

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS

July 31, 2022

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Roxborough Water and Sanitation District Balance Sheet by Class

As of July 31, 2022

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
ASSETS								
Current Assets								
Checking/Savings								
1105-Checking	398,388.18	4,921,886.79	21,685,758.49	4,144,288.17	180,369.14	-20,181,305.72	-791,276.68	10,338,108.37
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	1,490,738.35	1,490,738.35
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	2,711,571.31	953,978.62	7,067,539.13	7,799,181.92	0.00	0.00	0.00	18,552,270.98
1155- Colotrust Bond Fund	0.00	0.00	359,359.54	498,826.21	0.00	0.00	0.00	858,185.75
1160 -System Develop Colo Trust	0.00	0.00	987,450.50	0.00	0.00	0.00	0.00	987,450.50
Total Checking/Savings	3,109,959.49	7,538,980.51	33,297,104.84	12,442,296.30	180,369.14	-20,181,305.72	699,461.67	37,086,866.23
Other Current Assets								
1300-A/R Service	0.00	0.00	822,410.49	318,903.23	0.00	0.00	0.00	1,141,313.72
1310-A/R Availability	0.00	0.00	37,829.72	13,000.25	0.00	0.00	0.00	50,829.97
1350- A/R Taxes	1,790,437.00	836,383.00	0.00	0.00	0.00	0.00	451,429.00	3,078,249.00
1356-Due From NWDC Inclusion	0.00	0.00	8,266.55	0.00	0.00	0.00	0.00	8,266.55
1370- Due From Others	0.00	0.00	17,523.94	0.00	0.00	0.00	0.00	17,523.94
1390- Due From Dominion	0.00	0.00	46,592.66	200,000.00	0.00	0.00	0.00	246,592.66
1394- Due From Ravenna	0.00	0.00	46,133.88	0.00	0.00	0.00	0.00	46,133.88
1400- Prepaid Insurance	8,782.75	0.00	6,782.75	8,788.95	0.00	8,782.75	0.00	35,137.20
Total Other Current Assets	1,799,219.75	836,383.00	987,539.99	540,692.43	0.00	8,782.75	451,429.00	4,624,046.92
Total Current Assets	4,909,179.24	8,375,363.51	34,284,644.83	12,982,988.73	180,369.14	-20,172,522.97	1,150,890.67	41,710,913.15
Fixed Assets								
1500- Capital Assets	0.00	0.00	83,635,633.32	17,729,630.43	0.00	0.00	0.00	101,365,263.75
Total Fixed Assets	0.00	0.00	83,635,633.32	17,729,630.43	0.00	0.00	0.00	101,365,263.75
TOTAL ASSETS	4,909,179.24	8,375,363.51	117,920,278.15	30,712,619.16	180,369.14	-20,172,522.97	1,150,890.67	143,076,176.90
LIABILITIES & EQUITY								
Current Liabilities								
Accounts Payable								
2000- Accounts Payable	4,562.80	0.00	16,581.90	10,844.60	11,152.20	334,919.96	1,000.00	379,061.46
Total Accounts Payable	4,562.80	0.00	16,581.90	10,844.60	11,152.20	334,919.96	1,000.00	379,061.46
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	82,848.21
2052 - Deferred Rental Income	0.00	0.00	14,599.98	0.00	0.00	0.00	0.00	14,599.98
2055- Ravenna Costs Advanced	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	3,196,997.18
2060 - Deferred Taxes	1,790,437.00	836,383.00	0.00	0.00	0.00	0.00	451,429.00	3,078,249.00
Deferred Income	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	2,000,000.00
Total Other Current Liabilities	1,790,437.00	836,383.00	3,239,558.43	2,026,925.67	0.00	27,961.27	451,429.00	8,372,694.37
Total Current Liabilities	1,794,999.80	836,383.00	3,256,140.33	2,037,770.27	11,152.20	362,881.23	452,429.00	8,751,755.83
Total Liabilities	1,794,999.80	836,383.00	3,256,140.33	2,037,770.27	11,152.20	362,881.23	452,429.00	8,751,755.83
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	132,470,245.18
Net Income	1,392,134.36	1,077,511.69	1,372,079.73	503,856.90	-374,098.69	-2,443,635.57	326,327.47	1,854,175.89
Total Equity	3,114,179.44	7,538,980.51	114,664,137.82	28,674,848.89	169,216.94	-20,535,404.20	698,461.67	134,324,421.07
TOTAL LIABILITIES & EQUITY	4,909,179.24	8,375,363.51	117,920,278.15	30,712,619.16	180,369.14	-20,172,522.97	1,150,890.67	143,076,176.90

Roxborough Water and Sanitation District Profit & Loss by Class

July 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	431,952.16	158,161.90	0.00	0.00	0.00	590,114.06
5011- Service Charge Ravenna	0.00	0.00	46,133.88	0.00	0.00	0.00	0.00	46,133.88
5100-Availability Charges	0.00	0.00	21,533.16	7,098.00	0.00	0.00	0.00	28,631.16
5101- Service Charges LMA	0.00	0.00	0.00	29,053.34	0.00	0.00	0.00	29,053.34
5200- Property Taxes	313,281.58	154,420.36	0.00	0.00	0.00	0.00	64,143.67	531,845.61
5210- Specific Ownership Taxes	10,789.09	5,318.07	0.00	0.00	0.00	0.00	3,090.89	19,198.05
5211- Dominion WTP Operations	0.00	0.00	51,074.22	0.00	0.00	0.00	0.00	51,074.22
5310-Permit Fees	0.00	0.00	1,650.00	0.00	0.00	0.00	0.00	3,300.00
5410-Hydrant Water	0.00	0.00	6,044.97	0.00	0.00	0.00	0.00	6,044.97
5510-Potable Irrigation Water	0.00	0.00	6,278.75	0.00	0.00	0.00	0.00	6,278.75
5511-Irrigation Water	0.00	0.00	64,907.23	0.00	0.00	0.00	0.00	64,907.23
5601-Late Fees, Penalties,	0.00	0.00	5,981.13	2,058.87	0.00	0.00	0.00	8,040.00
5610- Miscellaneous Income	0.00	0.00	952.00	12.50	0.00	0.00	0.00	964.50
5611-Inclusion fees-NWDC	0.00	0.00	6,846.31	0.00	0.00	0.00	0.00	6,846.31
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	0.00	0.00	0.00	0.00	0.00
5640- Dominion Treated Water Us	0.00	0.00	23,440.41	0.00	0.00	0.00	0.00	23,440.41
5650 Dominion Exp Reimbursement	0.00	0.00	46,592.66	0.00	0.00	0.00	0.00	46,592.66
5700- Sys. Development Charge	0.00	0.00	39,795.00	28,844.00	0.00	0.00	0.00	68,639.00
5705 Ravenna SDC	0.00	0.00	29,210.00	0.00	0.00	0.00	0.00	29,210.00
5710- Capital Surcharge	0.00	0.00	11,847.71	13,124.81	0.00	0.00	0.00	24,972.52
5715- Capital Surcharge WTP Sup	0.00	0.00	93,224.17	0.00	0.00	0.00	0.00	93,224.17
5820- Investment Income	3,429.56	1,141.98	12,052.91	11,881.97	0.00	0.00	501.27	29,007.69
5850 - Reimbursed Exp Other	0.00	0.00	4,549.60	0.00	0.00	0.00	0.00	4,549.60
Total Income	327,500.23	160,880.41	920,415.86	284,145.39	0.00	0.00	67,735.83	1,760,677.72
Gross Profit	327,500.23	160,880.41	920,415.86	284,145.39	0.00	0.00	67,735.83	1,760,677.72
Expense								
6020-Payroll Expenses	9,043.30	0.00	50,830.38	37,072.40	0.00	31,934.85	0.00	128,880.93
6040- Accounting	2,375.00	0.00	2,375.00	2,375.00	0.00	2,375.00	1,000.00	10,500.00
6041- Audit	9,553.82	0.00	0.00	0.00	0.00	0.00	0.00	9,553.82
6050- Contract Labor	0.00	0.00	2,791.75	2,791.75	0.00	2,791.75	0.00	5,583.51
6080- Education	1,106.12	0.00	1,106.12	1,481.13	0.00	1,481.13	0.00	5,174.50
6099- Election	-3,576.51	0.00	0.00	0.00	0.00	0.00	0.00	-3,576.51
6100- Engineering	1,078.80	0.00	9,416.25	5,638.15	0.00	3,484.65	0.00	19,817.85
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	22,022.86	0.00	22,022.86
6115- GPS/GIS	0.00	0.00	0.00	750.00	0.00	750.00	0.00	825.00
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	74.00	0.00	0.00	144.00	0.00	218.00
6150- Legal	-717.63	0.00	-933.63	-717.63	0.00	-1,231.63	0.00	-3,600.52
6170- Meter Expenses	0.00	0.00	-34,182.50	0.00	0.00	240.40	0.00	-33,942.10
6180- Misc. Expenses	496.10	0.00	259.02	0.00	0.00	0.00	0.00	755.12
6185- Littleton Service Fees	0.00	0.00	0.00	475,824.33	0.00	0.00	0.00	475,824.33
6200- Office Expense	1,828.18	0.00	2,338.27	68.50	0.00	953.30	0.00	5,188.25
6210-Operating Supplies	0.00	0.00	28,662.23	12,493.26	0.00	0.00	0.00	41,155.49
6220- Permits	0.00	0.00	580.00	0.00	0.00	0.00	0.00	580.00
6230-Repairs and Maint	7,551.94	0.00	11,374.53	759.77	0.00	22,767.58	0.00	42,453.82
6250- Treasurers Fees	4,699.24	2,316.30	0.00	0.00	0.00	0.00	962.16	7,977.70
6260- Utilities	103.87	0.00	17,129.50	8,101.59	0.00	8,368.28	0.00	33,723.24
6270- Vehicle	218.95	0.00	138.35	43.51	0.00	43.51	0.00	444.32
6280- Water Costs	0.00	0.00	0.00	163.06	0.00	322,868.14	0.00	323,031.20
6300- Bank Service Charges	20.49	0.00	20.49	20.49	0.00	20.50	0.00	81.97
7290- Water Rights	0.00	0.00	0.00	0.00	0.00	1,062.00	0.00	1,062.00
7300- Capital Projects	0.00	0.00	61,198.40	32,908.98	0.00	390,217.16	0.00	484,324.54
7310 - WTP- Dominion Pump	0.00	0.00	0.00	0.00	88,353.10	0.00	0.00	88,353.10
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	10,018.20	0.00	0.00	10,018.20
Total Expense	35,646.67	2,316.30	152,251.41	581,164.29	98,371.30	812,178.49	1,962.16	1,683,890.62
Net Ordinary Income	291,853.56	158,564.11	768,164.45	-297,018.90	-98,371.30	-812,178.49	65,773.67	76,787.10

Roxborough Water and Sanitation District
Profit & Loss by Class

July 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	0.00	28,631.16	0.00	0.00	200,000.00	0.00	0.00	228,631.16
6900- Transfers In	0.00	93,224.17	0.00	0.00	0.00	0.00	0.00	93,224.17
6902- Transfers In WTP								
Total Other Income	0.00	121,855.33	0.00	0.00	200,000.00	0.00	0.00	321,855.33
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	221,533.16	7,098.00	0.00	0.00	0.00	228,631.16
8002- Transfers Water Supply SV	0.00	0.00	93,224.17	0.00	0.00	0.00	0.00	93,224.17
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	479,757.33	76,098.00	0.00	0.00	0.00	555,855.33
Net Other Income	0.00	121,855.33	-479,757.33	-76,098.00	200,000.00	0.00	0.00	-234,000.00
Net Income	291,853.56	280,419.44	288,407.12	-373,116.90	101,628.70	-812,178.49	65,773.67	-157,212.90

Roxborough Water and Sanitation District Profit & Loss by Class

January through July 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
Income									
5000- Service Charges	0.00	0.00	2,079,853.94	1,081,889.84	0.00	0.00	0.00	0.00	3,161,743.78
5010- Service Charge Ravenna	0.00	0.00	83,140.44	0.00	0.00	0.00	0.00	0.00	83,140.44
5100-Availability Charges	0.00	0.00	71,177.21	23,558.19	0.00	0.00	0.00	0.00	94,735.40
5101- Service Charge LIMA	0.00	0.00	0.00	202,532.84	0.00	0.00	0.00	0.00	202,532.84
5200- Property Taxes	1,726,806.63	851,164.34	0.00	0.00	0.00	0.00	432,281.70	0.00	3,010,252.67
5210- Special Assessment Taxes	79,528.86	38,200.77	0.00	0.00	0.00	0.00	22,780.62	0.00	141,510.25
5310- Dominion WTP Operations	0.00	0.00	356,334.78	0.00	0.00	0.00	0.00	0.00	356,334.78
5310- Permit Fees	0.00	0.00	18,975.00	18,975.00	0.00	0.00	0.00	0.00	37,950.00
5410-Hydrant Water	0.00	0.00	41,044.72	0.00	0.00	0.00	0.00	0.00	41,044.72
5510-Potable Irrigation Water	0.00	0.00	40,421.55	0.00	0.00	0.00	0.00	0.00	40,421.55
5611- Irrigation Water	0.00	0.00	218,188.88	0.00	0.00	0.00	0.00	0.00	218,188.88
5601- Late Fees, Penalties	0.00	0.00	21,860.00	9,220.00	0.00	0.00	0.00	0.00	31,110.00
5610- Miscellaneous Income	0.00	0.00	22,957.92	2,173.13	0.00	0.00	0.00	0.00	25,131.05
5611- Inclusion Fee	0.00	0.00	39,302.65	0.00	0.00	0.00	0.00	0.00	39,302.65
5620- Dominion Dist. Operations	0.00	0.00	123,285.10	0.00	0.00	0.00	0.00	0.00	123,285.10
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	211,360.00	0.00	0.00	0.00	0.00	211,360.00
5630- Dominion Sewer Water Us	0.00	0.00	77,725.52	0.00	0.00	0.00	0.00	0.00	77,725.52
5640- Dominion Sewer Reimbursement	0.00	0.00	209,945.29	170,269.44	0.00	0.00	0.00	0.00	380,214.73
5650- Dominion Exp Reimbursement	0.00	0.00	0.00	200,000.00	0.00	0.00	0.00	0.00	200,000.00
5670- Dominion Cap Lease O-Line	0.00	0.00	277,682.00	268,136.00	0.00	0.00	0.00	0.00	545,818.00
5700- Sys. Development Charge	0.00	0.00	174,505.20	0.00	0.00	0.00	0.00	0.00	174,505.20
5705- Ravenna SDC	0.00	0.00	92,764.77	92,091.28	0.00	0.00	0.00	0.00	174,856.05
5710- Capital Surcharge	0.00	0.00	651,109.23	0.00	0.00	0.00	0.00	0.00	651,109.23
5715- Capital Surcharge WTP Sup	7,189.04	2,366.00	32,170.48	32,190.09	0.00	0.00	1,381.71	0.00	75,297.32
5820- Investment Income	0.00	0.00	17,264.78	0.00	0.00	0.00	0.00	0.00	17,264.78
5850 - Reimbursed Exp Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	1,813,524.53	892,731.11	4,639,719.44	2,313,395.79	0.00	0.00	456,444.03	0.00	10,115,814.90
Gross Profit	1,813,524.53	892,731.11	4,639,719.44	2,313,395.79	0.00	0.00	456,444.03	0.00	10,115,814.90
Expense									
6020-Payroll Expenses	64,332.13	0.00	338,988.96	237,362.02	0.00	202,900.43	0.00	0.00	843,583.54
6040-Accounting	16,625.00	0.00	16,625.00	16,625.00	0.00	14,250.00	7,000.00	0.00	71,125.00
6041- Audit	29,107.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,107.03
6050- Contract Labor	5,310.00	0.00	17,270.62	17,270.62	0.00	20,276.91	0.00	0.00	42,856.63
6080- Education	2,611.60	0.00	5,023.30	13,468.51	0.00	4,468.95	0.00	0.00	27,602.36
6090- Election	27,303.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,303.40
6100- Engineering	20,802.78	0.00	77,055.95	67,602.74	0.00	124,822.92	0.00	0.00	290,284.39
6110- Conservation Rebates	0.00	0.00	0.00	0.00	0.00	22,672.86	0.00	0.00	22,672.86
6115- GPS/GIS	0.00	0.00	0.00	0.00	0.00	11,527.50	0.00	0.00	11,527.50
6130- Insurance	13,049.50	0.00	13,049.50	13,049.50	0.00	13,049.50	0.00	0.00	52,198.00
6140- Lab & Test Fees	0.00	0.00	4,302.50	0.00	0.00	12,897.16	0.00	0.00	17,995.50
6150- Legal	14,403.17	0.00	7,354.67	7,247.16	0.00	3,693.00	907.00	0.00	62,936.16
6170 - Meter Expenses	3,714.94	0.00	2,443.60	266.18	0.00	220.82	0.00	0.00	6,645.54
6180- Misc. Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6185- Littleton Service Fees	21,478.17	0.00	4,814.68	8,181.71	0.00	8,674.56	0.00	0.00	530,174.49
6200- Office Expense	19,498.52	0.00	96,451.21	24,314.96	0.00	0.00	0.00	0.00	120,766.17
6210-Operating Supplies	2,693.52	0.00	1,327.22	500.00	0.00	3,127.00	0.00	0.00	24,452.74
6225- Rent	28,765.31	0.00	105,623.00	73,384.19	0.00	120,572.94	0.00	0.00	328,346.44
6230- Repairs and Maint	0.00	0.00	-1,087.24	-1,018.03	0.00	-1,120.00	0.00	0.00	-3,235.27
6240- Safety Equipment	25,892.38	0.00	133,613.19	47,701.51	0.00	34,903.94	6,462.66	0.00	45,117.71
6250- Treasurers Fees	937.17	0.00	1,345.55	163.06	0.00	712.55	0.00	0.00	217,155.81
6260- Utilities	1,272.50	0.00	1,087.05	1,555.10	0.00	1,115,482.48	0.00	0.00	1,115,645.54
6270- Vehicle	1,087.05	0.00	1,087.05	0.00	0.00	618.00	299.75	0.00	4,647.95
6300- Bank Service Charges	0.00	0.00	0.00	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	115,515.50
6500-CWRPDA Debt Service	0.00	115,515.50	0.00	0.00	0.00	0.00	115,447.15	0.00	115,447.15
6550-CWCB Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	267,500.00
7100-Principal Payments	0.00	267,500.00	0.00	0.00	0.00	0.00	0.00	0.00	82,425.19
7150-Ravenna CWCB	0.00	82,425.19	0.00	0.00	0.00	0.00	0.00	0.00	44,460.69
7200- Interest Payments	0.00	44,460.69	0.00	0.00	0.00	0.00	0.00	0.00	1,327.50
7290- Water Rights	0.00	0.00	0.00	0.00	0.00	1,327.50	0.00	0.00	0.00
7300- Capital Projects	120,508.00	0.00	415,066.04	234,832.46	112,295.98	632,590.38	0.00	0.00	1,515,290.86
7310 - WTP- Dominion Pump	0.00	0.00	0.00	363,106.68	0.00	0.00	0.00	0.00	363,106.68
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	98,696.03	0.00	0.00	0.00	98,696.03
Total Expense	421,390.17	561,064.05	1,190,353.27	1,302,860.70	574,098.69	2,443,635.57	130,116.96	0.00	6,623,639.01
Net Ordinary Income	1,392,134.36	331,667.06	3,449,366.17	1,010,535.09	-574,098.69	-2,443,635.57	326,327.47	0.00	3,492,175.89

Roxborough Water and Sanitation District Profit & Loss by Class

January through July 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	0.00	94,735.40	0.00	0.00	200,000.00	0.00	0.00	0.00	294,735.40
6900- Transfers In	0.00	651,109.23	0.00	0.00	0.00	0.00	0.00	0.00	651,109.23
6902- Transfers In WTP									
Total Other Income	0.00	745,844.63	0.00	0.00	200,000.00	0.00	0.00	0.00	945,844.63
Other Expense									
8000- Transfers to Other Funds	0.00	0.00	271,177.21	23,558.19	0.00	0.00	0.00	0.00	294,735.40
8002- Transfers Water Supply SV	0.00	0.00	651,109.23	0.00	0.00	0.00	0.00	0.00	651,109.23
9000 -Depreciation Expense	0.00	0.00	1,155,000.00	483,000.00	0.00	0.00	0.00	0.00	1,638,000.00
Total Other Expense	0.00	0.00	2,077,286.44	506,558.19	0.00	0.00	0.00	0.00	2,583,844.63
Net Other Income	0.00	745,844.63	-2,077,286.44	-506,558.19	200,000.00	0.00	0.00	0.00	-1,638,000.00
Net Income	1,392,134.36	1,077,511.69	1,372,079.73	503,856.90	-374,098.59	-2,443,535.57	326,327.47	0.00	1,854,176.99

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

	<u>Jul 22</u>	<u>Jan - Jul 22</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	313,281.58	1,726,806.63
5210- Specific Ownership Taxes	10,789.09	79,528.86
5820- Investment Income	3,429.56	7,189.04
Total Income	<u>327,500.23</u>	<u>1,813,524.53</u>
Gross Profit	327,500.23	1,813,524.53
Expense		
6020-Payroll Expenses	9,043.30	64,332.13
6040- Accounting	2,375.00	16,625.00
6041- Audit	9,553.82	29,107.03
6050- Contract Labor	0.00	5,310.00
6080- Education	1,106.12	4,611.60
6099- Election	-3,576.51	27,303.40
6100- Engineering	1,078.80	20,802.78
6130- Insurance	1,865.00	13,049.50
6150- Legal	-717.63	14,403.17
6180- Misc. Expenses	496.10	3,714.94
6200- Office Expense	1,828.18	21,478.17
6220- Permits	0.00	19,498.52
6225-Rent	0.00	2,693.52
6230- Repairs and Maint	7,551.94	28,765.31
6250- Treasurers Fees	4,699.24	25,892.38
6260- Utilities	103.87	937.17
6270- Vehicle	218.95	1,272.50
6300- Bank Service Charges	20.49	1,087.05
7300- Capital Projects	0.00	120,506.00
Total Expense	<u>35,646.67</u>	<u>421,390.17</u>
Net Ordinary Income	<u>291,853.56</u>	<u>1,392,134.36</u>
Net Income	<u><u>291,853.56</u></u>	<u><u>1,392,134.36</u></u>

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

	<u>Jul 22</u>	<u>Jan - Jul 22</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	154,420.36	851,164.34
5210- Specific Ownership Taxes	5,318.07	39,200.77
5820- Investment Income	1,141.98	2,366.00
Total Income	<u>160,880.41</u>	<u>892,731.11</u>
Gross Profit	160,880.41	892,731.11
Expense		
6250- Treasurers Fees	2,316.30	12,762.67
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>2,316.30</u>	<u>561,064.05</u>
Net Ordinary Income	158,564.11	331,667.06
Other Income/Expense		
Other Income		
6900- Transfers In	28,631.16	94,735.40
6902- Transfers In WTP	93,224.17	651,109.23
Total Other Income	<u>121,855.33</u>	<u>745,844.63</u>
Net Other Income	<u>121,855.33</u>	<u>745,844.63</u>
Net Income	<u><u>280,419.44</u></u>	<u><u>1,077,511.69</u></u>

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

	Jul 22	Jan - Jul 22
Ordinary Income/Expense		
Income		
5010- Service Charges	431,952.16	2,079,853.94
5011- Service Charge Ravenna	46,133.88	83,140.44
5100-Availability Charges	21,533.16	71,177.21
5211- Dominion WTP Operations	51,074.22	356,334.78
5310-Permit Fees	1,650.00	18,975.00
5410-Hydrant Water	6,044.97	41,044.72
5510-Potable Irrigation Water	6,278.75	40,421.55
5511-Irrigation Water	64,907.23	218,188.86
5601-Late Fees, Penalties,	5,981.13	21,890.00
5610- Miscellaneous Income	952.00	22,957.92
5611-Inclusion fees-NWDC	6,846.31	39,302.65
5620- Dominion Dist. Operations	16,349.59	123,285.10
5640- Dominion Treated Water Us	23,440.41	77,725.52
5650 Dominion Exp Reimbursement	46,592.66	209,945.29
5700- Sys. Development Charge	39,795.00	277,662.00
5705 Ravenna SDC	29,210.00	174,505.20
5710- Capital Surcharge	11,847.71	82,764.77
5715- Capital Surcharge WTP Sup	93,224.17	651,109.23
5820- Investment Income	12,052.91	32,170.48
5850 - Reimbursed Exp Other	4,549.60	17,264.78
Total Income	920,415.86	4,639,719.44
Gross Profit	920,415.86	4,639,719.44
Expense		
6020-Payroll Expenses	50,830.38	338,998.96
6040- Accounting	2,375.00	16,625.00
6080- Education	1,106.12	5,023.30
6100- Engineering	9,416.25	77,055.95
6130- Insurance	1,865.00	13,049.50
6140- Lab & Test Fees	74.00	4,302.50
6150- Legal	-933.63	7,354.67
6170 - Meter Expenses	-34,182.50	-32,730.91
6180- Misc. Expenses	259.02	2,443.60
6200- Office Expense	2,338.27	4,814.68
6210-Operating Supplies	28,662.23	96,451.21
6220- Permits	580.00	1,327.22
6230- Repairs and Maint	11,374.53	105,623.00
6240- Safety Equipment	0.00	-1,097.24
6260- Utilities	17,129.50	133,613.19
6270- Vehicle	138.35	1,345.55
6300- Bank Service Charges	20.49	1,087.05
7300- Capital Projects	61,198.40	415,066.04
Total Expense	152,251.41	1,190,353.27
Net Ordinary Income	768,164.45	3,449,366.17
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	221,533.16	271,177.21
8002- Transfers Water Supply SV	93,224.17	651,109.23
9000 -Depreciation Expense	165,000.00	1,155,000.00
Total Other Expense	479,757.33	2,077,286.44
Net Other Income	-479,757.33	-2,077,286.44
Net Income	288,407.12	1,372,079.73

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

	Jul 22	Jan - Jul 22
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	31,934.85	202,900.43
6040- Accounting	2,375.00	14,250.00
6050- Contract Labor	2,791.76	20,276.01
6080- Education	1,481.13	4,468.95
6100- Engineering	3,484.65	124,822.92
6110-Conservation Rebates	22,022.86	22,672.86
6115- GPS/GIS	750.00	11,527.50
6130- Insurance	1,865.00	13,049.50
6140- Lab & Test Fees	144.00	3,693.00
6150- Legal	-1,231.63	12,997.16
6170 - Meter Expenses	240.40	95,667.07
6180- Misc. Expenses	0.00	220.82
6200- Office Expense	953.30	8,874.56
6220- Permits	0.00	3,127.00
6230- Repairs and Maint	22,767.58	120,572.94
6240- Safety Equipment	0.00	-1,120.00
6260- Utilities	8,388.28	34,903.94
6270- Vehicle	43.51	712.55
6280- Water Costs	322,868.14	1,115,482.48
6300- Bank Service Charges	20.50	618.00
7290- Water Rights	1,062.00	1,327.50
7300- Capital Projects	390,217.16	632,590.38
Total Expense	812,178.49	2,443,635.57
Net Ordinary Income	-812,178.49	-2,443,635.57
Net Income	-812,178.49	-2,443,635.57

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

	Jul 22	Jan - Jul 22
Ordinary Income/Expense		
Income		
5010- Service Charges	158,161.90	1,081,889.84
5100-Availability Charges	7,098.00	23,558.19
5101- Service Charges LMA	29,053.34	202,532.84
5310-Permit Fees	1,650.00	18,975.00
5601-Late Fees, Penalties,	2,058.87	9,220.00
5610- Miscellaneous Income	12.50	2,173.13
5625- Dominion Sewer Conveyance	32,260.00	211,360.00
5650 Dominion Exp Reimbursement	0.00	170,269.44
5670-Dominion Cap Lease O-Line	0.00	200,000.00
5700- Sys. Development Charge	28,844.00	269,136.00
5710- Capital Surcharge	13,124.81	92,091.26
5820- Investment Income	11,881.97	32,190.09
Total Income	284,145.39	2,313,395.79
Gross Profit	284,145.39	2,313,395.79
Expense		
6020-Payroll Expenses	37,072.40	237,362.02
6040- Accounting	2,375.00	16,625.00
6050- Contract Labor	2,791.75	17,270.62
6080- Education	1,481.13	13,498.51
6100- Engineering	5,838.15	67,602.74
6115- GPS/GIS	75.00	9,552.50
6130- Insurance	1,865.00	13,049.50
6140- Lab & Test Fees	0.00	0.00
6150- Legal	-717.63	7,247.16
6180- Misc. Expenses	0.00	266.18
6185- Littleton Service Fees	475,824.33	530,174.49
6200- Office Expense	68.50	8,181.71
6210-Operating Supplies	12,493.26	24,314.96
6220- Permits	0.00	500.00
6230- Repairs and Maint	759.77	73,384.19
6240- Safety Equipment	0.00	-1,018.03
6260- Utilities	8,101.59	47,701.51
6270- Vehicle	43.51	716.02
6280- Water Costs	163.06	163.06
6300- Bank Service Charges	20.49	1,556.10
7300- Capital Projects	32,908.98	234,832.46
Total Expense	581,164.29	1,302,980.70
Net Ordinary Income	-297,018.90	1,010,415.09
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	7,098.00	23,558.19
9000 -Depreciation Expense	69,000.00	483,000.00
Total Other Expense	76,098.00	506,558.19
Net Other Income	-76,098.00	-506,558.19
Net Income	-373,116.90	503,856.90

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

	<u>Jul 22</u>	<u>Jan - Jul 22</u>
Ordinary Income/Expense		
Expense		
7300- Capital Projects	0.00	112,295.98
7310 - WTP- Dominion Pump	88,353.10	363,106.68
7311- Dominion System Improve.	10,018.20	98,696.03
Total Expense	<u>98,371.30</u>	<u>574,098.69</u>
Net Ordinary Income	-98,371.30	-574,098.69
Other Income/Expense		
Other Income		
6900- Transfers In	200,000.00	200,000.00
Total Other Income	<u>200,000.00</u>	<u>200,000.00</u>
Net Other Income	<u>200,000.00</u>	<u>200,000.00</u>
Net Income	<u><u>101,628.70</u></u>	<u><u>-374,098.69</u></u>

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

	<u>Jul 22</u>	<u>Jan - Jul 22</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	64,143.67	432,281.70
5210- Specific Ownership Taxes	3,090.89	22,780.62
5820- Investment Income	501.27	1,381.71
	<u>67,735.83</u>	<u>456,444.03</u>
Total Income	67,735.83	456,444.03
Gross Profit	67,735.83	456,444.03
Expense		
6040- Accounting	1,000.00	7,000.00
6150- Legal	0.00	907.00
6250- Treasurers Fees	962.16	6,462.66
6300- Bank Service Charges	0.00	299.75
6550-CWCB Debt Service	0.00	115,447.15
	<u>1,962.16</u>	<u>130,116.56</u>
Total Expense	1,962.16	130,116.56
Net Ordinary Income	65,773.67	326,327.47
Net Income	65,773.67	326,327.47

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

	Jan - Jul 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	1,726,806.63	1,790,437.00	-63,630.37	96.4%
5210- Specific Ownership Taxes	79,528.86	120,000.00	-40,471.14	66.3%
5610-Misc Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	7,189.04	750.00	6,439.04	958.5%
Total Income	1,813,524.53	1,912,187.00	-98,662.47	94.8%
Gross Profit	1,813,524.53	1,912,187.00	-98,662.47	94.8%
Expense				
6020-Payroll Expenses	64,332.13	110,000.00	-45,667.87	58.5%
6040- Accounting	16,625.00	30,000.00	-13,375.00	55.4%
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	4,611.60	30,000.00	-25,388.40	15.4%
6099- Election	27,303.40	30,000.00	-2,696.60	91.0%
6100- Engineering	20,802.78	50,000.00	-29,197.22	41.6%
6130- Insurance	13,049.50	30,000.00	-16,950.50	43.5%
6150- Legal	14,403.17	30,000.00	-15,596.83	48.0%
6180- Misc. Expenses	3,714.94	20,000.00	-16,285.06	18.6%
6200- Office Expense	21,478.17	40,000.00	-18,521.83	53.7%
6220- Permits	19,498.52	5,000.00	14,498.52	390.0%
6225-Rent	2,693.52			
6230- Repairs and Maint	28,765.31	100,000.00	-71,234.69	28.8%
6250- Treasurers Fees	25,892.38	20,000.00	5,892.38	129.5%
6260- Utilities	937.17	5,000.00	-4,062.83	18.7%
6270- Vehicle	1,272.50	6,000.00	-4,727.50	21.2%
6300- Bank Service Charges	1,087.05			
7300- Capital Projects	120,506.00	12,000.00	108,506.00	1,004.2%
Total Expense	421,390.17	576,000.00	-154,609.83	73.2%
Net Ordinary Income	1,392,134.36	1,336,187.00	55,947.36	104.2%
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	1,392,134.36	636,187.00	755,947.36	218.8%

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

	Jan - Jul 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	851,164.34	836,383.00	14,781.34	101.8%
5210- Specific Ownership Taxes	39,200.77	80,000.00	-40,799.23	49.0%
5820- Investment Income	2,366.00	30,000.00	-27,634.00	7.9%
Total Income	892,731.11	946,383.00	-53,651.89	94.3%
Gross Profit	892,731.11	946,383.00	-53,651.89	94.3%
Expense				
6250- Treasurers Fees	12,762.67	15,000.00	-2,237.33	85.1%
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	561,064.05	1,760,651.00	-1,199,586.95	31.9%
Net Ordinary Income	331,667.06	-814,268.00	1,145,935.06	-40.7%
Other Income/Expense				
Other Income				
6900- Transfers In	94,735.40	160,000.00	-65,264.60	59.2%
6902- Transfers In WTP	651,109.23	1,092,000.00	-440,890.77	59.6%
Total Other Income	745,844.63	1,252,000.00	-506,155.37	59.6%
Net Other Income	745,844.63	1,252,000.00	-506,155.37	59.6%
Net Income	1,077,511.69	437,732.00	639,779.69	246.2%

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

	Jan - Jul 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	2,079,853.94	3,200,000.00	-1,120,146.06	65.0%
5011- Service Charge Ravenna	83,140.44			
5100-Availability Charges	71,177.21	120,000.00	-48,822.79	59.3%
5211- Dominion WTP Operations	356,334.78	500,000.00	-143,665.22	71.3%
5310-Permit Fees	18,975.00	1,200.00	17,775.00	1,581.3%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	41,044.72	40,000.00	1,044.72	102.6%
5510-Potable Irrigation Water	40,421.55	40,000.00	421.55	101.1%
5511-Irrigation Water	218,188.86	250,000.00	-31,811.14	87.3%
5601-Late Fees, Penalties,	21,890.00			
5610- Miscellaneous Income	22,957.92	70,000.00	-47,042.08	32.8%
5611-Inclusion fees-NWDC	39,302.65	100,000.00	-60,697.35	39.3%
5620- Dominion Dist. Operations	123,285.10	200,000.00	-76,714.90	61.6%
5640- Dominion Treated Water Us	77,725.52	100,000.00	-22,274.48	77.7%
5650 Dominion Exp Reimbursement	209,945.29			
5700- Sys. Development Charge	277,662.00	275,000.00	2,662.00	101.0%
5705 Ravenna SDC	174,505.20	250,000.00	-75,494.80	69.8%
5710- Capital Surcharge	82,764.77	80,000.00	2,764.77	103.5%
5715- Capital Surcharge WTP Sup	651,109.23	1,036,808.00	-385,698.77	62.8%
5820- Investment Income	32,170.48	50,000.00	-17,829.52	64.3%
5850 - Reimbursed Exp Other	17,264.78	20,000.00	-2,735.22	86.3%
Total Income	4,639,719.44	6,340,208.00	-1,700,488.56	73.2%
Gross Profit	4,639,719.44	6,340,208.00	-1,700,488.56	73.2%
Expense				
6020-Payroll Expenses	338,998.96	660,000.00	-321,001.04	51.4%
6040- Accounting	16,625.00	32,500.00	-15,875.00	51.2%
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	5,023.30	25,000.00	-19,976.70	20.1%
6100- Engineering	77,055.95	100,000.00	-22,944.05	77.1%
6130- Insurance	13,049.50	20,000.00	-6,950.50	65.2%
6140- Lab & Test Fees	4,302.50	15,000.00	-10,697.50	28.7%
6150- Legal	7,354.67	37,500.00	-30,145.33	19.6%
6170 - Meter Expenses	-32,730.91			
6180- Misc. Expenses	2,443.60	10,000.00	-7,556.40	24.4%
6200- Office Expense	4,814.68	20,000.00	-15,185.32	24.1%
6210-Operating Supplies	96,451.21	120,000.00	-23,548.79	80.4%
6220- Permits	1,327.22	3,000.00	-1,672.78	44.2%
6230- Repairs and Maint	105,623.00	250,000.00	-144,377.00	42.2%
6240- Safety Equipment	-1,097.24	5,000.00	-6,097.24	-21.9%
6260- Utilities	133,613.19	150,000.00	-16,386.81	89.1%
6270- Vehicle	1,345.55	11,000.00	-9,654.45	12.2%
6280- Water Costs	0.00	48,000.00	-48,000.00	0.0%
6300- Bank Service Charges	1,087.05			
7300- Capital Projects	415,066.04	500,000.00	-84,933.96	83.0%
7302- Water Taps Centennial	0.00	50,000.00	-50,000.00	0.0%
Total Expense	1,190,353.27	2,092,000.00	-901,646.73	56.9%
Net Ordinary Income	3,449,366.17	4,248,208.00	-798,841.83	81.2%
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	271,177.21	1,800,000.00	-1,528,822.79	15.1%
8002- Transfers Water Supply SV	651,109.23	1,036,808.00	-385,698.77	62.8%
8100- Transfer to Other Funds	0.00	120,000.00	-120,000.00	0.0%
9000 -Depreciation Expense	1,155,000.00			

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

	Jan - Jul 22	Budget	\$ Over Budget	% of Budget
Total Other Expense	2,077,286.44	2,956,808.00	-879,521.56	70.3%
Net Other Income	-2,077,286.44	-2,456,808.00	379,521.56	84.6%
Net Income	1,372,079.73	1,791,400.00	-419,320.27	76.6%

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

	Jan - Jul 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	202,900.43	330,000.00	-127,099.57	61.5%
6040- Accounting	14,250.00	32,500.00	-18,250.00	43.8%
6050- Contract Labor	20,276.01	40,000.00	-19,723.99	50.7%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	4,468.95	25,000.00	-20,531.05	17.9%
6100- Engineering	124,822.92	150,000.00	-25,177.08	83.2%
6110-Conservation Rebates	22,672.86	2,500.00	20,172.86	906.9%
6115- GPS/GIS	11,527.50	25,000.00	-13,472.50	46.1%
6130- Insurance	13,049.50	20,000.00	-6,950.50	65.2%
6140- Lab & Test Fees	3,693.00	14,000.00	-10,307.00	26.4%
6150- Legal	12,997.16	37,500.00	-24,502.84	34.7%
6170 - Meter Expenses	95,667.07	125,000.00	-29,332.93	76.5%
6180- Misc. Expenses	220.82	10,000.00	-9,779.18	2.2%
6200- Office Expense	8,874.56	20,000.00	-11,125.44	44.4%
6210-Operating Supplies	0.00	4,000.00	-4,000.00	0.0%
6220- Permits	3,127.00	5,000.00	-1,873.00	62.5%
6230- Repairs and Maint	120,572.94	200,000.00	-79,427.06	60.3%
6240- Safety Equipment	-1,120.00	2,000.00	-3,120.00	-56.0%
6260- Utilities	34,903.94	70,000.00	-35,096.06	49.9%
6270- Vehicle	712.55	11,000.00	-10,287.45	6.5%
6280- Water Costs	1,115,482.48	1,552,000.00	-436,517.52	71.9%
6300- Bank Service Charges	618.00			
7290- Water Rights	1,327.50	100,000.00	-98,672.50	1.3%
7300- Capital Projects	632,590.38	5,185,000.00	-4,552,409.62	12.2%
Total Expense	2,443,635.57	8,020,500.00	-5,576,864.43	30.5%
Net Ordinary Income	-2,443,635.57	-8,020,500.00	5,576,864.43	30.5%
Net Income	-2,443,635.57	-8,020,500.00	5,576,864.43	30.5%

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

	Jan - Jul 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	1,081,889.84	1,600,000.00	-518,110.16	67.6%
5100-Availability Charges	23,558.19	40,000.00	-16,441.81	58.9%
5101- Service Charges LMA	202,532.84	300,000.00	-97,467.16	67.5%
5310-Permit Fees	18,975.00	5,000.00	13,975.00	379.5%
5601-Late Fees, Penalties,	9,220.00			
5610- Miscellaneous Income	2,173.13	30,000.00	-27,826.87	7.2%
5625- Dominion Sewer Conveyance	211,360.00	240,000.00	-28,640.00	88.1%
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	269,136.00	50,000.00	219,136.00	538.3%
5710- Capital Surcharge	92,091.26	100,000.00	-7,908.74	92.1%
5820- Investment Income	32,190.09	50,000.00	-17,809.91	64.4%
Total Income	2,313,395.79	2,665,000.00	-351,604.21	86.8%
Gross Profit	2,313,395.79	2,665,000.00	-351,604.21	86.8%
Expense				
6020-Payroll Expenses	237,362.02	325,000.00	-87,637.98	73.0%
6040- Accounting	16,625.00	30,000.00	-13,375.00	55.4%
6050- Contract Labor	17,270.62	40,000.00	-22,729.38	43.2%
6065- Dominion expenses	0.00	50,000.00	-50,000.00	0.0%
6080- Education	13,498.51	30,000.00	-16,501.49	45.0%
6100- Engineering	67,602.74	100,000.00	-32,397.26	67.6%
6110-Conservation Rebates	0.00	0.00	0.00	0.0%
6115- GPS/GIS	9,552.50	50,000.00	-40,447.50	19.1%
6130- Insurance	13,049.50	28,000.00	-14,950.50	46.6%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	7,247.16	35,000.00	-27,752.84	20.7%
6180- Misc. Expenses	266.18	8,000.00	-7,733.82	3.3%
6185- Littleton Service Fees	530,174.49	950,000.00	-419,825.51	55.8%
6200- Office Expense	8,181.71	20,000.00	-11,818.29	40.9%
6210-Operating Supplies	24,314.96	80,000.00	-55,685.04	30.4%
6220- Permits	500.00	3,000.00	-2,500.00	16.7%
6230- Repairs and Maint	73,384.19	200,000.00	-126,615.81	36.7%
6240- Safety Equipment	-1,018.03	2,000.00	-3,018.03	-50.9%
6260- Utilities	47,701.51	110,000.00	-62,298.49	43.4%
6270- Vehicle	716.02	8,000.00	-7,283.98	9.0%
6280- Water Costs	163.06			
6300- Bank Service Charges	1,556.10			
7300- Capital Projects	234,832.46	2,000,000.00	-1,765,167.54	11.7%
Total Expense	1,302,980.70	4,070,000.00	-2,767,019.30	32.0%
Net Ordinary Income	1,010,415.09	-1,405,000.00	2,415,415.09	-71.9%
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	23,558.19	600,000.00	-576,441.81	3.9%
9000 -Depreciation Expense	483,000.00			
Total Other Expense	506,558.19	600,000.00	-93,441.81	84.4%
Net Other Income	-506,558.19	-400,000.00	-106,558.19	126.6%
Net Income	503,856.90	-1,805,000.00	2,308,856.90	-27.9%

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

	Jan - Jul 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
7300- Capital Projects	112,295.98			
7310 - WTP- Dominion Pump	363,106.68	1,800,000.00	-1,436,893.32	20.2%
7311- Dominion System Improve.	98,696.03	560,000.00	-461,303.97	17.6%
Total Expense	<u>574,098.69</u>	<u>2,360,000.00</u>	<u>-1,785,901.31</u>	<u>24.3%</u>
Net Ordinary Income	<u>-574,098.69</u>	<u>-2,360,000.00</u>	<u>1,785,901.31</u>	<u>24.3%</u>
Other Income/Expense				
Other Income				
6900- Transfers In	<u>200,000.00</u>			
Total Other Income	<u>200,000.00</u>			
Other Expense				
8000- Transfers to Other Funds	<u>0.00</u>	<u>2,360,000.00</u>	<u>-2,360,000.00</u>	<u>0.0%</u>
Total Other Expense	<u>0.00</u>	<u>2,360,000.00</u>	<u>-2,360,000.00</u>	<u>0.0%</u>
Net Other Income	<u>200,000.00</u>	<u>-2,360,000.00</u>	<u>2,560,000.00</u>	<u>-8.5%</u>
Net Income	<u><u>-374,098.69</u></u>	<u><u>-4,720,000.00</u></u>	<u><u>4,345,901.31</u></u>	<u><u>7.9%</u></u>

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

	Jan - Jul 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	432,281.70	451,429.00	-19,147.30	95.8%
5210- Specific Ownership Taxes	22,780.62	50,000.00	-27,219.38	45.6%
5820- Investment Income	1,381.71	85.00	1,296.71	1,625.5%
Total Income	<u>456,444.03</u>	<u>501,514.00</u>	<u>-45,069.97</u>	<u>91.0%</u>
Gross Profit	456,444.03	501,514.00	-45,069.97	91.0%
Expense				
6040- Accounting	7,000.00	12,000.00	-5,000.00	58.3%
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	6,462.66	9,000.00	-2,537.34	71.8%
6300- Bank Service Charges	299.75			
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	<u>130,116.56</u>	<u>444,864.00</u>	<u>-314,747.44</u>	<u>29.2%</u>
Net Ordinary Income	<u>326,327.47</u>	<u>56,650.00</u>	<u>269,677.47</u>	<u>576.0%</u>
Net Income	<u><u>326,327.47</u></u>	<u><u>56,650.00</u></u>	<u><u>269,677.47</u></u>	<u><u>576.0%</u></u>

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District
July 31, 2022

Long Term Obligations

CWCB- 2014 Loan	\$ 15,649,931
CT2015-176 CWCB-PVH Water Supply	\$ 1,999,144
2015 CWRPDA- PVH Infrastructure	\$ 3,711,785
2019-2250 CWCB- Ravenna	\$ 1,390,290
2005 CWRPDA Loan Payable	<u>\$ 2,607,500</u>
TOTAL LONG TERM LIABILITIES	\$ 25,358,650

Cash and Reserves Balances

The board of directors has directed the authority to designate a portion of the cash on hand as operating and capital reserves for both the Water and Sewer Funds. The operating reserves will be in an amount equal to 25% of the budgeted annual expenditures for each fund. These funds will be used to fund any operational expenses in excess of operating cash on hand. The capital reserves will be funded in an amount equal to 20% of the budgeted annual expenditures for the water fund and 10 % of the budgeted annual expenditures for the sewer fund. These funds will be used to fund capital improvements on existing capital assets and acquisitions of new capital assets. The balance in these funds as of July 31, 2022 is as follows:

	General Fund	Debt Service Water Fund	Debt Service Sewer Fund	Capital Projects Fund	Water Fund	Sewer Fund	PVH	Total
Operating Reserve	\$ -	\$ -	\$ -	\$ 180,369	\$ 3,000,000	\$ 1,000,000		\$ 4,180,369
Capital Reserve	-	-	-		1,473,562	379,315		\$ 1,852,877
Operating Cash	<u>3,109,959</u>	<u>1,297,865</u>	<u>6,241,116</u>	<u>-</u>	<u>8,642,237</u>	<u>11,062,981</u>	<u>699,462</u>	<u>\$ 31,053,620</u>
Total Cash on Hand	<u><u>\$ 3,109,959</u></u>	<u><u>\$ 1,297,865</u></u>	<u><u>\$ 6,241,116</u></u>	<u><u>\$ 180,369</u></u>	<u><u>\$ 13,115,799</u></u>	<u><u>\$ 12,442,296</u></u>	<u><u>\$ 699,462</u></u>	<u><u>\$ 37,086,866</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	13,266,264	13,355,702	13,115,799					
Total Funds Available	13,409,310	13,441,371	13,240,763	13,209,372	13,266,264	13,355,702	13,115,799	0	0	0	0	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					
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					
Operating Cash	9,426,980	9,273,380	9,110,960	8,922,331	8,790,844	8,680,725	8,642,237					
Total Cash	13,409,310	13,441,371	13,240,763	13,209,372	13,266,264	13,355,702	13,115,799	0	0	0	0	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					
Additions to Reserve	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					
Ending Reserve Balance	982,330	1,167,991	1,129,803	1,287,041	1,475,420	1,674,977	1,473,562	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	12,651,413	12,720,215	12,442,296					
Total Funds Available	10,981,406	11,770,546	12,202,348	12,482,496	12,651,413	12,720,215	12,442,296					
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					
25% of Budgeted Expenditures												
Capital Reserve	401,129	398,292	403,874	356,888	397,344	268,434	379,315					
Operating Cash	9,580,277	10,372,254	10,798,474	11,125,608	11,254,069	11,451,781	11,062,981					
Total Available Funds	10,981,406	11,770,546	12,202,348	12,482,496	12,651,413	12,720,215	12,442,296					
Capital Reserve												
Beginning Reserve Balance	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					
Use of Reserves	-11,095	-13,932	-8,350	-55,336	-14,880	-143,790	-32,909					
Ending Reserve Balance	401,129	398,292	403,874	356,888	397,344	268,434	379,315					

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					
Surcharge Collected	92,664	92,940	93,004	93,034	93,158	93,085	93,224					
Availability of Service Trans.	34,553	0	289	31,414	0	0	28,631					
Payment of Debt	313,918	151,959	82,425	0	0	0	0					
Ending Cash Balance	726,769	854,451	865,319	989,767	1,082,925	1,176,010	1,297,865	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	6,024,004	6,082,551	6,241,116					
Total	6,279,386	6,236,469	6,466,468	6,629,894	7,106,929	7,258,561	7,538,981	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			
	Property Taxes	Delinquent Tax, Rebates and Abatements	Specific Ownership Taxes	Interest	Treasurer's		HB 1006 Tax	HB 1006 Treasurer's Fee	Total Amount Received	Percentage of Levied Taxes Received		Total Amount Received	Percentage of Levied Taxes Received		
					Fees	2				Monthly	Y-T-D		Monthly	Y-T-D	
January	\$ 202		\$ 13,650		\$			\$ 13,854	0.01%	0.01%	\$	13,854	0.49%	0.49%	
February	\$ 32,919		\$ 18,104		\$	(494)		\$ 50,529	1.58%	1.59%	\$	50,529	2.74%	3.23%	
March	\$ 657,250		\$ 16,111		\$	(9,859)		\$ 663,502	31.55%	33.13%	\$	663,502	35.96%	39.19%	
April	\$ 138,053		\$ 21,668		\$	(2,071)		\$ 157,650	6.63%	39.76%	\$	157,650	8.54%	47.73%	
May	\$ 1,159,878		\$ 18,016		\$	(17,383)		\$ 1,160,511	55.67%	95.43%	\$	1,160,511	62.90%	110.63%	
June	\$ 159,095		\$ 18,451		\$	(2,387)		\$ 175,159	7.64%	103.07%	\$	175,159	9.49%	120.13%	
July	\$ 531,846		\$ 19,198		\$	(7,016)		\$ 544,028	25.53%	128.60%	\$	544,028	29.49%	149.61%	
August								\$ -	0.00%	128.60%	\$	-	0.00%	149.61%	
September								\$ -	0.00%	128.60%	\$	-	0.00%	149.61%	
October								\$ -	0.00%	128.60%	\$	-	0.00%	149.61%	
November								\$ -	0.00%	128.60%	\$	-	0.00%	149.61%	
December								\$ -	0.00%	128.60%	\$	-	0.00%	149.61%	
TOTAL	\$ 2,679,243	\$ -	\$ 125,198	\$ -	\$	(39,208)	\$ -	\$ -	\$ 2,765,233	128.60%	128.60%	\$ 2,765,233	149.61%	149.61%	

No Assurance is provided on these Financial Statements