

ROXBOROUGH WATER & SANITATION DISTRICT  
FINANCIAL STATEMENTS

August 31, 2022

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# Roxborough Water and Sanitation District Balance Sheet by Class

As of August 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>									
<b>Current Assets</b>									
Checking/Savings									
1105-Checking	490,741.73	5,016,083.45	22,428,359.65	3,987,801.25	106,465.12	-21,333,225.61	-1,096,193.56	0.00	9,600,012.03
1111-WF Bond Redemption	0.00	1,663,115.10	0.00	0.00	0.00	0.00	0.00	0.00	1,663,115.10
1125-Wellis Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	1,508,328.36	0.00	1,508,328.36
1139-WF Ravenna	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	0.00	3,196,997.18
1150-Investment in Cololrust	2,597,735.97	811,971.14	7,100,775.80	7,813,747.65	0.00	0.00	0.00	0.00	18,324,230.56
1155-Cololrust Bond Fund	0.00	0.00	360,046.75	499,780.12	0.00	0.00	0.00	0.00	859,826.87
1160-System Develop Colo Trust	0.00	0.00	989,338.82	0.00	0.00	0.00	0.00	0.00	989,338.82
<b>Total Checking/Savings</b>	<b>3,088,477.70</b>	<b>7,491,149.69</b>	<b>34,075,516.20</b>	<b>12,301,329.02</b>	<b>106,465.12</b>	<b>-21,333,225.61</b>	<b>412,134.80</b>	<b>0.00</b>	<b>38,141,848.92</b>
<b>Other Current Assets</b>									
1300-AIR Service	0.00	0.00	747,906.65	309,910.28	0.00	0.00	0.00	0.00	1,057,816.93
1310-AIR Availability	0.00	0.00	14,252.23	5,124.59	0.00	0.00	0.00	0.00	19,376.82
1350-AIR Taxes	1,790,437.00	836,383.00	0.00	0.00	0.00	0.00	451,428.00	0.00	3,078,249.00
1355-Due From NWDC Inclusion	0.00	0.00	6,323.31	0.00	0.00	0.00	0.00	0.00	6,323.31
1370-Due From Others	0.00	0.00	16,065.15	0.00	0.00	0.00	0.00	0.00	16,065.15
1390-Due From Dominion	0.00	0.00	30,110.42	200,000.00	0.00	0.00	0.00	0.00	230,110.42
1400-Prepaid Insurance	6,917.75	0.00	6,917.75	6,923.95	0.00	6,917.75	0.00	0.00	27,677.20
<b>Total Other Current Assets</b>	<b>1,797,354.75</b>	<b>836,383.00</b>	<b>821,596.51</b>	<b>521,959.82</b>	<b>0.00</b>	<b>6,917.75</b>	<b>451,428.00</b>	<b>0.00</b>	<b>4,435,638.93</b>
<b>Total Current Assets</b>	<b>4,885,832.45</b>	<b>8,327,532.69</b>	<b>34,897,113.71</b>	<b>12,823,287.84</b>	<b>106,465.12</b>	<b>-21,326,307.86</b>	<b>863,563.80</b>	<b>0.00</b>	<b>40,577,487.75</b>
<b>Fixed Assets</b>									
1500-Capital Assets	0.00	0.00	83,470,633.32	17,660,630.43	0.00	0.00	0.00	0.00	101,131,263.75
<b>Total Fixed Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>83,470,633.32</b>	<b>17,660,630.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>101,131,263.75</b>
<b>TOTAL ASSETS</b>	<b>4,885,832.45</b>	<b>8,327,532.69</b>	<b>118,367,747.03</b>	<b>30,483,918.27</b>	<b>106,465.12</b>	<b>-21,326,307.86</b>	<b>863,563.80</b>	<b>0.00</b>	<b>141,708,751.50</b>
<b>LIABILITIES &amp; EQUITY</b>									
<b>Liabilities</b>									
<b>Current Liabilities</b>									
Accounts Payable	5,247.23	0.00	22,071.53	17,580.88	18,143.35	307,329.21	1,000.00	0.00	371,372.20
2000-Accounts Payable	5,247.23	0.00	22,071.53	17,580.88	18,143.35	307,329.21	1,000.00	0.00	371,372.20
<b>Total Accounts Payable</b>	<b>10,494.46</b>	<b>0.00</b>	<b>44,143.06</b>	<b>35,161.76</b>	<b>36,286.70</b>	<b>614,658.42</b>	<b>2,000.00</b>	<b>0.00</b>	<b>742,744.16</b>
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	14,594.68	0.00	0.00	0.00	0.00	0.00	14,594.68
2022-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
2025-Ravenna Costs Advanced	1,780,437.00	836,383.00	0.00	0.00	0.00	0.00	451,428.00	0.00	3,078,249.00
2030-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	1,790,437.00	836,383.00	3,239,558.43	2,026,925.67	0.00	27,961.27	451,428.00	0.00	8,372,694.37
<b>Total Other Current Liabilities</b>	<b>1,790,437.00</b>	<b>836,383.00</b>	<b>3,239,558.43</b>	<b>2,026,925.67</b>	<b>0.00</b>	<b>27,961.27</b>	<b>451,428.00</b>	<b>0.00</b>	<b>8,372,694.37</b>
<b>Total Current Liabilities</b>	<b>1,795,684.23</b>	<b>836,383.00</b>	<b>3,261,629.96</b>	<b>2,044,506.55</b>	<b>18,143.35</b>	<b>335,290.48</b>	<b>452,428.00</b>	<b>0.00</b>	<b>8,744,066.57</b>
<b>Total Liabilities</b>	<b>1,795,684.23</b>	<b>836,383.00</b>	<b>3,261,629.96</b>	<b>2,044,506.55</b>	<b>18,143.35</b>	<b>335,290.48</b>	<b>452,428.00</b>	<b>0.00</b>	<b>8,744,066.57</b>
<b>Equity</b>									
3000-Retained Earnings	1,722,045.08	6,461,468.82	113,292,058.09	28,170,991.99	543,315.63	-18,091,768.63	372,134.20	0.00	132,470,245.18
Net Income	1,368,103.14	1,029,680.87	1,814,058.98	259,419.73	-454,993.86	-3,569,829.71	39,000.60	0.00	494,439.75
<b>Total Equity</b>	<b>3,090,148.22</b>	<b>7,491,149.69</b>	<b>115,106,117.07</b>	<b>28,430,411.72</b>	<b>88,321.77</b>	<b>-21,661,598.34</b>	<b>411,134.80</b>	<b>0.00</b>	<b>132,964,684.93</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,885,832.45</b>	<b>8,327,532.69</b>	<b>118,367,747.03</b>	<b>30,483,918.27</b>	<b>106,465.12</b>	<b>-21,326,307.86</b>	<b>863,563.80</b>	<b>0.00</b>	<b>141,708,751.50</b>

# Roxborough Water and Sanitation District Profit & Loss by Class

August 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	410,730.67	158,763.81	0.00	0.00	0.00	569,494.48
5100-Availability Charges	0.00	0.00	489.39	204.75	0.00	0.00	0.00	694.14
5101- Service Charges LMA	0.00	0.00	0.00	29,522.58	0.00	0.00	0.00	29,522.58
5200- Property Taxes	21,409.60	10,553.06	0.00	0.00	0.00	0.00	13,936.10	45,898.76
5210- Specific Ownership Taxes	11,970.70	5,900.51	0.00	0.00	0.00	0.00	3,352.87	21,224.08
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	825.00	825.00	0.00	0.00	0.00	1,650.00
5310-Permit Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5410-Hydrant Water	0.00	0.00	12,745.25	0.00	0.00	0.00	0.00	12,745.25
5510-Potable Irrigation Water	0.00	0.00	89,282.48	0.00	0.00	0.00	0.00	89,282.48
5511-Irrigation Water	0.00	0.00	3,650.07	1,239.93	0.00	0.00	0.00	4,890.00
5601-Late Fees, Penalties,	0.00	0.00	-2,551.79	12.50	0.00	0.00	0.00	-2,539.29
5610- Miscellaneous Income	0.00	0.00	5,606.51	0.00	0.00	0.00	0.00	5,606.51
5611-Inclusion fees-NWDC	0.00	0.00	16,349.59	0.00	0.00	0.00	0.00	16,349.59
5620- Dominion Dist. Operations	0.00	0.00	0.00	33,280.00	0.00	0.00	0.00	33,280.00
5625- Dominion Sewer Conveyance	0.00	0.00	6,138.72	0.00	0.00	0.00	0.00	6,138.72
5640- Dominion Treated Water Us	0.00	0.00	30,110.22	0.00	0.00	0.00	0.00	30,110.22
5650 Dominion Exp Reimbursement	0.00	0.00	71,839.00	0.00	0.00	0.00	0.00	71,839.00
5700- Sys. Development Charge	0.00	0.00	21,954.84	0.00	0.00	0.00	0.00	21,954.84
5705 Ravenna SDC	0.00	0.00	11,874.01	13,189.35	0.00	0.00	0.00	25,063.36
5710- Capital Surcharge	0.00	0.00	93,482.52	0.00	0.00	0.00	0.00	93,482.52
5715- Capital Surcharge WTP Sup	5,064.12	1,781.65	15,812.20	15,519.64	0.00	0.00	510.65	38,688.26
5820- Investment Income	0.00	0.00	6,640.81	0.00	0.00	0.00	0.00	6,640.81
5850 - Reimbursed Exp Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	38,444.42	18,235.22	831,223.71	252,557.56	0.00	0.00	17,799.62	1,158,260.53
Gross Profit	38,444.42	18,235.22	831,223.71	252,557.56	0.00	0.00	17,799.62	1,158,260.53
Expense								
6020-Payroll Expenses	8,560.11	0.00	48,162.94	35,261.11	0.00	30,396.86	0.00	122,381.02
6040- Accounting	2,375.00	0.00	2,375.00	2,375.00	0.00	0.00	1,000.00	10,500.00
6050- Contract Labor	0.00	0.00	0.00	2,840.46	0.00	2,840.46	0.00	5,680.92
6080- Education	546.25	0.00	866.25	1,384.82	0.00	1,429.82	0.00	4,227.14
6100- Engineering	981.85	0.00	1,145.00	5,190.00	0.00	2,563.10	0.00	9,879.95
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	100.00	0.00	100.00
6115- GPS/GIS	0.00	0.00	0.00	150.00	0.00	2,850.00	0.00	3,000.00
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	2,668.00	0.00	3,003.00
6150- Legal	1,890.38	0.00	1,200.88	1,200.88	0.00	2,565.86	0.00	6,858.00
6170 - Meter Expenses	796.33	0.00	0.00	0.00	0.00	3,083.29	0.00	3,083.29
6180- Misc. Expenses	0.00	0.00	521.12	3,805.11	0.00	105.70	0.00	5,228.26
6185- Littleton Service Fees	0.00	0.00	0.00	56,878.88	0.00	0.00	0.00	56,878.88
6200- Office Expense	3,340.83	0.00	-2.95	1,602.18	0.00	1,686.11	0.00	6,626.17
6210-Operating Supplies	0.00	0.00	8,248.12	17,315.74	0.00	0.00	0.00	25,563.86
6220- Permits	2,241.50	0.00	0.00	2,000.00	0.00	2,005.00	0.00	4,005.00
6230- Repairs and Maint	395.63	0.00	10,129.34	39,209.21	0.00	206.42	0.00	51,786.47
6240- Safety Equipment	321.32	158.39	395.63	395.63	0.00	0.00	0.00	1,186.89
6250- Treasurers Fees	137.64	0.00	15,199.17	8,584.48	0.00	10,661.44	0.00	34,562.73
6260- Utilities	0.00	0.00	492.02	222.04	0.00	26.99	0.00	741.05
6270- Vehicle	0.00	0.00	0.00	0.00	0.00	251,089.15	0.00	251,089.15
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	0.00	151,958.44	151,958.44
6500- CWRPDA Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7100-Principal Payments	0.00	267,500.00	0.00	0.00	0.00	0.00	0.00	267,500.00
7200- Interest Payments	0.00	44,542.75	0.00	0.00	0.00	0.00	0.00	44,542.75
7290- Water Rights	0.00	0.00	0.00	0.00	0.00	1,032.50	0.00	1,032.50
7300- Capital Projects	39,023.80	0.00	39,340.03	238,509.44	0.00	806,643.44	0.00	1,123,516.71
7310- WTP- Dominion Pump	0.00	0.00	0.00	0.00	65,448.52	0.00	0.00	65,448.52
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	15,446.65	0.00	0.00	15,446.65
Total Expense	62,475.64	312,201.14	130,272.55	418,789.98	80,895.17	1,126,194.14	153,168.05	2,283,996.67
Net Ordinary Income	-24,031.22	-293,965.92	700,951.16	-166,232.42	-80,895.17	-1,126,194.14	-135,368.43	-1,125,736.14

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

August 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	694.14	0.00	0.00	0.00	0.00	0.00	694.14
6902- Transfers In WTP	0.00	93,482.52	0.00	0.00	0.00	0.00	0.00	93,482.52
Total Other Income	0.00	94,176.66	0.00	0.00	0.00	0.00	0.00	94,176.66
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	489.39	204.75	0.00	0.00	0.00	694.14
8002- Transfers Water Supply SV	0.00	0.00	93,482.52	0.00	0.00	0.00	0.00	93,482.52
9000 -Depreciation Expense	0.00	0.00	165,000.00	69,000.00	0.00	0.00	0.00	234,000.00
Total Other Expense	0.00	0.00	258,971.91	69,204.75	0.00	0.00	0.00	328,176.66
Net Other Income	0.00	94,176.66	-258,971.91	-69,204.75	0.00	0.00	0.00	-234,000.00
Net Income	-24,031.22	-199,789.26	441,979.25	-235,437.17	-80,895.17	-1,126,194.14	-135,368.43	-1,359,736.14

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

	Aug 22	Jan - Aug 22
<b>Ordinary Income/Expense</b>		
Income		
5200- Property Taxes	21,409.60	1,748,216.23
5210- Specific Ownership Taxes	11,970.70	91,499.56
5820- Investment Income	5,064.12	12,253.16
<b>Total Income</b>	<b>38,444.42</b>	<b>1,851,968.95</b>
<b>Gross Profit</b>	<b>38,444.42</b>	<b>1,851,968.95</b>
Expense		
6020-Payroll Expenses	8,560.11	72,892.24
6040- Accounting	2,375.00	19,000.00
6041- Audit	0.00	29,107.03
6050- Contract Labor	0.00	5,310.00
6080- Education	546.25	5,157.85
6099- Election	0.00	27,303.40
6100- Engineering	981.85	21,784.63
6130- Insurance	1,865.00	14,914.50
6150- Legal	1,890.38	16,293.55
6180- Misc. Expenses	796.33	4,511.27
6200- Office Expense	3,340.83	24,819.00
6220- Permits	0.00	19,498.52
6225-Rent	0.00	2,693.52
6230- Repairs and Maint	2,241.50	31,006.81
6240- Safety Equipment	395.63	395.63
6250- Treasurers Fees	321.32	26,213.70
6260- Utilities	137.64	1,074.81
6270- Vehicle	0.00	1,272.50
6300- Bank Service Charges	0.00	1,087.05
7300- Capital Projects	39,023.80	159,529.80
<b>Total Expense</b>	<b>62,475.64</b>	<b>483,865.81</b>
<b>Net Ordinary Income</b>	<b>-24,031.22</b>	<b>1,368,103.14</b>
<b>Net Income</b>	<b>-24,031.22</b>	<b>1,368,103.14</b>

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

	Aug 22	Jan - Aug 22
<b>Ordinary Income/Expense</b>		
Income		
5200- Property Taxes	10,553.06	861,717.40
5210- Specific Ownership Taxes	5,900.51	45,101.28
5820- Investment Income	1,781.65	4,147.65
	<u>18,235.22</u>	<u>910,966.33</u>
<b>Total Income</b>	<u>18,235.22</u>	<u>910,966.33</u>
<b>Gross Profit</b>	18,235.22	910,966.33
Expense		
6250- Treasurers Fees	158.39	12,921.06
6420-Loan Administrative Fees	0.00	38,400.00
6500- CWRPDA Debt Service	0.00	115,515.50
7100-Principal Payments	267,500.00	535,000.00
7150-Ravenna CWCB	0.00	82,425.19
7200- Interest Payments	44,542.75	89,003.44
	<u>312,201.14</u>	<u>873,265.19</u>
<b>Total Expense</b>	<u>312,201.14</u>	<u>873,265.19</u>
<b>Net Ordinary Income</b>	-293,965.92	37,701.14
<b>Other Income/Expense</b>		
Other Income		
6900- Transfers In	694.14	95,429.54
6902- Transfers In WTP	93,482.52	744,591.75
	<u>94,176.66</u>	<u>840,021.29</u>
<b>Total Other Income</b>	<u>94,176.66</u>	<u>840,021.29</u>
<b>Net Other Income</b>	94,176.66	840,021.29
<b>Net Income</b>	<u><u>-199,789.26</u></u>	<u><u>877,722.43</u></u>

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

	Aug 22	Jan - Aug 22
<b>Ordinary Income/Expense</b>		
Income		
5010- Service Charges	410,730.67	2,490,584.61
5011- Service Charge Ravenna	0.00	83,140.44
5100-Availability Charges	489.39	71,666.60
5211- Dominion WTP Operations	51,074.22	407,409.00
5310-Permit Fees	825.00	19,800.00
5410-Hydrant Water	5,170.00	46,214.72
5510-Potable Irrigation Water	12,745.25	53,166.80
5511-Irrigation Water	69,282.48	287,471.34
5601-Late Fees, Penalties,	3,650.07	25,540.07
5610- Miscellaneous Income	-2,551.79	20,406.13
5611-Inclusion fees-NWDC	5,606.51	44,909.16
5620- Dominion Dist. Operations	16,349.59	139,634.69
5640- Dominion Treated Water Us	6,138.72	83,864.24
5650 Dominion Exp Reimbursement	30,110.22	240,055.51
5700- Sys. Development Charge	71,839.00	349,501.00
5705 Ravenna SDC	21,954.84	196,460.04
5710- Capital Surcharge	11,874.01	94,638.78
5715- Capital Surcharge WTP Sup	93,482.52	744,591.75
5820- Investment Income	15,812.20	47,982.68
5850 - Reimbursed Exp Other	6,640.81	23,905.59
<b>Total Income</b>	<b>831,223.71</b>	<b>5,470,943.15</b>
<b>Gross Profit</b>	<b>831,223.71</b>	<b>5,470,943.15</b>
Expense		
6020-Payroll Expenses	48,162.94	387,161.90
6040- Accounting	2,375.00	19,000.00
6080- Education	866.25	5,889.55
6100- Engineering	1,145.00	78,200.95
6130- Insurance	1,865.00	14,914.50
6140- Lab & Test Fees	335.00	4,637.50
6150- Legal	1,200.88	8,555.55
6170 - Meter Expenses	0.00	-32,730.91
6180- Misc. Expenses	521.12	2,964.72
6200- Office Expense	-2.95	4,811.73
6210-Operating Supplies	8,248.12	104,699.33
6220- Permits	0.00	1,327.22
6230- Repairs and Maint	10,129.34	115,752.34
6240- Safety Equipment	395.63	-701.61
6260- Utilities	15,199.17	148,812.36
6270- Vehicle	492.02	1,837.57
6300- Bank Service Charges	0.00	1,087.05
7300- Capital Projects	39,340.03	454,406.07
<b>Total Expense</b>	<b>130,272.55</b>	<b>1,320,625.82</b>
<b>Net Ordinary Income</b>	<b>700,951.16</b>	<b>4,150,317.33</b>
<b>Other Income/Expense</b>		
Other Expense		
8000- Transfers to Other Funds	489.39	271,666.60
8002- Transfers Water Supply SV	93,482.52	744,591.75
9000 -Depreciation Expense	165,000.00	1,320,000.00
<b>Total Other Expense</b>	<b>258,971.91</b>	<b>2,336,258.35</b>
<b>Net Other Income</b>	<b>-258,971.91</b>	<b>-2,336,258.35</b>
<b>Net Income</b>	<b>441,979.25</b>	<b>1,814,058.98</b>



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

	Aug 22	Jan - Aug 22
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
6020-Payroll Expenses	30,396.86	233,297.29
6040- Accounting	2,375.00	16,625.00
6050- Contract Labor	2,840.46	23,116.47
6080- Education	1,429.82	5,898.77
6100- Engineering	2,563.10	127,386.02
6110-Conservation Rebates	100.00	22,772.86
6115- GPS/GIS	2,850.00	14,377.50
6130- Insurance	1,865.00	14,914.50
6140- Lab & Test Fees	2,668.00	6,361.00
6150- Legal	2,565.86	15,563.02
6170 - Meter Expenses	3,083.29	98,750.36
6180- Misc. Expenses	105.70	326.52
6200- Office Expense	1,686.11	10,560.67
6220- Permits	2,005.00	5,132.00
6230- Repairs and Maint	206.42	120,779.36
6240- Safety Equipment	0.00	-1,120.00
6260- Utilities	10,661.44	45,565.38
6270- Vehicle	26.99	739.54
6280- Water Costs	251,089.15	1,366,571.63
6300- Bank Service Charges	0.00	618.00
7290- Water Rights	1,032.50	2,360.00
7300- Capital Projects	806,643.44	1,439,233.82
<b>Total Expense</b>	<b>1,126,194.14</b>	<b>3,569,829.71</b>
<b>Net Ordinary Income</b>	<b>-1,126,194.14</b>	<b>-3,569,829.71</b>
<b>Net Income</b>	<b>-1,126,194.14</b>	<b>-3,569,829.71</b>

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

	Aug 22	Jan - Aug 22
<b>Ordinary Income/Expense</b>		
Income		
5010- Service Charges	158,763.81	1,240,653.65
5100-Availability Charges	204.75	23,762.94
5101- Service Charges LMA	29,522.58	232,055.42
5310-Permit Fees	825.00	19,800.00
5601-Late Fees, Penalties,	1,239.93	10,459.93
5610- Miscellaneous Income	12.50	2,185.63
5625- Dominion Sewer Conveyance	33,280.00	244,640.00
5650 Dominion Exp Reimbursement	0.00	170,269.44
5670-Dominion Cap Lease O-Line	0.00	200,000.00
5700- Sys. Development Charge	0.00	269,136.00
5710- Capital Surcharge	13,189.35	105,280.61
5820- Investment Income	15,519.64	47,709.73
<b>Total Income</b>	<b>252,557.56</b>	<b>2,565,953.35</b>
<b>Gross Profit</b>	<b>252,557.56</b>	<b>2,565,953.35</b>
Expense		
6020-Payroll Expenses	35,261.11	272,623.13
6040- Accounting	2,375.00	19,000.00
6050- Contract Labor	2,840.46	20,111.08
6080- Education	1,384.82	14,883.33
6100- Engineering	5,190.00	72,792.74
6115- GPS/GIS	150.00	9,702.50
6130- Insurance	1,865.00	14,914.50
6140- Lab & Test Fees	0.00	0.00
6150- Legal	1,200.88	8,448.04
6180- Misc. Expenses	3,805.11	4,071.29
6185- Littleton Service Fees	56,878.88	587,053.37
6200- Office Expense	1,602.18	9,783.89
6210-Operating Supplies	17,315.74	41,630.70
6220- Permits	2,000.00	2,500.00
6230- Repairs and Maint	39,209.21	112,593.40
6240- Safety Equipment	395.63	-622.40
6260- Utilities	8,584.48	56,285.99
6270- Vehicle	222.04	938.06
6280- Water Costs	0.00	163.06
6300- Bank Service Charges	0.00	1,556.10
7300- Capital Projects	238,509.44	473,341.90
<b>Total Expense</b>	<b>418,789.98</b>	<b>1,721,770.68</b>
<b>Net Ordinary Income</b>	<b>-166,232.42</b>	<b>844,182.67</b>
<b>Other Income/Expense</b>		
Other Expense		
8000- Transfers to Other Funds	204.75	23,762.94
9000 -Depreciation Expense	69,000.00	552,000.00
<b>Total Other Expense</b>	<b>69,204.75</b>	<b>575,762.94</b>
<b>Net Other Income</b>	<b>-69,204.75</b>	<b>-575,762.94</b>
<b>Net Income</b>	<b>-235,437.17</b>	<b>268,419.73</b>

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

	Aug 22	Jan - Aug 22
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
7300- Capital Projects	0.00	112,295.98
7310 - WTP- Dominion Pump	65,448.52	428,555.20
7311- Dominion System Improve.	15,446.65	114,142.68
<b>Total Expense</b>	<b>80,895.17</b>	<b>654,993.86</b>
<b>Net Ordinary Income</b>	<b>-80,895.17</b>	<b>-654,993.86</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>Net Other Income</b>	<b>0.00</b>	<b>200,000.00</b>
<b>Net Income</b>	<b>-80,895.17</b>	<b>-454,993.86</b>

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

	Aug 22	Jan - Aug 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	13,936.10	446,217.80
5210- Specific Ownership Taxes	3,352.87	26,133.49
5820- Investment Income	510.65	1,892.36
<b>Total Income</b>	<u>17,799.62</u>	<u>474,243.65</u>
<b>Gross Profit</b>	17,799.62	474,243.65
<b>Expense</b>		
6040- Accounting	1,000.00	8,000.00
6150- Legal	0.00	907.00
6250- Treasurers Fees	209.61	6,672.27
6300- Bank Service Charges	0.00	299.75
6500- CWRPDA Debt Service	151,958.44	151,958.44
6550-CWCB Debt Service	0.00	115,447.15
<b>Total Expense</b>	<u>153,168.05</u>	<u>283,284.61</u>
<b>Net Ordinary Income</b>	<u>-135,368.43</u>	<u>190,959.04</u>
<b>Net Income</b>	<u><u>-135,368.43</u></u>	<u><u>190,959.04</u></u>

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

	Jan - Aug 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
5200- Property Taxes	1,748,216.23	1,790,437.00	-42,220.77	97.6%
5210- Specific Ownership Taxes	91,499.56	120,000.00	-28,500.44	76.2%
5610-Misc Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	12,253.16	750.00	11,503.16	1,633.8%
<b>Total Income</b>	<b>1,851,968.95</b>	<b>1,912,187.00</b>	<b>-60,218.05</b>	<b>96.9%</b>
<b>Gross Profit</b>	<b>1,851,968.95</b>	<b>1,912,187.00</b>	<b>-60,218.05</b>	<b>96.9%</b>
Expense				
6020-Payroll Expenses	72,892.24	110,000.00	-37,107.76	66.3%
6040- Accounting	19,000.00	30,000.00	-11,000.00	63.3%
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	5,157.85	30,000.00	-24,842.15	17.2%
6099- Election	27,303.40	30,000.00	-2,696.60	91.0%
6100- Engineering	21,784.63	50,000.00	-28,215.37	43.6%
6130- Insurance	14,914.50	30,000.00	-15,085.50	49.7%
6150- Legal	16,293.55	30,000.00	-13,706.45	54.3%
6180- Misc. Expenses	4,511.27	20,000.00	-15,488.73	22.6%
6200- Office Expense	24,819.00	40,000.00	-15,181.00	62.0%
6220- Permits	19,498.52	5,000.00	14,498.52	390.0%
6225-Rent	2,693.52			
6230- Repairs and Maint	31,006.81	100,000.00	-68,993.19	31.0%
6240- Safety Equipment	395.63			
6250- Treasurers Fees	26,213.70	20,000.00	6,213.70	131.1%
6260- Utilities	1,074.81	5,000.00	-3,925.19	21.5%
6270- Vehicle	1,272.50	6,000.00	-4,727.50	21.2%
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>	<b>483,865.81</b>	<b>576,000.00</b>	<b>-92,134.19</b>	<b>84.0%</b>
<b>Net Ordinary Income</b>	<b>1,368,103.14</b>	<b>1,336,187.00</b>	<b>31,916.14</b>	<b>102.4%</b>
<b>Other Income/Expense</b>				
Other Expense				
8100- Transfer to Other Funds	0.00	700,000.00	-700,000.00	0.0%
<b>Total Other Expense</b>	<b>0.00</b>	<b>700,000.00</b>	<b>-700,000.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>-700,000.00</b>	<b>700,000.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>1,368,103.14</b>	<b>636,187.00</b>	<b>731,916.14</b>	<b>215.0%</b>

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

	Jan - Aug 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
5200- Property Taxes	861,717.40	836,383.00	25,334.40	103.0%
5210- Specific Ownership Taxes	45,101.28	80,000.00	-34,898.72	56.4%
5820- Investment Income	4,147.65	30,000.00	-25,852.35	13.8%
<b>Total Income</b>	<b>910,966.33</b>	<b>946,383.00</b>	<b>-35,416.67</b>	<b>96.3%</b>
<b>Gross Profit</b>	<b>910,966.33</b>	<b>946,383.00</b>	<b>-35,416.67</b>	<b>96.3%</b>
Expense				
6250- Treasurers Fees	12,921.06	15,000.00	-2,078.94	86.1%
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>	<b>721,306.75</b>	<b>1,760,651.00</b>	<b>-1,039,344.25</b>	<b>41.0%</b>
<b>Net Ordinary Income</b>	<b>189,659.58</b>	<b>-814,268.00</b>	<b>1,003,927.58</b>	<b>-23.3%</b>
<b>Other Income/Expense</b>				
Other Income				
6900- Transfers In	95,429.54	160,000.00	-64,570.46	59.6%
6902- Transfers In WTP	744,591.75	1,092,000.00	-347,408.25	68.2%
<b>Total Other Income</b>	<b>840,021.29</b>	<b>1,252,000.00</b>	<b>-411,978.71</b>	<b>67.1%</b>
<b>Net Other Income</b>	<b>840,021.29</b>	<b>1,252,000.00</b>	<b>-411,978.71</b>	<b>67.1%</b>
<b>Net Income</b>	<b>1,029,680.87</b>	<b>437,732.00</b>	<b>591,948.87</b>	<b>235.2%</b>

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

	Jan - Aug 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
5010- Service Charges	2,490,584.61	3,200,000.00	-709,415.39	77.8%
5011- Service Charge Ravenna	83,140.44			
5100-Availability Charges	71,666.60	120,000.00	-48,333.40	59.7%
5211- Dominion WTP Operations	407,409.00	500,000.00	-92,591.00	81.5%
5310-Permit Fees	19,800.00	1,200.00	18,600.00	1,650.0%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	46,214.72	40,000.00	6,214.72	115.5%
5510-Potable Irrigation Water	53,166.80	40,000.00	13,166.80	132.9%
5511-Irrigation Water	287,471.34	250,000.00	37,471.34	115.0%
5601-Late Fees, Penalties,	25,540.07			
5610- Miscellaneous Income	20,406.13	70,000.00	-49,593.87	29.2%
5611-Inclusion fees-NWDC	44,909.16	100,000.00	-55,090.84	44.9%
5620- Dominion Dist. Operations	139,634.69	200,000.00	-60,365.31	69.8%
5640- Dominion Treated Water Us	83,864.24	100,000.00	-16,135.76	83.9%
5650 Dominion Exp Reimbursement	240,055.51			
5700- Sys. Development Charge	349,501.00	275,000.00	74,501.00	127.1%
5705 Ravenna SDC	196,460.04	250,000.00	-53,539.96	78.6%
5710- Capital Surcharge	94,638.78	80,000.00	14,638.78	118.3%
5715- Capital Surcharge WTP Sup	744,591.75	1,036,808.00	-292,216.25	71.8%
5820- Investment Income	47,982.68	50,000.00	-2,017.32	96.0%
5850 - Reimbursed Exp Other	23,905.59	20,000.00	3,905.59	119.5%
<b>Total Income</b>	<b>5,470,943.15</b>	<b>6,340,208.00</b>	<b>-869,264.85</b>	<b>86.3%</b>
<b>Gross Profit</b>	<b>5,470,943.15</b>	<b>6,340,208.00</b>	<b>-869,264.85</b>	<b>86.3%</b>
Expense				
6020-Payroll Expenses	387,161.90	660,000.00	-272,838.10	58.7%
6040- Accounting	19,000.00	32,500.00	-13,500.00	58.5%
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	5,889.55	25,000.00	-19,110.45	23.6%
6100- Engineering	78,200.95	100,000.00	-21,799.05	78.2%
6130- Insurance	14,914.50	20,000.00	-5,085.50	74.6%
6140- Lab & Test Fees	4,637.50	15,000.00	-10,362.50	30.9%
6150- Legal	8,555.55	37,500.00	-28,944.45	22.8%
6170 - Meter Expenses	-32,730.91			
6180- Misc. Expenses	2,964.72	10,000.00	-7,035.28	29.6%
6200- Office Expense	4,811.73	20,000.00	-15,188.27	24.1%
6210-Operating Supplies	104,699.33	120,000.00	-15,300.67	87.2%
6220- Permits	1,327.22	3,000.00	-1,672.78	44.2%
6230- Repairs and Maint	115,752.34	250,000.00	-134,247.66	46.3%
6240- Safety Equipment	-701.61	5,000.00	-5,701.61	-14.0%
6260- Utilities	148,812.36	150,000.00	-1,187.64	99.2%
6270- Vehicle	1,837.57	11,000.00	-9,162.43	16.7%
6280- Water Costs	0.00	48,000.00	-48,000.00	0.0%
6300- Bank Service Charges	1,087.05			
7300- Capital Projects	454,406.07	500,000.00	-45,593.93	90.9%
7302- Water Taps Centennial	0.00	50,000.00	-50,000.00	0.0%
<b>Total Expense</b>	<b>1,320,625.82</b>	<b>2,092,000.00</b>	<b>-771,374.18</b>	<b>63.1%</b>
<b>Net Ordinary Income</b>	<b>4,150,317.33</b>	<b>4,248,208.00</b>	<b>-97,890.67</b>	<b>97.7%</b>
<b>Other Income/Expense</b>				
Other Income				
6900- Transfers In	0.00	500,000.00	-500,000.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>500,000.00</b>	<b>-500,000.00</b>	<b>0.0%</b>
Other Expense				
8000- Transfers to Other Funds	271,666.60	1,800,000.00	-1,528,333.40	15.1%
8002- Transfers Water Supply SV	744,591.75	1,036,808.00	-292,216.25	71.8%
8100- Transfer to Other Funds	0.00	120,000.00	-120,000.00	0.0%
9000 -Depreciation Expense	1,320,000.00			

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

	Jan - Aug 22	Budget	\$ Over Budget	% of Budget
Total Other Expense	2,336,258.35	2,956,808.00	-620,549.65	79.0%
Net Other Income	-2,336,258.35	-2,456,808.00	120,549.65	95.1%
Net Income	<u>1,814,058.98</u>	<u>1,791,400.00</u>	<u>22,658.98</u>	<u>101.3%</u>



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

	Jan - Aug 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
6020-Payroll Expenses	233,297.29	330,000.00	-96,702.71	70.7%
6040- Accounting	16,625.00	32,500.00	-15,875.00	51.2%
6050- Contract Labor	23,116.47	40,000.00	-16,883.53	57.8%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	5,898.77	25,000.00	-19,101.23	23.6%
6100- Engineering	127,386.02	150,000.00	-22,613.98	84.9%
6110-Conservation Rebates	22,772.86	2,500.00	20,272.86	910.9%
6115- GPS/GIS	14,377.50	25,000.00	-10,622.50	57.5%
6130- Insurance	14,914.50	20,000.00	-5,085.50	74.6%
6140- Lab & Test Fees	6,361.00	14,000.00	-7,639.00	45.4%
6150- Legal	15,563.02	37,500.00	-21,936.98	41.5%
6170 - Meter Expenses	98,750.36	125,000.00	-26,249.64	79.0%
6180- Misc. Expenses	326.52	10,000.00	-9,673.48	3.3%
6200- Office Expense	10,560.67	20,000.00	-9,439.33	52.8%
6210-Operating Supplies	0.00	4,000.00	-4,000.00	0.0%
6220- Permits	5,132.00	5,000.00	132.00	102.6%
6230- Repairs and Maint	120,779.36	200,000.00	-79,220.64	60.4%
6240- Safety Equipment	-1,120.00	2,000.00	-3,120.00	-56.0%
6260- Utilities	45,565.38	70,000.00	-24,434.62	65.1%
6270- Vehicle	739.54	11,000.00	-10,260.46	6.7%
6280- Water Costs	1,366,571.63	1,552,000.00	-185,428.37	88.1%
6300- Bank Service Charges	618.00			
7290- Water Rights	2,360.00	100,000.00	-97,640.00	2.4%
7300- Capital Projects	1,439,233.82	5,185,000.00	-3,745,766.18	27.8%
<b>Total Expense</b>	<b>3,569,829.71</b>	<b>8,020,500.00</b>	<b>-4,450,670.29</b>	<b>44.5%</b>
<b>Net Ordinary Income</b>	<b>-3,569,829.71</b>	<b>-8,020,500.00</b>	<b>4,450,670.29</b>	<b>44.5%</b>
<b>Net Income</b>	<b>-3,569,829.71</b>	<b>-8,020,500.00</b>	<b>4,450,670.29</b>	<b>44.5%</b>

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

	Jan - Aug 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	1,240,653.65	1,600,000.00	-359,346.35	77.5%
5100-Availability Charges	23,762.94	40,000.00	-16,237.06	59.4%
5101- Service Charges LMA	232,055.42	300,000.00	-67,944.58	77.4%
5310-Permit Fees	19,800.00	5,000.00	14,800.00	396.0%
5601-Late Fees, Penalties,	10,459.93			
5610- Miscellaneous Income	2,185.63	30,000.00	-27,814.37	7.3%
5625- Dominion Sewer Conveyance	244,640.00	240,000.00	4,640.00	101.9%
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	269,136.00	50,000.00	219,136.00	538.3%
5710- Capital Surcharge	105,280.61	100,000.00	5,280.61	105.3%
5820- Investment Income	47,709.73	50,000.00	-2,290.27	95.4%
<b>Total Income</b>	<b>2,565,953.35</b>	<b>2,665,000.00</b>	<b>-99,046.65</b>	<b>96.3%</b>
<b>Gross Profit</b>	<b>2,565,953.35</b>	<b>2,665,000.00</b>	<b>-99,046.65</b>	<b>96.3%</b>
<b>Expense</b>				
6020-Payroll Expenses	272,623.13	325,000.00	-52,376.87	83.9%
6040- Accounting	19,000.00	30,000.00	-11,000.00	63.3%
6050- Contract Labor	20,111.08	40,000.00	-19,888.92	50.3%
6065- Dominion expenses	0.00	50,000.00	-50,000.00	0.0%
6080- Education	14,883.33	30,000.00	-15,116.67	49.6%
6100- Engineering	72,792.74	100,000.00	-27,207.26	72.8%
6110-Conservation Rebates	0.00	0.00	0.00	0.0%
6115- GPS/GIS	9,702.50	50,000.00	-40,297.50	19.4%
6130- Insurance	14,914.50	28,000.00	-13,085.50	53.3%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	8,448.04	35,000.00	-26,551.96	24.1%
6180- Misc. Expenses	4,071.29	8,000.00	-3,928.71	50.9%
6185- Littleton Service Fees	587,053.37	950,000.00	-362,946.63	61.8%
6200- Office Expense	9,783.89	20,000.00	-10,216.11	48.9%
6210-Operating Supplies	41,630.70	80,000.00	-38,369.30	52.0%
6220- Permits	2,500.00	3,000.00	-500.00	83.3%
6230- Repairs and Maint	112,593.40	200,000.00	-87,406.60	56.3%
6240- Safety Equipment	-622.40	2,000.00	-2,622.40	-31.1%
6260- Utilities	56,285.99	110,000.00	-53,714.01	51.2%
6270- Vehicle	938.06	8,000.00	-7,061.94	11.7%
6280- Water Costs	163.06			
6300- Bank Service Charges	1,556.10			
7300- Capital Projects	473,341.90	2,000,000.00	-1,526,658.10	23.7%
<b>Total Expense</b>	<b>1,721,770.68</b>	<b>4,070,000.00</b>	<b>-2,348,229.32</b>	<b>42.3%</b>
<b>Net Ordinary Income</b>	<b>844,182.67</b>	<b>-1,405,000.00</b>	<b>2,249,182.67</b>	<b>-60.1%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	0.00	200,000.00	-200,000.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>200,000.00</b>	<b>-200,000.00</b>	<b>0.0%</b>
<b>Other Expense</b>				
8000- Transfers to Other Funds	23,762.94	600,000.00	-576,237.06	4.0%
9000 -Depreciation Expense	552,000.00			
<b>Total Other Expense</b>	<b>575,762.94</b>	<b>600,000.00</b>	<b>-24,237.06</b>	<b>96.0%</b>
<b>Net Other Income</b>	<b>-575,762.94</b>	<b>-400,000.00</b>	<b>-175,762.94</b>	<b>143.9%</b>
<b>Net Income</b>	<b>268,419.73</b>	<b>-1,805,000.00</b>	<b>2,073,419.73</b>	<b>-14.9%</b>

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

	Jan - Aug 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
7300- Capital Projects	112,295.98			
7310 - WTP- Dominion Pump	428,555.20	1,800,000.00	-1,371,444.80	23.8%
7311- Dominion System Improve.	114,142.68	560,000.00	-445,857.32	20.4%
<b>Total Expense</b>	<u>654,993.86</u>	<u>2,360,000.00</u>	<u>-1,705,006.14</u>	<u>27.8%</u>
<b>Net Ordinary Income</b>	-654,993.86	-2,360,000.00	1,705,006.14	27.8%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	<u>200,000.00</u>			
<b>Total Other Income</b>	200,000.00			
<b>Other Expense</b>				
8000- Transfers to Other Funds	<u>0.00</u>	<u>2,360,000.00</u>	<u>-2,360,000.00</u>	<u>0.0%</u>
<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>200,000.00</u>	<u>-2,360,000.00</u>	<u>2,560,000.00</u>	<u>-8.5%</u>
<b>Net Income</b>	<u><u>-454,993.86</u></u>	<u><u>-4,720,000.00</u></u>	<u><u>4,265,006.14</u></u>	<u><u>9.6%</u></u>

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

	Jan - Aug 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	446,217.80	451,429.00	-5,211.20	98.8%
5210- Specific Ownership Taxes	26,133.49	50,000.00	-23,866.51	52.3%
5820- Investment Income	1,892.36	85.00	1,807.36	2,226.3%
<b>Total Income</b>	<u>474,243.65</u>	<u>501,514.00</u>	<u>-27,270.35</u>	<u>94.6%</u>
<b>Gross Profit</b>	474,243.65	501,514.00	-27,270.35	94.6%
<b>Expense</b>				
6040- Accounting	8,000.00	12,000.00	-4,000.00	66.7%
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	907.00	1,000.00	-93.00	90.7%
6250- Treasurers Fees	6,672.27	9,000.00	-2,327.73	74.1%
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>435,243.05</u>	<u>444,864.00</u>	<u>-9,620.95</u>	<u>97.8%</u>
<b>Net Ordinary Income</b>	<u>39,000.60</u>	<u>56,650.00</u>	<u>-17,649.40</u>	<u>68.8%</u>
<b>Net Income</b>	<u><u>39,000.60</u></u>	<u><u>56,650.00</u></u>	<u><u>-17,649.40</u></u>	<u><u>68.8%</u></u>

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District  
August 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 August 31, 2022 is as follows:

	General Fund	Debt Service		Capital Projects Fund	Water		Sewer		PVH	Total
		Water Fund	Sewer Fund		Fund	Fund	Fund	Fund		
Operating Reserve	\$ -	\$ -	\$ -	\$ 106,465	\$ 3,000,000		\$ 1,000,000			\$ 4,106,465
Capital Reserve	-				877,579		173,715			\$ 1,051,294
Operating Cash	<u>3,088,478</u>	<u>1,079,999</u>	<u>6,411,151</u>	<u>-</u>	<u>8,864,713</u>		<u>11,127,614</u>		<u>412,135</u>	<u>30,984,090</u>
<b>Total Cash on Hand</b>	<u><u>\$ 3,088,478</u></u>	<u><u>\$ 1,079,999</u></u>	<u><u>\$ 6,411,151</u></u>	<u><u>\$ 106,465</u></u>	<u><u>\$ 12,742,292</u></u>		<u><u>\$ 12,301,329</u></u>		<u><u>\$ 412,135</u></u>	<u><u>\$ 36,141,849</u></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				
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	0	0	0	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				
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				
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				
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	0	0	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				
Additions to Reserve	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				
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	0	0	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
<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				
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				
<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				
25% of Budgeted Expenditures												
Capital Reserve	401,129	398,292	403,874	356,888	397,344	268,434	379,315	173,715				
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				
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	0	0	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				
Additions to Reserve	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				
Ending Reserve Balance	401,129	398,292	403,874	356,888	397,344	268,434	379,315	173,715	0	0	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				
Surcharge Collected	92,664	92,940	93,004	93,034	93,158	93,085	93,224	93,483				
Availability of Service Trans.	34,553	0	289	31,414	0	0	28,631	694				
Payment of Debt	313,918	151,959	82,425	0	0	0	0	312,043				
Ending Cash Balance	726,769	854,451	865,319	989,767	1,082,925	1,176,010	1,297,865	1,079,999	0	0	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				
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	0	0	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 Ownerships 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	31.53%	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								\$ -	0.00%	130.13%	\$ -	0.00%	152.29%
October								\$ -	0.00%	130.13%	\$ -	0.00%	152.29%
November								\$ -	0.00%	130.13%	\$ -	0.00%	152.29%
December								\$ -	0.00%	130.13%	\$ -	0.00%	152.29%
TOTAL	\$ 2,711,206	\$ -	\$ 143,069	\$ -	\$ (39,688)	\$ -	\$ -	\$ 2,814,587	130.13%	130.13%	\$ 2,814,587	152.29%	152.29%

No Assurance is provided on these Financial Statements  
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