

ROXBOROUGH WATER & SANITATION DISTRICT  
FINANCIAL STATEMENTS

May 31, 2022

## TABLE OF CONTENTS

	PAGE
Financial Statements.....	3
Supplemental Information.....	13

# Roxborough Water and Sanitation District Balance Sheet by Class

As of May 31, 2022

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	TOTAL
<b>ASSETS</b>								
Current Assets								
Checking/Savings								
1105-Checking	488,472.05	4,706,946.59	20,683,465.38	4,373,311.09	237,799.61	-19,026,890.77	-789,276.68	10,673,827.27
1111-WF Bond Redemption	0.00	1,663,115.10	0.00	0.00	0.00	0.00	0.00	1,663,115.10
1125-Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,377,034.83
1139-WF Ravenna	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	3,196,997.18
1150-Investment in Colotrust	2,270,695.16	736,867.62	7,069,068.09	7,780,455.41	0.00	0.00	0.00	17,857,086.28
1155-Colotrust Bond Fund	0.00	0.00	358,509.52	497,646.31	0.00	0.00	0.00	856,156.83
1160-System Develop Colo Trust	0.00	0.00	985,114.77	0.00	0.00	0.00	0.00	985,114.77
Total Checking/Savings	2,759,167.21	7,106,929.31	32,293,154.94	12,651,412.81	237,799.61	-19,026,890.77	587,758.15	36,609,331.26
Other Current Assets								
1300-A/R Service	0.00	0.00	884,959.23	320,338.03	0.00	0.00	0.00	1,205,297.26
1310-A/R Availability	0.00	0.00	18,189.04	6,741.54	0.00	0.00	0.00	24,930.58
1350-A/R Taxes	1,790,437.00	836,383.00	0.00	0.00	0.00	0.00	451,429.00	3,078,249.00
1356-Due From NWDC Inclusion	0.00	0.00	6,880.76	0.00	0.00	0.00	0.00	6,880.76
1370-Due From Others	0.00	0.00	9,867.69	0.00	0.00	0.00	0.00	9,867.69
1390-Due From Dominion	0.00	0.00	47,598.57	0.00	0.00	0.00	0.00	47,598.57
1399-Due From Arrowhead	0.00	0.00	140.00	0.00	0.00	0.00	0.00	140.00
1400-Prepaid Insurance	12,512.75	0.00	12,512.75	12,518.95	0.00	12,512.75	0.00	50,057.20
Total Other Current Assets	1,802,949.75	836,383.00	980,148.04	339,598.52	0.00	12,512.75	451,429.00	4,423,021.06
Total Current Assets	4,562,116.96	7,943,312.31	33,273,302.98	12,991,011.33	237,799.61	-19,014,378.02	1,039,187.15	41,032,352.32
Fixed Assets								
1500-Capital Assets	0.00	0.00	81,512,863.32	15,899,324.43	0.00	0.00	0.00	97,412,207.75
Total Fixed Assets	0.00	0.00	81,512,863.32	15,899,324.43	0.00	0.00	0.00	97,412,207.75
<b>TOTAL ASSETS</b>	<b>4,562,116.96</b>	<b>7,943,312.31</b>	<b>114,786,186.30</b>	<b>28,890,335.76</b>	<b>237,799.61</b>	<b>-19,014,378.02</b>	<b>1,039,187.15</b>	<b>138,444,560.07</b>
<b>LIABILITIES &amp; EQUITY</b>								
Current Liabilities								
Accounts Payable								
2000-Accounts Payable	7,603.09	0.00	17,286.13	20,669.23	28,198.28	233,913.04	1,000.00	308,669.77
Total Accounts Payable	7,603.09	0.00	17,286.13	20,669.23	28,198.28	233,913.04	1,000.00	308,669.77
Other Current Liabilities								
2015 Accrued Vac/ Sick Leave	20,712.05	0.00	27,961.27	26,925.67	0.00	27,961.27	0.00	103,560.26
2052-Deferred Rental Income	0.00	0.00	14,599.98	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	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	3,078,249.00
Deferred Income	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	2,000,000.00
Total Other Current Liabilities	1,811,149.05	836,383.00	3,239,558.43	2,026,925.67	0.00	27,961.27	451,429.00	8,393,406.42
Total Current Liabilities	1,818,752.14	836,383.00	3,256,844.56	2,047,594.90	28,198.28	261,874.31	452,429.00	8,702,076.19
Total Liabilities	1,818,752.14	836,383.00	3,256,844.56	2,047,594.90	28,198.28	261,874.31	452,429.00	8,702,076.19
Equity								
3900-Retained Earnings	1,703,569.08	6,461,468.82	110,860,069.09	25,985,513.99	543,315.63	-18,091,768.63	372,134.20	127,834,302.18
Net Income	1,039,795.74	645,460.49	669,272.65	857,226.67	-333,714.30	-1,184,483.70	214,623.95	1,908,181.70
Total Equity	2,743,364.82	7,106,929.31	111,529,341.74	26,842,740.66	209,601.33	-19,276,252.33	586,758.15	129,742,483.88
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,562,116.96</b>	<b>7,943,312.31</b>	<b>114,786,186.30</b>	<b>28,890,335.76</b>	<b>237,799.61</b>	<b>-19,014,378.02</b>	<b>1,039,187.15</b>	<b>138,444,560.07</b>

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

May 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	334,803.01	159,495.71	0.00	0.00	0.00	493,298.72
5100-Availability Charges	0.00	0.00	326.26	136.50	0.00	0.00	0.00	462.76
5101- Service Charges LMA	0.00	0.00	0.00	33,134.82	0.00	0.00	0.00	33,134.82
5200- Property Taxes	776,922.92	382,954.92	0.00	0.00	0.00	0.00	124,272.66	1,284,150.50
5210- Specific Ownership Taxes	12,057.59	5,948.26	0.00	0.00	0.00	0.00	3,506.14	21,521.99
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	1,650.00	1,650.00	0.00	0.00	0.00	3,300.00
5410-Hydrant Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,611.25
5510-Potable Irrigation Water	0.00	0.00	12,159.25	0.00	0.00	0.00	0.00	12,159.25
5511-Irrigation Water	0.00	0.00	38,484.79	0.00	0.00	0.00	0.00	38,484.79
5601-Late Fees, Penalties,	0.00	0.00	3,633.04	1,676.96	0.00	0.00	0.00	5,310.00
5610- Miscellaneous Income	0.00	0.00	470.03	460.00	0.00	0.00	0.00	930.03
5611-Inclusion fees-NWDC	0.00	0.00	5,622.10	0.00	0.00	0.00	0.00	5,622.10
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	30,700.00	0.00	0.00	0.00	30,700.00
5640- Dominion Treated Water Us	0.00	0.00	11,223.87	0.00	0.00	0.00	0.00	11,223.87
5650 Dominion Exp Reimbursement	0.00	0.00	15,434.66	0.00	0.00	0.00	0.00	15,434.66
5700- Sys. Development Charge	0.00	0.00	39,795.00	34,500.00	0.00	0.00	0.00	74,295.00
5705 Ravenna SDC	0.00	0.00	21,209.99	0.00	0.00	0.00	0.00	21,209.99
5710- Capital Surcharge	0.00	0.00	11,835.94	13,408.86	0.00	0.00	0.00	25,244.80
5715- Capital Surcharge WTP Sup	0.00	0.00	93,158.33	0.00	0.00	0.00	0.00	93,158.33
5820- Investment Income	1,057.09	250.37	5,499.70	5,691.13	0.00	0.00	182.10	12,680.39
5850 - Reimbursed Exp Other	0.00	0.00	1,925.85	0.00	0.00	0.00	0.00	1,925.85
Total Income	790,047.60	389,153.55	671,266.88	279,853.98	0.00	0.00	127,960.90	2,258,282.91
Gross Profit	790,047.60	389,153.55	671,266.88	279,853.98	0.00	0.00	127,960.90	2,258,282.91
Expense								
6020-Payroll Expenses	9,367.58	0.00	50,053.27	33,797.38	0.00	30,850.76	0.00	124,068.99
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	3,106.39	0.00	3,106.40	0.00	6,212.79
6080- Education	1,028.26	0.00	1,403.27	7,153.27	0.00	1,381.55	0.00	10,966.35
6099- Election	3,252.51	0.00	0.00	0.00	0.00	0.00	0.00	3,252.51
6100- Engineering	1,082.70	0.00	562.50	2,221.25	0.00	16,798.75	0.00	20,665.20
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	300.00	0.00	900.00	0.00	1,200.00
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	1,186.50	0.00	0.00	666.00	0.00	1,852.50
6150- Legal	892.88	0.00	892.88	892.88	0.00	1,048.88	0.00	3,727.52
6170 - Meter Expenses	0.00	0.00	0.00	0.00	0.00	2,773.96	0.00	2,773.96
6180- Misc. Expenses	363.65	0.00	468.20	73.04	0.00	73.04	0.00	977.93
6200- Office Expense	2,621.86	0.00	1,740.62	0.00	0.00	146.35	0.00	4,508.83
6210-Operating Supplies	0.00	0.00	15,242.20	0.00	0.00	0.00	0.00	15,242.20
6220- Permits	-355.00	0.00	347.40	500.00	0.00	727.00	0.00	1,219.40
6230-Repairs and Maint	4,755.77	0.00	10,363.50	2,363.50	0.00	8,434.45	0.00	25,922.44
6240- Safety Equipment	0.00	0.00	-1,993.10	-1,973.11	0.00	-1,973.10	0.00	-5,939.31
6250- Treasurers Fees	11,643.70	5,739.32	0.00	0.00	0.00	0.00	1,842.53	19,225.55
6260- Utilities	95.21	0.00	14,281.91	7,459.61	0.00	5,977.36	0.00	27,814.09
6270- Vehicle	0.00	0.00	227.89	177.89	0.00	177.90	0.00	583.68
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	191,739.79	0.00	191,739.79
6300- Bank Service Charges	207.81	0.00	207.81	415.61	0.00	0.00	96.91	928.14
7300- Capital Projects	0.00	0.00	13,455.75	14,880.10	0.00	48,165.45	0.00	76,501.30
7310 - WTP- Dominion Pump	0.00	0.00	0.00	0.00	12,981.53	0.00	0.00	12,981.53
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	15,216.70	0.00	0.00	15,216.70
Total Expense	39,196.93	5,739.32	112,685.82	75,607.81	28,198.23	315,334.54	2,939.44	579,702.09
Net Ordinary Income	750,850.67	383,414.23	558,581.06	204,246.17	-28,198.23	-315,334.54	125,021.46	1,678,580.82
Other Income/Expense								
Other Income	0.00	462.76	0.00	0.00	0.00	0.00	0.00	462.76
6900- Transfers In								

No assurance is provided on these financial statements

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

May 2022

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
6902- Transfers In WTP	0.00	93,158.33	0.00	0.00	0.00	0.00	0.00	93,158.33
Total Other Income	0.00	93,621.09	0.00	0.00	0.00	0.00	0.00	93,621.09
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	326.26	136.50	0.00	0.00	0.00	462.76
8002- Transfers Water Supply SV	0.00	0.00	93,158.33	0.00	0.00	0.00	0.00	93,158.33
9000 -Depreciation Expense	0.00	0.00	165,000.00	69,000.00	0.00	0.00	0.00	234,000.00
Total Other Expense	0.00	0.00	258,484.59	69,136.50	0.00	0.00	0.00	327,621.09
Net Other Income	0.00	93,621.09	-258,484.59	-69,136.50	0.00	0.00	0.00	-234,000.00
Net Income	750,850.67	477,035.32	300,096.47	135,109.67	-28,198.23	-315,334.54	125,021.46	1,444,580.82

**Roxborough Water and Sanitation District**  
**Profit & Loss by Class**  
January through May 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	1,229,986.78	764,841.67	0.00	0.00	0.00	1,994,828.45
5011- Service Charge Ravenna	0.00	0.00	37,006.56	0.00	0.00	0.00	0.00	37,006.56
5100-Availability Charges	0.00	0.00	49,644.05	16,460.19	0.00	0.00	0.00	66,104.24
5101- Service Charges LMA	0.00	0.00	0.00	142,044.32	0.00	0.00	0.00	142,044.32
5200- Property Taxes	1,306,957.77	644,215.65	0.00	0.00	0.00	0.00	324,222.49	2,275,395.91
5210- Specific Ownership Taxes	56,380.38	27,750.50	0.00	0.00	0.00	0.00	16,183.88	100,354.86
5211- Dominion WTP Operations	0.00	0.00	254,186.34	12,375.00	0.00	0.00	0.00	254,186.34
5310-Permit Fees	0.00	0.00	12,375.00	0.00	0.00	0.00	0.00	12,375.00
5410-Hydrant Water	0.00	0.00	25,674.75	0.00	0.00	0.00	0.00	25,674.75
5510-Potable Irrigation Water	0.00	0.00	19,869.30	0.00	0.00	0.00	0.00	19,869.30
5511-Irrigation Water	0.00	0.00	85,338.18	0.00	0.00	0.00	0.00	85,338.18
5601-Late Fees, Penalties,	0.00	0.00	12,229.73	5,635.27	0.00	0.00	0.00	17,865.00
5610- Miscellaneous Income	0.00	0.00	24,306.87	491.10	0.00	0.00	0.00	24,797.97
5611-Inclusion Fees-NWDC	0.00	0.00	26,881.15	0.00	0.00	0.00	0.00	26,881.15
5620- Dominion Dist. Operations	0.00	0.00	90,585.92	0.00	0.00	0.00	0.00	90,585.92
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	147,460.00	0.00	0.00	0.00	147,460.00
5640- Dominion Treated Water Us	0.00	0.00	39,132.32	0.00	0.00	0.00	0.00	39,132.32
5650 Dominion Exp Reimbursement	0.00	0.00	140,340.43	170,269.44	0.00	0.00	0.00	310,609.87
5670-Dominion Cap Lease O-Line	0.00	0.00	0.00	200,000.00	0.00	0.00	0.00	200,000.00
5700- Sys. Development Charge	0.00	0.00	169,325.00	0.00	0.00	0.00	0.00	169,325.00
5705 Ravenna SDC	0.00	0.00	124,177.36	65,651.56	0.00	0.00	0.00	189,828.92
5710- Capital Surcharge	0.00	0.00	59,094.45	0.00	0.00	0.00	0.00	59,094.45
5715- Capital Surcharge WTP Sup	0.00	0.00	464,800.19	0.00	0.00	0.00	0.00	464,800.19
5820- Investment Income	3,012.08	509.43	10,513.69	12,283.68	0.00	0.00	613.92	26,932.80
5850 - Reimbursed Exp Other	0.00	0.00	7,260.71	0.00	0.00	0.00	0.00	7,260.71
<b>Total Income</b>	<b>1,366,350.23</b>	<b>672,515.68</b>	<b>2,921,584.78</b>	<b>1,706,838.23</b>	<b>0.00</b>	<b>0.00</b>	<b>341,020.29</b>	<b>7,008,309.21</b>
<b>Gross Profit</b>	<b>1,366,350.23</b>	<b>672,515.68</b>	<b>2,921,584.78</b>	<b>1,706,838.23</b>	<b>0.00</b>	<b>0.00</b>	<b>341,020.29</b>	<b>7,008,309.21</b>
<b>Expense</b>								
6020-Payroll Expenses	46,320.88	0.00	237,351.76	162,306.75	0.00	138,501.78	0.00	584,481.17
6040- Accounting	11,875.00	0.00	11,875.00	9,500.00	0.00	9,500.00	0.00	47,750.00
6050- Contract Labor	5,310.00	0.00	0.00	11,566.24	0.00	14,571.62	5,000.00	31,447.86
6080- Education	3,455.48	0.00	3,917.18	12,017.38	0.00	2,987.82	0.00	22,377.86
6099- Election	27,303.40	0.00	0.00	0.00	0.00	0.00	0.00	27,303.40
6100- Engineering	7,330.98	0.00	63,842.20	55,919.84	0.00	100,421.12	0.00	227,514.14
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	375.00	0.00	375.00
6115- GPS/GIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6130- Insurance	9,319.50	0.00	9,319.50	9,252.50	0.00	9,202.50	0.00	37,278.00
6140- Lab & Test Fees	0.00	0.00	3,723.50	9,319.50	0.00	2,921.00	0.00	6,644.50
6150- Legal	12,185.17	0.00	5,352.67	0.00	0.00	8,564.16	907.00	32,038.16
6170 - Meter Expenses	2,712.59	0.00	1,842.24	141.68	0.00	90,078.51	0.00	91,530.10
6180- Misc. Expenses	0.00	0.00	0.00	0.00	0.00	96.32	0.00	4,792.83
6185- Litterton Service Fees	13,335.30	0.00	2,455.15	5,029.16	0.00	4,215.45	0.00	24,521.66
6200- Office Expense	0.00	0.00	57,999.50	11,821.70	0.00	0.00	0.00	69,821.20
6210-Operating Supplies	19,498.52	0.00	747.22	500.00	0.00	3,127.00	0.00	23,872.74
6220- Permits	21,009.42	0.00	0.00	0.00	0.00	0.00	0.00	21,009.42
6225-Rent	2,693.52	0.00	48,795.66	36,621.83	0.00	40,642.46	0.00	147,069.37
6230- Repairs and Maint	0.00	0.00	-1,270.03	-1,190.82	0.00	-1,292.79	0.00	-3,753.64
6240- Safety Equipment	0.00	0.00	100,518.29	31,468.00	0.00	19,409.08	0.00	152,125.76
6250- Treasurers Fees	19,594.23	9,658.24	0.00	672.51	0.00	669.04	0.00	3,602.30
6260- Utilities	730.39	0.00	1,207.20	0.00	0.00	528,269.25	0.00	528,269.25
6270- Vehicle	1,053.55	0.00	0.00	0.00	0.00	399.91	200.42	3,676.29
6280- Water Costs	0.00	0.00	868.97	1,338.02	0.00	0.00	0.00	38,400.00
6300-Bank Service Charges	868.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6420-Loan Administrative Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6500- CWRPDA Debt Service	0.00	0.00	115,515.50	0.00	0.00	0.00	0.00	115,515.50
6550-CWCB 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	115,447.15	267,500.00
7150-Ravenna CWCB	0.00	82,425.19	0.00	0.00	0.00	0.00	0.00	82,425.19
7200- Interest Payments	0.00	44,460.69	0.00	0.00	0.00	0.00	0.00	44,460.69

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

January through May 2022

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
7290- Water Rights	0.00	0.00	0.00	0.00	0.00	265.50	0.00	265.50
7300- Capital Projects	120,506.00	0.00	364,321.88	73,000.96	0.00	202,239.47	0.00	760,068.31
7310 - WTP- Dominion Pump	0.00	0.00	0.00	0.00	260,280.93	0.00	0.00	260,280.93
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	73,433.37	0.00	0.00	73,433.37
<b>Total Expense</b>	<b>325,102.90</b>	<b>557,959.62</b>	<b>914,319.48</b>	<b>488,151.17</b>	<b>333,714.30</b>	<b>1,184,483.70</b>	<b>126,396.34</b>	<b>3,930,127.51</b>
<b>Net Ordinary Income</b>	<b>1,041,247.33</b>	<b>114,556.06</b>	<b>2,007,265.30</b>	<b>1,218,687.06</b>	<b>-333,714.30</b>	<b>-1,184,483.70</b>	<b>214,623.95</b>	<b>3,078,181.70</b>
<b>Other Income/Expense</b>								
Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,104.24
6900- Transfers In	0.00	66,104.24	0.00	0.00	0.00	0.00	0.00	66,104.24
6902- Transfers In WTP	0.00	464,800.19	0.00	0.00	0.00	0.00	0.00	464,800.19
<b>Total Other Income</b>	<b>0.00</b>	<b>530,904.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>530,904.43</b>
<b>Other Expense</b>								
8000- Transfers to Other Funds	0.00	0.00	49,644.05	16,460.19	0.00	0.00	0.00	66,104.24
8002- Transfers Water Supply SV	0.00	0.00	464,800.19	0.00	0.00	0.00	0.00	464,800.19
9000 -Depreciation Expense	0.00	0.00	825,000.00	345,000.00	0.00	0.00	0.00	1,170,000.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>1,339,444.24</b>	<b>361,460.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,700,904.43</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>530,904.43</b>	<b>-1,339,444.24</b>	<b>-361,460.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,170,000.00</b>
<b>Net Income</b>	<b>1,041,247.33</b>	<b>645,460.49</b>	<b>667,821.06</b>	<b>857,226.87</b>	<b>-333,714.30</b>	<b>-1,184,483.70</b>	<b>214,623.95</b>	<b>1,908,181.70</b>

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

	May 22	Jan - May 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	776,922.92	1,306,957.77
5210- Specific Ownership Taxes	12,067.59	56,380.38
5820- Investment Income	1,057.09	3,012.08
<b>Total Income</b>	<u>790,047.60</u>	<u>1,366,350.23</u>
<b>Gross Profit</b>	790,047.60	1,366,350.23
<b>Expense</b>		
6020-Payroll Expenses	9,367.58	46,320.88
6040- Accounting	2,375.00	11,875.00
6050- Contract Labor	0.00	5,310.00
6080- Education	1,028.26	3,455.48
6099- Election	3,252.51	27,303.40
6100- Engineering	1,082.70	7,330.98
6130- Insurance	1,865.00	9,319.50
6150- Legal	892.88	12,185.17
6170 - Meter Expenses	0.00	1,451.59
6180- Misc. Expenses	363.65	2,712.59
6200- Office Expense	2,621.86	13,335.30
6220- Permits	-355.00	19,498.52
6225-Rent	0.00	2,693.52
6230- Repairs and Maint	4,755.77	21,009.42
6250- Treasurers Fees	11,643.70	19,594.23
6260- Utilities	95.21	730.39
6270- Vehicle	0.00	1,053.55
6300- Bank Service Charges	207.81	868.97
7300- Capital Projects	0.00	120,506.00
<b>Total Expense</b>	<u>39,196.93</u>	<u>326,554.49</u>
<b>Net Ordinary Income</b>	<u>750,850.67</u>	<u>1,039,795.74</u>
<b>Net Income</b>	<u><u>750,850.67</u></u>	<u><u>1,039,795.74</u></u>



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

	May 22	Jan - May 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	382,954.92	644,215.65
5210- Specific Ownership Taxes	5,948.26	27,790.60
5820- Investment Income	250.37	509.43
<b>Total Income</b>	389,153.55	672,515.68
<b>Gross Profit</b>	389,153.55	672,515.68
<b>Expense</b>		
6250- Treasurers Fees	5,739.32	9,658.24
6420-Loan Administrative Fees	0.00	38,400.00
6500- CWRPDA Debt Service	0.00	115,515.50
7100-Principal Payments	0.00	267,500.00
7150-Ravenna CWCB	0.00	82,425.19
7200- Interest Payments	0.00	44,460.69
<b>Total Expense</b>	5,739.32	557,959.62
<b>Net Ordinary Income</b>	383,414.23	114,556.06
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	462.76	66,104.24
6902- Transfers In WTP	93,158.33	464,800.19
<b>Total Other Income</b>	93,621.09	530,904.43
<b>Net Other Income</b>	93,621.09	530,904.43
<b>Net Income</b>	<b>477,035.32</b>	<b>645,460.49</b>

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

	May 22	Jan - May 22
<b>Ordinary Income/Expense</b>		
Income		
5010- Service Charges	334,803.01	1,229,986.78
5011- Service Charge Ravenna	0.00	37,006.56
5100-Availability Charges	326.26	49,644.05
5211- Dominion WTP Operations	51,074.22	254,186.34
5310-Permit Fees	1,650.00	12,375.00
5410-Hydrant Water	6,611.25	25,674.75
5510-Potable Irrigation Water	12,159.25	19,869.30
5511-Irrigation Water	38,484.79	85,338.18
5601-Late Fees, Penalties,	3,633.04	12,229.73
5610- Miscellaneous Income	470.03	24,306.87
5611-Inclusion fees-NWDC	5,622.10	26,881.15
5620- Dominion Dist. Operations	16,349.59	90,585.92
5640- Dominion Treated Water Us	11,223.87	39,132.32
5650 Dominion Exp Reimbursement	15,434.66	140,340.43
5700- Sys. Development Charge	39,795.00	208,181.00
5705 Ravenna SDC	21,209.99	124,177.36
5710- Capital Surcharge	11,835.94	59,094.45
5715- Capital Surcharge WTP Sup	93,158.33	464,800.19
5820- Investment Income	5,499.70	10,513.69
5850 - Reimbursed Exp Other	1,925.85	7,260.71
<b>Total Income</b>	<b>671,266.88</b>	<b>2,921,584.78</b>
<b>Gross Profit</b>	<b>671,266.88</b>	<b>2,921,584.78</b>
Expense		
6020-Payroll Expenses	50,053.27	237,351.76
6040- Accounting	2,375.00	11,875.00
6080- Education	1,403.27	3,917.18
6100- Engineering	562.50	63,842.20
6130- Insurance	1,865.00	9,319.50
6140- Lab & Test Fees	1,186.50	3,723.50
6150- Legal	892.88	5,352.67
6180- Misc. Expenses	468.20	1,842.24
6200- Office Expense	1,740.62	2,455.15
6210-Operating Supplies	15,242.20	57,999.50
6220- Permits	347.40	747.22
6230- Repairs and Maint	10,368.72	48,795.66
6240- Safety Equipment	-1,993.10	-1,270.03
6260- Utilities	14,281.91	100,518.29
6270- Vehicle	227.89	1,207.20
6300- Bank Service Charges	207.81	868.97
7300- Capital Projects	13,455.75	364,321.88
<b>Total Expense</b>	<b>112,685.82</b>	<b>912,867.89</b>
<b>Net Ordinary Income</b>	<b>558,581.06</b>	<b>2,008,716.89</b>
<b>Other Income/Expense</b>		
Other Expense		
8000- Transfers to Other Funds	326.26	49,644.05
8002- Transfers Water Supply SV	93,158.33	464,800.19
9000 -Depreciation Expense	165,000.00	825,000.00
<b>Total Other Expense</b>	<b>258,484.59</b>	<b>1,339,444.24</b>
<b>Net Other Income</b>	<b>-258,484.59</b>	<b>-1,339,444.24</b>
<b>Net Income</b>	<b>300,096.47</b>	<b>669,272.65</b>

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

	<u>May 22</u>	<u>Jan - May 22</u>
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
6020-Payroll Expenses	30,850.76	138,501.78
6040- Accounting	2,375.00	9,500.00
6050- Contract Labor	3,106.40	14,571.62
6080- Education	1,381.55	2,987.82
6100- Engineering	16,798.75	100,421.12
6110-Conservation Rebates	100.00	375.00
6115- GPS/GIS	900.00	9,202.50
6130- Insurance	1,865.00	9,319.50
6140- Lab & Test Fees	666.00	2,921.00
6150- Legal	1,048.88	8,564.16
6170 - Meter Expenses	2,773.96	90,078.51
6180- Misc. Expenses	73.04	96.32
6200- Office Expense	146.35	4,215.45
6220- Permits	727.00	3,127.00
6230- Repairs and Maint	8,434.45	40,642.46
6240- Safety Equipment	-1,973.10	-1,292.79
6260- Utilities	5,977.36	19,409.08
6270- Vehicle	177.90	669.04
6280- Water Costs	191,739.79	528,269.25
6300- Bank Service Charges	0.00	399.91
7290- Water Rights	0.00	265.50
7300- Capital Projects	48,165.45	202,239.47
<b>Total Expense</b>	<u>315,334.54</u>	<u>1,184,483.70</u>
<b>Net Ordinary Income</b>	<u>-315,334.54</u>	<u>-1,184,483.70</u>
<b>Net Income</b>	<u><u>-315,334.54</u></u>	<u><u>-1,184,483.70</u></u>

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

	May 22	Jan - May 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	158,495.71	764,841.67
5100-Availability Charges	136.50	16,460.19
5101- Service Charges LMA	33,134.82	142,044.32
5310-Permit Fees	1,650.00	12,375.00
5601-Late Fees, Penalties,	1,676.96	5,635.27
5610- Miscellaneous Income	460.00	491.10
5625- Dominion Sewer Conveyance	30,700.00	147,460.00
5650 Dominion Exp Reimbursement	0.00	170,269.44
5670-Dominion Cap Lease O-Line	0.00	200,000.00
5700- Sys. Development Charge	34,500.00	169,326.00
5710- Capital Surcharge	13,408.86	65,651.56
5820- Investment Income	5,691.13	12,283.68
<b>Total Income</b>	<b>279,853.98</b>	<b>1,706,838.23</b>
<b>Gross Profit</b>	<b>279,853.98</b>	<b>1,706,838.23</b>
<b>Expense</b>		
6020-Payroll Expenses	33,797.38	162,306.75
6040- Accounting	2,375.00	9,500.00
6050- Contract Labor	3,106.39	11,566.24
6080- Education	7,153.27	12,017.38
6100- Engineering	2,221.25	55,919.84
6115- GPS/GIS	300.00	9,252.50
6130- Insurance	1,865.00	9,319.50
6140- Lab & Test Fees	0.00	0.00
6150- Legal	892.88	5,029.16
6180- Misc. Expenses	73.04	141.68
6185- Littleton Service Fees	0.00	54,350.16
6200- Office Expense	0.00	4,515.76
6210-Operating Supplies	0.00	11,821.70
6220- Permits	500.00	500.00
6230- Repairs and Maint	2,363.50	36,621.83
6240- Safety Equipment	-1,973.11	-1,190.82
6260- Utilities	7,459.61	31,468.00
6270- Vehicle	177.89	672.51
6300- Bank Service Charges	415.61	1,338.02
7300- Capital Projects	14,880.10	73,000.96
<b>Total Expense</b>	<b>75,607.81</b>	<b>488,151.17</b>
<b>Net Ordinary Income</b>	<b>204,246.17</b>	<b>1,218,687.06</b>
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
8000- Transfers to Other Funds	136.50	16,460.19
9000 -Depreciation Expense	69,000.00	345,000.00
<b>Total Other Expense</b>	<b>69,136.50</b>	<b>361,460.19</b>
<b>Net Other Income</b>	<b>-69,136.50</b>	<b>-361,460.19</b>
<b>Net Income</b>	<b>135,109.67</b>	<b>857,226.87</b>

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

---

	<u>May 22</u>	<u>Jan - May 22</u>
Ordinary Income/Expense		
Expense		
7310 - WTP- Dominion Pump	12,981.53	260,280.93
7311- Dominion System Improve.	15,216.70	73,433.37
<b>Total Expense</b>	<u>28,198.23</u>	<u>333,714.30</u>
Net Ordinary Income	<u>-28,198.23</u>	<u>-333,714.30</u>
Net Income	<u><u>-28,198.23</u></u>	<u><u>-333,714.30</u></u>

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

	<u>May 22</u>	<u>Jan - May 22</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	124,272.66	324,222.49
5210- Specific Ownership Taxes	3,506.14	16,183.88
5820- Investment Income	182.10	613.92
<b>Total Income</b>	<u>127,960.90</u>	<u>341,020.29</u>
<b>Gross Profit</b>	127,960.90	341,020.29
<b>Expense</b>		
6040- Accounting	1,000.00	5,000.00
6150- Legal	0.00	907.00
6250- Treasurers Fees	1,842.53	4,841.77
6300- Bank Service Charges	96.91	200.42
6550-CWCB Debt Service	0.00	115,447.15
<b>Total Expense</b>	<u>2,939.44</u>	<u>126,396.34</u>
<b>Net Ordinary Income</b>	<u>125,021.46</u>	<u>214,623.95</u>
<b>Net Income</b>	<u><u>125,021.46</u></u>	<u><u>214,623.95</u></u>

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

	Jan - May 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
5200- Property Taxes	1,306,957.77	1,790,437.00	-483,479.23	73.0%
5210- Specific Ownership Taxes	56,380.38	120,000.00	-63,619.62	47.0%
5610-Misc Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	3,012.08	750.00	2,262.08	401.6%
<b>Total Income</b>	<b>1,366,350.23</b>	<b>1,912,187.00</b>	<b>-545,836.77</b>	<b>71.5%</b>
<b>Gross Profit</b>	<b>1,366,350.23</b>	<b>1,912,187.00</b>	<b>-545,836.77</b>	<b>71.5%</b>
Expense				
6020-Payroll Expenses	46,320.88	110,000.00	-63,679.12	42.1%
6040- Accounting	11,875.00	30,000.00	-18,125.00	39.6%
6041- Audit	0.00	30,000.00	-30,000.00	0.0%
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	3,455.48	30,000.00	-26,544.52	11.5%
6099- Election	27,303.40	30,000.00	-2,696.60	91.0%
6100- Engineering	7,330.98	50,000.00	-42,669.02	14.7%
6130- Insurance	9,319.50	30,000.00	-20,680.50	31.1%
6150- Legal	12,185.17	30,000.00	-17,814.83	40.6%
6180- Misc. Expenses	2,712.59	20,000.00	-17,287.41	13.6%
6200- Office Expense	13,335.30	40,000.00	-26,664.70	33.3%
6220- Permits	19,498.52	5,000.00	14,498.52	390.0%
6225-Rent	2,693.52			
6230- Repairs and Maint	21,009.42	100,000.00	-78,990.58	21.0%
6250- Treasurers Fees	19,594.23	20,000.00	-405.77	98.0%
6260- Utilities	730.39	5,000.00	-4,269.61	14.6%
6270- Vehicle	1,053.55	6,000.00	-4,946.45	17.6%
6300- Bank Service Charges	868.97			
7300- Capital Projects	120,506.00	12,000.00	108,506.00	1,004.2%
<b>Total Expense</b>	<b>325,102.90</b>	<b>576,000.00</b>	<b>-250,897.10</b>	<b>56.4%</b>
<b>Net Ordinary Income</b>	<b>1,041,247.33</b>	<b>1,336,187.00</b>	<b>-294,939.67</b>	<b>77.9%</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>1,041,247.33</b>	<b>636,187.00</b>	<b>405,060.33</b>	<b>163.7%</b>

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

	Jan - May 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
5200- Property Taxes	644,215.65	836,383.00	-192,167.35	77.0%
5210- Specific Ownership Taxes	27,790.60	80,000.00	-52,209.40	34.7%
5820- Investment Income	509.43	30,000.00	-29,490.57	1.7%
<b>Total Income</b>	<b>672,515.68</b>	<b>946,383.00</b>	<b>-273,867.32</b>	<b>71.1%</b>
<b>Gross Profit</b>	<b>672,515.68</b>	<b>946,383.00</b>	<b>-273,867.32</b>	<b>71.1%</b>
Expense				
6250- Treasurers Fees	9,658.24	15,000.00	-5,341.76	64.4%
6420-Loan Administrative Fees	38,400.00	76,800.00	-38,400.00	50.0%
6500- CWRPDA Debt Service	115,515.50	231,031.00	-115,515.50	50.0%
6550-CWCB Debt Service	0.00	520,881.00	-520,881.00	0.0%
7100-Principal Payments	267,500.00	535,000.00	-267,500.00	50.0%
7150-Ravenna CWCB	82,425.19	82,425.00	0.19	100.0%
7200- Interest Payments	44,460.69	299,514.00	-255,053.31	14.8%
<b>Total Expense</b>	<b>557,959.62</b>	<b>1,760,651.00</b>	<b>-1,202,691.38</b>	<b>31.7%</b>
<b>Net Ordinary Income</b>	<b>114,556.06</b>	<b>-814,268.00</b>	<b>928,824.06</b>	<b>-14.1%</b>
<b>Other Income/Expense</b>				
Other Income				
6900- Transfers In	66,104.24	160,000.00	-93,895.76	41.3%
6902- Transfers In WTP	464,800.19	1,092,000.00	-627,199.81	42.6%
<b>Total Other Income</b>	<b>530,904.43</b>	<b>1,252,000.00</b>	<b>-721,095.57</b>	<b>42.4%</b>
<b>Net Other Income</b>	<b>530,904.43</b>	<b>1,252,000.00</b>	<b>-721,095.57</b>	<b>42.4%</b>
<b>Net Income</b>	<b>645,460.49</b>	<b>437,732.00</b>	<b>207,728.49</b>	<b>147.5%</b>



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

	Jan - May 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
5010- Service Charges	1,229,986.78	3,200,000.00	-1,970,013.22	38.4%
5011- Service Charge Ravenna	37,006.56			
5100-Availability Charges	49,644.05	120,000.00	-70,355.95	41.4%
5211- Dominion WTP Operations	254,186.34	500,000.00	-245,813.66	50.8%
5310-Permit Fees	12,375.00	1,200.00	11,175.00	1,031.3%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	25,674.75	40,000.00	-14,325.25	64.2%
5510-Potable Irrigation Water	19,869.30	40,000.00	-20,130.70	49.7%
5511-Irrigation Water	85,338.18	250,000.00	-164,661.82	34.1%
5601-Late Fees, Penalties,	12,229.73			
5610- Miscellaneous Income	24,306.87	70,000.00	-45,693.13	34.7%
5611-Inclusion fees-NWDC	26,881.15	100,000.00	-73,118.85	26.9%
5620- Dominion Dist. Operations	90,585.92	200,000.00	-109,414.08	45.3%
5640- Dominion Treated Water Us	39,132.32	100,000.00	-60,867.68	39.1%
5650 Dominion Exp Reimbursement	140,340.43			
5700- Sys. Development Charge	208,181.00	275,000.00	-66,819.00	75.7%
5705 Ravenna SDC	124,177.36	250,000.00	-125,822.64	49.7%
5710- Capital Surcharge	59,094.45	80,000.00	-20,905.55	73.9%
5715- Capital Surcharge WTP Sup	464,800.19	1,036,808.00	-572,007.81	44.8%
5820- Investment Income	10,513.69	50,000.00	-39,486.31	21.0%
5850 - Reimbursed Exp Other	7,260.71	20,000.00	-12,739.29	36.3%
<b>Total Income</b>	<b>2,921,584.78</b>	<b>6,340,208.00</b>	<b>-3,418,623.22</b>	<b>46.1%</b>
<b>Gross Profit</b>	<b>2,921,584.78</b>	<b>6,340,208.00</b>	<b>-3,418,623.22</b>	<b>46.1%</b>
Expense				
6020-Payroll Expenses	237,351.76	660,000.00	-422,648.24	36.0%
6040- Accounting	11,875.00	32,500.00	-20,625.00	36.5%
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	3,917.18	25,000.00	-21,082.82	15.7%
6100- Engineering	63,842.20	100,000.00	-36,157.80	63.8%
6130- Insurance	9,319.50	20,000.00	-10,680.50	46.6%
6140- Lab & Test Fees	3,723.50	15,000.00	-11,276.50	24.8%
6150- Legal	5,352.67	37,500.00	-32,147.33	14.3%
6170 - Meter Expenses	1,451.59			
6180- Misc. Expenses	1,842.24	10,000.00	-8,157.76	18.4%
6200- Office Expense	2,455.15	20,000.00	-17,544.85	12.3%
6210-Operating Supplies	57,999.50	120,000.00	-62,000.50	48.3%
6220- Permits	747.22	3,000.00	-2,252.78	24.9%
6230- Repairs and Maint	48,795.66	250,000.00	-201,204.34	19.5%
6240- Safety Equipment	-1,270.03	5,000.00	-6,270.03	-25.4%
6260- Utilities	100,518.29	150,000.00	-49,481.71	67.0%
6270- Vehicle	1,207.20	11,000.00	-9,792.80	11.0%
6280- Water Costs	0.00	48,000.00	-48,000.00	0.0%
6300- Bank Service Charges	868.97			
7300- Capital Projects	364,321.88	500,000.00	-135,678.12	72.9%
7302- Water Taps Centennial	0.00	50,000.00	-50,000.00	0.0%
<b>Total Expense</b>	<b>914,319.48</b>	<b>2,092,000.00</b>	<b>-1,177,680.52</b>	<b>43.7%</b>
<b>Net Ordinary Income</b>	<b>2,007,265.30</b>	<b>4,248,208.00</b>	<b>-2,240,942.70</b>	<b>47.2%</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	49,644.05	1,800,000.00	-1,750,355.95	2.8%
8002- Transfers Water Supply SV	464,800.19	1,036,808.00	-572,007.81	44.8%
8100- Transfer to Other Funds	0.00	120,000.00	-120,000.00	0.0%
9000 -Depreciation Expense	825,000.00			

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

	<u>Jan - May 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Total Other Expense</b>	<u>1,339,444.24</u>	<u>2,956,808.00</u>	<u>-1,617,363.76</u>	<u>45.3%</u>
<b>Net Other Income</b>	<u>-1,339,444.24</u>	<u>-2,456,808.00</u>	<u>1,117,363.76</u>	<u>54.5%</u>
<b>Net Income</b>	<u><u>667,821.06</u></u>	<u><u>1,791,400.00</u></u>	<u><u>-1,123,578.94</u></u>	<u><u>37.3%</u></u>

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

	Jan - May 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
6020-Payroll Expenses	138,501.78	330,000.00	-191,498.22	42.0%
6040- Accounting	9,500.00	32,500.00	-23,000.00	29.2%
6050- Contract Labor	14,571.62	40,000.00	-25,428.38	36.4%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	2,987.82	25,000.00	-22,012.18	12.0%
6100- Engineering	100,421.12	150,000.00	-49,578.88	66.9%
6110-Conservation Rebates	375.00	2,500.00	-2,125.00	15.0%
6115- GPS/GIS	9,202.50	25,000.00	-15,797.50	36.8%
6130- Insurance	9,319.50	20,000.00	-10,680.50	46.6%
6140- Lab & Test Fees	2,921.00	14,000.00	-11,079.00	20.9%
6150- Legal	8,564.16	37,500.00	-28,935.84	22.8%
6170 - Meter Expenses	90,078.51	125,000.00	-34,921.49	72.1%
6180- Misc. Expenses	96.32	10,000.00	-9,903.68	1.0%
6200- Office Expense	4,215.45	20,000.00	-15,784.55	21.1%
6210-Operating Supplies	0.00	4,000.00	-4,000.00	0.0%
6220- Permits	3,127.00	5,000.00	-1,873.00	62.5%
6230- Repairs and Maint	40,642.46	200,000.00	-159,357.54	20.3%
6240- Safety Equipment	-1,292.79	2,000.00	-3,292.79	-64.6%
6260- Utilities	19,409.08	70,000.00	-50,590.92	27.7%
6270- Vehicle	669.04	11,000.00	-10,330.96	6.1%
6280- Water Costs	528,269.25	1,552,000.00	-1,023,730.75	34.0%
6300- Bank Service Charges	399.91			
7290- Water Rights	265.50	100,000.00	-99,734.50	0.3%
7300- Capital Projects	202,239.47	5,185,000.00	-4,982,760.53	3.9%
<b>Total Expense</b>	<b>1,184,483.70</b>	<b>8,020,500.00</b>	<b>-6,836,016.30</b>	<b>14.8%</b>
<b>Net Ordinary Income</b>	<b>-1,184,483.70</b>	<b>-8,020,500.00</b>	<b>6,836,016.30</b>	<b>14.8%</b>
<b>Net Income</b>	<b>-1,184,483.70</b>	<b>-8,020,500.00</b>	<b>6,836,016.30</b>	<b>14.8%</b>

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

	Jan - May 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
5010- Service Charges	764,841.67	1,600,000.00	-835,158.33	47.8%
5100-Availability Charges	16,460.19	40,000.00	-23,539.81	41.2%
5101- Service Charges LMA	142,044.32	300,000.00	-157,955.68	47.3%
5310-Permit Fees	12,375.00	5,000.00	7,375.00	247.5%
5601-Late Fees, Penalties,	5,635.27			
5610- Miscellaneous Income	491.10	30,000.00	-29,508.90	1.6%
5625- Dominion Sewer Conveyance	147,460.00	240,000.00	-92,540.00	61.4%
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	169,326.00	50,000.00	119,326.00	338.7%
5710- Capital Surcharge	65,651.56	100,000.00	-34,348.44	65.7%
5820- Investment Income	12,283.68	50,000.00	-37,716.32	24.6%
<b>Total Income</b>	<b>1,706,838.23</b>	<b>2,665,000.00</b>	<b>-958,161.77</b>	<b>64.0%</b>
<b>Gross Profit</b>	<b>1,706,838.23</b>	<b>2,665,000.00</b>	<b>-958,161.77</b>	<b>64.0%</b>
Expense				
6020-Payroll Expenses	162,306.75	325,000.00	-162,693.25	49.9%
6040- Accounting	9,500.00	30,000.00	-20,500.00	31.7%
6050- Contract Labor	11,566.24	40,000.00	-28,433.76	28.9%
6065- Dominion expenses	0.00	50,000.00	-50,000.00	0.0%
6080- Education	12,017.38	30,000.00	-17,982.62	40.1%
6100- Engineering	55,919.84	100,000.00	-44,080.16	55.9%
6110-Conservation Rebates	0.00	0.00	0.00	0.0%
6115- GPS/GIS	9,252.50	50,000.00	-40,747.50	18.5%
6130- Insurance	9,319.50	28,000.00	-18,680.50	33.3%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	5,029.16	35,000.00	-29,970.84	14.4%
6180- Misc. Expenses	141.68	8,000.00	-7,858.32	1.8%
6185- Littleton Service Fees	54,350.16	950,000.00	-895,649.84	5.7%
6200- Office Expense	4,515.76	20,000.00	-15,484.24	22.6%
6210-Operating Supplies	11,821.70	80,000.00	-68,178.30	14.8%
6220- Permits	500.00	3,000.00	-2,500.00	16.7%
6230- Repairs and Maint	36,621.83	200,000.00	-163,378.17	18.3%
6240- Safety Equipment	-1,190.82	2,000.00	-3,190.82	-59.5%
6260- Utilities	31,468.00	110,000.00	-78,532.00	28.6%
6270- Vehicle	672.51	8,000.00	-7,327.49	8.4%
6300- Bank Service Charges	1,338.02			
7300- Capital Projects	73,000.96	2,000,000.00	-1,926,999.04	3.7%
<b>Total Expense</b>	<b>488,151.17</b>	<b>4,070,000.00</b>	<b>-3,581,848.83</b>	<b>12.0%</b>
<b>Net Ordinary Income</b>	<b>1,218,687.06</b>	<b>-1,405,000.00</b>	<b>2,623,687.06</b>	<b>-86.7%</b>
<b>Other Income/Expense</b>				
Other Income				
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>
Other Expense				
8000- Transfers to Other Funds	16,460.19	600,000.00	-583,539.81	2.7%
9000 -Depreciation Expense	345,000.00			
<b>Total Other Expense</b>	<b>361,460.19</b>	<b>600,000.00</b>	<b>-238,539.81</b>	<b>60.2%</b>
<b>Net Other Income</b>	<b>-361,460.19</b>	<b>-400,000.00</b>	<b>38,539.81</b>	<b>90.4%</b>
<b>Net Income</b>	<b>857,226.87</b>	<b>-1,805,000.00</b>	<b>2,662,226.87</b>	<b>-47.5%</b>

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

	Jan - May 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
7310 - WTP- Dominion Pump	260,280.93	1,800,000.00	-1,539,719.07	14.5%
7311- Dominion System Improve.	73,433.37	560,000.00	-486,566.63	13.1%
<b>Total Expense</b>	<u>333,714.30</u>	<u>2,360,000.00</u>	<u>-2,026,285.70</u>	<u>14.1%</u>
<b>Net Ordinary Income</b>	<u>-333,714.30</u>	<u>-2,360,000.00</u>	<u>2,026,285.70</u>	<u>14.1%</u>
<b>Other Income/Expense</b>				
<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>0.00</u>	<u>-2,360,000.00</u>	<u>2,360,000.00</u>	<u>0.0%</u>
<b>Net Income</b>	<u><u>-333,714.30</u></u>	<u><u>-4,720,000.00</u></u>	<u><u>4,386,285.70</u></u>	<u><u>7.1%</u></u>

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

	Jan - May 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	324,222.49	451,429.00	-127,206.51	71.8%
5210- Specific Ownership Taxes	16,183.88	50,000.00	-33,816.12	32.4%
5820- Investment Income	613.92	85.00	528.92	722.3%
<b>Total Income</b>	<b>341,020.29</b>	<b>501,514.00</b>	<b>-160,493.71</b>	<b>68.0%</b>
<b>Gross Profit</b>	<b>341,020.29</b>	<b>501,514.00</b>	<b>-160,493.71</b>	<b>68.0%</b>
<b>Expense</b>				
6040- Accounting	5,000.00	12,000.00	-7,000.00	41.7%
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	4,841.77	9,000.00	-4,158.23	53.8%
6300- Bank Service Charges	200.42			
6500- CWRPDA Debt Service	0.00	303,917.00	-303,917.00	0.0%
6550-CWCB Debt Service	115,447.15	115,447.00	0.15	100.0%
<b>Total Expense</b>	<b>126,396.34</b>	<b>444,864.00</b>	<b>-318,467.66</b>	<b>28.4%</b>
<b>Net Ordinary Income</b>	<b>214,623.95</b>	<b>56,650.00</b>	<b>157,973.95</b>	<b>378.9%</b>
<b>Net Income</b>	<b>214,623.95</b>	<b>56,650.00</b>	<b>157,973.95</b>	<b>378.9%</b>

## SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District  
May 31, 2022

**Long Term Obligations**

CWCB- 2014 Loan	\$ 15,649,931
CT2015-176 CWCB-PVH Water Supply	\$ 1,999,144
2015 CWRPDA- PVH Infrastructure	\$ 3,711,785
2019-2250 CWCB- Ravenna	\$ 1,390,290
2005 CWRPDA Loan Payable	<u>\$ 2,607,500</u>

**TOTAL LONG TERM LIABILITIES**

**\$ 25,358,650**

**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 May 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	\$ -	\$ -	\$ -	\$ 237,800	\$ 3,000,000	\$ 1,000,000		\$ 4,237,800
Capital Reserve	-	-	-		1,475,420	397,344		\$ 1,872,764
Operating Cash	<u>2,759,167</u>	<u>1,082,925</u>	<u>6,024,004</u>	<u>-</u>	<u>8,790,844</u>	<u>11,254,069</u>	<u>587,758</u>	<u>\$ 30,498,767</u>
Total Cash on Hand	<u>\$ 2,759,167</u>	<u>\$ 1,082,925</u>	<u>\$ 6,024,004</u>	<u>\$ 237,800</u>	<u>\$ 13,266,264</u>	<u>\$ 12,651,413</u>	<u>\$ 587,758</u>	<u>\$ 36,609,331</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							
Total Funds Available	13,409,310	13,441,371	13,240,763	13,209,372	13,266,264	0	0	0	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							
25% of Budgeted Expenditures												
Capital Reserve	982,330	1,167,991	1,129,803	1,287,041	1,475,420							
Operating Cash	9,426,980	9,273,380	9,110,960	8,922,331	8,790,844							
Total Cash	13,409,310	13,441,371	13,240,763	13,209,372	13,266,264	0	0	0	0	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	791,983	982,330	1,167,991	1,129,803	1,287,041							
Additions to Reserve	250,000	250,000	250,000	250,000	250,000							
Use of Reserves	59,653	64,339	288,188	92,762	61,621							
Ending Reserve Balance	982,330	1,167,991	1,129,803	1,287,041	1,475,420	0	0	0	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							
<b>Total Funds Available</b>	10,981,406	11,770,546	12,202,348	12,482,496	12,651,413							
<b>Distribution of Available Funds</b>												
Operating Reserve	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							
Operating Cash	9,580,277	10,372,254	10,798,474	11,125,608	11,254,069							
<b>Total Available Funds</b>	10,981,406	11,770,546	12,202,348	12,482,496	12,651,413	0	0	0	0	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	227,224	227,224	227,224	227,224	227,224							
Additions to Reserve	185,000	185,000	185,000	185,000	185,000							
Use of Reserves	-11,095	-13,932	-8,350	-55,336	-14,880							
<b>Ending Reserve Balance</b>	401,129	398,292	403,874	356,888	397,344	0	0	0	0	0	0	0

**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							
Surcharge Collected	92,664	92,940	93,004	93,034	93,158							
Availability of Service Trans.	34,553	0	289	31,414	0							
Payment of Debt	313,918	151,959	82,425	0	0							
Ending Cash Balance	726,769	854,451	865,319	989,767	1,082,925	0	0	0	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							
Total	6,279,386	6,236,469	6,466,468	6,629,894	7,106,929	0	0	0	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			
	Delinquent Tax, Rebates and Abatements		Specific Ownership Taxes		Interest		Treasurer's Fees		HB 1006 Tax		HB 1006 Treasurer's Fee		Total Amount Received	
	Property Taxes												Monthly	Y-T-D
January	\$ 202		\$ 13,650		\$ 2		\$ (494)				\$ 13,854		0.01%	0.01%
February	\$ 32,919		\$ 18,104				\$ (9,859)				\$ 50,529		1.58%	1.59%
March	\$ 657,250		\$ 16,111				\$ (2,071)				\$ 663,502		31.55%	33.13%
April	\$ 138,053		\$ 21,668				\$ (17,383)				\$ 157,650		6.63%	39.76%
May	\$ 1,159,878		\$ 18,016								\$ 1,160,511		55.67%	95.43%
June											\$ -		0.00%	95.43%
July											\$ -		0.00%	95.43%
August											\$ -		0.00%	95.43%
September											\$ -		0.00%	95.43%
October											\$ -		0.00%	95.43%
November											\$ -		0.00%	95.43%
December											\$ -		0.00%	95.43%
TOTAL	\$ 1,988,302	\$ -	\$ 87,549	\$ -	\$ (29,805)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,046,046		95.43%	95.43%

No Assurance is provided on these Financial Statements  
18