

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS

May 31, 2023

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Roxborough Water and Sanitation District Balance Sheet by Class

As of May 31, 2023

ASSETS	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	Unclassified	TOTAL
Current Assets									
Checking/Savings	1,319,103.76	5,060,362.62	25,649,041.46	3,075,079.19	-125,658.89	-25,666,840.37	-1,220,385.33	0.00	8,390,702.44
1105-Wells Fargo Checking	0.00	1,063,115.10	0.00	0.00	0.00	0.00	0.00	0.00	1,663,115.10
1111-WF Bond Redemption	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1125-Wells Fargo Savings	0.00	0.00	3,196,997.18	0.00	0.00	0.00	1,857,392.65	0.00	1,857,392.65
1139-WF Ravenna	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1150-Investment in Colortrust	2,295,471.86	638,791.47	7,743,397.60	8,277,659.57	0.00	0.00	0.00	0.00	3,196,997.18
1155-Colortrust Bond Fund	0.00	0.00	371,795.50	310,688.21	0.00	0.00	0.00	0.00	18,946,520.52
1160-System Develop Colo Trust	0.00	0.00	0.00	1,021,021.98	0.00	0.00	0.00	0.00	887,883.91
Total Checking/Savings	3,604,575.64	7,863,289.19	37,951,231.74	12,890,849.15	-125,658.89	-25,666,840.37	637,007.32	0.00	35,964,233.78
Other Current Assets									
1300-AIR Service	0.00	0.00	566,194.22	287,596.11	0.00	0.00	0.00	0.00	853,790.33
1310-AIR Availability	0.00	0.00	5,000.49	2,169.14	0.00	0.00	0.00	0.00	7,169.63
1330-AIR Taxes	1,732,055.00	298,441.00	0.00	0.00	0.00	0.00	449,171.00	0.00	2,479,667.00
1365-Due From NIMDC Inclusion	0.00	0.00	5,740.67	0.00	0.00	0.00	0.00	0.00	5,740.67
1370-Due From Others	0.00	0.00	21,489.98	0.00	0.00	0.00	0.00	0.00	21,489.98
1390-Due from Dominion	0.00	0.00	50,453.15	1,000,000.00	0.00	0.00	0.00	0.00	1,090,453.15
1400-Prepaid Insurance	15,287.50	0.00	15,287.50	15,287.50	0.00	15,287.50	0.00	0.00	61,150.00
Total Other Current Assets	1,747,342.50	298,441.00	704,166.01	1,305,052.75	0.00	15,287.50	449,171.00	0.00	4,519,460.76
Total Current Assets	5,351,918.14	7,861,710.19	37,956,397.75	14,195,701.90	-125,658.89	-25,651,552.87	1,086,178.32	0.00	40,483,694.54
Fixed Assets									
1500-Capital Assets	0.00	0.00	106,956,944.32	33,520,082.45	0.00	0.00	0.00	0.00	140,477,026.77
1550-Accumulated Depreciation	0.00	0.00	-19,159,750.00	-15,894,535.00	0.00	0.00	0.00	0.00	-35,054,285.00
Total Fixed Assets	0.00	0.00	87,797,194.32	17,625,547.45	0.00	0.00	0.00	0.00	105,422,741.77
TOTAL ASSETS	5,351,918.14	7,861,710.19	125,782,692.07	31,821,249.35	-125,658.89	-25,651,552.87	1,086,178.32	0.00	145,906,436.31
LIABILITIES & EQUITY									
Liabilities									
Accounts Payable	11,518.65	0.00	22,407.48	22,823.77	19,676.62	153,405.84	2,000.00	0.00	231,832.36
2000-Accounts Payable	11,518.65	0.00	22,407.48	22,823.77	19,676.62	153,405.84	2,000.00	0.00	231,832.36
Other Current Liabilities									
2015 Accrued Vac/ Sick Leave	-0.23	0.00	44,294.38	36,309.38	0.00	30,120.97	0.00	0.00	110,724.50
2052 - Deferred Rental Income	0.00	0.00	14,569.98	0.00	0.00	0.00	0.00	0.00	14,569.98
2055- Ravenna Costs Advanced	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	0.00	3,196,997.18
2060 - Deferred TAXES	1,732,055.00	298,441.00	0.00	0.00	0.00	0.00	449,171.00	0.00	2,479,667.00
Accrued Payroll	1,349.85	0.00	7,425.41	5,594.22	0.00	4,704.93	0.00	0.00	2,479,667.00
Deferred Income	0.00	0.00	0.00	2,925,032.00	0.00	0.00	0.00	0.00	2,925,032.00
Retainage Payable	0.00	0.00	7,497.00	0.00	85,497.50	139,014.66	0.00	0.00	211,009.16
Total Other Current Liabilities	1,733,404.42	298,441.00	3,270,813.95	2,965,935.60	85,497.50	172,840.56	449,171.00	0.00	8,957,104.03
Total Current Liabilities	1,744,923.07	298,441.00	3,293,221.43	2,989,759.37	85,174.12	326,246.40	451,171.00	0.00	9,188,936.39
Total Liabilities	1,744,923.07	298,441.00	3,293,221.43	2,989,759.37	85,174.12	326,246.40	451,171.00	0.00	9,188,936.39
Equity									
3900 -Retained Earnings	2,490,596.63	6,956,088.50	121,661,417.72	29,001,694.28	1,084.08	-24,783,116.90	426,329.08	0.00	135,756,293.59
Net Income	1,116,398.24	407,180.69	801,952.92	-170,404.30	-211,917.09	-1,194,662.37	206,678.24	0.00	961,296.33
Total Equity	3,606,995.07	7,363,269.19	122,463,370.64	28,831,489.98	-210,833.01	-25,977,799.27	633,007.32	0.00	136,717,489.92
TOTAL LIABILITIES & EQUITY	5,351,918.14	7,861,710.19	125,782,692.07	31,821,249.35	-125,658.89	-25,651,552.87	1,086,178.32	0.00	145,906,436.31

No assurance is provided on these financial statements

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

May 2023

	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	255,855.99	165,355.77	0.00	0.00	0.00	421,211.76
5100-Availability Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5101- Service Charges LMA	0.00	0.00	0.00	36,143.01	0.00	0.00	0.00	36,143.01
5200- Property Taxes	764,443.20	246,276.81	0.00	0.00	0.00	0.00	126,684.88	1,137,404.89
5210- Specific Ownership Taxes	10,973.90	3,535.40	0.00	0.00	0.00	0.00	3,055.69	17,564.99
5211- Dominion WTP Operations	0.00	0.00	57,833.66	0.00	0.00	0.00	0.00	57,833.66
5410-Hydrant Water	0.00	0.00	-2,616.00	0.00	0.00	0.00	0.00	-2,616.00
5510-Potable Irrigation Water	0.00	0.00	2,628.85	0.00	0.00	0.00	0.00	2,628.85
5511-Irrigation Water	0.00	0.00	21,015.77	0.00	0.00	0.00	0.00	21,015.77
5604-Late Fees, Penalties,	0.00	0.00	3,538.04	1,784.47	0.00	0.00	0.00	5,322.51
5610- Miscellaneous Income	0.00	0.00	438.89	-91.12	0.00	0.00	0.00	347.77
5620- Dominion Dist. Operations	0.00	0.00	5,606.45	0.00	0.00	0.00	0.00	5,606.45
5625- Dominion Sewer Conveyance	0.00	0.00	16,898.26	0.00	0.00	0.00	0.00	16,898.26
5640- Dominion Treated Water Us	0.00	0.00	0.00	41,460.00	0.00	0.00	0.00	41,460.00
5650 Dominion Exp Reimbursement	0.00	0.00	16,943.75	0.00	0.00	0.00	0.00	16,943.75
5700- Sys. Development Charge	0.00	0.00	261,628.82	0.00	0.00	0.00	0.00	261,628.82
5705 Ravenna SDC	0.00	0.00	135.00	0.00	0.00	0.00	0.00	135.00
5710- Capital Surcharge	0.00	0.00	21,990.00	0.00	0.00	0.00	0.00	21,990.00
5715- Capital Surcharge WTP Sup	6,903.71	1,786.24	11,890.80	13,557.15	0.00	0.00	0.00	25,447.95
5820- Investment Income	0.00	0.00	93,597.52	0.00	0.00	0.00	0.00	93,597.52
5850 - Reimbursed Exp Other	0.00	0.00	36,756.83	44,268.07	0.00	0.00	1,533.93	91,248.78
	782,320.81	251,598.45	830,352.89	302,483.35	0.00	0.00	131,274.50	2,298,030.00
Total Income	782,320.81	251,598.45	830,352.89	302,483.35	0.00	0.00	131,274.50	2,298,030.00
Gross Profit	782,320.81	251,598.45	830,352.89	302,483.35	0.00	0.00	131,274.50	2,298,030.00
Expense								
6020-Payroll Expenses	9,324.64	0.00	67,731.45	38,751.06	0.00	34,138.59	0.00	149,945.74
6040- Accounting	2,375.00	0.00	2,375.00	2,375.00	1,000.00	2,375.00	0.00	10,500.00
6050- Contract Labor	0.00	0.00	0.00	2,804.50	0.00	2,804.50	0.00	5,609.00
6080- Education	103.75	0.00	103.75	119.85	0.00	3,886.93	0.00	4,214.28
6099- Election	3,603.00	0.00	0.00	0.00	0.00	0.00	0.00	3,603.00
6100- Engineering	2,362.90	0.00	585.00	9,481.02	0.00	13,528.54	0.00	25,957.46
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	175.00	0.00	175.00
6115- GPS/GIS	0.00	0.00	0.00	500.00	0.00	2,310.00	0.00	2,810.00
6130- Insurance	2,321.66	0.00	2,184.00	2,321.67	0.00	2,321.67	0.00	9,149.00
6140- Lab & Test Fees	802.75	0.00	802.75	802.75	0.00	1,019.75	0.00	1,001.00
6150- Legal	0.00	0.00	0.00	0.00	0.00	1,511.22	0.00	3,428.00
6170 - Meter Expenses	740.97	0.00	239.85	0.00	0.00	3.99	0.00	984.81
6180- Misc. Expenses	2,336.98	0.00	687.39	1,177.09	0.00	1,203.66	0.00	5,405.14
6200- Office Expense	0.00	0.00	12,840.06	15,424.00	0.00	0.00	0.00	28,264.06
6210-Operating Supplies	0.00	0.00	0.00	0.00	0.00	233.00	0.00	233.00
6220- Permits	9,707.74	0.00	17,192.83	2,693.90	0.00	11,186.00	0.00	40,780.47
6230- Repairs and Maint	11,456.54	3,690.90	0.00	0.00	0.00	0.00	0.00	17,026.49
6250- Treasurers Fees	60.85	0.00	2,144.46	9,353.23	0.00	7,867.38	1,879.05	19,425.92
6260- Utilities	0.00	0.00	435.08	120.49	0.00	120.49	0.00	676.06
6270- Vehicle	0.00	0.00	0.00	0.00	0.00	135,199.29	0.00	135,199.29
6280- Water Costs	0.00	0.00	85,812.64	7,290.00	0.00	16,833.50	0.00	110,903.43
7290- Water Rights	0.00	0.00	0.00	0.00	0.00	17,800.79	0.00	9,779.40
7300- Capital Projects	0.00	0.00	0.00	0.00	9,779.40	0.00	0.00	75,460.60
7308- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	75,460.60	0.00	0.00	1,915.20
7310 - WTP- Dominion Pump	0.00	0.00	0.00	0.00	4,492.20	0.00	0.00	4,492.20
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	2,641.30	0.00	0.00	2,641.30
7313 - Valley View Project	0.00	0.00	0.00	0.00	95,288.70	255,520.32	1,879.05	687,924.57
Total Expense	45,196.78	3,690.90	193,134.26	93,214.56	95,288.70	-255,520.32	1,879.05	1,610,105.43
Net Ordinary Income	737,124.03	247,907.55	637,218.63	209,268.79	-95,288.70	-255,520.32	129,395.45	1,610,105.43
Other Income/Expense								
Other Income								

No assurance is provided on these financial statements

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

May 2023

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	TOTAL
6902- Transfers In WTP	0.00	93,597.52	0.00	0.00	0.00	0.00	0.00	93,597.52
Total Other Income	0.00	93,597.52	0.00	0.00	0.00	0.00	0.00	93,597.52
Other Expense	0.00	0.00	93,597.52	0.00	0.00	0.00	0.00	93,597.52
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	258,597.52	69,000.00	0.00	0.00	0.00	327,597.52
Total Other Expense	0.00	0.00	258,597.52	69,000.00	0.00	0.00	0.00	327,597.52
Net Other Income	0.00	93,597.52	-258,597.52	-69,000.00	0.00	0.00	0.00	-234,000.00
Net Income	737,124.03	341,505.07	378,621.11	140,268.79	-95,288.70	-255,520.32	129,395.45	1,376,105.43

Roxborough Water and Sanitation District
Profit & Loss by Class
 January through May 2023

	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	1,154,639.54	804,275.16	0.00	0.00	0.00	1,958,914.70
5100-Availability Charges	0.00	0.00	41,107.24	13,460.25	0.00	0.00	0.00	54,567.49
5101- Service Charges LMA	0.00	0.00	0.00	158,089.42	0.00	0.00	0.00	158,089.42
5200- Property Taxes	1,281,713.91	412,938.10	0.00	0.00	0.00	0.00	308,698.47	2,003,350.48
5201- Specific Ownership Taxes	55,803.43	19,683.00	0.00	0.00	0.00	0.00	16,530.09	92,016.52
5211- Dominion WTP Operations	0.00	0.00	268,889.98	0.00	0.00	0.00	0.00	268,889.98
5310-Permit Fees	0.00	0.00	3,300.00	3,300.00	0.00	0.00	0.00	6,600.00
5410-Hydrant Water	0.00	0.00	12,751.50	0.00	0.00	0.00	0.00	12,751.50
5510-Potable Irrigation Water	0.00	0.00	8,300.45	0.00	0.00	0.00	0.00	8,300.45
5511-Irrigation Water	0.00	0.00	67,900.51	0.00	0.00	0.00	0.00	67,900.51
5601-Late Fees, Penalties,	0.00	0.00	17,535.63	6,781.88	0.00	0.00	0.00	24,317.51
5610- Miscellaneous Income	0.00	0.00	150.06	491.83	0.00	0.00	0.00	641.89
5611-Inclusion fees-NWDC	0.00	0.00	32,100.72	0.00	0.00	0.00	0.00	32,100.72
5620- Dominion Dist. Operations	0.00	0.00	82,845.29	0.00	0.00	0.00	0.00	82,845.29
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	189,040.00	0.00	0.00	0.00	189,040.00
5640- Dominion Treated Water Us	0.00	0.00	52,429.80	0.00	0.00	0.00	0.00	52,429.80
5650 Dominion Exp Reimbursement	0.00	0.00	722,987.68	0.00	0.00	0.00	0.00	722,987.68
5660- Ravenna Reimbursement	0.00	0.00	14,397.08	0.00	0.00	0.00	0.00	14,397.08
5700- Sys. Development Charge	0.00	0.00	50,675.00	49,974.00	0.00	0.00	0.00	100,649.00
5705 Ravenna SDC	0.00	0.00	122,738.38	0.00	0.00	0.00	0.00	122,738.38
5710- Capital Surcharge	0.00	0.00	59,465.43	66,686.09	0.00	0.00	0.00	126,151.52
5715- Capital Surcharge WTP Sup	0.00	0.00	468,190.63	0.00	0.00	0.00	0.00	468,190.63
5820- Investment Income	27,862.67	9,038.17	167,616.64	195,816.18	0.00	0.00	5,862.76	406,196.42
5850 - Reimbursed Exp Other	0.00	0.00	64,818.91	0.00	0.00	0.00	0.00	64,818.91
Total Income	1,365,380.01	441,659.27	3,412,841.47	1,497,914.81	0.00	0.00	331,091.32	7,048,866.88
Gross Profit	1,365,380.01	441,659.27	3,412,841.47	1,497,914.81	0.00	0.00	331,091.32	7,048,866.88
Expense								
6020-Payroll Expenses	47,700.36	0.00	265,671.04	177,291.90	0.00	155,506.43	0.00	646,168.73
6040- Accounting	11,875.00	0.00	11,875.00	11,875.00	1,000.00	11,875.00	4,000.00	52,500.00
6050- Contract Labor	0.00	0.00	0.00	9,115.12	0.00	11,142.58	0.00	20,257.70
6065- Dominion expenses	0.00	0.00	0.00	82.00	0.00	0.00	0.00	82.00
6080- Education	4,702.46	0.00	3,750.49	4,816.88	0.00	12,629.45	0.00	25,899.28
6089- Election	28,318.03	0.00	0.00	0.00	0.00	0.00	0.00	28,318.03
6100- Engineering	9,117.70	0.00	8,486.20	61,803.64	0.00	97,106.54	0.00	176,514.08
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	300.00	0.00	300.00
6115- GPS/GIS	0.00	0.00	0.00	6,842.50	0.00	13,142.50	0.00	19,985.00
6130- Insurance	11,075.41	0.00	10,937.75	11,075.42	0.00	11,075.42	0.00	44,164.00
6140- Lab & Test Fees	6,219.77	0.00	3,213.00	0.00	0.00	2,397.00	0.00	5,610.00
6150- Legal	0.00	0.00	5,395.14	5,395.14	0.00	8,392.64	0.00	25,666.69
6170 - Meter Expenses	1,816.90	0.00	306.00	0.00	0.00	8,261.98	0.00	8,567.98
6180- Misc. Expenses	14,889.48	0.00	1,481.33	2,667.82	0.00	144.85	0.00	6,110.90
6185- Littleton Service Fees	0.00	0.00	0.00	67,126.50	0.00	0.00	0.00	67,126.50
6200- Office Expense	1,758.49	0.00	1,896.88	7,196.35	0.00	5,764.36	0.00	29,747.07
6210-Operating Supplies	24,896.77	0.00	17,708.61	67,709.33	0.00	7,358.00	0.00	87,176.43
6220- Permits	2,693.52	0.00	110.00	4,877.90	0.00	0.00	0.00	7,669.52
6230- Repairs and Maint	44,705.94	0.00	58,671.12	18,945.26	0.00	57,639.39	0.00	179,961.71
6240- Safety Equipment	19,215.60	0.00	1,914.46	273.34	0.00	703.90	0.00	2,891.70
6250- Treasurers Fees	652.00	0.00	0.00	0.00	0.00	0.00	0.00	652.00
6270- Vehicle	1,146.04	0.00	0.00	0.00	0.00	0.00	0.00	1,146.04
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6420-Loan Administrative Fees	0.00	38,400.00	0.00	0.00	0.00	0.00	0.00	38,400.00
6500- CWRPDA -PVH D15a356	0.00	116,617.50	0.00	0.00	0.00	0.00	0.00	116,617.50
6550-CWCB Principal ct150346	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7100-Principal Payments-W05A105	0.00	272,500.00	0.00	0.00	0.00	0.00	115,447.15	115,447.15
7150-Ravenna CWCB	0.00	82,425.19	0.00	0.00	0.00	0.00	0.00	82,425.19
7200- Interest Payments	0.00	41,103.19	0.00	0.00	0.00	0.00	0.00	41,103.19
7290- Water Rights	0.00	0.00	0.00	0.00	0.00	30,661.84	0.00	30,661.84

Roxborough Water and Sanitation District
Profit & Loss by Class
 January through May 2023

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
7300- Capital Projects	18,198.30	0.00	228,356.38	804,754.40	0.00	288,420.63	0.00	1,399,729.71
7301-Capital DWSD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7308- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	63,147.68	0.00	0.00	63,147.68
7310 - WTP- Dominion Pump	0.00	0.00	0.00	0.00	625,980.56	0.00	0.00	625,980.56
7311- Dominion System Improve.	0.00	0.00	-27,454.00	0.00	73,518.35	0.00	90.56	46,154.91
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	6,679.10	0.00	0.00	6,679.10
7313 - Valley View Project	0.00	0.00	0.00	0.00	41,591.40	0.00	0.00	41,591.40
Total Expense	248,981.77	557,236.70	670,590.68	1,309,858.86	811,917.09	1,194,682.37	124,413.08	4,917,680.55
Net Ordinary Income	1,116,398.24	-115,577.43	2,742,250.79	188,055.95	-811,917.09	-1,194,682.37	206,678.24	2,131,206.33
Other Income/Expense								
Other Income	0.00	54,567.49	0.00	0.00	600,000.00	0.00	0.00	654,567.49
6900- Transfers In	0.00	468,190.63	0.00	0.00	0.00	0.00	0.00	468,190.63
6902- Transfers in WTP	0.00	522,758.12	0.00	0.00	600,000.00	0.00	0.00	1,122,758.12
Total Other Income	0.00	522,758.12	0.00	0.00	600,000.00	0.00	0.00	1,122,758.12
Other Expense	0.00	0.00	641,107.24	13,460.25	0.00	0.00	0.00	654,567.49
8000- Transfers to Other Funds	0.00	0.00	468,190.63	0.00	0.00	0.00	0.00	468,190.63
8002- Transfers Water Supply SV	0.00	0.00	825,000.00	345,000.00	0.00	0.00	0.00	1,170,000.00
9000 -Depreciation Expense	0.00	0.00	1,934,297.87	358,460.25	0.00	0.00	0.00	2,292,758.12
Total Other Expense	0.00	522,758.12	-1,934,297.87	-358,460.25	600,000.00	0.00	0.00	-1,170,000.00
Net Other Income	1,116,398.24	407,180.69	807,952.92	-170,404.30	-211,917.09	-1,194,682.37	206,678.24	961,206.33
Net Income	1,116,398.24	407,180.69	807,952.92	-170,404.30	-211,917.09	-1,194,682.37	206,678.24	961,206.33

Roxborough Water and Sanitation District
Profit & Loss -General Fund
May 2023

	May 23	Jan - May 23
Ordinary Income/Expense		
Income		
5200- Property Taxes	764,443.20	1,281,713.91
5210- Specific Ownership Taxes	10,973.90	55,803.43
5820- Investment Income	6,903.71	27,862.67
Total Income	782,320.81	1,365,380.01
Gross Profit	782,320.81	1,365,380.01
Expense		
6020-Payroll Expenses	9,324.64	47,700.36
6040- Accounting	2,375.00	11,875.00
6050- Contract Labor	0.00	0.00
6080- Education	103.75	4,702.46
6099- Election	3,603.00	28,318.03
6100- Engineering	2,362.90	9,117.70
6130- Insurance	2,321.66	11,075.41
6150- Legal	802.75	6,219.77
6180- Misc. Expenses	740.97	1,816.90
6200- Office Expense	2,336.98	14,889.48
6210-Operating Supplies	0.00	1,758.49
6220- Permits	0.00	24,896.77
6225-Rent	0.00	2,693.52
6230- Repairs and Maint	9,707.74	44,705.94
6250- Treasurers Fees	11,456.54	19,215.60
6260- Utilities	60.85	652.00
6270- Vehicle	0.00	1,146.04
7300- Capital Projects	0.00	18,198.30
Total Expense	45,196.78	248,981.77
Net Ordinary Income	737,124.03	1,116,398.24
Net Income	737,124.03	1,116,398.24

Roxborough Water and Sanitation District
Profit & Loss -Debt Service
May 2023

	<u>May 23</u>	<u>Jan - May 23</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	246,276.81	412,938.10
5210- Specific Ownership Taxes	3,535.40	19,683.00
5820- Investment Income	1,786.24	9,038.17
Total Income	<u>251,598.45</u>	<u>441,659.27</u>
Gross Profit	251,598.45	441,659.27
Expense		
6250- Treasurers Fees	3,690.90	6,190.82
6420-Loan Administrative Fees	0.00	38,400.00
6500- CWRPDA -PVH D15a356	0.00	116,617.50
7100-Principal Payments-W05A105	0.00	272,500.00
7150-Ravenna CWCB	0.00	82,425.19
7200- Interest Payments	0.00	41,103.19
Total Expense	<u>3,690.90</u>	<u>557,236.70</u>
Net Ordinary Income	247,907.55	-115,577.43
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	54,567.49
6902- Transfers In WTP	93,597.52	468,190.63
Total Other Income	<u>93,597.52</u>	<u>522,758.12</u>
Net Other Income	<u>93,597.52</u>	<u>522,758.12</u>
Net Income	<u><u>341,505.07</u></u>	<u><u>407,180.69</u></u>

Roxborough Water and Sanitation District
Profit & Loss -Water Treatment
May 2023

	May 23	Jan - May 23
Ordinary Income/Expense		
Income		
5010- Service Charges	255,855.99	1,154,639.54
5100-Availability Charges	0.00	41,107.24
5211- Dominion WTP Operations	57,833.66	268,889.98
5310-Permit Fees	0.00	3,300.00
5410-Hydrant Water	-2,616.00	12,751.50
5510-Potable Irrigation Water	2,628.85	8,300.45
5511-Irrigation Water	21,015.77	67,900.51
5601-Late Fees, Penalties,	3,538.04	17,535.63
5610- Miscellaneous Income	438.89	150.06
5611-Inclusion fees-NWDC	5,606.45	32,100.72
5620- Dominion Dist. Operations	16,898.26	82,845.29
5640- Dominion Treated Water Us	16,943.75	52,429.80
5650 Dominion Exp Reimbursement	261,628.82	722,987.68
5660- Ravenna Reimbursement	0.00	14,397.08
5700- Sys. Development Charge	135.00	50,675.00
5705 Ravenna SDC	21,990.00	122,739.38
5710- Capital Surcharge	11,890.80	59,465.43
5715- Capital Surcharge WTP Sup	93,597.52	468,190.63
5820- Investment Income	36,756.83	167,616.64
5850 - Reimbursed Exp Other	26,210.26	64,818.91
Total Income	830,352.89	3,412,841.47
Gross Profit	830,352.89	3,412,841.47
Expense		
6020-Payroll Expenses	67,731.45	265,671.04
6040- Accounting	2,375.00	11,875.00
6080- Education	103.75	3,750.49
6100- Engineering	585.00	8,486.20
6130- Insurance	2,184.00	10,937.75
6140- Lab & Test Fees	0.00	3,213.00
6150- Legal	802.75	5,395.14
6170 - Meter Expenses	0.00	306.00
6180- Misc. Expenses	239.85	1,481.33
6200- Office Expense	687.39	1,896.88
6210-Operating Supplies	12,840.06	17,708.61
6220- Permits	0.00	110.00
6230- Repairs and Maint	17,192.83	58,671.12
6240- Safety Equipment	0.00	1,914.46
6260- Utilities	2,144.46	75,081.00
6270- Vehicle	435.08	3,190.28
7300- Capital Projects	85,812.64	228,356.38
7311- Dominion System Improve.	0.00	-27,454.00
Total Expense	193,134.26	670,590.68
Net Ordinary Income	637,218.63	2,742,250.79
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	0.00	641,107.24
8002- Transfers Water Supply SV	93,597.52	468,190.63
9000 -Depreciation Expense	165,000.00	825,000.00
Total Other Expense	258,597.52	1,934,297.87
Net Other Income	-258,597.52	-1,934,297.87
Net Income	378,621.11	807,952.92

Roxborough Water and Sanitation District
Profit & Loss -Water Distribution
May 2023

	<u>May 23</u>	<u>Jan - May 23</u>
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	34,138.59	155,506.43
6040- Accounting	2,375.00	11,875.00
6050- Contract Labor	2,804.50	11,142.58
6080- Education	3,886.93	12,629.45
6100- Engineering	13,528.54	97,106.54
6110-Conservation Rebates	175.00	300.00
6115- GPS/GIS	2,310.00	13,142.50
6130- Insurance	2,321.67	11,075.42
6140- Lab & Test Fees	1,001.00	2,397.00
6150- Legal	1,019.75	8,392.64
6170 - Meter Expenses	1,511.22	8,261.98
6180- Misc. Expenses	3.99	144.85
6200- Office Expense	1,203.68	5,764.36
6220- Permits	233.00	7,358.00
6230- Repairs and Maint	11,186.00	57,639.39
6240- Safety Equipment	0.00	703.90
6260- Utilities	7,867.38	22,831.06
6270- Vehicle	120.49	6,070.36
6280- Water Costs	135,199.29	443,258.44
7290- Water Rights	16,833.50	30,661.84
7300- Capital Projects	17,800.79	288,420.63
Total Expense	<u>255,520.32</u>	<u>1,194,682.37</u>
Net Ordinary Income	<u>-255,520.32</u>	<u>-1,194,682.37</u>
Net Income	<u>-255,520.32</u>	<u>-1,194,682.37</u>

Roxborough Water and Sanitation District
Profit & Loss -Sewer Fund
May 2023

	May 23	Jan - May 23
Ordinary Income/Expense		
Income		
5010- Service Charges	165,355.77	804,275.16
5100-Availability Charges	0.00	13,460.25
5101- Service Charges LMA	36,149.01	158,089.42
5310-Permit Fees	0.00	3,300.00
5601-Late Fees, Penalties,	1,784.47	6,781.88
5610- Miscellaneous Income	-91.12	491.83
5625- Dominion Sewer Conveyance	41,460.00	199,040.00
5700- Sys. Development Charge	0.00	49,974.00
5710- Capital Surcharge	13,557.15	66,686.09
5820- Investment Income	44,268.07	195,816.18
	302,483.35	1,497,914.81
Total Income		
Gross Profit	302,483.35	1,497,914.81
Expense		
6020-Payroll Expenses	38,751.06	177,291.90
6040- Accounting	2,375.00	11,875.00
6050- Contract Labor	2,804.50	9,115.12
6065- Dominion expenses	0.00	82.00
6080- Education	119.85	4,816.88
6100- Engineering	9,481.02	61,803.64
6115- GPS/GIS	500.00	6,842.50
6130- Insurance	2,321.67	11,075.42
6150- Legal	802.75	5,395.14
6180- Misc. Expenses	0.00	2,667.82
6185- Littleton Service Fees	0.00	67,126.50
6200- Office Expense	1,177.09	7,196.35
6210-Operating Supplies	15,424.00	67,709.33
6220- Permits	0.00	4,877.90
6230- Repairs and Maint	2,693.90	18,945.26
6240- Safety Equipment	0.00	273.34
6260- Utilities	9,353.23	42,793.13
6270- Vehicle	120.49	5,217.23
7300- Capital Projects	7,290.00	804,754.40
	93,214.56	1,309,858.86
Total Expense		
Net Ordinary Income	209,268.79	188,055.95
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	0.00	13,460.25
9000 -Depreciation Expense	69,000.00	345,000.00
	69,000.00	358,460.25
Total Other Expense		
Net Other Income	-69,000.00	-358,460.25
Net Income	140,268.79	-170,404.30

Roxborough Water and Sanitation District
Profit & Loss -Capital Fund
May 2023

	<u>May 23</u>	<u>Jan - May 23</u>
Ordinary Income/Expense		
Expense		
6040- Accounting	1,000.00	1,000.00
7301-Capital DWSD	0.00	0.00
7308- O-Line Capacity Improve.	9,779.40	63,147.68
7310 - WTP- Dominion Pump	75,460.60	625,980.56
7311- Dominion System Improve.	1,915.20	73,518.35
7312- Ravenna Pump Station	4,492.20	6,679.10
7313 - Valley View Project	2,641.30	41,591.40
Total Expense	<u>95,288.70</u>	<u>811,917.09</u>
Net Ordinary Income	-95,288.70	-811,917.09
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	600,000.00
Total Other Income	<u>0.00</u>	<u>600,000.00</u>
Net Other Income	0.00	600,000.00
Net Income	<u><u>-95,288.70</u></u>	<u><u>-211,917.09</u></u>

Roxborough Water and Sanitation District
Profit & Loss -PVH
May 2023

	<u>May 23</u>	<u>Jan - May 23</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	126,684.88	308,698.47
5210- Specific Ownership Taxes	3,055.69	16,530.09
5820- Investment Income	1,533.93	5,862.76
Total Income	<u>131,274.50</u>	<u>331,091.32</u>
Gross Profit	131,274.50	331,091.32
Expense		
6040- Accounting	0.00	4,000.00
6150- Legal	0.00	266.00
6250- Treasurers Fees	1,879.05	4,609.37
6550-CWCB Principal c150346	0.00	115,447.15
7311- Dominion System Improve.	0.00	90.56
Total Expense	<u>1,879.05</u>	<u>124,413.08</u>
Net Ordinary Income	<u>129,395.45</u>	<u>206,678.24</u>
Net Income	<u><u>129,395.45</u></u>	<u><u>206,678.24</u></u>

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual- General Fund
January through May 2023

	Jan - May 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	1,281,713.91	1,761,246.00	-479,532.09	72.8%
5210- Specific Ownership Taxes	55,803.43	120,000.00	-64,196.57	46.5%
5610- Misc Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	27,862.67	5,000.00	22,862.67	557.3%
Total Income	1,365,380.01	1,887,246.00	-521,865.99	72.3%
Gross Profit	1,365,380.01	1,887,246.00	-521,865.99	72.3%
Expense				
6020-Payroll Expenses	47,700.36	130,000.00	-82,299.64	36.7%
6040- Accounting	11,875.00	31,500.00	-19,625.00	37.7%
6041- Audit	0.00	30,000.00	-30,000.00	0.0%
6050- Contract Labor	0.00	10,000.00	-10,000.00	0.0%
6060- Directors Fee	0.00	8,000.00	-8,000.00	0.0%
6080- Education	4,702.46	20,000.00	-15,297.54	23.5%
6099- Election	28,318.03	30,000.00	-1,681.97	94.4%
6100- Engineering	9,117.70	40,000.00	-30,882.30	22.8%
6130- Insurance	11,075.41	30,000.00	-18,924.59	36.9%
6150- Legal	6,219.77	25,000.00	-18,780.23	24.9%
6180- Misc. Expenses	1,816.90	10,000.00	-8,183.10	18.2%
6200- Office Expense	14,889.48	40,000.00	-25,110.52	37.2%
6210-Operating Supplies	1,758.49			
6220- Permits	24,896.77	30,000.00	-5,103.23	83.0%
6225-Rent	2,693.52	5,000.00	-2,306.48	53.9%
6230- Repairs and Maint	44,705.94	205,000.00	-160,294.06	21.8%
6250- Treasurers Fees	19,215.60	45,000.00	-25,784.40	42.7%
6260- Utilities	652.00	2,000.00	-1,348.00	32.6%
6270- Vehicle	1,146.04	5,000.00	-3,853.96	22.9%
6300- Bank Service Charges	0.00	2,000.00	-2,000.00	0.0%
7300- Capital Projects	18,198.30	75,000.00	-56,801.70	24.3%
Total Expense	248,981.77	773,500.00	-524,518.23	32.2%
Net Ordinary Income	1,116,398.24	1,113,746.00	2,652.24	100.2%
Other Income/Expense				
Other Expense				
8000- Transfers 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	1,116,398.24	413,746.00	702,652.24	269.8%

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Debt Service
May 2023

	May 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	246,276.81	0.00	246,276.81	100.0%
5210- Specific Ownership Taxes	3,535.40	0.00	3,535.40	100.0%
5820- Investment Income	1,786.24	0.00	1,786.24	100.0%
Total Income	251,598.45	0.00	251,598.45	100.0%
Gross Profit	251,598.45	0.00	251,598.45	100.0%
Expense				
6250- Treasurers Fees	3,690.90	0.00	3,690.90	100.0%
6420-Loan Administrative Fees	0.00	0.00	0.00	0.0%
6500- CWRPDA -PVH D15a356	0.00	0.00	0.00	0.0%
6550-CWCB Principal c150346	0.00	0.00	0.00	0.0%
6551- CWCB Interest c150346	0.00	0.00	0.00	0.0%
7100-Principal Payments-W05A105	0.00	0.00	0.00	0.0%
7150-Ravenna CWCB	0.00	0.00	0.00	0.0%
7200- Interest Payments	0.00	0.00	0.00	0.0%
Total Expense	3,690.90	0.00	3,690.90	100.0%
Net Ordinary Income	247,907.55	0.00	247,907.55	100.0%
Other Income/Expense				
Other Income				
6900- Transfers In	0.00	0.00	0.00	0.0%
6902- Transfers In WTP	93,597.52	0.00	93,597.52	100.0%
Total Other Income	93,597.52	0.00	93,597.52	100.0%
Net Other Income	93,597.52	0.00	93,597.52	100.0%
Net Income	341,505.07	0.00	341,505.07	100.0%

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Water Treatment
January through May 2023

	Jan - May 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	1,154,639.54	3,200,000.00	-2,045,360.46	36.1%
5100-Availability Charges	41,107.24	120,000.00	-78,892.76	34.3%
5211- Dominion WTP Operations	268,889.98	500,000.00	-231,110.02	53.8%
5310-Permit Fees	3,300.00	1,200.00	2,100.00	275.0%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	12,751.50	40,000.00	-27,248.50	31.9%
5510-Potable Irrigation Water	8,300.45	40,000.00	-31,699.55	20.8%
5511-Irrigation Water	67,900.51	250,000.00	-182,099.49	27.2%
5601-Late Fees, Penalties,	17,535.63			
5610- Miscellaneous Income	150.06	70,000.00	-69,849.94	0.2%
5611-Inclusion fees-NWDC	32,100.72	50,000.00	-17,899.28	64.2%
5620- Dominion Dist. Operations	82,845.29	200,000.00	-117,154.71	41.4%
5640- Dominion Treated Water Us	52,429.80	100,000.00	-47,570.20	52.4%
5650 Dominion Exp Reimbursement	722,987.68			
5660- Ravenna Reimbursement	14,397.08			
5700- Sys. Development Charge	50,675.00	275,000.00	-224,325.00	18.4%
5705 Ravenna SDC	122,739.38	250,000.00	-127,260.62	49.1%
5710- Capital Surcharge	59,465.43	80,000.00	-20,534.57	74.3%
5715- Capital Surcharge WTP Sup	468,190.63	1,036,808.00	-568,617.37	45.2%
5820- Investment Income	167,616.64	50,000.00	117,616.64	335.2%
5850 - Reimbursed Exp Other	64,818.91	20,000.00	44,818.91	324.1%
Ravenna Bond Proceeds	0.00	3,196,997.00	-3,196,997.00	0.0%
WCC Water Line Project	0.00	1,205,000.00	-1,205,000.00	0.0%
Total Income	3,412,841.47	10,692,205.00	-7,279,363.53	31.9%
Gross Profit	3,412,841.47	10,692,205.00	-7,279,363.53	31.9%
Expense				
6020-Payroll Expenses	265,671.04	725,000.00	-459,328.96	36.6%
6040- Accounting	11,875.00	32,500.00	-20,625.00	36.5%
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	3,750.49	25,000.00	-21,249.51	15.0%
6100- Engineering	8,486.20	175,000.00	-166,513.80	4.8%
6110-Conservation Rebates	0.00	0.00	0.00	0.0%
6115- GPS/GIS	0.00	25,000.00	-25,000.00	0.0%
6130- Insurance	10,937.75	25,000.00	-14,062.25	43.8%
6140- Lab & Test Fees	3,213.00	15,000.00	-11,787.00	21.4%
6150- Legal	5,395.14	37,500.00	-32,104.86	14.4%
6170 - Meter Expenses	306.00	0.00	306.00	100.0%
6180- Misc. Expenses	1,481.33	10,000.00	-8,518.67	14.8%
6200- Office Expense	1,896.88	20,000.00	-18,103.12	9.5%
6210-Operating Supplies	17,708.61	175,000.00	-157,291.39	10.1%
6220- Permits	110.00	3,000.00	-2,890.00	3.7%
6230- Repairs and Maint	58,671.12	250,000.00	-191,328.88	23.5%
6240- Safety Equipment	1,914.46	5,000.00	-3,085.54	38.3%
6260- Utilities	75,081.00	230,000.00	-154,919.00	32.6%
6270- Vehicle	3,190.28	5,000.00	-1,809.72	63.8%
6280- Water Costs	0.00	50,000.00	-50,000.00	0.0%
7300- Capital Projects	228,356.38	1,140,000.00	-911,643.62	20.0%
7311- Dominion System Improve.	-27,454.00			
Total Expense	670,590.68	2,983,000.00	-2,312,409.32	22.5%
Net Ordinary Income	2,742,250.79	7,709,205.00	-4,966,954.21	35.6%
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	641,107.24	120,000.00	521,107.24	534.3%
8002- Transfers Water Supply SV	468,190.63	1,036,808.00	-568,617.37	45.2%

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Water Treatment
January through May 2023

	<u>Jan - May 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
8100- Transfer to Other Funds	0.00	0.00	0.00	0.0%
8150- Transfer to Capital Fund	0.00	3,565,000.00	-3,565,000.00	0.0%
9000 -Depreciation Expense	825,000.00			
Total Other Expense	<u>1,934,297.87</u>	<u>4,721,808.00</u>	<u>-2,787,510.13</u>	<u>41.0%</u>
Net Other Income	<u>-1,934,297.87</u>	<u>-4,221,808.00</u>	<u>2,287,510.13</u>	<u>45.8%</u>
Net Income	<u>807,952.92</u>	<u>3,487,397.00</u>	<u>-2,679,444.08</u>	<u>23.2%</u>

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Water Distribution
January through May 2023

	<u>Jan - May 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	155,506.43	360,000.00	-204,493.57	43.2%
6040- Accounting	11,875.00	32,500.00	-20,625.00	36.5%
6050- Contract Labor	11,142.58	40,000.00	-28,857.42	27.9%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	12,629.45	25,000.00	-12,370.55	50.5%
6100- Engineering	97,106.54	200,000.00	-102,893.46	48.6%
6110-Conservation Rebates	300.00	25,000.00	-24,700.00	1.2%
6115- GPS/GIS	13,142.50	25,000.00	-11,857.50	52.6%
6130- Insurance	11,075.42	25,000.00	-13,924.58	44.3%
6140- Lab & Test Fees	2,397.00	10,000.00	-7,603.00	24.0%
6150- Legal	8,392.64	37,500.00	-29,107.36	22.4%
6170 - Meter Expenses	8,261.98	125,000.00	-116,738.02	6.6%
6180- Misc. Expenses	144.85	10,000.00	-9,855.15	1.4%
6200- Office Expense	5,764.36	20,000.00	-14,235.64	28.8%
6220- Permits	7,358.00	5,000.00	2,358.00	147.2%
6230- Repairs and Maint	57,639.39	225,000.00	-167,360.61	25.6%
6240- Safety Equipment	703.90	2,000.00	-1,296.10	35.2%
6260- Utilities	22,831.06	75,000.00	-52,168.94	30.4%
6270- Vehicle	6,070.36	5,000.00	1,070.36	121.4%
6280- Water Costs	443,258.44	2,000,000.00	-1,556,741.56	22.2%
7290- Water Rights	30,661.84	2,500.00	28,161.84	1,226.5%
7300- Capital Projects	288,420.63	3,555,000.00	-3,266,579.37	8.1%
Total Expense	<u>1,194,682.37</u>	<u>6,864,500.00</u>	<u>-5,669,817.63</u>	<u>17.4%</u>
Net Ordinary Income	<u>-1,194,682.37</u>	<u>-6,864,500.00</u>	<u>5,669,817.63</u>	<u>17.4%</u>
Net Income	<u><u>-1,194,682.37</u></u>	<u><u>-6,864,500.00</u></u>	<u><u>5,669,817.63</u></u>	<u><u>17.4%</u></u>

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Sewer Fund
January through May 2023

	Jan - May 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	804,275.16	1,800,000.00	-995,724.84	44.7%
5011- Service Charge Ravenna	0.00	300,000.00	-300,000.00	0.0%
5100-Availability Charges	13,460.25	40,000.00	-26,539.75	33.7%
5101- Service Charges LMA	158,089.42	300,000.00	-141,910.58	52.7%
5310-Permit Fees	3,300.00	33,000.00	-29,700.00	10.0%
5601-Late Fees, Penalties,	6,781.88			
5610- Miscellaneous Income	491.83	20,000.00	-19,508.17	2.5%
5625- Dominion Sewer Conveyance	199,040.00	360,000.00	-160,960.00	55.3%
5650 Dominion Exp Reimbursement	0.00	50,000.00	-50,000.00	0.0%
5670-Dominion Cap Lease O-Line	0.00	200,000.00	-200,000.00	0.0%
5700- Sys. Development Charge	49,974.00	200,000.00	-150,026.00	25.0%
5710- Capital Surcharge	66,686.09	160,000.00	-93,313.91	41.7%
5820- Investment Income	195,816.18	55,000.00	140,816.18	356.0%
Total Income	1,497,914.81	3,518,000.00	-2,020,085.19	42.6%
Gross Profit	1,497,914.81	3,518,000.00	-2,020,085.19	42.6%
Expense				
6020-Payroll Expenses	177,291.90	485,000.00	-307,708.10	36.6%
6040- Accounting	11,875.00	31,500.00	-19,625.00	37.7%
6050- Contract Labor	9,115.12	30,000.00	-20,884.88	30.4%
6065- Dominion expenses	82.00			
6080- Education	4,816.88	25,000.00	-20,183.12	19.3%
6100- Engineering	61,803.64	125,000.00	-63,196.36	49.4%
6115- GPS/GIS	6,842.50	25,000.00	-18,157.50	27.4%
6130- Insurance	11,075.42	30,000.00	-18,924.58	36.9%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	5,395.14	15,000.00	-9,604.86	36.0%
6180- Misc. Expenses	2,667.82	1,000.00	1,667.82	266.8%
6185- Littleton Service Fees	67,126.50	1,100,000.00	-1,032,873.50	6.1%
6200- Office Expense	7,196.35	15,000.00	-7,803.65	48.0%
6210-Operating Supplies	67,709.33	100,000.00	-32,290.67	67.7%
6220- Permits	4,877.90	1,000.00	3,877.90	487.8%
6230- Repairs and Maint	18,945.26	150,000.00	-131,054.74	12.6%
6240- Safety Equipment	273.34	2,000.00	-1,726.66	13.7%
6260- Utilities	42,793.13	100,000.00	-57,206.87	42.8%
6270- Vehicle	5,217.23	2,000.00	3,217.23	260.9%
6300- Bank Service Charges	0.00	3,000.00	-3,000.00	0.0%
7300- Capital Projects	804,754.40	2,280,000.00	-1,475,245.60	35.3%
Total Expense	1,309,858.86	4,521,500.00	-3,211,641.14	29.0%
Net Ordinary Income	188,055.95	-1,003,500.00	1,191,555.95	-18.7%
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	13,460.25	40,000.00	-26,539.75	33.7%
9000 -Depreciation Expense	345,000.00			
Total Other Expense	358,460.25	40,000.00	318,460.25	896.2%
Net Other Income	-358,460.25	160,000.00	-518,460.25	-224.0%
Net Income	-170,404.30	-843,500.00	673,095.70	20.2%

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Capital Fund
January through May 2023

	<u>Jan - May 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
6040- Accounting	1,000.00			
6805-Ravenna Phase 3/4 Expense	0.00	2,360,000.00	-2,360,000.00	0.0%
7301-Capital DWSD	0.00			
7308- O-Line Capacity Improve.	63,147.68			
7310 - WTP- Dominion Pump	625,980.56			
7311- Dominion System Improve.	73,518.35	250,000.00	-176,481.65	29.4%
7312- Ravenna Pump Station	6,679.10			
7313 - Valley View Project	41,591.40	1,205,000.00	-1,163,408.60	3.5%
Total Expense	<u>811,917.09</u>	<u>3,815,000.00</u>	<u>-3,003,082.91</u>	<u>21.3%</u>
Net Ordinary Income	-811,917.09	-3,815,000.00	3,003,082.91	21.3%
Other Income/Expense				
Other Income				
6900- Transfers In	600,000.00	3,565,000.00	-2,965,000.00	16.8%
Total Other Income	<u>600,000.00</u>	<u>3,565,000.00</u>	<u>-2,965,000.00</u>	<u>16.8%</u>
Net Other Income	600,000.00	3,565,000.00	-2,965,000.00	16.8%
Net Income	<u><u>-211,917.09</u></u>	<u><u>-250,000.00</u></u>	<u><u>38,082.91</u></u>	<u><u>84.8%</u></u>

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-PVH
January through May 2023

	Jan - May 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	308,698.47	450,300.00	-141,601.53	68.6%
5210- Specific Ownership Taxes	16,530.09	50,000.00	-33,469.91	33.1%
5820- Investment Income	5,862.76	1,000.00	4,862.76	586.3%
Total Income	<u>331,091.32</u>	<u>501,300.00</u>	<u>-170,208.68</u>	<u>66.0%</u>
Gross Profit	331,091.32	501,300.00	-170,208.68	66.0%
Expense				
6040- Accounting	4,000.00	12,000.00	-8,000.00	33.3%
6080- Education	0.00	1,000.00	-1,000.00	0.0%
6100- Engineering	0.00	2,500.00	-2,500.00	0.0%
6150- Legal	266.00	2,500.00	-2,234.00	10.6%
6250- Treasurers Fees	4,609.37	9,000.00	-4,390.63	51.2%
6500- CWRPDA -PVH D15a356	0.00	303,013.00	-303,013.00	0.0%
6550-CWCB Principal c150346	115,447.15	115,447.00	0.15	100.0%
7311- Dominion System Improve.	90.56			
Total Expense	<u>124,413.08</u>	<u>445,460.00</u>	<u>-321,046.92</u>	<u>27.9%</u>
Net Ordinary Income	<u>206,678.24</u>	<u>55,840.00</u>	<u>150,838.24</u>	<u>370.1%</u>
Net Income	<u><u>206,678.24</u></u>	<u><u>55,840.00</u></u>	<u><u>150,838.24</u></u>	<u><u>370.1%</u></u>

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District
 May 31, 2023

Long Term Obligations

CWCB- 2014 Loan	\$ 15,118,912
CT2015-176 CWCB-PVH Water Supply	\$ 1,944,671
2015 CWRPDA- PVH Infrastructure	\$ 3,412,651
2019-2250 CWCB- Ravenna	\$ 1,351,660
2005 CWRPDA Loan Payable	<u>\$ 2,067,500</u>
TOTAL LONG TERM LIABILITIES	\$ 24,895,394

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 May 31, 2023 is as follows:

	General Fund	Debt Service Water Fund	Debt Service Sewer Fund	Capital Projects Fund	Water Fund	Sewer Fund	PVH	Total
Operating Reserve	\$ -	\$ -	\$ -	\$ (125,659)	\$ 3,000,000	\$ 1,000,000		\$ 3,874,341
Capital Reserve	-	-	-		605,657	555,538		\$ 1,161,195
Operating Cash	<u>3,604,576</u>	<u>439,307</u>	<u>6,923,962</u>	<u>-</u>	<u>7,988,735</u>	<u>11,335,111</u>	<u>637,007</u>	<u>\$ 30,928,698</u>
Total Cash on Hand	\$ 3,604,576	\$ 439,307	\$ 6,923,962	\$ (125,659)	\$ 11,594,392	\$ 12,890,649	\$ 637,007	\$ 35,964,234

**Roxborough Water and Sanitation
Distribution of Cash in Bank- Water Fund
2023**

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available												
Cash in Bank - Water Fund	11,489,971	11,535,746	11,481,807	11,600,693	11,594,392							
Total Funds Available	11,489,971	11,535,746	11,481,807	11,600,693	11,594,392	0	0	0	0	0	0	0
Distribution of Available Funds												
Operating Reserve 25% of Budgeted Expenditures	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000							
Capital Reserve	122,435	156,607	283,679	459,271	605,657							
Operating Cash	8,367,536	8,379,139	8,198,128	8,141,422	7,988,735							
Total Cash	11,489,971	11,535,746	11,481,807	11,600,693	11,594,392	0	0	0	0	0	0	0
Capital Reserve												
Beginning Reserve Balance	-67,588	122,435	156,607	283,679	459,271							
Additions to Reserve	250,000	250,000	250,000	250,000	250,000							
Use of Reserves	59,977	215,828	122,928	74,408	103,614							
Ending Reserve Balance	122,435	156,607	283,679	459,271	605,657	0	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
Cash Funds Available												
Cash in Bank - Sewer Fund	12,729,205	12,695,207	12,886,268	12,666,999	12,890,649							
Total Funds Available	12,729,205	12,695,207	12,886,268	12,666,999	12,890,649							
Distribution of Available Funds												
Operating Reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000							
25% of Budgeted Expenditures												
Capital Reserve	553,513	552,055	25,607	538,722	555,538							
Operating Cash	11,175,692	11,143,152	11,860,661	11,128,277	11,335,111							
Total Available Funds	12,729,205	12,695,207	12,886,268	12,666,999	12,890,649	0	0	0	0	0	0	0
Capital Reserve												
Beginning Reserve Balance	377,828	377,828	377,828	377,828	377,828							
Additions to Reserve	185,000	185,000	185,000	185,000	185,000							
Use of Reserves	-9,315	-10,773	-537,221	-24,106	-7,290							
Ending Reserve Balance	553,513	552,055	25,607	538,722	555,538	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
2023

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available - Water Treatment Plant												
Beginning Cash Balance	505,534	505,534	130,470	224,446	345,709							
Surcharge Collected	93,585	93,556	93,745	93,707	93,598							
Availability of Service Trans.	26,780	0	231	27,556	0							
Payment of Debt	82,426	468,620	0	0	0							
Ending Cash Balance	543,473	130,470	224,446	345,709	439,307	0	0	0	0	0	0	0
Cash Funds Available - Sewer Debt Service												
Operating Cash	6,457,734	6,515,054	6,653,005	6,427,955	6,923,962							
Total	7,001,207	6,645,524	6,877,451	6,773,664	7,363,269	0	0	0	0	0	0	0

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District
 Property Tax Schedule
 2023

SUMMARY – DOUGLAS & JEFFERSON COUNTIES

	2023										2023		
	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
January	\$ 129		\$ 14,908		\$ 2		\$ 15,039	0.00%	0.00%	\$ 15,039	0.53%	0.53%	
February	\$ 95,940		\$ 20,017		\$ (1,686)		\$ 114,271	4.60%	4.61%	\$ 114,271	6.19%	6.73%	
March	\$ 553,505		\$ 12,115		\$ (8,303)		\$ 557,317	26.57%	31.18%	\$ 557,317	30.21%	36.93%	
April	\$ 127,231		\$ 20,967		\$ (1,909)		\$ 146,289	6.11%	37.28%	\$ 146,289	7.93%	44.86%	
May	\$ 1,137,405		\$ 17,564		\$ (17,026)		\$ 1,137,943	54.59%	91.88%	\$ 1,137,943	61.68%	106.54%	
June							\$ -	0.00%	91.88%	\$ -	0.00%	106.54%	
July							\$ -	0.00%	91.88%	\$ -	0.00%	106.54%	
August							\$ -	0.00%	91.88%	\$ -	0.00%	106.54%	
September							\$ -	0.00%	91.88%	\$ -	0.00%	106.54%	
October							\$ -	0.00%	91.88%	\$ -	0.00%	106.54%	
November							\$ -	0.00%	91.88%	\$ -	0.00%	106.54%	
December							\$ -	0.00%	91.88%	\$ -	0.00%	106.54%	
TOTAL	\$ 1,914,210	\$ -	\$ 85,571	\$ -	\$ (28,922)	\$ -	\$ 1,970,859	91.88%	91.88%	\$ 1,970,859	106.54%	106.54%	

No Assurance is provided on these Financial Statements
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