting was held with the developer's contractor.

McDonald's – Plans were received from the developer and review comments have been provided.

### **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.

Memorandum  
January 12, 2023  
Page 2

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.

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 is February 7th, however the reliability of the proposed date is again uncertain. TST met with operators on an updated 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.

VI. LIFT STATION PUMP 201 REPLACEMENT

The new pump has been successfully started up. The pump is producing noise that appears to be cavitation and is being investigated.

VII. TRANSITION VAULT DRAINAGE IMPROVEMENTS

Preliminary design options have been developed based on the field survey information. Options are under consideration by District staff. A meeting was held on January 10<sup>th</sup> with CDOT, Jefferson County, and Mile High Flood District about potential cost sharing and options. A follow-up meeting is planned for later this month.

VIII. GIS

The latest IT pipes data showing condition of existing sewer was added to GIS. Existing easements that are available in CAD format are being added to GIS.

Memorandum  
January 12, 2023  
Page 3

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

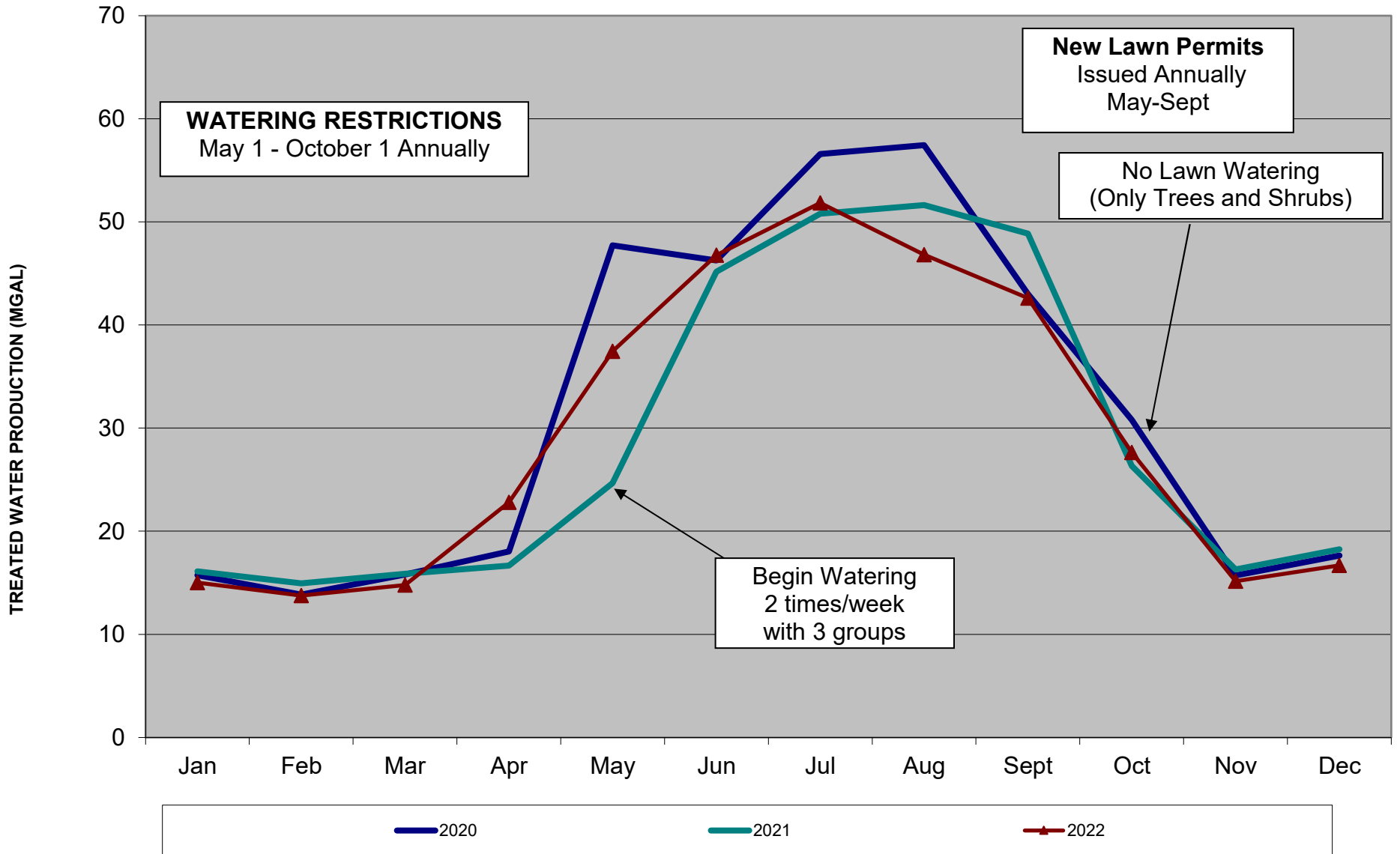
The GIS map is being updated to indicate the status of sewer lining. (No Change)

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

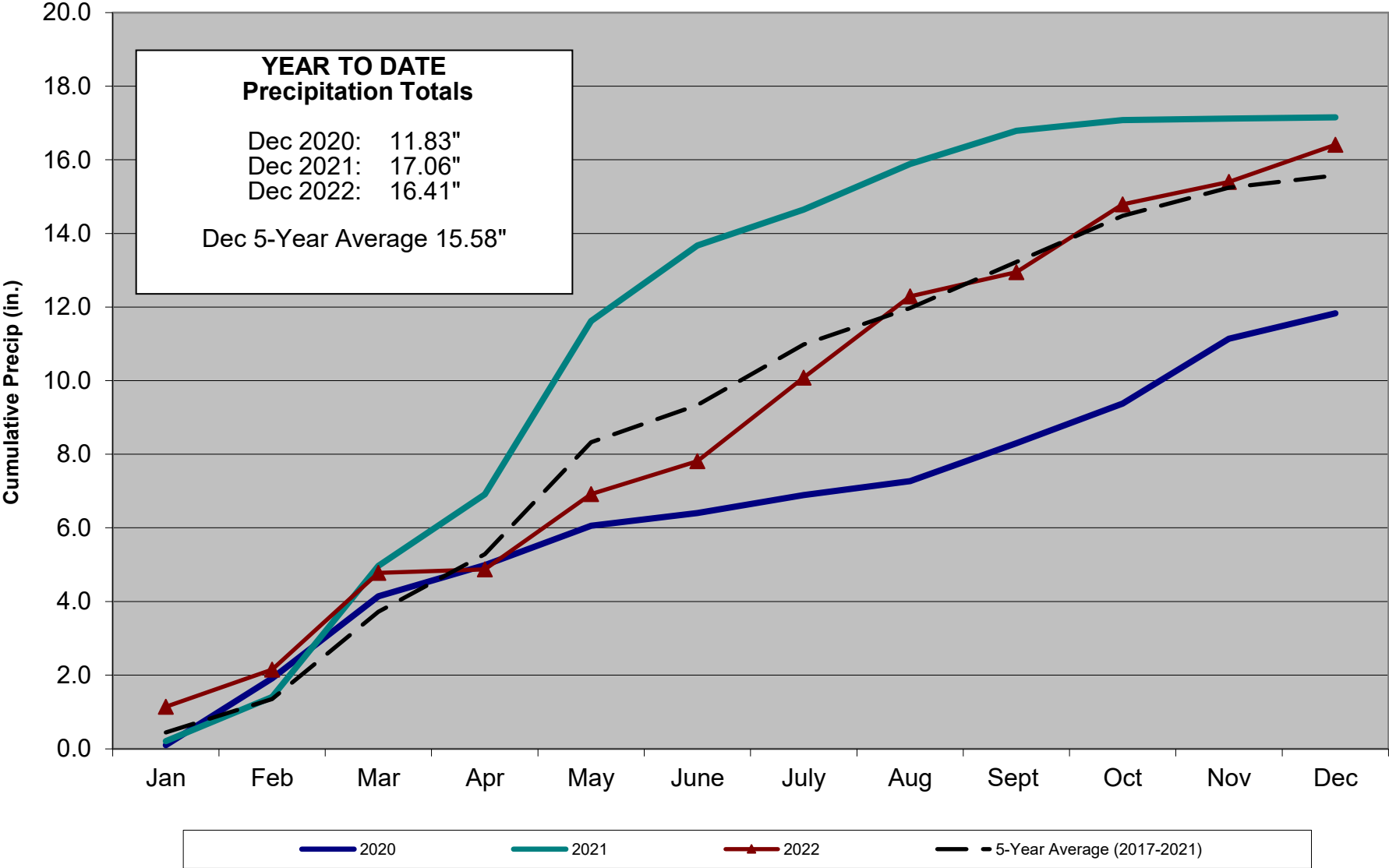
TST is evaluating trenchless options for replacement and preparing exhibits for review with Ravenna.



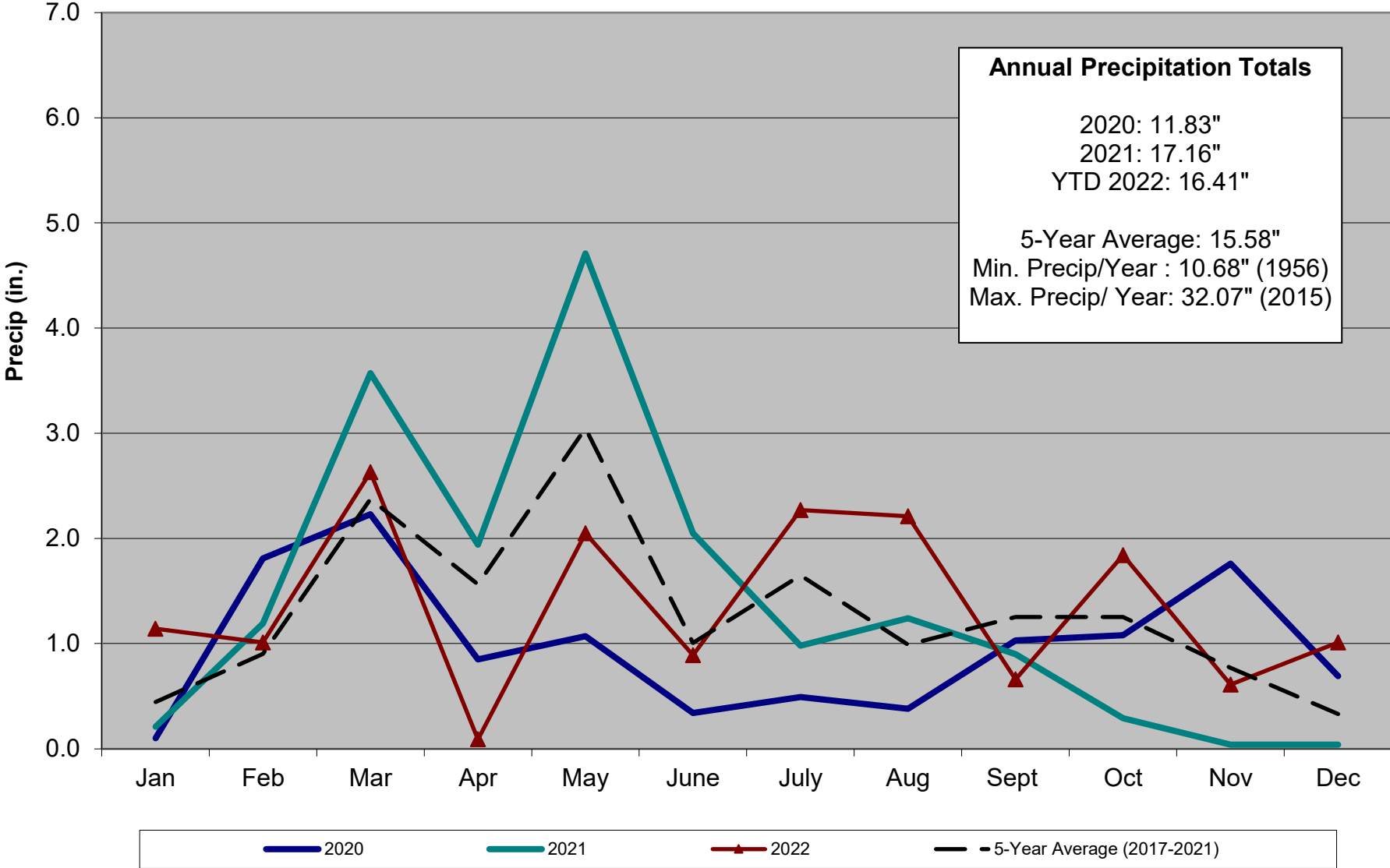
# ROXBOROUGH WATER AND SANITATION DISTRICT TREATED WATER PRODUCTION 2020-2022



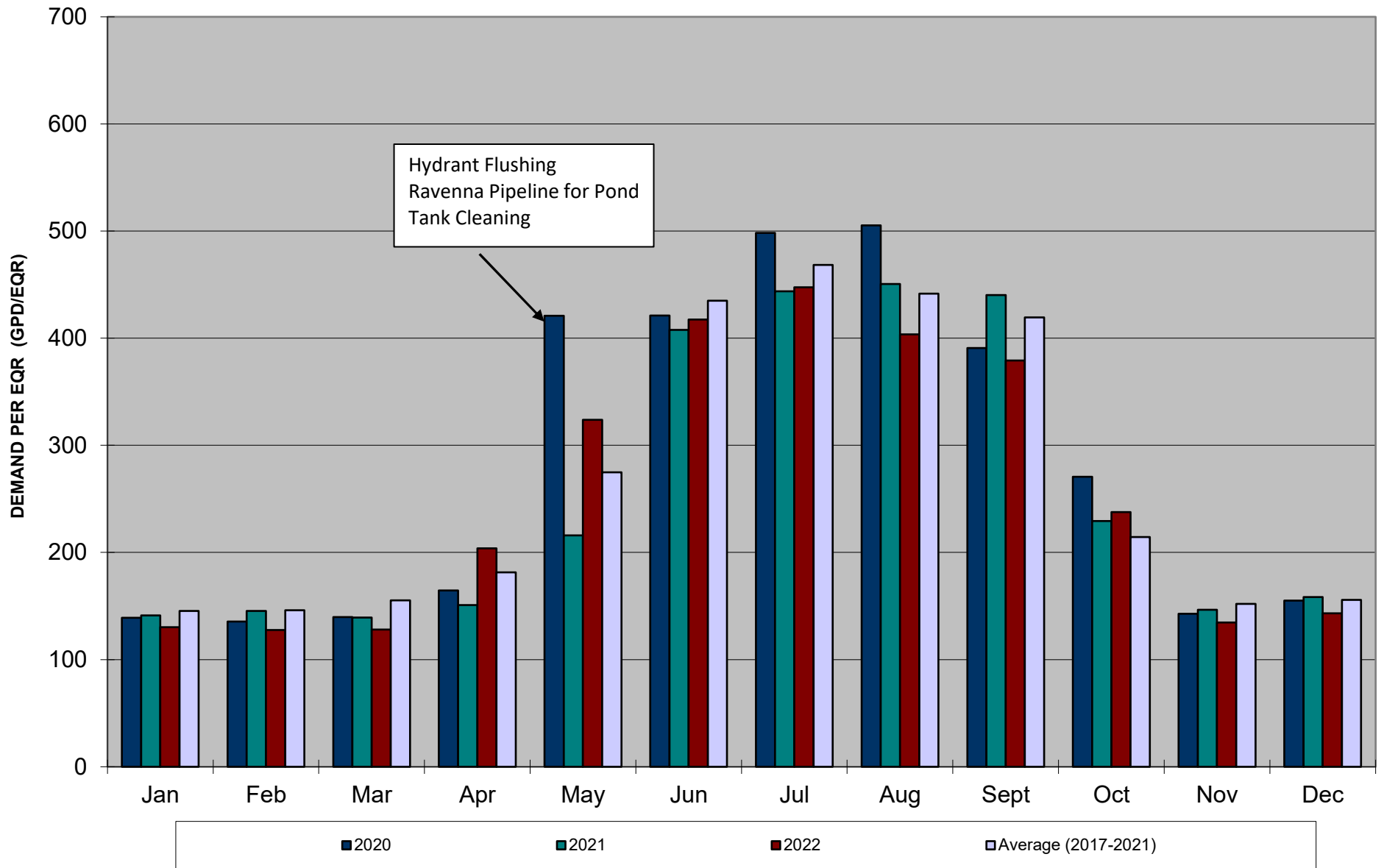
# ROXBOROUGH WATER AND SANITATION DISTRICT CUMULATIVE PRECIPITATION 2020-2022



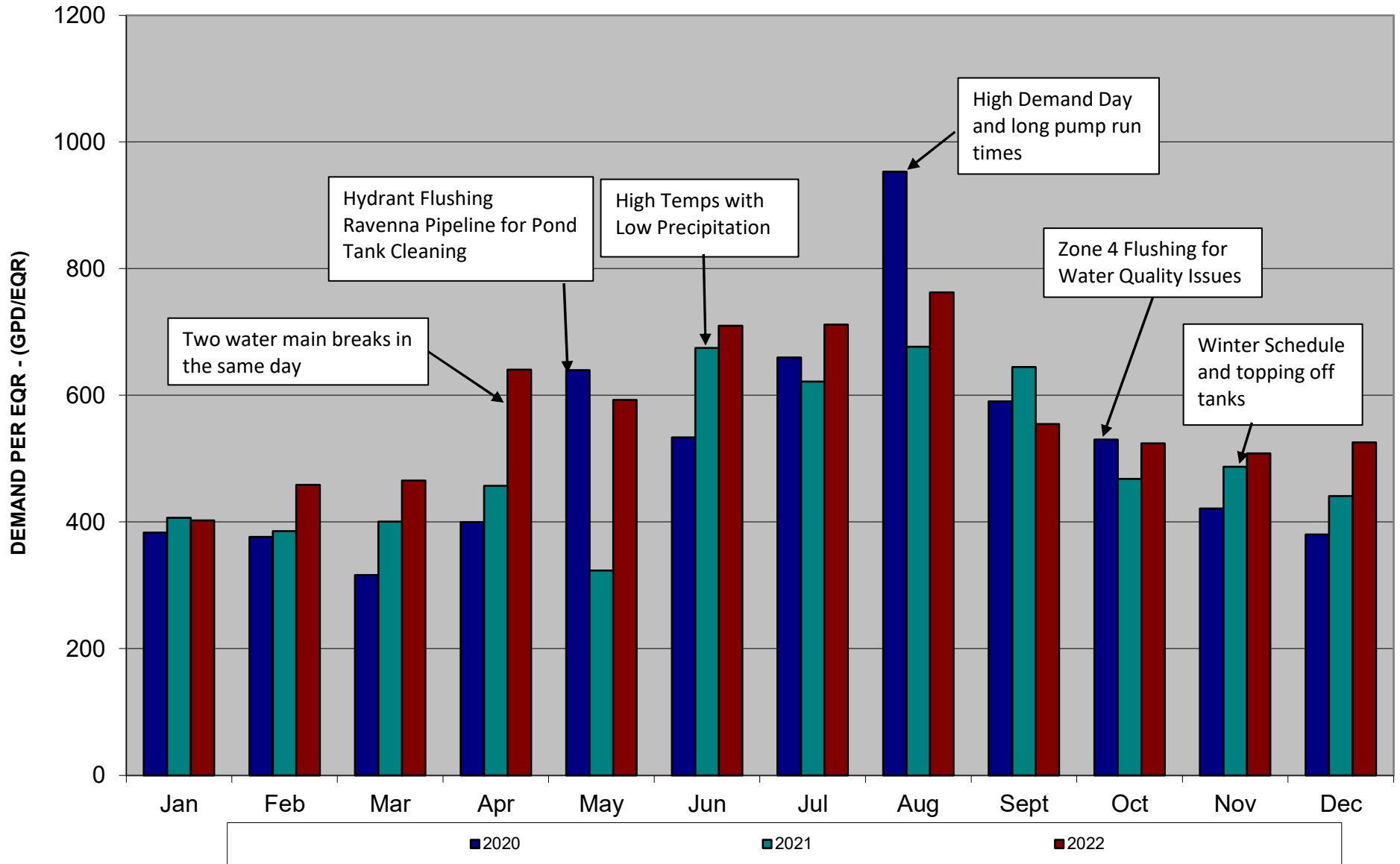
# ROXBOROUGH WATER AND SANITATION DISTRICT PRECIPITATION 2019-2022



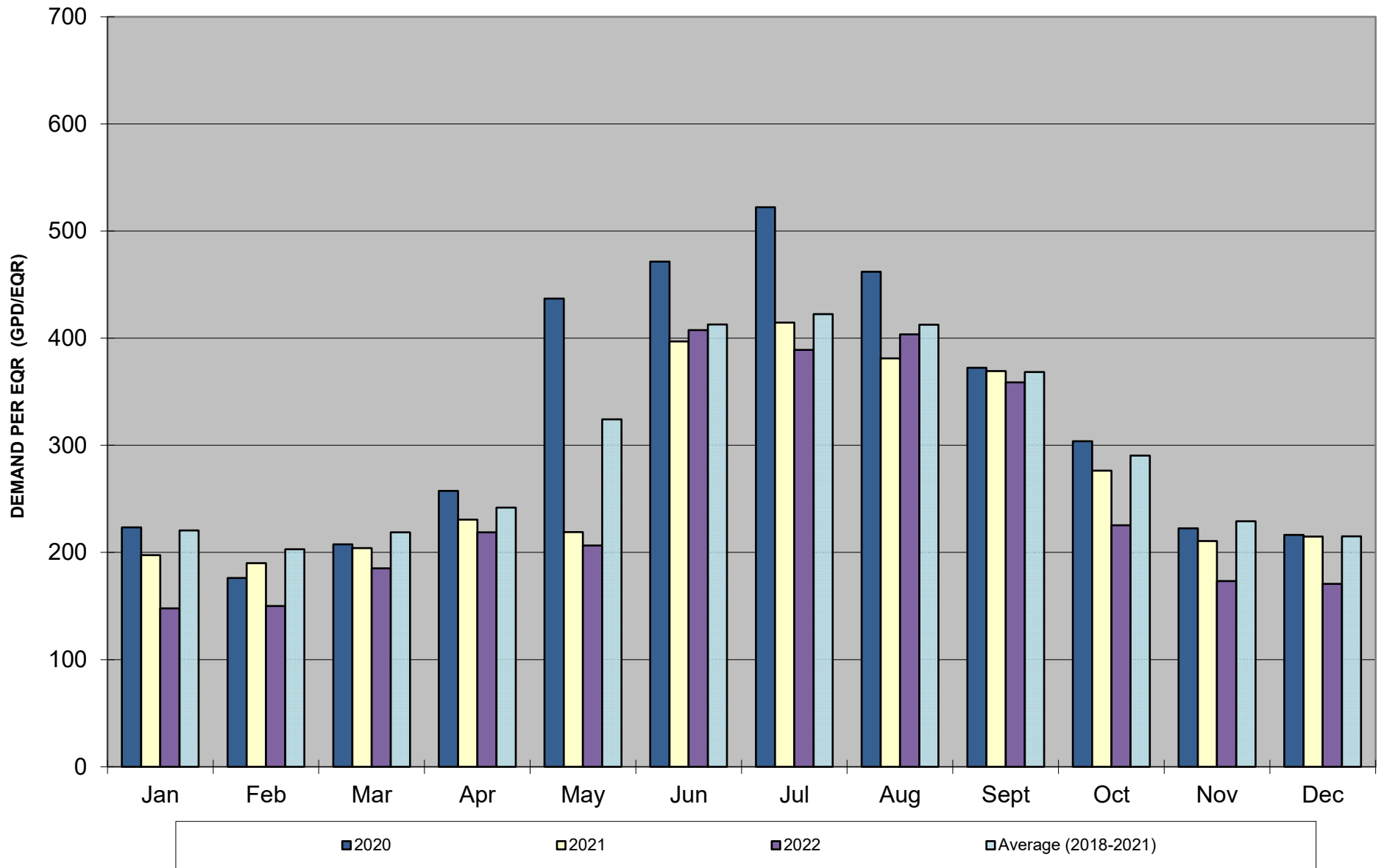
# ROXBOROUGH WATER AND SANITATION DISTRICT AVERAGE DEMAND PER EQR



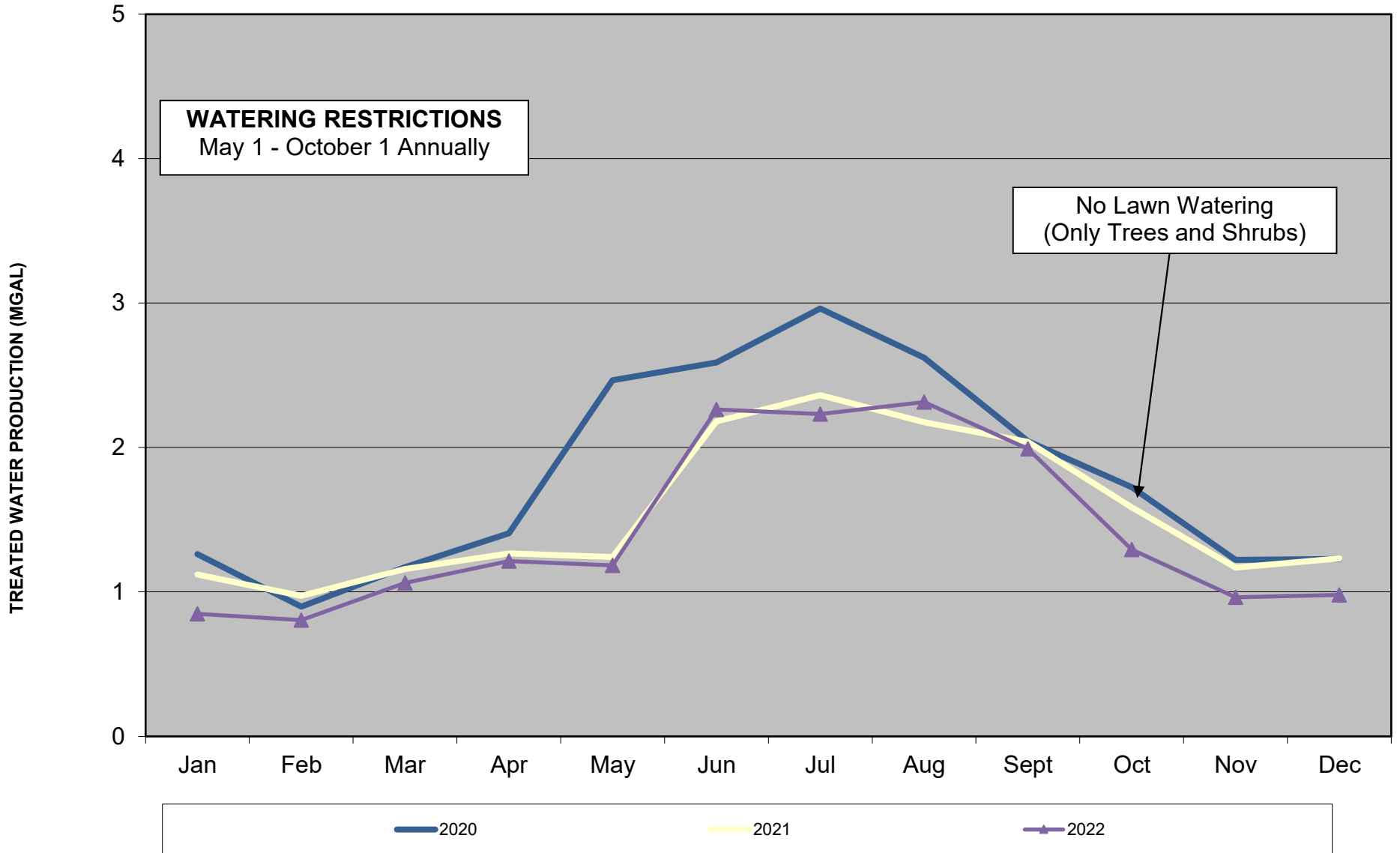
# ROXBOROUGH WATER AND SANITATION DISTRICT MAX DAY DEMAND PER EQR



## ROXBOROUGH NW DOUGLAS COUNTY AVERAGE DEMAND PER EQR



# ROXBOROUGH NW DOUGLAS COUNTY TREATED WATER PRODUCTION 2020-2022



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

**General Fund**

1. Property taxes collected for the month total \$ 7,263
2. Specific ownership taxes collected for the month total \$ 11,765

**Debt Service Fund**

1. Property taxes collected for the month total \$ 3,580
2. Specific ownership taxes collected for the month total \$ 5,7999
3. Transfers in for Debt Surcharge in the amount \$ 93,568

**Water Fund Treatment**

1. Service charges billed for the month were \$ 350,656
2. Availability of Service Charges \$ 20,881.
3. Dominion WTP Operations income of \$ 51,074 for the month.
4. Irrigation Water \$ 28,033 for the month.
5. Collected \$ 93,568 in capital surcharges for the WTP
6. Ravenna monthly SDC totaled \$ 28,943
7. Capital Project Expense includes \$ 8,473 for engineering and \$ 9,100 to De Nora Water

**Water Fund -Distribution**

1. Water Costs for the month \$ 183,348
2. Capital Outlay for the month includes \$ 368,046 to American West, \$ 19,440 to Ferguson Waterworks and \$ 36,059 for engineering.

**Sewer Fund**

1. Service charges for the month totaled \$ 158,267
2. Lockheed Martin service charges totaled \$ 27,548 for the month.
3. Availability of Service charges \$ 6825

**Capital Fund**

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



ROXBOROUGH WATER & SANITATION DISTRICT  
FINANCIAL STATEMENTS

October 31, 2022

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## Roxborough Water and Sanitation District Balance Sheet by Class

As of October 31, 2022

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	Unclassified	TOTAL
<b>ASSETS</b>									
Current Assets									
Checking/Savings	487,635.98	5,534,906.30	23,450,989.72	3,654,824.54	-65,862.62	-23,168,410.09	-1,098,193.55	0.00	8,995,890.28
1105-Checking	0.00	1,663,115.10	0.00	0.00	0.00	0.00	0.00	0.00	1,663,115.10
1111-WF Bond Redemption	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1125-Wellis Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1139-WF Investment	1,900,020.15	528,983.62	7,536,065.34	8,351,980.00	0.00	0.00	0.00	0.00	15,222,978.48
1150-Investment in Colomst	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1155-Colostrust Bond Fund	0.00	0.00	361,807.05	502,223.60	0.00	0.00	0.00	0.00	3,198,997.18
1160-System Develop Colo Trust	0.00	0.00	994,175.88	0.00	0.00	0.00	0.00	0.00	18,317,048.11
Total Checking/Savings	2,387,658.14	7,727,005.02	35,540,035.17	12,709,028.14	-65,862.62	-23,168,410.09	424,782.92	0.00	864,030.65
Other Current Assets									
1300-A/R Service	0.00	0.00	634,609.72	325,117.07	0.00	0.00	0.00	0.00	994,175.88
1310-A/R Availability	0.00	0.00	28,730.42	9,441.21	0.00	0.00	0.00	0.00	38,171.63
1350-A/R Taxes	1,790,437.00	896,383.00	0.00	0.00	0.00	0.00	0.00	0.00	3,078,249.00
1356-Due From NWDC Inclusion	0.00	0.00	7,957.91	0.00	0.00	0.00	451,429.00	0.00	7,957.91
1366-Due Club at Ravnenna	0.00	0.00	48,110.20	0.00	0.00	0.00	0.00	0.00	48,110.20
1370-Due From Others	0.00	0.00	10,040.95	0.00	0.00	0.00	0.00	0.00	10,040.95
1390-Due From Dominion	0.00	0.00	81,937.35	200,000.00	0.00	0.00	0.00	0.00	281,937.35
1400-Prepaid Insurance	3,187.75	0.00	3,187.75	3,187.95	0.00	3,187.75	0.00	0.00	12,757.20
Total Other Current Assets	1,793,624.75	896,383.00	814,574.30	537,752.23	0.00	3,187.75	451,429.00	0.00	4,436,951.03
Total Current Assets	4,181,280.89	8,563,388.02	36,354,609.47	13,246,780.37	-65,862.62	-23,165,222.34	876,211.92	0.00	39,991,185.71
Fixed Assets									
1500- Capital Assets	0.00	0.00	63,140,633.32	17,522,630.43	0.00	0.00	0.00	0.00	100,663,263.75
Total Fixed Assets	0.00	0.00	63,140,633.32	17,522,630.43	0.00	0.00	0.00	0.00	100,663,263.75
<b>TOTAL ASSETS</b>	<b>4,181,280.89</b>	<b>8,563,388.02</b>	<b>119,495,242.79</b>	<b>30,769,410.80</b>	<b>-65,862.62</b>	<b>-23,165,222.34</b>	<b>876,211.92</b>	<b>0.00</b>	<b>140,654,449.46</b>
<b>LIABILITIES &amp; EQUITY</b>									
Current Liabilities									
Accounts Payable	10,136.05	0.00	12,305.50	17,736.65	16,271.74	193,422.57	1,144.00	0.00	251,016.51
2000- Accounts Payable	10,136.05	0.00	12,305.50	17,736.65	16,271.74	193,422.57	1,144.00	0.00	251,016.51
Total Accounts Payable	10,136.05	0.00	12,305.50	17,736.65	16,271.74	193,422.57	1,144.00	0.00	251,016.51
Other Current Liabilities	0.00	0.00	27,961.27	26,925.67	0.00	27,961.27	0.00	0.00	82,848.21
2015 Accrued Vac/Sick Leave	0.00	0.00	14,599.98	0.00	0.00	0.00	0.00	0.00	14,599.98
2052-Deferred Rental Income	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	0.00	3,196,997.18
2055- Retained Costs Advanced	1,790,437.00	836,383.00	0.00	0.00	0.00	0.00	451,429.00	0.00	3,078,249.00
2060-Deferred Taxes	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00	2,000,000.00
Deferred Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Current Liabilities	1,790,437.00	836,383.00	3,239,558.43	2,026,925.67	0.00	27,961.27	451,429.00	0.00	8,372,694.37
Total Current Liabilities	1,800,573.05	836,383.00	3,251,863.93	2,044,662.32	16,271.74	221,383.84	452,573.00	0.00	8,623,710.88
Total Liabilities	1,800,573.05	836,383.00	3,251,863.93	2,044,662.32	16,271.74	221,383.84	452,573.00	0.00	8,623,710.88
Equity									
3900-Retained Earnings	1,722,045.08	6,461,468.82	113,292,058.09	28,170,991.69	543,315.63	-18,091,768.63	372,134.20	0.00	132,470,245.18
Net Income	656,662.78	1,265,536.20	2,951,320.77	553,756.49	-625,449.99	-5,294,037.55	-51,504.72	0.00	-439,506.60
Total Equity	2,380,707.84	7,727,005.02	116,243,378.86	28,724,748.48	-82,134.36	-23,386,606.18	423,639.92	0.00	132,030,738.58
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,181,280.89</b>	<b>8,563,388.02</b>	<b>119,495,242.79</b>	<b>30,769,410.80</b>	<b>-65,862.62</b>	<b>-23,165,222.34</b>	<b>876,211.92</b>	<b>0.00</b>	<b>140,654,449.46</b>

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

October 2022

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
<b>Ordinary Income/Expense</b>								
Income								
5010- Service Charges	0.00	0.00	302,546.45	158,267.45	0.00	0.00	0.00	460,813.90
5011- Service Charge Ravenna	0.00	0.00	48,110.20	0.00	0.00	0.00	0.00	48,110.20
5100-Availability Charges	0.00	0.00	20,880.64	6,825.00	0.00	0.00	0.00	27,705.64
5101- Service Charges LMA	0.00	0.00	0.00	27,548.08	0.00	0.00	0.00	27,548.08
5200- Property Taxes	7,263.12	3,580.08	0.00	0.00	0.00	0.00	3,888.22	14,731.42
5210- Specific Ownership Taxes	11,764.74	5,798.99	0.00	0.00	0.00	0.00	3,213.65	20,777.38
5211- Dominion WTP Operations	0.00	0.00	51,074.22	0.00	0.00	0.00	0.00	51,074.22
5410-Hydrant Water	0.00	0.00	-2,625.00	0.00	0.00	0.00	0.00	-2,625.00
5510-Potable Irrigation Water	0.00	0.00	6,151.20	0.00	0.00	0.00	0.00	6,151.20
5511-Irrigation Water	0.00	0.00	28,033.03	0.00	0.00	0.00	0.00	28,033.03
5601-Late Fees, Penalties,	0.00	0.00	4,175.94	1,462.37	0.00	0.00	0.00	5,638.31
5610- Miscellaneous Income	0.00	0.00	3,634.30	-254.00	0.00	0.00	0.00	3,380.30
5611-Inclusion fees-NWDC	0.00	0.00	6,828.64	0.00	0.00	0.00	0.00	6,828.64
5620-Dominion Dist. Operations	0.00	0.00	16,349.59	0.00	0.00	0.00	0.00	16,349.59
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5640- Dominion Treated Water Us	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5650 Dominion Exp Reimbursement	0.00	0.00	10,235.55	35,220.00	0.00	0.00	0.00	45,455.55
5700- Sys. Development Charge	0.00	0.00	81,937.15	0.00	0.00	0.00	0.00	81,937.15
5705 Ravenna SDC	0.00	0.00	135.00	-5,656.00	0.00	0.00	0.00	-5,521.00
5710- Capital Surcharge	0.00	0.00	28,943.33	0.00	0.00	0.00	0.00	28,943.33
5715- Capital Surcharge WTP Sup	0.00	0.00	11,864.10	13,052.31	0.00	0.00	0.00	24,916.41
5820- Investment Income	7,023.89	1,414.13	23,650.70	22,733.08	0.00	0.00	646.02	55,467.82
5850 - Reimbursed Exp Other	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	50,000.00
<b>Total Income</b>	26,051.75	10,793.20	785,512.54	259,198.29	0.00	0.00	7,747.89	1,089,303.67
<b>Gross Profit</b>	26,051.75	10,793.20	785,512.54	259,198.29	0.00	0.00	7,747.89	1,089,303.67
<b>Expense</b>								
6020-Payroll Expenses	8,752.53	0.00	51,129.49	35,253.96	0.00	30,492.28	0.00	125,628.26
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	2,800.17	0.00	2,800.17	0.00	5,600.34
6080- Education	3,798.91	0.00	1,159.12	1,346.63	0.00	1,261.63	0.00	7,566.29
6100- Engineering	6,873.05	0.00	570.00	4,066.15	0.00	15,203.75	0.00	26,712.95
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	75.00	0.00	75.00
6115- GPS/GIS	0.00	0.00	0.00	1,782.50	0.00	975.00	0.00	2,757.50
6130- Insurance	1,965.00	0.00	1,865.00	1,865.00	0.00	1,865.00	0.00	7,460.00
6140- Lab & Test Fees	0.00	0.00	29.00	0.00	0.00	264.00	0.00	293.00
6150- Legal	888.00	0.00	888.00	888.00	0.00	1,834.00	144.00	4,642.00
6170 - Meter Expenses	0.00	0.00	0.00	0.00	0.00	2,089.56	0.00	2,089.56
6180- Misc. Expenses	125.81	0.00	263.82	74.97	0.00	74.96	0.00	539.56
6200- Office Expense	3,982.74	0.00	1,199.79	0.00	0.00	0.00	0.00	5,182.53
6210-Operating Supplies	0.00	0.00	14,576.66	16,534.99	0.00	1,440.30	0.00	32,551.95
6230- Repairs and Maint	1,644.20	0.00	52,651.41	4,598.62	0.00	5,913.45	0.00	64,807.68
6250- Treasurers Fees	108.95	53.70	0.00	0.00	0.00	0.00	0.00	220.98
6260- Utilities	101.52	0.00	15,903.81	9,696.42	0.00	10,949.74	58.33	36,651.49
6270- Vehicle	44.77	0.00	37.27	168.16	0.00	168.15	0.00	418.35
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	183,348.30	0.00	183,348.30
7290- Water Rights	0.00	0.00	0.00	0.00	0.00	265.50	0.00	265.50
7300- Capital Projects	0.00	0.00	24,771.50	10,150.35	0.00	447,641.19	0.00	482,563.04
7301-Capital DWSD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310 - WTP- Dominion Pump	0.00	0.00	0.00	0.00	142,118.89	0.00	0.00	142,118.89
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	1,219.50	0.00	0.00	1,219.50
<b>Total Expense</b>	30,560.48	53.70	167,419.87	91,600.92	187,128.63	709,036.98	1,202.33	1,187,002.91
<b>Net Ordinary Income</b>	-4,508.73	10,739.50	618,092.67	167,597.37	-187,128.63	-709,036.98	6,545.56	-97,699.24

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

October 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								
6900- Transfers In	0.00	27,705.64	500,000.00	200,000.00	0.00	0.00	0.00	727,705.64
6902- Transfers in WTP	0.00	93,567.50	0.00	0.00	0.00	0.00	0.00	93,567.50
Total Other Income	0.00	121,273.14	500,000.00	200,000.00	0.00	0.00	0.00	821,273.14
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	20,880.64	6,825.00	0.00	0.00	0.00	27,705.64
8002- Transfers Water Supply SV	0.00	0.00	93,567.50	0.00	0.00	0.00	0.00	93,567.50
8100- Transfer to Other Funds	700,000.00	0.00	0.00	0.00	0.00	0.00	0.00	700,000.00
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	700,000.00	0.00	279,448.14	75,825.00	0.00	0.00	0.00	1,055,273.14
Net Other Income	-700,000.00	121,273.14	220,551.86	124,175.00	0.00	0.00	0.00	-234,000.00
Net Income	<b>-704,508.73</b>	<b>132,012.64</b>	<b>838,644.53</b>	<b>291,772.37</b>	<b>-187,128.63</b>	<b>-709,036.98</b>	<b>6,545.56</b>	<b>-331,699.24</b>

# Roxborough Water and Sanitation District Profit & Loss by Class

January through October 2022

Ordinary Income/Expense	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	Unclassified	TOTAL
Income									
8010- Service Charges	0.00		3,257,448.36	1,556,370.24					4,815,818.60
8011- Service Charge Ravenna	0.00		131,250.64						131,250.64
8100- Availability Charges	0.00		92,547.24						92,547.24
8101- Service Charges LMA	0.00			286,888.35					286,888.35
8200- Property Taxes	1,758,453.41	866,763.43					452,288.36		3,077,485.20
8210- Specific Ownership Taxes	1,161,760.55	36,348.42					33,678.27		2,111,007.24
8211- Dominion WTP Operations	0.00								509,557.44
8212- Permit Fees	0.00								20,623.00
8410- Hydrant Water	0.00								66,628.47
8510- Potable Irrigation Water	0.00								69,174.00
8514- Potable Irrigation Water	0.00								385,100.24
8600- Frigate Water	0.00								31,439.17
8601- Late Fees, Penalties,	0.00								2,509.13
8614- Miscellaneous Income	0.00								0.00
8620- Inclusion Fees-WDC	0.00								0.00
8621- Dominion Dist. Operations	0.00								0.00
8626- Dominion Sewer Conveyance	0.00								0.00
8640- Dominion Treated Water Us	0.00								0.00
8660- Dominion Exp Reimbursement	0.00								0.00
8670- Dominion Cap Lease O-Line	0.00								0.00
8700- Sys. Development Charge	0.00								0.00
8705- Revenue SDC	0.00								0.00
8718- Capital Surcharge	0.00								0.00
8719- Capital Surcharge WTP Sup	25,211.90	6,658.95							31,870.85
8820- Investment Income	0.00								0.00
8826- Reimbursed Exp Other	0.00								0.00
<b>Total Income</b>	<b>1,902,445.86</b>	<b>931,970.20</b>	<b>7,110,120.64</b>	<b>3,086,665.39</b>	<b>0.00</b>	<b>0.00</b>	<b>488,982.54</b>	<b>0.00</b>	<b>13,530,184.63</b>
<b>Gross Profit</b>	<b>1,902,445.86</b>	<b>931,970.20</b>	<b>7,110,120.64</b>	<b>3,086,665.39</b>	<b>0.00</b>	<b>0.00</b>	<b>488,982.54</b>	<b>0.00</b>	<b>13,530,184.63</b>
Expense									
8020-Payroll Expenses	90,972.08		487,190.61	341,622.06					1,213,072.95
8040- Accounting	23,750.00		23,750.00						21,375.00
8041- Audit	29,107.03								10,000.00
8050- Contract Labor	5,310.00								0.00
8080- Education	10,557.65		7,342.42						28,723.11
8099- Election	27,303.40								7,878.94
8100- Engineering	31,257.13								0.00
8110- Conservation Rebates	0.00								0.00
8115- GPS/GIS	0.00								0.00
8130- Insurance	16,644.50								22,647.86
8160- Lab & Test Fees	0.00								0.00
8160- Legal	18,356.35								15,897.50
8170- Meter Expenses	5,429.01								18,644.50
8180- Misc. Expenses	31,506.05								6,889.00
8185- Litigation Service Fees	20,498.52								19,225.03
8200- Office Expense	2,693.32								102,459.72
8220- Permits	38,312.44								871.05
8225- Rent	26,364.67								0.00
8230- Repairs and Maint	1,410.90								11,374.19
8260- Safety Equipment	1,317.27								1,440.30
8290- Treasurers Fees	1,087.05								5,132.00
8290- Utilities	0.00								154,486.60
8295- Water Costs	0.00								-1,120.00
8300- Bank Service Charges	0.00								0.00
8300- Administrative Fees	0.00								0.00
8350- WDC Debt Service	0.00								0.00
7100- Principal Payments	0.00								0.00
7150- Principal Payments	0.00								0.00
7200- Principal Payments	0.00								0.00
7200- Water Rights	0.00								0.00
7200- Water Rights	0.00								0.00
7300- Capital DMS	159,529.90								2,625.50
7304- Capital DMS	0.00								0.00
7310- WTP- Dominion Pump	0.00								0.00
7311- Dominion System Improve.	0.00								0.00
<b>Total Expense</b>	<b>543,763.10</b>	<b>721,381.26</b>	<b>1,584,440.55</b>	<b>2,022,320.96</b>	<b>1,025,449.99</b>	<b>0.00</b>	<b>437,477.82</b>	<b>0.00</b>	<b>11,828,691.23</b>
<b>Net Ordinary Income</b>	<b>1,358,682.76</b>	<b>210,588.94</b>	<b>5,525,680.09</b>	<b>1,074,344.43</b>	<b>-1,025,449.99</b>	<b>0.00</b>	<b>51,504.72</b>	<b>0.00</b>	<b>1,900,493.40</b>

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

January through October 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	400,000.00	0.00	0.00	0.00	1,223,135.18
6902- Transfers In WTP	0.00	931,812.08	0.00	0.00	0.00	0.00	0.00	0.00	931,812.08
Total Other Income	0.00	1,054,947.26	500,000.00	200,000.00	400,000.00	0.00	0.00	0.00	2,154,947.26
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	931,812.08	0.00	0.00	0.00	0.00	0.00	931,812.08
8100- Transfer to Other Funds	700,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	700,000.00
9000 -Depreciation Expense	0.00	0.00	1,650,000.00	690,000.00	0.00	0.00	0.00	0.00	2,340,000.00
Total Other Expense	700,000.00	0.00	3,074,359.32	720,587.94	0.00	0.00	0.00	0.00	4,494,947.26
Net Other Income	-700,000.00	1,054,947.26	-2,574,359.32	-520,587.94	400,000.00	0.00	0.00	0.00	-2,340,000.00
Net Income	<b>650,662.76</b>	<b>1,265,536.20</b>	<b>2,951,320.77</b>	<b>553,756.49</b>	<b>-625,449.99</b>	<b>-5,284,837.85</b>	<b>51,594.72</b>	<b>0.00</b>	<b>-439,506.60</b>

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

	Oct 22	Jan - Oct 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	7,263.12	1,758,453.41
5210- Specific Ownership Taxes	11,764.74	118,780.55
5820- Investment Income	7,023.89	25,211.90
<b>Total Income</b>	<b>26,051.75</b>	<b>1,902,445.86</b>
<b>Gross Profit</b>	<b>26,051.75</b>	<b>1,902,445.86</b>
<b>Expense</b>		
6020-Payroll Expenses	8,752.53	90,972.08
6040- Accounting	2,375.00	23,750.00
6041- Audit	0.00	29,107.03
6050- Contract Labor	0.00	5,310.00
6080- Education	3,798.91	10,537.65
6099- Election	0.00	27,303.40
6100- Engineering	6,873.05	31,257.13
6130- Insurance	1,865.00	18,644.50
6150- Legal	888.00	18,356.55
6180- Misc. Expenses	125.81	5,429.01
6200- Office Expense	3,982.74	31,506.05
6220- Permits	0.00	20,498.52
6225-Rent	0.00	2,693.52
6230- Repairs and Maint	1,644.20	38,312.44
6240- Safety Equipment	0.00	395.63
6250- Treasurers Fees	108.95	26,364.87
6260- Utilities	101.52	1,410.60
6270- Vehicle	44.77	1,317.27
6300- Bank Service Charges	0.00	1,087.05
7300- Capital Projects	0.00	159,529.80
<b>Total Expense</b>	<b>30,560.48</b>	<b>543,783.10</b>
<b>Net Ordinary Income</b>	<b>-4,508.73</b>	<b>1,358,662.76</b>
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
8100- Transfer to Other Funds	700,000.00	700,000.00
<b>Total Other Expense</b>	<b>700,000.00</b>	<b>700,000.00</b>
<b>Net Other Income</b>	<b>-700,000.00</b>	<b>-700,000.00</b>
<b>Net Income</b>	<b>-704,508.73</b>	<b>658,662.76</b>



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

	Oct 22	Jan - Oct 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	3,580.08	866,763.43
5210- Specific Ownership Taxes	5,798.99	58,548.42
5820- Investment Income	1,414.13	6,658.35
<b>Total Income</b>	<u>10,793.20</u>	<u>931,970.20</u>
<b>Gross Profit</b>	10,793.20	931,970.20
<b>Expense</b>		
6250- Treasurers Fees	53.70	12,995.57
6420-Loan Administrative Fees	0.00	38,400.00
7100-Principal Payments	0.00	535,000.00
7150-Ravenna CWCB	0.00	82,425.19
7200- Interest Payments	0.00	52,560.50
<b>Total Expense</b>	<u>53.70</u>	<u>721,381.26</u>
<b>Net Ordinary Income</b>	10,739.50	210,588.94
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	27,705.64	123,135.18
6902- Transfers In WTP	93,567.50	931,812.08
<b>Total Other Income</b>	<u>121,273.14</u>	<u>1,054,947.26</u>
<b>Net Other Income</b>	121,273.14	1,054,947.26
<b>Net Income</b>	<u><u>132,012.64</u></u>	<u><u>1,265,536.20</u></u>

**Roxborough Water and Sanitation District**  
**Profit & Loss -Water Treatment**  
**October 2022**

	Oct 22	Jan - Oct 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	302,546.45	3,257,449.36
5011- Service Charge Ravenna	48,110.20	131,250.64
5100-Availability Charges	20,880.64	92,547.24
5211- Dominion WTP Operations	51,074.22	509,557.44
5310-Permit Fees	0.00	20,625.00
5410-Hydrant Water	-2,625.00	66,828.47
5510-Potable Irrigation Water	6,151.20	69,174.00
5511-Irrigation Water	28,033.03	385,100.24
5601-Late Fees, Penalties,	4,175.94	33,749.14
5610- Miscellaneous Income	3,634.30	24,633.69
5611-Inclusion fees-NWDC	6,828.64	57,345.87
5620- Dominion Dist. Operations	16,349.59	172,333.87
5640- Dominion Treated Water Us	10,235.55	106,897.49
5650 Dominion Exp Reimbursement	81,937.15	372,031.51
5700- Sys. Development Charge	135.00	349,771.00
5705 Ravenna SDC	28,943.33	246,820.90
5710- Capital Surcharge	11,884.10	118,417.53
5715- Capital Surcharge WTP Sup	93,567.50	931,812.08
5820- Investment Income	23,650.70	89,869.58
5850 - Reimbursed Exp Other	50,000.00	73,905.59
<b>Total Income</b>	<b>785,512.54</b>	<b>7,110,120.64</b>
<b>Gross Profit</b>	<b>785,512.54</b>	<b>7,110,120.64</b>
<b>Expense</b>		
6020-Payroll Expenses	51,129.49	487,190.61
6040- Accounting	2,375.00	23,750.00
6080- Education	1,159.12	7,342.42
6100- Engineering	570.00	82,748.45
6130- Insurance	1,865.00	18,644.50
6140- Lab & Test Fees	29.00	4,755.50
6150- Legal	888.00	10,456.05
6170 - Meter Expenses	0.00	-32,730.91
6180- Misc. Expenses	263.82	3,779.41
6200- Office Expense	1,199.79	6,467.85
6210-Operating Supplies	14,576.66	120,936.60
6220- Permits	0.00	1,327.22
6230- Repairs and Maint	52,651.41	173,915.36
6240- Safety Equipment	0.00	-701.61
6260- Utilities	15,903.81	181,473.29
6270- Vehicle	37.27	2,610.39
6300- Bank Service Charges	0.00	1,087.05
7300- Capital Projects	24,771.50	491,388.37
<b>Total Expense</b>	<b>167,419.87</b>	<b>1,584,440.55</b>
<b>Net Ordinary Income</b>	<b>618,092.67</b>	<b>5,525,680.09</b>
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	500,000.00	500,000.00
<b>Total Other Income</b>	<b>500,000.00</b>	<b>500,000.00</b>
<b>Other Expense</b>		
8000- Transfers to Other Funds	20,880.64	492,547.24
8002- Transfers Water Supply SV	93,567.50	931,812.08
9000 -Depreciation Expense	165,000.00	1,650,000.00
<b>Total Other Expense</b>	<b>279,448.14</b>	<b>3,074,359.32</b>
<b>Net Other Income</b>	<b>220,551.86</b>	<b>-2,574,359.32</b>
<b>Net Income</b>	<b>838,644.53</b>	<b>2,951,320.77</b>

**Roxborough Water and Sanitation District**  
**Profit & Loss -Water Distribution**  
**October 2022**

	Oct 22	Jan - Oct 22
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
6020-Payroll Expenses	30,492.28	293,288.20
6040- Accounting	2,375.00	21,375.00
6050- Contract Labor	2,800.17	28,723.11
6080- Education	1,261.63	7,878.94
6100- Engineering	15,203.75	148,547.27
6110-Conservation Rebates	75.00	22,847.86
6115- GPS/GIS	975.00	15,897.50
6130- Insurance	1,865.00	18,644.50
6140- Lab & Test Fees	264.00	6,889.00
6150- Legal	1,834.00	19,225.03
6170 - Meter Expenses	2,089.56	102,459.72
6180- Misc. Expenses	74.96	871.05
6200- Office Expense	0.00	11,374.19
6210-Operating Supplies	1,440.30	1,440.30
6220- Permits	0.00	5,132.00
6230- Repairs and Maint	5,913.45	154,486.60
6240- Safety Equipment	0.00	-1,120.00
6260- Utilities	10,949.74	65,586.45
6270- Vehicle	168.15	1,715.43
6280- Water Costs	183,348.30	1,796,697.29
6300- Bank Service Charges	0.00	618.00
7290- Water Rights	265.50	2,625.50
7300- Capital Projects	447,641.19	2,569,634.61
<b>Total Expense</b>	<b>709,036.98</b>	<b>5,294,837.55</b>
<b>Net Ordinary Income</b>	<b>-709,036.98</b>	<b>-5,294,837.55</b>
<b>Net Income</b>	<b>-709,036.98</b>	<b>-5,294,837.55</b>

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

	Oct 22	Jan - Oct 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	158,267.45	1,558,370.24
5100-Availability Charges	6,825.00	30,587.94
5101- Service Charges LMA	27,548.08	286,888.35
5310-Permit Fees	0.00	20,625.00
5601-Late Fees, Penalties,	1,462.37	13,439.17
5610- Miscellaneous Income	-254.00	2,509.13
5625- Dominion Sewer Conveyance	35,220.00	314,160.00
5650 Dominion Exp Reimbursement	0.00	170,269.44
5670-Dominion Cap Lease O-Line	0.00	200,000.00
5700- Sys. Development Charge	-5,656.00	280,021.00
5710- Capital Surcharge	13,052.31	131,409.56
5820- Investment Income	22,733.08	88,385.56
<b>Total Income</b>	259,198.29	3,096,665.39
<b>Gross Profit</b>	259,198.29	3,096,665.39
<b>Expense</b>		
6020-Payroll Expenses	35,253.96	341,622.06
6040- Accounting	2,375.00	23,750.00
6050- Contract Labor	2,800.17	25,717.72
6080- Education	1,346.63	16,523.71
6100- Engineering	4,066.15	79,188.89
6115- GPS/GIS	1,782.50	12,255.00
6130- Insurance	1,865.00	18,644.50
6140- Lab & Test Fees	0.00	0.00
6150- Legal	888.00	10,348.54
6180- Misc. Expenses	74.97	4,296.64
6185- Littleton Service Fees	0.00	587,053.37
6200- Office Expense	0.00	10,573.49
6210-Operating Supplies	16,534.99	72,874.12
6220- Permits	0.00	2,500.00
6230- Repairs and Maint	4,598.62	206,847.12
6240- Safety Equipment	0.00	-622.40
6260- Utilities	9,696.42	74,804.32
6270- Vehicle	168.16	1,856.76
6280- Water Costs	0.00	163.06
6300- Bank Service Charges	0.00	1,556.10
7300- Capital Projects	10,150.35	532,367.96
<b>Total Expense</b>	91,600.92	2,022,320.96
<b>Net Ordinary Income</b>	167,597.37	1,074,344.43
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	200,000.00	200,000.00
<b>Total Other Income</b>	200,000.00	200,000.00
<b>Other Expense</b>		
8000- Transfers to Other Funds	6,825.00	30,587.94
9000 -Depreciation Expense	69,000.00	690,000.00
<b>Total Other Expense</b>	75,825.00	720,587.94
<b>Net Other Income</b>	124,175.00	-520,587.94
<b>Net Income</b>	291,772.37	553,756.49

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

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	Oct 22	Jan - Oct 22
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
7300- Capital Projects	0.00	112,295.98
7301-Capital DWSD	142,118.89	142,118.89
7310 - WTP- Dominion Pump	1,219.50	519,980.35
7311- Dominion System Improve.	43,790.24	251,054.77
<b>Total Expense</b>	187,128.63	1,025,449.99
<b>Net Ordinary Income</b>	-187,128.63	-1,025,449.99
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	0.00	400,000.00
<b>Total Other Income</b>	0.00	400,000.00
<b>Net Other Income</b>	0.00	400,000.00
<b>Net Income</b>	-187,128.63	-625,449.99

**Roxborough Water and Sanitation District**  
**Profit & Loss -PVH**  
**October 2022**

	Oct 22	Jan - Oct 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	3,888.22	452,268.36
5210- Specific Ownership Taxes	3,213.65	33,678.27
5820- Investment Income	646.02	3,035.91
<b>Total Income</b>	<u>7,747.89</u>	<u>488,982.54</u>
<b>Gross Profit</b>	7,747.89	488,982.54
<b>Expense</b>		
6040- Accounting	1,000.00	10,000.00
6150- Legal	144.00	1,051.00
6250- Treasurers Fees	58.33	6,763.04
6300- Bank Service Charges	0.00	299.75
6500- CWRPDA Debt Service	0.00	303,916.88
6550-CWCB Debt Service	0.00	115,447.15
<b>Total Expense</b>	<u>1,202.33</u>	<u>437,477.82</u>
<b>Net Ordinary Income</b>	<u>6,545.56</u>	<u>51,504.72</u>
<b>Net Income</b>	<u><u>6,545.56</u></u>	<u><u>51,504.72</u></u>

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

	Jan - Oct 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	1,758,453.41	1,790,437.00	-31,983.59	98.2%
5210- Specific Ownership Taxes	118,780.55	120,000.00	-1,219.45	99.0%
5610- Misc Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	25,211.90	750.00	24,461.90	3,361.6%
<b>Total Income</b>	<u>1,902,445.86</u>	<u>1,912,187.00</u>	<u>-9,741.14</u>	<u>99.5%</u>
<b>Gross Profit</b>	1,902,445.86	1,912,187.00	-9,741.14	99.5%
<b>Expense</b>				
6020- Payroll Expenses	90,972.08	110,000.00	-19,027.92	82.7%
6040- Accounting	23,750.00	30,000.00	-6,250.00	79.2%
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	10,537.65	30,000.00	-19,462.35	35.1%
6099- Election	27,303.40	30,000.00	-2,696.60	91.0%
6100- Engineering	31,257.13	50,000.00	-18,742.87	62.5%
6130- Insurance	18,644.50	30,000.00	-11,355.50	62.1%
6150- Legal	18,356.55	30,000.00	-11,643.45	61.2%
6180- Misc. Expenses	5,429.01	20,000.00	-14,570.99	27.1%
6200- Office Expense	31,506.05	40,000.00	-8,493.95	78.8%
6220- Permits	20,498.52	5,000.00	15,498.52	410.0%
6225- Rent	2,693.52			
6230- Repairs and Maint	38,312.44	100,000.00	-61,687.56	38.3%
6240- Safety Equipment	395.63			
6250- Treasurers Fees	26,364.87	20,000.00	6,364.87	131.8%
6260- Utilities	1,410.60	5,000.00	-3,589.40	28.2%
6270- Vehicle	1,317.27	6,000.00	-4,682.73	22.0%
6300- Bank Service Charges	1,087.05			
7300- Capital Projects	159,529.80	12,000.00	147,529.80	1,329.4%
<b>Total Expense</b>	<u>543,783.10</u>	<u>576,000.00</u>	<u>-32,216.90</u>	<u>94.4%</u>
<b>Net Ordinary Income</b>	1,358,662.76	1,336,187.00	22,475.76	101.7%
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
8100- Transfer to Other Funds	700,000.00	700,000.00	0.00	100.0%
<b>Total Other Expense</b>	<u>700,000.00</u>	<u>700,000.00</u>	<u>0.00</u>	<u>100.0%</u>
<b>Net Other Income</b>	<u>-700,000.00</u>	<u>-700,000.00</u>	<u>0.00</u>	<u>100.0%</u>
<b>Net Income</b>	<u><b>658,662.76</b></u>	<u><b>636,187.00</b></u>	<u><b>22,475.76</b></u>	<u><b>103.5%</b></u>

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

	Jan - Oct 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	866,763.43	836,383.00	30,380.43	103.6%
5210- Specific Ownership Taxes	58,548.42	80,000.00	-21,451.58	73.2%
5820- Investment Income	6,658.35	30,000.00	-23,341.65	22.2%
<b>Total Income</b>	<u>931,970.20</u>	<u>946,383.00</u>	<u>-14,412.80</u>	<u>98.5%</u>
<b>Gross Profit</b>	931,970.20	946,383.00	-14,412.80	98.5%
<b>Expense</b>				
6250- Treasurers Fees	12,995.57	15,000.00	-2,004.43	86.6%
6420-Loan Administrative Fees	38,400.00	76,800.00	-38,400.00	50.0%
6500- CWRPDA Debt Service	0.00	231,031.00	-231,031.00	0.0%
6550-CWCB Debt Service	0.00	520,881.00	-520,881.00	0.0%
7100-Principal Payments	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	52,560.50	299,514.00	-246,953.50	17.5%
<b>Total Expense</b>	<u>721,381.26</u>	<u>1,760,651.00</u>	<u>-1,039,269.74</u>	<u>41.0%</u>
<b>Net Ordinary Income</b>	210,588.94	-814,268.00	1,024,856.94	-25.9%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	123,135.18	160,000.00	-36,864.82	77.0%
6902- Transfers In WTP	931,812.08	1,092,000.00	-160,187.92	85.3%
<b>Total Other Income</b>	<u>1,054,947.26</u>	<u>1,252,000.00</u>	<u>-197,052.74</u>	<u>84.3%</u>
<b>Net Other Income</b>	<u>1,054,947.26</u>	<u>1,252,000.00</u>	<u>-197,052.74</u>	<u>84.3%</u>
<b>Net Income</b>	<u><u>1,265,536.20</u></u>	<u><u>437,732.00</u></u>	<u><u>827,804.20</u></u>	<u><u>289.1%</u></u>



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

	Jan - Oct 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	3,257,449.36	3,200,000.00	57,449.36	101.8%
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	509,557.44	500,000.00	9,557.44	101.9%
5310-Permit Fees	20,625.00	1,200.00	19,425.00	1,718.8%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	66,828.47	40,000.00	26,828.47	167.1%
5510-Potable Irrigation Water	69,174.00	40,000.00	29,174.00	172.9%
5511-Irrigation Water	385,100.24	250,000.00	135,100.24	154.0%
5601-Late Fees, Penalties,	33,749.14			
5610- Miscellaneous Income	24,633.69	70,000.00	-45,366.31	35.2%
5611-Inclusion fees-NWDC	57,345.87	100,000.00	-42,654.13	57.3%
5620- Dominion Dist. Operations	172,333.87	200,000.00	-27,666.13	86.2%
5640- Dominion Treated Water Us	106,897.49	100,000.00	6,897.49	106.9%
5650 Dominion Exp Reimbursement	372,031.51			
5700- Sys. Development Charge	349,771.00	275,000.00	74,771.00	127.2%
5705 Ravenna SDC	246,820.90	250,000.00	-3,179.10	98.7%
5710- Capital Surcharge	118,417.53	80,000.00	38,417.53	148.0%
5715- Capital Surcharge WTP Sup	931,812.08	1,036,808.00	-104,995.92	89.9%
5820- Investment Income	89,869.58	50,000.00	39,869.58	179.7%
5850 - Reimbursed Exp Other	73,905.59	20,000.00	53,905.59	369.5%
<b>Total Income</b>	<b>7,110,120.64</b>	<b>6,340,208.00</b>	<b>769,912.64</b>	<b>112.1%</b>
<b>Gross Profit</b>	<b>7,110,120.64</b>	<b>6,340,208.00</b>	<b>769,912.64</b>	<b>112.1%</b>
<b>Expense</b>				
6020-Payroll Expenses	487,190.61	660,000.00	-172,809.39	73.8%
6040- Accounting	23,750.00	32,500.00	-8,750.00	73.1%
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	7,342.42	25,000.00	-17,657.58	29.4%
6100- Engineering	82,748.45	100,000.00	-17,251.55	82.7%
6130- Insurance	18,644.50	20,000.00	-1,355.50	93.2%
6140- Lab & Test Fees	4,755.50	15,000.00	-10,244.50	31.7%
6150- Legal	10,456.05	37,500.00	-27,043.95	27.9%
6170 - Meter Expenses	-32,730.91			
6180- Misc. Expenses	3,779.41	10,000.00	-6,220.59	37.8%
6200- Office Expense	6,467.85	20,000.00	-13,532.15	32.3%
6210-Operating Supplies	120,936.60	120,000.00	936.60	100.8%
6220- Permits	1,327.22	3,000.00	-1,672.78	44.2%
6230- Repairs and Maint	173,915.36	250,000.00	-76,084.64	69.6%
6240- Safety Equipment	-701.61	5,000.00	-5,701.61	-14.0%
6260- Utilities	181,473.29	150,000.00	31,473.29	121.0%
6270- Vehicle	2,610.39	11,000.00	-8,389.61	23.7%
6280- Water Costs	0.00	48,000.00	-48,000.00	0.0%
6300- Bank Service Charges	1,087.05			
7300- Capital Projects	491,388.37	500,000.00	-8,611.63	98.3%
7302- Water Taps Centennial	0.00	50,000.00	-50,000.00	0.0%
<b>Total Expense</b>	<b>1,584,440.55</b>	<b>2,092,000.00</b>	<b>-507,559.45</b>	<b>75.7%</b>
<b>Net Ordinary Income</b>	<b>5,525,680.09</b>	<b>4,248,208.00</b>	<b>1,277,472.09</b>	<b>130.1%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	500,000.00	500,000.00	0.00	100.0%
<b>Total Other Income</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Other Expense</b>				
8000- Transfers to Other Funds	492,547.24	1,800,000.00	-1,307,452.76	27.4%
8002- Transfers Water Supply SV	931,812.08	1,036,808.00	-104,995.92	89.9%
8100- Transfer to Other Funds	0.00	120,000.00	-120,000.00	0.0%
9000 -Depreciation Expense	1,650,000.00			

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

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	<u>Jan - Oct 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Total Other Expense</b>	3,074,359.32	2,956,808.00	117,551.32	104.0%
<b>Net Other Income</b>	-2,574,359.32	-2,456,808.00	-117,551.32	104.8%
<b>Net Income</b>	<u>2,951,320.77</u>	<u>1,791,400.00</u>	<u>1,159,920.77</u>	<u>164.7%</u>

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

	<u>Jan - Oct 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
6020-Payroll Expenses	293,288.20	330,000.00	-36,711.80	88.9%
6040- Accounting	21,375.00	32,500.00	-11,125.00	65.8%
6050- Contract Labor	28,723.11	40,000.00	-11,276.89	71.8%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	7,878.94	25,000.00	-17,121.06	31.5%
6100- Engineering	148,547.27	150,000.00	-1,452.73	99.0%
6110-Conservation Rebates	22,847.86	2,500.00	20,347.86	913.9%
6115- GPS/GIS	15,897.50	25,000.00	-9,102.50	63.6%
6130- Insurance	18,644.50	20,000.00	-1,355.50	93.2%
6140- Lab & Test Fees	6,889.00	14,000.00	-7,111.00	49.2%
6150- Legal	19,225.03	37,500.00	-18,274.97	51.3%
6170 - Meter Expenses	102,459.72	125,000.00	-22,540.28	82.0%
6180- Misc. Expenses	871.05	10,000.00	-9,128.95	8.7%
6200- Office Expense	11,374.19	20,000.00	-8,625.81	56.9%
6210-Operating Supplies	1,440.30	4,000.00	-2,559.70	36.0%
6220- Permits	5,132.00	5,000.00	132.00	102.6%
6230- Repairs and Maint	154,486.60	200,000.00	-45,513.40	77.2%
6240- Safety Equipment	-1,120.00	2,000.00	-3,120.00	-56.0%
6260- Utilities	65,586.45	70,000.00	-4,413.55	93.7%
6270- Vehicle	1,715.43	11,000.00	-9,284.57	15.6%
6280- Water Costs	1,796,697.29	1,552,000.00	244,697.29	115.8%
6300- Bank Service Charges	618.00			
7290- Water Rights	2,625.50	100,000.00	-97,374.50	2.6%
7300- Capital Projects	2,569,634.61	5,185,000.00	-2,615,365.39	49.6%
<b>Total Expense</b>	<u>5,294,837.55</u>	<u>8,020,500.00</u>	<u>-2,725,662.45</u>	<u>66.0%</u>
<b>Net Ordinary Income</b>	<u>-5,294,837.55</u>	<u>-8,020,500.00</u>	<u>2,725,662.45</u>	<u>66.0%</u>
<b>Net Income</b>	<u><u>-5,294,837.55</u></u>	<u><u>-8,020,500.00</u></u>	<u><u>2,725,662.45</u></u>	<u><u>66.0%</u></u>

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

	Jan - Oct 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	1,558,370.24	1,600,000.00	-41,629.76	97.4%
5100-Availability Charges	30,587.94	40,000.00	-9,412.06	76.5%
5101- Service Charges LMA	286,888.35	300,000.00	-13,111.65	95.6%
5310-Permit Fees	20,625.00	5,000.00	15,625.00	412.5%
5601-Late Fees, Penalties,	13,439.17			
5610- Miscellaneous Income	2,509.13	30,000.00	-27,490.87	8.4%
5625- Dominion Sewer Conveyance	314,160.00	240,000.00	74,160.00	130.9%
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	280,021.00	50,000.00	230,021.00	560.0%
5710- Capital Surcharge	131,409.56	100,000.00	31,409.56	131.4%
5820- Investment Income	88,385.56	50,000.00	38,385.56	176.8%
<b>Total Income</b>	<b>3,096,665.39</b>	<b>2,665,000.00</b>	<b>431,665.39</b>	<b>116.2%</b>
<b>Gross Profit</b>	<b>3,096,665.39</b>	<b>2,665,000.00</b>	<b>431,665.39</b>	<b>116.2%</b>
<b>Expense</b>				
6020-Payroll Expenses	341,622.06	325,000.00	16,622.06	105.1%
6040- Accounting	23,750.00	30,000.00	-6,250.00	79.2%
6050- Contract Labor	25,717.72	40,000.00	-14,282.28	64.3%
6065- Dominion expenses	0.00	50,000.00	-50,000.00	0.0%
6080- Education	16,523.71	30,000.00	-13,476.29	55.1%
6100- Engineering	79,188.89	100,000.00	-20,811.11	79.2%
6110-Conservation Rebates	0.00	0.00	0.00	0.0%
6115- GPS/GIS	12,255.00	50,000.00	-37,745.00	24.5%
6130- Insurance	18,644.50	28,000.00	-9,355.50	66.6%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	10,348.54	35,000.00	-24,651.46	29.6%
6180- Misc. Expenses	4,296.64	8,000.00	-3,703.36	53.7%
6185- Littleton Service Fees	587,053.37	950,000.00	-362,946.63	61.8%
6200- Office Expense	10,573.49	20,000.00	-9,426.51	52.9%
6210-Operating Supplies	72,874.12	80,000.00	-7,125.88	91.1%
6220- Permits	2,500.00	3,000.00	-500.00	83.3%
6230- Repairs and Maint	206,847.12	200,000.00	6,847.12	103.4%
6240- Safety Equipment	-622.40	2,000.00	-2,622.40	-31.1%
6260- Utilities	74,804.32	110,000.00	-35,195.68	68.0%
6270- Vehicle	1,856.76	8,000.00	-6,143.24	23.2%
6280- Water Costs	163.06			
6300- Bank Service Charges	1,556.10			
7300- Capital Projects	532,367.96	2,000,000.00	-1,467,632.04	26.6%
<b>Total Expense</b>	<b>2,022,320.96</b>	<b>4,070,000.00</b>	<b>-2,047,679.04</b>	<b>49.7%</b>
<b>Net Ordinary Income</b>	<b>1,074,344.43</b>	<b>-1,405,000.00</b>	<b>2,479,344.43</b>	<b>-76.5%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	200,000.00	200,000.00	0.00	100.0%
<b>Total Other Income</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Other Expense</b>				
8000- Transfers to Other Funds	30,587.94	600,000.00	-569,412.06	5.1%
9000 -Depreciation Expense	690,000.00			
<b>Total Other Expense</b>	<b>720,587.94</b>	<b>600,000.00</b>	<b>120,587.94</b>	<b>120.1%</b>
<b>Net Other Income</b>	<b>-520,587.94</b>	<b>-400,000.00</b>	<b>-120,587.94</b>	<b>130.1%</b>
<b>Net Income</b>	<b>553,756.49</b>	<b>-1,805,000.00</b>	<b>2,358,756.49</b>	<b>-30.7%</b>

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

	<u>Jan - Oct 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
7300- Capital Projects	112,295.98			
7301-Capital DWSD	142,118.89			
7310 - WTP- Dominion Pump	519,980.35	1,800,000.00	-1,280,019.65	28.9%
7311- Dominion System Improve.	251,054.77	560,000.00	-308,945.23	44.8%
<b>Total Expense</b>	<u>1,025,449.99</u>	<u>2,360,000.00</u>	<u>-1,334,550.01</u>	<u>43.5%</u>
<b>Net Ordinary Income</b>	-1,025,449.99	-2,360,000.00	1,334,550.01	43.5%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	400,000.00			
<b>Total Other Income</b>	<u>400,000.00</u>			
<b>Other Expense</b>				
8000- Transfers to Other Funds	0.00	2,360,000.00	-2,360,000.00	0.0%
<b>Total Other Expense</b>	<u>0.00</u>	<u>2,360,000.00</u>	<u>-2,360,000.00</u>	<u>0.0%</u>
<b>Net Other Income</b>	<u>400,000.00</u>	<u>-2,360,000.00</u>	<u>2,760,000.00</u>	<u>-16.9%</u>
<b>Net Income</b>	<u><u>-625,449.99</u></u>	<u><u>-4,720,000.00</u></u>	<u><u>4,094,550.01</u></u>	<u><u>13.3%</u></u>

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

	<u>Jan - Oct 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	452,268.36	451,429.00	839.36	100.2%
5210- Specific Ownership Taxes	33,678.27	50,000.00	-16,321.73	67.4%
5820- Investment Income	3,035.91	85.00	2,950.91	3,571.7%
<b>Total Income</b>	<u>488,982.54</u>	<u>501,514.00</u>	<u>-12,531.46</u>	<u>97.5%</u>
<b>Gross Profit</b>	488,982.54	501,514.00	-12,531.46	97.5%
<b>Expense</b>				
6040- Accounting	10,000.00	12,000.00	-2,000.00	83.3%
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	1,051.00	1,000.00	51.00	105.1%
6250- Treasurers Fees	6,763.04	9,000.00	-2,236.96	75.1%
6300- Bank Service Charges	299.75			
6500- CWRPDA Debt Service	303,916.88	303,917.00	-0.12	100.0%
6550-CWCB Debt Service	115,447.15	115,447.00	0.15	100.0%
<b>Total Expense</b>	<u>437,477.82</u>	<u>444,864.00</u>	<u>-7,386.18</u>	<u>98.3%</u>
<b>Net Ordinary Income</b>	<u>51,504.72</u>	<u>56,650.00</u>	<u>-5,145.28</u>	<u>90.9%</u>
<b>Net Income</b>	<u><u>51,504.72</u></u>	<u><u>56,650.00</u></u>	<u><u>-5,145.28</u></u>	<u><u>90.9%</u></u>

## SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District  
 October 31, 2022

**Long Term Obligations**

CWCB- 2014 Loan	\$ 15,649,931
CT2015-176 CWCB-PVH Water Supply	\$ 1,999,144
2015 CWRPDA- PVH Infrastructure	\$ 3,596,269
2019-2250 CWCB- Ravenna	\$ 1,390,290
2005 CWRPDA Loan Payable	<u>\$ 2,340,000</u>
<b>TOTAL LONG TERM LIABILITIES</b>	<b>\$ 24,975,634</b>

**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 October 31, 2022 is as follows:

	General Fund	Debt Service		Capital Projects Fund	Water		Sewer		Total
		Water Fund	Sewer Fund		Water Fund	Fund	Fund	PVH	
Operating Reserve	\$ -	\$ -	\$ -	\$ (65,863)	\$ 3,000,000	\$ 1,000,000	\$ -	\$ 3,934,137	
Capital Reserve	-	-	-	-	210,196	402,074	-	\$ 612,270	
Operating Cash	<u>2,387,656</u>	<u>1,294,926</u>	<u>6,432,079</u>	<u>-</u>	<u>9,161,429</u>	<u>11,306,954</u>	<u>424,783</u>	<u>\$ 31,007,827</u>	
<b>Total Cash on Hand</b>	<b>\$ 2,387,656</b>	<b>\$ 1,294,926</b>	<b>\$ 6,432,079</b>	<b>\$ (65,863)</b>	<b>\$ 12,371,625</b>	<b>\$ 12,709,028</b>	<b>\$ 424,783</b>	<b>\$ 35,554,234</b>	



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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available</b>												
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		
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	0	0
<b>Distribution of Available Funds</b>												
Operating Reserve 25% of Budgeted Expenditures	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		
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		
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		
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	0	0
<b>Capital Reserve</b>												
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		
Additions to Reserve	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		
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	0	0

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available</b>												
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		
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		
<b>Distribution of Available Funds</b>												
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		
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		
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		
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	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	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		
Use of Reserves	-11,095	-13,932	-8,350	-55,336	-14,880	-143,790	-32,909	-238,509	-48,876	-10,150		
Ending Reserve Balance	401,129	398,292	403,874	356,888	397,344	268,434	379,315	173,715	363,348	402,074	0	0

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
<b>Cash Funds Available - Water Treatment Plant</b>												
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		
Surcharge Collected	92,664	92,940	93,004	93,034	93,158	93,085	93,224	93,483	93,653	93,568		
Availability of Service Trans.	34,553	0	289	31,414	0	0	28,631	694	0	27,706		
Payment of Debt	313,918	151,959	82,425	0	0	0	0	312,043	0	0		
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	0	0
<b>Cash Funds Available - Sewer Debt Service</b>												
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		
Total	6,279,386	6,236,469	6,466,468	6,629,894	7,106,929	7,258,561	7,538,981	7,339,191	7,594,992	7,727,005	0	0

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District  
 Property Tax  
 Schedule  
 2022

SUMMARY – DOUGLAS & JEFFERSON COUNTIES

Property Taxes	Delinquent Tax, Rebates and Abatements	Specific Ownership Taxes	Interest	Treasurer's Fees	HB 1006 Tax	HB 1006 Treasurer's Fee	Total Amount Received	2022				
								Percentage of Levied Taxes Received		Total Amount Received	Percentage of Levied Taxes Received	
								Monthly	Y-T-D		Monthly	Y-T-D
\$ 202		\$ 13,650		\$ 2			\$ 13,854	0.01%	0.01%	\$ 13,854	0.49%	0.49%
\$ 32,919		\$ 18,104		\$ (494)			\$ 50,529	1.58%	1.59%	\$ 50,529	2.74%	3.23%
\$ 657,250		\$ 16,111		\$ (9,859)			\$ 663,502	31.55%	33.13%	\$ 663,502	35.96%	39.19%
\$ 138,053		\$ 21,668		\$ (2,071)			\$ 157,650	6.63%	39.76%	\$ 157,650	8.54%	47.73%
\$ 1,159,878		\$ 18,016		\$ (17,383)			\$ 1,160,511	55.67%	95.43%	\$ 1,160,511	62.90%	110.63%
\$ 159,095		\$ 18,451		\$ (2,387)			\$ 175,159	7.64%	103.07%	\$ 175,159	9.49%	120.13%
\$ 531,846		\$ 19,198		\$ (7,016)			\$ 544,028	25.53%	128.60%	\$ 544,028	29.49%	149.61%
\$ 31,963		\$ 17,871		\$ (480)			\$ 49,354	1.53%	130.13%	\$ 49,354	2.67%	152.29%
\$ 4,440		\$ 23,164					\$ 27,604	0.21%	130.34%	\$ 27,604	1.50%	153.78%
\$ 10,843		\$ 17,564		\$ (163)			\$ 28,244	0.52%	130.86%	\$ 28,244	1.53%	155.31%
							\$ -	0.00%	130.86%	\$ -	0.00%	155.31%
							\$ -	0.00%	130.86%	\$ -	0.00%	155.31%
							\$ 2,870,435	130.86%	130.86%	\$ 2,870,435	155.31%	155.31%
<b>TOTAL</b>		<b>\$ 183,797</b>	<b>\$ -</b>	<b>\$ (39,851)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,870,435</b>	<b>130.86%</b>	<b>130.86%</b>	<b>\$ 2,870,435</b>	<b>155.31%</b>	<b>155.31%</b>

No Assurance is provided on these Financial Statements  
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**Roxborough Water and Sanitation  
Financial Recap  
November 30, 2022**

**General Fund**

1. Property taxes collected for the month total \$ 1,910
2. Specific ownership taxes collected for the month total \$ 12,294

**Debt Service Fund**

1. Property taxes collected for the month total \$ 941
2. Specific ownership taxes collected for the month total \$ 6,060
3. Paid CWCBC Loan c150346 in the amount of \$ 976,643
4. Transfers in for Debt Surcharge in the amount \$ 93,653

**Water Fund Treatment**

1. Service charges billed for the month were \$ 228,114
2. Dominion WTP Operations income of \$ 51,074 for the month.
3. Irrigation Water \$ 10,178 for the month.
4. Collected \$ 93,653 in capital surcharges for the WTP
5. Collected SDC for the month of \$ 71,839
6. Ravenna monthly SDC totaled \$ 21,482
7. Operating supplies of \$ 34,138 to DPC Industries for chemicals.

**Water Fund -Distribution**

1. Water Costs for the month \$ 70,182
2. Capital Outlay for the month includes \$ 343,448 to American West, and \$ 27,441 for engineering.

**Sewer Fund**

1. Service charges for the month totaled \$ 158,078
2. Lockheed Martin service charges totaled \$ 29,520 for the month.
3. Operating Supplies of \$ 31,050 to DPC Industries for chemicals.

**Capital Fund**

1. Paid \$ 116,843 to Moltz Construction
2. Paid \$ 24,088 for Dominion System Improvements
3. Paid \$ 15,078 for Valley View Project

ROXBOROUGH WATER & SANITATION DISTRICT  
FINANCIAL STATEMENTS

November 30, 2022

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## Roxborough Water and Sanitation District Balance Sheet by Class

As of November 30, 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	1,444,769.85	4,628,559.03	23,471,360.27	4,032,094.36	290,133.14	-23,944,250.24	-1,100,337.56	0.00	8,922,347.85
1105-Checking	0.00	1,663,115.10	0.00	0.00	0.00	0.00	0.00	0.00	1,663,115.10
1111-WF Bond Redemption	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1125-Wells Fargo Savings	0.00	0.00	3,196,997.18	0.00	0.00	0.00	1,526,026.15	0.00	1,526,026.15
1139-WF Ravenna	0.00	0.00	7,559,798.34	8,378,282.52	0.00	0.00	0.00	0.00	3,196,997.18
1150-Investment in Colotrust	920,178.42	560,993.72	0.00	0.00	0.00	0.00	0.00	0.00	17,419,253.00
1155-Colotrust Bond Fund	0.00	0.00	362,947.98	503,807.33	0.00	0.00	0.00	0.00	866,755.31
1160-System Develop Colo Trust	0.00	0.00	987,310.95	0.00	0.00	0.00	0.00	0.00	987,310.95
<b>Total Checking/Savings</b>	<b>2,364,947.27</b>	<b>6,852,667.85</b>	<b>35,588,434.72</b>	<b>12,914,184.21</b>	<b>290,133.14</b>	<b>-23,944,250.24</b>	<b>425,688.59</b>	<b>0.00</b>	<b>34,491,805.54</b>
Other Current Assets									
1300-AR Service	0.00	0.00	489,065.43	326,230.41	0.00	0.00	0.00	0.00	825,295.84
1310-AR Liability	0.00	0.00	9,366.42	3,243.33	0.00	0.00	0.00	0.00	12,609.75
1350-AR 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
1365-Due from NWDC Inclusion	0.00	0.00	6,591.13	0.00	0.00	0.00	0.00	0.00	6,591.13
1370-Due Club at Ravenna	0.00	0.00	48,110.20	0.00	0.00	0.00	0.00	0.00	48,110.20
1378-Due from Others	0.00	0.00	7,505.95	0.00	0.00	0.00	0.00	0.00	7,505.95
1390-Due from Dominion	0.00	0.00	0.20	200,000.00	0.00	0.00	0.00	0.00	200,000.20
1400-Prepaid Insurance	3,269.75	0.00	3,269.75	3,295.95	0.00	3,289.75	0.00	0.00	13,165.20
<b>Total Other Current Assets</b>	<b>1,793,726.75</b>	<b>836,383.00</b>	<b>573,929.08</b>	<b>532,769.69</b>	<b>0.00</b>	<b>3,289.75</b>	<b>451,429.00</b>	<b>0.00</b>	<b>4,181,527.27</b>
<b>Total Current Assets</b>	<b>4,158,674.02</b>	<b>7,689,050.85</b>	<b>36,162,363.80</b>	<b>13,446,953.90</b>	<b>290,133.14</b>	<b>-23,940,960.49</b>	<b>877,117.59</b>	<b>0.00</b>	<b>38,663,332.81</b>
Fixed Assets									
1500-Capital Assets	0.00	0.00	82,975,633.32	17,453,630.43	0.00	0.00	0.00	0.00	100,429,263.75
<b>Total Fixed Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>82,975,633.32</b>	<b>17,453,630.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100,429,263.75</b>
<b>TOTAL ASSETS</b>	<b>4,158,674.02</b>	<b>7,689,050.85</b>	<b>119,137,997.12</b>	<b>30,900,584.33</b>	<b>290,133.14</b>	<b>-23,940,960.49</b>	<b>877,117.59</b>	<b>0.00</b>	<b>139,112,596.56</b>
LIABILITIES & EQUITY									
Current Liabilities									
Accounts Payable	3,349.45	0.00	11,506.25	12,017.75	43,805.15	100,194.32	136.08	0.00	171,009.00
2000-Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Accounts Payable	<b>3,349.45</b>	<b>0.00</b>	<b>11,506.25</b>	<b>12,017.75</b>	<b>43,805.15</b>	<b>100,194.32</b>	<b>136.08</b>	<b>0.00</b>	<b>171,009.00</b>
Other Current Liabilities									
2015 Accrued Vac/Sick Leave	0.00	0.00	27,961.27	26,925.67	0.00	27,961.27	0.00	0.00	82,848.21
2052-Deferred Rental Income	0.00	0.00	14,599.96	0.00	0.00	0.00	0.00	0.00	14,599.96
2055-Ravenna 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	0.00	0.00	0.00	451,429.00	0.00	3,078,249.00
Deferred Income	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00	2,000,000.00
Total Other Current Liabilities	<b>1,790,437.00</b>	<b>836,383.00</b>	<b>3,239,559.43</b>	<b>2,026,925.67</b>	<b>0.00</b>	<b>27,961.27</b>	<b>451,429.00</b>	<b>0.00</b>	<b>6,372,694.37</b>
<b>Total Current Liabilities</b>	<b>1,793,786.45</b>	<b>836,383.00</b>	<b>3,251,064.68</b>	<b>2,038,943.42</b>	<b>43,805.15</b>	<b>128,155.59</b>	<b>451,565.08</b>	<b>0.00</b>	<b>8,543,703.37</b>
Total Liabilities	1,793,786.45	836,383.00	3,251,064.68	2,038,943.42	43,805.15	128,155.59	451,565.08	0.00	6,543,703.37
Equity									
3900-Retained Earnings	1,722,045.09	6,461,468.82	113,292,058.09	28,170,991.99	543,315.63	-18,091,766.63	372,134.20	0.00	132,470,245.18
Net Income	642,842.49	391,199.03	2,594,874.35	650,648.92	-286,987.64	-5,977,347.45	53,416.31	0.00	-1,901,351.99
<b>Total Equity</b>	<b>2,364,887.57</b>	<b>6,852,667.85</b>	<b>115,886,932.44</b>	<b>28,861,640.91</b>	<b>246,327.99</b>	<b>-24,069,116.08</b>	<b>425,552.51</b>	<b>0.00</b>	<b>130,568,893.19</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,158,674.02</b>	<b>7,689,050.85</b>	<b>119,137,997.12</b>	<b>30,900,584.33</b>	<b>290,133.14</b>	<b>-23,940,960.49</b>	<b>877,117.59</b>	<b>0.00</b>	<b>139,112,596.56</b>



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

November 2022

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	TOTAL
<b>Ordinary Income/Expense</b>								
Income								
5010- Service Charges	0.00	0.00	228,114.33	158,077.51	0.00	0.00	0.00	386,191.84
5101- Service Charges LMA	0.00	0.00	0.00	29,519.77	0.00	0.00	0.00	29,519.77
5200- Property Taxes	1,909.57	941.25	0.00	0.00	0.00	0.00	-1,063.47	1,787.35
5210- Specific Ownership Taxes	12,293.88	6,059.80	0.00	0.00	0.00	0.00	3,354.26	21,707.94
5211- Dominion 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	2,475.00	2,475.00	0.00	0.00	0.00	4,950.00
5410-Hydrant Water	0.00	0.00	5,922.50	0.00	0.00	0.00	0.00	5,922.50
5510-Potable Irrigation Water	0.00	0.00	2,868.55	0.00	0.00	0.00	0.00	2,868.55
5511-Irrigation Water	0.00	0.00	10,177.94	0.00	0.00	0.00	0.00	10,177.94
5601-Late Fees, Penalties,	0.00	0.00	3,542.44	1,459.58	0.00	0.00	0.00	5,002.02
5610- Miscellaneous Income	0.00	0.00	508.22	-31.07	0.00	0.00	0.00	477.15
5611-Inclusion fees-NWDC	0.00	0.00	5,605.60	0.00	0.00	0.00	0.00	5,605.60
5620- Dominion Dist. Operations	0.00	0.00	16,349.59	0.00	0.00	0.00	0.00	16,349.59
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	36,280.00	0.00	0.00	0.00	36,280.00
5640- Dominion Treated Water Us	0.00	0.00	7,685.58	0.00	0.00	0.00	0.00	7,685.58
5700- Sys. Development Charge	0.00	0.00	71,839.00	49,623.00	0.00	0.00	0.00	121,462.00
5705 Ravenna SDC	0.00	0.00	21,482.48	0.00	0.00	0.00	0.00	21,482.48
5710- Capital Surcharge	0.00	0.00	11,920.98	13,237.75	0.00	0.00	0.00	25,158.73
5715- Capital Surcharge WTP Sup	0.00	0.00	93,652.73	0.00	0.00	0.00	0.00	93,652.73
5820- Investment Income	5,983.65	1,665.90	28,009.00	27,886.25	0.00	0.00	743.69	64,288.49
<b>Total Income</b>	<b>20,187.10</b>	<b>8,666.95</b>	<b>561,228.16</b>	<b>318,527.79</b>	<b>0.00</b>	<b>0.00</b>	<b>3,034.48</b>	<b>911,644.48</b>
<b>Gross Profit</b>	<b>20,187.10</b>	<b>8,666.95</b>	<b>561,228.16</b>	<b>318,527.79</b>	<b>0.00</b>	<b>0.00</b>	<b>3,034.48</b>	<b>911,644.48</b>
<b>Expense</b>								
6020-Payroll Expenses	19,998.97	0.00	57,739.57	46,705.67	0.00	42,601.24	0.00	167,045.45
6040- Accounting	2,375.00	0.00	2,375.00	2,375.00	0.00	2,375.00	0.00	10,500.00
6050- Contract Labor	0.00	0.00	0.00	2,791.97	0.00	2,791.97	0.00	5,583.94
6080- Education	835.00	0.00	100.00	0.00	0.00	660.00	0.00	2,255.00
6100- Engineering	979.25	0.00	12,115.00	4,365.55	0.00	1,471.25	0.00	18,931.05
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	75.00	0.00	75.00
6115-GPS/GIS	0.00	0.00	0.00	3,572.50	0.00	2,537.50	0.00	6,110.00
6130- Insurance	1,865.00	0.00	1,865.00	1,865.00	0.00	1,865.00	0.00	7,460.00
6140- Lab & Test Fees	0.00	0.00	335.00	0.00	0.00	1,240.00	0.00	1,575.00
6150- Legal	2,370.20	0.00	1,184.70	1,184.70	0.00	1,725.70	136.08	6,601.38
6170 - Meter Expenses	0.00	0.00	0.00	0.00	0.00	79,542.37	0.00	79,542.37
6180- Misc. Expenses	436.37	0.00	355.90	0.00	0.00	56.11	0.00	848.38
6200- Office Expense	3,504.73	0.00	1,918.79	1,866.47	0.00	0.00	0.00	7,289.99
6210-Operating Supplies	0.00	0.00	34,137.93	31,049.62	0.00	0.00	0.00	65,187.55
6220- Permits	1,237.50	0.00	0.00	0.00	0.00	2,900.00	0.00	4,137.50
6230- Repairs and Maint	2,232.80	0.00	14,019.15	7,195.81	0.00	50,809.88	0.00	74,257.64
6240- Safety Equipment	0.00	0.00	462.26	462.26	0.00	462.26	0.00	1,386.78
6250- Treasurers Fees	28.83	14.21	0.00	0.00	0.00	0.00	-15.19	27.85
6260- Utilities	84.30	0.00	19,582.71	3,688.03	0.00	9,567.11	0.00	32,922.15
6270- Vehicle	59.42	0.00	19.99	1,153.09	0.00	1,504.07	0.00	2,736.57
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	70,182.48	0.00	70,182.48
6550-CWCB Principal c150346	0.00	468,019.87	0.00	0.00	0.00	0.00	0.00	468,019.87
6551- CWCB Interest c150346	0.00	508,622.77	0.00	0.00	0.00	0.00	0.00	508,622.77
7290- Water Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7300- Capital Projects	0.00	0.00	12,810.85	3,699.69	0.00	487.50	0.00	426,166.00
7301-Capital DWSD	0.00	0.00	0.00	0.00	116,842.50	0.00	0.00	116,842.50
7308- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	3,625.00	0.00	0.00	3,625.00
7310 - WTP- Dominion Pump	0.00	0.00	0.00	0.00	4,587.00	0.00	0.00	4,587.00
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	24,088.15	0.00	0.00	24,088.15
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	7,317.50	0.00	0.00	7,317.50
7313 - Valley View Project	0.00	0.00	0.00	0.00	15,077.50	0.00	0.00	15,077.50
<b>Total Expense</b>	<b>36,007.37</b>	<b>976,656.85</b>	<b>159,021.85</b>	<b>112,635.36</b>	<b>171,537.65</b>	<b>682,509.90</b>	<b>1,120.89</b>	<b>2,139,489.87</b>
<b>Net Ordinary Income</b>	<b>-15,820.27</b>	<b>-967,989.90</b>	<b>402,206.31</b>	<b>205,892.43</b>	<b>-171,537.65</b>	<b>-682,509.90</b>	<b>1,913.59</b>	<b>-1,227,845.39</b>

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

November 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								
6900- Transfers In	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00	500,000.00
6902- Transfers In WTP	0.00	93,652.73	0.00	0.00	0.00	0.00	0.00	93,652.73
Total Other Income	0.00	93,652.73	0.00	0.00	500,000.00	0.00	0.00	593,652.73
Other Expense								
8002- Transfers Water Supply SV	0.00	0.00	93,652.73	0.00	0.00	0.00	0.00	93,652.73
8100- Transfer to Other Funds	0.00	0.00	500,000.00	0.00	0.00	0.00	0.00	500,000.00
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	758,652.73	69,000.00	0.00	0.00	0.00	827,652.73
Net Other Income	0.00	93,652.73	-758,652.73	-69,000.00	500,000.00	0.00	0.00	-234,000.00
Net Income	<b>-15,820.27</b>	<b>-874,337.17</b>	<b>-356,446.42</b>	<b>136,892.43</b>	<b>328,462.35</b>	<b>-682,509.90</b>	<b>1,913.59</b>	<b>-1,461,845.39</b>

# Roxborough Water and Sanitation District Profit & Loss by Class

January through November 2022

Ordinary Income/Expense	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	Unclassified	TOTAL
Income									
5010- Service Charges	0.00	0.00	3,485,563.69	1,716,447.75	0.00	0.00	0.00	0.00	5,202,011.44
5011- Service Charges Revenue	0.00	0.00	131,250.94	0.00	0.00	0.00	0.00	0.00	131,250.94
5100-Availability Charges	0.00	0.00	92,547.24	30,587.94	0.00	0.00	0.00	0.00	123,135.18
5101- Service Charges LMA	0.00	0.00	0.00	316,408.12	0.00	0.00	0.00	0.00	316,408.12
5200- Property Taxes	1,760,382.98	867,704.68	0.00	0.00	0.00	0.00	451,204.89	0.00	3,079,272.55
5210- Specific Ownership Taxes	131,074.43	64,608.22	0.00	0.00	0.00	0.00	37,032.53	0.00	232,715.18
5211- Dominion WTP Operations	0.00	0.00	560,631.66	0.00	0.00	0.00	0.00	0.00	560,631.66
5310-Permit Fees	0.00	0.00	23,100.00	23,100.00	0.00	0.00	0.00	0.00	46,200.00
5410-Hydrant Water	0.00	0.00	72,750.97	0.00	0.00	0.00	0.00	0.00	72,750.97
5510-Probable Irrigation Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5511-Irrigation Water	0.00	0.00	365,242.55	0.00	0.00	0.00	0.00	0.00	365,242.55
5601-Late Fees, Penalties,	0.00	0.00	57,291.36	14,698.75	0.00	0.00	0.00	0.00	71,990.11
5610- Miscellaneous Income	0.00	0.00	25,141.91	2,478.06	0.00	0.00	0.00	0.00	27,619.97
5611-Inclusion fees-NVDC	0.00	0.00	62,893.47	0.00	0.00	0.00	0.00	0.00	62,893.47
5620- Dominion Dist. Operations	0.00	0.00	186,563.46	0.00	0.00	0.00	0.00	0.00	186,563.46
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	350,440.00	0.00	0.00	0.00	0.00	350,440.00
5640- Dominion Treated Water Us	0.00	0.00	114,589.07	0.00	0.00	0.00	0.00	0.00	114,589.07
5670-Dominion Exp Reimbursement	0.00	0.00	372,039.51	170,268.44	0.00	0.00	0.00	0.00	542,307.95
5700- Svs. Development Charge	0.00	0.00	200,000.00	329,644.00	0.00	0.00	0.00	0.00	529,644.00
5705- Ravenna SDC	0.00	0.00	421,610.00	0.00	0.00	0.00	0.00	0.00	421,610.00
5710- Capital Surcharge	0.00	0.00	268,308.38	0.00	0.00	0.00	0.00	0.00	268,308.38
5715- Capital Surcharge WTP Sup	0.00	0.00	132,338.51	144,647.91	0.00	0.00	0.00	0.00	276,986.42
5820- Investment Income	31,195.55	8,324.25	1,057,463.81	116,271.61	0.00	0.00	0.00	0.00	1,025,461.21
5850 - Reimbursed Exp Other	0.00	0.00	73,905.59	0.00	0.00	0.00	3,779.60	0.00	77,685.19
<b>Total Income</b>	<b>1,922,632.96</b>	<b>940,637.15</b>	<b>7,671,348.80</b>	<b>3,415,193.18</b>	<b>0.00</b>	<b>0.00</b>	<b>482,017.02</b>	<b>0.00</b>	<b>14,441,829.11</b>
<b>Gross Profit</b>	<b>1,922,632.96</b>	<b>940,637.15</b>	<b>7,671,348.80</b>	<b>3,415,193.18</b>	<b>0.00</b>	<b>0.00</b>	<b>482,017.02</b>	<b>0.00</b>	<b>14,441,829.11</b>
Expense									
6020-Payroll Expenses	110,671.05	0.00	544,930.18	388,827.73	0.00	335,889.44	0.00	0.00	1,360,118.40
6040-Accounting	26,125.00	0.00	26,125.00	0.00	0.00	23,750.00	11,000.00	0.00	67,000.00
6050-Purch	3,310.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,310.03
6051- Contract Labor	1,377.06	0.00	7,442.42	28,509.69	0.00	31,515.08	0.00	0.00	68,344.17
6090-Education	17,305.65	0.00	17,163.71	0.00	0.00	8,538.94	0.00	0.00	44,537.72
6095-Election	32,298.38	0.00	94,863.45	89,554.44	0.00	0.00	0.00	0.00	216,716.27
6100-Engineering	0.00	0.00	0.00	0.00	0.00	150,018.52	0.00	0.00	150,018.52
6110-Capital Reimbursements	0.00	0.00	0.00	22,922.86	0.00	16,435.00	0.00	0.00	39,357.86
6115-GPS/GIS	20,509.50	0.00	15,827.50	20,509.50	0.00	8,129.00	0.00	0.00	54,975.50
6140-Lab & Test Fees	0.00	0.00	5,090.50	0.00	0.00	0.00	0.00	0.00	5,090.50
6150-Legal	20,729.75	0.00	11,940.75	11,533.24	0.00	20,950.73	1,187.08	0.00	54,241.75
6170-Misc. Expenses	5,865.38	0.00	-32,739.91	0.00	0.00	1,440.30	0.00	0.00	0.00
6185-Litigation Service Fees	35,010.78	0.00	8,155.51	4,296.64	0.00	927.16	0.00	0.00	47,669.99
6200-Office Expenses	21,795.02	0.00	8,398.64	597,053.57	0.00	11,374.19	0.00	0.00	628,621.42
6210-Operating Supplies	2,693.52	0.00	155,077.53	103,823.74	0.00	8,032.00	0.00	0.00	369,527.79
6225-Rent	40,548.24	0.00	1,321.22	2,500.00	0.00	0.00	0.00	0.00	44,369.46
6230-Repairs and Maint	26,393.70	0.00	187,934.51	214,042.33	0.00	205,296.43	0.00	0.00	633,667.97
6240-Safety Equipment	1,376.89	0.00	-236.35	-160.14	0.00	-657.74	0.00	0.00	0.00
6250-Treasurers Fees	0.00	13,009.78	201,056.00	78,493.32	0.00	75,153.96	6,747.85	0.00	294,350.85
6270-Vehicle	1,494.90	0.00	2,630.38	3,169.85	0.00	3,219.50	0.00	0.00	10,524.63
6280-Water Costs	1,087.05	0.00	1,087.05	1,556.66	0.00	616.00	299.75	0.00	4,481.46
6300-Bank Service Charges	0.00	76,800.00	0.00	0.00	0.00	0.00	0.00	0.00	76,800.00
6420-Lean Administrative Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6500-CWRPDA PVH D15a35f6	468,019.87	0.00	0.00	0.00	0.00	0.00	303,916.88	0.00	771,936.75
6551-CWCB Principal c150346	0.00	0.00	508,622.77	3,825.00	0.00	0.00	115,447.15	0.00	627,894.92
7100-Principal Payments-W05A105	535,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	535,000.00
7150-Ravenna CWCB	82,425.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82,425.19
7200-Interest Payments	14,160.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,160.50
7290-Water Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7300-Capital Projects	159,529.80	0.00	504,199.22	536,067.65	0.00	2,979,290.07	0.00	0.00	4,281,367.72
7308-O-Line Capacity Improve.	0.00	0.00	0.00	0.00	112,285.98	0.00	0.00	0.00	112,285.98
7310-WTP-Dominion Pump	0.00	0.00	0.00	0.00	259,681.38	0.00	0.00	0.00	259,681.38
7311-Dominion System Improve.	0.00	0.00	0.00	0.00	524,567.35	0.00	0.00	0.00	524,567.35
7312-Ravenna Pump Station	0.00	0.00	0.00	0.00	275,142.82	0.00	0.00	0.00	275,142.82
7313-Valley View Project	0.00	0.00	0.00	0.00	7,317.50	0.00	0.00	0.00	7,317.50
<b>Total Expense</b>	<b>579,790.47</b>	<b>1,698,039.11</b>	<b>1,743,462.40</b>	<b>2,134,956.32</b>	<b>1,196,987.64</b>	<b>5,977,347.45</b>	<b>438,598.71</b>	<b>0.00</b>	<b>13,769,181.10</b>
<b>Net Ordinary Income</b>	<b>1,342,842.49</b>	<b>-767,401.96</b>	<b>5,927,886.40</b>	<b>1,280,236.86</b>	<b>-1,196,987.64</b>	<b>-5,977,347.45</b>	<b>53,418.31</b>	<b>0.00</b>	<b>672,648.01</b>

No assurance is provided on these financial statements

**Roxborough Water and Sanitation District**  
**Profit & Loss by Class**  
 January through November 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									
8900- 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	1,025,464.81	0.00	0.00	0.00	0.00	0.00	0.00	1,025,464.81
Total Other Income	0.00	1,148,599.99	500,000.00	200,000.00	900,000.00	0.00	0.00	0.00	2,748,599.99
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	1,025,464.81	0.00	0.00	0.00	0.00	0.00	1,025,464.81
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	1,815,000.00	759,000.00	0.00	0.00	0.00	0.00	2,574,000.00
Total Other Expense	700,000.00	0.00	3,833,012.05	789,587.94	0.00	0.00	0.00	0.00	5,322,589.99
Net Other Income	-700,000.00	1,148,599.99	-3,333,012.05	-589,587.94	900,000.00	0.00	0.00	0.00	-2,574,000.00
Net Income	<b>642,842.49</b>	<b>391,199.03</b>	<b>2,594,874.35</b>	<b>690,648.92</b>	<b>-295,987.64</b>	<b>-5,977,347.45</b>	<b>53,418.31</b>	<b>0.00</b>	<b>-1,901,351.99</b>

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

	Nov 22	Jan - Nov 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	1,909.57	1,760,362.98
5210- Specific Ownership Taxes	12,293.88	131,074.43
5820- Investment Income	5,983.65	31,195.55
<b>Total Income</b>	<u>20,187.10</u>	<u>1,922,632.96</u>
<b>Gross Profit</b>	20,187.10	1,922,632.96
<b>Expense</b>		
6020-Payroll Expenses	19,998.97	110,971.05
6040- Accounting	2,375.00	26,125.00
6041- Audit	0.00	29,107.03
6050- Contract Labor	0.00	5,310.00
6080- Education	835.00	11,372.65
6099- Election	0.00	27,303.40
6100- Engineering	979.25	32,236.38
6130- Insurance	1,865.00	20,509.50
6150- Legal	2,370.20	20,726.75
6180- Misc. Expenses	436.37	5,865.38
6200- Office Expense	3,504.73	35,010.78
6220- Permits	1,237.50	21,736.02
6225-Rent	0.00	2,693.52
6230- Repairs and Maint	2,232.80	40,545.24
6240- Safety Equipment	0.00	395.63
6250- Treasurers Fees	28.83	26,393.70
6260- Utilities	84.30	1,494.90
6270- Vehicle	59.42	1,376.69
6300- Bank Service Charges	0.00	1,087.05
7300- Capital Projects	0.00	159,529.80
<b>Total Expense</b>	<u>36,007.37</u>	<u>579,790.47</u>
<b>Net Ordinary Income</b>	-15,820.27	1,342,842.49
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
8100- Transfer to Other Funds	0.00	700,000.00
<b>Total Other Expense</b>	<u>0.00</u>	<u>700,000.00</u>
<b>Net Other Income</b>	0.00	-700,000.00
<b>Net Income</b>	<u><u>-15,820.27</u></u>	<u><u>642,842.49</u></u>

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

	Nov 22	Jan - Nov 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	941.25	867,704.68
5210- Specific Ownership Taxes	6,059.80	64,608.22
5820- Investment Income	1,665.90	8,324.25
<b>Total Income</b>	<u>8,666.95</u>	<u>940,637.15</u>
<b>Gross Profit</b>	8,666.95	940,637.15
<b>Expense</b>		
6250- Treasurers Fees	14.21	13,009.78
6420-Loan Administrative Fees	0.00	76,800.00
6550-CWCB Principal c150346	468,019.87	468,019.87
6551- CWCB Interest c150346	508,622.77	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
<b>Total Expense</b>	<u>976,656.85</u>	<u>1,698,038.11</u>
<b>Net Ordinary Income</b>	-967,989.90	-757,400.96
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	0.00	123,135.18
6902- Transfers In WTP	93,652.73	1,025,464.81
<b>Total Other Income</b>	<u>93,652.73</u>	<u>1,148,599.99</u>
<b>Net Other Income</b>	93,652.73	1,148,599.99
<b>Net Income</b>	<u><u>-874,337.17</u></u>	<u><u>391,199.03</u></u>

**Roxborough Water and Sanitation District**  
**Profit & Loss -Water Treatment**  
**November 2022**

	Nov 22	Jan - Nov 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	228,114.33	3,485,563.69
5011- Service Charge Ravenna	0.00	131,250.64
5100-Availability Charges	0.00	92,547.24
5211- Dominion WTP Operations	51,074.22	560,631.66
5310-Permit Fees	2,475.00	23,100.00
5410-Hydrant Water	5,922.50	72,750.97
5510-Potable Irrigation Water	2,868.55	72,042.55
5511-Irrigation Water	10,177.94	395,278.18
5601-Late Fees, Penalties,	3,542.44	37,291.58
5610- Miscellaneous Income	508.22	25,141.91
5611-Inclusion fees-NWDC	5,605.60	62,951.47
5620- Dominion Dist. Operations	16,349.59	188,683.46
5640- Dominion Treated Water Us	7,685.58	114,583.07
5650 Dominion Exp Reimbursement	0.00	372,031.51
5700- Sys. Development Charge	71,839.00	421,610.00
5705 Ravenna SDC	21,482.48	268,303.38
5710- Capital Surcharge	11,920.98	130,338.51
5715- Capital Surcharge WTP Sup	93,652.73	1,025,464.81
5820- Investment Income	28,009.00	117,878.58
5850 - Reimbursed Exp Other	0.00	73,905.59
<b>Total Income</b>	<b>561,228.16</b>	<b>7,671,348.80</b>
<b>Gross Profit</b>	<b>561,228.16</b>	<b>7,671,348.80</b>
<b>Expense</b>		
6020-Payroll Expenses	57,739.57	544,930.18
6040- Accounting	2,375.00	26,125.00
6080- Education	100.00	7,442.42
6100- Engineering	12,115.00	94,863.45
6130- Insurance	1,865.00	20,509.50
6140- Lab & Test Fees	335.00	5,090.50
6150- Legal	1,184.70	11,640.75
6170 - Meter Expenses	0.00	-32,730.91
6180- Misc. Expenses	355.90	4,135.31
6200- Office Expense	1,918.79	8,386.64
6210-Operating Supplies	34,137.93	155,074.53
6220- Permits	0.00	1,327.22
6230- Repairs and Maint	14,019.15	187,934.51
6240- Safety Equipment	462.26	-239.35
6260- Utilities	19,582.71	201,056.00
6270- Vehicle	19.99	2,630.38
6300- Bank Service Charges	0.00	1,087.05
7300- Capital Projects	12,810.85	504,199.22
<b>Total Expense</b>	<b>159,021.85</b>	<b>1,743,462.40</b>
<b>Net Ordinary Income</b>	<b>402,206.31</b>	<b>5,927,886.40</b>
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	0.00	500,000.00
<b>Total Other Income</b>	<b>0.00</b>	<b>500,000.00</b>
<b>Other Expense</b>		
8000- Transfers to Other Funds	0.00	492,547.24
8002- Transfers Water Supply SV	93,652.73	1,025,464.81
8100- Transfer to Other Funds	500,000.00	500,000.00
9000 -Depreciation Expense	165,000.00	1,815,000.00
<b>Total Other Expense</b>	<b>758,652.73</b>	<b>3,833,012.05</b>
<b>Net Other Income</b>	<b>-758,652.73</b>	<b>-3,333,012.05</b>
<b>Net Income</b>	<b>-356,446.42</b>	<b>2,594,874.35</b>

**Roxborough Water and Sanitation District**  
**Profit & Loss -Water Distribution**  
**November 2022**

	Nov 22	Jan - Nov 22
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
6020-Payroll Expenses	42,601.24	335,889.44
6040- Accounting	2,375.00	23,750.00
6050- Contract Labor	2,791.97	31,515.08
6080- Education	660.00	8,538.94
6100- Engineering	1,471.25	150,018.52
6110-Conservation Rebates	75.00	22,922.86
6115- GPS/GIS	2,537.50	18,435.00
6130- Insurance	1,865.00	20,509.50
6140- Lab & Test Fees	1,240.00	8,129.00
6150- Legal	1,725.70	20,950.73
6170 - Meter Expenses	79,542.37	182,002.09
6180- Misc. Expenses	56.11	927.16
6200- Office Expense	0.00	11,374.19
6210-Operating Supplies	0.00	1,440.30
6220- Permits	2,900.00	8,032.00
6230- Repairs and Maint	50,809.88	205,296.48
6240- Safety Equipment	462.26	-657.74
6260- Utilities	9,567.11	75,153.56
6270- Vehicle	1,504.07	3,219.50
6280- Water Costs	70,182.48	1,866,879.77
6300- Bank Service Charges	0.00	618.00
7290- Water Rights	487.50	3,113.00
7300- Capital Projects	409,655.46	2,979,290.07
<b>Total Expense</b>	<b>682,509.90</b>	<b>5,977,347.45</b>
<b>Net Ordinary Income</b>	<b>-682,509.90</b>	<b>-5,977,347.45</b>
<b>Net Income</b>	<b>-682,509.90</b>	<b>-5,977,347.45</b>



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

	Nov 22	Jan - Nov 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	158,077.51	1,716,447.75
5100-Availability Charges	0.00	30,587.94
5101- Service Charges LMA	29,519.77	316,408.12
5310-Permit Fees	2,475.00	23,100.00
5601-Late Fees, Penalties,	1,459.58	14,898.75
5610- Miscellaneous Income	-31.07	2,478.06
5625- Dominion Sewer Conveyance	36,280.00	350,440.00
5650 Dominion Exp Reimbursement	0.00	170,269.44
5670-Dominion Cap Lease O-Line	0.00	200,000.00
5700- Sys. Development Charge	49,623.00	329,644.00
5710- Capital Surcharge	13,237.75	144,647.31
5820- Investment Income	27,886.25	116,271.81
<b>Total Income</b>	<b>318,527.79</b>	<b>3,415,193.18</b>
<b>Gross Profit</b>	<b>318,527.79</b>	<b>3,415,193.18</b>
<b>Expense</b>		
6020-Payroll Expenses	46,705.67	388,327.73
6040- Accounting	2,375.00	26,125.00
6050- Contract Labor	2,791.97	28,509.69
6080- Education	660.00	17,183.71
6100- Engineering	4,365.55	83,554.44
6115- GPS/GIS	3,572.50	15,827.50
6130- Insurance	1,865.00	20,509.50
6140- Lab & Test Fees	0.00	0.00
6150- Legal	1,184.70	11,533.24
6180- Misc. Expenses	0.00	4,296.64
6185- Littleton Service Fees	0.00	587,053.37
6200- Office Expense	1,866.47	12,439.96
6210-Operating Supplies	31,049.62	103,923.74
6220- Permits	0.00	2,500.00
6230- Repairs and Maint	7,195.81	214,042.93
6240- Safety Equipment	462.26	-160.14
6260- Utilities	3,688.03	78,492.35
6270- Vehicle	1,153.09	3,009.85
6280- Water Costs	0.00	163.06
6300- Bank Service Charges	0.00	1,556.10
7300- Capital Projects	3,699.69	536,067.65
<b>Total Expense</b>	<b>112,635.36</b>	<b>2,134,956.32</b>
<b>Net Ordinary Income</b>	<b>205,892.43</b>	<b>1,280,236.86</b>
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	0.00	200,000.00
<b>Total Other Income</b>	<b>0.00</b>	<b>200,000.00</b>
<b>Other Expense</b>		
8000- Transfers to Other Funds	0.00	30,587.94
9000 -Depreciation Expense	69,000.00	759,000.00
<b>Total Other Expense</b>	<b>69,000.00</b>	<b>789,587.94</b>
<b>Net Other Income</b>	<b>-69,000.00</b>	<b>-589,587.94</b>
<b>Net Income</b>	<b>136,892.43</b>	<b>690,648.92</b>

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

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	Nov 22	Jan - Nov 22
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
7300- Capital Projects	0.00	112,295.98
7301-Capital DWSD	116,842.50	258,961.39
7308- O-Line Capacity Improve.	3,625.00	3,625.00
7310 - WTP- Dominion Pump	4,587.00	524,567.35
7311- Dominion System Improve.	24,088.15	275,142.92
7312- Ravenna Pump Station	7,317.50	7,317.50
7313 - Valley View Project	15,077.50	15,077.50
<b>Total Expense</b>	171,537.65	1,196,987.64
<b>Net Ordinary Income</b>	-171,537.65	-1,196,987.64
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	500,000.00	900,000.00
<b>Total Other Income</b>	500,000.00	900,000.00
<b>Net Other Income</b>	500,000.00	900,000.00
<b>Net Income</b>	328,462.35	-296,987.64

**Roxborough Water and Sanitation District**  
**Profit & Loss -PVH**  
**November 2022**

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	Nov 22	Jan - Nov 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	-1,063.47	451,204.89
5210- Specific Ownership Taxes	3,354.26	37,032.53
5820- Investment Income	743.69	3,779.60
<b>Total Income</b>	3,034.48	492,017.02
<b>Gross Profit</b>	3,034.48	492,017.02
<b>Expense</b>		
6040- Accounting	1,000.00	11,000.00
6150- Legal	136.08	1,187.08
6250- Treasurers Fees	-15.19	6,747.85
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
<b>Total Expense</b>	1,120.89	438,598.71
<b>Net Ordinary Income</b>	1,913.59	53,418.31
<b>Net Income</b>	1,913.59	53,418.31

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

	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	1,760,362.98	1,790,437.00	-30,074.02	98.3%
5210- Specific Ownership Taxes	131,074.43	120,000.00	11,074.43	109.2%
5610- Misc Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	31,195.55	750.00	30,445.55	4,159.4%
<b>Total Income</b>	<u>1,922,632.96</u>	<u>1,912,187.00</u>	<u>10,445.96</u>	<u>100.5%</u>
<b>Gross Profit</b>	1,922,632.96	1,912,187.00	10,445.96	100.5%
<b>Expense</b>				
6020- Payroll Expenses	110,971.05	110,000.00	971.05	100.9%
6040- Accounting	26,125.00	30,000.00	-3,875.00	87.1%
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	11,372.65	30,000.00	-18,627.35	37.9%
6099- Election	27,303.40	30,000.00	-2,696.60	91.0%
6100- Engineering	32,236.38	50,000.00	-17,763.62	64.5%
6130- Insurance	20,509.50	30,000.00	-9,490.50	68.4%
6150- Legal	20,726.75	30,000.00	-9,273.25	69.1%
6180- Misc. Expenses	5,865.38	20,000.00	-14,134.62	29.3%
6200- Office Expense	35,010.78	40,000.00	-4,989.22	87.5%
6220- Permits	21,736.02	5,000.00	16,736.02	434.7%
6225- Rent	2,693.52			
6230- Repairs and Maint	40,545.24	100,000.00	-59,454.76	40.5%
6240- Safety Equipment	395.63			
6250- Treasurers Fees	26,393.70	20,000.00	6,393.70	132.0%
6260- Utilities	1,494.90	5,000.00	-3,505.10	29.9%
6270- Vehicle	1,376.69	6,000.00	-4,623.31	22.9%
6300- Bank Service Charges	1,087.05			
7300- Capital Projects	159,529.80	12,000.00	147,529.80	1,329.4%
<b>Total Expense</b>	<u>579,790.47</u>	<u>576,000.00</u>	<u>3,790.47</u>	<u>100.7%</u>
<b>Net Ordinary Income</b>	1,342,842.49	1,336,187.00	6,655.49	100.5%
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
8100- Transfer to Other Funds	700,000.00	700,000.00	0.00	100.0%
<b>Total Other Expense</b>	<u>700,000.00</u>	<u>700,000.00</u>	<u>0.00</u>	<u>100.0%</u>
<b>Net Other Income</b>	<u>-700,000.00</u>	<u>-700,000.00</u>	<u>0.00</u>	<u>100.0%</u>
<b>Net Income</b>	<u><b>642,842.49</b></u>	<u><b>636,187.00</b></u>	<u><b>6,655.49</b></u>	<u><b>101.0%</b></u>

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

	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>5200- Property Taxes</b>	867,704.68	836,383.00	31,321.68	103.7%
<b>5210- Specific Ownership Taxes</b>	64,608.22	80,000.00	-15,391.78	80.8%
<b>5820- Investment Income</b>	8,324.25	30,000.00	-21,675.75	27.7%
<b>Total Income</b>	940,637.15	946,383.00	-5,745.85	99.4%
<b>Gross Profit</b>	940,637.15	946,383.00	-5,745.85	99.4%
<b>Expense</b>				
<b>6250- Treasurers Fees</b>	13,009.78	15,000.00	-1,990.22	86.7%
<b>6420-Loan Administrative Fees</b>	76,800.00	76,800.00	0.00	100.0%
<b>6500- CWRPDA -PVH D15a356</b>	0.00	0.00	0.00	0.0%
<b>6550-CWCB Principal c150346</b>	468,019.87	468,020.00	-0.13	100.0%
<b>6551- CWCB Interest c150346</b>	508,622.77	508,623.00	-0.23	100.0%
<b>7100-Principal Payments-W05A105</b>	535,000.00	535,000.00	0.00	100.0%
<b>7150-Ravenna CWCB</b>	82,425.19	82,425.00	0.19	100.0%
<b>7200- Interest Payments</b>	14,160.50	74,783.00	-60,622.50	18.9%
<b>Total Expense</b>	1,698,038.11	1,760,651.00	-62,612.89	96.4%
<b>Net Ordinary Income</b>	-757,400.96	-814,268.00	56,867.04	93.0%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>6900- Transfers In</b>	123,135.18	160,000.00	-36,864.82	77.0%
<b>6902- Transfers In WTP</b>	1,025,464.81	1,092,000.00	-66,535.19	93.9%
<b>Total Other Income</b>	1,148,599.99	1,252,000.00	-103,400.01	91.7%
<b>Net Other Income</b>	1,148,599.99	1,252,000.00	-103,400.01	91.7%
<b>Net Income</b>	<b>391,199.03</b>	<b>437,732.00</b>	<b>-46,532.97</b>	<b>89.4%</b>

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

	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	3,485,563.69	3,200,000.00	285,563.69	108.9%
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	560,631.66	500,000.00	60,631.66	112.1%
5310-Permit Fees	23,100.00	1,200.00	21,900.00	1,925.0%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	72,750.97	40,000.00	32,750.97	181.9%
5510-Potable Irrigation Water	72,042.55	40,000.00	32,042.55	180.1%
5511-Irrigation Water	395,278.18	250,000.00	145,278.18	158.1%
5601-Late Fees, Penalties,	37,291.58			
5610- Miscellaneous Income	25,141.91	70,000.00	-44,858.09	35.9%
5611-Inclusion fees-NWDC	62,951.47	100,000.00	-37,048.53	63.0%
5620- Dominion Dist. Operations	188,683.46	200,000.00	-11,316.54	94.3%
5640- Dominion Treated Water Us	114,583.07	100,000.00	14,583.07	114.6%
5650 Dominion Exp Reimbursement	372,031.51			
5700- Sys. Development Charge	421,610.00	275,000.00	146,610.00	153.3%
5705 Ravenna SDC	268,303.38	250,000.00	18,303.38	107.3%
5710- Capital Surcharge	130,338.51	80,000.00	50,338.51	162.9%
5715- Capital Surcharge WTP Sup	1,025,464.81	1,036,808.00	-11,343.19	98.9%
5820- Investment Income	117,878.58	50,000.00	67,878.58	235.8%
5850 - Reimbursed Exp Other	73,905.59	20,000.00	53,905.59	369.5%
<b>Total Income</b>	<b>7,671,348.80</b>	<b>6,340,208.00</b>	<b>1,331,140.80</b>	<b>121.0%</b>
<b>Gross Profit</b>	<b>7,671,348.80</b>	<b>6,340,208.00</b>	<b>1,331,140.80</b>	<b>121.0%</b>
<b>Expense</b>				
6020-Payroll Expenses	544,930.18	660,000.00	-115,069.82	82.6%
6040- Accounting	26,125.00	32,500.00	-6,375.00	80.4%
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	7,442.42	25,000.00	-17,557.58	29.8%
6100- Engineering	94,863.45	100,000.00	-5,136.55	94.9%
6130- Insurance	20,509.50	20,000.00	509.50	102.5%
6140- Lab & Test Fees	5,090.50	15,000.00	-9,909.50	33.9%
6150- Legal	11,640.75	37,500.00	-25,859.25	31.0%
6170 - Meter Expenses	-32,730.91			
6180- Misc. Expenses	4,135.31	10,000.00	-5,864.69	41.4%
6200- Office Expense	8,386.64	20,000.00	-11,613.36	41.9%
6210-Operating Supplies	155,074.53	120,000.00	35,074.53	129.2%
6220- Permits	1,327.22	3,000.00	-1,672.78	44.2%
6230- Repairs and Maint	187,934.51	250,000.00	-62,065.49	75.2%
6240- Safety Equipment	-239.35	5,000.00	-5,239.35	-4.8%
6260- Utilities	201,056.00	150,000.00	51,056.00	134.0%
6270- Vehicle	2,630.38	11,000.00	-8,369.62	23.9%
6280- Water Costs	0.00	48,000.00	-48,000.00	0.0%
6300- Bank Service Charges	1,087.05			
7300- Capital Projects	504,199.22	500,000.00	4,199.22	100.8%
7302- Water Taps Centennial	0.00	50,000.00	-50,000.00	0.0%
<b>Total Expense</b>	<b>1,743,462.40</b>	<b>2,092,000.00</b>	<b>-348,537.60</b>	<b>83.3%</b>
<b>Net Ordinary Income</b>	<b>5,927,886.40</b>	<b>4,248,208.00</b>	<b>1,679,678.40</b>	<b>139.5%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	500,000.00	500,000.00	0.00	100.0%
<b>Total Other Income</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>100.0%</b>

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

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	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
<b>Other Expense</b>				
8000- Transfers to Other Funds	492,547.24	1,800,000.00	-1,307,452.76	27.4%
8002- Transfers Water Supply SV	1,025,464.81	1,036,808.00	-11,343.19	98.9%
8100- Transfer to Other Funds	500,000.00	120,000.00	380,000.00	416.7%
9000 -Depreciation Expense	1,815,000.00			
<b>Total Other Expense</b>	<b>3,833,012.05</b>	<b>2,956,808.00</b>	<b>876,204.05</b>	<b>129.6%</b>
<b>Net Other Income</b>	<b>-3,333,012.05</b>	<b>-2,456,808.00</b>	<b>-876,204.05</b>	<b>135.7%</b>
<b>Net Income</b>	<b>2,594,874.35</b>	<b>1,791,400.00</b>	<b>803,474.35</b>	<b>144.9%</b>

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

	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
6020-Payroll Expenses	335,889.44	330,000.00	5,889.44	101.8%
6040- Accounting	23,750.00	32,500.00	-8,750.00	73.1%
6050- Contract Labor	31,515.08	40,000.00	-8,484.92	78.8%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	8,538.94	25,000.00	-16,461.06	34.2%
6100- Engineering	150,018.52	150,000.00	18.52	100.0%
6110-Conservation Rebates	22,922.86	2,500.00	20,422.86	916.9%
6115- GPS/GIS	18,435.00	25,000.00	-6,565.00	73.7%
6130- Insurance	20,509.50	20,000.00	509.50	102.5%
6140- Lab & Test Fees	8,129.00	14,000.00	-5,871.00	58.1%
6150- Legal	20,950.73	37,500.00	-16,549.27	55.9%
6170 - Meter Expenses	182,002.09	125,000.00	57,002.09	145.6%
6180- Misc. Expenses	927.16	10,000.00	-9,072.84	9.3%
6200- Office Expense	11,374.19	20,000.00	-8,625.81	56.9%
6210-Operating Supplies	1,440.30	4,000.00	-2,559.70	36.0%
6220- Permits	8,032.00	5,000.00	3,032.00	160.6%
6230- Repairs and Maint	205,296.48	200,000.00	5,296.48	102.6%
6240- Safety Equipment	-657.74	2,000.00	-2,657.74	-32.9%
6260- Utilities	75,153.56	70,000.00	5,153.56	107.4%
6270- Vehicle	3,219.50	11,000.00	-7,780.50	29.3%
6280- Water Costs	1,866,879.77	1,552,000.00	314,879.77	120.3%
6300- Bank Service Charges	618.00			
7290- Water Rights	3,113.00	100,000.00	-96,887.00	3.1%
7300- Capital Projects	2,979,290.07	5,185,000.00	-2,205,709.93	57.5%
<b>Total Expense</b>	<b>5,977,347.45</b>	<b>8,020,500.00</b>	<b>-2,043,152.55</b>	<b>74.5%</b>
<b>Net Ordinary Income</b>	<b>-5,977,347.45</b>	<b>-8,020,500.00</b>	<b>2,043,152.55</b>	<b>74.5%</b>
<b>Net Income</b>	<b>-5,977,347.45</b>	<b>-8,020,500.00</b>	<b>2,043,152.55</b>	<b>74.5%</b>



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

	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	1,716,447.75	1,600,000.00	116,447.75	107.3%
5100-Availability Charges	30,587.94	40,000.00	-9,412.06	76.5%
5101- Service Charges LMA	316,408.12	300,000.00	16,408.12	105.5%
5310-Permit Fees	23,100.00	5,000.00	18,100.00	462.0%
5601-Late Fees, Penalties,	14,898.75			
5610- Miscellaneous Income	2,478.06	30,000.00	-27,521.94	8.3%
5625- Dominion Sewer Conveyance	350,440.00	240,000.00	110,440.00	146.0%
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	329,644.00	50,000.00	279,644.00	659.3%
5710- Capital Surcharge	144,647.31	100,000.00	44,647.31	144.6%
5820- Investment Income	116,271.81	50,000.00	66,271.81	232.5%
<b>Total Income</b>	<b>3,415,193.18</b>	<b>2,665,000.00</b>	<b>750,193.18</b>	<b>128.1%</b>
<b>Gross Profit</b>	<b>3,415,193.18</b>	<b>2,665,000.00</b>	<b>750,193.18</b>	<b>128.1%</b>
<b>Expense</b>				
6020-Payroll Expenses	388,327.73	325,000.00	63,327.73	119.5%
6040- Accounting	26,125.00	30,000.00	-3,875.00	87.1%
6050- Contract Labor	28,509.69	40,000.00	-11,490.31	71.3%
6065- Dominion expenses	0.00	50,000.00	-50,000.00	0.0%
6080- Education	17,183.71	30,000.00	-12,816.29	57.3%
6100- Engineering	83,554.44	100,000.00	-16,445.56	83.6%
6110-Conservation Rebates	0.00	0.00	0.00	0.0%
6115- GPS/GIS	15,827.50	50,000.00	-34,172.50	31.7%
6130- Insurance	20,509.50	28,000.00	-7,490.50	73.2%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	11,533.24	35,000.00	-23,466.76	33.0%
6180- Misc. Expenses	4,296.64	8,000.00	-3,703.36	53.7%
6185- Littleton Service Fees	587,053.37	950,000.00	-362,946.63	61.8%
6200- Office Expense	12,439.96	20,000.00	-7,560.04	62.2%
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	214,042.93	200,000.00	14,042.93	107.0%
6240- Safety Equipment	-160.14	2,000.00	-2,160.14	-8.0%
6260- Utilities	78,492.35	110,000.00	-31,507.65	71.4%
6270- Vehicle	3,009.85	8,000.00	-4,990.15	37.6%
6280- Water Costs	163.06			
6300- Bank Service Charges	1,556.10			
7300- Capital Projects	536,067.65	2,000,000.00	-1,463,932.35	26.8%
<b>Total Expense</b>	<b>2,134,956.32</b>	<b>4,070,000.00</b>	<b>-1,935,043.68</b>	<b>52.5%</b>
<b>Net Ordinary Income</b>	<b>1,280,236.86</b>	<b>-1,405,000.00</b>	<b>2,685,236.86</b>	<b>-91.1%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	200,000.00	200,000.00	0.00	100.0%
<b>Total Other Income</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Other Expense</b>				
8000- Transfers to Other Funds	30,587.94	600,000.00	-569,412.06	5.1%
9000 -Depreciation Expense	759,000.00			
<b>Total Other Expense</b>	<b>789,587.94</b>	<b>600,000.00</b>	<b>189,587.94</b>	<b>131.6%</b>
<b>Net Other Income</b>	<b>-589,587.94</b>	<b>-400,000.00</b>	<b>-189,587.94</b>	<b>147.4%</b>
<b>Net Income</b>	<b>690,648.92</b>	<b>-1,805,000.00</b>	<b>2,495,648.92</b>	<b>-38.3%</b>

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

	<u>Jan - Nov 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
7300- Capital Projects	112,295.98			
7301-Capital DWSD	258,961.39			
7308- O-Line Capacity Improve.	3,625.00			
7310 - WTP- Dominion Pump	524,567.35	1,800,000.00	-1,275,432.65	29.1%
7311- Dominion System Improve.	275,142.92	560,000.00	-284,857.08	49.1%
7312- Ravenna Pump Station	7,317.50			
7313 - Valley View Project	15,077.50			
<b>Total Expense</b>	<u>1,196,987.64</u>	<u>2,360,000.00</u>	<u>-1,163,012.36</u>	<u>50.7%</u>
<b>Net Ordinary Income</b>	-1,196,987.64	-2,360,000.00	1,163,012.36	50.7%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	900,000.00			
<b>Total Other Income</b>	900,000.00			
<b>Other Expense</b>				
8000- Transfers to Other Funds	0.00	2,360,000.00	-2,360,000.00	0.0%
<b>Total Other Expense</b>	0.00	2,360,000.00	-2,360,000.00	0.0%
<b>Net Other Income</b>	900,000.00	-2,360,000.00	3,260,000.00	-38.1%
<b>Net Income</b>	<u><u>-296,987.64</u></u>	<u><u>-4,720,000.00</u></u>	<u><u>4,423,012.36</u></u>	<u><u>6.3%</u></u>

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

	<u>Jan - Nov 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	451,204.89	451,429.00	-224.11	100.0%
5210- Specific Ownership Taxes	37,032.53	50,000.00	-12,967.47	74.1%
5820- Investment Income	3,779.60	85.00	3,694.60	4,446.6%
<b>Total Income</b>	<u>492,017.02</u>	<u>501,514.00</u>	<u>-9,496.98</u>	<u>98.1%</u>
<b>Gross Profit</b>	492,017.02	501,514.00	-9,496.98	98.1%
<b>Expense</b>				
6040- Accounting	11,000.00	12,000.00	-1,000.00	91.7%
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	1,187.08	1,000.00	187.08	118.7%
6250- Treasurers Fees	6,747.85	9,000.00	-2,252.15	75.0%
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%
<b>Total Expense</b>	<u>438,598.71</u>	<u>444,864.00</u>	<u>-6,265.29</u>	<u>98.6%</u>
<b>Net Ordinary Income</b>	<u>53,418.31</u>	<u>56,650.00</u>	<u>-3,231.69</u>	<u>94.3%</u>
<b>Net Income</b>	<u><u>53,418.31</u></u>	<u><u>56,650.00</u></u>	<u><u>-3,231.69</u></u>	<u><u>94.3%</u></u>

## SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District  
November 30, 2022

**Long Term Obligations**

CWCB- 2014 Loan	\$ 15,118,912
CT2015-176 CWCB-PVH Water Supply	\$ 1,999,144
2015 CWRPDA- PVH Infrastructure	\$ 3,596,269
2019-2250 CWCB- Ravenna	\$ 1,390,290
2005 CWRPDA Loan Payable	<u>\$ 2,340,000</u>
<b>TOTAL LONG TERM LIABILITIES</b>	<b>\$ 24,444,615</b>

**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 November 30, 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	\$ -	\$ -	\$ -	\$ 290,133	\$ 3,000,000	\$ 1,000,000		\$ 4,290,133
Capital Reserve	-	-	-		37,730	408,524		\$ 446,254
Operating Cash	<u>2,364,947</u>	<u>411,936</u>	<u>6,440,732</u>	<u>-</u>	<u>8,606,455</u>	<u>11,505,660</u>	<u>425,689</u>	<u>\$ 29,755,419</u>
Total Cash on Hand	<u>\$ 2,364,947</u>	<u>\$ 411,936</u>	<u>\$ 6,440,732</u>	<u>\$ 290,133</u>	<u>\$ 11,644,185</u>	<u>\$ 12,914,184</u>	<u>\$ 425,689</u>	<u>\$ 34,491,806</u>

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available</b>												
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	
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	0
<b>Distribution of Available Funds</b>												
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	
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	
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	
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	0
<b>Capital Reserve</b>												
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	
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	
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	
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	0

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available</b>												
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	
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	
<b>Distribution of Available Funds</b>												
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	
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	
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	
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	0

**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	
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	
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	
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	0

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
<b>Cash Funds Available - Water Treatment Plant</b>												
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	
Surcharge Collected	92,664	92,940	93,004	93,034	93,158	93,085	93,224	93,483	93,653	93,568	93,653	
Availability of Service Trans.	34,553	0	289	31,414	0	0	28,631	694	0	27,706	0	
Payment of Debt	313,918	151,959	82,425	0	0	0	0	312,043	0	0	976,643	
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	0

	Jan	Feb	March	April	May	June	June	June	Sept	Sept	Sept	Sept
<b>Cash Funds Available - Sewer Debt Service</b>												
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	
Total	6,279,386	6,236,469	6,466,468	6,629,894	7,106,929	7,258,561	7,538,981	7,339,191	7,594,992	7,727,005	6,852,668	0

No Assurance is provided on these Financial Statements



Roxborough Water & Sanitation District  
 Property Tax  
 Schedule  
 2022

SUMMARY – DOUGLAS & JEFFERSON COUNTIES

Property Taxes	2022										2022	
	Delinquent Tax, Rebates and Abatements	Specific Ownership Taxes	Interest	Treasurer's Fees	HB 1006 Tax	HB 1006 Treasurer's Fee	Total Amount Received	Percentage of Levied Taxes Received		Total Amount Received	Percentage of Levied Taxes Received	
								Monthly	Y-T-D		Monthly	Y-T-D
\$ 202		\$ 13,650		\$ 2		\$ 13,854	0.01%	0.01%	\$ 13,854	0.49%	0.49%	
\$ 32,919		\$ 18,104		\$ (494)		\$ 50,529	1.58%	1.59%	\$ 50,529	2.74%	3.23%	
\$ 657,250		\$ 16,111		\$ (9,859)		\$ 663,502	31.55%	33.13%	\$ 663,502	35.96%	39.19%	
\$ 138,053		\$ 21,668		\$ (2,071)		\$ 157,650	6.63%	39.76%	\$ 157,650	8.54%	47.73%	
\$ 1,159,878		\$ 18,016		\$ (17,383)		\$ 1,160,511	55.67%	95.43%	\$ 1,160,511	62.90%	110.63%	
\$ 159,095		\$ 18,451		\$ (2,387)		\$ 175,159	7.64%	103.07%	\$ 175,159	9.49%	120.13%	
\$ 531,846		\$ 19,198		\$ (7,016)		\$ 544,028	25.53%	128.60%	\$ 544,028	29.49%	149.61%	
\$ 31,963		\$ 17,871		\$ (480)		\$ 49,354	1.53%	130.13%	\$ 49,354	2.67%	152.29%	
\$ 4,440		\$ 23,164				\$ 27,604	0.21%	130.34%	\$ 27,604	1.50%	153.78%	
\$ 10,843		\$ 17,564		\$ (163)		\$ 28,244	0.52%	130.86%	\$ 28,244	1.53%	155.31%	
\$ 1,787		\$ 21,708		\$ (28)		\$ 23,467	0.09%	130.95%	\$ 23,467	1.27%	156.59%	
\$ 2,728,276	\$ -	\$ 205,505	\$ -	\$ (39,879)	\$ -	\$ 2,893,902	130.95%	130.95%	\$ 2,893,902	156.59%	156.59%	
TOTAL												

No Assurance is provided on these Financial Statements  
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