

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS

April 30, 2022

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Roxborough Water and Sanitation District Balance Sheet by Class

As of April 30, 2022

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	Unclassified	TOTAL
ASSETS									
Current Assets									
Checking/Savings									
1108-Checking	577,921.41	4,613,325.50	20,370,894.04	4,210,085.48	382,373.16	-18,785,711.83	-788,276.68	0.00	10,600,611.08
1111- Bond Redemption	0.00	1,863,115.10	0.00	0.00	0.00	0.00	0.00	0.00	1,663,115.10
1121- Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	1,251,013.37	0.00	1,251,013.37
1123- Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,196,997.18
1139 -WR Ravenna	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	0.00	16,684,756.70
1152-investment in Calcestrust	1,492,291.26	353,453.39	7,064,064.15	7,774,947.90	0.00	0.00	0.00	0.00	855,839.95
1158- Colortrust Bond Fund	0.00	0.00	358,377.26	497,462.69	0.00	0.00	0.00	0.00	984,751.27
1160 -System Develop Colo Trust	0.00	0.00	984,751.27	0.00	0.00	0.00	0.00	0.00	35,237,084.65
Total Checking/Savings	2,070,212.67	6,629,893.99	31,975,083.90	12,482,496.07	382,373.16	-18,785,711.83	462,798.69	0.00	1,009,769.12
Other Current Assets									47,671.88
1300-A/R Service	0.00	0.00	718,151.49	291,617.63	0.00	0.00	0.00	0.00	3,078,249.00
1310-A/R Availability	0.00	0.00	35,557.69	12,114.19	0.00	0.00	0.00	0.00	7,776.15
1350 -A/R Taxes	1,790,437.00	836,383.00	0.00	0.00	0.00	0.00	451,429.00	0.00	10,349.78
1356-Due From NWDC Inclusion	0.00	0.00	7,776.15	0.00	0.00	0.00	0.00	0.00	13,964.69
1366-Due Club at Ravenna	0.00	0.00	10,349.78	0.00	0.00	0.00	0.00	0.00	41,193.91
1370-Due From Others	0.00	0.00	13,964.69	0.00	0.00	0.00	0.00	0.00	140.00
1390-Due From Dominion	0.00	0.00	41,193.91	0.00	0.00	0.00	0.00	0.00	57,517.20
1399-Due From Arrowhead	0.00	0.00	140.00	0.00	0.00	0.00	0.00	0.00	4,286,631.73
1400- Prepaid Insurance	14,377.75	0.00	14,377.75	14,383.95	0.00	14,377.75	451,429.00	0.00	38,503,716.38
Total Other Current Assets	1,804,814.75	836,383.00	841,511.46	318,115.77	0.00	14,377.75	451,429.00	0.00	97,646,207.75
Total Current Assets	3,875,027.42	7,466,276.99	32,816,595.36	12,800,611.84	382,373.16	-18,751,334.08	914,165.69	0.00	137,149,924.13
Fixed Assets									
1500- Capital Assets	0.00	0.00	81,677,883.32	15,986,324.43	0.00	0.00	0.00	0.00	97,646,207.75
Total Fixed Assets	0.00	0.00	81,677,883.32	15,986,324.43	0.00	0.00	0.00	0.00	137,149,924.13
TOTAL ASSETS	3,875,027.42	7,466,276.99	114,494,478.68	28,768,936.27	382,373.16	-18,751,334.08	914,165.69	0.00	
LIABILITIES & EQUITY									
Liabilities									
Current Liabilities									
Accounts Payable	72,283.61	0.00	25,585.73	32,923.80	144,573.60	182,569.69	1,000.00	0.00	458,936.43
2000- Accounts Payable	72,283.61	0.00	25,585.73	32,923.80	144,573.60	182,569.69	1,000.00	0.00	458,936.43
Total Accounts Payable									
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	0.00	103,560.26
2052 - Deferred Rental Income	0.00	0.00	14,589.98	0.00	0.00	0.00	0.00	0.00	14,589.98
2055- Ravenna Costs Advanced	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	0.00	3,196,997.18
2060 - Deferred Taxes	1,790,437.00	836,383.00	0.00	0.00	0.00	0.00	451,429.00	0.00	3,078,249.00
Deferred Income	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00	2,000,000.00
Total Other Current Liabilities	1,811,149.05	836,383.00	3,239,558.43	2,026,925.67	0.00	27,961.27	451,429.00	0.00	8,393,406.42
Total Current Liabilities	1,883,432.66	836,383.00	3,285,144.16	2,059,849.47	144,573.60	210,530.96	452,429.00	0.00	8,852,342.85
Total Liabilities	1,883,432.66	836,383.00	3,285,144.16	2,059,849.47	144,573.60	210,530.96	452,429.00	0.00	8,852,342.85
Equity									
3900 -Retained Earnings	1,703,589.08	6,461,468.82	110,860,069.09	25,987,889.99	543,315.63	-19,081,788.63	372,134.20	0.00	127,836,677.18
Net Income	286,025.68	168,425.17	369,265.43	721,197.81	-305,519.07	-870,096.41	89,602.49	0.00	460,904.10
Total Equity	1,989,594.76	6,629,893.99	111,229,334.52	26,709,086.80	237,796.56	-18,961,865.04	461,736.69	0.00	128,297,581.28
TOTAL LIABILITIES & EQUITY	3,875,027.42	7,466,276.99	114,494,478.68	28,768,936.27	382,373.16	-18,751,334.08	914,165.69	0.00	137,149,924.13

Roxborough Water and Sanitation District Profit & Loss by Class

April 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	240,572.39	157,725.85	0.00	0.00	0.00	398,298.24
5100-Availability Charges	0.00	0.00	23,491.42	0.00	0.00	0.00	0.00	31,413.50
5101- Service Charges LMA	0.00	0.00	0.00	29,241.35	0.00	0.00	0.00	29,241.35
5200- Property Taxes	67,603.16	33,322.42	0.00	0.00	0.00	0.00	37,127.56	138,053.14
5210- Specific Ownership Taxes	12,251.96	6,039.15	0.00	0.00	0.00	0.00	3,377.33	21,668.44
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	3,300.00	3,300.00	0.00	0.00	0.00	6,600.00
5410-Hydrant Water	0.00	0.00	9,722.00	0.00	0.00	0.00	0.00	9,722.00
5510-Potable Irrigation Water	0.00	0.00	2,383.15	0.00	0.00	0.00	0.00	2,383.15
5511-Irrigation Water	0.00	0.00	28,969.13	0.00	0.00	0.00	0.00	28,969.13
5601-Late Fees, Penalties,	0.00	0.00	3,083.39	1,461.61	0.00	0.00	0.00	4,545.00
5610- Miscellaneous Income	0.00	0.00	7,537.95	200,156.65	0.00	0.00	0.00	207,694.60
5611-Inclusion fees-NWDC	0.00	0.00	6,853.19	0.00	0.00	0.00	0.00	6,853.19
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	30,160.00	0.00	0.00	0.00	30,160.00
5640- Dominion Treated Water Us	0.00	0.00	8,331.12	0.00	0.00	0.00	0.00	8,331.12
5650 Dominion Exp Reimbursement	0.00	0.00	32,163.91	0.00	0.00	0.00	0.00	32,163.91
5700- Sys. Development Charge	0.00	0.00	71,849.00	32,655.00	0.00	0.00	0.00	104,504.00
5705 Ravenna SDC	0.00	0.00	30,764.52	0.00	0.00	0.00	0.00	30,764.52
5710- Capital Surcharge	0.00	0.00	11,850.48	13,152.30	0.00	0.00	0.00	25,002.78
5715- Capital Surcharge WTP Sup	0.00	0.00	93,034.08	0.00	0.00	0.00	0.00	93,034.08
5820- Investment Income	1,081.40	116.77	2,561.01	3,089.49	0.00	0.00	0.00	6,828.67
5850 - Reimbursed Exp Other	0.00	0.00	14,622.26	0.00	0.00	0.00	0.00	14,622.26
Total Income	80,936.52	39,478.34	658,512.81	478,844.33	0.00	0.00	40,504.89	1,298,276.89
Gross Profit	80,936.52	39,478.34	658,512.81	478,844.33	0.00	0.00	40,504.89	1,298,276.89
Expense								
6020-Payroll Expenses	11,311.51	0.00	61,566.55	39,128.29	0.00	31,152.00	0.00	143,158.35
6040- Accounting	2,375.00	0.00	2,375.00	0.00	0.00	2,375.00	0.00	8,125.00
6050- Contract Labor	0.00	0.00	0.00	2,711.39	0.00	2,711.39	0.00	5,422.78
6080- Education	346.87	0.00	794.87	396.88	0.00	456.89	0.00	1,995.51
6099- Election	15,442.33	0.00	0.00	0.00	0.00	0.00	0.00	15,442.33
6100- Engineering	1,547.95	0.00	678.15	8,889.15	0.00	12,430.00	0.00	23,545.25
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	600.00	0.00	3,762.50	0.00	4,362.50
6130- Insurance	1,865.00	0.00	1,865.00	1,865.00	0.00	1,865.00	0.00	7,460.00
6140- Lab & Test Fees	0.00	0.00	29.00	0.00	0.00	306.00	0.00	335.00
6150- Legal	700.01	0.00	960.51	685.01	0.00	2,794.01	0.00	5,139.54
6170 - Meter Expenses	0.00	0.00	0.00	0.00	0.00	43,016.55	0.00	43,016.55
6180- Misc. Expenses	1,039.00	0.00	348.52	0.00	0.00	0.00	0.00	1,387.52
6200- Office Expense	2,181.02	0.00	325.98	1,256.46	0.00	1,256.46	0.00	5,019.92
6210-Operating Supplies	0.00	0.00	90.07	12,701.20	0.00	0.00	0.00	12,791.27
6220- Permits	355.00	0.00	0.00	0.00	0.00	0.00	0.00	355.00
6225-Rent	2,693.52	0.00	0.00	0.00	0.00	0.00	0.00	2,693.52
6230- Repairs and Maint	5,025.59	0.00	11,477.32	17,936.09	0.00	6,602.82	0.00	41,041.82
6240- Safety Equipment	0.00	499.64	111.71	274.46	0.00	172.47	0.00	556.91
6250- Treasurers Fees	1,014.06	0.00	0.00	0.00	0.00	0.00	0.00	2,070.81
6260- Utilities	278.05	0.00	18,376.93	7,497.40	0.00	4,147.85	0.00	30,300.23
6270- Vehicle	78.35	0.00	92.83	237.72	0.00	205.75	0.00	614.65
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	109,546.73	0.00	109,546.73
6300- Bank Service Charges	217.47	0.00	217.47	217.47	0.00	217.47	-246.90	622.98
7300- Capital Projects	51,903.00	0.00	38,305.71	55,336.24	0.00	54,455.62	0.00	200,000.57
7310 - WTP- Dominion Pump	0.00	0.00	0.00	0.00	213,786.55	0.00	0.00	213,786.55
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	23,796.05	0.00	0.00	23,796.05
Total Expense	98,373.73	499.84	137,615.62	149,732.76	237,581.60	277,574.51	1,310.01	902,688.07
Net Ordinary Income	-17,437.21	38,978.50	520,897.19	329,111.57	-237,581.60	-277,574.51	39,194.88	395,588.82
Other Income/Expense								
Other Income								

No assurance is provided on these financial statements

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

April 2022

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
6900- Transfers In	0.00	31,413.50	0.00	0.00	0.00	0.00	0.00	31,413.50
6902- Transfers In WTP	0.00	93,034.08	0.00	0.00	0.00	0.00	0.00	93,034.08
Total Other Income	0.00	124,447.58	0.00	0.00	0.00	0.00	0.00	124,447.58
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	23,491.42	7,922.08	0.00	0.00	0.00	31,413.50
8002- Transfers Water Supply SV	0.00	0.00	93,034.08	0.00	0.00	0.00	0.00	93,034.08
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	281,525.50	76,922.08	0.00	0.00	0.00	358,447.58
Net Other Income	0.00	124,447.58	-281,525.50	-76,922.08	0.00	0.00	0.00	-234,000.00
Net Income	-17,437.21	163,426.08	239,371.69	252,189.49	-237,581.60	-277,574.51	39,194.88	161,588.82

Roxborough Water and Sanitation District
Profit & Loss by Class
January through April 2022

Ordinary Income/Expense	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Income								
5010- Service Charges	0.00	0.00	895,183.77	605,345.96	0.00	0.00	0.00	1,501,529.73
5011- Service Charge Ravenna	0.00	0.00	26,656.78	0.00	0.00	0.00	0.00	26,656.78
5100-Availability Charges	0.00	0.00	49,317.79	16,323.69	0.00	0.00	0.00	65,641.48
5101- Service Charges LMA	0.00	0.00	0.00	108,909.50	0.00	0.00	0.00	108,909.50
5200- Property Taxes	530,034.85	261,260.73	0.00	0.00	0.00	0.00	198,949.83	991,245.41
5210- Specific Ownership Taxes	44,312.79	21,842.34	0.00	0.00	0.00	0.00	12,677.74	78,832.87
5211- Dominion WTP Operations	0.00	0.00	203,112.12	0.00	0.00	0.00	0.00	203,112.12
5310-Permit Fees	0.00	0.00	10,725.00	10,725.00	0.00	0.00	0.00	21,450.00
5410-Hydrant Water	0.00	0.00	19,152.75	0.00	0.00	0.00	0.00	19,152.75
5510-Potable Irrigation Water	0.00	0.00	7,710.05	0.00	0.00	0.00	0.00	7,710.05
5511-Irrigation Water	0.00	0.00	46,853.39	0.00	0.00	0.00	0.00	46,853.39
5601-Late Fees, Penalties,	0.00	0.00	8,596.69	3,958.31	0.00	0.00	0.00	12,555.00
5610- Miscellaneous Income	0.00	0.00	23,836.84	200,031.10	0.00	0.00	0.00	223,867.94
5611-Inclusion fees-NWDC	0.00	0.00	21,259.05	0.00	0.00	0.00	0.00	21,259.05
5620- Dominion Dist. Operations	0.00	0.00	74,236.33	0.00	0.00	0.00	0.00	74,236.33
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	116,760.00	0.00	0.00	0.00	116,760.00
5640- Dominion Treated Water Us	0.00	0.00	27,908.45	0.00	0.00	0.00	0.00	27,908.45
5650 Dominion Exp Reimbursement	0.00	0.00	124,905.77	170,269.44	0.00	0.00	0.00	295,175.21
5700- Sys. Development Charge	0.00	0.00	168,386.00	134,826.00	0.00	0.00	0.00	303,212.00
5705 Ravenna SDC	0.00	0.00	102,967.37	0.00	0.00	0.00	0.00	102,967.37
5710- Capital Surcharge	0.00	0.00	47,258.51	52,242.70	0.00	0.00	0.00	99,501.21
5715- Capital Surcharge WTP Sup	0.00	0.00	371,641.86	0.00	0.00	0.00	0.00	371,641.86
5820- Investment Income	1,954.99	259.06	5,013.99	6,592.55	0.00	0.00	431.82	14,252.41
5850 - Reimbursed Exp Other	0.00	0.00	15,684.64	0.00	0.00	0.00	0.00	15,684.64
Total Income	576,302.63	283,362.13	2,250,407.15	1,426,984.25	0.00	0.00	213,059.39	4,750,115.55
Gross Profit	576,302.63	283,362.13	2,250,407.15	1,426,984.25	0.00	0.00	213,059.39	4,750,115.55
Expense								
6020-Payroll Expenses	36,953.30	0.00	187,298.49	128,509.37	0.00	107,651.02	0.00	460,412.18
6040- Accounting	9,500.00	0.00	9,500.00	7,125.00	0.00	7,125.00	4,000.00	37,250.00
6050- Contract Labor	5,310.00	0.00	0.00	8,459.85	0.00	11,465.22	0.00	25,235.07
6080- Education	2,427.22	0.00	2,513.91	4,864.11	0.00	1,606.27	0.00	11,411.51
6099- Election	24,050.89	0.00	0.00	0.00	0.00	0.00	0.00	24,050.89
6100- Engineering	6,248.28	0.00	63,279.70	53,698.59	0.00	83,622.37	0.00	206,848.94
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	275.00	0.00	275.00
6115- GPS/GIS	0.00	0.00	0.00	8,952.50	0.00	8,302.50	0.00	17,255.00
6130- Insurance	7,454.50	0.00	7,454.50	7,454.50	0.00	7,454.50	0.00	29,816.00
6140- Lab & Test Fees	0.00	0.00	2,537.00	0.00	0.00	2,255.00	0.00	4,792.00
6150- Legal	11,292.29	0.00	4,459.79	4,136.28	0.00	7,515.28	907.00	28,310.64
6170 - Meter Expenses	1,451.59	0.00	0.00	0.00	0.00	87,304.55	0.00	88,756.14
6180- Misc. Expenses	2,348.94	0.00	1,374.04	68.64	0.00	23.28	0.00	3,814.90
6185- Littleton Service Fees	0.00	0.00	0.00	54,350.16	0.00	0.00	0.00	54,350.16
6200-Office Expense	11,632.83	0.00	714.53	5,435.15	0.00	5,016.35	0.00	22,798.86
6210-Operating Supplies	0.00	0.00	42,757.30	11,821.70	0.00	0.00	0.00	54,579.00
6220- Permits	19,853.52	0.00	399.82	0.00	0.00	2,400.00	0.00	22,653.34
6225-Rent	2,693.52	0.00	0.00	0.00	0.00	32,208.01	0.00	2,693.52
6230- Repairs and Maint	16,253.65	0.00	38,426.94	34,258.33	0.00	0.00	0.00	121,146.93
6240- Safety Equipment	0.00	0.00	723.07	782.29	0.00	680.31	0.00	2,185.67
6250- Treasurers Fees	7,950.53	3,918.92	0.00	0.00	0.00	0.00	2,999.24	14,868.69
6260- Utilities	635.18	0.00	86,236.38	24,008.39	0.00	13,431.72	0.00	124,311.67
6270- Vehicle	1,053.55	0.00	979.31	494.62	0.00	491.14	0.00	3,018.62
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	336,529.46	0.00	336,529.46
6280- Water Costs	661.16	0.00	661.16	922.41	0.00	399.91	103.31	2,748.15
6300- Bank Service Charges	0.00	38,400.00	0.00	0.00	0.00	0.00	0.00	38,400.00
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	115,515.50	0.00	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	0.00	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
7290- Water Rights	0.00	0.00	0.00	0.00	0.00	265.50	0.00	265.50

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

January through April 2022

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
7300- Capital Projects	120,506.00	0.00	350,886.13	58,120.86	0.00	154,074.02	0.00	683,567.01
7310 - WTP- Dominion Pump	0.00	0.00	0.00	0.00	247,299.40	0.00	0.00	247,299.40
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	58,216.67	0.00	0.00	58,216.67
Total Expense	288,276.95	552,220.30	800,182.07	413,462.75	305,516.07	870,096.41	123,456.90	3,353,211.45
Net Ordinary Income	288,025.68	-268,658.17	1,450,225.08	1,013,521.50	-305,516.07	-870,096.41	89,602.49	1,396,904.10
Other Income/Expense								
Other Income	0.00	65,641.48	0.00	0.00	0.00	0.00	0.00	65,641.48
6900- Transfers In	0.00	371,641.86	0.00	0.00	0.00	0.00	0.00	371,641.86
6902- Transfers In WTP								
Total Other Income	0.00	437,283.34	0.00	0.00	0.00	0.00	0.00	437,283.34
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	49,317.79	16,323.69	0.00	0.00	0.00	65,641.48
8002- Transfers Water Supply SV	0.00	0.00	371,641.86	0.00	0.00	0.00	0.00	371,641.86
9000 -Depreciation Expense	0.00	0.00	660,000.00	276,000.00	0.00	0.00	0.00	936,000.00
Total Other Expense	0.00	0.00	1,080,959.65	292,323.69	0.00	0.00	0.00	1,373,283.34
Net Other Income	0.00	437,283.34	-1,080,959.65	-292,323.69	0.00	0.00	0.00	-936,000.00
Net Income	288,025.68	168,425.17	369,265.43	721,197.81	-305,516.07	-870,096.41	89,602.49	460,904.10

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

	Apr 22	Jan - Apr 22
Ordinary Income/Expense		
Income		
5200- Property Taxes	67,603.16	530,034.85
5210- Specific Ownership Taxes	12,251.96	44,312.79
5820- Investment Income	1,081.40	1,954.99
Total Income	80,936.52	576,302.63
Gross Profit	80,936.52	576,302.63
Expense		
6020-Payroll Expenses	11,311.51	36,953.30
6040- Accounting	2,375.00	9,500.00
6050- Contract Labor	0.00	5,310.00
6080- Education	346.87	2,427.22
6099- Election	15,442.33	24,050.89
6100- Engineering	1,547.95	6,248.28
6130- Insurance	1,865.00	7,454.50
6150- Legal	700.01	11,292.29
6170 - Meter Expenses	0.00	1,451.59
6180- Misc. Expenses	1,039.00	2,348.94
6200- Office Expense	2,181.02	11,632.83
6220- Permits	355.00	19,853.52
6225-Rent	2,693.52	2,693.52
6230- Repairs and Maint	5,025.59	16,253.65
6250- Treasurers Fees	1,014.06	7,950.53
6260- Utilities	278.05	635.18
6270- Vehicle	78.35	1,053.55
6300- Bank Service Charges	217.47	661.16
7300- Capital Projects	51,903.00	120,506.00
Total Expense	98,373.73	288,276.95
Net Ordinary Income	-17,437.21	288,025.68
Net Income	-17,437.21	288,025.68

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

	Apr 22	Jan - Apr 22
Ordinary Income/Expense		
Income		
5200- Property Taxes	33,322.42	261,260.73
5210- Specific Ownership Taxes	6,039.15	21,842.34
5820- Investment Income	116.77	259.06
Total Income	<u>39,478.34</u>	<u>283,362.13</u>
Gross Profit	39,478.34	283,362.13
Expense		
6250- Treasurers Fees	499.84	3,918.92
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
Total Expense	<u>499.84</u>	<u>552,220.30</u>
Net Ordinary Income	38,978.50	-268,858.17
Other Income/Expense		
Other Income		
6900- Transfers In	31,413.50	65,641.48
6902- Transfers In WTP	93,034.08	371,641.86
Total Other Income	<u>124,447.58</u>	<u>437,283.34</u>
Net Other Income	124,447.58	437,283.34
Net Income	<u><u>163,426.08</u></u>	<u><u>168,425.17</u></u>

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

	Apr 22	Jan - Apr 22
Ordinary Income/Expense		
Income		
5010- Service Charges	240,572.39	895,183.77
5011- Service Charge Ravenna	0.00	26,656.78
5100-Availability Charges	23,491.42	49,317.79
5211- Dominion WTP Operations	51,074.22	203,112.12
5310-Permit Fees	3,300.00	10,725.00
5410-Hydrant Water	9,722.00	19,152.75
5510-Potable Irrigation Water	2,383.15	7,710.05
5511-Irrigation Water	28,969.13	46,853.39
5601-Late Fees, Penalties,	3,083.39	8,596.69
5610- Miscellaneous Income	7,537.95	23,836.84
5611-Inclusion fees-NWDC	6,853.19	21,259.05
5620- Dominion Dist. Operations	16,349.59	74,236.33
5640- Dominion Treated Water Us	8,331.12	27,908.45
5650 Dominion Exp Reimbursement	32,163.91	124,905.77
5700- Sys. Development Charge	71,849.00	168,386.00
5705 Ravenna SDC	30,764.52	102,967.37
5710- Capital Surcharge	11,850.48	47,258.51
5715- Capital Surcharge WTP Sup	93,034.08	371,641.86
5820- Investment Income	2,561.01	5,013.99
5850 - Reimbursed Exp Other	14,622.26	15,684.64
Total Income	658,512.81	2,250,407.15
Gross Profit	658,512.81	2,250,407.15
Expense		
6020-Payroll Expenses	61,566.55	187,298.49
6040- Accounting	2,375.00	9,500.00
6080- Education	794.87	2,513.91
6100- Engineering	678.15	63,279.70
6130- Insurance	1,865.00	7,454.50
6140- Lab & Test Fees	29.00	2,537.00
6150- Legal	960.51	4,459.79
6180- Misc. Expenses	348.52	1,374.04
6200- Office Expense	325.98	714.53
6210-Operating Supplies	90.07	42,757.30
6220- Permits	0.00	399.82
6230- Repairs and Maint	11,477.32	38,426.94
6240- Safety Equipment	111.71	723.07
6260- Utilities	18,376.93	86,236.38
6270- Vehicle	92.83	979.31
6300- Bank Service Charges	217.47	661.16
7300- Capital Projects	38,305.71	350,866.13
Total Expense	137,615.62	800,182.07
Net Ordinary Income	520,897.19	1,450,225.08
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	23,491.42	49,317.79
8002- Transfers Water Supply SV	93,034.08	371,641.86
9000 -Depreciation Expense	165,000.00	660,000.00
Total Other Expense	281,525.50	1,080,959.65
Net Other Income	-281,525.50	-1,080,959.65
Net Income	239,371.69	369,265.43

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

	Apr 22	Jan - Apr 22
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	31,152.00	107,651.02
6040- Accounting	2,375.00	7,125.00
6050- Contract Labor	2,711.39	11,465.22
6080- Education	456.89	1,606.27
6100- Engineering	12,430.00	83,622.37
6110-Conservation Rebates	100.00	275.00
6115- GPS/GIS	3,762.50	8,302.50
6130- Insurance	1,865.00	7,454.50
6140- Lab & Test Fees	306.00	2,255.00
6150- Legal	2,794.01	7,515.28
6170 - Meter Expenses	43,016.55	87,304.55
6180- Misc. Expenses	0.00	23.28
6200- Office Expense	1,256.46	5,016.35
6220- Permits	0.00	2,400.00
6230- Repairs and Maint	6,602.82	32,208.01
6240- Safety Equipment	172.47	680.31
6260- Utilities	4,147.85	13,431.72
6270- Vehicle	205.75	491.14
6280- Water Costs	109,546.73	336,529.46
6300- Bank Service Charges	217.47	399.91
7290- Water Rights	0.00	265.50
7300- Capital Projects	54,455.62	154,074.02
Total Expense	277,574.51	870,096.41
Net Ordinary Income	-277,574.51	-870,096.41
Net Income	-277,574.51	-870,096.41

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

	Apr 22	Jan - Apr 22
Ordinary Income/Expense		
Income		
5010- Service Charges	157,725.85	606,345.96
5100-Availability Charges	7,922.08	16,323.69
5101- Service Charges LMA	29,241.35	108,909.50
5310-Permit Fees	3,300.00	10,725.00
5601-Late Fees, Penalties,	1,461.61	3,958.31
5610- Miscellaneous Income	200,156.65	200,031.10
5625- Dominion Sewer Conveyance	30,160.00	116,760.00
5650 Dominion Exp Reimbursement	0.00	170,269.44
5700- Sys. Development Charge	32,655.00	134,826.00
5710- Capital Surcharge	13,152.30	52,242.70
5820- Investment Income	3,069.49	6,592.55
Total Income	478,844.33	1,426,984.25
Gross Profit	478,844.33	1,426,984.25
Expense		
6020-Payroll Expenses	39,128.29	128,509.37
6040- Accounting	0.00	7,125.00
6050- Contract Labor	2,711.39	8,459.85
6080- Education	396.88	4,864.11
6100- Engineering	8,889.15	53,698.59
6115- GPS/GIS	600.00	8,952.50
6130- Insurance	1,865.00	7,454.50
6140- Lab & Test Fees	0.00	0.00
6150- Legal	685.01	4,136.28
6180- Misc. Expenses	0.00	68.64
6185- Littleton Service Fees	0.00	54,350.16
6200- Office Expense	1,256.46	5,435.15
6210-Operating Supplies	12,701.20	11,821.70
6230- Repairs and Maint	17,936.09	34,258.33
6240- Safety Equipment	274.46	782.29
6260- Utilities	7,497.40	24,008.39
6270- Vehicle	237.72	494.62
6300- Bank Service Charges	217.47	922.41
7300- Capital Projects	55,336.24	58,120.86
Total Expense	149,732.76	413,462.75
Net Ordinary Income	329,111.57	1,013,521.50
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	7,922.08	16,323.69
9000 -Depreciation Expense	69,000.00	276,000.00
Total Other Expense	76,922.08	292,323.69
Net Other Income	-76,922.08	-292,323.69
Net Income	252,189.49	721,197.81

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

	Apr 22	Jan - Apr 22
Ordinary Income/Expense		
Income		
5200- Property Taxes	37,127.56	199,949.83
5210- Specific Ownership Taxes	3,377.33	12,677.74
5820- Investment Income	0.00	431.82
Total Income	<u>40,504.89</u>	<u>213,059.39</u>
Gross Profit	40,504.89	213,059.39
Expense		
6040- Accounting	1,000.00	4,000.00
6150- Legal	0.00	907.00
6250- Treasurers Fees	556.91	2,999.24
6300- Bank Service Charges	-246.90	103.51
6550-CWCB Debt Service	0.00	115,447.15
Total Expense	<u>1,310.01</u>	<u>123,456.90</u>
Net Ordinary Income	<u>39,194.88</u>	<u>89,602.49</u>
Net Income	<u><u>39,194.88</u></u>	<u><u>89,602.49</u></u>

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

	Jan - Apr 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	530,034.85	1,790,437.00	-1,260,402.15	29.6%
5210- Specific Ownership Taxes	44,312.79	120,000.00	-75,687.21	36.9%
5610-Misc Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	1,954.99	750.00	1,204.99	260.7%
Total Income	576,302.63	1,912,187.00	-1,335,884.37	30.1%
Gross Profit	576,302.63	1,912,187.00	-1,335,884.37	30.1%
Expense				
6020-Payroll Expenses	36,953.30	110,000.00	-73,046.70	33.6%
6040- Accounting	9,500.00	30,000.00	-20,500.00	31.7%
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	2,427.22	30,000.00	-27,572.78	8.1%
6099- Election	24,050.89	30,000.00	-5,949.11	80.2%
6100- Engineering	6,248.28	50,000.00	-43,751.72	12.5%
6130- Insurance	7,454.50	30,000.00	-22,545.50	24.8%
6150- Legal	11,292.29	30,000.00	-18,707.71	37.6%
6170 - Meter Expenses	1,451.59			
6180- Misc. Expenses	2,348.94	20,000.00	-17,651.06	11.7%
6200- Office Expense	11,632.83	40,000.00	-28,367.17	29.1%
6220- Permits	19,853.52	5,000.00	14,853.52	397.1%
6225-Rent	2,693.52			
6230- Repairs and Maint	16,253.65	100,000.00	-83,746.35	16.3%
6250- Treasurers Fees	7,950.53	20,000.00	-12,049.47	39.8%
6260- Utilities	635.18	5,000.00	-4,364.82	12.7%
6270- Vehicle	1,053.55	6,000.00	-4,946.45	17.6%
6300- Bank Service Charges	661.16			
7300- Capital Projects	120,506.00	12,000.00	108,506.00	1,004.2%
Total Expense	288,276.95	576,000.00	-287,723.05	50.0%
Net Ordinary Income	288,025.68	1,336,187.00	-1,048,161.32	21.6%
Other Income/Expense				
Other Expense				
8100- Transfer to Other Funds	0.00	700,000.00	-700,000.00	0.0%
Total Other Expense	0.00	700,000.00	-700,000.00	0.0%
Net Other Income	0.00	-700,000.00	700,000.00	0.0%
Net Income	288,025.68	636,187.00	-348,161.32	45.3%

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

	Jan - Apr 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	261,260.73	836,383.00	-575,122.27	31.2%
5210- Specific Ownership Taxes	21,842.34	80,000.00	-58,157.66	27.3%
5820- Investment Income	259.06	30,000.00	-29,740.94	0.9%
Total Income	283,362.13	946,383.00	-663,020.87	29.9%
Gross Profit	283,362.13	946,383.00	-663,020.87	29.9%
Expense				
6250- Treasurers Fees	3,918.92	15,000.00	-11,081.08	26.1%
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%
Total Expense	552,220.30	1,760,651.00	-1,208,430.70	31.4%
Net Ordinary Income	-268,858.17	-814,268.00	545,409.83	33.0%
Other Income/Expense				
Other Income				
6900- Transfers In	65,641.48	160,000.00	-94,358.52	41.0%
6902- Transfers In WTP	371,641.86	1,092,000.00	-720,358.14	34.0%
Total Other Income	437,283.34	1,252,000.00	-814,716.66	34.9%
Net Other Income	437,283.34	1,252,000.00	-814,716.66	34.9%
Net Income	168,425.17	437,732.00	-269,306.83	38.5%

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

	Jan - Apr 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	895,183.77	3,200,000.00	-2,304,816.23	28.0%
5011- Service Charge Ravenna	26,656.78			
5100-Availability Charges	49,317.79	120,000.00	-70,682.21	41.1%
5211- Dominion WTP Operations	203,112.12	500,000.00	-296,887.88	40.6%
5310-Permit Fees	10,725.00	1,200.00	9,525.00	893.8%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	19,152.75	40,000.00	-20,847.25	47.9%
5510-Potable Irrigation Water	7,710.05	40,000.00	-32,289.95	19.3%
5511-Irrigation Water	46,853.39	250,000.00	-203,146.61	18.7%
5601-Late Fees, Penalties,	8,596.69			
5610- Miscellaneous Income	23,836.84	70,000.00	-46,163.16	34.1%
5611-Inclusion fees-NWDC	21,259.05	100,000.00	-78,740.95	21.3%
5620- Dominion Dist. Operations	74,236.33	200,000.00	-125,763.67	37.1%
5640- Dominion Treated Water Us	27,908.45	100,000.00	-72,091.55	27.9%
5650 Dominion Exp Reimbursement	124,905.77			
5700- Sys. Development Charge	168,386.00	275,000.00	-106,614.00	61.2%
5705 Ravenna SDC	102,967.37	250,000.00	-147,032.63	41.2%
5710- Capital Surcharge	47,258.51	80,000.00	-32,741.49	59.1%
5715- Capital Surcharge WTP Sup	371,641.86	1,036,808.00	-665,166.14	35.8%
5820- Investment Income	5,013.99	50,000.00	-44,986.01	10.0%
5850 - Reimbursed Exp Other	15,684.64	20,000.00	-4,315.36	78.4%
Total Income	2,250,407.15	6,340,208.00	-4,089,800.85	35.5%
Gross Profit	2,250,407.15	6,340,208.00	-4,089,800.85	35.5%
Expense				
6020-Payroll Expenses	187,298.49	660,000.00	-472,701.51	28.4%
6040- Accounting	9,500.00	32,500.00	-23,000.00	29.2%
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	2,513.91	25,000.00	-22,486.09	10.1%
6100- Engineering	63,279.70	100,000.00	-36,720.30	63.3%
6130- Insurance	7,454.50	20,000.00	-12,545.50	37.3%
6140- Lab & Test Fees	2,537.00	15,000.00	-12,463.00	16.9%
6150- Legal	4,459.79	37,500.00	-33,040.21	11.9%
6180- Misc. Expenses	1,374.04	10,000.00	-8,625.96	13.7%
6200- Office Expense	714.53	20,000.00	-19,285.47	3.6%
6210-Operating Supplies	42,757.30	120,000.00	-77,242.70	35.6%
6220- Permits	399.82	3,000.00	-2,600.18	13.3%
6230- Repairs and Maint	38,426.94	250,000.00	-211,573.06	15.4%
6240- Safety Equipment	723.07	5,000.00	-4,276.93	14.5%
6260- Utilities	86,236.38	150,000.00	-63,763.62	57.5%
6270- Vehicle	979.31	11,000.00	-10,020.69	8.9%
6280- Water Costs	0.00	48,000.00	-48,000.00	0.0%
6300- Bank Service Charges	661.16			
7300- Capital Projects	350,866.13	500,000.00	-149,133.87	70.2%
7302- Water Taps Centennial	0.00	50,000.00	-50,000.00	0.0%
Total Expense	800,182.07	2,092,000.00	-1,291,817.93	38.2%
Net Ordinary Income	1,450,225.08	4,248,208.00	-2,797,982.92	34.1%
Other Income/Expense				
Other Income				
6900- Transfers In	0.00	500,000.00	-500,000.00	0.0%
Total Other Income	0.00	500,000.00	-500,000.00	0.0%
Other Expense				
8000- Transfers to Other Funds	49,317.79	1,800,000.00	-1,750,682.21	2.7%
8002- Transfers Water Supply SV	371,641.86	1,036,808.00	-665,166.14	35.8%
8100- Transfer to Other Funds	0.00	120,000.00	-120,000.00	0.0%
9000 -Depreciation Expense	660,000.00			

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

	<u>Jan - Apr 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Other Expense	<u>1,080,959.65</u>	<u>2,956,808.00</u>	<u>-1,875,848.35</u>	<u>36.6%</u>
Net Other Income	<u>-1,080,959.65</u>	<u>-2,456,808.00</u>	<u>1,375,848.35</u>	<u>44.0%</u>
Net Income	<u>369,265.43</u>	<u>1,791,400.00</u>	<u>-1,422,134.57</u>	<u>20.6%</u>

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

	Jan - Apr 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	107,651.02	330,000.00	-222,348.98	32.6%
6040- Accounting	7,125.00	32,500.00	-25,375.00	21.9%
6050- Contract Labor	11,465.22	40,000.00	-28,534.78	28.7%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	1,606.27	25,000.00	-23,393.73	6.4%
6100- Engineering	83,622.37	150,000.00	-66,377.63	55.7%
6110-Conservation Rebates	275.00	2,500.00	-2,225.00	11.0%
6115- GPS/GIS	8,302.50	25,000.00	-16,697.50	33.2%
6130- Insurance	7,454.50	20,000.00	-12,545.50	37.3%
6140- Lab & Test Fees	2,255.00	14,000.00	-11,745.00	16.1%
6150- Legal	7,515.28	37,500.00	-29,984.72	20.0%
6170 - Meter Expenses	87,304.55	125,000.00	-37,695.45	69.8%
6180- Misc. Expenses	23.28	10,000.00	-9,976.72	0.2%
6200- Office Expense	5,016.35	20,000.00	-14,983.65	25.1%
6210-Operating Supplies	0.00	4,000.00	-4,000.00	0.0%
6220- Permits	2,400.00	5,000.00	-2,600.00	48.0%
6230- Repairs and Maint	32,208.01	200,000.00	-167,791.99	16.1%
6240- Safety Equipment	680.31	2,000.00	-1,319.69	34.0%
6260- Utilities	13,431.72	70,000.00	-56,568.28	19.2%
6270- Vehicle	491.14	11,000.00	-10,508.86	4.5%
6280- Water Costs	336,529.46	1,552,000.00	-1,215,470.54	21.7%
6300- Bank Service Charges	399.91			
7290- Water Rights	265.50	100,000.00	-99,734.50	0.3%
7300- Capital Projects	154,074.02	5,185,000.00	-5,030,925.98	3.0%
Total Expense	870,096.41	8,020,500.00	-7,150,403.59	10.8%
Net Ordinary Income	-870,096.41	-8,020,500.00	7,150,403.59	10.8%
Net Income	-870,096.41	-8,020,500.00	7,150,403.59	10.8%

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

	Jan - Apr 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	606,345.96	1,600,000.00	-993,654.04	37.9%
5100-Availability Charges	16,323.69	40,000.00	-23,676.31	40.8%
5101- Service Charges LMA	108,909.50	300,000.00	-191,090.50	36.3%
5310-Permit Fees	10,725.00	5,000.00	5,725.00	214.5%
5601-Late Fees, Penalties,	3,958.31			
5610- Miscellaneous Income	200,031.10	30,000.00	170,031.10	666.8%
5625- Dominion Sewer Conveyance	116,760.00	240,000.00	-123,240.00	48.7%
5650 Dominion Exp Reimbursement	170,269.44	50,000.00	120,269.44	340.5%
5670-Dominion Cap Lease O-Line	0.00	200,000.00	-200,000.00	0.0%
5700- Sys. Development Charge	134,826.00	50,000.00	84,826.00	269.7%
5710- Capital Surcharge	52,242.70	100,000.00	-47,757.30	52.2%
5820- Investment Income	6,592.55	50,000.00	-43,407.45	13.2%
Total Income	1,426,984.25	2,665,000.00	-1,238,015.75	53.5%
Gross Profit	1,426,984.25	2,665,000.00	-1,238,015.75	53.5%
Expense				
6020-Payroll Expenses	128,509.37	325,000.00	-196,490.63	39.5%
6040- Accounting	7,125.00	30,000.00	-22,875.00	23.8%
6050- Contract Labor	8,459.85	40,000.00	-31,540.15	21.1%
6065- Dominion expenses	0.00	50,000.00	-50,000.00	0.0%
6080- Education	4,864.11	30,000.00	-25,135.89	16.2%
6100- Engineering	53,698.59	100,000.00	-46,301.41	53.7%
6110-Conservation Rebates	0.00	0.00	0.00	0.0%
6115- GPS/GIS	8,952.50	50,000.00	-41,047.50	17.9%
6130- Insurance	7,454.50	28,000.00	-20,545.50	26.6%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	4,136.28	35,000.00	-30,863.72	11.8%
6180- Misc. Expenses	68.64	8,000.00	-7,931.36	0.9%
6185- Littleton Service Fees	54,350.16	950,000.00	-895,649.84	5.7%
6200- Office Expense	5,435.15	20,000.00	-14,564.85	27.2%
6210-Operating Supplies	11,821.70	80,000.00	-68,178.30	14.8%
6220- Permits	0.00	3,000.00	-3,000.00	0.0%
6230- Repairs and Maint	34,258.33	200,000.00	-165,741.67	17.1%
6240- Safety Equipment	782.29	2,000.00	-1,217.71	39.1%
6260- Utilities	24,008.39	110,000.00	-85,991.61	21.8%
6270- Vehicle	494.62	8,000.00	-7,505.38	6.2%
6300- Bank Service Charges	922.41			
7300- Capital Projects	58,120.86	2,000,000.00	-1,941,879.14	2.9%
Total Expense	413,462.75	4,070,000.00	-3,656,537.25	10.2%
Net Ordinary Income	1,013,521.50	-1,405,000.00	2,418,521.50	-72.1%
Other Income/Expense				
Other Income				
6900- Transfers In	0.00	200,000.00	-200,000.00	0.0%
Total Other Income	0.00	200,000.00	-200,000.00	0.0%
Other Expense				
8000- Transfers to Other Funds	16,323.69	600,000.00	-583,676.31	2.7%
9000 -Depreciation Expense	276,000.00			
Total Other Expense	292,323.69	600,000.00	-307,676.31	48.7%
Net Other Income	-292,323.69	-400,000.00	107,676.31	73.1%
Net Income	721,197.81	-1,805,000.00	2,526,197.81	-40.0%

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

	Jan - Apr 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
7310 - WTP- Dominion Pump	247,299.40	1,800,000.00	-1,552,700.60	13.7%
7311- Dominion System Improve.	58,216.67	560,000.00	-501,783.33	10.4%
Total Expense	305,516.07	2,360,000.00	-2,054,483.93	12.9%
Net Ordinary Income	-305,516.07	-2,360,000.00	2,054,483.93	12.9%
Other Income/Expense				
Other Expense				
8000- Transfers to Other Funds	0.00	2,360,000.00	-2,360,000.00	0.0%
Total Other Expense	0.00	2,360,000.00	-2,360,000.00	0.0%
Net Other Income	0.00	-2,360,000.00	2,360,000.00	0.0%
Net Income	-305,516.07	-4,720,000.00	4,414,483.93	6.5%

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

	Jan - Apr 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	199,949.83	451,429.00	-251,479.17	44.3%
5210- Specific Ownership Taxes	12,677.74	50,000.00	-37,322.26	25.4%
5820- Investment Income	431.82	85.00	346.82	508.0%
Total Income	213,059.39	501,514.00	-288,454.61	42.5%
Gross Profit	213,059.39	501,514.00	-288,454.61	42.5%
Expense				
6040- Accounting	4,000.00	12,000.00	-8,000.00	33.3%
6080- Education	0.00	1,000.00	-1,000.00	0.0%
6100- Engineering	0.00	2,500.00	-2,500.00	0.0%
6150- Legal	907.00	1,000.00	-93.00	90.7%
6250- Treasurers Fees	2,999.24	9,000.00	-6,000.76	33.3%
6300- Bank Service Charges	103.51			
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%
Total Expense	123,456.90	444,864.00	-321,407.10	27.8%
Net Ordinary Income	89,602.49	56,650.00	32,952.49	158.2%
Net Income	89,602.49	56,650.00	32,952.49	158.2%

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District
April 30, 2022

Long Term Obligations

CWCB- 2014 Loan	\$ 15,649,931
CT2015-176 CWCB-PVH Water Supply	\$ 1,999,144
2015 CWRPDA- PVH Infrastructure	\$ 3,711,785
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 April 30, 2022 is as follows:

	General Fund	Debt Service		Capital		Water		Sewer		PVH		Total
		Water Fund	Sewer Fund	Projects Fund	Fund	Fund	Fund	Fund	Fund	PVH		
Operating Reserve	\$ -	\$ -	\$ -	\$ 382,373	\$ 3,000,000	\$ 1,000,000		\$ 4,382,373				\$ 4,382,373
Capital Reserve	-	-	-		1,287,041	356,888		1,643,929				\$ 1,643,929
Operating Cash	<u>2,070,213</u>	<u>989,767</u>	<u>5,640,127</u>	<u>-</u>	<u>8,922,331</u>	<u>11,125,608</u>		<u>462,737</u>	<u>\$ 29,210,783</u>			
Total Cash on Hand	<u><u>\$ 2,070,213</u></u>	<u><u>\$ 989,767</u></u>	<u><u>\$ 5,640,127</u></u>	<u><u>\$ 382,373</u></u>	<u><u>\$ 13,209,372</u></u>	<u><u>\$ 12,482,496</u></u>		<u><u>\$ 462,737</u></u>	<u><u>\$ 35,237,085</u></u>			

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available												
Cash in Bank - Water Fund	13,409,310	13,441,371	13,240,763	13,209,372								
Total Funds Available	13,409,310	13,441,371	13,240,763	13,209,372	0	0	0	0	0	0	0	0
Distribution of Available Funds												
Operating Reserve	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								
Operating Cash	9,426,980	9,273,380	9,110,960	8,922,331								
Total Cash	13,409,310	13,441,371	13,240,763	13,209,372	0	0	0	0	0	0	0	0
Capital Reserve												
Beginning Reserve Balance	791,983	982,330	1,167,991	1,129,803								
Additions to Reserve	250,000	250,000	250,000	250,000								
Use of Reserves	59,653	64,339	288,188	92,762								
Ending Reserve Balance	982,330	1,167,991	1,129,803	1,287,041	0	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
Cash Funds Available												
Cash in Bank - Sewer Fund	10,981,406	11,770,546	12,202,348	12,482,496								
Total Funds Available	10,981,406	11,770,546	12,202,348	12,482,496								
Distribution of Available Funds												
Operating Reserve	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								
Operating Cash	9,580,277	10,372,254	10,798,474	11,125,608								
Total Available Funds	10,981,406	11,770,546	12,202,348	12,482,496	0	0	0	0	0	0	0	0
Capital Reserve												
Beginning Reserve Balance	227,224	227,224	227,224	227,224								
Additions to Reserve	185,000	185,000	185,000	185,000								
Use of Reserves	-11,095	-13,932	-8,350	-55,336								
Ending Reserve Balance	401,129	398,292	403,874	356,888	0	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
Cash Funds Available - Water Treatment Plant												
Beginning Cash Balance	913,470	913,470	854,451	865,319								
Surcharge Collected	92,664	92,940	93,004	93,034								
Availability of Service Trans.	34,553	0	289	31,414								
Payment of Debt	313,918	151,959	82,425	0								
Ending Cash Balance	726,769	854,451	865,319	989,767	0	0	0	0	0	0	0	0
Cash Funds Available - Sewer Debt Service												
Operating Cash	5,552,617	5,382,018	5,601,149	5,640,127								
Total	6,279,386	6,236,469	6,466,468	6,629,894	0	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,		Specific		HB 1006		HB 1006		Treasury's		Percentage of Levied		Total Amount Received
	Property Taxes	Rebates and Abatements	Owners Taxes	Interest	Taxes	Treasurer's Fees	Tax	Treasurer's Fee	Total Amount Received	Monthly	Y-T-D	Monthly	
January	\$ 202		\$ 13,650			\$ 2			\$ 13,854	0.01%	0.01%	0.49%	0.49%
February	\$ 32,919		\$ 18,104			\$ (494)			\$ 50,529	1.59%	1.59%	2.74%	3.23%
March	\$ 657,250		\$ 16,111			\$ (9,859)			\$ 663,502	31.55%	33.13%	35.96%	39.19%
April	\$ 138,053		\$ 21,668			\$ (2,071)			\$ 157,650	6.63%	39.76%	8.54%	47.73%
May									\$ -	0.00%	39.76%	0.00%	47.73%
June									\$ -	0.00%	39.76%	0.00%	47.73%
July									\$ -	0.00%	39.76%	0.00%	47.73%
August									\$ -	0.00%	39.76%	0.00%	47.73%
September									\$ -	0.00%	39.76%	0.00%	47.73%
October									\$ -	0.00%	39.76%	0.00%	47.73%
November									\$ -	0.00%	39.76%	0.00%	47.73%
December									\$ -	0.00%	39.76%	0.00%	47.73%
TOTAL	\$ 828,424	\$ -	\$ 69,533	\$ -	\$ -	\$ (12,422)	\$ -	\$ -	\$ 885,535	39.76%	39.76%	47.73%	47.73%

No Assurance is provided on these Financial Statements
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