

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS

November 30, 2022

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Roxborough Water and Sanitation District Balance Sheet by Class

As of November 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	1,444,768.85	4,628,559.03	23,471,360.27	4,032,094.36	290,133.14	-23,944,250.24	-1,100,337.56	0.00	8,922,247.85
1111- WF Bond Redemption	0.00	1,663,115.10	0.00	0.00	0.00	0.00	0.00	0.00	1,663,115.10
1125-Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,526,026.15
1139 -WF Ravenna	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	0.00	3,196,997.18
1150-Investment in Colotrust	920,178.42	560,993.72	7,559,798.34	8,378,282.52	0.00	0.00	0.00	0.00	17,419,253.00
1155- Colotrust Bond Fund	0.00	0.00	362,947.98	503,807.33	0.00	0.00	0.00	0.00	866,755.31
1160 -System Develop Colo Trnst	0.00	0.00	987,310.95	0.00	0.00	0.00	0.00	0.00	987,310.95
Total Checking/Savings	2,364,947.27	6,852,667.85	35,588,434.72	12,914,184.21	290,133.14	-23,944,250.24	425,688.59	0.00	34,491,505.54
Other Current Assets									
1300-UR Service	0.00	0.00	499,065.43	326,230.41	0.00	0.00	0.00	0.00	825,295.84
1310-A/R Variability	0.00	0.00	9,366.42	3,243.33	0.00	0.00	0.00	0.00	12,609.75
1350- A/R 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
1365-Due From NWDC Inclusion	0.00	0.00	6,591.13	0.00	0.00	0.00	0.00	0.00	6,591.13
1366-Due Club at Ravenna	0.00	0.00	48,110.20	0.00	0.00	0.00	0.00	0.00	48,110.20
1370- Due From Others	0.00	0.00	7,505.95	0.00	0.00	0.00	0.00	0.00	7,505.95
1390- Due From Dominion	0.00	0.00	0.20	200,000.00	0.00	0.00	0.00	0.00	200,000.20
1400- Prepaid Insurance	3,289.75	0.00	3,289.75	3,295.95	0.00	3,289.75	0.00	0.00	13,165.20
Total Other Current Assets	1,793,726.75	836,383.00	573,929.08	532,769.69	0.00	3,289.75	451,429.00	0.00	4,181,527.27
Total Current Assets	4,158,674.02	7,689,050.85	36,162,363.80	13,446,953.90	290,133.14	-23,940,960.49	877,117.59	0.00	38,683,332.81
Fixed Assets									
1500- Capital Assets	0.00	0.00	82,975,633.32	17,453,630.43	0.00	0.00	0.00	0.00	100,429,263.75
Total Fixed Assets	0.00	0.00	82,975,633.32	17,453,630.43	0.00	0.00	0.00	0.00	100,429,263.75
TOTAL ASSETS	4,158,674.02	7,689,050.85	119,137,997.12	30,900,584.33	290,133.14	-23,940,960.49	877,117.59	0.00	139,112,596.56
LIABILITIES & EQUITY									
Liabilities									
Current Liabilities									
Accounts Payable									
2000- Accounts Payable	3,349.45	0.00	11,506.25	12,017.75	43,805.15	100,194.32	136.08	0.00	171,009.00
Total Accounts Payable	3,349.45	0.00	11,506.25	12,017.75	43,805.15	100,194.32	136.08	0.00	171,009.00
Other Current Liabilities									
2015 Accrued Vac/ Sick Leave	0.00	0.00	27,961.27	26,925.67	0.00	27,961.27	0.00	0.00	82,848.21
2052 - Deferred Rental Income	0.00	0.00	14,599.98	0.00	0.00	0.00	0.00	0.00	14,599.98
2055- Ravenna Costs Advanced	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	0.00	3,196,997.18
2060 - Deferred Taxes	1,790,437.00	836,383.00	0.00	0.00	0.00	0.00	451,429.00	0.00	3,078,249.00
Deferred Income	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00	2,000,000.00
Total Other Current Liabilities	1,790,437.00	836,383.00	3,239,558.43	2,026,925.67	0.00	27,961.27	451,429.00	0.00	6,372,694.37
Total Current Liabilities	1,793,786.45	836,383.00	3,251,064.68	2,038,943.42	43,805.15	128,155.59	451,565.08	0.00	8,543,703.37
Total Liabilities	1,793,786.45	836,383.00	3,251,064.68	2,038,943.42	43,805.15	128,155.59	451,565.08	0.00	6,543,703.37
Equity									
3900 -Retained Earnings	1,722,045.08	6,461,468.82	113,292,058.09	28,170,991.99	543,315.63	-18,091,768.63	372,134.20	0.00	132,470,245.18
Net Income	642,842.49	391,199.03	2,594,874.35	650,648.92	-296,987.64	-5,977,347.45	53,416.31	0.00	-1,901,351.99
Total Equity	2,364,887.57	6,852,667.85	115,886,932.44	28,861,640.91	246,327.99	-24,069,116.08	425,552.51	0.00	130,568,893.19
TOTAL LIABILITIES & EQUITY	4,158,674.02	7,689,050.85	119,137,997.12	30,900,584.33	290,133.14	-23,940,960.49	877,117.59	0.00	139,112,596.56

Roxborough Water and Sanitation District
Profit & Loss by Class
November 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	228,114.33	158,077.51	0.00	0.00	0.00	386,191.84
5101- Service Charges LMA	0.00	0.00	0.00	29,519.77	0.00	0.00	0.00	29,519.77
5200- Property Taxes	1,909.57	941.25	0.00	0.00	0.00	0.00	-1,063.47	1,787.35
5210- Specific Ownership Taxes	12,293.88	6,059.80	0.00	0.00	0.00	0.00	3,354.26	21,707.94
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	2,475.00	2,475.00	0.00	0.00	0.00	4,950.00
5410-Hydrant Water	0.00	0.00	5,922.50	0.00	0.00	0.00	0.00	5,922.50
5510-Potable Irrigation Water	0.00	0.00	2,868.55	0.00	0.00	0.00	0.00	2,868.55
5511-Irrigation Water	0.00	0.00	10,177.94	0.00	0.00	0.00	0.00	10,177.94
5601-Late Fees, Penalties,	0.00	0.00	3,542.44	1,459.58	0.00	0.00	0.00	5,002.02
5610- Miscellaneous Income	0.00	0.00	508.22	-31.07	0.00	0.00	0.00	477.15
5611-Inclusion fees-NWDC	0.00	0.00	5,605.60	0.00	0.00	0.00	0.00	5,605.60
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	36,280.00	0.00	0.00	0.00	36,280.00
5640- Dominion Treated Water Us	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5700- Sys. Development Charge	0.00	0.00	7,685.58	0.00	0.00	0.00	0.00	7,685.58
5705 Ravenna SDC	0.00	0.00	71,839.00	49,623.00	0.00	0.00	0.00	121,462.00
5710- Capital Surcharge	0.00	0.00	21,482.48	0.00	0.00	0.00	0.00	21,482.48
5715- Capital Surcharge WTP Sup	0.00	0.00	11,920.98	13,237.75	0.00	0.00	0.00	25,158.73
5820- Investment Income	5,983.65	1,665.90	93,652.73	0.00	0.00	0.00	0.00	93,652.73
Total Income	20,187.10	8,666.95	561,228.16	318,527.79	0.00	0.00	743.69	911,644.48
Gross Profit	20,187.10	8,666.95	561,228.16	318,527.79	0.00	0.00	3,034.48	911,644.48
Expense								
6020-Payroll Expenses	19,998.97	0.00	57,739.57	46,705.67	0.00	42,601.24	0.00	167,045.45
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	2,791.97	0.00	2,791.97	0.00	5,583.94
6080- Education	835.00	0.00	100.00	660.00	0.00	660.00	0.00	2,255.00
6100- Engineering	979.25	0.00	12,115.00	4,365.55	0.00	1,471.25	0.00	18,931.05
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	75.00	0.00	75.00
6115- GPS/GIS	0.00	0.00	0.00	3,572.50	0.00	2,537.50	0.00	6,110.00
6130- Insurance	1,865.00	0.00	1,865.00	1,865.00	0.00	1,865.00	0.00	7,460.00
6140- Lab & Test Fees	0.00	0.00	335.00	0.00	0.00	1,240.00	0.00	1,575.00
6150- Legal	2,370.20	0.00	1,184.70	1,184.70	0.00	1,725.70	136.08	6,801.38
6170 - Meter Expenses	0.00	0.00	0.00	0.00	0.00	79,542.37	0.00	79,542.37
6180- Misc. Expenses	436.37	0.00	355.90	0.00	0.00	56.11	0.00	848.38
6200- Office Expense	3,504.73	0.00	1,918.79	1,866.47	0.00	0.00	0.00	7,289.99
6210-Operating Supplies	0.00	0.00	34,137.93	31,049.62	0.00	0.00	0.00	65,187.55
6220- Permits	1,237.50	0.00	0.00	0.00	0.00	2,900.00	0.00	4,137.50
6230- Repairs and Maint	2,232.80	0.00	14,019.15	7,195.81	0.00	50,809.88	0.00	74,257.64
6240- Safety Equipment	0.00	0.00	462.26	462.26	0.00	462.26	0.00	1,386.78
6250- Treasurers Fees	28.83	14.21	0.00	0.00	0.00	0.00	0.00	43.04
6260- Utilities	84.30	0.00	19,582.71	3,688.03	0.00	9,567.11	-15.19	32,922.15
6270- Vehicle	59.42	0.00	19.99	1,153.09	0.00	1,504.07	0.00	2,736.57
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	70,182.48	0.00	70,182.48
6551- CWCB Principal c150346	0.00	468,019.87	0.00	0.00	0.00	0.00	0.00	468,019.87
6551- CWCB Interest c150346	0.00	508,622.77	0.00	0.00	0.00	0.00	0.00	508,622.77
7290- Water Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7300- Capital Projects	0.00	0.00	12,810.85	3,699.69	0.00	487.50	0.00	16,998.04
7301-Capital DWSD	0.00	0.00	0.00	0.00	116,842.50	0.00	0.00	116,842.50
7308- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	3,625.00	0.00	0.00	3,625.00
7310 - WTP- Dominion Pump	0.00	0.00	0.00	0.00	4,587.00	0.00	0.00	4,587.00
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	24,088.15	0.00	0.00	24,088.15
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	7,317.50	0.00	0.00	7,317.50
7313 - Valley View Project	0.00	0.00	0.00	0.00	15,077.50	0.00	0.00	15,077.50
Total Expense	36,007.37	976,656.85	159,021.85	112,635.36	171,537.65	682,509.90	1,120.89	2,139,489.87
Net Ordinary Income	-15,820.27	-967,989.90	402,206.31	205,892.43	-171,537.65	-682,509.90	1,913.59	-1,227,845.39

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

November 2022

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	TOTAL
Other Income/Expense								
Other Income								
6900- Transfers In	0.00	0.00	0.00	0.00			0.00	500,000.00
6902- Transfers In WTP	0.00	93,652.73	0.00	0.00	500,000.00	0.00	0.00	93,652.73
Total Other Income	0.00	93,652.73	0.00	0.00	500,000.00	0.00	0.00	593,652.73
Other Expense								
8002- Transfers Water Supply SV	0.00	0.00	93,652.73	0.00	0.00	0.00	0.00	93,652.73
8100- Transfer to Other Funds	0.00	0.00	500,000.00	0.00	0.00	0.00	0.00	500,000.00
9000 -Depreciation Expense	0.00	0.00	165,000.00	69,000.00	0.00	0.00	0.00	234,000.00
Total Other Expense	0.00	0.00	758,652.73	69,000.00	0.00	0.00	0.00	827,652.73
Net Other Income	0.00	93,652.73	-758,652.73	-69,000.00	500,000.00	0.00	0.00	-234,000.00
Net Income	-15,820.27	-874,337.17	-356,446.42	136,892.43	328,462.35	-682,509.90	1,913.59	-1,461,845.39

Roxborough Water and Sanitation District Profit & Loss by Class January through November 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	Unclassified	TOTAL
Ordinary Income									
5010- Service Charges	0.00	0.00	3,485,563.69	1,716,447.75	0.00	0.00	0.00	0.00	5,202,011.44
5011- Service Charges Ravenna	0.00	0.00	131,250.94	0.00	0.00	0.00	0.00	0.00	131,250.94
5100-Availability Charges	0.00	0.00	92,547.24	0.00	0.00	0.00	0.00	0.00	123,135.18
5101- Service Charges LMA	0.00	0.00	0.00	316,408.12	0.00	0.00	0.00	0.00	316,408.12
5200- Property Taxes LMA	1,760,362.98	867,704.68	0.00	0.00	0.00	0.00	451,204.89	0.00	3,079,272.55
5210- Specific Ownership Taxes	131,074.43	64,608.22	0.00	0.00	0.00	0.00	37,032.53	0.00	232,715.18
5211- Dominion WTP Operations	0.00	0.00	560,631.66	0.00	0.00	0.00	0.00	0.00	560,631.66
5310-Permit Fees	0.00	0.00	23,100.00	23,100.00	0.00	0.00	0.00	0.00	46,200.00
5410-Hydrant Water	0.00	0.00	72,750.97	0.00	0.00	0.00	0.00	0.00	72,750.97
5510-Probable Irrigation Water	0.00	0.00	72,750.97	0.00	0.00	0.00	0.00	0.00	72,042.55
5511-Irrigation Water	0.00	0.00	72,750.97	0.00	0.00	0.00	0.00	0.00	395,276.18
5601-Lake Fees, Penalties,	0.00	0.00	385,276.18	0.00	0.00	0.00	0.00	0.00	52,190.33
5610- Miscellaneous Income	0.00	0.00	57,241.36	14,898.75	0.00	0.00	0.00	0.00	27,619.97
5611-Inclusion fees-WPDC	0.00	0.00	25,141.91	2,478.06	0.00	0.00	0.00	0.00	62,951.47
5620- Dominion Dist. Operations	0.00	0.00	62,951.47	0.00	0.00	0.00	0.00	0.00	188,683.46
5625- Dominion Sewer Conveyance	0.00	0.00	188,683.46	350,440.00	0.00	0.00	0.00	0.00	350,440.00
5640- Dominion Treated Water Us	0.00	0.00	114,583.07	0.00	0.00	0.00	0.00	0.00	114,583.07
5650 Dominion Exp Reimbursment	0.00	0.00	372,031.51	170,269.44	0.00	0.00	0.00	0.00	542,300.95
5700-Dominion Cap Lease O-Line	0.00	0.00	200,000.00	200,000.00	0.00	0.00	0.00	0.00	200,000.00
5710b- Sys. Development Charge	0.00	0.00	329,644.00	0.00	0.00	0.00	0.00	0.00	751,254.00
5705 Ravenna SDC	0.00	0.00	421,610.00	0.00	0.00	0.00	0.00	0.00	268,303.38
5710b- Capital Surcharge	0.00	0.00	268,303.38	0.00	0.00	0.00	0.00	0.00	274,985.82
5715- Capital Surcharge WTP Sup	0.00	0.00	135,339.51	144,647.51	0.00	0.00	0.00	0.00	1,025,464.61
5820- Investment Income	31,195.55	8,324.25	1,035,464.61	116,271.61	0.00	0.00	3,779.60	0.00	277,449.79
5850 - Reimbursed Exp Other	0.00	0.00	117,678.58	73,905.59	0.00	0.00	0.00	0.00	73,905.59
Total Income	1,922,632.96	940,637.15	7,671,348.80	3,415,193.18	0.00	0.00	492,017.02	0.00	14,441,829.11
Gross Profit	1,922,632.96	940,637.15	7,671,348.80	3,415,193.18	0.00	0.00	492,017.02	0.00	14,441,829.11
Expense									
6020 Payroll Expenses	110,971.05	0.00	544,930.18	388,827.73	0.00	335,889.44	0.00	0.00	1,380,118.40
6040- Accounting	26,125.00	0.00	26,125.00	26,125.00	0.00	23,750.00	11,000.00	0.00	113,125.00
6041- Audit	23,171.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,107.03
6050- Contract Labor	3,310.00	0.00	0.00	28,509.69	0.00	31,515.08	0.00	0.00	65,334.77
6080- Education	1,372.65	0.00	7,442.42	17,163.71	0.00	8,538.94	0.00	0.00	44,537.72
6090- Election	27,305.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,305.40
6100- Engineering	32,238.38	0.00	94,863.45	89,554.44	0.00	150,018.52	0.00	0.00	360,672.79
6110-Capitalization Rebates	0.00	0.00	0.00	0.00	0.00	22,922.86	0.00	0.00	22,922.86
6115- GPS/GIS	0.00	0.00	0.00	15,827.50	0.00	16,435.00	0.00	0.00	34,262.50
6130- Insurance	20,509.50	0.00	20,509.50	20,509.50	0.00	20,509.50	0.00	0.00	82,038.00
6140- Lab & Test Fees	0.00	0.00	5,090.50	0.00	0.00	8,129.00	0.00	0.00	13,219.50
6150- Legal	20,726.75	0.00	11,640.75	11,533.24	0.00	20,950.73	1,187.08	0.00	66,038.55
6170 - Meter Expenses	0.00	0.00	-32,738.91	0.00	0.00	0.00	0.00	0.00	66,038.55
6185- Littleton Service Fees	5,865.38	0.00	4,135.51	4,296.64	0.00	927.16	0.00	0.00	14,827.18
6200- Office Expenses	35,010.78	0.00	8,398.64	587,053.57	0.00	11,374.19	0.00	0.00	587,053.57
6210-Operating Supplies	21,736.02	0.00	155,072.53	12,439.96	0.00	1,440.30	0.00	0.00	67,211.57
6220- Permits	2,693.52	0.00	1,327.22	103,823.74	0.00	8,032.00	0.00	0.00	260,438.57
6225-Rent	40,545.24	0.00	1,327.22	2,500.00	0.00	0.00	0.00	0.00	33,595.24
6230- Repairs and Maint	26,393.70	0.00	187,934.51	214,042.93	0.00	205,296.43	0.00	0.00	2,693.52
6240- Safety Equipment	1,494.90	0.00	-236.35	-160.14	0.00	-657.74	0.00	0.00	647,819.16
6250- Treasurers Fees	1,378.89	0.00	201,056.00	78,493.35	0.00	0.00	0.00	0.00	-661.60
6270- Vehicle	0.00	0.00	2,630.38	3,095.85	0.00	75,153.96	6,747.85	0.00	48,151.33
6280- Water Costs	1,087.05	0.00	1,087.05	1,558.16	0.00	3,219.50	0.00	0.00	355,196.81
6300- Bank Service Charges	0.00	76,800.00	0.00	0.00	0.00	1,866,879.77	289.75	0.00	10,236.42
6420-Loan Administrative Fees	0.00	0.00	0.00	0.00	0.00	616.00	0.00	0.00	1,867,042.63
6500- CWRPDA -PVH D15a356	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,647.95
6550-CWCB Principal c150346	468,019.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76,800.00
6551- CWCB Interest c150346	508,622.77	0.00	0.00	0.00	0.00	0.00	303,916.88	0.00	303,916.88
7100-Principal Payments-W05A105	535,000.00	0.00	0.00	0.00	0.00	0.00	115,447.15	0.00	563,467.02
7150-Ravenna CWCB	82,425.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	508,622.77
7200- Interest Payments	14,160.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	535,000.00
7290- Water Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82,425.19
7300- Capital Projects	159,529.80	0.00	504,199.22	536,067.65	0.00	3,113.00	0.00	0.00	92,425.19
7301- Dominion DWSD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,160.50
7308- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,113.00
7310 - WTP- Dominion Pump	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,291,362.72
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	258,961.39
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,625.00
7313 - Valley View Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	524,567.35
Total Expense	579,790.47	1,698,038.11	1,743,462.40	2,134,956.32	1,196,987.64	5,977,347.45	438,598.71	0.00	13,769,181.10
Net Ordinary Income	1,342,842.49	-757,400.96	5,927,886.40	1,280,236.86	-1,196,987.64	-5,977,347.45	53,418.31	0.00	672,648.01

Roxborough Water and Sanitation District
Profit & Loss by Class
January through November 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									
8900- Transfers In	0.00	123,135.18	500,000.00	200,000.00	900,000.00	0.00	0.00	0.00	1,723,135.18
6902- Transfers In WTP	0.00	1,025,464.81	0.00	0.00	0.00	0.00	0.00	0.00	1,025,464.81
Total Other Income	0.00	1,148,599.99	500,000.00	200,000.00	900,000.00	0.00	0.00	0.00	2,748,599.99
Other Expense									
8000- Transfers to Other Funds	0.00	0.00	492,547.24	30,587.94	0.00	0.00	0.00	0.00	523,135.18
8002- Transfers Water Supply sv	0.00	0.00	1,025,464.81	0.00	0.00	0.00	0.00	0.00	1,025,464.81
8100- Transfer to Other Funds	700,000.00	0.00	500,000.00	0.00	0.00	0.00	0.00	0.00	1,200,000.00
9000 -Depreciation Expense	0.00	0.00	1,815,000.00	759,000.00	0.00	0.00	0.00	0.00	2,574,000.00
Total Other Expense	700,000.00	0.00	3,833,012.05	789,587.94	0.00	0.00	0.00	0.00	5,322,599.99
Net Other Income	-700,000.00	1,148,599.99	-3,333,012.05	-589,587.94	900,000.00	0.00	0.00	0.00	-2,574,000.00
Net Income	642,842.49	391,199.03	2,594,874.35	690,648.92	-296,987.64	-5,977,347.45	53,418.31	0.00	-1,901,351.99

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

	Nov 22	Jan - Nov 22
Ordinary Income/Expense		
Income		
5200- Property Taxes	1,909.57	1,760,362.98
5210- Specific Ownership Taxes	12,293.88	131,074.43
5820- Investment Income	5,983.65	31,195.55
Total Income	20,187.10	1,922,632.96
Gross Profit	20,187.10	1,922,632.96
Expense		
6020-Payroll Expenses	19,998.97	110,971.05
6040- Accounting	2,375.00	26,125.00
6041- Audit	0.00	29,107.03
6050- Contract Labor	0.00	5,310.00
6080- Education	835.00	11,372.65
6099- Election	0.00	27,303.40
6100- Engineering	979.25	32,236.38
6130- Insurance	1,865.00	20,509.50
6150- Legal	2,370.20	20,726.75
6180- Misc. Expenses	436.37	5,865.38
6200- Office Expense	3,504.73	35,010.78
6220- Permits	1,237.50	21,736.02
6225-Rent	0.00	2,693.52
6230- Repairs and Maint	2,232.80	40,545.24
6240- Safety Equipment	0.00	395.63
6250- Treasurers Fees	28.83	26,393.70
6260- Utilities	84.30	1,494.90
6270- Vehicle	59.42	1,376.69
6300- Bank Service Charges	0.00	1,087.05
7300- Capital Projects	0.00	159,529.80
Total Expense	36,007.37	579,790.47
Net Ordinary Income	-15,820.27	1,342,842.49
Other Income/Expense		
Other Expense		
8100- Transfer to Other Funds	0.00	700,000.00
Total Other Expense	0.00	700,000.00
Net Other Income	0.00	-700,000.00
Net Income	-15,820.27	642,842.49

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

	Nov 22	Jan - Nov 22
Ordinary Income/Expense		
Income		
5200- Property Taxes	941.25	867,704.68
5210- Specific Ownership Taxes	6,059.80	64,608.22
5820- Investment Income	1,665.90	8,324.25
Total Income	8,666.95	940,637.15
Gross Profit	8,666.95	940,637.15
Expense		
6250- Treasurers Fees	14.21	13,009.78
6420-Loan Administrative Fees	0.00	76,800.00
6550-CWCB Principal c150346	468,019.87	468,019.87
6551- CWCB Interest c150346	508,622.77	508,622.77
7100-Principal Payments-W05A105	0.00	535,000.00
7150-Ravenna CWCB	0.00	82,425.19
7200- Interest Payments	0.00	14,160.50
Total Expense	976,656.85	1,698,038.11
Net Ordinary Income	-967,989.90	-757,400.96
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	123,135.18
6902- Transfers In WTP	93,652.73	1,025,464.81
Total Other Income	93,652.73	1,148,599.99
Net Other Income	93,652.73	1,148,599.99
Net Income	-874,337.17	391,199.03

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

	Nov 22	Jan - Nov 22
Ordinary Income/Expense		
Income		
5010- Service Charges	228,114.33	3,485,563.69
5011- Service Charge Ravenna	0.00	131,250.64
5100-Availability Charges	0.00	92,547.24
5211- Dominion WTP Operations	51,074.22	560,631.66
5310-Permit Fees	2,475.00	23,100.00
5410-Hydrant Water	5,922.50	72,750.97
5510-Potable Irrigation Water	2,868.55	72,042.55
5511-Irrigation Water	10,177.94	395,278.18
5601-Late Fees, Penalties,	3,542.44	37,291.58
5610- Miscellaneous Income	508.22	25,141.91
5611-Inclusion fees-NWDC	5,605.60	62,951.47
5620- Dominion Dist. Operations	16,349.59	188,683.46
5640- Dominion Treated Water Us	7,685.58	114,583.07
5650 Dominion Exp Reimbursement	0.00	372,031.51
5700- Sys. Development Charge	71,839.00	421,610.00
5705 Ravenna SDC	21,482.48	268,303.38
5710- Capital Surcharge	11,920.98	130,338.51
5715- Capital Surcharge WTP Sup	93,652.73	1,025,464.81
5820- Investment Income	28,009.00	117,878.58
5850 - Reimbursed Exp Other	0.00	73,905.59
Total Income	561,228.16	7,671,348.80
Gross Profit	561,228.16	7,671,348.80
Expense		
6020-Payroll Expenses	57,739.57	544,930.18
6040- Accounting	2,375.00	26,125.00
6080- Education	100.00	7,442.42
6100- Engineering	12,115.00	94,863.45
6130- Insurance	1,865.00	20,509.50
6140- Lab & Test Fees	335.00	5,090.50
6150- Legal	1,184.70	11,640.75
6170 - Meter Expenses	0.00	-32,730.91
6180- Misc. Expenses	355.90	4,135.31
6200- Office Expense	1,918.79	8,386.64
6210-Operating Supplies	34,137.93	155,074.53
6220- Permits	0.00	1,327.22
6230- Repairs and Maint	14,019.15	187,934.51
6240- Safety Equipment	462.26	-239.35
6260- Utilities	19,582.71	201,056.00
6270- Vehicle	19.99	2,630.38
6300- Bank Service Charges	0.00	1,087.05
7300- Capital Projects	12,810.85	504,199.22
Total Expense	159,021.85	1,743,462.40
Net Ordinary Income	402,206.31	5,927,886.40
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	500,000.00
Total Other Income	0.00	500,000.00
Other Expense		
8000- Transfers to Other Funds	0.00	492,547.24
8002- Transfers Water Supply SV	93,652.73	1,025,464.81
8100- Transfer to Other Funds	500,000.00	500,000.00
9000 -Depreciation Expense	165,000.00	1,815,000.00
Total Other Expense	758,652.73	3,833,012.05
Net Other Income	-758,652.73	-3,333,012.05
Net Income	-356,446.42	2,594,874.35

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

	Nov 22	Jan - Nov 22
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	42,601.24	335,889.44
6040- Accounting	2,375.00	23,750.00
6050- Contract Labor	2,791.97	31,515.08
6080- Education	660.00	8,538.94
6100- Engineering	1,471.25	150,018.52
6110-Conservation Rebates	75.00	22,922.86
6115- GPS/GIS	2,537.50	18,435.00
6130- Insurance	1,865.00	20,509.50
6140- Lab & Test Fees	1,240.00	8,129.00
6150- Legal	1,725.70	20,950.73
6170 - Meter Expenses	79,542.37	182,002.09
6180- Misc. Expenses	56.11	927.16
6200- Office Expense	0.00	11,374.19
6210-Operating Supplies	0.00	1,440.30
6220- Permits	2,900.00	8,032.00
6230- Repairs and Maint	50,809.88	205,296.48
6240- Safety Equipment	462.26	-657.74
6260- Utilities	9,567.11	75,153.56
6270- Vehicle	1,504.07	3,219.50
6280- Water Costs	70,182.48	1,866,879.77
6300- Bank Service Charges	0.00	618.00
7290- Water Rights	487.50	3,113.00
7300- Capital Projects	409,655.46	2,979,290.07
Total Expense	682,509.90	5,977,347.45
Net Ordinary Income	-682,509.90	-5,977,347.45
Net Income	-682,509.90	-5,977,347.45

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

	Nov 22	Jan - Nov 22
Ordinary Income/Expense		
Income		
5010- Service Charges	158,077.51	1,716,447.75
5100-Availability Charges	0.00	30,587.94
5101- Service Charges LMA	29,519.77	316,408.12
5310-Permit Fees	2,475.00	23,100.00
5601-Late Fees, Penalties,	1,459.58	14,898.75
5610- Miscellaneous Income	-31.07	2,478.06
5625- Dominion Sewer Conveyance	36,280.00	350,440.00
5650 Dominion Exp Reimbursement	0.00	170,269.44
5670-Dominion Cap Lease O-Line	0.00	200,000.00
5700- Sys. Development Charge	49,623.00	329,644.00
5710- Capital Surcharge	13,237.75	144,647.31
5820- Investment Income	27,886.25	116,271.81
Total Income	318,527.79	3,415,193.18
Gross Profit	318,527.79	3,415,193.18
Expense		
6020-Payroll Expenses	46,705.67	388,327.73
6040- Accounting	2,375.00	26,125.00
6050- Contract Labor	2,791.97	28,509.69
6080- Education	660.00	17,183.71
6100- Engineering	4,365.55	83,554.44
6115- GPS/GIS	3,572.50	15,827.50
6130- Insurance	1,865.00	20,509.50
6140- Lab & Test Fees	0.00	0.00
6150- Legal	1,184.70	11,533.24
6180- Misc. Expenses	0.00	4,296.64
6185- Littleton Service Fees	0.00	587,053.37
6200- Office Expense	1,866.47	12,439.96
6210-Operating Supplies	31,049.62	103,923.74
6220- Permits	0.00	2,500.00
6230- Repairs and Maint	7,195.81	214,042.93
6240- Safety Equipment	462.26	-160.14
6260- Utilities	3,688.03	78,492.35
6270- Vehicle	1,153.09	3,009.85
6280- Water Costs	0.00	163.06
6300- Bank Service Charges	0.00	1,556.10
7300- Capital Projects	3,699.69	536,067.65
Total Expense	112,635.36	2,134,956.32
Net Ordinary Income	205,892.43	1,280,236.86
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	200,000.00
Total Other Income	0.00	200,000.00
Other Expense		
8000- Transfers to Other Funds	0.00	30,587.94
9000 -Depreciation Expense	69,000.00	759,000.00
Total Other Expense	69,000.00	789,587.94
Net Other Income	-69,000.00	-589,587.94
Net Income	136,892.43	690,648.92

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

	<u>Nov 22</u>	<u>Jan - Nov 22</u>
Ordinary Income/Expense		
Expense		
7300- Capital Projects	0.00	112,295.98
7301-Capital DWSD	116,842.50	258,961.39
7308- O-Line Capacity Improve.	3,625.00	3,625.00
7310 - WTP- Dominion Pump	4,587.00	524,567.35
7311- Dominion System Improve.	24,088.15	275,142.92
7312- Ravenna Pump Station	7,317.50	7,317.50
7313 - Valley View Project	15,077.50	15,077.50
Total Expense	<u>171,537.65</u>	<u>1,196,987.64</u>
Net Ordinary Income	-171,537.65	-1,196,987.64
Other Income/Expense		
Other Income		
6900- Transfers In	500,000.00	900,000.00
Total Other Income	<u>500,000.00</u>	<u>900,000.00</u>
Net Other Income	<u>500,000.00</u>	<u>900,000.00</u>
Net Income	<u><u>328,462.35</u></u>	<u><u>-296,987.64</u></u>

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

	Nov 22	Jan - Nov 22
Ordinary Income/Expense		
Income		
5200- Property Taxes	-1,063.47	451,204.89
5210- Specific Ownership Taxes	3,354.26	37,032.53
5820- Investment Income	743.69	3,779.60
	<hr/>	<hr/>
Total Income	3,034.48	492,017.02
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Gross Profit	3,034.48	492,017.02
Expense		
6040- Accounting	1,000.00	11,000.00
6150- Legal	136.08	1,187.08
6250- Treasurers Fees	-15.19	6,747.85
6300- Bank Service Charges	0.00	299.75
6500- CWRPDA -PVH D15a356	0.00	303,916.88
6550-CWCB Principal c150346	0.00	115,447.15
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Total Expense	1,120.89	438,598.71
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Net Ordinary Income	1,913.59	53,418.31
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Net Income	1,913.59	53,418.31
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Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual- General Fund
January through November 2022

	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	1,760,362.98	1,790,437.00	-30,074.02	98.3%
5210- Specific Ownership Taxes	131,074.43	120,000.00	11,074.43	109.2%
5610-Misc Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	31,195.55	750.00	30,445.55	4,159.4%
Total Income	<u>1,922,632.96</u>	<u>1,912,187.00</u>	<u>10,445.96</u>	<u>100.5%</u>
Gross Profit	1,922,632.96	1,912,187.00	10,445.96	100.5%
Expense				
6020-Payroll Expenses	110,971.05	110,000.00	971.05	100.9%
6040- Accounting	26,125.00	30,000.00	-3,875.00	87.1%
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	11,372.65	30,000.00	-18,627.35	37.9%
6099- Election	27,303.40	30,000.00	-2,696.60	91.0%
6100- Engineering	32,236.38	50,000.00	-17,763.62	64.5%
6130- Insurance	20,509.50	30,000.00	-9,490.50	68.4%
6150- Legal	20,726.75	30,000.00	-9,273.25	69.1%
6180- Misc. Expenses	5,865.38	20,000.00	-14,134.62	29.3%
6200- Office Expense	35,010.78	40,000.00	-4,989.22	87.5%
6220- Permits	21,736.02	5,000.00	16,736.02	434.7%
6225-Rent	2,693.52			
6230- Repairs and Maint	40,545.24	100,000.00	-59,454.76	40.5%
6240- Safety Equipment	395.63			
6250- Treasurers Fees	26,393.70	20,000.00	6,393.70	132.0%
6260- Utilities	1,494.90	5,000.00	-3,505.10	29.9%
6270- Vehicle	1,376.69	6,000.00	-4,623.31	22.9%
6300- Bank Service Charges	1,087.05			
7300- Capital Projects	159,529.80	12,000.00	147,529.80	1,329.4%
Total Expense	<u>579,790.47</u>	<u>576,000.00</u>	<u>3,790.47</u>	<u>100.7%</u>
Net Ordinary Income	1,342,842.49	1,336,187.00	6,655.49	100.5%
Other Income/Expense				
Other Expense				
8100- Transfer to Other Funds	700,000.00	700,000.00	0.00	100.0%
Total Other Expense	<u>700,000.00</u>	<u>700,000.00</u>	<u>0.00</u>	<u>100.0%</u>
Net Other Income	<u>-700,000.00</u>	<u>-700,000.00</u>	<u>0.00</u>	<u>100.0%</u>
Net Income	<u>642,842.49</u>	<u>636,187.00</u>	<u>6,655.49</u>	<u>101.0%</u>

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

	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	867,704.68	836,383.00	31,321.68	103.7%
5210- Specific Ownership Taxes	64,608.22	80,000.00	-15,391.78	80.8%
5820- Investment Income	8,324.25	30,000.00	-21,675.75	27.7%
Total Income	940,637.15	946,383.00	-5,745.85	99.4%
Gross Profit	940,637.15	946,383.00	-5,745.85	99.4%
Expense				
6250- Treasurers Fees	13,009.78	15,000.00	-1,990.22	86.7%
6420-Loan Administrative Fees	76,800.00	76,800.00	0.00	100.0%
6500- CWRPDA -PVH D15a356	0.00	0.00	0.00	0.0%
6550-CWCB Principal c150346	468,019.87	468,020.00	-0.13	100.0%
6551- CWCB Interest c150346	508,622.77	508,623.00	-0.23	100.0%
7100-Principal Payments-W05A105	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	14,160.50	74,783.00	-60,622.50	18.9%
Total Expense	1,698,038.11	1,760,651.00	-62,612.89	96.4%
Net Ordinary Income	-757,400.96	-814,268.00	56,867.04	93.0%
Other Income/Expense				
Other Income				
6900- Transfers In	123,135.18	160,000.00	-36,864.82	77.0%
6902- Transfers In WTP	1,025,464.81	1,092,000.00	-66,535.19	93.9%
Total Other Income	1,148,599.99	1,252,000.00	-103,400.01	91.7%
Net Other Income	1,148,599.99	1,252,000.00	-103,400.01	91.7%
Net Income	391,199.03	437,732.00	-46,532.97	89.4%

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

	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	3,485,563.69	3,200,000.00	285,563.69	108.9%
5011- Service Charge Ravenna	131,250.64			
5100-Availability Charges	92,547.24	120,000.00	-27,452.76	77.1%
5211- Dominion WTP Operations	560,631.66	500,000.00	60,631.66	112.1%
5310-Permit Fees	23,100.00	1,200.00	21,900.00	1,925.0%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	72,750.97	40,000.00	32,750.97	181.9%
5510-Potable Irrigation Water	72,042.55	40,000.00	32,042.55	180.1%
5511-Irrigation Water	395,278.18	250,000.00	145,278.18	158.1%
5601-Late Fees, Penalties,	37,291.58			
5610- Miscellaneous Income	25,141.91	70,000.00	-44,858.09	35.9%
5611-Inclusion fees-NWDC	62,951.47	100,000.00	-37,048.53	63.0%
5620- Dominion Dist. Operations	188,683.46	200,000.00	-11,316.54	94.3%
5640- Dominion Treated Water Us	114,583.07	100,000.00	14,583.07	114.6%
5650 Dominion Exp Reimbursement	372,031.51			
5700- Sys. Development Charge	421,610.00	275,000.00	146,610.00	153.3%
5705 Ravenna SDC	268,303.38	250,000.00	18,303.38	107.3%
5710- Capital Surcharge	130,338.51	80,000.00	50,338.51	162.9%
5715- Capital Surcharge WTP Sup	1,025,464.81	1,036,808.00	-11,343.19	98.9%
5820- Investment Income	117,878.58	50,000.00	67,878.58	235.8%
5850 - Reimbursed Exp Other	73,905.59	20,000.00	53,905.59	369.5%
Total Income	7,671,348.80	6,340,208.00	1,331,140.80	121.0%
Gross Profit	7,671,348.80	6,340,208.00	1,331,140.80	121.0%
Expense				
6020-Payroll Expenses	544,930.18	660,000.00	-115,069.82	82.6%
6040- Accounting	26,125.00	32,500.00	-6,375.00	80.4%
6050- Contract Labor	0.00	15,000.00	-15,000.00	0.0%
6065- Dominion expenses	0.00	20,000.00	-20,000.00	0.0%
6080- Education	7,442.42	25,000.00	-17,557.58	29.8%
6100- Engineering	94,863.45	100,000.00	-5,136.55	94.9%
6130- Insurance	20,509.50	20,000.00	509.50	102.5%
6140- Lab & Test Fees	5,090.50	15,000.00	-9,909.50	33.9%
6150- Legal	11,640.75	37,500.00	-25,859.25	31.0%
6170 - Meter Expenses	-32,730.91			
6180- Misc. Expenses	4,135.31	10,000.00	-5,864.69	41.4%
6200- Office Expense	8,386.64	20,000.00	-11,613.36	41.9%
6210-Operating Supplies	155,074.53	120,000.00	35,074.53	129.2%
6220- Permits	1,327.22	3,000.00	-1,672.78	44.2%
6230- Repairs and Maint	187,934.51	250,000.00	-62,065.49	75.2%
6240- Safety Equipment	-239.35	5,000.00	-5,239.35	-4.8%
6260- Utilities	201,056.00	150,000.00	51,056.00	134.0%
6270- Vehicle	2,630.38	11,000.00	-8,369.62	23.9%
6280- Water Costs	0.00	48,000.00	-48,000.00	0.0%
6300- Bank Service Charges	1,087.05			
7300- Capital Projects	504,199.22	500,000.00	4,199.22	100.8%
7302- Water Taps Centennial	0.00	50,000.00	-50,000.00	0.0%
Total Expense	1,743,462.40	2,092,000.00	-348,537.60	83.3%
Net Ordinary Income	5,927,886.40	4,248,208.00	1,679,678.40	139.5%
Other Income/Expense				
Other Income				
6900- Transfers In	500,000.00	500,000.00	0.00	100.0%
Total Other Income	500,000.00	500,000.00	0.00	100.0%

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

	<u>Jan - Nov 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Other Expense				
8000- Transfers to Other Funds	492,547.24	1,800,000.00	-1,307,452.76	27.4%
8002- Transfers Water Supply SV	1,025,464.81	1,036,808.00	-11,343.19	98.9%
8100- Transfer to Other Funds	500,000.00	120,000.00	380,000.00	416.7%
9000 -Depreciation Expense	1,815,000.00			
Total Other Expense	<u>3,833,012.05</u>	<u>2,956,808.00</u>	<u>876,204.05</u>	<u>129.6%</u>
Net Other Income	<u>-3,333,012.05</u>	<u>-2,456,808.00</u>	<u>-876,204.05</u>	<u>135.7%</u>
Net Income	<u>2,594,874.35</u>	<u>1,791,400.00</u>	<u>803,474.35</u>	<u>144.9%</u>

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

	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	335,889.44	330,000.00	5,889.44	101.8%
6040- Accounting	23,750.00	32,500.00	-8,750.00	73.1%
6050- Contract Labor	31,515.08	40,000.00	-8,484.92	78.8%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	8,538.94	25,000.00	-16,461.06	34.2%
6100- Engineering	150,018.52	150,000.00	18.52	100.0%
6110-Conservation Rebates	22,922.86	2,500.00	20,422.86	916.9%
6115- GPS/GIS	18,435.00	25,000.00	-6,565.00	73.7%
6130- Insurance	20,509.50	20,000.00	509.50	102.5%
6140- Lab & Test Fees	8,129.00	14,000.00	-5,871.00	58.1%
6150- Legal	20,950.73	37,500.00	-16,549.27	55.9%
6170 - Meter Expenses	182,002.09	125,000.00	57,002.09	145.6%
6180- Misc. Expenses	927.16	10,000.00	-9,072.84	9.3%
6200- Office Expense	11,374.19	20,000.00	-8,625.81	56.9%
6210-Operating Supplies	1,440.30	4,000.00	-2,559.70	36.0%
6220- Permits	8,032.00	5,000.00	3,032.00	160.6%
6230- Repairs and Maint	205,296.48	200,000.00	5,296.48	102.6%
6240- Safety Equipment	-657.74	2,000.00	-2,657.74	-32.9%
6260- Utilities	75,153.56	70,000.00	5,153.56	107.4%
6270- Vehicle	3,219.50	11,000.00	-7,780.50	29.3%
6280- Water Costs	1,866,879.77	1,552,000.00	314,879.77	120.3%
6300- Bank Service Charges	618.00			
7290- Water Rights	3,113.00	100,000.00	-96,887.00	3.1%
7300- Capital Projects	2,979,290.07	5,185,000.00	-2,205,709.93	57.5%
Total Expense	5,977,347.45	8,020,500.00	-2,043,152.55	74.5%
Net Ordinary Income	-5,977,347.45	-8,020,500.00	2,043,152.55	74.5%
Net Income	-5,977,347.45	-8,020,500.00	2,043,152.55	74.5%

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

	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	1,716,447.75	1,600,000.00	116,447.75	107.3%
5100-Availability Charges	30,587.94	40,000.00	-9,412.06	76.5%
5101- Service Charges LMA	316,408.12	300,000.00	16,408.12	105.5%
5310-Permit Fees	23,100.00	5,000.00	18,100.00	462.0%
5601-Late Fees, Penalties,	14,898.75			
5610- Miscellaneous Income	2,478.06	30,000.00	-27,521.94	8.3%
5625- Dominion Sewer Conveyance	350,440.00	240,000.00	110,440.00	146.0%
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	329,644.00	50,000.00	279,644.00	659.3%
5710- Capital Surcharge	144,647.31	100,000.00	44,647.31	144.6%
5820- Investment Income	116,271.81	50,000.00	66,271.81	232.5%
Total Income	3,415,193.18	2,665,000.00	750,193.18	128.1%
Gross Profit	3,415,193.18	2,665,000.00	750,193.18	128.1%
Expense				
6020-Payroll Expenses	388,327.73	325,000.00	63,327.73	119.5%
6040- Accounting	26,125.00	30,000.00	-3,875.00	87.1%
6050- Contract Labor	28,509.69	40,000.00	-11,490.31	71.3%
6065- Dominion expenses	0.00	50,000.00	-50,000.00	0.0%
6080- Education	17,183.71	30,000.00	-12,816.29	57.3%
6100- Engineering	83,554.44	100,000.00	-16,445.56	83.6%
6110-Conservation Rebates	0.00	0.00	0.00	0.0%
6115- GPS/GIS	15,827.50	50,000.00	-34,172.50	31.7%
6130- Insurance	20,509.50	28,000.00	-7,490.50	73.2%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	11,533.24	35,000.00	-23,466.76	33.0%
6180- Misc. Expenses	4,296.64	8,000.00	-3,703.36	53.7%
6185- Littleton Service Fees	587,053.37	950,000.00	-362,946.63	61.8%
6200- Office Expense	12,439.96	20,000.00	-7,560.04	62.2%
6210-Operating Supplies	103,923.74	80,000.00	23,923.74	129.9%
6220- Permits	2,500.00	3,000.00	-500.00	83.3%
6230- Repairs and Maint	214,042.93	200,000.00	14,042.93	107.0%
6240- Safety Equipment	-160.14	2,000.00	-2,160.14	-8.0%
6260- Utilities	78,492.35	110,000.00	-31,507.65	71.4%
6270- Vehicle	3,009.85	8,000.00	-4,990.15	37.6%
6280- Water Costs	163.06			
6300- Bank Service Charges	1,556.10			
7300- Capital Projects	536,067.65	2,000,000.00	-1,463,932.35	26.8%
Total Expense	2,134,956.32	4,070,000.00	-1,935,043.68	52.5%
Net Ordinary Income	1,280,236.86	-1,405,000.00	2,685,236.86	-91.1%
Other Income/Expense				
Other Income				
6900- Transfers In	200,000.00	200,000.00	0.00	100.0%
Total Other Income	200,000.00	200,000.00	0.00	100.0%
Other Expense				
8000- Transfers to Other Funds	30,587.94	600,000.00	-569,412.06	5.1%
9000 -Depreciation Expense	759,000.00			
Total Other Expense	789,587.94	600,000.00	189,587.94	131.6%
Net Other Income	-589,587.94	-400,000.00	-189,587.94	147.4%
Net Income	690,648.92	-1,805,000.00	2,495,648.92	-38.3%

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

	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
7300- Capital Projects	112,295.98			
7301-Capital DWSD	258,961.39			
7308- O-Line Capacity Improve.	3,625.00			
7310 - WTP- Dominion Pump	524,567.35	1,800,000.00	-1,275,432.65	29.1%
7311- Dominion System Improve.	275,142.92	560,000.00	-284,857.08	49.1%
7312- Ravenna Pump Station	7,317.50			
7313 - Valley View Project	15,077.50			
Total Expense	1,196,987.64	2,360,000.00	-1,163,012.36	50.7%
Net Ordinary Income	-1,196,987.64	-2,360,000.00	1,163,012.36	50.7%
Other Income/Expense				
Other Income				
6900- Transfers In	900,000.00			
Total Other Income	900,000.00			
Other Expense				
8000- Transfers to Other Funds	0.00	2,360,000.00	-2,360,000.00	0.0%
Total Other Expense	0.00	2,360,000.00	-2,360,000.00	0.0%
Net Other Income	900,000.00	-2,360,000.00	3,260,000.00	-38.1%
Net Income	-296,987.64	-4,720,000.00	4,423,012.36	6.3%

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

	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	451,204.89	451,429.00	-224.11	100.0%
5210- Specific Ownership Taxes	37,032.53	50,000.00	-12,967.47	74.1%
5820- Investment Income	3,779.60	85.00	3,694.60	4,446.6%
Total Income	492,017.02	501,514.00	-9,496.98	98.1%
Gross Profit	492,017.02	501,514.00	-9,496.98	98.1%
Expense				
6040- Accounting	11,000.00	12,000.00	-1,000.00	91.7%
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	1,187.08	1,000.00	187.08	118.7%
6250- Treasurers Fees	6,747.85	9,000.00	-2,252.15	75.0%
6300- Bank Service Charges	299.75			
6500- CWRPDA -PVH D15a356	303,916.88	303,917.00	-0.12	100.0%
6550-CWCB Principal c150346	115,447.15	115,447.00	0.15	100.0%
Total Expense	438,598.71	444,864.00	-6,265.29	98.6%
Net Ordinary Income	53,418.31	56,650.00	-3,231.69	94.3%
Net Income	53,418.31	56,650.00	-3,231.69	94.3%

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District
November 30, 2022

Long Term Obligations

CWCB- 2014 Loan	\$ 15,118,912
CT2015-176 CWCB-PVH Water Supply	\$ 1,999,144
2015 CWRPDA- PVH Infrastructure	\$ 3,596,269
2019-2250 CWCB- Ravenna	\$ 1,390,290
2005 CWRPDA Loan Payable	<u>\$ 2,340,000</u>
TOTAL LONG TERM LIABILITIES	\$ 24,444,615

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 November 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		
Operating Reserve	\$ -	\$ -	\$ -	\$ 290,133	\$ 3,000,000	\$ 1,000,000		\$ 4,290,133		\$	
Capital Reserve	-	-	-		37,730	408,524		\$ 446,254		\$	
Operating Cash	<u>2,364,947</u>	<u>411,936</u>	<u>6,440,732</u>	<u>-</u>	<u>8,606,455</u>	<u>11,505,660</u>		<u>425,689</u>	<u>\$ 29,755,419</u>		
Total Cash on Hand	<u>\$ 2,364,947</u>	<u>\$ 411,936</u>	<u>\$ 6,440,732</u>	<u>\$ 290,133</u>	<u>\$ 11,644,185</u>	<u>\$ 12,914,184</u>		<u>\$ 425,689</u>	<u>\$ 34,491,806</u>		

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available												
Cash in Bank - Water Fund	13,409,310	13,441,371	13,240,763	13,209,372	13,266,264	13,355,702	13,115,799	12,742,292	12,089,375	12,371,625	11,644,185	
Total Funds Available	13,409,310	13,441,371	13,240,763	13,209,372	13,266,264	13,355,702	13,115,799	12,742,292	12,089,375	12,371,625	11,644,185	0
Distribution of Available Funds												
Operating Reserve	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	
25% of Budgeted Expenditures												
Capital Reserve	982,330	1,167,991	1,129,803	1,287,041	1,475,420	1,674,977	1,473,562	877,579	432,609	210,196	37,730	
Operating Cash	9,426,980	9,273,380	9,110,960	8,922,331	8,790,844	8,680,725	8,642,237	8,864,713	8,656,766	9,161,429	8,606,455	
Total Cash	13,409,310	13,441,371	13,240,763	13,209,372	13,266,264	13,355,702	13,115,799	12,742,292	12,089,375	12,371,625	11,644,185	0
Capital Reserve												
Beginning Reserve Balance	791,983	982,330	1,167,991	1,129,803	1,287,041	1,475,420	1,674,977	1,473,562	877,579	432,609	210,196	
Additions to Reserve	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	
Use of Reserves	59,653	64,339	288,188	92,762	61,621	50,443	451,415	845,983	694,970	472,413	422,466	
Ending Reserve Balance	982,330	1,167,991	1,129,803	1,287,041	1,475,420	1,674,977	1,473,562	877,579	432,609	210,196	37,730	0

No Assurance is provided on these Financial Statements

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available												
Cash in Bank - Sewer Fund	10,981,406	11,770,546	12,202,348	12,482,496	12,651,413	12,720,215	12,442,296	12,301,329	12,351,989	12,709,028	12,914,184	
Total Funds Available	10,981,406	11,770,546	12,202,348	12,482,496	12,651,413	12,720,215	12,442,296	12,301,329	12,351,989	12,709,028	12,914,184	
Distribution of Available Funds												
Operating Reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
25% of Budgeted Expenditures												
Capital Reserve	401,129	398,292	403,874	356,888	397,344	268,434	379,315	173,715	363,348	402,074	408,524	
Operating Cash	9,580,277	10,372,254	10,798,474	11,125,608	11,254,069	11,451,781	11,062,981	11,127,614	10,988,641	11,306,954	11,505,660	
Total Available Funds	10,981,406	11,770,546	12,202,348	12,482,496	12,651,413	12,720,215	12,442,296	12,301,329	12,351,989	12,709,028	12,914,184	0
Capital Reserve												
Beginning Reserve Balance	227,224	227,224	227,224	227,224	227,224	227,224	227,224	227,224	227,224	227,224	227,224	
Additions to Reserve	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	
Use of Reserves	-11,095	-13,932	-8,350	-55,336	-14,880	-143,790	-32,909	-238,509	-48,876	-10,150	-3,700	
Ending Reserve Balance	401,129	398,292	403,874	356,888	397,344	268,434	379,315	173,715	363,348	402,074	408,524	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
Cash Funds Available - Water Treatment Plant												
Beginning Cash Balance	913,470	913,470	854,451	865,319	989,767	1,082,925	1,176,010	1,297,865	1,079,999	1,173,652	1,294,926	
Surcharge Collected	92,664	92,940	93,004	93,034	93,158	93,085	93,224	93,483	93,653	93,568	93,653	
Availability of Service Trans.	34,553	0	289	31,414	0	0	28,631	694	0	27,706	0	
Payment of Debt	313,918	151,959	82,425	0	0	0	0	312,043	0	0	976,643	
Ending Cash Balance	726,769	854,451	865,319	989,767	1,082,925	1,176,010	1,297,865	1,079,999	1,173,652	1,294,926	411,936	0

	Jan	Feb	March	April	May	June	June	June	Sept	Sept	Sept	Sept
Cash Funds Available - Sewer Debt Service												
Operating Cash	5,552,617	5,382,018	5,601,149	5,640,127	6,024,004	6,082,551	6,241,116	6,259,192	6,421,340	6,432,079	6,440,732	
Total	6,279,386	6,236,469	6,466,468	6,629,894	7,106,929	7,258,561	7,538,981	7,339,191	7,594,992	7,727,005	6,852,668	0

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District
Property Tax
Schedule
2022

SUMMARY – DOUGLAS & JEFFERSON COUNTIES

2022										2022		
Property Taxes	Delinquent Tax, Rebates and Abatements	Specific Ownership Taxes	Interest	Treasurer's Fees	HB 1006 Treasurer's Tax	HB 1006 Treasurer's Fee	Total Amount Received	Percentage of Levied Taxes Received		Total Amount Received	Percentage of Levied Taxes Received	
								Monthly	Y-T-D		Monthly	Y-T-D
\$ 202		\$ 13,650		\$ 2			\$ 13,854	0.01%	0.01%	\$ 13,854	0.49%	0.49%
January		\$ 18,104		\$ (494)			\$ 50,529	1.58%	1.59%	\$ 50,529	2.74%	3.23%
February		\$ 16,111		\$ (9,859)			\$ 663,502	31.55%	33.13%	\$ 663,502	35.96%	39.19%
March		\$ 21,668		\$ (2,071)			\$ 157,650	6.63%	39.76%	\$ 157,650	8.54%	47.73%
April		\$ 18,016		\$ (17,383)			\$ 1,160,511	55.67%	95.43%	\$ 1,160,511	62.90%	110.63%
May		\$ 18,451		\$ (2,387)			\$ 175,159	7.64%	103.07%	\$ 175,159	9.49%	120.13%
June		\$ 19,198		\$ (7,016)			\$ 544,028	25.53%	128.60%	\$ 544,028	29.49%	149.61%
July		\$ 17,871		\$ (480)			\$ 49,354	1.53%	130.13%	\$ 49,354	2.67%	152.29%
August		\$ 23,164					\$ 27,604	0.21%	130.34%	\$ 27,604	1.50%	153.78%
September		\$ 17,564		\$ (163)			\$ 28,244	0.52%	130.86%	\$ 28,244	1.53%	155.31%
October		\$ 21,708		\$ (28)			\$ 23,467	0.09%	130.95%	\$ 23,467	1.27%	156.59%
November							\$ -	0.00%	130.95%	\$ -	0.00%	156.59%
December							\$ -			\$ -		
TOTAL	\$ -	\$ 205,505	\$ -	\$ (39,879)	\$ -	\$ -	\$ 2,893,902	130.95%	130.95%	\$ 2,893,902	156.59%	156.59%

No Assurance is provided on these Financial Statements