

ROXBOROUGH WATER & SANITATION DISTRICT  
FINANCIAL STATEMENTS

September 30, 2022

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# Roxborough Water and Sanitation District Balance Sheet by Class

As of September 30, 2022

ASSETS	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	Unclassified	TOTAL
Current Assets									
Checking/Savings	312,235.92	5,413,633.16	22,792,357.60	4,020,518.44	117,549.77	-22,368,376.76	-1,097,193.56	0.00	9,190,734.57
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	1,515,296.82	0.00	1,515,296.82
1125-Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1139-WF Ravenna	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1150-Investment in Colortrust	2,774,077.35	518,244.12	7,116,101.87	7,830,612.58	0.00	0.00	0.00	0.00	18,238,035.92
1155-Colortrust Bond Fund	0.00	0.00	360,823.23	500,857.94	0.00	0.00	0.00	0.00	861,681.17
1160-System Develop Colo Trust	0.00	0.00	991,472.47	0.00	0.00	0.00	0.00	0.00	991,472.47
Total Checking/Savings	3,066,313.27	7,594,992.38	34,457,752.35	12,351,988.96	117,549.77	-22,368,376.76	418,093.36	0.00	35,658,313.33
Other Current Assets									
1300-AIR Service	0.00	0.00	815,445.29	318,512.59	0.00	0.00	0.00	0.00	1,133,957.88
1310-AIR Availability	0.00	0.00	8,189.18	2,640.85	0.00	0.00	0.00	0.00	10,830.03
1350-AIR Taxes	1,790,437.00	836,383.00	0.00	0.00	0.00	0.00	0.00	0.00	3,076,249.00
1356-Due From NWDC Inclusion	0.00	0.00	6,419.58	0.00	0.00	0.00	451,429.00	0.00	6,419.58
1370-Due From Others	0.00	0.00	15,844.30	0.00	0.00	0.00	0.00	0.00	15,844.30
1390-Due From Dominion	0.00	0.00	47,039.29	200,000.00	0.00	0.00	0.00	0.00	247,039.29
1400-Prepaid Insurance	5,052.75	0.00	5,052.75	5,058.95	0.00	5,052.75	0.00	0.00	20,217.20
Total Other Current Assets	1,795,489.75	836,383.00	897,990.39	526,212.39	0.00	5,052.75	451,429.00	0.00	4,512,557.26
Total Current Assets	4,861,803.02	8,431,375.38	35,355,742.74	12,878,201.35	117,549.77	-22,363,324.01	869,522.36	0.00	40,170,870.61
Fixed Assets									
1500- Capital Assets	0.00	0.00	83,305,633.32	17,591,630.43	0.00	0.00	0.00	0.00	100,897,263.75
Total Fixed Assets	0.00	0.00	83,305,633.32	17,591,630.43	0.00	0.00	0.00	0.00	100,897,263.75
TOTAL ASSETS	4,861,803.02	8,431,375.38	118,661,376.06	30,469,831.78	117,549.77	-22,363,324.01	869,522.36	0.00	141,068,134.36
LIABILITIES & EQUITY									
Liabilities									
Current Liabilities									
Accounts Payable	6,149.45	0.00	17,063.30	9,930.00	12,555.50	296,283.92	1,000.00	0.00	333,002.17
2000- Accounts Payable	6,149.45	0.00	17,063.30	9,930.00	12,555.50	296,283.92	1,000.00	0.00	333,002.17
Total Accounts Payable	6,149.45	0.00	17,063.30	9,930.00	12,555.50	296,283.92	1,000.00	0.00	333,002.17
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
2016 Accrued Vac/ Sick Leave	0.00	0.00	14,599.98	0.00	0.00	0.00	0.00	0.00	14,599.98
2052-Deferred Rental Income	0.00	0.00	3,196,997.16	0.00	0.00	0.00	0.00	0.00	3,196,997.16
2055- Ravenna Costs Advanced	1,790,437.00	836,383.00	0.00	0.00	0.00	0.00	451,429.00	0.00	3,076,249.00
2060-Deferred Taxes	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00	2,000,000.00
Deferred Income	0.00	0.00	3,239,558.43	2,026,925.67	0.00	27,961.27	0.00	0.00	8,372,694.37
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	1,796,586.45	836,383.00	3,256,641.73	2,036,855.67	12,555.50	314,245.19	452,429.00	0.00	8,705,696.54
Total Liabilities	1,796,586.45	836,383.00	3,256,641.73	2,036,855.67	12,555.50	314,245.19	452,429.00	0.00	8,705,696.54
Equity									
3900 -Retained Earnings	1,722,045.08	6,461,468.82	113,262,058.09	28,170,991.99	543,315.63	-18,091,768.63	372,134.20	0.00	132,770,245.18
Net Income	1,363,171.49	1,133,523.56	2,112,676.24	261,884.12	-438,321.96	-4,565,600.57	44,539.16	0.00	-107,807.36
Total Equity	3,085,216.57	7,594,992.38	115,404,734.33	28,432,976.11	104,994.27	-22,677,569.20	417,093.36	0.00	132,962,437.82
TOTAL LIABILITIES & EQUITY	4,881,803.02	8,431,375.38	118,661,376.06	30,469,831.78	117,549.77	-22,363,324.01	869,522.36	0.00	141,068,134.36

# Roxborough Water and Sanitation District Profit & Loss by Class

September 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	464,318.30	159,449.14	0.00	0.00	0.00	623,767.44
5101- Service Charges LMA	0.00	0.00	0.00	27,284.85	0.00	0.00	0.00	27,284.85
5200- Property Taxes	2,974.06	1,465.95	0.00	0.00	0.00	0.00	0.00	6,602.34
5210- Specific Ownership Taxes	15,516.25	7,648.15	0.00	0.00	0.00	0.00	2,162.34	27,495.53
5211- Dominion WTP Operations	0.00	0.00	51,074.22	0.00	0.00	0.00	4,331.13	51,074.22
5310-Permit Fees	0.00	0.00	825.00	825.00	0.00	0.00	0.00	1,650.00
5410-Hydrant Water	0.00	0.00	23,238.75	0.00	0.00	0.00	0.00	23,238.75
5510-Potable Irrigation Water	0.00	0.00	9,856.00	0.00	0.00	0.00	0.00	9,856.00
5511-Irrigation Water	0.00	0.00	69,595.87	0.00	0.00	0.00	0.00	69,595.87
5601-Late Fees, Penalties,	0.00	0.00	4,033.13	1,516.87	0.00	0.00	0.00	5,550.00
5610- Miscellaneous Income	0.00	0.00	593.26	577.50	0.00	0.00	0.00	1,170.76
5611-Inclusion fees-NWDC	0.00	0.00	5,608.07	0.00	0.00	0.00	0.00	5,608.07
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	34,300.00	0.00	0.00	0.00	34,300.00
5640- Dominion Treated Water Us	0.00	0.00	12,797.70	0.00	0.00	0.00	0.00	12,797.70
5650 Dominion Exp Reimbursement	0.00	0.00	50,038.85	0.00	0.00	0.00	0.00	50,038.85
5700- Sys. Development Charge	0.00	0.00	135.00	16,541.00	0.00	0.00	0.00	16,676.00
5705 Ravenna SDC	0.00	0.00	21,417.53	0.00	0.00	0.00	0.00	21,417.53
5710- Capital Surcharge	0.00	0.00	11,894.65	13,076.64	0.00	0.00	0.00	24,971.29
5715- Capital Surcharge WTP Sup	0.00	0.00	93,652.83	0.00	0.00	0.00	0.00	93,652.83
5820- Investment Income	5,934.85	1,096.57	18,236.20	17,942.75	0.00	0.00	497.53	43,707.90
Total Income	24,425.16	10,210.67	853,664.95	271,513.75	0.00	0.00	6,991.00	1,166,805.53
Gross Profit	24,425.16	10,210.67	853,664.95	271,513.75	0.00	0.00	6,991.00	1,166,805.53
Expense								
6020-Payroll Expenses	9,327.31	0.00	48,899.22	33,744.97	0.00	29,498.63	0.00	121,470.13
6040- Accounting	2,375.00	0.00	2,375.00	2,375.00	0.00	2,375.00	0.00	10,500.00
6050- Contract Labor	0.00	0.00	0.00	2,806.47	0.00	2,806.47	0.00	5,612.94
6080- Education	1,580.89	0.00	293.75	293.75	0.00	718.54	0.00	2,886.93
6100- Engineering	2,599.45	0.00	3,977.50	2,330.00	0.00	5,957.50	0.00	14,864.45
6115- GPS/GIS	0.00	0.00	0.00	770.00	0.00	545.00	0.00	1,315.00
6130- Insurance	1,865.00	0.00	1,865.00	1,865.00	0.00	1,865.00	0.00	7,480.00
6140- Lab & Test Fees	0.00	0.00	89.00	0.00	0.00	264.00	0.00	353.00
6150- Legal	1,175.00	0.00	1,012.50	1,012.50	0.00	1,828.01	0.00	5,028.01
6170 - Meter Expenses	0.00	0.00	0.00	0.00	0.00	1,619.80	0.00	1,619.80
6180- Misc. Expenses	791.93	0.00	550.87	150.38	0.00	469.57	0.00	1,962.75
6200- Office Expense	2,704.31	0.00	456.33	789.60	0.00	813.52	0.00	4,763.76
6210-Operating Supplies	0.00	0.00	1,660.61	14,708.43	0.00	0.00	0.00	16,369.04
6220- Permits	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
6230- Repairs and Maint	5,661.43	0.00	5,511.61	89,655.10	0.00	27,793.79	0.00	128,621.93
6250- Treasurers Fees	42.22	20.81	0.00	0.00	0.00	0.00	0.00	95.47
6260- Utilities	234.27	0.00	16,757.12	8,821.91	0.00	9,071.33	32.44	34,884.63
6270- Vehicle	0.00	0.00	735.55	750.54	0.00	807.74	0.00	2,293.83
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	246,777.36	0.00	246,777.36
7300- Capital Projects	0.00	0.00	12,210.80	48,875.71	0.00	682,759.60	0.00	743,846.11
7310 -WTP- Dominion Pump	0.00	0.00	0.00	0.00	0.00	90,205.65	0.00	90,205.65
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	93,121.85	0.00	0.00	93,121.85
Total Expense	29,356.81	20.81	96,364.86	208,949.36	183,327.50	1,015,970.86	1,032.44	1,535,052.64
Net Ordinary Income	-4,931.65	10,189.86	757,270.09	62,564.39	-183,327.50	-1,015,970.86	5,958.56	-388,247.11
Other Income/Expense								
Other Income								
6900- Transfers In	0.00	0.00	0.00	0.00	200,000.00	0.00	0.00	200,000.00
6902- Transfers in WTP	0.00	93,652.83	0.00	0.00	0.00	0.00	0.00	93,652.83
Total Other Income	0.00	93,652.83	0.00	0.00	200,000.00	0.00	0.00	293,652.83

**Roxborough Water and Sanitation District**  
**Profit & Loss by Class**  
September 2022

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	200,000.00	0.00	0.00	0.00	0.00	200,000.00
8002- Transfers Water Supply SV	0.00	0.00	93,652.83	0.00	0.00	0.00	0.00	93,652.83
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	458,652.83	69,000.00	0.00	0.00	0.00	527,652.83
Net Other Income	0.00	93,652.83	-458,652.83	-69,000.00	200,000.00	0.00	0.00	-234,000.00
Net Income	-4,931.55	103,842.69	298,617.26	-6,435.61	16,672.50	-1,015,970.86	5,958.56	-602,247.11

**Roxborough Water and Sanitation District**  
**Profit & Loss by Class**  
 January through September 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>Ordinary Income/Expense</b>									
Income									
5010- Service Charges	0.00	0.00	2,954,902.91	1,400,102.79	0.00	0.00	0.00	0.00	4,355,005.70
5011- Service Charge Ravenna	0.00	0.00	83,140.44	0.00	0.00	0.00	0.00	0.00	83,140.44
5100- Availability Charges	0.00	0.00	71,666.50	23,762.94	0.00	0.00	0.00	0.00	95,429.54
5101- Service Charge	0.00	0.00	0.00	259,340.27	0.00	0.00	0.00	0.00	259,340.27
5200- Property Taxes	1,751,190.36	863,183.35	0.00	0.00	0.00	0.00	448,390.14	0.00	3,062,753.78
5210- Specific Contribution Taxes	1,07,015.61	52,749.43	0.00	0.00	0.00	0.00	30,464.62	0.00	190,228.86
5211- Donor Fee WTP Operations	0.00	0.00	458,483.22	0.00	0.00	0.00	0.00	0.00	458,483.22
5310- Donor Fee	0.00	0.00	20,623.00	0.00	0.00	0.00	0.00	0.00	41,250.00
5410- Hydrant Water	0.00	0.00	69,453.47	0.00	0.00	0.00	0.00	0.00	69,453.47
5510- Potable Irrigation Water	0.00	0.00	37,067.21	0.00	0.00	0.00	0.00	0.00	37,067.21
5511- Irrigation Water	0.00	0.00	20,573.20	11,978.60	0.00	0.00	0.00	0.00	32,551.80
5601- Life Fees, Penalties	0.00	0.00	65,022.50	2,763.13	0.00	0.00	0.00	0.00	67,785.63
5610- Life Fees	0.00	0.00	20,899.38	0.00	0.00	0.00	0.00	0.00	20,899.38
5611- Inclusion Dist. Operations	0.00	0.00	56,517.23	0.00	0.00	0.00	0.00	0.00	56,517.23
5620- Dominion Dist. Operations	0.00	0.00	135,964.28	0.00	0.00	0.00	0.00	0.00	135,964.28
5621- Dominion Sewer & Water Use	0.00	0.00	98,661.94	0.00	0.00	0.00	0.00	0.00	98,661.94
5670- Dominion Exp Reimbursement	0.00	0.00	290,094.36	170,269.44	0.00	0.00	0.00	0.00	460,363.80
5700- Sys. Development Charge	0.00	0.00	349,636.00	285,677.00	0.00	0.00	0.00	0.00	635,313.00
5705- Ravenna SDC	0.00	0.00	217,877.57	0.00	0.00	0.00	0.00	0.00	217,877.57
5710- Capital Surcharge	0.00	0.00	108,533.43	118,357.23	0.00	0.00	0.00	0.00	226,890.68
5715- Capital Surcharge WTP Sup	0.00	0.00	838,244.58	0.00	0.00	0.00	0.00	0.00	838,244.58
5820- Investment Income	18,188.01	5,244.22	96,216.65	65,652.48	0.00	0.00	2,389.69	0.00	157,693.48
5850- Reimbursed Exp Other	0.00	0.00	23,505.59	0.00	0.00	0.00	0.00	0.00	23,505.59
<b>Total Income</b>	<b>1,876,394.11</b>	<b>921,177.00</b>	<b>6,324,608.10</b>	<b>2,837,487.10</b>	<b>0.00</b>	<b>0.00</b>	<b>481,234.65</b>	<b>0.00</b>	<b>12,440,890.96</b>
<b>Gross Profit</b>	<b>1,876,394.11</b>	<b>921,177.00</b>	<b>6,324,608.10</b>	<b>2,837,487.10</b>	<b>0.00</b>	<b>0.00</b>	<b>481,234.65</b>	<b>0.00</b>	<b>12,440,890.96</b>
<b>Expense</b>									
6020-Payroll Expenses	62,219.55	0.00	436,061.12	306,368.10	0.00	262,795.92	0.00	0.00	1,087,444.69
6040- Accounting	21,375.00	0.00	21,375.00	21,375.00	0.00	19,000.00	9,000.00	0.00	92,125.00
6041- Audit	29,107.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,107.03
6080- Contract Labor	5,310.00	0.00	0.00	22,917.55	0.00	25,922.94	0.00	0.00	54,150.49
6080- Education	6,738.74	0.00	6,163.30	15,177.08	0.00	6,617.31	0.00	0.00	34,716.43
6095- Election	27,303.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,303.40
6100- Engineering	24,394.08	0.00	82,178.45	75,122.74	0.00	133,343.52	0.00	0.00	315,028.79
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	22,772.86	0.00	0.00	22,772.86
6118- GPS/GIS	16,779.50	0.00	16,779.50	10,472.50	0.00	14,922.50	0.00	0.00	25,395.00
6130- Insurance	0.00	0.00	4,728.50	16,779.50	0.00	16,779.50	0.00	0.00	67,118.00
6140- Lab & Test Fees	17,468.55	0.00	9,568.05	9,460.54	0.00	6,825.00	0.00	0.00	11,351.50
6170- Meter Expenses	5,303.20	0.00	-32,730.91	0.00	0.00	17,391.03	907.00	0.00	67,639.25
6180- Misc. Expenses	0.00	0.00	3,515.59	4,221.67	0.00	796.09	0.00	0.00	13,836.55
6185- Litigation Service Fees	27,523.31	0.00	5,268.06	10,573.49	0.00	11,374.19	0.00	0.00	587,053.37
6200- Office Expense	20,498.52	0.00	106,359.94	56,339.13	0.00	100,370.16	0.00	0.00	227,728.66
6210-Operating Supplies	2,683.52	0.00	1,327.22	2,500.00	0.00	5,132.00	0.00	0.00	25,395.00
6220- Permits	36,668.24	0.00	121,283.95	202,248.50	0.00	148,573.15	0.00	0.00	67,118.00
6225- Rent	28,255.92	0.00	-701.61	-622.40	0.00	-1,120.00	0.00	0.00	11,351.50
6230- Repairs and Maint	1,272.50	0.00	165,569.48	65,107.90	0.00	54,896.71	0.00	0.00	67,639.25
6240- Safety Equipment	1,359.06	0.00	2,573.12	1,088.60	0.00	1,547.28	0.00	0.00	13,836.55
6250- Measurements Fees	0.00	0.00	0.00	163.06	0.00	1,613,348.99	0.00	0.00	54,739.05
6270- Utilities	1,087.05	0.00	1,087.05	1,356.10	0.00	618.00	0.00	0.00	162,699.07
6270- Vehicle Costs	0.00	0.00	0.00	0.00	0.00	5,132.00	0.00	0.00	29,457.74
6300- Bank Service Charges	0.00	0.00	0.00	-622.40	0.00	148,573.15	0.00	0.00	2,693.52
6420- Loan Admin Fees	0.00	0.00	0.00	0.00	0.00	-1,120.00	0.00	0.00	508,753.84
6500- CWRCB Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	6,704.71	0.00	-2,048.38
6550-CWRCB Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,902.50
7100-Principal Payments	0.00	535,000.00	0.00	0.00	0.00	0.00	7,081.50	0.00	286,623.17
7150-Principal Payments	0.00	52,425.16	0.00	0.00	0.00	0.00	0.00	0.00	1,613,348.99
7200- Interest Payments	0.00	52,565.50	0.00	0.00	0.00	0.00	299.75	0.00	4,647.95
7200- Water Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,400.00
7300- Capital Projects	159,529.80	0.00	486,616.87	522,217.61	0.00	0.00	303,916.88	0.00	303,916.88
7310- WTP- Dominion Pump	0.00	0.00	0.00	0.00	0.00	0.00	115,447.15	0.00	115,447.15
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	535,000.00
<b>Total Expense</b>	<b>513,222.62</b>	<b>721,327.56</b>	<b>1,417,020.68</b>	<b>1,930,720.04</b>	<b>838,321.36</b>	<b>4,585,800.57</b>	<b>436,275.49</b>	<b>0.00</b>	<b>10,442,688.32</b>
<b>Net Ordinary Income</b>	<b>1,363,171.49</b>	<b>199,849.44</b>	<b>4,907,587.42</b>	<b>906,747.06</b>	<b>-838,321.36</b>	<b>-4,585,800.57</b>	<b>44,959.16</b>	<b>0.00</b>	<b>1,998,192.64</b>

# Roxborough Water and Sanitation District

## Profit & Loss by Class

January through September 2022

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	Unclassified	TOTAL
Other Income/Expense									
Other Income									
6900- Transfers In	0.00	95,429.54	0.00	0.00	400,000.00	0.00	0.00	0.00	495,429.54
6902- Transfers In WTP	0.00	838,244.58	0.00	0.00	0.00	0.00	0.00	0.00	838,244.58
Total Other Income	0.00	933,674.12	0.00	0.00	400,000.00	0.00	0.00	0.00	1,333,674.12
Other Expense									
8000- Transfers to Other Funds	0.00	0.00	471,686.60	23,762.94	0.00	0.00	0.00	0.00	495,429.54
8002- Transfers Water Supply SV	0.00	0.00	838,244.58	0.00	0.00	0.00	0.00	0.00	838,244.58
8000- Depreciation Expense	0.00	0.00	1,485,000.00	621,000.00	0.00	0.00	0.00	0.00	2,106,000.00
Total Other Expense	0.00	0.00	2,794,911.18	644,762.94	0.00	0.00	0.00	0.00	3,439,674.12
Net Other Income	0.00		-2,794,911.18	-644,762.94	400,000.00	0.00	0.00	0.00	-2,106,000.00
Net Income	1,363,171.49	1,133,523.56	2,112,676.24	261,984.12	-438,321.36	-4,585,800.57	44,959.16	0.00	-107,807.36

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

	Sep 22	Jan - Sep 22
<b>Ordinary Income/Expense</b>		
Income		
5200- Property Taxes	2,974.06	1,751,190.29
5210- Specific Ownership Taxes	15,516.25	107,015.81
5820- Investment Income	5,934.85	18,188.01
<b>Total Income</b>	<b>24,425.16</b>	<b>1,876,394.11</b>
<b>Gross Profit</b>	<b>24,425.16</b>	<b>1,876,394.11</b>
Expense		
6020-Payroll Expenses	9,327.31	82,219.55
6040- Accounting	2,375.00	21,375.00
6041- Audit	0.00	29,107.03
6050- Contract Labor	0.00	5,310.00
6080- Education	1,580.89	6,738.74
6099- Election	0.00	27,303.40
6100- Engineering	2,599.45	24,384.08
6130- Insurance	1,865.00	16,779.50
6150- Legal	1,175.00	17,468.55
6180- Misc. Expenses	791.93	5,303.20
6200- Office Expense	2,704.31	27,523.31
6220- Permits	1,000.00	20,498.52
6225-Rent	0.00	2,693.52
6230- Repairs and Maint	5,661.43	36,668.24
6240- Safety Equipment	0.00	395.63
6250- Treasurers Fees	42.22	26,255.92
6260- Utilities	234.27	1,309.08
6270- Vehicle	0.00	1,272.50
6300- Bank Service Charges	0.00	1,087.05
7300- Capital Projects	0.00	159,529.80
<b>Total Expense</b>	<b>29,356.81</b>	<b>513,222.62</b>
<b>Net Ordinary Income</b>	<b>-4,931.65</b>	<b>1,363,171.49</b>
<b>Net Income</b>	<b>-4,931.65</b>	<b>1,363,171.49</b>



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

	Sep 22	Jan - Sep 22
<b>Ordinary Income/Expense</b>		
Income		
5200- Property Taxes	1,465.95	863,183.35
5210- Specific Ownership Taxes	7,648.15	52,749.43
5820- Investment Income	1,096.57	5,244.22
<b>Total Income</b>	<b>10,210.67</b>	<b>921,177.00</b>
<b>Gross Profit</b>	<b>10,210.67</b>	<b>921,177.00</b>
Expense		
6250- Treasurers Fees	20.81	12,941.87
6420-Loan Administrative Fees	0.00	38,400.00
7100-Principal Payments	0.00	535,000.00
7150-Ravenna CWCB	0.00	82,425.19
7200- Interest Payments	0.00	52,560.50
<b>Total Expense</b>	<b>20.81</b>	<b>721,327.56</b>
<b>Net Ordinary Income</b>	<b>10,189.86</b>	<b>199,849.44</b>
<b>Other Income/Expense</b>		
Other Income		
6900- Transfers In	0.00	95,429.54
6902- Transfers In WTP	93,652.83	838,244.58
<b>Total Other Income</b>	<b>93,652.83</b>	<b>933,674.12</b>
<b>Net Other Income</b>	<b>93,652.83</b>	<b>933,674.12</b>
<b>Net Income</b>	<b>103,842.69</b>	<b>1,133,523.56</b>

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

	Sep 22	Jan - Sep 22
<b>Ordinary Income/Expense</b>		
Income		
5010- Service Charges	464,318.30	2,954,902.91
5011- Service Charge Ravenna	0.00	83,140.44
5100-Availability Charges	0.00	71,666.60
5211- Dominion WTP Operations	51,074.22	458,483.22
5310-Permit Fees	825.00	20,625.00
5410-Hydrant Water	23,238.75	69,453.47
5510-Potable Irrigation Water	9,856.00	63,022.80
5511-Irrigation Water	69,595.87	357,067.21
5601-Late Fees, Penalties,	4,033.13	29,573.20
5610- Miscellaneous Income	593.26	20,999.39
5611-Inclusion fees-NWDC	5,608.07	50,517.23
5620- Dominion Dist. Operations	16,349.59	155,984.28
5640- Dominion Treated Water Us	12,797.70	96,661.94
5650 Dominion Exp Reimbursement	50,038.85	290,094.36
5700- Sys. Development Charge	135.00	349,636.00
5705 Ravenna SDC	21,417.53	217,877.57
5710- Capital Surcharge	11,894.65	106,533.43
5715- Capital Surcharge WTP Sup	93,652.83	838,244.58
5820- Investment Income	18,236.20	66,218.88
5850 - Reimbursed Exp Other	0.00	23,905.59
<b>Total Income</b>	<b>853,664.95</b>	<b>6,324,608.10</b>
<b>Gross Profit</b>	<b>853,664.95</b>	<b>6,324,608.10</b>
Expense		
6020-Payroll Expenses	48,899.22	436,061.12
6040- Accounting	2,375.00	21,375.00
6080- Education	293.75	6,183.30
6100- Engineering	3,977.50	82,178.45
6130- Insurance	1,865.00	16,779.50
6140- Lab & Test Fees	89.00	4,726.50
6150- Legal	1,012.50	9,568.05
6170 - Meter Expenses	0.00	-32,730.91
6180- Misc. Expenses	550.87	3,515.59
6200- Office Expense	456.33	5,268.06
6210-Operating Supplies	1,660.61	106,359.94
6220- Permits	0.00	1,327.22
6230- Repairs and Maint	5,511.61	121,263.95
6240- Safety Equipment	0.00	-701.61
6260- Utilities	16,757.12	165,569.48
6270- Vehicle	735.55	2,573.12
6300- Bank Service Charges	0.00	1,087.05
7300- Capital Projects	12,210.80	466,616.87
<b>Total Expense</b>	<b>96,394.86</b>	<b>1,417,020.68</b>
<b>Net Ordinary Income</b>	<b>757,270.09</b>	<b>4,907,587.42</b>
<b>Other Income/Expense</b>		
Other Expense		
8000- Transfers to Other Funds	200,000.00	471,666.60
8002- Transfers Water Supply SV	93,652.83	838,244.58
9000 -Depreciation Expense	165,000.00	1,485,000.00
<b>Total Other Expense</b>	<b>458,652.83</b>	<b>2,794,911.18</b>
<b>Net Other Income</b>	<b>-458,652.83</b>	<b>-2,794,911.18</b>
<b>Net Income</b>	<b>298,617.26</b>	<b>2,112,676.24</b>

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

	Sep 22	Jan - Sep 22
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	29,498.63	262,795.92
6040- Accounting	2,375.00	19,000.00
6050- Contract Labor	2,806.47	25,922.94
6080- Education	718.54	6,617.31
6100- Engineering	5,957.50	133,343.52
6110-Conservation Rebates	0.00	22,772.86
6115- GPS/GIS	545.00	14,922.50
6130- Insurance	1,865.00	16,779.50
6140- Lab & Test Fees	264.00	6,625.00
6150- Legal	1,828.01	17,391.03
6170 - Meter Expenses	1,619.80	100,370.16
6180- Misc. Expenses	469.57	796.09
6200- Office Expense	813.52	11,374.19
6220- Permits	0.00	5,132.00
6230- Repairs and Maint	27,793.79	148,573.15
6240- Safety Equipment	0.00	-1,120.00
6260- Utilities	9,071.33	54,636.71
6270- Vehicle	807.74	1,547.28
6280- Water Costs	246,777.36	1,613,348.99
6300- Bank Service Charges	0.00	618.00
7290- Water Rights	0.00	2,360.00
7300- Capital Projects	682,759.60	2,121,993.42
Total Expense	1,015,970.86	4,585,800.57
Net Ordinary Income	-1,015,970.86	-4,585,800.57
Net Income	-1,015,970.86	-4,585,800.57

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

	Sep 22	Jan - Sep 22
<b>Ordinary Income/Expense</b>		
Income		
5010- Service Charges	159,449.14	1,400,102.79
5100-Availability Charges	0.00	23,762.94
5101- Service Charges LMA	27,284.85	259,340.27
5310-Permit Fees	825.00	20,625.00
5601-Late Fees, Penalties,	1,516.87	11,976.80
5610- Miscellaneous Income	577.50	2,763.13
5625- Dominion Sewer Conveyance	34,300.00	278,940.00
5650 Dominion Exp Reimbursement	0.00	170,269.44
5670-Dominion Cap Lease O-Line	0.00	200,000.00
5700- Sys. Development Charge	16,541.00	285,677.00
5710- Capital Surcharge	13,076.64	118,357.25
5820- Investment Income	17,942.75	65,652.48
<b>Total Income</b>	<b>271,513.75</b>	<b>2,837,467.10</b>
<b>Gross Profit</b>	<b>271,513.75</b>	<b>2,837,467.10</b>
Expense		
6020-Payroll Expenses	33,744.97	306,368.10
6040- Accounting	2,375.00	21,375.00
6050- Contract Labor	2,806.47	22,917.55
6080- Education	293.75	15,177.08
6100- Engineering	2,330.00	75,122.74
6115- GPS/GIS	770.00	10,472.50
6130- Insurance	1,865.00	16,779.50
6140- Lab & Test Fees	0.00	0.00
6150- Legal	1,012.50	9,460.54
6180- Misc. Expenses	150.38	4,221.67
6185- Littleton Service Fees	0.00	587,053.37
6200- Office Expense	789.60	10,573.49
6210-Operating Supplies	14,708.43	56,339.13
6220- Permits	0.00	2,500.00
6230- Repairs and Maint	89,655.10	202,248.50
6240- Safety Equipment	0.00	-622.40
6260- Utilities	8,821.91	65,107.90
6270- Vehicle	750.54	1,688.60
6280- Water Costs	0.00	163.06
6300- Bank Service Charges	0.00	1,556.10
7300- Capital Projects	48,875.71	522,217.61
<b>Total Expense</b>	<b>208,949.36</b>	<b>1,930,720.04</b>
<b>Net Ordinary Income</b>	<b>62,564.39</b>	<b>906,747.06</b>
<b>Other Income/Expense</b>		
Other Expense		
8000- Transfers to Other Funds	0.00	23,762.94
9000 -Depreciation Expense	69,000.00	621,000.00
<b>Total Other Expense</b>	<b>69,000.00</b>	<b>644,762.94</b>
<b>Net Other Income</b>	<b>-69,000.00</b>	<b>-644,762.94</b>
<b>Net Income</b>	<b>-6,435.61</b>	<b>261,984.12</b>



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

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	<u>Sep 22</u>	<u>Jan - Sep 22</u>
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
7300- Capital Projects	0.00	112,295.98
7310 - WTP- Dominion Pump	90,205.65	518,760.85
7311- Dominion System Improve.	93,121.85	207,264.53
<b>Total Expense</b>	<u>183,327.50</u>	<u>838,321.36</u>
<b>Net Ordinary Income</b>	-183,327.50	-838,321.36
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	200,000.00	400,000.00
<b>Total Other Income</b>	<u>200,000.00</u>	<u>400,000.00</u>
<b>Net Other Income</b>	<u>200,000.00</u>	<u>400,000.00</u>
<b>Net Income</b>	<u><u>16,672.50</u></u>	<u><u>-438,321.36</u></u>



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

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	Sep 22	Jan - Sep 22
<b>Ordinary Income/Expense</b>		
Income		
5200- Property Taxes	2,162.34	448,380.14
5210- Specific Ownership Taxes	4,331.13	30,464.62
5820- Investment Income	497.53	2,389.89
<b>Total Income</b>	<b>6,991.00</b>	<b>481,234.65</b>
<b>Gross Profit</b>	<b>6,991.00</b>	<b>481,234.65</b>
Expense		
6040- Accounting	1,000.00	9,000.00
6150- Legal	0.00	907.00
6250- Treasurers Fees	32.44	6,704.71
6300- Bank Service Charges	0.00	299.75
6500- CWRPDA Debt Service	0.00	303,916.88
6550-CWCB Debt Service	0.00	115,447.15
<b>Total Expense</b>	<b>1,032.44</b>	<b>436,275.49</b>
<b>Net Ordinary Income</b>	<b>5,958.56</b>	<b>44,959.16</b>
<b>Net Income</b>	<b>5,958.56</b>	<b>44,959.16</b>





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

	Jan - Sep 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	1,751,190.29	1,790,437.00	-39,246.71	97.8%
5210- Specific Ownership Taxes	107,015.81	120,000.00	-12,984.19	89.2%
5610-Misc Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	18,188.01	750.00	17,438.01	2,425.1%
<b>Total Income</b>	<b>1,876,394.11</b>	<b>1,912,187.00</b>	<b>-35,792.89</b>	<b>98.1%</b>
<b>Gross Profit</b>	<b>1,876,394.11</b>	<b>1,912,187.00</b>	<b>-35,792.89</b>	<b>98.1%</b>
<b>Expense</b>				
6020-Payroll Expenses	82,219.55	110,000.00	-27,780.45	74.7%
6040- Accounting	21,375.00	30,000.00	-8,625.00	71.3%
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	6,738.74	30,000.00	-23,261.26	22.5%
6099- Election	27,303.40	30,000.00	-2,696.60	91.0%
6100- Engineering	24,384.08	50,000.00	-25,615.92	48.8%
6130- Insurance	16,779.50	30,000.00	-13,220.50	55.9%
6150- Legal	17,468.55	30,000.00	-12,531.45	58.2%
6180- Misc. Expenses	5,303.20	20,000.00	-14,696.80	26.5%
6200- Office Expense	27,523.31	40,000.00	-12,476.69	68.8%
6220- Permits	20,498.52	5,000.00	15,498.52	410.0%
6225-Rent	2,693.52			
6230- Repairs and Maint	36,668.24	100,000.00	-63,331.76	36.7%
6240- Safety Equipment	395.63			
6250- Treasurers Fees	26,255.92	20,000.00	6,255.92	131.3%
6260- Utilities	1,309.08	5,000.00	-3,690.92	26.2%
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>513,222.62</b>	<b>576,000.00</b>	<b>-62,777.38</b>	<b>89.1%</b>
<b>Net Ordinary Income</b>	<b>1,363,171.49</b>	<b>1,336,187.00</b>	<b>26,984.49</b>	<b>102.0%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
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>1,363,171.49</b>	<b>636,187.00</b>	<b>726,984.49</b>	<b>214.3%</b>



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

	Jan - Sep 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
5200- Property Taxes	863,183.35	836,383.00	26,800.35	103.2%
5210- Specific Ownership Taxes	52,749.43	80,000.00	-27,250.57	65.9%
5820- Investment Income	5,244.22	30,000.00	-24,755.78	17.5%
<b>Total Income</b>	<b>921,177.00</b>	<b>946,383.00</b>	<b>-25,206.00</b>	<b>97.3%</b>
<b>Gross Profit</b>	<b>921,177.00</b>	<b>946,383.00</b>	<b>-25,206.00</b>	<b>97.3%</b>
Expense				
6250- Treasurers Fees	12,941.87	15,000.00	-2,058.13	86.3%
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>721,327.56</b>	<b>1,760,651.00</b>	<b>-1,039,323.44</b>	<b>41.0%</b>
<b>Net Ordinary Income</b>	<b>199,849.44</b>	<b>-814,268.00</b>	<b>1,014,117.44</b>	<b>-24.5%</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	838,244.58	1,092,000.00	-253,755.42	76.8%
<b>Total Other Income</b>	<b>933,674.12</b>	<b>1,252,000.00</b>	<b>-318,325.88</b>	<b>74.6%</b>
<b>Net Other Income</b>	<b>933,674.12</b>	<b>1,252,000.00</b>	<b>-318,325.88</b>	<b>74.6%</b>
<b>Net Income</b>	<b>1,133,523.56</b>	<b>437,732.00</b>	<b>695,791.56</b>	<b>259.0%</b>



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

	Jan - Sep 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
5010- Service Charges	2,954,902.91	3,200,000.00	-245,097.09	92.3%
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	458,483.22	500,000.00	-41,516.78	91.7%
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	69,453.47	40,000.00	29,453.47	173.6%
5510-Potable Irrigation Water	63,022.80	40,000.00	23,022.80	157.6%
5511-Irrigation Water	357,067.21	250,000.00	107,067.21	142.8%
5601-Late Fees, Penalties,	29,573.20			
5610- Miscellaneous Income	20,999.39	70,000.00	-49,000.61	30.0%
5611-Inclusion fees-NWDC	50,517.23	100,000.00	-49,482.77	50.5%
5620- Dominion Dist. Operations	155,984.28	200,000.00	-44,015.72	78.0%
5640- Dominion Treated Water Us	96,661.94	100,000.00	-3,338.06	96.7%
5650 Dominion Exp Reimbursement	290,094.36			
5700- Sys. Development Charge	349,636.00	275,000.00	74,636.00	127.1%
5705 Ravenna SDC	217,877.57	250,000.00	-32,122.43	87.2%
5710- Capital Surcharge	106,533.43	80,000.00	26,533.43	133.2%
5715- Capital Surcharge WTP Sup	838,244.58	1,036,808.00	-198,563.42	80.8%
5820- Investment Income	66,218.88	50,000.00	16,218.88	132.4%
5850 - Reimbursed Exp Other	23,905.59	20,000.00	3,905.59	119.5%
<b>Total Income</b>	<b>6,324,608.10</b>	<b>6,340,208.00</b>	<b>-15,599.90</b>	<b>99.8%</b>
<b>Gross Profit</b>	<b>6,324,608.10</b>	<b>6,340,208.00</b>	<b>-15,599.90</b>	<b>99.8%</b>
Expense				
6020-Payroll Expenses	436,061.12	660,000.00	-223,938.88	66.1%
6040- Accounting	21,375.00	32,500.00	-11,125.00	65.8%
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	6,183.30	25,000.00	-18,816.70	24.7%
6100- Engineering	82,178.45	100,000.00	-17,821.55	82.2%
6130- Insurance	16,779.50	20,000.00	-3,220.50	83.9%
6140- Lab & Test Fees	4,726.50	15,000.00	-10,273.50	31.5%
6150- Legal	9,568.05	37,500.00	-27,931.95	25.5%
6170 - Meter Expenses	-32,730.91			
6180- Misc. Expenses	3,515.59	10,000.00	-6,484.41	35.2%
6200- Office Expense	5,268.06	20,000.00	-14,731.94	26.3%
6210-Operating Supplies	106,359.94	120,000.00	-13,640.06	88.6%
6220- Permits	1,327.22	3,000.00	-1,672.78	44.2%
6230- Repairs and Maint	121,263.95	250,000.00	-128,736.05	48.5%
6240- Safety Equipment	-701.61	5,000.00	-5,701.61	-14.0%
6260- Utilities	165,569.48	150,000.00	15,569.48	110.4%
6270- Vehicle	2,573.12	11,000.00	-8,426.88	23.4%
6280- Water Costs	0.00	48,000.00	-48,000.00	0.0%
6300- Bank Service Charges	1,087.05			
7300- Capital Projects	466,616.87	500,000.00	-33,383.13	93.3%
7302- Water Taps Centennial	0.00	50,000.00	-50,000.00	0.0%
<b>Total Expense</b>	<b>1,417,020.68</b>	<b>2,092,000.00</b>	<b>-674,979.32</b>	<b>67.7%</b>
<b>Net Ordinary Income</b>	<b>4,907,587.42</b>	<b>4,248,208.00</b>	<b>659,379.42</b>	<b>115.5%</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	471,666.60	1,800,000.00	-1,328,333.40	26.2%
8002- Transfers Water Supply SV	838,244.58	1,036,808.00	-198,563.42	80.8%
8100- Transfer to Other Funds	0.00	120,000.00	-120,000.00	0.0%
9000 -Depreciation Expense	1,485,000.00			



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

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	<b>Jan - Sep 22</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Total Other Expense</b>	2,794,911.18	2,956,808.00	-161,896.82	94.5%
<b>Net Other Income</b>	-2,794,911.18	-2,456,808.00	-338,103.18	113.8%
<b>Net Income</b>	<b>2,112,676.24</b>	<b>1,791,400.00</b>	<b>321,276.24</b>	<b>117.9%</b>





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

	Jan - Sep 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
6020-Payroll Expenses	262,795.92	330,000.00	-67,204.08	79.6%
6040- Accounting	19,000.00	32,500.00	-13,500.00	58.5%
6050- Contract Labor	25,922.94	40,000.00	-14,077.06	64.8%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	6,617.31	25,000.00	-18,382.69	26.5%
6100- Engineering	133,343.52	150,000.00	-16,656.48	88.9%
6110-Conservation Rebates	22,772.86	2,500.00	20,272.86	910.9%
6115- GPS/GIS	14,922.50	25,000.00	-10,077.50	59.7%
6130- Insurance	16,779.50	20,000.00	-3,220.50	83.9%
6140- Lab & Test Fees	6,625.00	14,000.00	-7,375.00	47.3%
6150- Legal	17,391.03	37,500.00	-20,108.97	46.4%
6170 - Meter Expenses	100,370.16	125,000.00	-24,629.84	80.3%
6180- Misc. Expenses	796.09	10,000.00	-9,203.91	8.0%
6200- Office Expense	11,374.19	20,000.00	-8,625.81	56.9%
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	148,573.15	200,000.00	-51,426.85	74.3%
6240- Safety Equipment	-1,120.00	2,000.00	-3,120.00	-56.0%
6260- Utilities	54,636.71	70,000.00	-15,363.29	78.1%
6270- Vehicle	1,547.28	11,000.00	-9,452.72	14.1%
6280- Water Costs	1,613,348.99	1,552,000.00	61,348.99	104.0%
6300- Bank Service Charges	618.00			
7290- Water Rights	2,360.00	100,000.00	-97,640.00	2.4%
7300- Capital Projects	2,121,993.42	5,185,000.00	-3,063,006.58	40.9%
<b>Total Expense</b>	<b>4,585,800.57</b>	<b>8,020,500.00</b>	<b>-3,434,699.43</b>	<b>57.2%</b>
<b>Net Ordinary Income</b>	<b>-4,585,800.57</b>	<b>-8,020,500.00</b>	<b>3,434,699.43</b>	<b>57.2%</b>
<b>Net Income</b>	<b>-4,585,800.57</b>	<b>-8,020,500.00</b>	<b>3,434,699.43</b>	<b>57.2%</b>



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

	Jan - Sep 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
5010- Service Charges	1,400,102.79	1,600,000.00	-199,897.21	87.5%
5100-Availability Charges	23,762.94	40,000.00	-16,237.06	59.4%
5101- Service Charges LMA	259,340.27	300,000.00	-40,659.73	86.4%
5310-Permit Fees	20,625.00	5,000.00	15,625.00	412.5%
5601-Late Fees, Penalties,	11,976.80			
5610- Miscellaneous Income	2,763.13	30,000.00	-27,236.87	9.2%
5625- Dominion Sewer Conveyance	278,940.00	240,000.00	38,940.00	116.2%
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	285,677.00	50,000.00	235,677.00	571.4%
5710- Capital Surcharge	118,357.25	100,000.00	18,357.25	118.4%
5820- Investment Income	65,652.48	50,000.00	15,652.48	131.3%
<b>Total Income</b>	<b>2,837,467.10</b>	<b>2,665,000.00</b>	<b>172,467.10</b>	<b>106.5%</b>
<b>Gross Profit</b>	<b>2,837,467.10</b>	<b>2,665,000.00</b>	<b>172,467.10</b>	<b>106.5%</b>
Expense				
6020-Payroll Expenses	306,368.10	325,000.00	-18,631.90	94.3%
6040- Accounting	21,375.00	30,000.00	-8,625.00	71.3%
6050- Contract Labor	22,917.55	40,000.00	-17,082.45	57.3%
6065- Dominion expenses	0.00	50,000.00	-50,000.00	0.0%
6080- Education	15,177.08	30,000.00	-14,822.92	50.6%
6100- Engineering	75,122.74	100,000.00	-24,877.26	75.1%
6110-Conservation Rebates	0.00	0.00	0.00	0.0%
6115- GPS/GIS	10,472.50	50,000.00	-39,527.50	20.9%
6130- Insurance	16,779.50	28,000.00	-11,220.50	59.9%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	9,460.54	35,000.00	-25,539.46	27.0%
6180- Misc. Expenses	4,221.67	8,000.00	-3,778.33	52.8%
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	56,339.13	80,000.00	-23,660.87	70.4%
6220- Permits	2,500.00	3,000.00	-500.00	83.3%
6230- Repairs and Maint	202,248.50	200,000.00	2,248.50	101.1%
6240- Safety Equipment	-622.40	2,000.00	-2,622.40	-31.1%
6260- Utilities	65,107.90	110,000.00	-44,892.10	59.2%
6270- Vehicle	1,688.60	8,000.00	-6,311.40	21.1%
6280- Water Costs	163.06			
6300- Bank Service Charges	1,556.10			
7300- Capital Projects	522,217.61	2,000,000.00	-1,477,782.39	26.1%
<b>Total Expense</b>	<b>1,930,720.04</b>	<b>4,070,000.00</b>	<b>-2,139,279.96</b>	<b>47.4%</b>
<b>Net Ordinary Income</b>	<b>906,747.06</b>	<b>-1,405,000.00</b>	<b>2,311,747.06</b>	<b>-64.5%</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	23,762.94	600,000.00	-576,237.06	4.0%
9000 -Depreciation Expense	621,000.00			
<b>Total Other Expense</b>	<b>644,762.94</b>	<b>600,000.00</b>	<b>44,762.94</b>	<b>107.5%</b>
<b>Net Other Income</b>	<b>-644,762.94</b>	<b>-400,000.00</b>	<b>-244,762.94</b>	<b>161.2%</b>
<b>Net Income</b>	<b>261,984.12</b>	<b>-1,805,000.00</b>	<b>2,066,984.12</b>	<b>-14.5%</b>



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

	Jan - Sep 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
7300- Capital Projects	112,295.98			
7310 - WTP- Dominion Pump	518,760.85	1,800,000.00	-1,281,239.15	28.8%
7311- Dominion System Improve.	207,264.53	560,000.00	-352,735.47	37.0%
<b>Total Expense</b>	<b>838,321.36</b>	<b>2,360,000.00</b>	<b>-1,521,678.64</b>	<b>35.5%</b>
<b>Net Ordinary Income</b>	<b>-838,321.36</b>	<b>-2,360,000.00</b>	<b>1,521,678.64</b>	<b>35.5%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	400,000.00			
<b>Total Other Income</b>	<b>400,000.00</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>	<b>0.00</b>	<b>2,360,000.00</b>	<b>-2,360,000.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>400,000.00</b>	<b>-2,360,000.00</b>	<b>2,760,000.00</b>	<b>-16.9%</b>
<b>Net Income</b>	<b>-438,321.36</b>	<b>-4,720,000.00</b>	<b>4,281,678.64</b>	<b>9.3%</b>



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

	Jan - Sep 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
5200- Property Taxes	448,380.14	451,429.00	-3,048.86	99.3%
5210- Specific Ownership Taxes	30,464.62	50,000.00	-19,535.38	60.9%
5820- Investment Income	2,389.89	85.00	2,304.89	2,811.6%
<b>Total Income</b>	<b>481,234.65</b>	<b>501,514.00</b>	<b>-20,279.35</b>	<b>96.0%</b>
<b>Gross Profit</b>	<b>481,234.65</b>	<b>501,514.00</b>	<b>-20,279.35</b>	<b>96.0%</b>
Expense				
6040- Accounting	9,000.00	12,000.00	-3,000.00	75.0%
6080- Education	0.00	1,000.00	-1,000.00	0.0%
6100- Engineering	0.00	2,500.00	-2,500.00	0.0%
6150- Legal	907.00	1,000.00	-93.00	90.7%
6250- Treasurers Fees	6,704.71	9,000.00	-2,295.29	74.5%
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>	<b>436,275.49</b>	<b>444,864.00</b>	<b>-8,588.51</b>	<b>98.1%</b>
<b>Net Ordinary Income</b>	<b>44,959.16</b>	<b>56,650.00</b>	<b>-11,690.84</b>	<b>79.4%</b>
<b>Net Income</b>	<b>44,959.16</b>	<b>56,650.00</b>	<b>-11,690.84</b>	<b>79.4%</b>





## SUPPLEMENTAL INFORMATION



Roxborough Water & Sanitation District  
September 30, 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 September 30, 2022 is as follows:

	General Fund	Debt Service		Debt Service		Capital		Water		Sewer		Total
			Water Fund		Sewer Fund	Projects Fund		Fund	Fund	Fund		
Operating Reserve	\$ -	\$ -		\$ -	-	\$ 117,550	\$ 3,000,000	\$ 1,000,000			\$ 4,117,550	
Capital Reserve	-	-		-	-		432,609	363,348			\$ 795,957	
Operating Cash	<u>3,086,313</u>	<u>1,173,652</u>	<u>6,421,340</u>	<u>6,421,340</u>	<u>-</u>	<u>8,656,766</u>	<u>10,988,641</u>	<u>418,093</u>	<u>30,744,805</u>			
Total Cash on Hand	<u>\$ 3,086,313</u>	<u>\$ 1,173,652</u>	<u>\$ 6,421,340</u>	<u>\$ 6,421,340</u>	<u>\$ 117,550</u>	<u>\$ 12,089,375</u>	<u>\$ 12,351,989</u>	<u>\$ 418,093</u>	<u>\$ 35,658,312</u>			



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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available</b>												
Cash in Bank - Water Fund	13,409,310	13,441,371	13,240,763	13,209,372	13,266,264	13,355,702	13,115,799	12,742,292	12,089,375			
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	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	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			
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			
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	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	877,579			
Additions to Reserve	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			
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	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	12,351,989			
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			
<b>Distribution of Available Funds</b>												
Operating Reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000			
25% of Budgeted Expenditures												
Capital Reserve	401,129	398,292	403,874	356,888	397,344	268,434	379,315	173,715	363,348			
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			
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	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	227,224			
Additions to Reserve	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			
Ending Reserve Balance	401,129	398,292	403,874	356,888	397,344	268,434	379,315	173,715	363,348	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	1,079,999			
Surcharge Collected	92,664	92,940	93,004	93,034	93,158	93,085	93,224	93,483	93,653			
Availability of Service Trans.	34,553	0	289	31,414	0	0	28,631	694	0			
Payment of Debt	313,918	151,959	82,425	0	0	0	0	312,043	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	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	6,421,340			
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	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 Ownership Taxes	Interest	Treasurer's		HB 1006 Tax	HB 1006 Treasurer's Fee	Total Amount Received	Percentage of Levied Taxes Received		Total Amount Received	Percentage of Levied Taxes Received	
					Fees					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									\$ -	0.00%	130.34%	\$ -	0.00%	153.78%
November									\$ -	0.00%	130.34%	\$ -	0.00%	153.78%
December									\$ -	0.00%	130.34%	\$ -	0.00%	153.78%
TOTAL	\$ 2,715,646	\$ -	\$ 166,233	\$ -	\$ (39,688)	\$ -	\$ -	\$ -	\$ 2,842,191	130.34%	130.34%	\$ 2,842,191	153.78%	153.78%

No Assurance is provided on these Financial Statements

