

ROXBOROUGH WATER & SANITATION DISTRICT  
FINANCIAL STATEMENTS

December 31, 2022

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# Roxborough Water and Sanitation District Balance Sheet by Class

As of December 31, 2022

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	Unclassified	TOTAL
<b>ASSETS</b>									
<b>Current Assets</b>									
Checking/Savings									
1109-Checking	1,394,973.63	4,722,157.96	23,862,389.62	3,702,210.59	132,288.57	-24,393,068.37	-1,100,473.64	0.00	8,310,478.76
1111-WF Bond Redemption	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1123-Wells Fargo Savings	0.00	1,663,115.10	0.00	0.00	0.00	0.00	1,530,910.70	0.00	1,663,115.10
1139-WF Ravena	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	0.00	3,196,997.18
1150-Investment in Colotrust	939,207.48	570,816.04	7,567,480.81	8,408,962.12	0.00	0.00	0.00	0.00	17,506,566.45
1155-Colotrust Bond Fund	0.00	0.00	364,276.10	505,650.87	0.00	0.00	0.00	0.00	869,926.97
1160-System Develop Colo Trust	0.00	0.00	1,000,960.34	0.00	0.00	0.00	0.00	0.00	1,000,960.34
Total Checking/Savings	2,324,281.11	6,956,086.50	36,072,104.05	12,616,823.56	132,288.57	-24,393,068.37	430,437.06	0.00	34,078,955.50
<b>Other Current Assets</b>									
1300-A/R Service	0.00	0.00	531,033.10	275,433.70	0.00	0.00	0.00	0.00	806,466.80
1310-A/R Availability	0.00	0.00	6,035.28	2,494.89	0.00	0.00	0.00	0.00	8,530.17
1350-A/R Taxes	1,790,437.00	836,383.00	0.00	0.00	0.00	0.00	451,429.00	0.00	3,078,249.00
1356-Due From NWDC Inclusion	0.00	0.00	5,017.79	0.00	0.00	0.00	0.00	0.00	5,017.79
1370-Due From Others	0.00	0.00	11,730.54	0.00	0.00	0.00	0.00	0.00	11,730.54
1390-Due From Dominion	0.00	0.00	73,390.96	200,000.00	0.00	0.00	0.00	0.00	273,390.96
1400-Prepaid Insurance	26,207.50	0.00	26,207.50	26,207.50	0.00	26,207.50	0.00	0.00	104,830.00
Total Other Current Assets	1,816,644.50	836,383.00	653,415.17	504,136.09	0.00	26,207.50	451,429.00	0.00	4,288,215.26
Total Current Assets	4,140,925.61	7,792,471.50	36,665,519.22	13,120,959.67	132,289.57	-24,366,860.87	881,866.06	0.00	38,367,170.76
<b>Fixed Assets</b>									
1500- Capital Assets	0.00	0.00	82,810,633.32	17,384,630.43	0.00	0.00	0.00	0.00	100,195,263.75
Total Fixed Assets	0.00	0.00	82,810,633.32	17,384,630.43	0.00	0.00	0.00	0.00	100,195,263.75
<b>TOTAL ASSETS</b>	<b>4,140,925.61</b>	<b>7,792,471.50</b>	<b>119,476,152.54</b>	<b>30,505,590.10</b>	<b>132,289.57</b>	<b>-24,366,860.87</b>	<b>881,866.06</b>	<b>0.00</b>	<b>138,562,434.51</b>
<b>LIABILITIES &amp; EQUITY</b>									
<b>Liabilities</b>									
<b>Current Liabilities</b>									
Accounts Payable									
2000- Accounts Payable	15,262.89	0.00	54,727.03	81,360.29	125,732.82	254,322.89	1,107.98	0.00	532,513.70
Total Accounts Payable	15,262.89	0.00	54,727.03	81,360.29	125,732.82	254,322.89	1,107.98	0.00	532,513.70
<b>Other Current Liabilities</b>									
2015 Accrued Vac/Sick Leave	0.00	0.00	27,961.27	26,925.67	0.00	27,961.27	0.00	0.00	82,848.21
2052 - Deferred Rental Income	0.00	0.00	14,599.98	0.00	0.00	0.00	0.00	0.00	14,599.98
2055- Ravena Costs Advanced	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	0.00	3,196,997.18
2060 - Deferred Taxes	1,790,437.00	836,383.00	0.00	0.00	0.00	0.00	451,429.00	0.00	3,078,249.00
Deferred Income	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00	2,000,000.00
Total Other Current Liabilities	1,790,437.00	836,383.00	3,239,558.43	2,026,925.67	0.00	27,961.27	451,429.00	0.00	8,372,694.37
Total Current Liabilities	1,805,699.89	836,383.00	3,294,285.46	2,108,285.96	125,732.82	282,283.96	452,536.98	0.00	8,905,208.07
Total Liabilities	1,805,699.89	836,383.00	3,294,285.46	2,108,285.96	125,732.82	282,283.96	452,536.98	0.00	8,905,208.07
<b>Equity</b>									
3900 -Retained Earnings	1,722,045.08	6,461,468.82	113,292,059.09	28,170,991.99	543,315.63	-18,091,768.63	372,134.20	0.00	132,470,245.18
Net Income	613,180.64	494,616.88	2,889,808.98	226,312.15	-636,758.86	-6,557,376.20	57,184.88	0.00	-2,819,018.74
Total Equity	2,335,225.72	6,956,085.50	116,181,867.08	28,397,304.14	6,556.75	-24,649,144.83	429,329.08	0.00	129,651,226.44
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,140,925.61</b>	<b>7,792,471.50</b>	<b>119,476,152.54</b>	<b>30,505,590.10</b>	<b>132,289.57</b>	<b>-24,366,860.87</b>	<b>881,866.06</b>	<b>0.00</b>	<b>138,562,434.51</b>

# Roxborough Water and Sanitation District Profit & Loss by Class

December 2022

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Ordinary Income/Expense								
Income								
5010- Service Charges	0.00	0.00	234,110.68	157,762.59	0.00	0.00	0.00	391,873.27
5101- Service Charges LMA	0.00	0.00	0.00	26,960.34	0.00	0.00	0.00	26,960.34
5200- Property Taxes	4,246.80	2,093.30	0.00	0.00	0.00	0.00	0.00	6,340.10
5210- Specific Ownership Taxes	11,576.45	5,706.17	0.00	0.00	0.00	0.00	4,046.73	21,329.35
5211- Dominion WTP Operations	0.00	0.00	51,074.22	0.00	0.00	0.00	0.00	51,074.22
5310- Permit Fees	0.00	0.00	825.00	825.00	0.00	0.00	0.00	1,650.00
5410- Hydrant Water	0.00	0.00	5,506.25	0.00	0.00	0.00	0.00	5,506.25
5510- Potable Irrigation Water	0.00	0.00	2,388.95	0.00	0.00	0.00	0.00	2,388.95
5511- Irrigation Water	0.00	0.00	5,961.42	0.00	0.00	0.00	0.00	5,961.42
5601- Late Fees, Penalties,	0.00	0.00	3,119.15	1,468.45	0.00	0.00	0.00	4,587.60
5610- Miscellaneous Income	0.00	0.00	-620.00	110.00	0.00	0.00	0.00	-510.00
5611- Inclusion fees- NWDC	0.00	0.00	4,459.00	0.00	0.00	0.00	0.00	4,459.00
5620- Dominion Dist. Operations	0.00	0.00	16,348.59	0.00	0.00	0.00	0.00	16,348.59
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	37,500.00	0.00	0.00	0.00	37,500.00
5640- Dominion Treated Water Us	0.00	0.00	7,382.82	0.00	0.00	0.00	0.00	7,382.82
5650 Dominion Exp Reimbursement	0.00	0.00	73,390.56	0.00	0.00	0.00	0.00	73,390.56
5700- Sys. Development Charge	0.00	0.00	135.00	5,228.00	0.00	0.00	0.00	5,363.00
5705 Ravenna SDC	0.00	0.00	21,503.33	0.00	0.00	0.00	0.00	21,503.33
5710- Capital Surcharge	0.00	0.00	11,630.80	13,013.95	0.00	0.00	0.00	24,644.75
5715- Capital Surcharge WTP Sup	0.00	0.00	93,598.33	0.00	0.00	0.00	0.00	93,598.33
5820- Investment Income	3,369.51	2,054.25	32,659.98	32,523.14	0.00	0.00	850.66	71,457.54
5850 - Reimbursed Exp Other	0.00	0.00	7,493.04	0.00	0.00	0.00	0.00	7,493.04
Total Income	19,192.76	9,853.72	570,968.12	275,392.47	0.00	0.00	4,897.39	880,304.46
Gross Profit	19,192.76	9,853.72	570,968.12	275,392.47	0.00	0.00	4,897.39	880,304.46
Expense								
6020-Payroll Expenses	8,797.38	0.00	50,730.97	34,991.29	0.00	30,444.70	0.00	124,964.34
6040- Accounting	2,375.00	0.00	2,375.00	2,375.00	0.00	2,375.00	1,000.00	10,500.00
6050- Contract Labor	0.00	0.00	0.00	8,013.43	0.00	5,985.98	0.00	13,999.41
6080- Education	928.74	0.00	474.74	1,096.75	0.00	2,182.73	0.00	4,682.96
6100- Engineering	602.50	0.00	7,263.75	2,799.75	0.00	5,617.35	0.00	16,283.35
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	250.00	0.00	250.00
6115- GPS/GIS	0.00	0.00	0.00	3,832.50	0.00	6,612.50	0.00	10,445.00
6130- Insurance	3,289.75	0.00	3,289.75	3,295.95	0.00	13,165.20	0.00	13,165.20
6140- Lab & Test Fees	0.00	0.00	58.00	918.00	0.00	796.00	0.00	1,772.00
6150- Legal	0.00	0.00	435.63	435.63	0.00	435.63	107.98	1,414.87
6170 - Meter Expenses	0.00	0.00	0.00	0.00	0.00	54,622.44	0.00	54,622.44
6180- Misc. Expenses	6,546.23	0.00	688.33	0.00	0.00	201.87	0.00	7,436.43
6185- Littleton Service Fees	0.00	0.00	0.00	475,824.33	0.00	0.00	0.00	475,824.33
6200- Office Expense	7,118.81	0.00	1,065.05	1,233.02	0.00	3,354.73	0.00	12,781.61
6210-Operating Supplies	0.00	0.00	7,990.96	0.00	0.00	0.00	0.00	7,990.96
6220- Permits	4,039.00	0.00	0.00	0.00	0.00	1,200.00	0.00	5,239.00
6230- Repairs and Maint	13,619.20	0.00	13,486.69	37,785.06	0.00	29,724.74	0.00	94,615.69
6250- Treasurers Fees	63.70	31.40	0.00	0.00	0.00	0.00	12.84	107.94
6260- Utilities	261.53	0.00	27,058.68	13,163.97	0.00	9,897.85	0.00	50,382.03
6270- Vehicle	772.14	0.00	269.00	30.53	0.00	290.81	0.00	1,362.48
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	84,772.15	0.00	84,772.15
6500- CWRPDA - PVH D15a356	440.63	0.00	0.00	0.00	0.00	0.00	0.00	440.63
7290- Water Rights	0.00	0.00	0.00	0.00	0.00	1,504.50	0.00	1,504.50
7300- Capital Projects	0.00	0.00	18,848.36	34,396.25	0.00	336,470.02	0.00	389,714.63
7301-Capital DMSD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	244,660.73
7308- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	244,660.73	0.00	0.00	244,660.73
7310 - WTP- Dominion Pump	0.00	0.00	0.00	0.00	-720.00	0.00	0.00	-720.00
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	3,563.00	0.00	0.00	3,563.00
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	8,438.65	0.00	0.00	8,438.65
7313 - Valley View Project	0.00	0.00	0.00	0.00	-6,567.50	0.00	0.00	-6,567.50
Total Expense	48,854.61	31.40	134,054.91	620,191.46	239,771.24	580,028.75	1,120.82	1,624,053.19
Net Ordinary Income	-29,661.85	9,822.32	436,913.21	-344,798.99	-239,771.24	-580,028.75	3,776.57	-743,748.73

No assurance is provided on these financial statements

# Roxborough Water and Sanitation District Profit & Loss by Class

December 2022

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Other Income/Expense								
Other Income								
6902- Transfers In WTP	0.00	93,598.33	0.00	0.00	0.00	0.00	0.00	93,598.33
Total Other Income	0.00	93,598.33	0.00	0.00	0.00	0.00	0.00	93,598.33
Other Expense								
8002- Transfers Water Supply SV	0.00	0.00	93,598.33	0.00	0.00	0.00	0.00	93,598.33
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	258,598.33	69,000.00	0.00	0.00	0.00	327,598.33
Net Other Income	0.00	93,598.33	-258,598.33	-69,000.00	0.00	0.00	0.00	-234,000.00
Net Income	-29,661.85	103,420.65	178,314.88	-413,798.99	-239,771.24	-580,028.75	3,776.57	-977,748.73

## January through December 2022

No assurance is provided on these financial statements

# Roxborough Water and Sanitation District Profit & Loss by Class

January through December 2022

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water Distribution	7-Plum Valley Heights	Unclassified	TOTAL
Other Income/Expense									
Other Income									
6900- Transfers in	0.00	123,135.18	500,000.00	200,000.00	900,000.00	0.00	0.00	0.00	1,723,135.18
6902- Transfers in WTP	0.00	1,119,063.14	0.00	0.00	0.00	0.00	0.00	0.00	1,119,063.14
Total Other Income	0.00	1,242,198.32	500,000.00	200,000.00	900,000.00	0.00	0.00	0.00	2,842,198.32
Other Expense									
8000- Transfers to Other Funds	0.00	0.00	492,547.24	30,587.94	0.00	0.00	0.00	0.00	523,135.18
8002- Transfers Water Supply SV	0.00	0.00	1,119,063.14	0.00	0.00	0.00	0.00	0.00	1,119,063.14
8100- Transfer to Other Funds	700,000.00	0.00	500,000.00	0.00	0.00	0.00	0.00	0.00	1,200,000.00
8000- Depreciation Expense	0.00	0.00	1,980,000.00	828,000.00	0.00	0.00	0.00	0.00	2,808,000.00
Total Other Expense	700,000.00	0.00	4,091,610.38	858,587.94	0.00	0.00	0.00	0.00	5,650,198.32
Net Other Income	-700,000.00	1,242,198.32	-3,591,610.38	-658,587.94	900,000.00	0.00	0.00	0.00	-2,808,000.00
Net Income	613,180.64	494,619.68	2,889,608.99	228,312.15	-536,768.68	-6,657,376.20	57,194.88	0.00	-2,813,918.74

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

	Dec 22	Jan - Dec 22
<b>Ordinary Income/Expense</b>		
Income		
5200- Property Taxes	4,246.80	1,764,609.78
5210- Specific Ownership Taxes	11,576.45	142,650.88
5820- Investment Income	3,369.51	34,565.06
<b>Total Income</b>	<b>19,192.76</b>	<b>1,941,825.72</b>
<b>Gross Profit</b>	<b>19,192.76</b>	<b>1,941,825.72</b>
Expense		
6020-Payroll Expenses	8,797.38	119,768.43
6040- Accounting	2,375.00	28,500.00
6041- Audit	0.00	29,107.03
6050- Contract Labor	0.00	5,310.00
6080- Education	928.74	12,301.39
6099- Election	0.00	27,303.40
6100- Engineering	602.50	32,838.88
6130- Insurance	3,289.75	23,799.25
6150- Legal	0.00	20,726.75
6180- Misc. Expenses	6,546.23	12,411.61
6200- Office Expense	7,118.81	42,129.59
6220- Permits	4,039.00	25,775.02
6225-Rent	0.00	2,693.52
6230- Repairs and Maint	13,619.20	54,164.44
6240- Safety Equipment	0.00	395.63
6250- Treasurers Fees	63.70	26,457.40
6260- Utilities	261.53	1,756.43
6270- Vehicle	772.14	2,148.83
6300- Bank Service Charges	0.00	1,087.05
6500- CWRPDA -PVH D15a356	440.63	440.63
7300- Capital Projects	0.00	159,529.80
<b>Total Expense</b>	<b>48,854.61</b>	<b>628,645.08</b>
<b>Net Ordinary Income</b>	<b>-29,661.85</b>	<b>1,313,180.64</b>
<b>Other Income/Expense</b>		
Other Expense		
8100- Transfer to Other Funds	0.00	700,000.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>700,000.00</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>-700,000.00</b>
<b>Net Income</b>	<b>-29,661.85</b>	<b>613,180.64</b>



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

	Dec 22	Jan - Dec 22
<b>Ordinary Income/Expense</b>		
Income		
5200- Property Taxes	2,093.30	869,797.98
5210- Specific Ownership Taxes	5,706.17	70,314.39
5820- Investment Income	2,054.25	10,378.50
<b>Total Income</b>	9,853.72	950,490.87
<b>Gross Profit</b>	9,853.72	950,490.87
Expense		
6250- Treasurers Fees	31.40	13,041.18
6420-Loan Administrative Fees	0.00	76,800.00
6550-CWCB Principal c150346	0.00	468,019.87
6551- CWCB Interest c150346	0.00	508,622.77
7100-Principal Payments-W05A105	0.00	535,000.00
7150-Ravenna CWCB	0.00	82,425.19
7200- Interest Payments	0.00	14,160.50
<b>Total Expense</b>	31.40	1,698,069.51
<b>Net Ordinary Income</b>	9,822.32	-747,578.64
<b>Other Income/Expense</b>		
Other Income		
6900- Transfers In	0.00	123,135.18
6902- Transfers In WTP	93,598.33	1,119,063.14
<b>Total Other Income</b>	93,598.33	1,242,198.32
<b>Net Other Income</b>	93,598.33	1,242,198.32
<b>Net Income</b>	<b>103,420.65</b>	<b>494,619.68</b>

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

	Dec 22	Jan - Dec 22
<b>Ordinary Income/Expense</b>		
Income		
5010- Service Charges	234,110.68	3,719,674.37
5011- Service Charge Ravenna	0.00	131,250.64
5100-Availability Charges	0.00	92,547.24
5211- Dominion WTP Operations	51,074.22	611,705.88
5310-Permit Fees	825.00	23,925.00
5410-Hydrant Water	5,506.25	78,257.22
5510-Potable Irrigation Water	2,388.95	74,431.50
5511-Irrigation Water	5,961.42	401,239.60
5601-Late Fees, Penalties,	3,119.15	40,410.73
5610- Miscellaneous Income	-620.00	64,864.95
5611-Inclusion fees-NWDC	4,459.00	67,410.47
5620- Dominion Dist. Operations	16,349.59	205,033.05
5640- Dominion Treated Water Us	7,382.82	121,965.89
5650 Dominion Exp Reimbursement	73,390.56	516,340.99
5700- Sys. Development Charge	135.00	421,745.00
5705 Ravenna SDC	21,503.33	289,806.71
5710- Capital Surcharge	11,630.80	141,969.31
5715- Capital Surcharge WTP Sup	93,598.33	1,119,063.14
5820- Investment Income	32,659.98	150,538.56
5850 - Reimbursed Exp Other	7,493.04	86,756.43
<b>Total Income</b>	<b>570,968.12</b>	<b>8,358,936.68</b>
<b>Gross Profit</b>	<b>570,968.12</b>	<b>8,358,936.68</b>
Expense		
6020-Payroll Expenses	50,730.97	595,661.15
6040- Accounting	2,375.00	28,500.00
6080- Education	474.74	7,917.16
6100- Engineering	7,263.75	102,127.20
6130- Insurance	3,289.75	23,799.25
6140- Lab & Test Fees	58.00	5,148.50
6150- Legal	435.63	12,076.38
6170 - Meter Expenses	0.00	-32,730.91
6180- Misc. Expenses	688.33	4,823.64
6200- Office Expense	1,085.05	9,471.69
6210-Operating Supplies	7,990.96	163,065.49
6220- Permits	0.00	1,327.22
6230- Repairs and Maint	13,486.69	201,421.20
6240- Safety Equipment	0.00	-239.35
6260- Utilities	27,058.68	228,114.68
6270- Vehicle	269.00	2,899.38
6300- Bank Service Charges	0.00	1,087.05
7300- Capital Projects	18,848.36	523,047.58
<b>Total Expense</b>	<b>134,054.91</b>	<b>1,877,517.31</b>
<b>Net Ordinary Income</b>	<b>436,913.21</b>	<b>6,481,419.37</b>
<b>Other Income/Expense</b>		
Other Income		
6900- Transfers In	0.00	500,000.00
<b>Total Other Income</b>	<b>0.00</b>	<b>500,000.00</b>
Other Expense		
8000- Transfers to Other Funds	0.00	492,547.24
8002- Transfers Water Supply SV	93,598.33	1,119,063.14
8100- Transfer to Other Funds	0.00	500,000.00
9000 -Depreciation Expense	165,000.00	1,980,000.00
<b>Total Other Expense</b>	<b>258,598.33</b>	<b>4,091,610.38</b>
<b>Net Other Income</b>	<b>-258,598.33</b>	<b>-3,591,610.38</b>
<b>Net Income</b>	<b>178,314.88</b>	<b>2,889,808.99</b>

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

	Dec 22	Jan - Dec 22
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	30,444.70	366,334.14
6040- Accounting	2,375.00	26,125.00
6050- Contract Labor	5,985.98	37,501.06
6080- Education	2,182.73	10,721.67
6100- Engineering	5,617.35	155,635.87
6110-Conservation Rebates	250.00	23,172.86
6115- GPS/GIS	6,612.50	25,047.50
6130- Insurance	3,289.75	23,799.25
6140- Lab & Test Fees	796.00	8,925.00
6150- Legal	435.63	21,386.36
6170 - Meter Expenses	54,622.44	236,624.53
6180- Misc. Expenses	201.87	1,129.03
6200- Office Expense	3,354.73	14,728.92
6210-Operating Supplies	0.00	1,440.30
6220- Permits	1,200.00	9,232.00
6230- Repairs and Maint	29,724.74	235,021.22
6240- Safety Equipment	0.00	-657.74
6260- Utilities	9,897.85	85,051.41
6270- Vehicle	290.81	3,510.31
6280- Water Costs	84,772.15	1,951,651.92
6300- Bank Service Charges	0.00	618.00
7290- Water Rights	1,504.50	4,617.50
7300- Capital Projects	336,470.02	3,315,760.09
Total Expense	580,028.75	6,557,376.20
Net Ordinary Income	-580,028.75	-6,557,376.20
Net Income	<b>-580,028.75</b>	<b>-6,557,376.20</b>

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

	Dec 22	Jan - Dec 22
<b>Ordinary Income/Expense</b>		
Income		
5010- Service Charges	157,762.59	1,874,210.34
5100-Availability Charges	0.00	30,587.94
5101- Service Charges LMA	26,960.34	343,368.46
5310-Permit Fees	825.00	23,925.00
5601-Late Fees, Penalties,	1,468.45	16,367.20
5610- Miscellaneous Income	110.00	-47,949.72
5625- Dominion Sewer Conveyance	37,500.00	387,940.00
5650 Dominion Exp Reimbursement	0.00	170,269.44
5670-Dominion Cap Lease O-Line	0.00	200,000.00
5700- Sys. Development Charge	5,229.00	334,873.00
5710- Capital Surcharge	13,013.95	157,661.26
5820- Investment Income	32,523.14	148,794.95
<b>Total Income</b>	<b>275,392.47</b>	<b>3,640,047.87</b>
<b>Gross Profit</b>	<b>275,392.47</b>	<b>3,640,047.87</b>
Expense		
6020-Payroll Expenses	34,991.29	423,319.02
6040- Accounting	2,375.00	28,500.00
6050- Contract Labor	8,013.43	36,523.12
6080- Education	1,096.75	18,280.46
6100- Engineering	2,799.75	86,354.19
6115- GPS/GIS	3,832.50	19,660.00
6130- Insurance	3,295.95	23,805.45
6140- Lab & Test Fees	918.00	918.00
6150- Legal	435.63	11,968.87
6180- Misc. Expenses	0.00	4,296.64
6185- Littleton Service Fees	475,824.33	1,062,877.70
6200- Office Expense	1,233.02	13,672.98
6210-Operating Supplies	0.00	103,923.74
6220- Permits	0.00	2,500.00
6230- Repairs and Maint	37,785.06	251,827.99
6240- Safety Equipment	0.00	-160.14
6260- Utilities	13,163.97	91,656.32
6270- Vehicle	30.53	3,040.38
6280- Water Costs	0.00	163.06
6300- Bank Service Charges	0.00	1,556.10
7300- Capital Projects	34,396.25	570,463.90
<b>Total Expense</b>	<b>620,191.46</b>	<b>2,755,147.78</b>
<b>Net Ordinary Income</b>	<b>-344,798.99</b>	<b>884,900.09</b>
<b>Other Income/Expense</b>		
Other Income		
6900- Transfers In	0.00	200,000.00
<b>Total Other Income</b>	<b>0.00</b>	<b>200,000.00</b>
Other Expense		
8000- Transfers to Other Funds	0.00	30,587.94
9000 -Depreciation Expense	69,000.00	828,000.00
<b>Total Other Expense</b>	<b>69,000.00</b>	<b>858,587.94</b>
<b>Net Other Income</b>	<b>-69,000.00</b>	<b>-658,587.94</b>
<b>Net Income</b>	<b>-413,798.99</b>	<b>226,312.15</b>

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

	<u>Dec 22</u>	<u>Jan - Dec 22</u>
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
7300- Capital Projects	0.00	112,295.98
7301-Capital DWSD	244,660.73	503,622.12
7308- O-Line Capacity Improve.	-720.00	2,905.00
7310 - WTP- Dominion Pump	3,563.00	528,130.35
7311- Dominion System Improve.	8,438.65	283,581.57
7312- Ravenna Pump Station	-6,567.50	750.00
7313 - Valley View Project	-9,603.64	5,473.86
<b>Total Expense</b>	<u>239,771.24</u>	<u>1,436,758.88</u>
<b>Net Ordinary Income</b>	-239,771.24	-1,436,758.88
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	0.00	900,000.00
<b>Total Other Income</b>	<u>0.00</u>	<u>900,000.00</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>900,000.00</u>
<b>Net Income</b>	<u><u>-239,771.24</u></u>	<u><u>-536,758.88</u></u>

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

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	<u>Dec 22</u>	<u>Jan - Dec 22</u>
<b>Ordinary Income/Expense</b>		
Income		
5200- Property Taxes	0.00	451,204.89
5210- Specific Ownership Taxes	4,046.73	41,079.26
5820- Investment Income	850.66	4,630.26
	<u>4,897.39</u>	<u>496,914.41</u>
<b>Total Income</b>	<u>4,897.39</u>	<u>496,914.41</u>
<b>Gross Profit</b>	<u>4,897.39</u>	<u>496,914.41</u>
Expense		
6040- Accounting	1,000.00	12,000.00
6150- Legal	107.98	1,295.06
6250- Treasurers Fees	12.84	6,760.69
6300- Bank Service Charges	0.00	299.75
6500- CWRPDA -PVH D15a356	0.00	303,916.88
6550-CWCB Principal c150346	0.00	115,447.15
	<u>1,120.82</u>	<u>439,719.53</u>
<b>Total Expense</b>	<u>1,120.82</u>	<u>439,719.53</u>
<b>Net Ordinary Income</b>	<u>3,776.57</u>	<u>57,194.88</u>
<b>Net Income</b>	<u><u>3,776.57</u></u>	<u><u>57,194.88</u></u>

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

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
5200- Property Taxes	1,764,609.78	1,790,437.00	-25,827.22	98.6%
5210- Specific Ownership Taxes	142,650.88	120,000.00	22,650.88	118.9%
5610-Misc Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	34,565.06	750.00	33,815.06	4,608.7%
<b>Total Income</b>	<b>1,941,825.72</b>	<b>1,912,187.00</b>	<b>29,638.72</b>	<b>101.5%</b>
<b>Gross Profit</b>	<b>1,941,825.72</b>	<b>1,912,187.00</b>	<b>29,638.72</b>	<b>101.5%</b>
Expense				
6020-Payroll Expenses	119,768.43	110,000.00	9,768.43	108.9%
6040- Accounting	28,500.00	30,000.00	-1,500.00	95.0%
6041- Audit	29,107.03	30,000.00	-892.97	97.0%
6050- Contract Labor	5,310.00	20,000.00	-14,690.00	26.6%
6060- Directors Fee	0.00	8,000.00	-8,000.00	0.0%
6080- Education	12,301.39	30,000.00	-17,698.61	41.0%
6099- Election	27,303.40	30,000.00	-2,696.60	91.0%
6100- Engineering	32,838.88	50,000.00	-17,161.12	65.7%
6130- Insurance	23,799.25	30,000.00	-6,200.75	79.3%
6150- Legal	20,726.75	30,000.00	-9,273.25	69.1%
6180- Misc. Expenses	12,411.61	20,000.00	-7,588.39	62.1%
6200- Office Expense	42,129.59	40,000.00	2,129.59	105.3%
6220- Permits	25,775.02	5,000.00	20,775.02	515.5%
6225-Rent	2,693.52			
6230- Repairs and Maint	54,164.44	100,000.00	-45,835.56	54.2%
6240- Safety Equipment	395.63			
6250- Treasurers Fees	26,457.40	20,000.00	6,457.40	132.3%
6260- Utilities	1,756.43	5,000.00	-3,243.57	35.1%
6270- Vehicle	2,148.83	6,000.00	-3,851.17	35.8%
6300- Bank Service Charges	1,087.05			
6500- CWRPDA -PVH D15a356	440.63			
7300- Capital Projects	159,529.80	12,000.00	147,529.80	1,329.4%
<b>Total Expense</b>	<b>628,645.08</b>	<b>576,000.00</b>	<b>52,645.08</b>	<b>109.1%</b>
<b>Net Ordinary Income</b>	<b>1,313,180.64</b>	<b>1,336,187.00</b>	<b>-23,006.36</b>	<b>98.3%</b>
<b>Other Income/Expense</b>				
Other Expense				
8100- Transfer to Other Funds	700,000.00	700,000.00	0.00	100.0%
<b>Total Other Expense</b>	<b>700,000.00</b>	<b>700,000.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Net Other Income</b>	<b>-700,000.00</b>	<b>-700,000.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Net Income</b>	<b>613,180.64</b>	<b>636,187.00</b>	<b>-23,006.36</b>	<b>96.4%</b>

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

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	869,797.98	836,383.00	33,414.98	104.0%
5210- Specific Ownership Taxes	70,314.39	80,000.00	-9,685.61	87.9%
5820- Investment Income	10,378.50	30,000.00	-19,621.50	34.6%
<b>Total Income</b>	<b>950,490.87</b>	<b>946,383.00</b>	<b>4,107.87</b>	<b>100.4%</b>
<b>Gross Profit</b>	<b>950,490.87</b>	<b>946,383.00</b>	<b>4,107.87</b>	<b>100.4%</b>
<b>Expense</b>				
6250- Treasurers Fees	13,041.18	15,000.00	-1,958.82	86.9%
6420-Loan Administrative Fees	76,800.00	76,800.00	0.00	100.0%
6500- CWRPDA -PVH D15a356	0.00	0.00	0.00	0.0%
6550-CWCB Principal c150346	468,019.87	468,020.00	-0.13	100.0%
6551- CWCB Interest c150346	508,622.77	508,623.00	-0.23	100.0%
7100-Principal Payments-W05A105	535,000.00	535,000.00	0.00	100.0%
7150-Ravenna CWCB	82,425.19	82,425.00	0.19	100.0%
7200- Interest Payments	14,160.50	74,783.00	-60,622.50	18.9%
<b>Total Expense</b>	<b>1,698,069.51</b>	<b>1,760,651.00</b>	<b>-62,581.49</b>	<b>96.4%</b>
<b>Net Ordinary Income</b>	<b>-747,578.64</b>	<b>-814,268.00</b>	<b>66,689.36</b>	<b>91.8%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	123,135.18	160,000.00	-36,864.82	77.0%
6902- Transfers In WTP	1,119,063.14	1,092,000.00	27,063.14	102.5%
<b>Total Other Income</b>	<b>1,242,198.32</b>	<b>1,252,000.00</b>	<b>-9,801.68</b>	<b>99.2%</b>
<b>Net Other Income</b>	<b>1,242,198.32</b>	<b>1,252,000.00</b>	<b>-9,801.68</b>	<b>99.2%</b>
<b>Net Income</b>	<b>494,619.68</b>	<b>437,732.00</b>	<b>56,887.68</b>	<b>113.0%</b>



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

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	3,719,674.37	3,200,000.00	519,674.37	116.2%
5011- Service Charge Ravenna	131,250.64			
5100-Availability Charges	92,547.24	120,000.00	-27,452.76	77.1%
5211- Dominion WTP Operations	611,705.88	500,000.00	111,705.88	122.3%
5310-Permit Fees	23,925.00	1,200.00	22,725.00	1,993.8%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	78,257.22	40,000.00	38,257.22	195.6%
5510-Potable Irrigation Water	74,431.50	40,000.00	34,431.50	186.1%
5511-Irrigation Water	401,239.60	250,000.00	151,239.60	160.5%
5601-Late Fees, Penalties,	40,410.73			
5610- Miscellaneous Income	64,864.95	70,000.00	-5,135.05	92.7%
5611-Inclusion fees-NWDC	67,410.47	100,000.00	-32,589.53	67.4%
5620- Dominion Dist. Operations	205,033.05	200,000.00	5,033.05	102.5%
5640- Dominion Treated Water Us	121,965.89	100,000.00	21,965.89	122.0%
5650 Dominion Exp Reimbursement	516,340.99			
5700- Sys. Development Charge	421,745.00	275,000.00	146,745.00	153.4%
5705 Ravenna SDC	289,806.71	250,000.00	39,806.71	115.9%
5710- Capital Surcharge	141,969.31	80,000.00	61,969.31	177.5%
5715- Capital Surcharge WTP Sup	1,119,063.14	1,036,808.00	82,255.14	107.9%
5820- Investment Income	150,538.56	50,000.00	100,538.56	301.1%
5850 - Reimbursed Exp Other	86,756.43	20,000.00	66,756.43	433.8%
<b>Total Income</b>	<b>8,358,936.68</b>	<b>6,340,208.00</b>	<b>2,018,728.68</b>	<b>131.8%</b>
<b>Gross Profit</b>	<b>8,358,936.68</b>	<b>6,340,208.00</b>	<b>2,018,728.68</b>	<b>131.8%</b>
<b>Expense</b>				
6020-Payroll Expenses	595,661.15	660,000.00	-64,338.85	90.3%
6040- Accounting	28,500.00	32,500.00	-4,000.00	87.7%
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	7,917.16	25,000.00	-17,082.84	31.7%
6100- Engineering	102,127.20	100,000.00	2,127.20	102.1%
6130- Insurance	23,799.25	20,000.00	3,799.25	119.0%
6140- Lab & Test Fees	5,148.50	15,000.00	-9,851.50	34.3%
6150- Legal	12,076.38	37,500.00	-25,423.62	32.2%
6170 - Meter Expenses	-32,730.91			
6180- Misc. Expenses	4,823.64	10,000.00	-5,176.36	48.2%
6200- Office Expense	9,471.69	20,000.00	-10,528.31	47.4%
6210-Operating Supplies	163,065.49	120,000.00	43,065.49	135.9%
6220- Permits	1,327.22	3,000.00	-1,672.78	44.2%
6230- Repairs and Maint	201,421.20	250,000.00	-48,578.80	80.6%
6240- Safety Equipment	-239.35	5,000.00	-5,239.35	-4.8%
6260- Utilities	228,114.68	150,000.00	78,114.68	152.1%
6270- Vehicle	2,899.38	11,000.00	-8,100.62	26.4%
6280- Water Costs	0.00	48,000.00	-48,000.00	0.0%
6300- Bank Service Charges	1,087.05			
7300- Capital Projects	523,047.58	500,000.00	23,047.58	104.6%
7302- Water Taps Centennial	0.00	50,000.00	-50,000.00	0.0%
<b>Total Expense</b>	<b>1,877,517.31</b>	<b>2,092,000.00</b>	<b>-214,482.69</b>	<b>89.7%</b>
<b>Net Ordinary Income</b>	<b>6,481,419.37</b>	<b>4,248,208.00</b>	<b>2,233,211.37</b>	<b>152.6%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	500,000.00	500,000.00	0.00	100.0%
<b>Total Other Income</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Other Expense</b>				
8000- Transfers to Other Funds	492,547.24	1,800,000.00	-1,307,452.76	27.4%
8002- Transfers Water Supply SV	1,119,063.14	1,036,808.00	82,255.14	107.9%
8100- Transfer to Other Funds	500,000.00	120,000.00	380,000.00	416.7%
9000 -Depreciation Expense	1,980,000.00			

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

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	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
Total Other Expense	4,091,610.38	2,956,808.00	1,134,802.38	138.4%
Net Other Income	-3,591,610.38	-2,456,808.00	-1,134,802.38	146.2%
Net Income	<u>2,889,808.99</u>	<u>1,791,400.00</u>	<u>1,098,408.99</u>	<u>161.3%</u>

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

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
6020-Payroll Expenses	366,334.14	330,000.00	36,334.14	111.0%
6040- Accounting	26,125.00	32,500.00	-6,375.00	80.4%
6050- Contract Labor	37,501.06	40,000.00	-2,498.94	93.8%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	10,721.67	25,000.00	-14,278.33	42.9%
6100- Engineering	155,635.87	150,000.00	5,635.87	103.8%
6110-Conservation Rebates	23,172.86	2,500.00	20,672.86	926.9%
6115- GPS/GIS	25,047.50	25,000.00	47.50	100.2%
6130- Insurance	23,799.25	20,000.00	3,799.25	119.0%
6140- Lab & Test Fees	8,925.00	14,000.00	-5,075.00	63.8%
6150- Legal	21,386.36	37,500.00	-16,113.64	57.0%
6170 - Meter Expenses	236,624.53	125,000.00	111,624.53	189.3%
6180- Misc. Expenses	1,129.03	10,000.00	-8,870.97	11.3%
6200- Office Expense	14,728.92	20,000.00	-5,271.08	73.6%
6210-Operating Supplies	1,440.30	4,000.00	-2,559.70	36.0%
6220- Permits	9,232.00	5,000.00	4,232.00	184.6%
6230- Repairs and Maint	235,021.22	200,000.00	35,021.22	117.5%
6240- Safety Equipment	-657.74	2,000.00	-2,657.74	-32.9%
6260- Utilities	85,051.41	70,000.00	15,051.41	121.5%
6270- Vehicle	3,510.31	11,000.00	-7,489.69	31.9%
6280- Water Costs	1,951,651.92	1,552,000.00	399,651.92	125.8%
6300- Bank Service Charges	618.00			
7290- Water Rights	4,617.50	100,000.00	-95,382.50	4.6%
7300- Capital Projects	3,315,760.09	5,185,000.00	-1,869,239.91	63.9%
<b>Total Expense</b>	<b>6,557,376.20</b>	<b>8,020,500.00</b>	<b>-1,463,123.80</b>	<b>81.8%</b>
<b>Net Ordinary Income</b>	<b>-6,557,376.20</b>	<b>-8,020,500.00</b>	<b>1,463,123.80</b>	<b>81.8%</b>
<b>Net Income</b>	<b>-6,557,376.20</b>	<b>-8,020,500.00</b>	<b>1,463,123.80</b>	<b>81.8%</b>

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

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
5010- Service Charges	1,874,210.34	1,600,000.00	274,210.34	117.1%
5100-Availability Charges	30,587.94	40,000.00	-9,412.06	76.5%
5101- Service Charges LMA	343,368.46	300,000.00	43,368.46	114.5%
5310-Permit Fees	23,925.00	5,000.00	18,925.00	478.5%
5601-Late Fees, Penalties,	16,367.20			
5610- Miscellaneous Income	-47,949.72	30,000.00	-77,949.72	-159.8%
5625- Dominion Sewer Conveyance	387,940.00	240,000.00	147,940.00	161.6%
5650 Dominion Exp Reimbursement	170,269.44	50,000.00	120,269.44	340.5%
5670-Dominion Cap Lease O-Line	200,000.00	200,000.00	0.00	100.0%
5700- Sys. Development Charge	334,873.00	50,000.00	284,873.00	669.7%
5710- Capital Surcharge	157,661.26	100,000.00	57,661.26	157.7%
5820- Investment Income	148,794.95	50,000.00	98,794.95	297.6%
<b>Total Income</b>	<b>3,640,047.87</b>	<b>2,665,000.00</b>	<b>975,047.87</b>	<b>136.6%</b>
<b>Gross Profit</b>	<b>3,640,047.87</b>	<b>2,665,000.00</b>	<b>975,047.87</b>	<b>136.6%</b>
Expense				
6020-Payroll Expenses	423,319.02	325,000.00	98,319.02	130.3%
6040- Accounting	28,500.00	30,000.00	-1,500.00	95.0%
6050- Contract Labor	36,523.12	40,000.00	-3,476.88	91.3%
6065- Dominion expenses	0.00	50,000.00	-50,000.00	0.0%
6080- Education	18,280.46	30,000.00	-11,719.54	60.9%
6100- Engineering	86,354.19	100,000.00	-13,645.81	86.4%
6110-Conservation Rebates	0.00	0.00	0.00	0.0%
6115- GPS/GIS	19,660.00	50,000.00	-30,340.00	39.3%
6130- Insurance	23,805.45	28,000.00	-4,194.55	85.0%
6140- Lab & Test Fees	918.00	1,000.00	-82.00	91.8%
6150- Legal	11,968.87	35,000.00	-23,031.13	34.2%
6180- Misc. Expenses	4,296.64	8,000.00	-3,703.36	53.7%
6185- Littleton Service Fees	1,062,877.70	950,000.00	112,877.70	111.9%
6200- Office Expense	13,672.98	20,000.00	-6,327.02	68.4%
6210-Operating Supplies	103,923.74	80,000.00	23,923.74	129.9%
6220- Permits	2,500.00	3,000.00	-500.00	83.3%
6230- Repairs and Maint	251,827.99	200,000.00	51,827.99	125.9%
6240- Safety Equipment	-160.14	2,000.00	-2,160.14	-8.0%
6260- Utilities	91,656.32	110,000.00	-18,343.68	83.3%
6270- Vehicle	3,040.38	8,000.00	-4,959.62	38.0%
6280- Water Costs	163.06			
6300- Bank Service Charges	1,556.10			
7300- Capital Projects	570,463.90	2,000,000.00	-1,429,536.10	28.5%
<b>Total Expense</b>	<b>2,755,147.78</b>	<b>4,070,000.00</b>	<b>-1,314,852.22</b>	<b>67.7%</b>
<b>Net Ordinary Income</b>	<b>884,900.09</b>	<b>-1,405,000.00</b>	<b>2,289,900.09</b>	<b>-63.0%</b>
<b>Other Income/Expense</b>				
Other Income				
6900- Transfers In	200,000.00	200,000.00	0.00	100.0%
<b>Total Other Income</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>100.0%</b>
Other Expense				
8000- Transfers to Other Funds	30,587.94	600,000.00	-569,412.06	5.1%
9000 -Depreciation Expense	828,000.00			
<b>Total Other Expense</b>	<b>858,587.94</b>	<b>600,000.00</b>	<b>258,587.94</b>	<b>143.1%</b>
<b>Net Other Income</b>	<b>-658,587.94</b>	<b>-400,000.00</b>	<b>-258,587.94</b>	<b>164.6%</b>
<b>Net Income</b>	<b>226,312.15</b>	<b>-1,805,000.00</b>	<b>2,031,312.15</b>	<b>-12.5%</b>

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

	<u>Jan - Dec 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
7300- Capital Projects	112,295.98			
7301-Capital DWSD	503,622.12			
7308- O-Line Capacity Improve.	2,905.00			
7310 - WTP- Dominion Pump	528,130.35	1,800,000.00	-1,271,869.65	29.3%
7311- Dominion System Improve.	283,581.57	560,000.00	-276,418.43	50.6%
7312- Ravenna Pump Station	750.00			
7313 - Valley View Project	5,473.86			
<b>Total Expense</b>	<u>1,436,758.88</u>	<u>2,360,000.00</u>	<u>-923,241.12</u>	<u>60.9%</u>
<b>Net Ordinary Income</b>	<u>-1,436,758.88</u>	<u>-2,360,000.00</u>	<u>923,241.12</u>	<u>60.9%</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	<u>900,000.00</u>			
<b>Total Other Income</b>	<u>900,000.00</u>			
<b>Other Expense</b>				
8000- Transfers to Other Funds	<u>0.00</u>	<u>2,360,000.00</u>	<u>-2,360,000.00</u>	<u>0.0%</u>
<b>Total Other Expense</b>	<u>0.00</u>	<u>2,360,000.00</u>	<u>-2,360,000.00</u>	<u>0.0%</u>
<b>Net Other Income</b>	<u>900,000.00</u>	<u>-2,360,000.00</u>	<u>3,260,000.00</u>	<u>-38.1%</u>
<b>Net Income</b>	<u><b>-536,758.88</b></u>	<u><b>-4,720,000.00</b></u>	<u><b>4,183,241.12</b></u>	<u><b>11.4%</b></u>

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

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
5200- Property Taxes	451,204.89	451,429.00	-224.11	100.0%
5210- Specific Ownership Taxes	41,079.26	50,000.00	-8,920.74	82.2%
5820- Investment Income	4,630.26	85.00	4,545.26	5,447.4%
<b>Total Income</b>	<b>496,914.41</b>	<b>501,514.00</b>	<b>-4,599.59</b>	<b>99.1%</b>
<b>Gross Profit</b>	<b>496,914.41</b>	<b>501,514.00</b>	<b>-4,599.59</b>	<b>99.1%</b>
Expense				
6040- Accounting	12,000.00	12,000.00	0.00	100.0%
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	1,295.06	1,000.00	295.06	129.5%
6250- Treasurers Fees	6,760.69	9,000.00	-2,239.31	75.1%
6300- Bank Service Charges	299.75			
6500- CWRPDA -PVH D15a356	303,916.88	303,917.00	-0.12	100.0%
6550-CWCB Principal c150346	115,447.15	115,447.00	0.15	100.0%
<b>Total Expense</b>	<b>439,719.53</b>	<b>444,864.00</b>	<b>-5,144.47</b>	<b>98.8%</b>
<b>Net Ordinary Income</b>	<b>57,194.88</b>	<b>56,650.00</b>	<b>544.88</b>	<b>101.0%</b>
<b>Net Income</b>	<b>57,194.88</b>	<b>56,650.00</b>	<b>544.88</b>	<b>101.0%</b>

## SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District  
December 31, 2022

**Long Term Obligations**

CWCB- 2014 Loan	\$ 15,118,912
CT2015-176 CWCB-PVH Water Supply	\$ 1,999,144
2015 CWRPDA- PVH Infrastructure	\$ 3,596,269
2019-2250 CWCB- Ravenna	\$ 1,390,290
2005 CWRPDA Loan Payable	<u>\$ 2,340,000</u>

**TOTAL LONG TERM LIABILITIES**

\$ 24,444,615

**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 December 31, 2022 is as follows:

	General Fund	Debt Service Water Fund	Debt Service Sewer Fund	Capital Projects Fund	Water Fund	Sewer Fund	PVH	Total
Operating Reserve	\$ -	\$ -	\$ -	\$ 132,290	\$ 3,000,000	\$ 1,000,000		\$ 4,132,290
Capital Reserve	-	-	-		(67,588)	377,828		\$ 310,240
Operating Cash	<u>2,324,281</u>	<u>505,534</u>	<u>6,450,555</u>	<u>-</u>	<u>8,686,624</u>	<u>11,238,996</u>	<u>430,437</u>	<u>29,636,427</u>
Total Cash on Hand	<u>\$ 2,324,281</u>	<u>\$ 505,534</u>	<u>\$ 6,450,555</u>	<u>\$ 132,290</u>	<u>\$ 11,619,036</u>	<u>\$ 12,616,824</u>	<u>\$ 430,437</u>	<u>\$ 34,078,957</u>

No Assurance is provided on these Financial Statements



**Roxborough Water and Sanitation**  
**Distribution of Cash in Bank- Water Fund**  
**2022**

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available</b>												
Cash in Bank - Water Fund	13,409,310	13,441,371	13,240,763	13,209,372	13,266,264	13,355,702	13,115,799	12,742,292	12,089,375	12,371,625	11,644,185	11,619,036
Total Funds Available	13,409,310	13,441,371	13,240,763	13,209,372	13,266,264	13,355,702	13,115,799	12,742,292	12,089,375	12,371,625	11,644,185	11,619,036
<b>Distribution of Available Funds</b>												
Operating Reserve	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
25% of Budgeted Expenditures												
Capital Reserve	982,330	1,167,991	1,129,803	1,287,041	1,475,420	1,674,977	1,473,562	877,579	432,609	210,196	37,730	-67,588
Operating Cash	9,426,980	9,273,380	9,110,960	8,922,331	8,790,844	8,680,725	8,642,237	8,864,713	8,656,766	9,161,429	8,606,455	8,686,624
Total Cash	13,409,310	13,441,371	13,240,763	13,209,372	13,266,264	13,355,702	13,115,799	12,742,292	12,089,375	12,371,625	11,644,185	11,619,036
<b>Capital Reserve</b>												
Beginning Reserve Balance	791,983	982,330	1,167,991	1,129,803	1,287,041	1,475,420	1,674,977	1,473,562	877,579	432,609	210,196	37,730
Additions to Reserve	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Use of Reserves	59,653	64,339	288,188	92,762	61,621	50,443	451,415	845,983	694,970	472,413	422,466	355,318
Ending Reserve Balance	982,330	1,167,991	1,129,803	1,287,041	1,475,420	1,674,977	1,473,562	877,579	432,609	210,196	37,730	-67,588

No Assurance is provided on these Financial Statements

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available</b>												
Cash in Bank - Sewer Fund	10,981,406	11,770,546	12,202,348	12,482,496	12,651,413	12,720,215	12,442,296	12,301,329	12,351,989	12,709,028	12,914,184	12,616,824
Total Funds Available	10,981,406	11,770,546	12,202,348	12,482,496	12,651,413	12,720,215	12,442,296	12,301,329	12,351,989	12,709,028	12,914,184	12,616,824
<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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
25% of Budgeted Expenditures												
Capital Reserve	401,129	398,292	403,874	356,888	397,344	268,434	379,315	173,715	363,348	402,074	408,524	377,828
Operating Cash	9,580,277	10,372,254	10,798,474	11,125,608	11,254,069	11,451,781	11,062,981	11,127,614	10,988,641	11,306,954	11,505,660	11,238,996
Total Available Funds	10,981,406	11,770,546	12,202,348	12,482,496	12,651,413	12,720,215	12,442,296	12,301,329	12,351,989	12,709,028	12,914,184	12,616,824
<b>Capital Reserve</b>												
Beginning Reserve Balance	227,224	227,224	227,224	227,224	227,224	227,224	227,224	227,224	227,224	227,224	227,224	227,224
Additions to Reserve	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000
Use of Reserves	-11,095	-13,932	-8,350	-55,336	-14,880	-143,790	-32,909	-238,509	-48,876	-10,150	-3,700	-34,396
Ending Reserve Balance	401,129	398,292	403,874	356,888	397,344	268,434	379,315	173,715	363,348	402,074	408,524	377,828

No Assurance is provided on these Financial Statements

**Roxborough Water and Sanitation**  
**Distribution of Cash in Bank - Debt Service**  
**2022**

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available - Water Treatment Plant</b>												
Beginning Cash Balance	913,470	913,470	854,451	865,319	989,767	1,082,925	1,176,010	1,297,865	1,079,999	1,173,652	1,294,926	411,936
Surcharge Collected	92,664	92,940	93,004	93,034	93,158	93,085	93,224	93,483	93,653	93,568	93,653	93,598
Availability of Service Trans.	34,553	0	289	31,414	0	0	28,631	694	0	27,706	0	0
Payment of Debt	313,918	151,959	82,425	0	0	0	0	312,043	0	0	976,643	0
Ending Cash Balance	726,769	854,451	865,319	989,767	1,082,925	1,176,010	1,297,865	1,079,999	1,173,652	1,294,926	411,936	505,534
<b>Cash Funds Available - Sewer Debt Service</b>												
Operating Cash	5,552,617	5,382,018	5,601,149	5,640,127	6,024,004	6,082,551	6,241,116	6,259,192	6,421,340	6,432,079	6,440,732	6,450,555
Total	6,279,386	6,236,469	6,466,468	6,629,894	7,106,929	7,258,561	7,538,981	7,339,191	7,594,992	7,727,005	6,852,668	6,956,089

No Assurance is provided on these Financial Statements