

ROXBOROUGH WATER & SANITATION DISTRICT  
FINANCIAL STATEMENTS

June 30, 2023

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**Roxborough Water and Sanitation District  
Balance Sheet by Class**

As of June 30, 2023

|                                       | 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 Wells Fargo Checking             | 1,256,962.95        | 5,071,972.95        | 28,038,217.89         | 2,299,345.27         | 229,468.37        | -25,956,090.44        | -1,221,385.33         | 9,718,491.66          |
| 1105 Wells Fargo Sweep                | 0.00                | 93,800.93           | -93,658.71            | -142.22              | 1,000.00          | 0.00                  | -1,000.00             | 0.00                  |
| 1105 Wells Fargo Checking - Other     |                     |                     |                       |                      |                   |                       |                       |                       |
| Total 1105 Wells Fargo Checking       | 1,256,962.95        | 5,165,773.88        | 27,944,559.18         | 2,299,203.05         | 230,468.37        | -25,956,090.44        | -1,222,385.33         | 9,718,491.66          |
| 1111 - MF 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                  | 0.00                  | 1,915,514.89          |
| 1139 -MF Ravenna                      | 0.00                | 0.00                | 3,186,987.18          | 0.00                 | 0.00              | 0.00                  | 0.00                  | 3,186,987.18          |
| 1150-Investment in Colotrust          | 2,429,790.03        | 665,867.62          | 5,776,943.88          | 10,313,721.27        | 0.00              | 0.00                  | 0.00                  | 19,206,322.80         |
| 1155-Colotrust Bond Fund              | 0.00                | 0.00                | 373,395.32            | 0.00                 | 0.00              | 0.00                  | 0.00                  | 891,704.43            |
| 1160 -System Develop Colo Trust       | 0.00                | 0.00                | 0.00                  | 1,026,017.96         | 0.00              | 0.00                  | 0.00                  | 1,026,017.96          |
| Total Checking/Savings                | 3,686,752.98        | 7,514,756.60        | 37,291,895.96         | 14,157,251.39        | 230,468.37        | -25,956,090.44        | 693,129.56            | 37,618,164.02         |
| Other Current Assets                  |                     |                     |                       |                      |                   |                       |                       |                       |
| 1300-AR Service                       | 0.00                | 0.00                | 555,242.96            | 247,156.86           | 0.00              | 0.00                  | 0.00                  | 782,399.82            |
| 1310-AR Availability                  | 0.00                | 0.00                | 4,628.42              | 1,960.33             | 0.00              | 0.00                  | 0.00                  | 6,588.75              |
| 1350-AR Taxes                         | 1,732,055.00        | 298,441.00          | 0.00                  | 0.00                 | 0.00              | 0.00                  | 449,171.00            | 2,479,587.00          |
| 1365-Due From RWDC Inclusion          | 0.00                | 0.00                | 5,701.91              | 0.00                 | 0.00              | 0.00                  | 0.00                  | 5,701.91              |
| 1370- Due From Others                 | 0.00                | 0.00                | 40,068.17             | 0.00                 | 0.00              | 0.00                  | 0.00                  | 40,068.17             |
| 1400- Prepaid Insurance               | 13,103.50           | 0.00                | 13,103.50             | 0.00                 | 0.00              | 13,103.50             | 0.00                  | 52,414.00             |
| Total Other Current Assets            | 1,745,158.50        | 298,441.00          | 598,690.06            | 262,240.79           | 0.00              | 13,103.50             | 449,171.00            | 3,366,784.85          |
| Total Current Assets                  | 5,431,911.48        | 7,813,197.60        | 37,890,575.62         | 14,419,492.18        | 230,468.37        | -25,942,986.94        | 1,142,300.56          | 40,984,958.87         |
| Fixed Assets                          |                     |                     |                       |                      |                   |                       |                       |                       |
| 1500- Capital Assets                  | 0.00                | 0.00                | 106,781,944.32        | 33,451,082.45        | 0.00              | 0.00                  | 0.00                  | 140,243,028.77        |
| 1500- Accumulated Depreciation        | 0.00                | 0.00                | -19,159,750.00        | -15,894,535.00       | 0.00              | 0.00                  | 0.00                  | -35,054,285.00        |
| Total Fixed Assets                    | 0.00                | 0.00                | 87,632,194.32         | 17,556,547.45        | 0.00              | 0.00                  | 0.00                  | 105,188,741.77        |
| <b>TOTAL ASSETS</b>                   | <b>5,431,911.48</b> | <b>7,813,197.60</b> | <b>125,522,769.94</b> | <b>31,976,039.63</b> | <b>230,468.37</b> | <b>-25,942,986.94</b> | <b>1,142,300.56</b>   | <b>146,173,700.64</b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                     |                     |                       |                      |                   |                       |                       |                       |
| Liabilities                           |                     |                     |                       |                      |                   |                       |                       |                       |
| Current Liabilities                   |                     |                     |                       |                      |                   |                       |                       |                       |
| Accounts Payable                      |                     |                     |                       |                      |                   |                       |                       |                       |
| 2000- Accounts Payable                | 7,479.36            | 0.00                | 11,205.38             | 18,510.73            | 39,851.00         | 181,932.55            | 2,044.00              | 261,023.02            |
| Total Accounts Payable                | 7,479.36            | 0.00                | 11,205.38             | 18,510.73            | 39,851.00         | 181,932.55            | 2,044.00              | 261,023.02            |
| Other Current Liabilities             |                     |                     |                       |                      |                   |                       |                       |                       |
| 2015 Accrued Vac/ Sick Leave          | -0.23               | 0.00                | 44,284.38             | 36,309.38            | 0.00              | 30,120.97             | 0.00                  | 110,724.50            |
| 2052 - Deferred Rental Income         | 0.00                | 0.00                | 14,589.98             | 0.00                 | 0.00              | 0.00                  | 0.00                  | 14,589.98             |
| 2055- Ravenna Costs Advanced          | 0.00                | 0.00                | 3,196,987.18          | 0.00                 | 0.00              | 0.00                  | 0.00                  | 3,196,987.18          |
| 2060 - Deferred Taxes                 | 1,732,055.00        | 298,441.00          | 0.00                  | 0.00                 | 0.00              | 0.00                  | 449,171.00            | 2,479,587.00          |
| Accrued Payroll                       | 1,349.65            | 0.00                | 7,425.41              | 5,584.22             | 0.00              | 4,704.93              | 0.00                  | 19,074.21             |
| Deferred Income                       | 0.00                | 0.00                | 0.00                  | 2,925,032.00         | 0.00              | 0.00                  | 0.00                  | 2,925,032.00          |
| Retainage Payable                     | 0.00                | 0.00                | 7,487.00              | 0.00                 | 0.00              | 136,014.66            | 0.00                  | 211,009.16            |
| Total Other Current Liabilities       | 1,733,404.42        | 298,441.00          | 3,270,813.95          | 2,966,935.60         | 65,487.50         | 172,840.56            | 449,171.00            | 8,957,104.03          |
| Total Current Liabilities             | 1,740,883.78        | 298,441.00          | 3,282,019.33          | 2,985,446.33         | 105,348.50        | 354,773.11            | 451,215.00            | 9,218,127.05          |
| Total Liabilities                     | 1,740,883.78        | 298,441.00          | 3,282,019.33          | 2,985,446.33         | 105,348.50        | 354,773.11            | 451,215.00            | 9,218,127.05          |
| Equity                                |                     |                     |                       |                      |                   |                       |                       |                       |
| 3900 -Retained Earnings               | 2,490,596.83        | 6,956,066.50        | 121,661,417.72        | 29,001,894.28        | 1,084.08          | -24,783,116.90        | 428,329.08            | 135,756,293.59        |
| Net Income                            | 1,200,430.87        | 558,666.10          | 579,332.89            | -11,300.98           | 124,035.79        | -1,514,643.15         | 262,758.48            | 1,199,280.00          |
| Total Equity                          | 3,691,027.70        | 7,514,756.60        | 122,240,750.61        | 28,990,593.30        | 125,119.87        | -26,297,760.05        | 691,085.56            | 136,955,573.59        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>5,431,911.48</b> | <b>7,813,197.60</b> | <b>125,522,769.94</b> | <b>31,976,039.63</b> | <b>230,468.37</b> | <b>-25,942,986.94</b> | <b>1,142,300.56</b>   | <b>146,173,700.64</b> |

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

June 2023

|                                 | 1-General Fund | 2-Debt Service | 3-Water-Treatment | 4-Sewer    | 5-Capital Fund | 6-Water- Distribution | 7-Plum Valley Heights | TOTAL        |
|---------------------------------|----------------|----------------|-------------------|------------|----------------|-----------------------|-----------------------|--------------|
| <b>Ordinary Income/Expense</b>  |                |                |                   |            |                |                       |                       |              |
| Income                          |                |                |                   |            |                |                       |                       |              |
| 5010- Service Charges           | 0.00           | 0.00           | 319,700.83        | 166,165.34 | 0.00           | 0.00                  | 0.00                  | 485,866.17   |
| 5101- Service Charges LMA       | 0.00           | 0.00           | 0.00              | 34,650.39  | 0.00           | 0.00                  | 0.00                  | 34,650.39    |
| 5200- Property Taxes            | 122,637.41     | 39,509.47      | 0.00              | 0.00       | 0.00           | 0.00                  | 0.00                  | 162,146.88   |
| 5210- Specific Ownership Taxes  | 13,619.10      | 4,387.60       | 0.00              | 0.00       | 0.00           | 0.00                  | 53,562.53             | 215,709.41   |
| 5211- Dominion WTP Operations   | 0.00           | 0.00           | 57,833.66         | 0.00       | 0.00           | 0.00                  | 0.00                  | 57,833.66    |
| 5310-Permit Fees                | 0.00           | 0.00           | 500.00            | 0.00       | 0.00           | 0.00                  | 0.00                  | 500.00       |
| 5410-Hydrant Water              | 0.00           | 0.00           | 1,494.00          | 0.00       | 0.00           | 0.00                  | 0.00                  | 1,494.00     |
| 5510-Potable Irrigation Water   | 0.00           | 0.00           | 4,311.35          | 0.00       | 0.00           | 0.00                  | 0.00                  | 4,311.35     |
| 5511-Irrigation Water           | 0.00           | 0.00           | 21,522.38         | 0.00       | 0.00           | 0.00                  | 0.00                  | 21,522.38    |
| 5601-Late Fees, Penalties,      | 0.00           | 0.00           | 3,331.02          | 1,616.44   | 0.00           | 0.00                  | 0.00                  | 4,947.46     |
| 5610- Miscellaneous Income      | 0.00           | 0.00           | 290.00            | 272.50     | 0.00           | 0.00                  | 0.00                  | 562.50       |
| 5611-Inclusion fees-NWDC        | 0.00           | 0.00           | 5,605.60          | 0.00       | 0.00           | 0.00                  | 0.00                  | 5,605.60     |
| 5620- Dominion Dist. Operations | 0.00           | 0.00           | 16,898.26         | 0.00       | 0.00           | 0.00                  | 0.00                  | 16,898.26    |
| 5625- Dominion Sewer Conveyance | 0.00           | 0.00           | 0.00              | 43,180.00  | 0.00           | 0.00                  | 0.00                  | 43,180.00    |
| 5640- Dominion Treated Water Us | 0.00           | 0.00           | 0.00              | 0.00       | 0.00           | 0.00                  | 0.00                  | 0.00         |
| 5700- Sys. Development Charge   | 0.00           | 0.00           | 17,176.25         | 0.00       | 0.00           | 0.00                  | 0.00                  | 17,176.25    |
| 5705 Ravenna SDC                | 0.00           | 0.00           | 8,690.00          | 0.00       | 0.00           | 0.00                  | 0.00                  | 8,690.00     |
| 5710- Capital Surcharge         | 0.00           | 0.00           | 22,010.86         | 0.00       | 0.00           | 0.00                  | 0.00                  | 22,010.86    |
| 5715- Capital Surcharge WTP Sup | 0.00           | 0.00           | 11,918.13         | 13,517.50  | 0.00           | 0.00                  | 0.00                  | 25,435.63    |
| 5820- Investment Income         | 12,778.55      | 14,382.06      | 93,800.93         | 0.00       | 0.00           | 0.00                  | 0.00                  | 93,800.93    |
| 5850 - Reimbursed Exp Other     | 0.00           | 0.00           | 36,478.66         | 52,320.07  | 0.00           | 0.00                  | 1,561.33              | 117,520.67   |
| <b>Total Income</b>             | 149,035.06     | 58,279.13      | 672,124.76        | 311,722.24 | 0.00           | 0.00                  | 58,925.69             | 1,250,086.88 |
| <b>Gross Profit</b>             | 149,035.06     | 58,279.13      | 672,124.76        | 311,722.24 | 0.00           | 0.00                  | 58,925.69             | 1,250,086.88 |
| <b>Expense</b>                  |                |                |                   |            |                |                       |                       |              |
| 6020-Payroll Expenses           | 10,363.58      | 0.00           | 53,327.50         | 43,467.46  | 0.00           | 36,630.86             | 0.00                  | 143,789.40   |
| 6040- Accounting                | 2,375.00       | 0.00           | 2,375.00          | 2,375.00   | 0.00           | 2,375.00              | 0.00                  | 10,500.00    |
| 6041- Audit                     | 19,931.44      | 0.00           | 0.00              | 0.00       | 0.00           | 0.00                  | 0.00                  | 19,931.44    |
| 6050- Contract Labor            | 0.00           | 0.00           | 0.00              | 2,808.52   | 0.00           | 2,808.53              | 0.00                  | 5,617.05     |
| 6080- Education                 | 1,209.75       | 0.00           | 2,424.52          | 2,491.88   | 0.00           | 2,684.21              | 0.00                  | 8,810.36     |
| 6099- Election                  | 18.98          | 0.00           | 0.00              | 0.00       | 0.00           | 0.00                  | 0.00                  | 18.98        |
| 6100- Engineering               | 1,587.50       | 0.00           | 5,515.00          | 11,327.85  | 0.00           | 13,867.85             | 0.00                  | 32,288.20    |
| 6110-Conservation Rebates       | 0.00           | 0.00           | 0.00              | 0.00       | 0.00           | 150.00                | 0.00                  | 150.00       |
| 6115- GPS/GIS                   | 0.00           | 0.00           | 0.00              | 320.00     | 0.00           | 2,800.00              | 0.00                  | 3,120.00     |
| 6130- Insurance                 | 2,184.00       | 0.00           | 2,184.00          | 2,393.50   | 0.00           | 2,393.50              | 0.00                  | 9,155.00     |
| 6140- Lab & Test Fees           | 0.00           | 0.00           | 29.00             | 0.00       | 0.00           | 340.00                | 0.00                  | 369.00       |
| 6150- Legal                     | 1,122.88       | 0.00           | 1,122.88          | 1,122.88   | 0.00           | 1,122.88              | 44.00                 | 4,535.52     |
| 6180- Misc. Expenses            | 394.14         | 0.00           | 342.17            | 89.42      | 0.00           | 89.42                 | 0.00                  | 825.73       |
| 6200- Office Expense            | 3,961.48       | 0.00           | 546.17            | 1,451.66   | 0.00           | 1,548.58              | 0.00                  | 7,507.89     |
| 6210-Operating Supplies         | 0.00           | 0.00           | 1,861.33          | 0.00       | 0.00           | 0.00                  | 0.00                  | 1,861.33     |
| 6220- Permits                   | 0.00           | 0.00           | 0.00              | 0.00       | 0.00           | 1,000.00              | 0.00                  | 1,000.00     |
| 6230- Repairs and Maint         | 18,911.06      | 0.00           | 17,244.34         | 5,467.18   | 0.00           | 17,003.87             | 0.00                  | 58,626.45    |
| 6240- Safety Equipment          | 0.00           | 0.00           | 48.98             | 0.00       | 0.00           | 0.00                  | 0.00                  | 48.98        |
| 6250- Treasurers Fees           | 1,839.58       | 592.65         | 0.00              | 0.00       | 0.00           | 0.00                  | 0.00                  | 3,235.68     |
| 6260- Utilities                 | 127.31         | 0.00           | 32,524.33         | 8,275.91   | 0.00           | 6,105.30              | 0.00                  | 47,032.85    |
| 6270- Vehicle                   | 54.92          | 0.00           | 51.83             | 206.27     | 0.00           | 213.82                | 0.00                  | 47,032.85    |
| 6280- Water Costs               | 0.00           | 0.00           | 0.00              | 0.00       | 0.00           | 132,324.48            | 0.00                  | 132,324.48   |
| 7290- Water Rights              | 0.00           | 0.00           | 0.00              | 0.00       | 0.00           | 0.00                  | 0.00                  | 0.00         |
| 7300- Capital Projects          | 920.81         | 0.00           | 0.00              | 0.00       | 0.00           | 38,562.53             | 0.00                  | 38,562.53    |
| 7308- O-Line Capacity Improve.  | 0.00           | 0.00           | 22,346.81         | 1,910.81   | 0.00           | 57,939.95             | 0.00                  | 83,118.38    |
| 7310 - WTP- Dominion Pump       | 0.00           | 0.00           | 0.00              | 0.00       | 8,847.50       | 0.00                  | 0.00                  | 8,847.50     |
| 7311- Dominion System Improve.  | 0.00           | 0.00           | 0.00              | 0.00       | 135,057.12     | 0.00                  | 0.00                  | 135,057.12   |
| 7312- Ravenna Pump Station      | 0.00           | 0.00           | 0.00              | 0.00       | 13,155.00      | 0.00                  | 0.00                  | 13,155.00    |
| 7313 - Valley View Project      | 0.00           | 0.00           | 0.00              | 0.00       | 7,020.00       | 0.00                  | 0.00                  | 7,020.00     |
| <b>Total Expense</b>            | 65,002.43      | 592.65         | 141,943.86        | 83,618.92  | 165,047.12     | 319,960.78            | 1,847.45              | 778,013.21   |
| <b>Net Ordinary Income</b>      | 84,032.63      | 57,686.48      | 530,180.90        | 228,103.32 | -165,047.12    | -319,960.78           | 57,078.24             | 472,073.67   |
| <b>Other Income/Expense</b>     |                |                |                   |            |                |                       |                       |              |
| Other Income                    |                |                |                   |            |                |                       |                       |              |

No assurance is provided on these financial statements

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

June 2023

|                                 | 1-General Fund   | 2-Debt Service    | 3-Water-Treatment  | 4-Sewer           | 5-Capital Fund    | 6-Water-Distribution | 7-Plum Valley Heights | TOTAL             |
|---------------------------------|------------------|-------------------|--------------------|-------------------|-------------------|----------------------|-----------------------|-------------------|
| 6900- Transfers In              | 0.00             | 0.00              | 0.00               | 0.00              | 500,000.00        | 0.00                 | 0.00                  | 500,000.00        |
| 6902- Transfers In WTP          | 0.00             | 93,800.93         | 0.00               | 0.00              | 0.00              | 0.00                 | 0.00                  | 93,800.93         |
| Total Other Income              | 0.00             | 93,800.93         | 0.00               | 0.00              | 500,000.00        | 0.00                 | 0.00                  | 593,800.93        |
| Other Expense                   |                  |                   |                    |                   |                   |                      |                       |                   |
| 8000- Transfers to Other Funds  | 0.00             | 0.00              | 500,000.00         | 0.00              | 0.00              | 0.00                 | 0.00                  | 500,000.00        |
| 8002- Transfers Water Supply SV | 0.00             | 0.00              | 93,800.93          | 0.00              | 0.00              | 0.00                 | 0.00                  | 93,800.93         |
| 9000 -Depreciation Expense      | 0.00             | 0.00              | 165,000.00         | 69,000.00         | 0.00              | 0.00                 | 0.00                  | 234,000.00        |
| Total Other Expense             | 0.00             | 0.00              | 758,800.93         | 69,000.00         | 0.00              | 0.00                 | 0.00                  | 827,800.93        |
| Net Other Income                | 0.00             | 93,800.93         | -758,800.93        | -69,000.00        | 500,000.00        | 0.00                 | 0.00                  | -234,000.00       |
| Net Income                      | <b>84,032.63</b> | <b>151,487.41</b> | <b>-228,620.03</b> | <b>159,103.32</b> | <b>334,952.88</b> | <b>-319,960.78</b>   | <b>57,078.24</b>      | <b>238,073.67</b> |

**Roxborough Water and Sanitation District**  
**Profit & Loss by Class**  
 January through June 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              | 1,474,340.37        | 970,440.50          | 0.00           | 0.00                  | 0.00                  | 2,444,780.87        |
| 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 LIMA      | 0.00                | 0.00              | 0.00                | 192,739.81          | 0.00           | 0.00                  | 0.00                  | 192,739.81          |
| 5200- Property Taxes            | 1,404,351.32        | 452,447.57        | 0.00                | 0.00                | 0.00           | 0.00                  | 362,261.00            | 2,219,059.89        |
| 5210- Specific Ownership Taxes  | 69,422.53           | 24,070.60         | 0.00                | 0.00                | 0.00           | 0.00                  | 20,331.92             | 113,825.05          |
| 5211- Dominion WTP Operations   | 0.00                | 0.00              | 326,723.64          | 0.00                | 0.00           | 0.00                  | 0.00                  | 326,723.64          |
| 5310-Permit Fees                | 0.00                | 0.00              | 3,800.00            | 3,300.00            | 0.00           | 0.00                  | 0.00                  | 7,100.00            |
| 5410-Hydrant Water              | 0.00                | 0.00              | 14,245.50           | 0.00                | 0.00           | 0.00                  | 0.00                  | 14,245.50           |
| 5510-Potable Irrigation Water   | 0.00                | 0.00              | 12,611.80           | 0.00                | 0.00           | 0.00                  | 0.00                  | 12,611.80           |
| 5511-Irrigation Water           | 0.00                | 0.00              | 89,422.89           | 0.00                | 0.00           | 0.00                  | 0.00                  | 89,422.89           |
| 5601-Late Fees, Penalties,      | 0.00                | 0.00              | 20,866.65           | 8,398.32            | 0.00           | 0.00                  | 0.00                  | 29,264.97           |
| 5610- Miscellaneous Income      | 0.00                | 0.00              | 440.06              | 764.33              | 0.00           | 0.00                  | 0.00                  | 1,204.39            |
| 5611-Inclusion fees-NWDC        | 0.00                | 0.00              | 37,706.32           | 0.00                | 0.00           | 0.00                  | 0.00                  | 37,706.32           |
| 5620- Dominion Dist. Operations | 0.00                | 0.00              | 99,743.55           | 0.00                | 0.00           | 0.00                  | 0.00                  | 99,743.55           |
| 5625- Dominion Sewer Conveyance | 0.00                | 0.00              | 0.00                | 242,220.00          | 0.00           | 0.00                  | 0.00                  | 242,220.00          |
| 5640- Dominion Treated Water Us | 0.00                | 0.00              | 69,606.05           | 0.00                | 0.00           | 0.00                  | 0.00                  | 69,606.05           |
| 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              | 59,365.00           | 49,974.00           | 0.00           | 0.00                  | 0.00                  | 109,339.00          |
| 5705 Ravenna SDC                | 0.00                | 0.00              | 144,750.24          | 0.00                | 0.00           | 0.00                  | 0.00                  | 144,750.24          |
| 5710- Capital Surcharge         | 0.00                | 0.00              | 71,383.56           | 80,203.59           | 0.00           | 0.00                  | 0.00                  | 151,587.15          |
| 5715- Capital Surcharge WTP Sup | 0.00                | 0.00              | 561,991.56          | 0.00                | 0.00           | 0.00                  | 0.00                  | 561,991.56          |
| 5820- Investment Income         | 40,641.22           | 23,420.23         | 204,095.30          | 248,136.25          | 0.00           | 0.00                  | 7,424.09              | 523,717.09          |
| 5850 - Reimbursed Exp Other     | 0.00                | 0.00              | 115,381.74          | 0.00                | 0.00           | 0.00                  | 0.00                  | 115,381.74          |
| <b>Total Income</b>             | <b>1,514,415.07</b> | <b>499,938.40</b> | <b>4,084,966.23</b> | <b>1,809,637.05</b> | <b>0.00</b>    | <b>0.00</b>           | <b>390,017.01</b>     | <b>8,298,973.76</b> |
| <b>Gross Profit</b>             | <b>1,514,415.07</b> | <b>499,938.40</b> | <b>4,084,966.23</b> | <b>1,809,637.05</b> | <b>0.00</b>    | <b>0.00</b>           | <b>390,017.01</b>     | <b>8,298,973.76</b> |
| Expense                         |                     |                   |                     |                     |                |                       |                       |                     |
| 6020-Payroll Expenses           | 56,063.94           | 0.00              | 318,998.54          | 220,759.36          | 0.00           | 192,137.29            | 0.00                  | 789,959.13          |
| 6040- Accounting                | 14,250.00           | 0.00              | 14,250.00           | 14,250.00           | 0.00           | 14,250.00             | 6,000.00              | 63,000.00           |
| 6041- Audit                     | 19,931.44           | 0.00              | 0.00                | 0.00                | 0.00           | 0.00                  | 0.00                  | 19,931.44           |
| 6050- Contract Labor            | 0.00                | 0.00              | 0.00                | 11,923.64           | 0.00           | 13,951.11             | 0.00                  | 25,874.75           |
| 6065- Dominion expenses         | 0.00                | 0.00              | 82.00               | 0.00                | 0.00           | 0.00                  | 0.00                  | 82.00               |
| 6080- Education                 | 5,912.21            | 0.00              | 6,175.01            | 7,308.76            | 0.00           | 15,313.66             | 0.00                  | 34,709.64           |
| 6099- Election                  | 28,337.01           | 0.00              | 0.00                | 0.00                | 0.00           | 0.00                  | 0.00                  | 28,337.01           |
| 6100- Engineering               | 10,705.20           | 0.00              | 14,001.20           | 73,131.49           | 0.00           | 110,974.39            | 0.00                  | 208,812.28          |
| 6110-Conservation Rebates       | 0.00                | 0.00              | 0.00                | 0.00                | 0.00           | 450.00                | 0.00                  | 450.00              |
| 6115- GPS/GIS                   | 0.00                | 0.00              | 0.00                | 0.00                | 0.00           | 15,942.50             | 0.00                  | 15,942.50           |
| 6130- Insurance                 | 13,259.41           | 0.00              | 13,121.75           | 13,488.92           | 0.00           | 13,468.92             | 0.00                  | 53,319.00           |
| 6140- Lab & Test Fees           | 0.00                | 0.00              | 3,242.00            | 0.00                | 0.00           | 2,737.00              | 0.00                  | 5,979.00            |
| 6150- Legal                     | 7,342.65            | 0.00              | 6,518.02            | 6,518.02            | 0.00           | 9,515.52              | 310.00                | 30,204.21           |
| 6170 - Meter Expenses           | 0.00                | 0.00              | 306.00              | 0.00                | 0.00           | 8,261.98              | 0.00                  | 8,567.98            |
| 6180- Misc. Expenses            | 2,211.04            | 0.00              | 1,823.50            | 2,667.82            | 0.00           | 234.27                | 0.00                  | 6,936.63            |
| 6185- Littleton Service Fees    | 18,850.96           | 0.00              | 2,443.05            | 67,126.50           | 0.00           | 0.00                  | 0.00                  | 67,126.50           |
| 6200- Office Expense            | 1,758.49            | 0.00              | 19,569.94           | 8,648.01            | 0.00           | 7,312.94              | 0.00                  | 37,254.96           |
| 6210-Operating Supplies         | 24,868.77           | 0.00              | 110.00              | 67,709.33           | 0.00           | 0.00                  | 0.00                  | 89,037.76           |
| 6220- Permits                   | 2,693.52            | 0.00              | 0.00                | 4,877.90            | 0.00           | 8,358.00              | 0.00                  | 36,242.67           |
| 6225-Rent                       | 63,617.00           | 0.00              | 75,915.46           | 24,412.44           | 0.00           | 74,643.26             | 0.00                  | 238,588.16          |
| 6230- Repairs and Maint         | 0.00                | 0.00              | 1,963.44            | 273.34              | 0.00           | 703.90                | 0.00                  | 2,693.52            |
| 6240- Safety Equipment          | 21,055.18           | 6,783.47          | 0.00                | 0.00                | 0.00           | 0.00                  | 0.00                  | 27,838.65           |
| 6250- Treasurers Fees           | 779.31              | 0.00              | 107,605.33          | 51,069.04           | 0.00           | 28,936.36             | 0.00                  | 188,390.04          |
| 6260- Utilities                 | 1,200.96            | 0.00              | 3,242.11            | 5,423.50            | 0.00           | 6,284.18              | 0.00                  | 16,150.75           |
| 6270- Vehicle                   | 0.00                | 0.00              | 0.00                | 0.00                | 0.00           | 575,582.92            | 0.00                  | 575,582.92          |
| 6280- Water Costs               | 0.00                | 38,400.00         | 0.00                | 0.00                | 0.00           | 0.00                  | 0.00                  | 38,400.00           |
| 6420-Loan Administrative Fees   | 0.00                | 116,617.50        | 0.00                | 0.00                | 0.00           | 0.00                  | 0.00                  | 116,617.50          |
| 6500- CWRPDA -PVH D15a356       | 0.00                | 0.00              | 0.00                | 0.00                | 0.00           | 0.00                  | 115,447.15            | 115,447.15          |
| 6550-CWCB Principal c150346     | 0.00                | 272,500.00        | 0.00                | 0.00                | 0.00           | 0.00                  | 0.00                  | 272,500.00          |
| 7100-Principal Payments c150346 | 0.00                | 82,425.19         | 0.00                | 0.00                | 0.00           | 0.00                  | 0.00                  | 82,425.19           |
| 7150-Ravenna CWCB               | 0.00                | 41,103.19         | 0.00                | 0.00                | 0.00           | 0.00                  | 0.00                  | 41,103.19           |
| 7200- Interest Payments         | 0.00                | 0.00              | 0.00                | 0.00                | 0.00           | 0.00                  | 0.00                  | 0.00                |

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

|                                 | 1-General Fund      | 2-Debt Service    | 3-Water-Treatment    | 4-Sewer             | 5-Capital Fund      | 6-Water- Distribution | 7-Plum Valley Heights | TOTAL                |
|---------------------------------|---------------------|-------------------|----------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
| 7290- Water Rights              | 0.00                | 0.00              | 0.00                 | 0.00                | 0.00                | 69,224.37             | 0.00                  | 69,224.37            |
| 7300- Capital Projects          | 19,119.11           | 0.00              | 250,703.19           | 806,665.21          | 0.00                | 346,360.58            | 0.00                  | 1,422,848.09         |
| 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                | 71,995.18           | 0.00                  | 0.00                  | 71,995.18            |
| 7310 - WTP- Dominion Pump       | 0.00                | 0.00              | 0.00                 | 0.00                | 761,037.68          | 0.00                  | 0.00                  | 761,037.68           |
| 7311- Dominion System Improve.  | 0.00                | 0.00              | -27,454.00           | 0.00                | 86,673.35           | 0.00                  | 90.56                 | 59,309.91            |
| 7312- Ravenna Pump Station      | 0.00                | 0.00              | 0.00                 | 0.00                | 13,698.10           | 0.00                  | 0.00                  | 13,698.10            |
| 7313 - Valley View Project      | 0.00                | 0.00              | 0.00                 | 0.00                | 42,558.90           | 0.00                  | 0.00                  | 42,558.90            |
| <b>Total Expense</b>            | <b>313,984.20</b>   | <b>557,829.35</b> | <b>812,534.54</b>    | <b>1,393,477.78</b> | <b>975,964.21</b>   | <b>1,514,643.15</b>   | <b>127,260.53</b>     | <b>5,695,693.76</b>  |
| <b>Net Ordinary Income</b>      | <b>1,200,430.87</b> | <b>-57,890.95</b> | <b>3,272,431.69</b>  | <b>416,159.27</b>   | <b>-375,964.21</b>  | <b>-1,514,643.15</b>  | <b>262,756.48</b>     | <b>2,603,280.00</b>  |
| <b>Other Income/Expense</b>     |                     |                   |                      |                     |                     |                       |                       |                      |
| <b>Other Income</b>             |                     |                   |                      |                     |                     |                       |                       |                      |
| 6900- Transfers In              | 0.00                | 54,567.49         | 0.00                 | 0.00                | 1,100,000.00        | 0.00                  | 0.00                  | 1,154,567.49         |
| 6902- Transfers in WTP          | 0.00                | 561,991.56        | 0.00                 | 0.00                | 0.00                | 0.00                  | 0.00                  | 561,991.56           |
| <b>Total Other Income</b>       | <b>0.00</b>         | <b>616,559.05</b> | <b>0.00</b>          | <b>0.00</b>         | <b>1,100,000.00</b> | <b>0.00</b>           | <b>0.00</b>           | <b>1,716,559.05</b>  |
| <b>Other Expense</b>            |                     |                   |                      |                     |                     |                       |                       |                      |
| 8000- Transfers to Other Funds  | 0.00                | 0.00              | 1,141,107.24         | 13,460.25           | 0.00                | 0.00                  | 0.00                  | 1,154,567.49         |
| 8002- Transfers Water Supply SV | 0.00                | 0.00              | 561,991.56           | 0.00                | 0.00                | 0.00                  | 0.00                  | 561,991.56           |
| 9000 -Depreciation Expense      | 0.00                | 0.00              | 990,000.00           | 414,000.00          | 0.00                | 0.00                  | 0.00                  | 1,404,000.00         |
| <b>Total Other Expense</b>      | <b>0.00</b>         | <b>0.00</b>       | <b>2,693,098.80</b>  | <b>427,460.25</b>   | <b>0.00</b>         | <b>0.00</b>           | <b>0.00</b>           | <b>3,120,559.05</b>  |
| <b>Net Other Income</b>         | <b>0.00</b>         | <b>616,559.05</b> | <b>-2,693,098.80</b> | <b>-427,460.25</b>  | <b>1,100,000.00</b> | <b>0.00</b>           | <b>0.00</b>           | <b>-1,404,000.00</b> |
| <b>Net Income</b>               | <b>1,200,430.87</b> | <b>558,668.10</b> | <b>579,332.89</b>    | <b>-11,300.98</b>   | <b>124,035.79</b>   | <b>-1,514,643.15</b>  | <b>262,756.48</b>     | <b>1,199,280.00</b>  |

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

|                                | Jun 23                  | Jan - Jun 23               |
|--------------------------------|-------------------------|----------------------------|
| <b>Ordinary Income/Expense</b> |                         |                            |
| <b>Income</b>                  |                         |                            |
| 5200- Property Taxes           | 122,637.41              | 1,404,351.32               |
| 5210- Specific Ownership Taxes | 13,619.10               | 69,422.53                  |
| 5820- Investment Income        | 12,778.55               | 40,641.22                  |
| <b>Total Income</b>            | <u>149,035.06</u>       | <u>1,514,415.07</u>        |
| <b>Gross Profit</b>            | 149,035.06              | 1,514,415.07               |
| <b>Expense</b>                 |                         |                            |
| 6020-Payroll Expenses          | 10,363.58               | 58,063.94                  |
| 6040- Accounting               | 2,375.00                | 14,250.00                  |
| 6041- Audit                    | 19,931.44               | 19,931.44                  |
| 6050- Contract Labor           | 0.00                    | 0.00                       |
| 6080- Education                | 1,209.75                | 5,912.21                   |
| 6099- Election                 | 18.98                   | 28,337.01                  |
| 6100- Engineering              | 1,587.50                | 10,705.20                  |
| 6130- Insurance                | 2,184.00                | 13,259.41                  |
| 6150- Legal                    | 1,122.88                | 7,342.65                   |
| 6180- Misc. Expenses           | 394.14                  | 2,211.04                   |
| 6200- Office Expense           | 3,961.48                | 18,850.96                  |
| 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        | 18,911.06               | 63,617.00                  |
| 6250- Treasurers Fees          | 1,839.58                | 21,055.18                  |
| 6260- Utilities                | 127.31                  | 779.31                     |
| 6270- Vehicle                  | 54.92                   | 1,200.96                   |
| 7300- Capital Projects         | 920.81                  | 19,119.11                  |
| <b>Total Expense</b>           | <u>65,002.43</u>        | <u>313,984.20</u>          |
| <b>Net Ordinary Income</b>     | <u>84,032.63</u>        | <u>1,200,430.87</u>        |
| <b>Net Income</b>              | <u><u>84,032.63</u></u> | <u><u>1,200,430.87</u></u> |



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

|                                 | Jun 23                   | Jan - Jun 23             |
|---------------------------------|--------------------------|--------------------------|
| <b>Ordinary Income/Expense</b>  |                          |                          |
| <b>Income</b>                   |                          |                          |
| 5200- Property Taxes            | 39,509.47                | 452,447.57               |
| 5210- Specific Ownership Taxes  | 4,387.60                 | 24,070.60                |
| 5820- Investment Income         | 14,382.06                | 23,420.23                |
| <b>Total Income</b>             | <u>58,279.13</u>         | <u>499,938.40</u>        |
| <b>Gross Profit</b>             | 58,279.13                | 499,938.40               |
| <b>Expense</b>                  |                          |                          |
| 6250- Treasurers Fees           | 592.65                   | 6,783.47                 |
| 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                |
| <b>Total Expense</b>            | <u>592.65</u>            | <u>557,829.35</u>        |
| <b>Net Ordinary Income</b>      | 57,686.48                | -57,890.95               |
| <b>Other Income/Expense</b>     |                          |                          |
| <b>Other Income</b>             |                          |                          |
| 6900- Transfers In              | 0.00                     | 54,567.49                |
| 6902- Transfers In WTP          | 93,800.93                | 561,991.56               |
| <b>Total Other Income</b>       | <u>93,800.93</u>         | <u>616,559.05</u>        |
| <b>Net Other Income</b>         | 93,800.93                | 616,559.05               |
| <b>Net Income</b>               | <u><u>151,487.41</u></u> | <u><u>558,668.10</u></u> |

**Roxborough Water and Sanitation District**  
**Profit & Loss -Water Treatment**  
June 2023

|                                 | Jun 23                    | Jan - Jun 23             |
|---------------------------------|---------------------------|--------------------------|
| <b>Ordinary Income/Expense</b>  |                           |                          |
| <b>Income</b>                   |                           |                          |
| 5010- Service Charges           | 319,700.83                | 1,474,340.37             |
| 5100-Availability Charges       | 0.00                      | 41,107.24                |
| 5211- Dominion WTP Operations   | 57,833.66                 | 326,723.64               |
| 5310-Permit Fees                | 500.00                    | 3,800.00                 |
| 5410-Hydrant Water              | 1,494.00                  | 14,245.50                |
| 5510-Potable Irrigation Water   | 4,311.35                  | 12,611.80                |
| 5511-Irrigation Water           | 21,522.38                 | 89,422.89                |
| 5601-Late Fees, Penalties,      | 3,331.02                  | 20,866.65                |
| 5610- Miscellaneous Income      | 290.00                    | 440.06                   |
| 5611-Inclusion fees-NWDC        | 5,605.60                  | 37,706.32                |
| 5620- Dominion Dist. Operations | 16,898.26                 | 99,743.55                |
| 5640- Dominion Treated Water Us | 17,176.25                 | 69,606.05                |
| 5650 Dominion Exp Reimbursement | 0.00                      | 722,987.68               |
| 5660- Ravenna Reimbursement     | 0.00                      | 14,397.08                |
| 5700- Sys. Development Charge   | 8,690.00                  | 59,365.00                |
| 5705 Ravenna SDC                | 22,010.86                 | 144,750.24               |
| 5710- Capital Surcharge         | 11,918.13                 | 71,383.56                |
| 5715- Capital Surcharge WTP Sup | 93,800.93                 | 561,991.56               |
| 5820- Investment Income         | 36,478.66                 | 204,095.30               |
| 5850 - Reimbursed Exp Other     | 50,562.83                 | 115,381.74               |
| <b>Total Income</b>             | <u>672,124.76</u>         | <u>4,084,966.23</u>      |
| <b>Gross Profit</b>             | 672,124.76                | 4,084,966.23             |
| <b>Expense</b>                  |                           |                          |
| 6020-Payroll Expenses           | 53,327.50                 | 318,998.54               |
| 6040- Accounting                | 2,375.00                  | 14,250.00                |
| 6080- Education                 | 2,424.52                  | 6,175.01                 |
| 6100- Engineering               | 5,515.00                  | 14,001.20                |
| 6130- Insurance                 | 2,184.00                  | 13,121.75                |
| 6140- Lab & Test Fees           | 29.00                     | 3,242.00                 |
| 6150- Legal                     | 1,122.88                  | 6,518.02                 |
| 6170 - Meter Expenses           | 0.00                      | 306.00                   |
| 6180- Misc. Expenses            | 342.17                    | 1,823.50                 |
| 6200- Office Expense            | 546.17                    | 2,443.05                 |
| 6210-Operating Supplies         | 1,861.33                  | 19,569.94                |
| 6220- Permits                   | 0.00                      | 110.00                   |
| 6230- Repairs and Maint         | 17,244.34                 | 75,915.46                |
| 6240- Safety Equipment          | 48.98                     | 1,963.44                 |
| 6260- Utilities                 | 32,524.33                 | 107,605.33               |
| 6270- Vehicle                   | 51.83                     | 3,242.11                 |
| 7300- Capital Projects          | 22,346.81                 | 250,703.19               |
| 7311- Dominion System Improve.  | 0.00                      | -27,454.00               |
| <b>Total Expense</b>            | <u>141,943.86</u>         | <u>812,534.54</u>        |
| <b>Net Ordinary Income</b>      | 530,180.90                | 3,272,431.69             |
| <b>Other Income/Expense</b>     |                           |                          |
| <b>Other Expense</b>            |                           |                          |
| 8000- Transfers to Other Funds  | 500,000.00                | 1,141,107.24             |
| 8002- Transfers Water Supply SV | 93,800.93                 | 561,991.56               |
| 9000 -Depreciation Expense      | 165,000.00                | 990,000.00               |
| <b>Total Other Expense</b>      | <u>758,800.93</u>         | <u>2,693,098.80</u>      |
| <b>Net Other Income</b>         | <u>-758,800.93</u>        | <u>-2,693,098.80</u>     |
| <b>Net Income</b>               | <u><u>-228,620.03</u></u> | <u><u>579,332.89</u></u> |

**Roxborough Water and Sanitation District**  
**Profit & Loss -Water Distribution**  
**June 2023**

|                                | Jun 23             | Jan - Jun 23         |
|--------------------------------|--------------------|----------------------|
| <b>Ordinary Income/Expense</b> |                    |                      |
| <b>Expense</b>                 |                    |                      |
| 6020-Payroll Expenses          | 36,630.86          | 192,137.29           |
| 6040- Accounting               | 2,375.00           | 14,250.00            |
| 6050- Contract Labor           | 2,808.53           | 13,951.11            |
| 6080- Education                | 2,684.21           | 15,313.66            |
| 6100- Engineering              | 13,867.85          | 110,974.39           |
| 6110-Conservation Rebates      | 150.00             | 450.00               |
| 6115- GPS/GIS                  | 2,800.00           | 15,942.50            |
| 6130- Insurance                | 2,393.50           | 13,468.92            |
| 6140- Lab & Test Fees          | 340.00             | 2,737.00             |
| 6150- Legal                    | 1,122.88           | 9,515.52             |
| 6170 - Meter Expenses          | 0.00               | 8,261.98             |
| 6180- Misc. Expenses           | 89.42              | 234.27               |
| 6200- Office Expense           | 1,548.58           | 7,312.94             |
| 6220- Permits                  | 1,000.00           | 8,358.00             |
| 6230- Repairs and Maint        | 17,003.87          | 74,643.26            |
| 6240- Safety Equipment         | 0.00               | 703.90               |
| 6260- Utilities                | 6,105.30           | 28,936.36            |
| 6270- Vehicle                  | 213.82             | 6,284.18             |
| 6280- Water Costs              | 132,324.48         | 575,582.92           |
| 7290- Water Rights             | 38,562.53          | 69,224.37            |
| 7300- Capital Projects         | 57,939.95          | 346,360.58           |
| <b>Total Expense</b>           | <b>319,960.78</b>  | <b>1,514,643.15</b>  |
| <b>Net Ordinary Income</b>     | <b>-319,960.78</b> | <b>-1,514,643.15</b> |
| <b>Net Income</b>              | <b>-319,960.78</b> | <b>-1,514,643.15</b> |

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

|                                 | Jun 23                   | Jan - Jun 23             |
|---------------------------------|--------------------------|--------------------------|
| <b>Ordinary Income/Expense</b>  |                          |                          |
| <b>Income</b>                   |                          |                          |
| 5010- Service Charges           | 166,165.34               | 970,440.50               |
| 5100-Availability Charges       | 0.00                     | 13,460.25                |
| 5101- Service Charges LMA       | 34,650.39                | 192,739.81               |
| 5310-Permit Fees                | 0.00                     | 3,300.00                 |
| 5601-Late Fees, Penalties,      | 1,616.44                 | 8,398.32                 |
| 5610- Miscellaneous Income      | 272.50                   | 764.33                   |
| 5625- Dominion Sewer Conveyance | 43,180.00                | 242,220.00               |
| 5700- Sys. Development Charge   | 0.00                     | 49,974.00                |
| 5710- Capital Surcharge         | 13,517.50                | 80,203.59                |
| 5820- Investment Income         | 52,320.07                | 248,136.25               |
| <b>Total Income</b>             | <u>311,722.24</u>        | <u>1,809,637.05</u>      |
| <b>Gross Profit</b>             | 311,722.24               | 1,809,637.05             |
| <b>Expense</b>                  |                          |                          |
| 6020-Payroll Expenses           | 43,467.46                | 220,759.36               |
| 6040- Accounting                | 2,375.00                 | 14,250.00                |
| 6050- Contract Labor            | 2,808.52                 | 11,923.64                |
| 6065- Dominion expenses         | 0.00                     | 82.00                    |
| 6080- Education                 | 2,491.88                 | 7,308.76                 |
| 6100- Engineering               | 11,327.85                | 73,131.49                |
| 6115- GPS/GIS                   | 320.00                   | 7,162.50                 |
| 6130- Insurance                 | 2,393.50                 | 13,468.92                |
| 6150- Legal                     | 1,122.88                 | 6,518.02                 |
| 6180- Misc. Expenses            | 0.00                     | 2,667.82                 |
| 6185- Littleton Service Fees    | 0.00                     | 67,126.50                |
| 6200- Office Expense            | 1,451.66                 | 8,648.01                 |
| 6210-Operating Supplies         | 0.00                     | 67,709.33                |
| 6220- Permits                   | 0.00                     | 4,877.90                 |
| 6230- Repairs and Maint         | 5,467.18                 | 24,412.44                |
| 6240- Safety Equipment          | 0.00                     | 273.34                   |
| 6260- Utilities                 | 8,275.91                 | 51,069.04                |
| 6270- Vehicle                   | 206.27                   | 5,423.50                 |
| 7300- Capital Projects          | 1,910.81                 | 806,665.21               |
| <b>Total Expense</b>            | <u>83,618.92</u>         | <u>1,393,477.78</u>      |
| <b>Net Ordinary Income</b>      | 228,103.32               | 416,159.27               |
| <b>Other Income/Expense</b>     |                          |                          |
| <b>Other Expense</b>            |                          |                          |
| 8000- Transfers to Other Funds  | 0.00                     | 13,460.25                |
| 9000 -Depreciation Expense      | 69,000.00                | 414,000.00               |
| <b>Total Other Expense</b>      | <u>69,000.00</u>         | <u>427,460.25</u>        |
| <b>Net Other Income</b>         | <u>-69,000.00</u>        | <u>-427,460.25</u>       |
| <b>Net Income</b>               | <u><u>159,103.32</u></u> | <u><u>-11,300.98</u></u> |

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

|                                | Jun 23                   | Jan - Jun 23             |
|--------------------------------|--------------------------|--------------------------|
| <b>Ordinary Income/Expense</b> |                          |                          |
| <b>Expense</b>                 |                          |                          |
| 7301-Capital DWSD              | 0.00                     | 0.00                     |
| 7308- O-Line Capacity Improve. | 8,847.50                 | 71,995.18                |
| 7310 - WTP- Dominion Pump      | 135,057.12               | 761,037.68               |
| 7311- Dominion System Improve. | 13,155.00                | 86,673.35                |
| 7312- Ravenna Pump Station     | 7,020.00                 | 13,699.10                |
| 7313 - Valley View Project     | 967.50                   | 42,558.90                |
| <b>Total Expense</b>           | <u>165,047.12</u>        | <u>975,964.21</u>        |
| <b>Net Ordinary Income</b>     | -165,047.12              | -975,964.21              |
| <b>Other Income/Expense</b>    |                          |                          |
| <b>Other Income</b>            |                          |                          |
| 6900- Transfers In             | 500,000.00               | 1,100,000.00             |
| <b>Total Other Income</b>      | <u>500,000.00</u>        | <u>1,100,000.00</u>      |
| <b>Net Other Income</b>        | <u>500,000.00</u>        | <u>1,100,000.00</u>      |
| <b>Net Income</b>              | <u><u>334,952.88</u></u> | <u><u>124,035.79</u></u> |

**Roxborough Water and Sanitation District**  
**Profit & Loss -PVH**  
**June 2023**

|                                | <u>Jun 23</u>           | <u>Jan - Jun 23</u>      |
|--------------------------------|-------------------------|--------------------------|
| <b>Ordinary Income/Expense</b> |                         |                          |
| <b>Income</b>                  |                         |                          |
| 5200- Property Taxes           | 53,562.53               | 362,261.00               |
| 5210- Specific Ownership Taxes | 3,801.83                | 20,331.92                |
| 5820- Investment Income        | 1,561.33                | 7,424.09                 |
| <b>Total Income</b>            | <u>58,925.69</u>        | <u>390,017.01</u>        |
| <b>Gross Profit</b>            | 58,925.69               | 390,017.01               |
| <b>Expense</b>                 |                         |                          |
| 6040- Accounting               | 1,000.00                | 6,000.00                 |
| 6150- Legal                    | 44.00                   | 310.00                   |
| 6250- Treasurers Fees          | 803.45                  | 5,412.82                 |
| 6550-CWCB Principal c150346    | 0.00                    | 115,447.15               |
| 7311- Dominion System Improve. | 0.00                    | 90.56                    |
| <b>Total Expense</b>           | <u>1,847.45</u>         | <u>127,260.53</u>        |
| <b>Net Ordinary Income</b>     | <u>57,078.24</u>        | <u>262,756.48</u>        |
| <b>Net Income</b>              | <u><u>57,078.24</u></u> | <u><u>262,756.48</u></u> |

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

|                                | Jan - Jun 23        | Budget            | \$ Over Budget    | % of Budget   |
|--------------------------------|---------------------|-------------------|-------------------|---------------|
| <b>Ordinary Income/Expense</b> |                     |                   |                   |               |
| <b>Income</b>                  |                     |                   |                   |               |
| 5200- Property Taxes           | 1,404,351.32        | 1,761,246.00      | -356,894.68       | 79.7%         |
| 5210- Specific Ownership Taxes | 69,422.53           | 120,000.00        | -50,577.47        | 57.9%         |
| 5610- Misc Income              | 0.00                | 1,000.00          | -1,000.00         | 0.0%          |
| 5820- Investment Income        | 40,641.22           | 5,000.00          | 35,641.22         | 812.8%        |
| <b>Total Income</b>            | 1,514,415.07        | 1,887,246.00      | -372,830.93       | 80.2%         |
| <b>Gross Profit</b>            | 1,514,415.07        | 1,887,246.00      | -372,830.93       | 80.2%         |
| <b>Expense</b>                 |                     |                   |                   |               |
| 6020-Payroll Expenses          | 58,063.94           | 130,000.00        | -71,936.06        | 44.7%         |
| 6040- Accounting               | 14,250.00           | 31,500.00         | -17,250.00        | 45.2%         |
| 6041- Audit                    | 19,931.44           | 30,000.00         | -10,068.56        | 66.4%         |
| 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                | 5,912.21            | 20,000.00         | -14,087.79        | 29.6%         |
| 6099- Election                 | 28,337.01           | 30,000.00         | -1,662.99         | 94.5%         |
| 6100- Engineering              | 10,705.20           | 40,000.00         | -29,294.80        | 26.8%         |
| 6130- Insurance                | 13,259.41           | 30,000.00         | -16,740.59        | 44.2%         |
| 6150- Legal                    | 7,342.65            | 25,000.00         | -17,657.35        | 29.4%         |
| 6180- Misc. Expenses           | 2,211.04            | 10,000.00         | -7,788.96         | 22.1%         |
| 6200- Office Expense           | 18,850.96           | 40,000.00         | -21,149.04        | 47.1%         |
| 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        | 63,617.00           | 205,000.00        | -141,383.00       | 31.0%         |
| 6250- Treasurers Fees          | 21,055.18           | 45,000.00         | -23,944.82        | 46.8%         |
| 6260- Utilities                | 779.31              | 2,000.00          | -1,220.69         | 39.0%         |
| 6270- Vehicle                  | 1,200.96            | 5,000.00          | -3,799.04         | 24.0%         |
| 6300- Bank Service Charges     | 0.00                | 2,000.00          | -2,000.00         | 0.0%          |
| 7300- Capital Projects         | 19,119.11           | 75,000.00         | -55,880.89        | 25.5%         |
| <b>Total Expense</b>           | 313,984.20          | 773,500.00        | -459,515.80       | 40.6%         |
| <b>Net Ordinary Income</b>     | 1,200,430.87        | 1,113,746.00      | 86,684.87         | 107.8%        |
| <b>Other Income/Expense</b>    |                     |                   |                   |               |
| <b>Other Expense</b>           |                     |                   |                   |               |
| 8000- Transfers to Other Funds | 0.00                | 700,000.00        | -700,000.00       | 0.0%          |
| <b>Total Other Expense</b>     | 0.00                | 700,000.00        | -700,000.00       | 0.0%          |
| <b>Net Other Income</b>        | 0.00                | -700,000.00       | 700,000.00        | 0.0%          |
| <b>Net Income</b>              | <b>1,200,430.87</b> | <b>413,746.00</b> | <b>786,684.87</b> | <b>290.1%</b> |

**Roxborough Water and Sanitation District**  
**Profit & Loss Budget vs. Actual-Debt Service**  
**January through June 2023**

|                                 | Jan - Jun 23      | Budget            | \$ Over Budget    | % of Budget    |
|---------------------------------|-------------------|-------------------|-------------------|----------------|
| <b>Ordinary Income/Expense</b>  |                   |                   |                   |                |
| <b>Income</b>                   |                   |                   |                   |                |
| 5200- Property Taxes            | 452,447.57        | 567,412.00        | -114,964.43       | 79.7%          |
| 5210- Specific Ownership Taxes  | 24,070.60         | 80,000.00         | -55,929.40        | 30.1%          |
| 5820- Investment Income         | 23,420.23         | 30,000.00         | -6,579.77         | 78.1%          |
| <b>Total Income</b>             | 499,938.40        | 677,412.00        | -177,473.60       | 73.8%          |
| <b>Gross Profit</b>             | 499,938.40        | 677,412.00        | -177,473.60       | 73.8%          |
| <b>Expense</b>                  |                   |                   |                   |                |
| 6250- Treasurers Fees           | 6,783.47          | 15,000.00         | -8,216.53         | 45.2%          |
| 6420-Loan Administrative Fees   | 38,400.00         | 76,800.00         | -38,400.00        | 50.0%          |
| 6500- CWRPDA -PVH D15a356       | 116,617.50        | 233,236.00        | -116,618.50       | 50.0%          |
| 6550-CWCB Principal c150346     | 0.00              | 483,231.00        | -483,231.00       | 0.0%           |
| 6551- CWCB Interest c150346     | 0.00              | 493,412.00        | -493,412.00       | 0.0%           |
| 7100-Principal Payments-W05A105 | 272,500.00        | 545,000.00        | -272,500.00       | 50.0%          |
| 7150-Ravenna CWCB               | 82,425.19         | 82,425.00         | 0.19              | 100.0%         |
| 7200- Interest Payments         | 41,103.19         | 61,956.00         | -20,852.81        | 66.3%          |
| <b>Total Expense</b>            | 557,829.35        | 1,991,060.00      | -1,433,230.65     | 28.0%          |
| <b>Net Ordinary Income</b>      | -57,890.95        | -1,313,648.00     | 1,255,757.05      | 4.4%           |
| <b>Other Income/Expense</b>     |                   |                   |                   |                |
| <b>Other Income</b>             |                   |                   |                   |                |
| 6900- Transfers In              | 54,567.49         | 160,000.00        | -105,432.51       | 34.1%          |
| 6902- Transfers In WTP          | 561,991.56        | 1,092,000.00      | -530,008.44       | 51.5%          |
| <b>Total Other Income</b>       | 616,559.05        | 1,252,000.00      | -635,440.95       | 49.2%          |
| <b>Net Other Income</b>         | 616,559.05        | 1,252,000.00      | -635,440.95       | 49.2%          |
| <b>Net Income</b>               | <b>558,668.10</b> | <b>-61,648.00</b> | <b>620,316.10</b> | <b>-906.2%</b> |



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

|                                 | Jan - Jun 23        | Budget               | \$ Over Budget       | % of Budget  |
|---------------------------------|---------------------|----------------------|----------------------|--------------|
| <b>Ordinary Income/Expense</b>  |                     |                      |                      |              |
| <b>Income</b>                   |                     |                      |                      |              |
| 5010- Service Charges           | 1,474,340.37        | 3,200,000.00         | -1,725,659.63        | 46.1%        |
| 5100-Availability Charges       | 41,107.24           | 120,000.00           | -78,892.76           | 34.3%        |
| 5211- Dominion WTP Operations   | 326,723.64          | 500,000.00           | -173,276.36          | 65.3%        |
| 5310-Permit Fees                | 3,800.00            | 1,200.00             | 2,600.00             | 316.7%       |
| 5400-Rental Income              | 0.00                | 7,200.00             | -7,200.00            | 0.0%         |
| 5410-Hydrant Water              | 14,245.50           | 40,000.00            | -25,754.50           | 35.6%        |
| 5510-Potable Irrigation Water   | 12,611.80           | 40,000.00            | -27,388.20           | 31.5%        |
| 5511-Irrigation Water           | 89,422.89           | 250,000.00           | -160,577.11          | 35.8%        |
| 5601-Late Fees, Penalties,      | 20,866.65           |                      |                      |              |
| 5610- Miscellaneous Income      | 440.06              | 70,000.00            | -69,559.94           | 0.6%         |
| 5611-Inclusion fees-NWDC        | 37,706.32           | 50,000.00            | -12,293.68           | 75.4%        |
| 5620- Dominion Dist. Operations | 99,743.55           | 200,000.00           | -100,256.45          | 49.9%        |
| 5640- Dominion Treated Water Us | 69,606.05           | 100,000.00           | -30,393.95           | 69.6%        |
| 5650 Dominion Exp Reimbursement | 722,987.68          |                      |                      |              |
| 5660- Ravenna Reimbursement     | 14,397.08           |                      |                      |              |
| 5700- Sys. Development Charge   | 59,365.00           | 275,000.00           | -215,635.00          | 21.6%        |
| 5705 Ravenna SDC                | 144,750.24          | 250,000.00           | -105,249.76          | 57.9%        |
| 5710- Capital Surcharge         | 71,383.56           | 80,000.00            | -8,616.44            | 89.2%        |
| 5715- Capital Surcharge WTP Sup | 561,991.56          | 1,036,808.00         | -474,816.44          | 54.2%        |
| 5820- Investment Income         | 204,095.30          | 50,000.00            | 154,095.30           | 408.2%       |
| 5850 - Reimbursed Exp Other     | 115,381.74          | 20,000.00            | 95,381.74            | 576.9%       |
| 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%         |
| <b>Total Income</b>             | <b>4,084,966.23</b> | <b>10,692,205.00</b> | <b>-6,607,238.77</b> | <b>38.2%</b> |
| <b>Gross Profit</b>             | <b>4,084,966.23</b> | <b>10,692,205.00</b> | <b>-6,607,238.77</b> | <b>38.2%</b> |
| <b>Expense</b>                  |                     |                      |                      |              |
| 6020-Payroll Expenses           | 318,998.54          | 725,000.00           | -406,001.46          | 44.0%        |
| 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                 | 6,175.01            | 25,000.00            | -18,824.99           | 24.7%        |
| 6100- Engineering               | 14,001.20           | 175,000.00           | -160,998.80          | 8.0%         |
| 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                 | 13,121.75           | 25,000.00            | -11,878.25           | 52.5%        |
| 6140- Lab & Test Fees           | 3,242.00            | 15,000.00            | -11,758.00           | 21.6%        |
| 6150- Legal                     | 6,518.02            | 37,500.00            | -30,981.98           | 17.4%        |
| 6170 - Meter Expenses           | 306.00              | 0.00                 | 306.00               | 100.0%       |
| 6180- Misc. Expenses            | 1,823.50            | 10,000.00            | -8,176.50            | 18.2%        |
| 6200- Office Expense            | 2,443.05            | 20,000.00            | -17,556.95           | 12.2%        |
| 6210-Operating Supplies         | 19,569.94           | 175,000.00           | -155,430.06          | 11.2%        |
| 6220- Permits                   | 110.00              | 3,000.00             | -2,890.00            | 3.7%         |
| 6230- Repairs and Maint         | 75,915.46           | 250,000.00           | -174,084.54          | 30.4%        |
| 6240- Safety Equipment          | 1,963.44            | 5,000.00             | -3,036.56            | 39.3%        |
| 6260- Utilities                 | 107,605.33          | 230,000.00           | -122,394.67          | 46.8%        |
| 6270- Vehicle                   | 3,242.11            | 5,000.00             | -1,757.89            | 64.8%        |
| 6280- Water Costs               | 0.00                | 50,000.00            | -50,000.00           | 0.0%         |
| 7300- Capital Projects          | 250,703.19          | 1,140,000.00         | -889,296.81          | 22.0%        |
| 7311- Dominion System Improve.  | -27,454.00          |                      |                      |              |
| <b>Total Expense</b>            | <b>812,534.54</b>   | <b>2,983,000.00</b>  | <b>-2,170,465.46</b> | <b>27.2%</b> |
| <b>Net Ordinary Income</b>      | <b>3,272,431.69</b> | <b>7,709,205.00</b>  | <b>-4,436,773.31</b> | <b>42.4%</b> |
| <b>Other Income/Expense</b>     |                     |                      |                      |              |
| <b>Other Income</b>             |                     |                      |                      |              |
| 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  | 1,141,107.24        | 120,000.00           | 1,021,107.24         | 950.9%       |
| 8002- Transfers Water Supply SV | 561,991.56          | 1,036,808.00         | -474,816.44          | 54.2%        |

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

|                                | Jan - Jun 23         | Budget               | \$ Over Budget       | % of Budget  |
|--------------------------------|----------------------|----------------------|----------------------|--------------|
| 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     | 990,000.00           |                      |                      |              |
| <b>Total Other Expense</b>     | <b>2,693,098.80</b>  | <b>4,721,808.00</b>  | <b>-2,028,709.20</b> | <b>57.0%</b> |
| <b>Net Other Income</b>        | <b>-2,693,098.80</b> | <b>-4,221,808.00</b> | <b>1,528,709.20</b>  | <b>63.8%</b> |
| <b>Net Income</b>              | <b>579,332.89</b>    | <b>3,487,397.00</b>  | <b>-2,908,064.11</b> | <b>16.6%</b> |

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

|                                | Jan - Jun 23         | Budget               | \$ Over Budget       | % of Budget  |
|--------------------------------|----------------------|----------------------|----------------------|--------------|
| <b>Ordinary Income/Expense</b> |                      |                      |                      |              |
| <b>Expense</b>                 |                      |                      |                      |              |
| 6020-Payroll Expenses          | 192,137.29           | 360,000.00           | -167,862.71          | 53.4%        |
| 6040- Accounting               | 14,250.00            | 32,500.00            | -18,250.00           | 43.8%        |
| 6050- Contract Labor           | 13,951.11            | 40,000.00            | -26,048.89           | 34.9%        |
| 6065- Dominion expenses        | 0.00                 | 60,000.00            | -60,000.00           | 0.0%         |
| 6080- Education                | 15,313.66            | 25,000.00            | -9,686.34            | 61.3%        |
| 6100- Engineering              | 110,974.39           | 200,000.00           | -89,025.61           | 55.5%        |
| 6110-Conservation Rebates      | 450.00               | 25,000.00            | -24,550.00           | 1.8%         |
| 6115- GPS/GIS                  | 15,942.50            | 25,000.00            | -9,057.50            | 63.8%        |
| 6130- Insurance                | 13,468.92            | 25,000.00            | -11,531.08           | 53.9%        |
| 6140- Lab & Test Fees          | 2,737.00             | 10,000.00            | -7,263.00            | 27.4%        |
| 6150- Legal                    | 9,515.52             | 37,500.00            | -27,984.48           | 25.4%        |
| 6170 - Meter Expenses          | 8,261.98             | 125,000.00           | -116,738.02          | 6.6%         |
| 6180- Misc. Expenses           | 234.27               | 10,000.00            | -9,765.73            | 2.3%         |
| 6200- Office Expense           | 7,312.94             | 20,000.00            | -12,687.06           | 36.6%        |
| 6220- Permits                  | 8,358.00             | 5,000.00             | 3,358.00             | 167.2%       |
| 6230- Repairs and Maint        | 74,643.26            | 225,000.00           | -150,356.74          | 33.2%        |
| 6240- Safety Equipment         | 703.90               | 2,000.00             | -1,296.10            | 35.2%        |
| 6260- Utilities                | 28,936.36            | 75,000.00            | -46,063.64           | 38.6%        |
| 6270- Vehicle                  | 6,284.18             | 5,000.00             | 1,284.18             | 125.7%       |
| 6280- Water Costs              | 575,582.92           | 2,000,000.00         | -1,424,417.08        | 28.8%        |
| 7290- Water Rights             | 69,224.37            | 2,500.00             | 66,724.37            | 2,769.0%     |
| 7300- Capital Projects         | 346,360.58           | 3,555,000.00         | -3,208,639.42        | 9.7%         |
| <b>Total Expense</b>           | <b>1,514,643.15</b>  | <b>6,864,500.00</b>  | <b>-5,349,856.85</b> | <b>22.1%</b> |
| <b>Net Ordinary Income</b>     | <b>-1,514,643.15</b> | <b>-6,864,500.00</b> | <b>5,349,856.85</b>  | <b>22.1%</b> |
| <b>Net Income</b>              | <b>-1,514,643.15</b> | <b>-6,864,500.00</b> | <b>5,349,856.85</b>  | <b>22.1%</b> |

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

|                                 | Jan - Jun 23        | Budget               | \$ Over Budget       | % of Budget     |
|---------------------------------|---------------------|----------------------|----------------------|-----------------|
| <b>Ordinary Income/Expense</b>  |                     |                      |                      |                 |
| <b>Income</b>                   |                     |                      |                      |                 |
| 5010- Service Charges           | 970,440.50          | 1,800,000.00         | -829,559.50          | 53.9%           |
| 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       | 192,739.81          | 300,000.00           | -107,260.19          | 64.2%           |
| 5310-Permit Fees                | 3,300.00            | 33,000.00            | -29,700.00           | 10.0%           |
| 5601-Late Fees, Penalties,      | 8,398.32            |                      |                      |                 |
| 5610- Miscellaneous Income      | 764.33              | 20,000.00            | -19,235.67           | 3.8%            |
| 5625- Dominion Sewer Conveyance | 242,220.00          | 360,000.00           | -117,780.00          | 67.3%           |
| 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         | 80,203.59           | 160,000.00           | -79,796.41           | 50.1%           |
| 5820- Investment Income         | 248,136.25          | 55,000.00            | 193,136.25           | 451.2%          |
| <b>Total Income</b>             | <b>1,809,637.05</b> | <b>3,518,000.00</b>  | <b>-1,708,362.95</b> | <b>51.4%</b>    |
| <b>Gross Profit</b>             | <b>1,809,637.05</b> | <b>3,518,000.00</b>  | <b>-1,708,362.95</b> | <b>51.4%</b>    |
| <b>Expense</b>                  |                     |                      |                      |                 |
| 6020-Payroll Expenses           | 220,759.36          | 485,000.00           | -264,240.64          | 45.5%           |
| 6040- Accounting                | 14,250.00           | 31,500.00            | -17,250.00           | 45.2%           |
| 6050- Contract Labor            | 11,923.64           | 30,000.00            | -18,076.36           | 39.7%           |
| 6065- Dominion expenses         | 82.00               |                      |                      |                 |
| 6080- Education                 | 7,308.76            | 25,000.00            | -17,691.24           | 29.2%           |
| 6100- Engineering               | 73,131.49           | 125,000.00           | -51,868.51           | 58.5%           |
| 6115- GPS/GIS                   | 7,162.50            | 25,000.00            | -17,837.50           | 28.7%           |
| 6130- Insurance                 | 13,468.92           | 30,000.00            | -16,531.08           | 44.9%           |
| 6140- Lab & Test Fees           | 0.00                | 1,000.00             | -1,000.00            | 0.0%            |
| 6150- Legal                     | 6,518.02            | 15,000.00            | -8,481.98            | 43.5%           |
| 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            | 8,648.01            | 15,000.00            | -6,351.99            | 57.7%           |
| 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         | 24,412.44           | 150,000.00           | -125,587.56          | 16.3%           |
| 6240- Safety Equipment          | 273.34              | 2,000.00             | -1,726.66            | 13.7%           |
| 6260- Utilities                 | 51,069.04           | 100,000.00           | -48,930.96           | 51.1%           |
| 6270- Vehicle                   | 5,423.50            | 2,000.00             | 3,423.50             | 271.2%          |
| 6300- Bank Service Charges      | 0.00                | 3,000.00             | -3,000.00            | 0.0%            |
| 7300- Capital Projects          | 806,665.21          | 2,280,000.00         | -1,473,334.79        | 35.4%           |
| <b>Total Expense</b>            | <b>1,393,477.78</b> | <b>4,521,500.00</b>  | <b>-3,128,022.22</b> | <b>30.8%</b>    |
| <b>Net Ordinary Income</b>      | <b>416,159.27</b>   | <b>-1,003,500.00</b> | <b>1,419,659.27</b>  | <b>-41.5%</b>   |
| <b>Other Income/Expense</b>     |                     |                      |                      |                 |
| <b>Other Income</b>             |                     |                      |                      |                 |
| 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>     |
| <b>Other Expense</b>            |                     |                      |                      |                 |
| 8000- Transfers to Other Funds  | 13,460.25           | 40,000.00            | -26,539.75           | 33.7%           |
| 9000 -Depreciation Expense      | 414,000.00          |                      |                      |                 |
| <b>Total Other Expense</b>      | <b>427,460.25</b>   | <b>40,000.00</b>     | <b>387,460.25</b>    | <b>1,068.7%</b> |
| <b>Net Other Income</b>         | <b>-427,460.25</b>  | <b>160,000.00</b>    | <b>-587,460.25</b>   | <b>-267.2%</b>  |
| <b>Net Income</b>               | <b>-11,300.98</b>   | <b>-843,500.00</b>   | <b>832,199.02</b>    | <b>1.3%</b>     |

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

|                                | <u>Jan - Jun 23</u>      | <u>Budget</u>             | <u>\$ Over Budget</u>    | <u>% of Budget</u>   |
|--------------------------------|--------------------------|---------------------------|--------------------------|----------------------|
| <b>Ordinary Income/Expense</b> |                          |                           |                          |                      |
| <b>Expense</b>                 |                          |                           |                          |                      |
| 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. | 71,995.18                |                           |                          |                      |
| 7310 - WTP- Dominion Pump      | 761,037.68               |                           |                          |                      |
| 7311- Dominion System Improve. | 86,673.35                | 250,000.00                | -163,326.65              | 34.7%                |
| 7312- Ravenna Pump Station     | 13,699.10                |                           |                          |                      |
| 7313 - Valley View Project     | 42,558.90                | 1,205,000.00              | -1,162,441.10            | 3.5%                 |
| <b>Total Expense</b>           | <u>975,964.21</u>        | <u>3,815,000.00</u>       | <u>-2,839,035.79</u>     | <u>25.6%</u>         |
| <b>Net Ordinary Income</b>     | -975,964.21              | -3,815,000.00             | 2,839,035.79             | 25.6%                |
| <b>Other Income/Expense</b>    |                          |                           |                          |                      |
| <b>Other Income</b>            |                          |                           |                          |                      |
| 6900- Transfers In             | 1,100,000.00             | 3,565,000.00              | -2,465,000.00            | 30.9%                |
| <b>Total Other Income</b>      | <u>1,100,000.00</u>      | <u>3,565,000.00</u>       | <u>-2,465,000.00</u>     | <u>30.9%</u>         |
| <b>Net Other Income</b>        | <u>1,100,000.00</u>      | <u>3,565,000.00</u>       | <u>-2,465,000.00</u>     | <u>30.9%</u>         |
| <b>Net Income</b>              | <u><u>124,035.79</u></u> | <u><u>-250,000.00</u></u> | <u><u>374,035.79</u></u> | <u><u>-49.6%</u></u> |

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

|                                | <u>Jan - Jun 23</u>      | <u>Budget</u>           | <u>\$ Over Budget</u>    | <u>% of Budget</u>   |
|--------------------------------|--------------------------|-------------------------|--------------------------|----------------------|
| <b>Ordinary Income/Expense</b> |                          |                         |                          |                      |
| <b>Income</b>                  |                          |                         |                          |                      |
| 5200- Property Taxes           | 362,261.00               | 450,300.00              | -88,039.00               | 80.4%                |
| 5210- Specific Ownership Taxes | 20,331.92                | 50,000.00               | -29,668.08               | 40.7%                |
| 5820- Investment Income        | 7,424.09                 | 1,000.00                | 6,424.09                 | 742.4%               |
| <b>Total Income</b>            | <u>390,017.01</u>        | <u>501,300.00</u>       | <u>-111,282.99</u>       | <u>77.8%</u>         |
| <b>Gross Profit</b>            | 390,017.01               | 501,300.00              | -111,282.99              | 77.8%                |
| <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                    | 310.00                   | 2,500.00                | -2,190.00                | 12.4%                |
| 6250- Treasurers Fees          | 5,412.82                 | 9,000.00                | -3,587.18                | 60.1%                |
| 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                    |                         |                          |                      |
| <b>Total Expense</b>           | <u>127,260.53</u>        | <u>445,460.00</u>       | <u>-318,199.47</u>       | <u>28.6%</u>         |
| <b>Net Ordinary Income</b>     | <u>262,756.48</u>        | <u>55,840.00</u>        | <u>206,916.48</u>        | <u>470.6%</u>        |
| <b>Net Income</b>              | <u><b>262,756.48</b></u> | <u><b>55,840.00</b></u> | <u><b>206,916.48</b></u> | <u><b>470.6%</b></u> |

## SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District  
June 30, 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>  |
| <br>                               |                      |
| <b>TOTAL LONG TERM LIABILITIES</b> | <b>\$ 24,895,394</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, 2023 is as follows:

|                           | General Fund        | Debt Service      |                     | Capital Projects Fund | Water                |                      | Sewer             |                      | Total |
|---------------------------|---------------------|-------------------|---------------------|-----------------------|----------------------|----------------------|-------------------|----------------------|-------|
|                           |                     | Water Fund        | Sewer Fund          |                       | Fund                 | Fund                 | Fund              | Fund                 |       |
| Operating Reserve         | \$ -                | \$ -              | \$ -                | \$ 230,468            | \$ 3,000,000         | \$ 1,000,000         |                   | \$ 4,230,468         |       |
| Capital Reserve           | -                   | -                 | -                   |                       | 775,370              | 560,917              |                   | \$ 1,336,287         |       |
| Operating Cash            | <u>3,686,753</u>    | <u>533,108</u>    | <u>6,981,649</u>    | <u>-</u>              | <u>7,560,436</u>     | <u>12,596,334</u>    | <u>693,130</u>    | <u>\$ 32,051,410</u> |       |
| <br>                      |                     |                   |                     |                       |                      |                      |                   |                      |       |
| <b>Total Cash on Hand</b> | <u>\$ 3,686,753</u> | <u>\$ 533,108</u> | <u>\$ 6,981,649</u> | <u>\$ 230,468</u>     | <u>\$ 11,335,806</u> | <u>\$ 14,157,251</u> | <u>\$ 693,130</u> | <u>\$ 37,618,165</u> |       |



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

|   | Jan        | Feb        | March      | April      | May        | June       | July | Aug | Sept | Oct | Nov | Dec |
|---|------------|------------|------------|------------|------------|------------|------|-----|------|-----|-----|-----|
| <b>Cash Funds Available</b>                       |            |            |            |            |            |            |      |     |      |     |     |     |
| Cash in Bank - Water Fund                         | 11,489,971 | 11,535,746 | 11,481,807 | 11,600,693 | 11,594,392 | 11,335,806 |      |     |      |     |     |     |
| Total Funds Available                             | 11,489,971 | 11,535,746 | 11,481,807 | 11,600,693 | 11,594,392 | 11,335,806 | 0    | 0   | 0    | 0   | 0   | 0   |
| <b>Distribution of Available Funds</b>            |            |            |            |            |            |            |      |     |      |     |     |     |
| Operating Reserve<br>25% of Budgeted Expenditures | 3,000,000  | 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    | 775,370    |      |     |      |     |     |     |
| Operating Cash                                    | 8,367,536  | 8,379,139  | 8,198,128  | 8,141,422  | 7,988,735  | 7,560,436  |      |     |      |     |     |     |
| Total Cash  | 11,489,971 | 11,535,746 | 11,481,807 | 11,600,693 | 11,594,392 | 11,335,806 | 0    | 0   | 0    | 0   | 0   | 0   |
| <b>Capital Reserve</b>                            |            |            |            |            |            |            |      |     |      |     |     |     |
| Beginning Reserve Balance                         | -67,588    | 122,435    | 156,607    | 283,679    | 459,271    | 605,657    |      |     |      |     |     |     |
| Additions to Reserve                              | 250,000    | 250,000    | 250,000    | 250,000    | 250,000    | 250,000    |      |     |      |     |     |     |
| Use of Reserves                                   | 59,977     | 215,828    | 122,928    | 74,408     | 103,614    | 80,287     |      |     |      |     |     |     |
| Ending Reserve Balance                            | 122,435    | 156,607    | 283,679    | 459,271    | 605,657    | 775,370    | 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              | 12,729,205 | 12,695,207 | 12,886,268 | 12,666,999 | 12,890,649 | 14,157,251 |      |     |      |     |     |     |
| Total Funds Available                  | 12,729,205 | 12,695,207 | 12,886,268 | 12,666,999 | 12,890,649 | 14,157,251 |      |     |      |     |     |     |
| <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                        | 553,513    | 552,055    | 25,607     | 538,722    | 555,538    | 560,917    |      |     |      |     |     |     |
| Operating Cash                         | 11,175,692 | 11,143,152 | 11,860,661 | 11,128,277 | 11,335,111 | 12,596,334 |      |     |      |     |     |     |
| Total Available Funds                  | 12,729,205 | 12,695,207 | 12,886,268 | 12,666,999 | 12,890,649 | 14,157,251 | 0    | 0   | 0    | 0   | 0   | 0   |
| <b>Capital Reserve</b>                 |            |            |            |            |            |            |      |     |      |     |     |     |
| Beginning Reserve Balance              | 377,828    | 377,828    | 377,828    | 377,828    | 377,828    | 377,828    |      |     |      |     |     |     |
| Additions to Reserve                   | 185,000    | 185,000    | 185,000    | 185,000    | 185,000    | 185,000    |      |     |      |     |     |     |
| Use of Reserves                        | -9,315     | -10,773    | -537,221   | -24,106    | -7,290     | -1,911     |      |     |      |     |     |     |
| Ending Reserve Balance                 | 553,513    | 552,055    | 25,607     | 538,722    | 555,538    | 560,917    | 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 |
|---|-----------|-----------|-----------|-----------|-----------|-----------|------|-----|------|-----|-----|-----|
| <b>Cash Funds Available - Water Treatment Plant</b> |           |           |           |           |           |           |      |     |      |     |     |     |
| Beginning Cash Balance                              | 505,534   | 505,534   | 130,470   | 224,446   | 345,709   | 439,307   |      |     |      |     |     |     |
| Surcharge Collected                                 | 93,585    | 93,556    | 93,745    | 93,707    | 93,598    | 93,801    |      |     |      |     |     |     |
| Availability of Service Trans.                      | 26,780    | 0         | 231       | 27,556    | 0         | 0         |      |     |      |     |     |     |
| Payment of Debt                                     | 82,426    | 468,620   | 0         | 0         | 0         | 0         |      |     |      |     |     |     |
| Ending Cash Balance                                 | 543,473   | 130,470   | 224,446   | 345,709   | 439,307   | 533,108   | 0    | 0   | 0    | 0   | 0   | 0   |
| <b>Cash Funds Available - Sewer Debt Service</b>    |           |           |           |           |           |           |      |     |      |     |     |     |
| Operating Cash                                      | 6,457,734 | 6,515,054 | 6,653,005 | 6,427,955 | 6,923,962 | 6,981,649 |      |     |      |     |     |     |
| Total   | 7,001,207 | 6,645,524 | 6,877,451 | 6,773,664 | 7,363,269 | 7,514,757 | 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 Ownerships 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      | \$ 162,146     |  | \$ 18,007                 |          |                  |             |                         | \$ 180,153            | 7.78%                               | 99.66% | \$ 180,153            | 9.76%                               | 116.30% |
| July      |                |  |                           |          |                  |             |                         | \$ -                  | 0.00%                               | 99.66% | \$ -                  | 0.00%                               | 116.30% |
| August    |                |  |                           |          |                  |             |                         | \$ -                  | 0.00%                               | 99.66% | \$ -                  | 0.00%                               | 116.30% |
| September |                |  |                           |          |                  |             |                         | \$ -                  | 0.00%                               | 99.66% | \$ -                  | 0.00%                               | 116.30% |
| October   |                |  |                           |          |                  |             |                         | \$ -                  | 0.00%                               | 99.66% | \$ -                  | 0.00%                               | 116.30% |
| November  |                |  |                           |          |                  |             |                         | \$ -                  | 0.00%                               | 99.66% | \$ -                  | 0.00%                               | 116.30% |
| December  |                |  |                           |          |                  |             |                         | \$ -                  | 0.00%                               | 99.66% | \$ -                  | 0.00%                               | 116.30% |
| TOTAL     | \$ 2,076,356   | \$ -                                   | \$ 103,578                | \$ -     | \$ (28,922)      | \$ -        | \$ -                    | \$ 2,151,012          | 99.66%                              | 99.66% | \$ 2,151,012          | 116.30%                             | 116.30% |

No Assurance is provided on these Financial Statements  
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