

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
ASSETS									
Current Assets									
Checking/Savings	487,935.99	5,534,906.30	23,450,989.72	3,954,824.54	-65,862.62	-23,168,410.09	-1,098,193.56	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	1,522,978.48
1125-Wells Fargo Savings	0.00	0.00	3,196,997.18	0.00	0.00	0.00	1,522,978.48	0.00	3,196,997.18
1139-WF Ravenna	1,900,020.15	528,983.62	7,536,065.34	8,351,980.00	0.00	0.00	0.00	0.00	18,317,046.11
1150-Investment in Colictrust	0.00	0.00	0.00	502,223.60	0.00	0.00	0.00	0.00	502,223.60
1155-Colictrust Bond Fund	0.00	0.00	994,175.88	0.00	0.00	0.00	0.00	0.00	994,175.88
1160-System Develop Colo Trust	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	35,554,234.68
Total Checking/Savings									
Other Current Assets									
1300-AIR Service	0.00	0.00	634,809.72	325,117.07	0.00	0.00	0.00	0.00	959,926.79
1310-AIR Availability	0.00	0.00	28,730.42	9,441.21	0.00	0.00	0.00	0.00	38,171.63
1350-AIR Taxes	1,790,437.00	836,383.00	0.00	0.00	0.00	0.00	451,429.00	0.00	3,078,249.00
1356-Due From NWDC Inclusion	0.00	0.00	7,957.91	0.00	0.00	0.00	0.00	0.00	7,957.91
1366-Due Club at Ravenna	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	3,183.95	0.00	0.00	0.00	0.00	12,757.20
Total Other Current Assets	1,793,624.75	836,383.00	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	83,140,633.32	17,522,630.43	0.00	0.00	0.00	0.00	100,663,263.75
Total Fixed Assets	0.00	0.00	83,140,633.32	17,522,630.43	0.00	0.00	0.00	0.00	100,663,263.75
TOTAL ASSETS	4,181,280.89	8,563,388.02	119,495,242.79	30,769,410.80	-65,862.62	-23,165,222.34	876,211.92	0.00	140,654,449.46
LIABILITIES & EQUITY									
Liabilities									
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									
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	14,599.98	0.00	0.00	0.00	0.00	0.00	14,599.98
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	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	8,623,710.89
Total Liabilities									
Equity									
3900- Retained Earnings	1,722,045.08	6,461,469.82	113,292,058.09	28,170,991.99	543,315.63	-19,091,768.63	372,134.20	0.00	132,470,245.18
Net Income	558,662.78	1,265,536.20	2,951,320.77	553,756.49	-625,449.99	-5,294,037.55	51,504.72	0.00	-439,506.80
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	423,638.92	0.00	132,030,738.58
TOTAL LIABILITIES & EQUITY	4,181,280.89	8,563,388.02	119,495,242.79	30,769,410.80	-65,862.62	-23,165,222.34	876,211.92	0.00	140,654,449.46

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
Ordinary Income/Expense								
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	10,235.55	35,220.00	0.00	0.00	0.00	35,220.00
5650 Dominion Exp Reimbursement	0.00	0.00	81,937.15	0.00	0.00	0.00	0.00	10,235.55
5700- Sys. Development Charge	0.00	0.00	135.00	-5,656.00	0.00	0.00	0.00	81,937.15
5705 Ravenna SDC	0.00	0.00	28,943.33	0.00	0.00	0.00	0.00	-5,656.00
5710- Capital Surcharge	0.00	0.00	11,884.10	13,052.31	0.00	0.00	0.00	28,943.33
5715- Capital Surcharge WTP Sup	0.00	0.00	93,567.50	0.00	0.00	0.00	0.00	24,936.41
5820- Investment Income	7,023.89	1,414.13	23,650.70	22,733.08	0.00	0.00	646.02	93,567.50
5850 - Reimbursed Exp Other	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	55,467.82
Total Income	26,051.75	10,793.20	785,512.54	259,198.29	0.00	0.00	7,747.89	1,089,303.67
Gross Profit	26,051.75	10,793.20	785,512.54	259,198.29	0.00	0.00	7,747.89	1,089,303.67
Expense								
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	1,865.00	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	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	24,771.50	0.00	0.00	265.50	0.00	265.50
7300- Capital Projects	0.00	0.00	0.00	10,150.35	0.00	447,641.19	0.00	482,563.04
7301-Capital DWSD	0.00	0.00	0.00	0.00	142,118.89	0.00	0.00	142,118.89
7310 - WTP- Dominion Pump	0.00	0.00	0.00	0.00	1,219.50	0.00	0.00	1,219.50
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	43,790.24	0.00	0.00	43,790.24
Total Expense	30,560.48	53.70	167,419.87	91,600.92	187,128.63	709,036.98	1,202.33	1,187,002.91
Net Ordinary Income	-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	-704,508.73	132,012.64	838,644.53	291,772.37	-187,128.63	-709,036.98	6,545.56	-331,699.24

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
Ordinary Income/Expense									
Income									
8010- Service Charges	0.00	0.00	3,257,449.36	1,556,370.24	0.00	0.00	0.00	0.00	4,815,819.60
8011- Service Charge Ravenna	0.00	0.00	131,250.64	0.00	0.00	0.00	0.00	0.00	131,250.64
8100-Availability Charges	0.00	0.00	92,547.24	30,587.94	0.00	0.00	0.00	0.00	123,135.18
8101- Service Charges LMA	0.00	0.00	0.00	286,868.35	0.00	0.00	0.00	0.00	286,868.35
8200- Property Taxes	1,758,453.41	866,763.43	0.00	0.00	0.00	0.00	452,288.36	0.00	3,077,495.20
8210- Specific Ownership Taxes	1,161,760.55	58,546.42	0.00	0.00	0.00	0.00	33,678.27	0.00	2,110,072.24
8211- Dominion WTP Operations	0.00	0.00	509,557.44	20,623.00	0.00	0.00	0.00	0.00	509,557.44
8310- Permit Fees	0.00	0.00	20,623.00	0.00	0.00	0.00	0.00	0.00	20,623.00
8410-Hydrant Water	0.00	0.00	66,628.47	0.00	0.00	0.00	0.00	0.00	66,628.47
8510-Potable Irrigation Water	0.00	0.00	66,174.00	0.00	0.00	0.00	0.00	0.00	66,174.00
8514- Potable Irrigation Water	0.00	0.00	385,100.24	0.00	0.00	0.00	0.00	0.00	385,100.24
8601- Late Fees, Penalties,	0.00	0.00	33,749.14	13,439.17	0.00	0.00	0.00	0.00	47,188.31
8610-Miscellaneous Income	0.00	0.00	24,633.69	2,509.13	0.00	0.00	0.00	0.00	27,142.82
8611-Inclusion FES-WDC	0.00	0.00	57,345.87	0.00	0.00	0.00	0.00	0.00	57,345.87
8620- Dominion Dist. Operations	0.00	0.00	172,333.87	0.00	0.00	0.00	0.00	0.00	172,333.87
8630- Dominion Sewer Conveyance	0.00	0.00	0.00	314,160.00	0.00	0.00	0.00	0.00	314,160.00
8640- Dominion Exp Reimbursement	0.00	0.00	106,897.49	0.00	0.00	0.00	0.00	0.00	106,897.49
8670- Dominion Cap Lease O-Line	0.00	0.00	372,031.51	170,269.44	0.00	0.00	0.00	0.00	542,300.95
8700- Sys. Development Charge	0.00	0.00	0.00	200,000.00	0.00	0.00	0.00	0.00	200,000.00
8708- Revenue SDC	0.00	0.00	349,771.00	280,021.00	0.00	0.00	0.00	0.00	629,792.00
8710- Capital Surcharge	0.00	0.00	246,820.90	0.00	0.00	0.00	0.00	0.00	246,820.90
8715- Capital Surcharge WTP Sup	0.00	0.00	18,417.53	131,409.56	0.00	0.00	0.00	0.00	249,827.09
8820- Investment Income	25,211.80	6,658.35	931,612.08	88,385.56	0.00	0.00	0.00	0.00	931,812.08
8820- Reimbursement Exp Other	0.00	0.00	73,905.59	0.00	0.00	0.00	3,035.91	0.00	213,161.30
Total Income	1,902,445.86	931,970.20	7,110,120.64	3,086,665.39	0.00	0.00	488,982.54	0.00	13,530,184.63
Gross Profit	1,902,445.86	931,970.20	7,110,120.64	3,086,665.39	0.00	0.00	488,982.54	0.00	13,530,184.63
Expense									
8020-Payroll Expenses	90,972.08	0.00	487,190.61	341,622.06	0.00	293,288.20	0.00	0.00	1,213,072.95
8040- Accounting	23,750.00	0.00	23,750.00	0.00	0.00	21,375.00	10,000.00	0.00	102,625.00
8041- Audit	29,107.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,107.03
8050- Contract Labor	5,310.00	0.00	0.00	25,717.72	0.00	28,723.11	0.00	0.00	59,750.83
8080- Education	10,557.65	0.00	7,342.42	16,523.71	0.00	7,878.94	0.00	0.00	42,282.72
8090- Election	27,303.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,303.40
8100- Engineering	31,257.13	0.00	82,748.45	79,188.89	0.00	148,547.27	0.00	0.00	341,741.74
8110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	22,847.86	0.00	0.00	22,847.86
8115- GPS/GIS	0.00	0.00	0.00	12,255.00	0.00	15,897.50	0.00	0.00	28,152.50
8130- Insurance	18,644.50	0.00	18,644.50	18,644.50	0.00	18,644.50	0.00	0.00	74,578.00
8160- Lab & Test Fees	0.00	0.00	4,755.50	0.00	0.00	6,889.00	0.00	0.00	11,644.50
8170- Meter Expenses	18,356.35	0.00	10,456.05	10,348.54	0.00	19,225.03	1,051.00	0.00	59,437.17
8180- Misc. Expenses	5,429.01	0.00	3,779.41	4,286.64	0.00	871.05	0.00	0.00	14,376.11
8185- Litterton Service Fees	0.00	0.00	587,053.37	0.00	0.00	0.00	0.00	0.00	587,053.37
8200- Office Expense	31,506.05	0.00	6,467.85	10,573.49	0.00	11,374.19	0.00	0.00	59,921.58
8210-Operating Supplies	20,498.52	0.00	120,936.60	72,874.12	0.00	1,440.30	0.00	0.00	195,251.02
8220- Permits	2,693.32	0.00	1,327.22	2,500.00	0.00	5,132.00	0.00	0.00	29,457.74
8225-Rent	38,312.44	0.00	173,915.36	206,847.12	0.00	154,486.60	0.00	0.00	697,228.61
8230-Repairs and Maint	385.53	0.00	-701.61	-622.40	0.00	0.00	0.00	0.00	2,693.52
8240- Safety Equipment	26,364.67	0.00	181,473.28	74,804.32	0.00	65,586.45	6,763.04	0.00	573,561.52
8250- Treasurers Fees	1,317.27	0.00	2,610.39	1,856.78	0.00	0.00	0.00	0.00	-2,048.38
8260- Utilities	1,410.90	0.00	0.00	163.06	0.00	1,715.43	0.00	0.00	45,123.48
8270- Vehicle	0.00	0.00	1,087.05	1,556.10	0.00	1,796,897.29	0.00	0.00	323,274.66
8280- Water Costs	1,087.05	0.00	0.00	0.00	0.00	618.00	289.75	0.00	1,749,895.85
8300- Bank Service Charges	0.00	38,400.00	0.00	0.00	0.00	0.00	0.00	0.00	38,400.00
8400- Administrative Fees	0.00	0.00	0.00	0.00	0.00	0.00	303,916.86	0.00	303,916.86
8500- Compensated Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	115,447.15	0.00	115,447.15
7100-Principal Payments	535,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	535,000.00
7150- Revenue Payments	82,425.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82,425.19
7200- Water Rights	52,560.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,560.50
7290- Water Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,625.50
7300- Capital Grants	159,529.80	0.00	491,388.37	532,367.96	0.00	2,569,634.61	0.00	0.00	3,665,216.72
7304- Capital DMSD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142,118.89
7310- WTP- Dominion Pump	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	519,980.35
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	251,054.77
Total Expense	543,763.10	721,381.26	1,584,440.55	2,022,320.96	1,025,449.99	5,294,837.55	437,477.82	0.00	11,829,691.23
Net Ordinary Income	1,358,682.76	210,588.94	5,525,680.09	1,074,344.43	-1,025,449.99	-5,294,837.55	51,504.72	0.00	1,900,493.40

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	0.00	123,135.18	500,000.00	200,000.00	400,000.00	0.00	0.00	0.00	1,223,135.18
6900- Transfers In	0.00	931,812.08	0.00	0.00	0.00	0.00	0.00	0.00	931,812.08
6902- Transfers In WTP									
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	650,662.76	1,265,536.20	2,951,320.77	553,756.49	-625,449.99	-5,294,837.55	51,504.72	0.00	-439,506.60

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

	Oct 22	Jan - Oct 22
Ordinary Income/Expense		
Income		
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
Total Income	26,051.75	1,902,445.86
Gross Profit	26,051.75	1,902,445.86
Expense		
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
Total Expense	30,560.48	543,783.10
Net Ordinary Income	-4,508.73	1,358,662.76
Other Income/Expense		
Other Expense		
8100- Transfer to Other Funds	700,000.00	700,000.00
Total Other Expense	700,000.00	700,000.00
Net Other Income	-700,000.00	-700,000.00
Net Income	-704,508.73	658,662.76

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

	Oct 22	Jan - Oct 22
Ordinary Income/Expense		
Income		
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
Total Income	10,793.20	931,970.20
Gross Profit	10,793.20	931,970.20
Expense		
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
Total Expense	53.70	721,381.26
Net Ordinary Income	10,739.50	210,588.94
Other Income/Expense		
Other Income		
6900- Transfers In	27,705.64	123,135.18
6902- Transfers In WTP	93,567.50	931,812.08
Total Other Income	121,273.14	1,054,947.26
Net Other Income	121,273.14	1,054,947.26
Net Income	132,012.64	1,265,536.20

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

	Oct 22	Jan - Oct 22
Ordinary Income/Expense		
Income		
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
Total Income	785,512.54	7,110,120.64
Gross Profit	785,512.54	7,110,120.64
Expense		
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
Total Expense	167,419.87	1,584,440.55
Net Ordinary Income	618,092.67	5,525,680.09
Other Income/Expense		
Other Income		
6900- Transfers In	500,000.00	500,000.00
Total Other Income	500,000.00	500,000.00
Other Expense		
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
Total Other Expense	279,448.14	3,074,359.32
Net Other Income	220,551.86	-2,574,359.32
Net Income	838,644.53	2,951,320.77

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

	Oct 22	Jan - Oct 22
Ordinary Income/Expense		
Expense		
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
Total Expense	709,036.98	5,294,837.55
Net Ordinary Income	-709,036.98	-5,294,837.55
Net Income	-709,036.98	-5,294,837.55

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

	Oct 22	Jan - Oct 22
Ordinary Income/Expense		
Income		
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
Total Income	259,198.29	3,096,665.39
Gross Profit	259,198.29	3,096,665.39
Expense		
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
Total Expense	91,600.92	2,022,320.96
Net Ordinary Income	167,597.37	1,074,344.43
Other Income/Expense		
Other Income		
6900- Transfers In	200,000.00	200,000.00
Total Other Income	200,000.00	200,000.00
Other Expense		
8000- Transfers to Other Funds	6,825.00	30,587.94
9000 -Depreciation Expense	69,000.00	690,000.00
Total Other Expense	75,825.00	720,587.94
Net Other Income	124,175.00	-520,587.94
Net Income	291,772.37	553,756.49

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

	<u>Oct 22</u>	<u>Jan - Oct 22</u>
Ordinary Income/Expense		
Expense		
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
Total Expense	<u>187,128.63</u>	<u>1,025,449.99</u>
Net Ordinary Income	-187,128.63	-1,025,449.99
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	400,000.00
Total Other Income	<u>0.00</u>	<u>400,000.00</u>
Net Other Income	0.00	400,000.00
Net Income	<u><u>-187,128.63</u></u>	<u><u>-625,449.99</u></u>

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

	Oct 22	Jan - Oct 22
Ordinary Income/Expense		
Income		
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
Total Income	7,747.89	488,982.54
Gross Profit	7,747.89	488,982.54
Expense		
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
Total Expense	1,202.33	437,477.82
Net Ordinary Income	6,545.56	51,504.72
Net Income	6,545.56	51,504.72

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

	Jan - Oct 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
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%
Total Income	1,902,445.86	1,912,187.00	-9,741.14	99.5%
Gross Profit	1,902,445.86	1,912,187.00	-9,741.14	99.5%
Expense				
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%
Total Expense	543,783.10	576,000.00	-32,216.90	94.4%
Net Ordinary Income	1,358,662.76	1,336,187.00	22,475.76	101.7%
Other Income/Expense				
Other Expense				
8100- Transfer to Other Funds	700,000.00	700,000.00	0.00	100.0%
Total Other Expense	700,000.00	700,000.00	0.00	100.0%
Net Other Income	-700,000.00	-700,000.00	0.00	100.0%
Net Income	658,662.76	636,187.00	22,475.76	103.5%

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

	Jan - Oct 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
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%
Total Income	931,970.20	946,383.00	-14,412.80	98.5%
Gross Profit	931,970.20	946,383.00	-14,412.80	98.5%
Expense				
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%
Total Expense	721,381.26	1,760,651.00	-1,039,269.74	41.0%
Net Ordinary Income	210,588.94	-814,268.00	1,024,856.94	-25.9%
Other Income/Expense				
Other Income				
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%
Total Other Income	1,054,947.26	1,252,000.00	-197,052.74	84.3%
Net Other Income	1,054,947.26	1,252,000.00	-197,052.74	84.3%
Net Income	1,265,536.20	437,732.00	827,804.20	289.1%

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

	Jan - Oct 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
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%
Total Income	7,110,120.64	6,340,208.00	769,912.64	112.1%
Gross Profit	7,110,120.64	6,340,208.00	769,912.64	112.1%
Expense				
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%
Total Expense	1,584,440.55	2,092,000.00	-507,559.45	75.7%
Net Ordinary Income	5,525,680.09	4,248,208.00	1,277,472.09	130.1%
Other Income/Expense				
Other Income				
6900- Transfers In	500,000.00	500,000.00	0.00	100.0%
Total Other Income	500,000.00	500,000.00	0.00	100.0%
Other Expense				
8000- Transfers to Other Funds	492,547.24	1,800,000.00	-1,307,452.76	27.4%
8002- Transfers Water Supply SV	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

	Jan - Oct 22	Budget	\$ Over Budget	% of Budget
Total Other Expense	3,074,359.32	2,956,808.00	117,551.32	104.0%
Net Other Income	-2,574,359.32	-2,456,808.00	-117,551.32	104.8%
Net Income	<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>
Ordinary Income/Expense				
Expense				
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%
Total Expense	<u>5,294,837.55</u>	<u>8,020,500.00</u>	<u>-2,725,662.45</u>	<u>66.0%</u>
Net Ordinary Income	<u>-5,294,837.55</u>	<u>-8,020,500.00</u>	<u>2,725,662.45</u>	<u>66.0%</u>
Net Income	<u>-5,294,837.55</u>	<u>-8,020,500.00</u>	<u>2,725,662.45</u>	<u>66.0%</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
Ordinary Income/Expense				
Income				
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%
Total Income	3,096,665.39	2,665,000.00	431,665.39	116.2%
Gross Profit	3,096,665.39	2,665,000.00	431,665.39	116.2%
Expense				
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%
Total Expense	2,022,320.96	4,070,000.00	-2,047,679.04	49.7%
Net Ordinary Income	1,074,344.43	-1,405,000.00	2,479,344.43	-76.5%
Other Income/Expense				
Other Income				
6900- Transfers In	200,000.00	200,000.00	0.00	100.0%
Total Other Income	200,000.00	200,000.00	0.00	100.0%
Other Expense				
8000- Transfers to Other Funds	30,587.94	600,000.00	-569,412.06	5.1%
9000 -Depreciation Expense	690,000.00			
Total Other Expense	720,587.94	600,000.00	120,587.94	120.1%
Net Other Income	-520,587.94	-400,000.00	-120,587.94	130.1%
Net Income	553,756.49	-1,805,000.00	2,358,756.49	-30.7%

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

	Jan - Oct 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
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%
Total Expense	1,025,449.99	2,360,000.00	-1,334,550.01	43.5%
Net Ordinary Income	-1,025,449.99	-2,360,000.00	1,334,550.01	43.5%
Other Income/Expense				
Other Income				
6900- Transfers In	400,000.00			
Total Other Income	400,000.00			
Other Expense				
8000- Transfers to Other Funds	0.00	2,360,000.00	-2,360,000.00	0.0%
Total Other Expense	0.00	2,360,000.00	-2,360,000.00	0.0%
Net Other Income	400,000.00	-2,360,000.00	2,760,000.00	-16.9%
Net Income	-625,449.99	-4,720,000.00	4,094,550.01	13.3%

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

	Jan - Oct 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
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%
Total Income	488,982.54	501,514.00	-12,531.46	97.5%
Gross Profit	488,982.54	501,514.00	-12,531.46	97.5%
Expense				
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%
Total Expense	437,477.82	444,864.00	-7,386.18	98.3%
Net Ordinary Income	51,504.72	56,650.00	-5,145.28	90.9%
Net Income	51,504.72	56,650.00	-5,145.28	90.9%

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>
TOTAL LONG TERM LIABILITIES	\$ 24,975,634

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 Water Fund	Debt Service Sewer Fund	Capital Projects Fund	Water Fund	Sewer Fund	PVH	Total
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>
Total Cash on Hand	<u>\$ 2,387,656</u>	<u>\$ 1,294,926</u>	<u>\$ 6,432,079</u>	<u>\$ (65,863)</u>	<u>\$ 12,371,625</u>	<u>\$ 12,709,028</u>	<u>\$ 424,783</u>	<u>\$ 35,554,234</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
Cash Funds Available												
Cash in Bank - Water Fund	13,409,310	13,441,371	13,240,763	13,209,372	13,266,264	13,355,702	13,115,799	12,742,292	12,089,375	12,371,625		
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
Distribution of Available Funds												
Operating Reserve	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000		
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		
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
Capital Reserve												
Beginning Reserve Balance	791,983	982,330	1,167,991	1,129,803	1,287,041	1,475,420	1,674,977	1,473,562	877,579	432,609		
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

No Assurance is provided on these Financial Statements

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available												
Cash in Bank - Sewer Fund	10,981,406	11,770,546	12,202,348	12,482,496	12,651,413	12,720,215	12,442,296	12,301,329	12,351,989	12,709,028		
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		
Distribution of Available Funds												
Operating Reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		
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
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		
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**

Cash Funds Available - Water Treatment Plant	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
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
Cash Funds Available - Sewer Debt Service	Jan	Feb	March	April	May	June	June	June	Sept	Sept	Sept	Sept
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

	2022										2022		
	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	Percentage of Levied Taxes Received		Total Amount Received	Percentage of Levied Taxes Received	
									Monthly	Y-T-D		Monthly	Y-T-D
January	\$ 202		\$ 13,650		\$ 2			\$ 13,854	0.01%	0.01%	\$ 13,854	0.49%	0.49%
February	\$ 32,919		\$ 18,104		\$ (494)			\$ 50,529	1.58%	1.59%	\$ 50,529	2.74%	3.23%
March	\$ 657,250		\$ 16,111		\$ (9,859)			\$ 663,502	31.55%	33.13%	\$ 663,502	35.96%	39.19%
April	\$ 138,053		\$ 21,668		\$ (2,071)			\$ 157,650	6.63%	39.76%	\$ 157,650	8.54%	47.73%
May	\$ 1,159,878		\$ 18,016		\$ (17,383)			\$ 1,160,511	55.67%	95.43%	\$ 1,160,511	62.90%	110.63%
June	\$ 159,095		\$ 18,451		\$ (2,387)			\$ 175,159	7.64%	103.07%	\$ 175,159	9.49%	120.13%
July	\$ 531,846		\$ 19,198		\$ (7,016)			\$ 544,028	25.53%	128.60%	\$ 544,028	29.49%	149.61%
August	\$ 31,963		\$ 17,871		\$ (480)			\$ 49,354	1.53%	130.13%	\$ 49,354	2.67%	152.29%
September	\$ 4,440		\$ 23,164					\$ 27,604	0.21%	130.34%	\$ 27,604	1.50%	153.78%
October	\$ 10,843		\$ 17,564		\$ (163)			\$ 28,244	0.52%	130.86%	\$ 28,244	1.53%	155.31%
November								\$ -	0.00%	130.86%	\$ -	0.00%	155.31%
December								\$ -	0.00%	130.86%	\$ -	0.00%	155.31%
TOTAL	\$ 2,726,489	\$ -	\$ 183,797	\$ -	\$ (39,851)	\$ -	\$ -	\$ 2,870,435	130.86%	130.86%	\$ 2,870,435	155.31%	155.31%

No Assurance is provided on these Financial Statements