

ROXBOROUGH WATER & SANITATION DISTRICT  
FINANCIAL STATEMENTS

June 30, 2022

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# Roxborough Water and Sanitation District Balance Sheet by Class

As of June 30, 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	433,154.20	4,800,031.46	21,121,335.59	4,434,089.33	97,305.35	-19,384,927.35	-790,276.68	10,710,711.90
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	1,423,964.68	1,423,964.68
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	2,388,770.32	795,414.51	7,077,378.13	7,788,000.67	0.00	0.00	0.00	18,049,563.63
1155- Colotrust Bond Fund	0.00	0.00	358,854.75	498,125.49	0.00	0.00	0.00	856,980.24
1160 -System Develop Colo Trust	0.00	0.00	986,063.38	0.00	0.00	0.00	0.00	986,063.38
Total Checking/Savings	2,821,924.52	7,258,561.07	32,740,629.03	12,720,215.49	97,305.35	-19,384,927.35	633,688.00	36,887,396.11
Other Current Assets								
1300-A/R Service	0.00	0.00	989,298.49	358,351.79	0.00	0.00	0.00	1,357,650.28
1310-A/R Availability	0.00	0.00	17,405.01	6,415.18	0.00	0.00	0.00	23,820.19
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	5,992.21	0.00	0.00	0.00	0.00	5,992.21
1370- Due From Others	0.00	0.00	13,162.69	0.00	0.00	0.00	0.00	13,162.69
1390- Due From Dominion	0.00	0.00	46,146.11	200,000.00	0.00	0.00	0.00	246,146.11
1399- Due From Arrowhead	0.00	0.00	140.00	0.00	0.00	0.00	0.00	140.00
1400- Prepaid Insurance	10,647.75	0.00	10,647.75	10,653.95	0.00	10,647.75	0.00	42,597.20
Total Other Current Assets	1,801,084.75	836,383.00	1,092,792.26	575,420.92	0.00	10,647.75	451,429.00	4,767,757.68
Total Current Assets	4,623,009.27	8,094,944.07	33,833,421.29	13,295,636.41	97,305.35	-19,374,279.60	1,085,117.00	41,655,153.79
Fixed Assets								
1500- Capital Assets	0.00	0.00	83,800,633.32	17,798,630.43	0.00	0.00	0.00	101,599,263.75
Total Fixed Assets	0.00	0.00	83,800,633.32	17,798,630.43	0.00	0.00	0.00	101,599,263.75
<b>TOTAL ASSETS</b>	<b>4,623,009.27</b>	<b>8,094,944.07</b>	<b>117,634,054.61</b>	<b>31,094,266.84</b>	<b>97,305.35</b>	<b>-19,374,279.60</b>	<b>1,085,117.00</b>	<b>143,254,417.54</b>
<b>LIABILITIES &amp; EQUITY</b>								
Current Liabilities								
Accounts Payable								
2000- Accounts Payable	10,246.39	0.00	18,765.48	19,375.38	29,717.11	320,984.84	1,000.00	400,089.20
Total Accounts Payable	10,246.39	0.00	18,765.48	19,375.38	29,717.11	320,984.84	1,000.00	400,089.20
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	1,800,683.39	836,383.00	3,258,323.91	2,046,301.05	29,717.11	348,946.11	452,429.00	8,772,783.57
Total Liabilities	1,800,683.39	836,383.00	3,258,323.91	2,046,301.05	29,717.11	348,946.11	452,429.00	8,772,783.57
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	1,100,280.80	797,092.25	1,083,672.61	876,973.80	-475,727.39	-1,631,457.08	260,553.80	2,011,388.79
Total Equity	2,822,325.88	7,258,561.07	114,375,730.70	29,047,965.79	67,588.24	-19,723,225.71	632,688.00	134,481,633.97
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,623,009.27</b>	<b>8,094,944.07</b>	<b>117,634,054.61</b>	<b>31,094,266.84</b>	<b>97,305.35</b>	<b>-19,374,279.60</b>	<b>1,085,117.00</b>	<b>143,254,417.54</b>

# Roxborough Water and Sanitation District Profit & Loss by Class

June 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	417,915.00	158,886.27	0.00	0.00	0.00	576,801.27
5101- Service Charges LMA	0.00	0.00	0.00	31,435.18	0.00	0.00	0.00	31,435.18
5200- Property Taxes	106,567.28	0.00	0.00	0.00	0.00	0.00	43,915.54	203,011.15
5210- Specific Ownership Taxes	12,359.39	52,528.33	0.00	0.00	0.00	0.00	3,505.85	21,957.34
5211- Dominion WTP Operations	0.00	6,092.10	0.00	0.00	0.00	0.00	0.00	51,074.22
5310-Permit Fees	0.00	0.00	51,074.22	0.00	0.00	0.00	0.00	9,900.00
5410-Hydrant Water	0.00	0.00	4,950.00	4,950.00	0.00	0.00	0.00	9,325.00
5510-Potable Irrigation Water	0.00	0.00	9,325.00	0.00	0.00	0.00	0.00	14,273.50
5511-Irrigation Water	0.00	0.00	14,273.50	0.00	0.00	0.00	0.00	67,943.45
5601-Late Fees, Penalties,	0.00	0.00	67,943.45	0.00	0.00	0.00	0.00	5,205.00
5610- Miscellaneous Income	0.00	0.00	3,679.14	1,525.86	0.00	0.00	0.00	-631.42
5611-Inclusion fees-NWDC	0.00	0.00	-2,300.95	1,669.53	0.00	0.00	0.00	5,575.19
5620- Dominion Dist. Operations	0.00	0.00	16,349.59	0.00	0.00	0.00	0.00	16,349.59
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,640.00
5640- Dominion Treated Water Us	0.00	0.00	15,152.79	0.00	0.00	0.00	0.00	15,152.79
5650 Dominion Exp Reimbursement	0.00	0.00	23,012.20	0.00	0.00	0.00	0.00	23,012.20
5700- Sys. Development Charge	0.00	0.00	29,686.00	70,966.00	0.00	0.00	0.00	100,652.00
5705- Ravenna SDC	0.00	0.00	21,117.84	0.00	0.00	0.00	0.00	21,117.84
5710- Capital Surcharge	0.00	0.00	11,822.61	13,314.89	0.00	0.00	0.00	25,137.50
5715- Capital Surcharge WTP Sup	0.00	0.00	93,084.87	0.00	0.00	0.00	0.00	93,084.87
5820- Investment Income	747.40	714.59	9,603.88	8,024.44	0.00	0.00	266.52	19,356.83
5850 - Reimbursed Exp Other	0.00	0.00	5,454.47	0.00	0.00	0.00	0.00	5,454.47
Total Income	119,674.07	59,335.02	797,718.80	322,412.17	0.00	0.00	47,687.91	1,346,827.97
Gross Profit	119,674.07	59,335.02	797,718.80	322,412.17	0.00	0.00	47,687.91	1,346,827.97
Expense								
6020-Payroll Expenses	8,967.95	0.00	50,816.82	37,982.87	0.00	32,463.80	0.00	130,231.44
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	19,553.21	0.00	0.00	0.00	0.00	0.00	0.00	19,553.21
6050- Contract Labor	0.00	0.00	0.00	2,912.63	0.00	2,912.63	0.00	5,825.26
6080- Education	50.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
6099- Election	3,576.51	0.00	0.00	0.00	0.00	0.00	0.00	3,576.51
6100- Engineering	12,393.00	0.00	3,797.50	5,844.75	0.00	20,917.15	0.00	42,952.40
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	275.00	0.00	275.00
6115- GPS/GIS	0.00	0.00	0.00	0.00	0.00	1,575.00	0.00	1,800.00
6130- Insurance	1,865.00	0.00	1,865.00	225.00	0.00	1,865.00	0.00	7,460.00
6140- Lab & Test Fees	0.00	0.00	0.00	1,865.00	0.00	0.00	0.00	1,133.00
6150- Legal	2,935.63	0.00	2,935.63	2,935.63	0.00	628.00	0.00	14,471.52
6170 - Meter Expenses	0.00	0.00	0.00	0.00	0.00	5,664.63	0.00	5,348.16
6180- Misc. Expenses	506.25	0.00	342.34	124.50	0.00	124.50	0.00	1,097.59
6200- Office Expense	6,314.69	0.00	21.26	3,597.45	0.00	3,705.81	0.00	13,639.21
6210-Operating Supplies	0.00	0.00	9,789.48	0.00	0.00	0.00	0.00	9,789.48
6230- Repairs and Maint	2,440.00	0.00	45,452.81	6,338.59	0.00	57,162.90	0.00	111,394.30
6240- Safety Equipment	0.00	0.00	172.79	172.79	0.00	172.79	0.00	518.37
6250- Treasurers Fees	1,598.91	788.13	0.00	0.00	0.00	0.00	658.73	3,045.77
6260- Utilities	102.91	0.00	15,965.40	8,131.92	0.00	7,106.58	0.00	31,306.81
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	264,345.09	0.00	264,345.09
6300- Bank Service Charges	197.59	0.00	197.59	197.59	0.00	197.59	99.33	889.69
7300- Capital Projects	0.00	0.00	10,306.76	143,789.52	0.00	40,133.75	0.00	306,526.01
7310 - WTP- Dominion Pump	0.00	0.00	0.00	0.00	112,295.98	14,472.65	0.00	14,472.65
7311 - Dominion System Improve.	0.00	0.00	0.00	0.00	15,244.46	0.00	0.00	15,244.46
Total Expense	62,876.65	788.13	144,543.38	216,483.24	142,013.09	446,973.38	1,758.06	1,015,445.93
Net Ordinary Income	56,797.42	58,546.89	653,175.42	105,918.93	-142,013.09	-446,973.38	45,929.85	331,382.04
Other Income/Expense								
Other Income								
6902- Transfers in WTP	0.00	93,084.87	0.00	0.00	0.00	0.00	0.00	93,084.87

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

June 2022

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Total Other Income	0.00	93,084.87	0.00	0.00	0.00	0.00	0.00	93,084.87
Other Expense	0.00	0.00	93,084.87	0.00	0.00	0.00	0.00	93,084.87
8002- Transfers Water Supply SV	0.00	0.00	165,000.00	69,000.00	0.00	0.00	0.00	234,000.00
9000 -Depreciation Expense	0.00	0.00	258,084.87	69,000.00	0.00	0.00	0.00	327,084.87
Total Other Expense	0.00	0.00	258,084.87	69,000.00	0.00	0.00	0.00	327,084.87
Net Other Income	0.00	93,084.87	-258,084.87	-69,000.00	0.00	0.00	0.00	-234,000.00
Net Income	56,797.42	151,631.76	395,090.55	36,918.93	-142,013.09	-446,973.38	45,929.85	97,382.04

# Roxborough Water and Sanitation District Profit & Loss by Class

January through June 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	1,647,901.78	923,727.94	0.00	0.00	0.00	2,571,629.72
5011- Service Charge Ravenna	0.00	0.00	37,006.56	0.00	0.00	0.00	0.00	37,006.56
5100-Availability Charges	0.00	0.00	49,644.05	16,460.19	0.00	0.00	0.00	66,104.24
5101- Service Charges LMA	0.00	0.00	0.00	173,479.50	0.00	0.00	0.00	173,479.50
5200- Property Taxes	1,413,525.05	696,743.98	0.00	0.00	0.00	0.00	368,138.03	2,478,407.06
5210- Specific Ownership Taxes	68,739.77	33,882.70	0.00	0.00	0.00	0.00	19,689.73	122,312.20
5211- Dominion WTP Operations	0.00	0.00	305,260.56	0.00	0.00	0.00	0.00	305,260.56
5310-Permit Fees	0.00	0.00	17,325.00	0.00	0.00	0.00	0.00	34,650.00
5410-Hydrant Water	0.00	0.00	34,999.75	0.00	0.00	0.00	0.00	34,999.75
5510-Potable Irrigation Water	0.00	0.00	34,142.80	0.00	0.00	0.00	0.00	34,142.80
5511-Irrigation Water	0.00	0.00	153,281.63	0.00	0.00	0.00	0.00	153,281.63
5601-Late Fees, Penalties,	0.00	0.00	7,161.13	0.00	0.00	0.00	0.00	23,070.00
5610- Miscellaneous Income	0.00	0.00	15,908.87	0.00	0.00	0.00	0.00	24,166.55
5611-Inclusion fees-NWDC	0.00	0.00	22,005.92	2,160.63	0.00	0.00	0.00	32,456.34
5620- Dominion Dist. Operations	0.00	0.00	32,456.34	0.00	0.00	0.00	0.00	106,935.51
5625- Dominion Sewer Conveyance	0.00	0.00	106,935.51	0.00	0.00	0.00	0.00	179,100.00
5640- Dominion Treated Water Us	0.00	0.00	54,285.11	179,100.00	0.00	0.00	0.00	54,285.11
5650- Dominion Exp Reimbursement	0.00	0.00	163,352.63	170,269.44	0.00	0.00	0.00	333,622.07
5670- Dominion Cap Lease O-Line	0.00	0.00	0.00	200,000.00	0.00	0.00	0.00	200,000.00
5700- Sys. Development Charge	0.00	0.00	237,867.00	240,292.00	0.00	0.00	0.00	478,159.00
5705 Ravenna SDC	0.00	0.00	145,295.20	0.00	0.00	0.00	0.00	145,295.20
5710- Capital Surcharge	0.00	0.00	70,917.06	78,966.45	0.00	0.00	0.00	149,883.51
5715- Capital Surcharge WTP Sup	0.00	0.00	557,885.06	0.00	0.00	0.00	0.00	557,885.06
5820- Investment Income	3,759.48	1,224.02	20,117.57	20,308.12	0.00	0.00	880.44	46,289.63
5850 - Reimbursed Exp Other	0.00	0.00	12,715.18	0.00	0.00	0.00	0.00	12,715.18
Total Income	1,486,024.30	731,850.70	3,719,303.58	2,029,250.40	0.00	0.00	388,708.20	8,355,137.18
Gross Profit	1,486,024.30	731,850.70	3,719,303.58	2,029,250.40	0.00	0.00	388,708.20	8,355,137.18
Expense								
6020-Payroll Expenses	55,288.83	0.00	288,168.58	200,289.62	0.00	170,965.58	0.00	714,712.61
6040- Accounting	14,250.00	0.00	14,250.00	14,250.00	0.00	11,875.00	6,000.00	60,625.00
6041- Audit	19,553.21	0.00	0.00	0.00	0.00	0.00	0.00	19,553.21
6050- Contract Labor	5,310.00	0.00	0.00	14,478.87	0.00	17,484.25	0.00	37,273.12
6080- Education	3,505.48	0.00	3,917.18	12,017.38	0.00	2,987.82	0.00	22,427.86
6099- Election	30,879.91	0.00	0.00	0.00	0.00	0.00	0.00	30,879.91
6100- Engineering	19,723.98	0.00	67,639.70	61,764.59	0.00	121,338.27	0.00	270,466.54
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	650.00	0.00	650.00
6115- GPS/GIS	0.00	0.00	0.00	9,477.50	0.00	10,777.50	0.00	20,255.00
6130- Insurance	11,184.50	0.00	11,184.50	11,184.50	0.00	11,184.50	0.00	44,738.00
6140- Lab & Test Fees	0.00	0.00	4,228.50	0.00	0.00	3,549.00	0.00	7,777.50
6150- Legal	15,120.80	0.00	8,288.30	7,964.79	0.00	14,228.79	907.00	46,509.68
6170 - Meter Expenses	3,218.84	0.00	2,184.58	266.18	0.00	95,426.67	0.00	96,878.26
6180- Misc. Expenses	0.00	0.00	0.00	266.18	0.00	220.82	0.00	5,890.42
6185- Littleton Service Fees	0.00	0.00	2,476.41	54,350.16	0.00	7,921.26	0.00	54,350.16
6200- Office Expense	19,649.99	0.00	67,788.98	11,821.70	0.00	0.00	0.00	98,160.87
6210-Operating Supplies	0.00	0.00	747.22	500.00	0.00	3,127.00	0.00	79,610.68
6220- Permits	19,498.52	0.00	0.00	0.00	0.00	0.00	0.00	23,872.74
6225-Rent	2,693.52	0.00	94,248.47	72,624.42	0.00	97,805.36	0.00	285,891.62
6230- Repairs and Maint	21,213.37	0.00	-1,097.24	-1,018.03	0.00	-1,120.00	0.00	-3,235.27
6240- Safety Equipment	0.00	0.00	0.00	0.00	0.00	0.00	5,500.50	37,140.01
6250- Treasurers Fees	21,193.14	10,446.37	116,483.69	39,589.92	0.00	26,515.66	0.00	183,432.57
6260- Utilities	833.30	0.00	1,207.20	672.51	0.00	669.04	0.00	3,602.30
6270- Vehicle	1,053.55	0.00	0.00	0.00	0.00	792,614.34	0.00	792,614.34
6280- Water Costs	0.00	0.00	1,066.56	1,535.61	0.00	597.50	299.75	4,565.98
6300- Bank Service Charges	0.00	38,400.00	0.00	0.00	0.00	0.00	0.00	38,400.00
6420-Loan Administrative Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115,515.50
6500- CWRPDA Debt Service	0.00	115,515.50	0.00	0.00	0.00	0.00	0.00	115,515.50
6550-CWCB Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	115,447.15	267,500.00
7100-Principal Payments	0.00	267,500.00	0.00	0.00	0.00	0.00	0.00	267,500.00
7150-Ravenna CWCB	0.00	82,425.19	0.00	0.00	0.00	0.00	0.00	82,425.19

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

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
7200- Interest Payments	0.00	44,460.69	0.00	0.00	0.00	0.00	0.00	44,460.69
7290- Water Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	265.50
7300- Capital Projects	120,506.00	0.00	353,867.64	201,923.48	112,295.98	242,373.22	0.00	1,030,966.32
7310 - WTP- Dominion Pump	0.00	0.00	0.00	0.00	274,753.58	0.00	0.00	274,753.58
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	88,677.83	0.00	0.00	88,677.83
Total Expense	385,743.50	558,747.75	1,038,101.86	721,816.41	475,727.39	1,631,457.08	128,154.40	4,939,748.39
Net Ordinary Income	1,100,280.80	173,102.95	2,681,201.72	1,307,433.99	-475,727.39	-1,631,457.08	260,553.80	3,415,388.79
Other Income/Expense								
Other Income	0.00		0.00	0.00	0.00	0.00	0.00	66,104.24
6900- Transfers In	0.00	66,104.24	0.00	0.00	0.00	0.00	0.00	557,885.06
6902- Transfers in WTP	0.00	557,885.06	0.00	0.00	0.00	0.00	0.00	623,989.30
Total Other Income	0.00	623,989.30	0.00	0.00	0.00	0.00	0.00	623,989.30
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	49,644.05	16,460.19	0.00	0.00	0.00	66,104.24
8002- Transfers Water Supply SV	0.00	0.00	557,885.06	0.00	0.00	0.00	0.00	557,885.06
9000- Depreciation Expense	0.00	0.00	990,000.00	414,000.00	0.00	0.00	0.00	1,404,000.00
Total Other Expense	0.00	0.00	1,597,529.11	430,460.19	0.00	0.00	0.00	2,027,989.30
Net Other Income	0.00	623,989.30	-1,597,529.11	-430,460.19	0.00	0.00	0.00	-1,404,000.00
Net Income	1,100,280.80	797,092.25	1,083,672.61	876,973.80	-475,727.39	-1,631,457.08	260,553.80	2,011,388.79

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

	Jun 22	Jan - Jun 22
<b>Ordinary Income/Expense</b>		
Income		
5200- Property Taxes	106,567.28	1,413,525.05
5210- Specific Ownership Taxes	12,359.39	68,739.77
5820- Investment Income	747.40	3,759.48
<b>Total Income</b>	<b>119,674.07</b>	<b>1,486,024.30</b>
<b>Gross Profit</b>	<b>119,674.07</b>	<b>1,486,024.30</b>
Expense		
6020-Payroll Expenses	8,967.95	55,288.83
6040- Accounting	2,375.00	14,250.00
6041- Audit	19,553.21	19,553.21
6050- Contract Labor	0.00	5,310.00
6080- Education	50.00	3,505.48
6099- Election	3,576.51	30,879.91
6100- Engineering	12,393.00	19,723.98
6130- Insurance	1,865.00	11,184.50
6150- Legal	2,935.63	15,120.80
6180- Misc. Expenses	506.25	3,218.84
6200- Office Expense	6,314.69	19,649.99
6220- Permits	0.00	19,498.52
6225-Rent	0.00	2,693.52
6230- Repairs and Maint	2,440.00	21,213.37
6250- Treasurers Fees	1,598.91	21,193.14
6260- Utilities	102.91	833.30
6270- Vehicle	0.00	1,053.55
6300- Bank Service Charges	197.59	1,066.56
7300- Capital Projects	0.00	120,506.00
<b>Total Expense</b>	<b>62,876.65</b>	<b>385,743.50</b>
<b>Net Ordinary Income</b>	<b>56,797.42</b>	<b>1,100,280.80</b>
<b>Net Income</b>	<b>56,797.42</b>	<b>1,100,280.80</b>



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

	Jun 22	Jan - Jun 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	52,528.33	696,743.98
5210- Specific Ownership Taxes	6,092.10	33,882.70
5820- Investment Income	714.59	1,224.02
<b>Total Income</b>	59,335.02	731,850.70
<b>Gross Profit</b>	59,335.02	731,850.70
<b>Expense</b>		
6250- Treasurers Fees	788.13	10,446.37
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
<b>Total Expense</b>	788.13	558,747.75
<b>Net Ordinary Income</b>	58,546.89	173,102.95
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	0.00	66,104.24
6902- Transfers In WTP	93,084.87	557,885.06
<b>Total Other Income</b>	93,084.87	623,989.30
<b>Net Other Income</b>	93,084.87	623,989.30
<b>Net Income</b>	<b>151,631.76</b>	<b>797,092.25</b>

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

	Jun 22	Jan - Jun 22
<b>Ordinary Income/Expense</b>		
Income		
5010- Service Charges	417,915.00	1,647,901.78
5011- Service Charge Ravenna	0.00	37,006.56
5100-Availability Charges	0.00	49,644.05
5211- Dominion WTP Operations	51,074.22	305,260.56
5310-Permit Fees	4,950.00	17,325.00
5410-Hydrant Water	9,325.00	34,999.75
5510-Potable Irrigation Water	14,273.50	34,142.80
5511-Irrigation Water	67,943.45	153,281.63
5601-Late Fees, Penalties,	3,679.14	15,908.87
5610- Miscellaneous Income	-2,300.95	22,005.92
5611-Inclusion fees-NWDC	5,575.19	32,456.34
5620- Dominion Dist. Operations	16,349.59	106,935.51
5640- Dominion Treated Water Us	15,152.79	54,285.11
5650 Dominion Exp Reimbursement	23,012.20	163,352.63
5700- Sys. Development Charge	29,686.00	237,867.00
5705 Ravenna SDC	21,117.84	145,295.20
5710- Capital Surcharge	11,822.61	70,917.06
5715- Capital Surcharge WTP Sup	93,084.87	557,885.06
5820- Investment Income	9,603.88	20,117.57
5850 - Reimbursed Exp Other	5,454.47	12,715.18
<b>Total Income</b>	<b>797,718.80</b>	<b>3,719,303.58</b>
<b>Gross Profit</b>	<b>797,718.80</b>	<b>3,719,303.58</b>
Expense		
6020-Payroll Expenses	50,816.82	288,168.58
6040- Accounting	2,375.00	14,250.00
6080- Education	0.00	3,917.18
6100- Engineering	3,797.50	67,639.70
6130- Insurance	1,865.00	11,184.50
6140- Lab & Test Fees	505.00	4,228.50
6150- Legal	2,935.63	8,288.30
6170 - Meter Expenses	0.00	1,451.59
6180- Misc. Expenses	342.34	2,184.58
6200- Office Expense	21.26	2,476.41
6210-Operating Supplies	9,789.48	67,788.98
6220- Permits	0.00	747.22
6230- Repairs and Maint	45,452.81	94,248.47
6240- Safety Equipment	172.79	-1,097.24
6260- Utilities	15,965.40	116,483.69
6270- Vehicle	0.00	1,207.20
6300- Bank Service Charges	197.59	1,066.56
7300- Capital Projects	10,306.76	353,867.64
<b>Total Expense</b>	<b>144,543.38</b>	<b>1,038,101.86</b>
<b>Net Ordinary Income</b>	<b>653,175.42</b>	<b>2,681,201.72</b>
<b>Other Income/Expense</b>		
Other Expense		
8000- Transfers to Other Funds	0.00	49,644.05
8002- Transfers Water Supply SV	93,084.87	557,885.06
9000 -Depreciation Expense	165,000.00	990,000.00
<b>Total Other Expense</b>	<b>258,084.87</b>	<b>1,597,529.11</b>
<b>Net Other Income</b>	<b>-258,084.87</b>	<b>-1,597,529.11</b>
<b>Net Income</b>	<b>395,090.55</b>	<b>1,083,672.61</b>

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

	Jun 22	Jan - Jun 22
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
6020-Payroll Expenses	32,463.80	170,965.58
6040- Accounting	2,375.00	11,875.00
6050- Contract Labor	2,912.63	17,484.25
6080- Education	0.00	2,987.82
6100- Engineering	20,917.15	121,338.27
6110-Conservation Rebates	275.00	650.00
6115- GPS/GIS	1,575.00	10,777.50
6130- Insurance	1,865.00	11,184.50
6140- Lab & Test Fees	628.00	3,549.00
6150- Legal	5,664.63	14,228.79
6170 - Meter Expenses	5,348.16	95,426.67
6180- Misc. Expenses	124.50	220.82
6200- Office Expense	3,705.81	7,921.26
6220- Permits	0.00	3,127.00
6230- Repairs and Maint	57,162.90	97,805.36
6240- Safety Equipment	172.79	-1,120.00
6260- Utilities	7,106.58	26,515.66
6270- Vehicle	0.00	669.04
6280- Water Costs	264,345.09	792,614.34
6300- Bank Service Charges	197.59	597.50
7290- Water Rights	0.00	265.50
7300- Capital Projects	40,133.75	242,373.22
<b>Total Expense</b>	<b>446,973.38</b>	<b>1,631,457.08</b>
<b>Net Ordinary Income</b>	<b>-446,973.38</b>	<b>-1,631,457.08</b>
<b>Net Income</b>	<b>-446,973.38</b>	<b>-1,631,457.08</b>

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

	Jun 22	Jan - Jun 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	158,886.27	923,727.94
5100-Availability Charges	0.00	16,460.19
5101- Service Charges LMA	31,435.18	173,479.50
5310-Permit Fees	4,950.00	17,325.00
5601-Late Fees, Penalties,	1,525.86	7,161.13
5610- Miscellaneous Income	1,669.53	2,160.63
5625- Dominion Sewer Conveyance	31,640.00	179,100.00
5650 Dominion Exp Reimbursement	0.00	170,269.44
5670-Dominion Cap Lease O-Line	0.00	200,000.00
5700- Sys. Development Charge	70,966.00	240,292.00
5710- Capital Surcharge	13,314.89	78,966.45
5820- Investment Income	8,024.44	20,308.12
<b>Total Income</b>	<b>322,412.17</b>	<b>2,029,250.40</b>
<b>Gross Profit</b>	<b>322,412.17</b>	<b>2,029,250.40</b>
<b>Expense</b>		
6020-Payroll Expenses	37,982.87	200,289.62
6040- Accounting	2,375.00	14,250.00
6050- Contract Labor	2,912.63	14,478.87
6080- Education	0.00	12,017.38
6100- Engineering	5,844.75	61,764.59
6115- GPS/GIS	225.00	9,477.50
6130- Insurance	1,865.00	11,184.50
6140- Lab & Test Fees	0.00	0.00
6150- Legal	2,935.63	7,964.79
6180- Misc. Expenses	124.50	266.18
6185- Littleton Service Fees	0.00	54,350.16
6200- Office Expense	3,597.45	8,113.21
6210-Operating Supplies	0.00	11,821.70
6220- Permits	0.00	500.00
6230- Repairs and Maint	6,338.59	72,624.42
6240- Safety Equipment	172.79	-1,018.03
6260- Utilities	8,131.92	39,599.92
6270- Vehicle	0.00	672.51
6300- Bank Service Charges	197.59	1,535.61
7300- Capital Projects	143,789.52	201,923.48
<b>Total Expense</b>	<b>216,493.24</b>	<b>721,816.41</b>
<b>Net Ordinary Income</b>	<b>105,918.93</b>	<b>1,307,433.99</b>
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
8000- Transfers to Other Funds	0.00	16,460.19
9000 -Depreciation Expense	69,000.00	414,000.00
<b>Total Other Expense</b>	<b>69,000.00</b>	<b>430,460.19</b>
<b>Net Other Income</b>	<b>-69,000.00</b>	<b>-430,460.19</b>
<b>Net Income</b>	<b>36,918.93</b>	<b>876,973.80</b>

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

	<u>Jun 22</u>	<u>Jan - Jun 22</u>
Ordinary Income/Expense		
Expense		
7300- Capital Projects	112,295.98	112,295.98
7310 - WTP- Dominion Pump	14,472.65	274,753.58
7311- Dominion System Improve.	15,244.46	88,677.83
Total Expense	<u>142,013.09</u>	<u>475,727.39</u>
Net Ordinary Income	<u>-142,013.09</u>	<u>-475,727.39</u>
Net Income	<u><b>-142,013.09</b></u>	<u><b>-475,727.39</b></u>

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

	Jun 22	Jan - Jun 22
<b>Ordinary Income/Expense</b>		
Income		
5200- Property Taxes	43,915.54	368,138.03
5210- Specific Ownership Taxes	3,505.85	19,689.73
5820- Investment Income	266.52	880.44
<b>Total Income</b>	<b>47,687.91</b>	<b>388,708.20</b>
<b>Gross Profit</b>	<b>47,687.91</b>	<b>388,708.20</b>
Expense		
6040- Accounting	1,000.00	6,000.00
6150- Legal	0.00	907.00
6250- Treasurers Fees	658.73	5,500.50
6300- Bank Service Charges	99.33	299.75
6550-CWCB Debt Service	0.00	115,447.15
<b>Total Expense</b>	<b>1,758.06</b>	<b>128,154.40</b>
<b>Net Ordinary Income</b>	<b>45,929.85</b>	<b>260,553.80</b>
<b>Net Income</b>	<b>45,929.85</b>	<b>260,553.80</b>

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

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
5200- Property Taxes	1,413,525.05	1,790,437.00	-376,911.95	78.9%
5210- Specific Ownership Taxes	68,739.77	120,000.00	-51,260.23	57.3%
5610- Misc Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	3,759.48	750.00	3,009.48	501.3%
<b>Total Income</b>	<b>1,486,024.30</b>	<b>1,912,187.00</b>	<b>-426,162.70</b>	<b>77.7%</b>
<b>Gross Profit</b>	<b>1,486,024.30</b>	<b>1,912,187.00</b>	<b>-426,162.70</b>	<b>77.7%</b>
Expense				
6020- Payroll Expenses	55,288.83	110,000.00	-54,711.17	50.3%
6040- Accounting	14,250.00	30,000.00	-15,750.00	47.5%
6041- Audit	19,553.21	30,000.00	-10,446.79	65.2%
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	3,505.48	30,000.00	-26,494.52	11.7%
6099- Election	30,879.91	30,000.00	879.91	102.9%
6100- Engineering	19,723.98	50,000.00	-30,276.02	39.4%
6130- Insurance	11,184.50	30,000.00	-18,815.50	37.3%
6150- Legal	15,120.80	30,000.00	-14,879.20	50.4%
6180- Misc. Expenses	3,218.84	20,000.00	-16,781.16	16.1%
6200- Office Expense	19,649.99	40,000.00	-20,350.01	49.1%
6220- Permits	19,498.52	5,000.00	14,498.52	390.0%
6225- Rent	2,693.52			
6230- Repairs and Maint	21,213.37	100,000.00	-78,786.63	21.2%
6250- Treasurers Fees	21,193.14	20,000.00	1,193.14	106.0%
6260- Utilities	833.30	5,000.00	-4,166.70	16.7%
6270- Vehicle	1,053.55	6,000.00	-4,946.45	17.6%
6300- Bank Service Charges	1,066.56			
7300- Capital Projects	120,506.00	12,000.00	108,506.00	1,004.2%
<b>Total Expense</b>	<b>385,743.50</b>	<b>576,000.00</b>	<b>-190,256.50</b>	<b>67.0%</b>
<b>Net Ordinary Income</b>	<b>1,100,280.80</b>	<b>1,336,187.00</b>	<b>-235,906.20</b>	<b>82.3%</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>1,100,280.80</b>	<b>636,187.00</b>	<b>464,093.80</b>	<b>172.9%</b>

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

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	696,743.98	836,383.00	-139,639.02	83.3%
5210- Specific Ownership Taxes	33,882.70	80,000.00	-46,117.30	42.4%
5820- Investment Income	1,224.02	30,000.00	-28,775.98	4.1%
<b>Total Income</b>	<b>731,850.70</b>	<b>946,383.00</b>	<b>-214,532.30</b>	<b>77.3%</b>
<b>Gross Profit</b>	<b>731,850.70</b>	<b>946,383.00</b>	<b>-214,532.30</b>	<b>77.3%</b>
<b>Expense</b>				
6250- Treasurers Fees	10,446.37	15,000.00	-4,553.63	69.6%
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%
<b>Total Expense</b>	<b>558,747.75</b>	<b>1,760,651.00</b>	<b>-1,201,903.25</b>	<b>31.7%</b>
<b>Net Ordinary Income</b>	<b>173,102.95</b>	<b>-814,268.00</b>	<b>987,370.95</b>	<b>-21.3%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	66,104.24	160,000.00	-93,895.76	41.3%
6902- Transfers In WTP	557,885.06	1,092,000.00	-534,114.94	51.1%
<b>Total Other Income</b>	<b>623,989.30</b>	<b>1,252,000.00</b>	<b>-628,010.70</b>	<b>49.8%</b>
<b>Net Other Income</b>	<b>623,989.30</b>	<b>1,252,000.00</b>	<b>-628,010.70</b>	<b>49.8%</b>
<b>Net Income</b>	<b>797,092.25</b>	<b>437,732.00</b>	<b>359,360.25</b>	<b>182.1%</b>



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

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
5010- Service Charges	1,647,901.78	3,200,000.00	-1,552,098.22	51.5%
5011- Service Charge Ravenna	37,006.56			
5100-Availability Charges	49,644.05	120,000.00	-70,355.95	41.4%
5211- Dominion WTP Operations	305,260.56	500,000.00	-194,739.44	61.1%
5310-Permit Fees	17,325.00	1,200.00	16,125.00	1,443.8%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	34,999.75	40,000.00	-5,000.25	87.5%
5510-Potable Irrigation Water	34,142.80	40,000.00	-5,857.20	85.4%
5511-Irrigation Water	153,281.63	250,000.00	-96,718.37	61.3%
5601-Late Fees, Penalties,	15,908.87			
5610- Miscellaneous Income	22,005.92	70,000.00	-47,994.08	31.4%
5611-Inclusion fees-NWDC	32,456.34	100,000.00	-67,543.66	32.5%
5620- Dominion Dist. Operations	106,935.51	200,000.00	-93,064.49	53.5%
5640- Dominion Treated Water Us	54,285.11	100,000.00	-45,714.89	54.3%
5650 Dominion Exp Reimbursement	163,352.63			
5700- Sys. Development Charge	237,867.00	275,000.00	-37,133.00	86.5%
5705 Ravenna SDC	145,295.20	250,000.00	-104,704.80	58.1%
5710- Capital Surcharge	70,917.06	80,000.00	-9,082.94	88.6%
5715- Capital Surcharge WTP Sup	557,885.06	1,036,808.00	-478,922.94	53.8%
5820- Investment Income	20,117.57	50,000.00	-29,882.43	40.2%
5850 - Reimbursed Exp Other	12,715.18	20,000.00	-7,284.82	63.6%
<b>Total Income</b>	<b>3,719,303.58</b>	<b>6,340,208.00</b>	<b>-2,620,904.42</b>	<b>58.7%</b>
<b>Gross Profit</b>	<b>3,719,303.58</b>	<b>6,340,208.00</b>	<b>-2,620,904.42</b>	<b>58.7%</b>
Expense				
6020-Payroll Expenses	288,168.58	660,000.00	-371,831.42	43.7%
6040- Accounting	14,250.00	32,500.00	-18,250.00	43.8%
6050- Contract Labor	0.00	15,000.00	-15,000.00	0.0%
6065- Dominion expenses	0.00	20,000.00	-20,000.00	0.0%
6080- Education	3,917.18	25,000.00	-21,082.82	15.7%
6100- Engineering	67,639.70	100,000.00	-32,360.30	67.6%
6130- Insurance	11,184.50	20,000.00	-8,815.50	55.9%
6140- Lab & Test Fees	4,228.50	15,000.00	-10,771.50	28.2%
6150- Legal	8,288.30	37,500.00	-29,211.70	22.1%
6170 - Meter Expenses	1,451.59			
6180- Misc. Expenses	2,184.58	10,000.00	-7,815.42	21.8%
6200- Office Expense	2,476.41	20,000.00	-17,523.59	12.4%
6210-Operating Supplies	67,788.98	120,000.00	-52,211.02	56.5%
6220- Permits	747.22	3,000.00	-2,252.78	24.9%
6230- Repairs and Maint	94,248.47	250,000.00	-155,751.53	37.7%
6240- Safety Equipment	-1,097.24	5,000.00	-6,097.24	-21.9%
6260- Utilities	116,483.69	150,000.00	-33,516.31	77.7%
6270- Vehicle	1,207.20	11,000.00	-9,792.80	11.0%
6280- Water Costs	0.00	48,000.00	-48,000.00	0.0%
6300- Bank Service Charges	1,066.56			
7300- Capital Projects	353,867.64	500,000.00	-146,132.36	70.8%
7302- Water Taps Centennial	0.00	50,000.00	-50,000.00	0.0%
<b>Total Expense</b>	<b>1,038,101.86</b>	<b>2,092,000.00</b>	<b>-1,053,898.14</b>	<b>49.6%</b>
<b>Net Ordinary Income</b>	<b>2,681,201.72</b>	<b>4,248,208.00</b>	<b>-1,567,006.28</b>	<b>63.1%</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>
<b>Other Expense</b>				
8000- Transfers to Other Funds	49,644.05	1,800,000.00	-1,750,355.95	2.8%
8002- Transfers Water Supply SV	557,885.06	1,036,808.00	-478,922.94	53.8%
8100- Transfer to Other Funds	0.00	120,000.00	-120,000.00	0.0%
9000 -Depreciation Expense	990,000.00			

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

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget
Total Other Expense	1,597,529.11	2,956,808.00	-1,359,278.89	54.0%
Net Other Income	-1,597,529.11	-2,456,808.00	859,278.89	65.0%
Net Income	1,083,672.61	1,791,400.00	-707,727.39	60.5%

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

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
6020-Payroll Expenses	170,965.58	330,000.00	-159,034.42	51.8%
6040- Accounting	11,875.00	32,500.00	-20,625.00	36.5%
6050- Contract Labor	17,484.25	40,000.00	-22,515.75	43.7%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	2,987.82	25,000.00	-22,012.18	12.0%
6100- Engineering	121,338.27	150,000.00	-28,661.73	80.9%
6110-Conservation Rebates	650.00	2,500.00	-1,850.00	26.0%
6115- GPS/GIS	10,777.50	25,000.00	-14,222.50	43.1%
6130- Insurance	11,184.50	20,000.00	-8,815.50	55.9%
6140- Lab & Test Fees	3,549.00	14,000.00	-10,451.00	25.4%
6150- Legal	14,228.79	37,500.00	-23,271.21	37.9%
6170 - Meter Expenses	95,426.67	125,000.00	-29,573.33	76.3%
6180- Misc. Expenses	220.82	10,000.00	-9,779.18	2.2%
6200- Office Expense	7,921.26	20,000.00	-12,078.74	39.6%
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	97,805.36	200,000.00	-102,194.64	48.9%
6240- Safety Equipment	-1,120.00	2,000.00	-3,120.00	-56.0%
6260- Utilities	26,515.66	70,000.00	-43,484.34	37.9%
6270- Vehicle	669.04	11,000.00	-10,330.96	6.1%
6280- Water Costs	792,614.34	1,552,000.00	-759,385.66	51.1%
6300- Bank Service Charges	597.50			
7290- Water Rights	265.50	100,000.00	-99,734.50	0.3%
7300- Capital Projects	242,373.22	5,185,000.00	-4,942,626.78	4.7%
<b>Total Expense</b>	<b>1,631,457.08</b>	<b>8,020,500.00</b>	<b>-6,389,042.92</b>	<b>20.3%</b>
<b>Net Ordinary Income</b>	<b>-1,631,457.08</b>	<b>-8,020,500.00</b>	<b>6,389,042.92</b>	<b>20.3%</b>
<b>Net Income</b>	<b>-1,631,457.08</b>	<b>-8,020,500.00</b>	<b>6,389,042.92</b>	<b>20.3%</b>

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

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
5010- Service Charges	923,727.94	1,600,000.00	-676,272.06	57.7%
5100-Availability Charges	16,460.19	40,000.00	-23,539.81	41.2%
5101- Service Charges LMA	173,479.50	300,000.00	-126,520.50	57.8%
5310-Permit Fees	17,325.00	5,000.00	12,325.00	346.5%
5601-Late Fees, Penalties,	7,161.13			
5610- Miscellaneous Income	2,160.63	30,000.00	-27,839.37	7.2%
5625- Dominion Sewer Conveyance	179,100.00	240,000.00	-60,900.00	74.6%
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	240,292.00	50,000.00	190,292.00	480.6%
5710- Capital Surcharge	78,966.45	100,000.00	-21,033.55	79.0%
5820- Investment Income	20,308.12	50,000.00	-29,691.88	40.6%
<b>Total Income</b>	<b>2,029,250.40</b>	<b>2,665,000.00</b>	<b>-635,749.60</b>	<b>76.1%</b>
<b>Gross Profit</b>	<b>2,029,250.40</b>	<b>2,665,000.00</b>	<b>-635,749.60</b>	<b>76.1%</b>
Expense				
6020-Payroll Expenses	200,289.62	325,000.00	-124,710.38	61.6%
6040- Accounting	14,250.00	30,000.00	-15,750.00	47.5%
6050- Contract Labor	14,478.87	40,000.00	-25,521.13	36.2%
6065- Dominion expenses	0.00	50,000.00	-50,000.00	0.0%
6080- Education	12,017.38	30,000.00	-17,982.62	40.1%
6100- Engineering	61,764.59	100,000.00	-38,235.41	61.8%
6110-Conservation Rebates	0.00	0.00	0.00	0.0%
6115- GPS/GIS	9,477.50	50,000.00	-40,522.50	19.0%
6130- Insurance	11,184.50	28,000.00	-16,815.50	39.9%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	7,964.79	35,000.00	-27,035.21	22.8%
6180- Misc. Expenses	266.18	8,000.00	-7,733.82	3.3%
6185- Littleton Service Fees	54,350.16	950,000.00	-895,649.84	5.7%
6200- Office Expense	8,113.21	20,000.00	-11,886.79	40.6%
6210-Operating Supplies	11,821.70	80,000.00	-68,178.30	14.8%
6220- Permits	500.00	3,000.00	-2,500.00	16.7%
6230- Repairs and Maint	72,624.42	200,000.00	-127,375.58	36.3%
6240- Safety Equipment	-1,018.03	2,000.00	-3,018.03	-50.9%
6260- Utilities	39,599.92	110,000.00	-70,400.08	36.0%
6270- Vehicle	672.51	8,000.00	-7,327.49	8.4%
6300- Bank Service Charges	1,535.61			
7300- Capital Projects	201,923.48	2,000,000.00	-1,798,076.52	10.1%
<b>Total Expense</b>	<b>721,816.41</b>	<b>4,070,000.00</b>	<b>-3,348,183.59</b>	<b>17.7%</b>
<b>Net Ordinary Income</b>	<b>1,307,433.99</b>	<b>-1,405,000.00</b>	<b>2,712,433.99</b>	<b>-93.1%</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	16,460.19	600,000.00	-583,539.81	2.7%
9000 -Depreciation Expense	414,000.00			
<b>Total Other Expense</b>	<b>430,460.19</b>	<b>600,000.00</b>	<b>-169,539.81</b>	<b>71.7%</b>
<b>Net Other Income</b>	<b>-430,460.19</b>	<b>-400,000.00</b>	<b>-30,460.19</b>	<b>107.6%</b>
<b>Net Income</b>	<b>876,973.80</b>	<b>-1,805,000.00</b>	<b>2,681,973.80</b>	<b>-48.6%</b>

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

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
7300- Capital Projects	112,295.98			
7310 - WTP- Dominion Pump	274,753.58	1,800,000.00	-1,525,246.42	15.3%
7311- Dominion System Improve.	88,677.83	560,000.00	-471,322.17	15.8%
Total Expense	475,727.39	2,360,000.00	-1,884,272.61	20.2%
Net Ordinary Income	-475,727.39	-2,360,000.00	1,884,272.61	20.2%
Other Income/Expense				
Other Expense				
8000- Transfers to Other Funds	0.00	2,360,000.00	-2,360,000.00	0.0%
Total Other Expense	0.00	2,360,000.00	-2,360,000.00	0.0%
Net Other Income	0.00	-2,360,000.00	2,360,000.00	0.0%
Net Income	-475,727.39	-4,720,000.00	4,244,272.61	10.1%

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

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	368,138.03	451,429.00	-83,290.97	81.5%
5210- Specific Ownership Taxes	19,689.73	50,000.00	-30,310.27	39.4%
5820- Investment Income	880.44	85.00	795.44	1,035.8%
<b>Total Income</b>	<b>388,708.20</b>	<b>501,514.00</b>	<b>-112,805.80</b>	<b>77.5%</b>
<b>Gross Profit</b>	<b>388,708.20</b>	<b>501,514.00</b>	<b>-112,805.80</b>	<b>77.5%</b>
<b>Expense</b>				
6040- Accounting	6,000.00	12,000.00	-6,000.00	50.0%
6080- Education	0.00	1,000.00	-1,000.00	0.0%
6100- Engineering	0.00	2,500.00	-2,500.00	0.0%
6150- Legal	907.00	1,000.00	-93.00	90.7%
6250- Treasurers Fees	5,500.50	9,000.00	-3,499.50	61.1%
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%
<b>Total Expense</b>	<b>128,154.40</b>	<b>444,864.00</b>	<b>-316,709.60</b>	<b>28.8%</b>
<b>Net Ordinary Income</b>	<b>260,553.80</b>	<b>56,650.00</b>	<b>203,903.80</b>	<b>459.9%</b>
<b>Net Income</b>	<b>260,553.80</b>	<b>56,650.00</b>	<b>203,903.80</b>	<b>459.9%</b>

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District  
June 30, 2022

**Long Term Obligations**

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

**Cash and Reserves Balances**

The board of directors has directed the authority to designate a portion of the cash on hand as operating and capital reserves for both the Water and Sewer Funds. The operating reserves will be in an amount equal to 25% of the budgeted annual expenditures for each fund. These funds will be used to fund any operational expenses in excess of operating cash on hand. The capital reserves will be funded in an amount equal to 20% of the budgeted annual expenditures for the water fund and 10 % of the budgeted annual expenditures for the sewer fund. These funds will be used to fund capital improvements on existing capital assets and acquisitions of new capital assets. The balance in these funds as of June 30, 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	\$ -	\$ -	\$ -	\$ 97,305	\$ 3,000,000	\$ 1,000,000		\$ 4,097,305
Capital Reserve	-	-	-		1,674,977	268,434		\$ 1,943,411
Operating Cash	<u>2,821,925</u>	<u>1,176,010</u>	<u>6,082,551</u>	<u>-</u>	<u>8,680,725</u>	<u>11,451,781</u>	<u>633,688</u>	<u>\$ 30,846,680</u>
<b>Total Cash on Hand</b>	<u><u>\$ 2,821,925</u></u>	<u><u>\$ 1,176,010</u></u>	<u><u>\$ 6,082,551</u></u>	<u><u>\$ 97,305</u></u>	<u><u>\$ 13,355,702</u></u>	<u><u>\$ 12,720,215</u></u>	<u><u>\$ 633,688</u></u>	<u><u>\$ 36,887,396</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
<b>Cash Funds Available</b>												
Cash in Bank - Water Fund	13,409,310	13,441,371	13,240,763	13,209,372	13,266,264	13,355,702						
Total Funds Available	13,409,310	13,441,371	13,240,763	13,209,372	13,266,264	13,355,702	0	0	0	0	0	0
<b>Distribution of Available Funds</b>												
Operating Reserve	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000						
25% of Budgeted Expenditures												
Capital Reserve	982,330	1,167,991	1,129,803	1,287,041	1,475,420	1,674,977						
Operating Cash	9,426,980	9,273,380	9,110,960	8,922,331	8,790,844	8,680,725						
Total Cash	13,409,310	13,441,371	13,240,763	13,209,372	13,266,264	13,355,702	0	0	0	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	791,983	982,330	1,167,991	1,129,803	1,287,041	1,475,420						
Additions to Reserve	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						
Ending Reserve Balance	982,330	1,167,991	1,129,803	1,287,041	1,475,420	1,674,977	0	0	0	0	0	0

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available</b>												
Cash in Bank - Sewer Fund	10,981,406	11,770,546	12,202,348	12,482,496	12,651,413	12,720,215						
Total Funds Available	10,981,406	11,770,546	12,202,348	12,482,496	12,651,413	12,720,215						
<b>Distribution of Available Funds</b>												
Operating Reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000						
25% of Budgeted Expenditures												
Capital Reserve	401,129	398,292	403,874	356,888	397,344	268,434						
Operating Cash	9,580,277	10,372,254	10,798,474	11,125,608	11,254,069	11,451,781						
Total Available Funds	10,981,406	11,770,546	12,202,348	12,482,496	12,651,413	12,720,215	0	0	0	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	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						
Use of Reserves	-11,095	-13,932	-8,350	-55,336	-14,880	-143,790						
Ending Reserve Balance	401,129	398,292	403,874	356,888	397,344	268,434	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  
2022**

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available - Water Treatment Plant</b>												
Beginning Cash Balance	913,470	913,470	854,451	865,319	989,767	1,082,925						
Surcharge Collected	92,664	92,940	93,004	93,034	93,158	93,085						
Availability of Service Trans.	34,553	0	289	31,414	0	0						
Payment of Debt	313,918	151,959	82,425	0	0	0						
Ending Cash Balance	726,769	854,451	865,319	989,767	1,082,925	1,176,010	0	0	0	0	0	0
<b>Cash Funds Available - Sewer Debt Service</b>												
Operating Cash	5,552,617	5,382,018	5,601,149	5,640,127	6,024,004	6,082,551						
Total	6,279,386	6,236,469	6,466,468	6,629,894	7,106,929	7,258,561	0	0	0	0	0	0

No Assurance is provided on these Financial Statements

## SUMMARY – DOUGLAS &amp; JEFFERSON COUNTIES

No Assurance is provided on these Financial Statements