

ROXBOROUGH WATER & SANITATION DISTRICT  
FINANCIAL STATEMENTS

January 31, 2022

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# Roxborough Water and Sanitation District Balance Sheet by Class

As of January 31, 2022

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
<b>ASSETS</b>								
Current Assets								
Checking/Savings								
1105-Checking	-735,550.72	4,187,811.78	21,404,251.66	2,714,491.67	509,461.14	-18,094,548.23	-659,922.53	9,315,994.77
1111- WF Bond Redemption	0.00	1,663,115.10	0.00	0.00	0.00	0.00	0.00	1,663,115.10
1125-Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	1,044,365.11	1,044,365.11
1139 -WF Ravenna	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	3,196,997.18
1150-Investment in Colotrust	2,433,366.29	428,459.18	5,560,365.45	7,769,779.53	0.00	0.00	0.00	16,191,970.45
1155- Colotrust Bond Fund	0.00	0.00	358,141.33	497,135.15	0.00	0.00	0.00	855,276.48
1160 -System Develop Colo Trust	0.00	0.00	984,102.84	0.00	0.00	0.00	0.00	984,102.84
Total Checking/Savings	1,697,815.57	6,279,386.06	31,503,858.46	10,981,406.35	509,461.14	-18,094,548.23	374,442.58	33,251,821.93
Other Current Assets								
1300-A/R Service	0.00	0.00	582,414.48	333,196.85	0.00	0.00	0.00	915,611.33
1310-A/R Availability	0.00	0.00	35,832.12	10,439.27	0.00	0.00	0.00	46,271.39
1350- A/R Taxes	1,485,396.00	693,887.00	0.00	0.00	0.00	0.00	465,070.00	2,644,353.00
1356-Due From NWDC Inclusion	0.00	0.00	8,613.35	0.00	0.00	0.00	0.00	8,613.35
1366 Due Club at Ravenna	0.00	0.00	26,656.78	0.00	0.00	0.00	0.00	26,656.78
1370- Due From Others	0.00	0.00	43,468.91	0.00	0.00	0.00	0.00	43,468.91
1390- Due from Dominion	0.00	0.00	34,957.04	786,467.04	0.00	0.00	0.00	821,424.08
1399- Due From Arrowhead	0.00	0.00	140.00	0.00	0.00	0.00	0.00	140.00
1400- Prepaid Insurance	19,918.75	0.00	19,918.75	19,924.95	0.00	19,918.75	0.00	79,681.20
Total Other Current Assets	1,505,314.75	693,887.00	752,001.43	1,150,028.11	0.00	19,918.75	465,070.00	4,586,220.04
Total Current Assets	3,203,130.32	6,973,273.06	32,255,859.89	12,131,434.46	509,461.14	-18,074,629.48	839,512.58	37,838,041.97
Fixed Assets								
1500- Capital Assets	0.00	0.00	82,113,571.32	16,197,243.89	0.00	0.00	0.00	98,310,815.21
Total Fixed Assets	0.00	0.00	82,113,571.32	16,197,243.89	0.00	0.00	0.00	98,310,815.21
<b>TOTAL ASSETS</b>	<b>3,203,130.32</b>	<b>6,973,273.06</b>	<b>114,369,431.21</b>	<b>28,328,678.35</b>	<b>509,461.14</b>	<b>-18,074,629.48</b>	<b>839,512.58</b>	<b>136,148,857.18</b>
<b>LIABILITIES &amp; EQUITY</b>								
Liabilities								
Current Liabilities								
Accounts Payable	75,707.00	0.00	42,468.20	17,123.72	15,223.49	154,842.98	853.00	306,218.39
2000- Accounts Payable	75,707.00	0.00	42,468.20	17,123.72	15,223.49	154,842.98	853.00	306,218.39
Total Accounts Payable								
Other Current Liabilities	0.00	0.00	40,206.68	40,206.68	0.00	0.00	0.00	80,413.36
2015 Accrued Vac/ Sick Leave	0.00	0.00	19,466.65	0.00	0.00	0.00	0.00	19,466.65
2052 - Deferred Rental Income	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	3,196,997.18
2055- Ravenna Costs Advanced	1,485,396.00	693,887.00	0.00	0.00	0.00	0.00	465,070.00	2,644,353.00
2060 - Deferred Taxes	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	2,000,000.00
Deferred Income								
Total Other Current Liabilities	1,485,396.00	693,887.00	3,256,670.51	2,040,206.68	0.00	0.00	465,070.00	7,941,230.19
Total Current Liabilities	1,561,103.00	693,887.00	3,299,138.71	2,057,330.40	15,223.49	154,842.98	465,923.00	8,247,448.58
Total Liabilities	1,561,103.00	693,887.00	3,299,138.71	2,057,330.40	15,223.49	154,842.98	465,923.00	8,247,448.58
Equity								
3900 -Retained Earnings	1,724,419.37	6,461,468.82	110,909,021.87	26,007,170.94	509,461.14	-18,031,274.31	372,134.20	127,952,402.03
Net Income	-82,392.05	-182,082.76	161,270.63	264,177.01	-15,223.49	-198,198.15	1,455.98	-50,993.43
Total Equity	1,642,027.32	6,279,386.06	111,070,292.50	26,271,347.95	494,237.65	-18,229,472.46	373,589.58	127,901,408.60
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,203,130.32</b>	<b>6,973,273.06</b>	<b>114,369,431.21</b>	<b>28,328,678.35</b>	<b>509,461.14</b>	<b>-18,074,629.48</b>	<b>839,512.58</b>	<b>136,148,857.18</b>

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

	Jan 22	Jan 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	135.00	135.00
5210- Specific Ownership Taxes	9,142.82	9,142.82
5820- Investment Income	151.33	151.33
<b>Total Income</b>	9,429.15	9,429.15
<b>Gross Profit</b>	9,429.15	9,429.15
<b>Expense</b>		
6020-Payroll Expenses	8,710.13	8,710.13
6040- Accounting	2,375.00	2,375.00
6080- Education	0.00	0.00
6099- Election	544.01	544.01
6100- Engineering	504.25	504.25
6130- Insurance	1,811.00	1,811.00
6150- Legal	5,631.35	5,631.35
6180- Misc. Expenses	0.00	0.00
6200- Office Expense	526.44	526.44
6220- Permits	345.00	345.00
6230- Repairs and Maint	2,444.52	2,444.52
6250- Treasurers Fees	2.02	2.02
6260- Utilities	115.95	115.95
6270- Vehicle	0.00	0.00
6300- Bank Service Charges	208.53	208.53
7300- Capital Projects	68,603.00	68,603.00
<b>Total Expense</b>	91,821.20	91,821.20
<b>Net Ordinary Income</b>	-82,392.05	-82,392.05
<b>Net Income</b>	-82,392.05	-82,392.05

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

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	Jan 22	Jan 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	66.55	66.55
5210- Specific Ownership Taxes	4,506.61	4,506.61
5820- Investment Income	46.06	46.06
<b>Total Income</b>	4,619.22	4,619.22
<b>Gross Profit</b>	4,619.22	4,619.22
<b>Expense</b>		
6250- Treasurers Fees	1.00	1.00
6420-Loan Administrative Fees	38,400.00	38,400.00
7100-Principal Payments	267,500.00	267,500.00
7200- Interest Payments	8,017.75	8,017.75
<b>Total Expense</b>	313,918.75	313,918.75
<b>Net Ordinary Income</b>	-309,299.53	-309,299.53
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	34,552.84	34,552.84
6902- Transfers In WTP	92,663.93	92,663.93
<b>Total Other Income</b>	127,216.77	127,216.77
<b>Net Other Income</b>	127,216.77	127,216.77
<b>Net Income</b>	<b>-182,082.76</b>	<b>-182,082.76</b>

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

	Jan 22	Jan 22
<b>Ordinary Income/Expense</b>		
Income		
5010- Service Charges	224,014.58	224,014.58
5011- Service Charge Ravenna	26,656.78	26,656.78
5100-Availability Charges	26,151.23	26,151.23
5211- Dominion WTP Operations	50,679.30	50,679.30
5310-Permit Fees	1,650.00	1,650.00
5410-Hydrant Water	4,942.50	4,942.50
5510-Potable Irrigation Water	2,063.60	2,063.60
5511-Irrigation Water	5,961.42	5,961.42
5601-Late Fees, Penalties,	2,018.25	2,018.25
5610- Miscellaneous Income	-402.90	-402.90
5611-Inclusion fees-NWDC	6,857.41	6,857.41
5620- Dominion Dist. Operations	19,295.58	19,295.58
5640- Dominion Treated Water Us	7,582.80	7,582.80
5650 Dominion Exp Reimbursement	29,283.29	29,283.29
5700- Sys. Development Charge	135.00	135.00
5705 Ravenna SDC	32,004.52	32,004.52
5710- Capital Surcharge	11,778.04	11,778.04
5715- Capital Surcharge WTP Sup	92,663.93	92,663.93
5820- Investment Income	430.93	430.93
5850 - Reimbursed Exp Other	1,062.38	1,062.38
<b>Total Income</b>	<b>544,828.64</b>	<b>544,828.64</b>
<b>Gross Profit</b>	<b>544,828.64</b>	<b>544,828.64</b>
Expense		
6020-Payroll Expenses	42,430.76	42,430.76
6040- Accounting	2,375.00	2,375.00
6080- Education	0.00	0.00
6100- Engineering	18,642.60	18,642.60
6130- Insurance	1,811.00	1,811.00
6140- Lab & Test Fees	1,438.00	1,438.00
6150- Legal	1,414.35	1,414.35
6180- Misc. Expenses	0.00	0.00
6200- Office Expense	0.00	0.00
6210-Operating Supplies	1,148.66	1,148.66
6230- Repairs and Maint	7,524.00	7,524.00
6260- Utilities	736.70	736.70
6270- Vehicle	0.00	0.00
6300- Bank Service Charges	208.53	208.53
7300- Capital Projects	22,013.25	22,013.25
<b>Total Expense</b>	<b>99,742.85</b>	<b>99,742.85</b>
<b>Net Ordinary Income</b>	<b>445,085.79</b>	<b>445,085.79</b>
<b>Other Income/Expense</b>		
Other Expense		
8000- Transfers to Other Funds	26,151.23	26,151.23
8002- Transfers Water Supply SV	92,663.93	92,663.93
9000 -Depreciation Expense	165,000.00	165,000.00
<b>Total Other Expense</b>	<b>283,815.16</b>	<b>283,815.16</b>
<b>Net Other Income</b>	<b>-283,815.16</b>	<b>-283,815.16</b>
<b>Net Income</b>	<b>161,270.63</b>	<b>161,270.63</b>

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

	Jan 22	Jan 22
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
6020-Payroll Expenses	24,054.58	24,054.58
6040- Accounting	2,375.00	2,375.00
6050- Contract Labor	3,005.37	3,005.37
6080- Education	0.00	0.00
6100- Engineering	21,947.51	21,947.51
6110-Conservation Rebates	75.00	75.00
6115- GPS/GIS	2,940.00	2,940.00
6130- Insurance	1,811.00	1,811.00
6150- Legal	1,931.35	1,931.35
6170 - Meter Expenses	0.00	0.00
6180- Misc. Expenses	0.00	0.00
6200- Office Expense	437.25	437.25
6220- Permits	2,400.00	2,400.00
6230- Repairs and Maint	6,412.64	6,412.64
6260- Utilities	485.56	485.56
6270- Vehicle	0.00	0.00
6280- Water Costs	92,474.12	92,474.12
6300- Bank Service Charges	208.52	208.52
7290- Water Rights	0.00	0.00
7300- Capital Projects	37,640.25	37,640.25
<b>Total Expense</b>	<u>198,198.15</u>	<u>198,198.15</u>
<b>Net Ordinary Income</b>	<u>-198,198.15</u>	<u>-198,198.15</u>
<b>Net Income</b>	<u><u>-198,198.15</u></u>	<u><u>-198,198.15</u></u>

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

	Jan 22	Jan 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	148,994.05	148,994.05
5100-Availability Charges	8,401.61	8,401.61
5101- Service Charges LMA	26,179.40	26,179.40
5310-Permit Fees	1,650.00	1,650.00
5601-Late Fees, Penalties,	906.75	906.75
5610- Miscellaneous Income	-80.80	-80.80
5625- Dominion Sewer Conveyance	28,420.00	28,420.00
5650 Dominion Exp Reimbursement	162,115.00	162,115.00
5700- Sys. Development Charge	24,590.00	24,590.00
5710- Capital Surcharge	12,945.24	12,945.24
5820- Investment Income	516.10	516.10
<b>Total Income</b>	<u>414,637.35</u>	<u>414,637.35</u>
<b>Gross Profit</b>	414,637.35	414,637.35
<b>Expense</b>		
6020-Payroll Expenses	29,656.12	29,656.12
6040- Accounting	2,375.00	2,375.00
6050- Contract Labor	0.00	0.00
6080- Education	0.00	0.00
6100- Engineering	11,127.48	11,127.48
6115- GPS/GIS	6,027.50	6,027.50
6130- Insurance	1,811.00	1,811.00
6140- Lab & Test Fees	0.00	0.00
6150- Legal	1,544.35	1,544.35
6200- Office Expense	919.39	919.39
6210-Operating Supplies	0.00	0.00
6230- Repairs and Maint	-406.50	-406.50
6260- Utilities	8,701.19	8,701.19
6270- Vehicle	0.00	0.00
6300- Bank Service Charges	208.53	208.53
7300- Capital Projects	11,094.67	11,094.67
<b>Total Expense</b>	<u>73,058.73</u>	<u>73,058.73</u>
<b>Net Ordinary Income</b>	341,578.62	341,578.62
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
8000- Transfers to Other Funds	8,401.61	8,401.61
9000 -Depreciation Expense	69,000.00	69,000.00
<b>Total Other Expense</b>	<u>77,401.61</u>	<u>77,401.61</u>
<b>Net Other Income</b>	<u>-77,401.61</u>	<u>-77,401.61</u>
<b>Net Income</b>	<u><u>264,177.01</u></u>	<u><u>264,177.01</u></u>



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

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	Jan 22	Jan 22
Ordinary Income/Expense		
Expense		
7310 - WTP- Dominion Pump	8,056.00	8,056.00
7311- Dominion System Improve.	7,167.49	7,167.49
Total Expense	15,223.49	15,223.49
Net Ordinary Income	-15,223.49	-15,223.49
Net Income	-15,223.49	-15,223.49

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

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	Jan 22	Jan 22
<b>Ordinary Income/Expense</b>		
Income		
5210- Specific Ownership Taxes	3,166.60	3,166.60
5820- Investment Income	141.78	141.78
<b>Total Income</b>	<b>3,308.38</b>	<b>3,308.38</b>
<b>Gross Profit</b>	<b>3,308.38</b>	<b>3,308.38</b>
Expense		
6040- Accounting	1,000.00	1,000.00
6150- Legal	853.00	853.00
<b>Total Expense</b>	<b>1,853.00</b>	<b>1,853.00</b>
<b>Net Ordinary Income</b>	<b>1,455.38</b>	<b>1,455.38</b>
<b>Net Income</b>	<b>1,455.38</b>	<b>1,455.38</b>

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

	Jan 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
5200- Property Taxes	135.00	1,790,437.00	-1,790,302.00	0.0%
5210- Specific Ownership Taxes	9,142.82	120,000.00	-110,857.18	7.6%
5610- Misc Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	151.33	750.00	-598.67	20.2%
<b>Total Income</b>	<b>9,429.15</b>	<b>1,912,187.00</b>	<b>-1,902,757.85</b>	<b>0.5%</b>
<b>Gross Profit</b>	<b>9,429.15</b>	<b>1,912,187.00</b>	<b>-1,902,757.85</b>	<b>0.5%</b>
Expense				
6020- Payroll Expenses	8,710.13	110,000.00	-101,289.87	7.9%
6040- Accounting	2,375.00	30,000.00	-27,625.00	7.9%
6041- Audit	0.00	30,000.00	-30,000.00	0.0%
6050- Contract Labor	0.00	20,000.00	-20,000.00	0.0%
6060- Directors Fee	0.00	8,000.00	-8,000.00	0.0%
6080- Education	0.00	30,000.00	-30,000.00	0.0%
6099- Election	544.01	30,000.00	-29,455.99	1.8%
6100- Engineering	504.25	50,000.00	-49,495.75	1.0%
6130- Insurance	1,811.00	30,000.00	-28,189.00	6.0%
6150- Legal	5,631.35	30,000.00	-24,368.65	18.8%
6180- Misc. Expenses	0.00	20,000.00	-20,000.00	0.0%
6200- Office Expense	734.97	40,000.00	-39,265.03	1.8%
6220- Permits	345.00	5,000.00	-4,655.00	6.9%
6230- Repairs and Maint	2,444.52	100,000.00	-97,555.48	2.4%
6250- Treasurers Fees	2.02	20,000.00	-19,997.98	0.0%
6260- Utilities	115.95	5,000.00	-4,884.05	2.3%
6270- Vehicle	0.00	6,000.00	-6,000.00	0.0%
7300- Capital Projects	68,603.00	12,000.00	56,603.00	571.7%
<b>Total Expense</b>	<b>91,821.20</b>	<b>576,000.00</b>	<b>-484,178.80</b>	<b>15.9%</b>
<b>Net Ordinary Income</b>	<b>-82,392.05</b>	<b>1,336,187.00</b>	<b>-1,418,579.05</b>	<b>-6.2%</b>
<b>Other Income/Expense</b>				
Other Expense				
8100- Transfer to Other Funds	0.00	700,000.00	-700,000.00	0.0%
<b>Total Other Expense</b>	<b>0.00</b>	<b>700,000.00</b>	<b>-700,000.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>-700,000.00</b>	<b>700,000.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>-82,392.05</b>	<b>636,187.00</b>	<b>-718,579.05</b>	<b>-13.0%</b>

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

	Jan 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	66.55	836,383.00	-836,316.45	0.0%
5210- Specific Ownership Taxes	4,506.61	80,000.00	-75,493.39	5.6%
5820- Investment Income	46.06	30,000.00	-29,953.94	0.2%
<b>Total Income</b>	<b>4,619.22</b>	<b>946,383.00</b>	<b>-941,763.78</b>	<b>0.5%</b>
<b>Gross Profit</b>	<b>4,619.22</b>	<b>946,383.00</b>	<b>-941,763.78</b>	<b>0.5%</b>
<b>Expense</b>				
6250- Treasurers Fees	1.00	15,000.00	-14,999.00	0.0%
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	267,500.00	535,000.00	-267,500.00	50.0%
7150-Ravenna CWCB	0.00	82,425.00	-82,425.00	0.0%
7200- Interest Payments	8,017.75	299,514.00	-291,496.25	2.7%
<b>Total Expense</b>	<b>313,918.75</b>	<b>1,760,651.00</b>	<b>-1,446,732.25</b>	<b>17.8%</b>
<b>Net Ordinary Income</b>	<b>-309,299.53</b>	<b>-814,268.00</b>	<b>504,968.47</b>	<b>38.0%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	34,552.84	160,000.00	-125,447.16	21.6%
6902- Transfers In WTP	92,663.93	1,092,000.00	-999,336.07	8.5%
<b>Total Other Income</b>	<b>127,216.77</b>	<b>1,252,000.00</b>	<b>-1,124,783.23</b>	<b>10.2%</b>
<b>Net Other Income</b>	<b>127,216.77</b>	<b>1,252,000.00</b>	<b>-1,124,783.23</b>	<b>10.2%</b>
<b>Net Income</b>	<b>-182,082.76</b>	<b>437,732.00</b>	<b>-619,814.76</b>	<b>-41.6%</b>

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

	Jan 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
5010- Service Charges	224,014.58	3,200,000.00	-2,975,985.42	7.0%
5011- Service Charge Ravenna	26,656.78			
5100-Availability Charges	26,151.23	120,000.00	-93,848.77	21.8%
5211- Dominion WTP Operations	50,679.30	500,000.00	-449,320.70	10.1%
5310-Permit Fees	1,650.00	1,200.00	450.00	137.5%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	4,942.50	40,000.00	-35,057.50	12.4%
5510-Potable Irrigation Water	2,063.60	40,000.00	-37,936.40	5.2%
5511-Irrigation Water	5,961.42	250,000.00	-244,038.58	2.4%
5601-Late Fees, Penalties,	2,018.25			
5610- Miscellaneous Income	-402.90	70,000.00	-70,402.90	-0.6%
5611-Inclusion fees-NWDC	6,857.41	100,000.00	-93,142.59	6.9%
5620- Dominion Dist. Operations	19,295.58	200,000.00	-180,704.42	9.6%
5640- Dominion Treated Water Us	7,582.80	100,000.00	-92,417.20	7.6%
5650 Dominion Exp Reimbursement	29,283.29			
5700- Sys. Development Charge	135.00	275,000.00	-274,865.00	0.0%
5705 Ravenna SDC	32,004.52	250,000.00	-217,995.48	12.8%
5710- Capital Surcharge	11,778.04	80,000.00	-68,221.96	14.7%
5715- Capital Surcharge WTP Sup	92,663.93	1,036,808.00	-944,144.07	8.9%
5820- Investment Income	430.93	50,000.00	-49,569.07	0.9%
5850 - Reimbursed Exp Other	1,062.38	20,000.00	-18,937.62	5.3%
<b>Total Income</b>	<b>544,828.64</b>	<b>6,340,208.00</b>	<b>-5,795,379.36</b>	<b>8.6%</b>
<b>Gross Profit</b>	<b>544,828.64</b>	<b>6,340,208.00</b>	<b>-5,795,379.36</b>	<b>8.6%</b>
Expense				
6020-Payroll Expenses	42,430.76	660,000.00	-617,569.24	6.4%
6040- Accounting	2,375.00	32,500.00	-30,125.00	7.3%
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	0.00	25,000.00	-25,000.00	0.0%
6100- Engineering	18,642.60	100,000.00	-81,357.40	18.6%
6130- Insurance	1,811.00	20,000.00	-18,189.00	9.1%
6140- Lab & Test Fees	1,438.00	15,000.00	-13,562.00	9.6%
6150- Legal	1,414.35	37,500.00	-36,085.65	3.8%
6180- Misc. Expenses	0.00	10,000.00	-10,000.00	0.0%
6200- Office Expense	208.53	20,000.00	-19,791.47	1.0%
6210-Operating Supplies	1,148.66	120,000.00	-118,851.34	1.0%
6220- Permits	0.00	3,000.00	-3,000.00	0.0%
6230- Repairs and Maint	7,524.00	250,000.00	-242,476.00	3.0%
6240- Safety Equipment	0.00	5,000.00	-5,000.00	0.0%
6260- Utilities	736.70	150,000.00	-149,263.30	0.5%
6270- Vehicle	0.00	11,000.00	-11,000.00	0.0%
6280- Water Costs	0.00	48,000.00	-48,000.00	0.0%
7300- Capital Projects	22,013.25	50,000.00	-27,986.75	44.0%
7302- Water Taps Centennial	0.00	50,000.00	-50,000.00	0.0%
<b>Total Expense</b>	<b>99,742.85</b>	<b>1,642,000.00</b>	<b>-1,542,257.15</b>	<b>6.1%</b>
<b>Net Ordinary Income</b>	<b>445,085.79</b>	<b>4,698,208.00</b>	<b>-4,253,122.21</b>	<b>9.5%</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	26,151.23	1,800,000.00	-1,773,848.77	1.5%
8002- Transfers Water Supply SV	92,663.93	1,036,808.00	-944,144.07	8.9%
8100- Transfer to Other Funds	0.00	120,000.00	-120,000.00	0.0%
9000 -Depreciation Expense	165,000.00			
<b>Total Other Expense</b>	<b>283,815.16</b>	<b>2,956,808.00</b>	<b>-2,672,992.84</b>	<b>9.6%</b>

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

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	Jan 22	Budget	\$ Over Budget	% of Budget
Net Other Income	-283,815.16	-2,456,808.00	2,172,992.84	11.6%
Net Income	161,270.63	2,241,400.00	-2,080,129.37	7.2%

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

	<u>Jan 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
6020-Payroll Expenses	24,054.58	330,000.00	-305,945.42	7.3%
6040- Accounting	2,375.00	32,500.00	-30,125.00	7.3%
6050- Contract Labor	3,005.37	40,000.00	-36,994.63	7.5%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	0.00	25,000.00	-25,000.00	0.0%
6100- Engineering	21,947.51	150,000.00	-128,052.49	14.6%
6110-Conservation Rebates	75.00	2,500.00	-2,425.00	3.0%
6115- GPS/GIS	2,940.00	25,000.00	-22,060.00	11.8%
6130- Insurance	1,811.00	20,000.00	-18,189.00	9.1%
6140- Lab & Test Fees	0.00	14,000.00	-14,000.00	0.0%
6150- Legal	1,931.35	37,500.00	-35,568.65	5.2%
6170 - Meter Expenses	0.00	125,000.00	-125,000.00	0.0%
6180- Misc. Expenses	0.00	10,000.00	-10,000.00	0.0%
6200- Office Expense	645.77	20,000.00	-19,354.23	3.2%
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	6,412.64	200,000.00	-193,587.36	3.2%
6240- Safety Equipment	0.00	2,000.00	-2,000.00	0.0%
6260- Utilities	485.56	70,000.00	-69,514.44	0.7%
6270- Vehicle	0.00	11,000.00	-11,000.00	0.0%
6280- Water Costs	92,474.12	1,552,000.00	-1,459,525.88	6.0%
7290- Water Rights	0.00	100,000.00	-100,000.00	0.0%
7300- Capital Projects	37,640.25	5,185,000.00	-5,147,359.75	0.7%
<b>Total Expense</b>	<u>198,198.15</u>	<u>8,020,500.00</u>	<u>-7,822,301.85</u>	<u>2.5%</u>
<b>Net Ordinary Income</b>	<u>-198,198.15</u>	<u>-8,020,500.00</u>	<u>7,822,301.85</u>	<u>2.5%</u>
<b>Net Income</b>	<u><u>-198,198.15</u></u>	<u><u>-8,020,500.00</u></u>	<u><u>7,822,301.85</u></u>	<u><u>2.5%</u></u>

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

	Jan 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
5010- Service Charges	148,994.05	1,600,000.00	-1,451,005.95	9.3%
5100-Availability Charges	8,401.61	40,000.00	-31,598.39	21.0%
5101- Service Charges LMA	26,179.40	300,000.00	-273,820.60	8.7%
5310-Permit Fees	1,650.00	5,000.00	-3,350.00	33.0%
5601-Late Fees, Penalties,	906.75			
5610- Miscellaneous Income	-80.80	30,000.00	-30,080.80	-0.3%
5625- Dominion Sewer Conveyance	28,420.00	240,000.00	-211,580.00	11.8%
5650 Dominion Exp Reimbursement	162,115.00	50,000.00	112,115.00	324.2%
5670-Dominion Cap Lease O-Line	0.00	200,000.00	-200,000.00	0.0%
5700- Sys. Development Charge	24,590.00	50,000.00	-25,410.00	49.2%
5710- Capital Surcharge	12,945.24	100,000.00	-87,054.76	12.9%
5820- Investment Income	516.10	50,000.00	-49,483.90	1.0%
<b>Total Income</b>	<b>414,637.35</b>	<b>2,665,000.00</b>	<b>-2,250,362.65</b>	<b>15.6%</b>
<b>Gross Profit</b>	<b>414,637.35</b>	<b>2,665,000.00</b>	<b>-2,250,362.65</b>	<b>15.6%</b>
Expense				
6020-Payroll Expenses	29,656.12	325,000.00	-295,343.88	9.1%
6040- Accounting	2,375.00	30,000.00	-27,625.00	7.9%
6050- Contract Labor	0.00	40,000.00	-40,000.00	0.0%
6065- Dominion expenses	0.00	50,000.00	-50,000.00	0.0%
6080- Education	0.00	30,000.00	-30,000.00	0.0%
6100- Engineering	11,127.48	100,000.00	-88,872.52	11.1%
6110-Conservation Rebates	0.00	0.00	0.00	0.0%
6115- GPS/GIS	6,027.50	50,000.00	-43,972.50	12.1%
6130- Insurance	1,811.00	28,000.00	-26,189.00	6.5%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	1,544.35	35,000.00	-33,455.65	4.4%
6180- Misc. Expenses	0.00	8,000.00	-8,000.00	0.0%
6185- Littleton Service Fees	0.00	950,000.00	-950,000.00	0.0%
6200- Office Expense	1,127.92	20,000.00	-18,872.08	5.6%
6210-Operating Supplies	0.00	80,000.00	-80,000.00	0.0%
6220- Permits	0.00	3,000.00	-3,000.00	0.0%
6230- Repairs and Maint	-406.50	200,000.00	-200,406.50	-0.2%
6240- Safety Equipment	0.00	2,000.00	-2,000.00	0.0%
6260- Utilities	8,701.19	110,000.00	-101,298.81	7.9%
6270- Vehicle	0.00	8,000.00	-8,000.00	0.0%
7300- Capital Projects	11,094.67	2,000,000.00	-1,988,905.33	0.6%
<b>Total Expense</b>	<b>73,058.73</b>	<b>4,070,000.00</b>	<b>-3,996,941.27</b>	<b>1.8%</b>
<b>Net Ordinary Income</b>	<b>341,578.62</b>	<b>-1,405,000.00</b>	<b>1,746,578.62</b>	<b>-24.3%</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	8,401.61	600,000.00	-591,598.39	1.4%
9000 -Depreciation Expense	69,000.00			
<b>Total Other Expense</b>	<b>77,401.61</b>	<b>600,000.00</b>	<b>-522,598.39</b>	<b>12.9%</b>
<b>Net Other Income</b>	<b>-77,401.61</b>	<b>-400,000.00</b>	<b>322,598.39</b>	<b>19.4%</b>
<b>Net Income</b>	<b>264,177.01</b>	<b>-1,805,000.00</b>	<b>2,069,177.01</b>	<b>-14.6%</b>



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

	<u>Jan 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
7310 - WTP- Dominion Pump	8,056.00	1,800,000.00	-1,791,944.00	0.4%
7311- Dominion System Improve.	7,167.49	560,000.00	-552,832.51	1.3%
<b>Total Expense</b>	<u>15,223.49</u>	<u>2,360,000.00</u>	<u>-2,344,776.51</u>	<u>0.6%</u>
<b>Net Ordinary Income</b>	<u>-15,223.49</u>	<u>-2,360,000.00</u>	<u>2,344,776.51</u>	<u>0.6%</u>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
8000- Transfers to Other Funds	0.00	2,360,000.00	-2,360,000.00	0.0%
<b>Total Other Expense</b>	<u>0.00</u>	<u>2,360,000.00</u>	<u>-2,360,000.00</u>	<u>0.0%</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>-2,360,000.00</u>	<u>2,360,000.00</u>	<u>0.0%</u>
<b>Net Income</b>	<u><u>-15,223.49</u></u>	<u><u>-4,720,000.00</u></u>	<u><u>4,704,776.51</u></u>	<u><u>0.3%</u></u>

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

	Jan 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
5200- Property Taxes	0.00	451,429.00	-451,429.00	0.0%
5210- Specific Ownership Taxes	3,166.60	50,000.00	-46,833.40	6.3%
5820- Investment Income	141.78	85.00	56.78	166.8%
<b>Total Income</b>	<b>3,308.38</b>	<b>501,514.00</b>	<b>-498,205.62</b>	<b>0.7%</b>
<b>Gross Profit</b>	<b>3,308.38</b>	<b>501,514.00</b>	<b>-498,205.62</b>	<b>0.7%</b>
Expense				
6040- Accounting	1,000.00	12,000.00	-11,000.00	8.3%
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	853.00	1,000.00	-147.00	85.3%
6250- Treasurers Fees	0.00	9,000.00	-9,000.00	0.0%
6500- CWRPDA Debt Service	0.00	303,917.00	-303,917.00	0.0%
6550-CWCB Debt Service	0.00	115,447.00	-115,447.00	0.0%
<b>Total Expense</b>	<b>1,853.00</b>	<b>444,864.00</b>	<b>-443,011.00</b>	<b>0.4%</b>
<b>Net Ordinary Income</b>	<b>1,455.38</b>	<b>56,650.00</b>	<b>-55,194.62</b>	<b>2.6%</b>
<b>Net Income</b>	<b>1,455.38</b>	<b>56,650.00</b>	<b>-55,194.62</b>	<b>2.6%</b>

## SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District  
January 31, 2022

**Long Term Obligations**

CWCB- 2014 Loan	\$ 15,649,931
CT2015-176 CWCB-PVH Water Supply	\$ 2,052,006
2015 CWRPDA- PVH Infrastructure	\$ 3,827,301
2019-2250 CWCB- Ravenna	\$ 1,427,742
2005 CWRPDA Loan Payable	<u>\$ 2,607,500</u>
 TOTAL LONG TERM LIABILITIES	 <u>\$ 25,564,480</u>

**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 January 31, 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	\$ -	\$ -	\$ -	\$ 509,461	\$ 3,000,000			\$ 1,000,000		\$	4,509,461
Capital Reserve	-	-	-		982,330			401,129		\$	1,383,459
Operating Cash	<u>1,697,816</u>	<u>726,769</u>	<u>5,552,617</u>	<u>-</u>	<u>9,426,980</u>			<u>9,580,277</u>		<u>374,443</u>	<u>27,358,902</u>
 Total Cash on Hand	 <u>\$ 1,697,816</u>	 <u>\$ 726,769</u>	 <u>\$ 5,552,617</u>	 <u>\$ 509,461</u>	 <u>\$ 13,409,310</u>			 <u>\$ 10,981,406</u>		 <u>\$ 374,443</u>	 <u>\$ 33,251,822</u>

**Roxborough Water and Sanitation**  
**Distribution of Cash in Bank- Water Fund**  
**2021**

	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											
Total Funds Available	13,409,310	0	0	0	0	0	0	0	0	0	0	0
<b>Distribution of Available Funds</b>												
Operating Reserve	3,000,000											
25% of Budgeted Expenditures												
Capital Reserve	982,330											
Operating Cash	9,426,980											
Total Cash	13,409,310	0	0	0	0	0	0	0	0	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	791,983											
Additions to Reserve	250,000											
Use of Reserves	59,653											
Ending Reserve Balance	982,330	0	0	0	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
<b>Cash Funds Available</b>												
Cash in Bank - Sewer Fund	10,981,406											
Total Funds Available	10,981,406											
<b>Distribution of Available Funds</b>												
Operating Reserve	1,000,000											
25% of Budgeted Expenditures	401,129											
Capital Reserve												
Operating Cash	9,580,277											
Total Available Funds	10,981,406	0	0	0	0	0	0	0	0	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	227,224											
Additions to Reserve	185,000											
Use of Reserves	-11,095											
Ending Reserve Balance	401,129	0	0	0	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 - Debt Service**  
**2021**

	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											
Surcharge Collected	92,664											
Availability of Service Trans.	34,553											
Payment of Debt	313,918											
Ending Cash Balance	726,769		0	0	0	0	0	0	0	0	0	0
<b>Cash Funds Available - Sewer Debt Service</b>												
Operating Cash	5,552,617											
Total	6,279,386	0	0	0	0	0	0	0	0	0	0	0

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District  
Property Tax Schedule  
2021

SUMMARY – DOUGLAS & JEFFERSON COUNTIES

	2022										2022		
	Property Taxes	Delinquent Tax, Rebates and Abatements	Specific Ownership Taxes	Interest	Treasurer's Fees	HB 1006 Tax	HB 1006 Treasurer's Fee	Total Amount Received	Percentage of Levied Taxes Received		Total Amount Received	Percentage of Levied Taxes Received	
									Monthly	Y-T-D		Monthly	Y-T-D
\$	202		\$ 13,650		\$ 2			\$ 13,854	0.01%	0.01%	\$ 13,854	0.49%	0.49%
January								\$ -	0.00%	0.01%	\$ -	0.00%	0.49%
February								\$ -	0.00%	0.01%	\$ -	0.00%	0.49%
March								\$ -	0.00%	0.01%	\$ -	0.00%	0.49%
April								\$ -	0.00%	0.01%	\$ -	0.00%	0.49%
May								\$ -	0.00%	0.01%	\$ -	0.00%	0.49%
June								\$ -	0.00%	0.01%	\$ -	0.00%	0.49%
July								\$ -	0.00%	0.01%	\$ -	0.00%	0.49%
August								\$ -	0.00%	0.01%	\$ -	0.00%	0.49%
September								\$ -	0.00%	0.01%	\$ -	0.00%	0.49%
October								\$ -	0.00%	0.01%	\$ -	0.00%	0.49%
November								\$ -	0.00%	0.01%	\$ -	0.00%	0.49%
December								\$ -	0.00%	0.01%	\$ -	0.00%	0.49%
TOTAL	\$	\$ -	\$ 13,650	\$ -	\$ 2	\$ -	\$ -	\$ 13,854	0.01%	0.01%	\$ 13,854	0.49%	0.49%