

ROXBOROUGH WATER & SANITATION DISTRICT  
FINANCIAL STATEMENTS

August 31, 2023

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**Roxborough Water and Sanitation District  
Balance Sheet by Class  
As of August 31, 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	2,877.33	11,610.33	1,505,602.35	-1,950,158.31	500,000.00	0.00	0.00	29,931.70
Wells Fargo Sweep	1,197,823.05	5,703,471.98	29,778,143.27	4,068,980.02	-766,879.77	-27,210,554.43	-1,528,475.71	11,242,508.41
1105 Wells Fargo Checking - Other				2,078,821.71	-266,879.77	-27,210,554.43	-1,528,475.71	11,272,440.11
Total 1105 Wells Fargo Checking	1,200,700.38	5,715,082.31	31,283,745.62	2,078,821.71	-266,879.77	-27,210,554.43	-1,528,475.71	11,272,440.11
1111-WF Bond Redemption	0.00	1,663,115.10	0.00	0.00	0.00	0.00	0.00	1,663,115.10
1125-Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	1,997,477.08	1,997,477.08
1139 -WF Ravenna	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	3,196,997.18
1150-Investment in Colostrust	2,813,390.74	346,244.77	5,829,664.11	10,407,879.70	0.00	0.00	0.00	19,397,999.32
1155-Colostrust Bond Fund	0.00	0.00	376,815.28	523,056.27	0.00	0.00	0.00	899,871.53
1160 -System Develop Colo Trust	0.00	0.00	0.00	1,035,415.23	0.00	0.00	0.00	1,035,415.23
Total Checking/Savings	4,014,091.12	7,724,442.18	40,687,242.17	14,045,172.91	-266,879.77	-27,210,554.43	469,001.37	39,462,515.55
Other Current Assets								
1300-A/R Service	0.00	0.00	670,214.52	243,076.14	0.00	0.00	0.00	913,290.66
1310-A/R Availability	0.00	0.00	6,555.69	2,433.81	0.00	0.00	0.00	8,989.50
1350- A/R Taxes	1,732,055.00	298,441.00	0.00	0.00	0.00	0.00	449,171.00	2,479,667.00
1356-Due From MWDC Inclusion	0.00	0.00	-1,761.39	0.00	0.00	0.00	0.00	-1,761.39
1370- Due From Others	0.00	0.00	35,606.17	0.00	0.00	0.00	0.00	35,606.17
1390- Due from Dominion	0.00	0.00	19,847.57	0.00	0.00	0.00	0.00	19,847.57
1400- Prepaid Insurance	8,735.50	0.00	8,735.50	8,735.50	0.00	6,735.50	0.00	34,942.00
Total Other Current Assets	1,740,790.50	298,441.00	739,178.06	254,245.45	0.00	8,735.50	449,171.00	3,490,561.51
Total Current Assets	5,754,881.62	8,022,883.18	41,426,420.23	14,299,418.36	-266,879.77	-27,201,818.93	918,172.37	42,953,077.06
Fixed Assets								
1500- Capital Assets	0.00	0.00	106,461,944.32	33,313,082.45	0.00	0.00	0.00	139,775,026.77
1550- 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	87,302,194.32	17,418,547.45	0.00	0.00	0.00	104,720,741.77
<b>TOTAL ASSETS</b>	<b>5,754,881.62</b>	<b>8,022,883.18</b>	<b>128,728,614.55</b>	<b>31,717,965.81</b>	<b>-266,879.77</b>	<b>-27,201,818.93</b>	<b>918,172.37</b>	<b>147,673,818.83</b>
<b>LIABILITIES &amp; EQUITY</b>								
Current Liabilities								
Accounts Payable	7,217.88	0.00	8,000.78	17,503.58	39,144.98	279,208.70	2,000.00	353,075.92
2000- Accounts Payable				17,503.58	39,144.98	279,208.70	2,000.00	353,075.92
Total Accounts Payable	7,217.88	0.00	8,000.78	17,503.58	39,144.98	279,208.70	2,000.00	353,075.92
Other Current Liabilities								
2015 Accrued Vac/ Sick Leave	-0.23	0.00	44,294.38	36,309.38	0.00	30,120.97	0.00	110,724.50
2052 - Deferred Rental Income	0.00	0.00	14,599.88	0.00	0.00	0.00	0.00	14,599.88
2055- Ravenna Costs Advanced	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	3,196,997.18
2060 - Deferred Taxes	1,732,055.00	298,441.00	0.00	0.00	0.00	0.00	449,171.00	2,479,667.00
Accrued Payroll	1,349.65	0.00	7,425.41	5,594.22	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	7,497.00	0.00	65,497.50	139,014.66	0.00	211,009.16
Total Other Current Liabilities	1,733,404.42	298,441.00	3,270,813.95	2,986,935.60	65,497.50	172,840.56	449,171.00	8,957,104.03
Total Current Liabilities	1,740,622.30	298,441.00	3,278,814.73	2,994,439.18	104,642.48	452,049.26	451,171.00	9,310,179.95
Total Liabilities	1,740,622.30	298,441.00	3,278,814.73	2,994,439.18	104,642.48	452,049.26	451,171.00	9,310,179.95
Equity								
3900 -Retained Earnings	2,490,596.83	6,956,098.50	121,661,417.72	29,001,694.28	1,064.08	-24,763,116.90	428,325.08	135,756,293.59
Net Income	1,523,662.49	768,363.68	-768,362.10	-269,367.65	-372,606.33	-2,870,751.29	35,672.29	2,607,345.29
Total Equity	4,014,259.32	7,724,442.18	125,449,799.82	28,733,526.63	-371,522.25	-27,633,868.19	467,001.37	138,363,638.89
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,754,881.62</b>	<b>8,022,883.18</b>	<b>128,728,614.55</b>	<b>31,717,965.81</b>	<b>-266,879.77</b>	<b>-27,201,818.93</b>	<b>918,172.37</b>	<b>147,673,818.83</b>

**Roxborough Water and Sanitation District**  
**Profit & Loss by Class**  
 August 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	401,984.82	165,913.06	0.00	0.00	0.00	567,897.88
5100-Availability Charges	0.00	0.00	168.38	71.25	0.00	0.00	0.00	239.63
5101- Service Charges LMA	0.00	0.00	0.00	34,066.39	0.00	0.00	0.00	34,066.39
5200- Property Taxes	11,956.69	3,852.03	0.00	0.00	0.00	0.00	4,172.23	19,980.95
5210- Specific Ownership Taxes	12,780.13	4,117.31	0.00	0.00	0.00	0.00	3,609.19	20,506.63
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	825.00	825.00	0.00	0.00	0.00	1,650.00
5410-Hydrant Water	0.00	0.00	7,410.00	0.00	0.00	0.00	0.00	7,410.00
5510-Potable Irrigation Water	0.00	0.00	6,996.55	0.00	0.00	0.00	0.00	6,996.55
5511-Irrigation Water	0.00	0.00	46,125.44	0.00	0.00	0.00	0.00	46,125.44
5601-Late Fees, Penalties,	0.00	0.00	4,621.96	1,778.19	0.00	0.00	0.00	6,400.15
5610- Miscellaneous Income	0.00	0.00	2,271,314.05	22.50	0.00	0.00	0.00	2,271,336.55
5611-Inclusion fees-NWDC	0.00	0.00	5,600.67	0.00	0.00	0.00	0.00	5,600.67
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	44,420.00	0.00	0.00	0.00	44,420.00
5640- Dominion Treated Water Us	0.00	0.00	22,087.50	0.00	0.00	0.00	0.00	22,087.50
5650 Dominion Exp Reimbursement	0.00	0.00	61,221.44	0.00	0.00	0.00	0.00	61,221.44
5700- Sys. Development Charge	0.00	0.00	37,244.00	11,274.00	0.00	0.00	0.00	48,518.00
5705 Ravenna SDC	0.00	0.00	22,561.29	0.00	0.00	0.00	0.00	22,561.29
5710- Capital Surcharge	0.00	0.00	11,903.76	13,428.53	0.00	0.00	0.00	25,332.29
5715- Capital Surcharge WTP Sup	0.00	0.00	93,686.29	0.00	0.00	0.00	0.00	93,686.29
5820- Investment Income	17,520.61	25,438.58	48,485.13	62,726.90	0.00	0.00	1,829.29	156,000.51
5850 - Reimbursed Exp Other	0.00	0.00	15,326.60	0.00	0.00	0.00	0.00	15,326.60
<b>Total Income</b>	<b>42,257.43</b>	<b>33,407.92</b>	<b>3,132,294.80</b>	<b>334,525.82</b>	<b>0.00</b>	<b>0.00</b>	<b>9,610.71</b>	<b>3,552,096.68</b>
<b>Gross Profit</b>	<b>42,257.43</b>	<b>33,407.92</b>	<b>3,132,294.80</b>	<b>334,525.82</b>	<b>0.00</b>	<b>0.00</b>	<b>9,610.71</b>	<b>3,552,096.68</b>
<b>Expense</b>								
6020-Payroll Expenses	6,057.83	0.00	48,999.93	34,591.16	0.00	29,239.03	0.00	118,887.95
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	995.00	0.00	995.00	3,813.79	0.00	3,813.79	0.00	9,617.57
6080- Education	-219.47	0.00	984.03	496.97	0.00	457.92	0.00	1,719.45
6099- Election	-18.98	0.00	0.00	0.00	0.00	0.00	0.00	-18.98
6100- Engineering	1,086.00	0.00	780.00	11,940.45	0.00	13,254.20	0.00	27,060.65
6115- GPS/GIS	0.00	0.00	0.00	330.00	0.00	80.00	0.00	410.00
6130- Insurance	2,184.00	0.00	2,184.00	2,184.00	0.00	2,184.00	0.00	8,736.00
6140- Lab & Test Fees	0.00	0.00	335.00	1,120.00	0.00	0.00	0.00	1,455.00
6150- Legal	-1,177.88	0.00	-1,005.88	-7,249.23	0.00	-1,005.88	-44.00	-10,482.87
6170 - Meter Expenses	0.00	0.00	0.00	0.00	0.00	1,861.88	0.00	1,861.88
6180- Misc. Expenses	937.81	0.00	467.46	0.00	0.00	83.58	0.00	1,488.85
6200- Office Expense	6,203.19	0.00	402.23	4,223.35	0.00	4,351.34	0.00	15,180.11
6210-Operating Supplies	0.00	0.00	15,783.75	0.00	0.00	0.00	0.00	15,783.75
6220- Permits	1,000.00	0.00	580.00	1,000.00	0.00	0.00	0.00	2,580.00
6230- Repairs and Maint	1,671.84	0.00	9,476.92	56,892.34	0.00	40,249.45	0.00	110,280.55
6250- Treasurers Fees	179.34	57.78	0.00	9,206.13	0.00	0.00	62.58	299.70
6260- Utilities	77.91	0.00	15,952.55	9,206.13	0.00	9,116.73	0.00	34,353.32
6270- Vehicle	0.00	0.00	13.94	0.00	0.00	0.00	0.00	13.94
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	226,077.80	0.00	226,077.80
6500- CWRPDA -PVH D15a356	0.00	116,617.50	0.00	0.00	0.00	0.00	304,820.88	421,438.38
7100-Principal Payments-W05A105	0.00	271,510.25	0.00	0.00	0.00	0.00	0.00	271,510.25
7200-Interest Payments	0.00	74,192.94	0.00	0.00	0.00	0.00	0.00	74,192.94
7290- Water Rights	0.00	0.00	0.00	0.00	0.00	-13,497.53	0.00	-13,497.53
7300- Capital Projects	0.00	0.00	1,199.46	38,505.76	0.00	590,708.38	0.00	630,413.60
7308- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310 - WTP- Dominion Pump	0.00	0.00	0.00	0.00	7,545.00	0.00	0.00	7,545.00
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	123,778.14	0.00	0.00	123,778.14
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	10,964.98	0.00	0.00	10,964.98
7313 - Valley View Project	0.00	0.00	0.00	0.00	7,790.00	0.00	0.00	7,790.00
<b>Total Expense</b>	<b>21,351.59</b>	<b>462,378.47</b>	<b>99,523.39</b>	<b>161,419.71</b>	<b>160,253.12</b>	<b>909,349.69</b>	<b>305,839.46</b>	<b>2,120,115.43</b>

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

August 2023

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	TOTAL
Net Ordinary Income	20,905.84	-428,970.55	3,032,771.41	173,106.11	-160,253.12	-909,349.69	-296,228.75	1,431,961.25
Other Income/Expense								
6901- Transfer in PVH Debt	0.00	304,820.28	0.00	0.00	0.00	0.00	0.00	304,820.28
6902- Transfers in WTP	0.00	93,686.29	0.00	0.00	0.00	0.00	0.00	93,686.29
Total Other Income	0.00	398,506.57	0.00	0.00	0.00	0.00	0.00	398,506.57
Other Expense								
8002- Transfers Water Supply SV	0.00	0.00	93,686.29	0.00	0.00	0.00	0.00	93,686.29
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	258,686.29	69,000.00	0.00	0.00	0.00	327,686.29
Net Other Income	0.00	398,506.57	-258,686.29	-69,000.00	0.00	0.00	0.00	70,820.28
<b>Net Income</b>	<b>20,905.84</b>	<b>-30,463.98</b>	<b>2,774,085.12</b>	<b>104,106.11</b>	<b>-160,253.12</b>	<b>-909,349.69</b>	<b>-296,228.75</b>	<b>1,502,801.53</b>

**Roxborough Water and Sanitation District**  
**Profit & Loss by Class**  
 January through August 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	2,247,144.14	1,302,371.60	0.00	0.00	0.00	3,549,515.74
5100-Availability Charges	0.00	0.00	61,461.22	20,066.50	0.00	0.00	0.00	81,527.72
5101- Service Charges LMA	0.00	0.00	0.00	256,267.06	0.00	0.00	0.00	256,267.06
5200- Property Taxes	1,744,381.18	561,993.27	0.00	0.00	0.00	0.00	434,774.83	2,741,149.28
5210- Specific Ownership Taxes	94,390.19	32,114.31	0.00	0.00	0.00	0.00	27,346.82	153,851.32
5211- Dominion WTP Operations	0.00	0.00	442,390.96	0.00	0.00	0.00	0.00	442,390.96
5310-Permit Fees	0.00	0.00	4,125.00	0.00	0.00	0.00	0.00	8,750.00
5410-Hydrant Water	0.00	0.00	32,308.50	0.00	0.00	0.00	0.00	32,308.50
5510-Potable Irrigation Water	0.00	0.00	25,218.50	0.00	0.00	0.00	0.00	25,218.50
5511-Irrigation Water	0.00	0.00	193,663.54	0.00	0.00	0.00	0.00	193,663.54
5601-Late Fees, Penalties,	0.00	0.00	29,688.50	12,023.35	0.00	0.00	0.00	41,711.85
5610- Miscellaneous Income	0.00	0.00	2,272,627.17	613.36	0.00	0.00	0.00	2,273,240.53
5611-Inclusion fees-NWDC	0.00	0.00	50,951.84	0.00	0.00	0.00	0.00	50,951.84
5620- Dominion Dist. Operations	0.00	0.00	133,540.07	0.00	0.00	0.00	0.00	133,540.07
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	330,160.00	0.00	0.00	0.00	330,160.00
5640- Dominion Treated Water Us	0.00	0.00	117,178.55	0.00	0.00	0.00	0.00	117,178.55
5650 Dominion Exp Reimbursement	0.00	0.00	861,139.44	0.00	0.00	0.00	0.00	861,139.44
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	96,744.00	61,248.00	0.00	0.00	0.00	157,992.00
5705 Ravenna SDC	0.00	0.00	195,381.53	0.00	0.00	0.00	0.00	195,381.53
5710- Capital Surcharge	0.00	0.00	95,203.42	106,894.32	0.00	0.00	0.00	202,097.74
5715- Capital Surcharge WTP Sup	0.00	0.00	749,486.19	0.00	0.00	0.00	0.00	749,486.19
5820- Investment Income	73,349.60	60,404.77	294,485.28	380,368.06	0.00	0.00	0.00	820,327.46
5850 - Reimbursed Exp Other	0.00	0.00	137,105.08	0.00	0.00	0.00	0.00	137,105.08
<b>Total Income</b>	<b>1,912,120.97</b>	<b>654,512.35</b>	<b>8,054,760.01</b>	<b>2,476,157.25</b>	<b>0.00</b>	<b>0.00</b>	<b>473,841.40</b>	<b>13,571,391.98</b>
<b>Gross Profit</b>	<b>1,912,120.97</b>	<b>654,512.35</b>	<b>8,054,760.01</b>	<b>2,476,157.25</b>	<b>0.00</b>	<b>0.00</b>	<b>473,841.40</b>	<b>13,571,391.98</b>
<b>Expense</b>								
6020-Payroll Expenses	73,788.28	0.00	422,570.22	296,583.58	13,321.00	243,166.04	0.00	1,049,429.12
6040- Accounting	19,000.00	0.00	19,000.00	19,000.00	0.00	19,000.00	6,000.00	84,000.00
6041- Audit	30,531.44	0.00	0.00	0.00	0.00	0.00	0.00	30,531.44
6050- Contract Labor	995.00	0.00	995.00	18,584.91	0.00	20,612.40	0.00	41,187.31
6065- Dominion expenses	5,993.99	0.00	7,460.29	8,681.98	0.00	16,757.83	0.00	38,894.09
6080- Education	28,470.02	0.00	0.00	0.00	0.00	0.00	0.00	28,470.02
6099- Election	12,571.20	0.00	15,343.70	85,071.94	0.00	134,565.34	0.00	247,552.18
6100- Engineering	0.00	0.00	0.00	0.00	0.00	500.00	0.00	500.00
6110-Conservation Rebates	0.00	0.00	0.00	7,492.50	0.00	16,342.50	0.00	23,835.00
6115- GPS/GIS	0.00	0.00	0.00	17,489.75	0.00	17,836.92	0.00	35,326.67
6130- Insurance	17,627.41	0.00	17,489.75	17,986.92	0.00	17,836.92	0.00	70,941.00
6140- Lab & Test Fees	0.00	0.00	4,646.00	1,120.00	0.00	3,265.00	0.00	9,031.00
6150- Legal	10,161.41	0.00	9,164.78	9,164.78	0.00	12,162.28	310.00	40,963.25
6170 - Meter Expenses	3,148.85	0.00	306.00	0.00	0.00	11,982.18	0.00	12,288.18
6180- Misc. Expenses	29,432.05	0.00	2,682.03	2,667.82	0.00	317.85	0.00	35,400.75
6185- Littleton Service Fees	0.00	0.00	0.00	575,169.64	0.00	575,169.64	0.00	575,169.64
6200- Office Expense	2,821.87	0.00	3,844.99	15,017.84	0.00	13,875.81	0.00	32,760.50
6210-Operating Supplies	25,896.77	0.00	44,086.11	67,709.33	0.00	8,513.00	0.00	146,205.21
6220- Permits	2,693.52	0.00	2,540.00	5,677.90	0.00	8,513.00	0.00	16,824.42
6225-Rent	71,833.85	0.00	101,686.07	93,436.34	0.00	167,864.92	0.00	434,801.18
6230- Repairs and Maint	26,155.65	0.00	1,963.44	273.34	0.00	703.90	0.00	29,136.33
6240- Safety Equipment	947.71	0.00	0.00	0.00	0.00	0.00	0.00	947.71
6250- Treasurers Fees	1,242.85	0.00	140,565.50	69,797.32	0.00	44,798.69	0.00	226,404.36
6270- Vehicle	0.00	0.00	5,350.15	7,527.29	0.00	8,470.10	0.00	21,347.54
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	1,058,448.40	0.00	1,058,448.40
6420-Loan Administrative Fees	0.00	38,400.00	0.00	0.00	0.00	0.00	0.00	38,400.00
6500- CWRPDA -PVH D15a356	0.00	233,235.00	0.00	0.00	0.00	0.00	0.00	233,235.00
6550-CWCB Principal ct150346	0.00	0.00	0.00	0.00	0.00	0.00	304,820.88	304,820.88
7100-Principal Payments-W05A105	0.00	544,010.25	0.00	0.00	0.00	0.00	115,447.15	659,457.40
7150-Ravenna CWCB	0.00	82,425.19	0.00	0.00	0.00	0.00	0.00	82,425.19
7200- Interest Payments	0.00	115,296.13	0.00	0.00	0.00	0.00	0.00	115,296.13

**Roxborough Water and Sanitation District**  
**Profit & Loss by Class**  
 January through August 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	83,749.35	0.00	83,749.35
7300- Capital Projects	25,145.61	0.00	263,358.85	871,264.22	0.00	987,818.78	0.00	2,147,588.46
7301-Capital DWS	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	83,405.98	0.00	0.00	83,405.98
7310 - WTP- Dominion Pump	0.00	0.00	0.00	0.00	888,277.22	0.00	0.00	888,277.22
7311- Dominion System Improve.	0.00	0.00	-27,454.00	0.00	106,756.63	0.00	90.56	81,393.19
7312- Revenna Pump Station	0.00	0.00	0.00	0.00	26,111.60	0.00	0.00	26,111.60
7313 - Valley View Project	0.00	0.00	0.00	0.00	52,733.90	0.00	0.00	52,733.90
7330- RLS Generator	0.00	0.00	0.00	0.00	300,000.00	0.00	0.00	300,000.00
<b>Total Expense</b>	<b>388,458.48</b>	<b>1,021,793.23</b>	<b>1,035,578.88</b>	<b>2,172,509.65</b>	<b>1,472,606.33</b>	<b>2,870,751.29</b>	<b>435,169.11</b>	<b>9,396,866.97</b>
<b>Net Ordinary Income</b>	<b>1,523,662.49</b>	<b>-367,280.88</b>	<b>7,019,181.13</b>	<b>303,647.60</b>	<b>-1,472,606.33</b>	<b>-2,870,751.29</b>	<b>38,672.29</b>	<b>4,174,525.01</b>
<b>Other Income/Expense</b>								
Other Income								
6900- Transfers In	0.00	81,328.09	0.00	0.00	1,100,000.00	0.00	0.00	1,181,328.09
6901- Transfer In PVH Debt	0.00	304,820.28	0.00	0.00	0.00	0.00	0.00	304,820.28
6902- Transfers In WTP	0.00	749,486.19	0.00	0.00	0.00	0.00	0.00	749,486.19
<b>Total Other Income</b>	<b>0.00</b>	<b>1,135,634.56</b>	<b>0.00</b>	<b>0.00</b>	<b>1,100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,235,634.56</b>
<b>Other Expense</b>								
8000- Transfers to Other Funds	0.00	0.00	1,161,312.84	20,015.25	0.00	0.00	0.00	1,181,328.09
8002- Transfers Water Supply SV	0.00	0.00	749,486.19	0.00	0.00	0.00	0.00	749,486.19
9000 - Depreciation Expense	0.00	0.00	1,320,000.00	552,000.00	0.00	0.00	0.00	1,872,000.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>3,230,799.03</b>	<b>572,015.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,802,814.28</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>1,135,634.56</b>	<b>-3,230,799.03</b>	<b>-572,015.25</b>	<b>1,100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,567,179.72</b>
<b>Net Income</b>	<b>1,523,662.49</b>	<b>768,353.68</b>	<b>3,788,382.10</b>	<b>-268,367.65</b>	<b>-372,606.33</b>	<b>-2,870,751.29</b>	<b>38,672.29</b>	<b>2,607,345.29</b>

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

	<u>Aug 23</u>	<u>Jan - Aug 23</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	11,956.69	1,744,381.18
5210- Specific Ownership Taxes	12,780.13	94,390.19
5820- Investment Income	17,520.61	73,349.60
<b>Total Income</b>	<u>42,257.43</u>	<u>1,912,120.97</u>
<b>Gross Profit</b>	42,257.43	1,912,120.97
<b>Expense</b>		
6020-Payroll Expenses	6,057.83	73,788.28
6040- Accounting	2,375.00	19,000.00
6041- Audit	0.00	30,531.44
6050- Contract Labor	995.00	995.00
6080- Education	-219.47	5,993.99
6099- Election	-18.98	28,470.02
6100- Engineering	1,086.00	12,571.20
6130- Insurance	2,184.00	17,627.41
6150- Legal	-1,177.88	10,161.41
6180- Misc. Expenses	937.81	3,148.85
6200- Office Expense	6,203.19	29,432.05
6210-Operating Supplies	0.00	2,821.87
6220- Permits	1,000.00	25,896.77
6225-Rent	0.00	2,693.52
6230- Repairs and Maint	1,671.84	71,833.85
6250- Treasurers Fees	179.34	26,155.65
6260- Utilities	77.91	947.71
6270- Vehicle	0.00	1,242.85
7300- Capital Projects	0.00	25,146.61
<b>Total Expense</b>	<u>21,351.59</u>	<u>388,458.48</u>
<b>Net Ordinary Income</b>	<u>20,905.84</u>	<u>1,523,662.49</u>
<b>Net Income</b>	<u><u>20,905.84</u></u>	<u><u>1,523,662.49</u></u>



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

	Aug 23	Jan - Aug 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	3,852.03	561,993.27
5210- Specific Ownership Taxes	4,117.31	32,114.31
5820- Investment Income	25,438.58	60,404.77
<b>Total Income</b>	<u>33,407.92</u>	<u>654,512.35</u>
<b>Gross Profit</b>	33,407.92	654,512.35
<b>Expense</b>		
6250- Treasurers Fees	57.78	8,426.66
6420-Loan Administrative Fees	0.00	38,400.00
6500- CWRPDA -PVH D15a356	116,617.50	233,235.00
7100-Principal Payments-W05A105	271,510.25	544,010.25
7150-Ravenna CWCB	0.00	82,425.19
7200- Interest Payments	74,192.94	115,296.13
<b>Total Expense</b>	<u>462,378.47</u>	<u>1,021,793.23</u>
<b>Net Ordinary Income</b>	-428,970.55	-367,280.88
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	0.00	81,328.09
6901- Transfer In PVH Debt	304,820.28	304,820.28
6902- Transfers In WTP	93,686.29	749,486.19
<b>Total Other Income</b>	<u>398,506.57</u>	<u>1,135,634.56</u>
<b>Net Other Income</b>	398,506.57	1,135,634.56
<b>Net Income</b>	<u><u>-30,463.98</u></u>	<u><u>768,353.68</u></u>

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

	Aug 23	Jan - Aug 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	401,984.82	2,247,144.14
5100-Availability Charges	168.38	61,481.22
5211- Dominion WTP Operations	57,833.66	442,390.96
5310-Permit Fees	825.00	4,625.00
5410-Hydrant Water	7,410.00	32,308.50
5510-Potable Irrigation Water	6,996.55	25,218.50
5511-Irrigation Water	46,125.44	193,663.54
5601-Late Fees, Penalties,	4,621.96	29,688.50
5610- Miscellaneous Income	2,271,314.05	2,272,627.17
5611-Inclusion fees-NWDC	5,600.67	50,951.84
5620- Dominion Dist. Operations	16,898.26	133,540.07
5640- Dominion Treated Water Us	22,087.50	117,178.55
5650 Dominion Exp Reimbursement	61,221.44	861,139.44
5660- Ravenna Reimbursement	0.00	14,397.08
5700- Sys. Development Charge	37,244.00	96,744.00
5705 Ravenna SDC	22,561.29	195,381.53
5710- Capital Surcharge	11,903.76	95,203.42
5715- Capital Surcharge WTP Sup	93,686.29	749,486.19
5820- Investment Income	48,485.13	294,485.28
5850 - Reimbursed Exp Other	15,326.60	137,105.08
<b>Total Income</b>	<b>3,132,294.80</b>	<b>8,054,760.01</b>
<b>Gross Profit</b>	<b>3,132,294.80</b>	<b>8,054,760.01</b>
<b>Expense</b>		
6020-Payroll Expenses	48,999.93	422,570.22
6040- Accounting	2,375.00	19,000.00
6050- Contract Labor	995.00	995.00
6080- Education	984.03	7,460.29
6100- Engineering	780.00	15,343.70
6130- Insurance	2,184.00	17,489.75
6140- Lab & Test Fees	335.00	4,646.00
6150- Legal	-1,005.88	9,164.78
6170 - Meter Expenses	0.00	306.00
6180- Misc. Expenses	467.46	2,682.03
6200- Office Expense	402.23	3,844.99
6210-Operating Supplies	15,783.75	44,086.11
6220- Permits	580.00	2,540.00
6230- Repairs and Maint	9,476.92	101,666.07
6240- Safety Equipment	0.00	1,963.44
6260- Utilities	15,952.55	140,565.50
6270- Vehicle	13.94	5,350.15
7300- Capital Projects	1,199.46	263,358.85
7311- Dominion System Improve.	0.00	-27,454.00
<b>Total Expense</b>	<b>99,523.39</b>	<b>1,035,578.88</b>
<b>Net Ordinary Income</b>	<b>3,032,771.41</b>	<b>7,019,181.13</b>
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
8000- Transfers to Other Funds	0.00	1,161,312.84
8002- Transfers Water Supply SV	93,686.29	749,486.19
9000 -Depreciation Expense	165,000.00	1,320,000.00
<b>Total Other Expense</b>	<b>258,686.29</b>	<b>3,230,799.03</b>
<b>Net Other Income</b>	<b>-258,686.29</b>	<b>-3,230,799.03</b>
<b>Net Income</b>	<b>2,774,085.12</b>	<b>3,788,382.10</b>

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

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	Aug 23	Jan - Aug 23
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
6020-Payroll Expenses	29,239.03	243,166.04
6040- Accounting	2,375.00	19,000.00
6050- Contract Labor	3,813.79	20,612.40
6080- Education	457.92	16,757.83
6100- Engineering	13,254.20	134,565.34
6110-Conservation Rebates	0.00	500.00
6115- GPS/GIS	80.00	16,342.50
6130- Insurance	2,184.00	17,836.92
6140- Lab & Test Fees	0.00	3,265.00
6150- Legal	-1,005.88	12,162.28
6170 - Meter Expenses	1,861.88	11,982.18
6180- Misc. Expenses	83.58	317.85
6200- Office Expense	4,351.34	13,875.81
6220- Permits	0.00	8,513.00
6230- Repairs and Maint	40,249.45	167,864.92
6240- Safety Equipment	0.00	703.90
6260- Utilities	9,116.73	44,798.69
6270- Vehicle	0.00	8,470.10
6280- Water Costs	226,077.80	1,058,448.40
7290- Water Rights	-13,497.53	83,749.35
7300- Capital Projects	590,708.38	987,818.78
<b>Total Expense</b>	909,349.69	2,870,751.29
<b>Net Ordinary Income</b>	-909,349.69	-2,870,751.29
<b>Net Income</b>	-909,349.69	-2,870,751.29

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

	Aug 23	Jan - Aug 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	165,913.06	1,302,371.60
5100-Availability Charges	71.25	20,086.50
5101- Service Charges LMA	34,066.39	258,267.06
5310-Permit Fees	825.00	4,125.00
5601-Late Fees, Penalties,	1,778.19	12,023.35
5610- Miscellaneous Income	22.50	613.36
5625- Dominion Sewer Conveyance	44,420.00	330,160.00
5700- Sys. Development Charge	11,274.00	61,248.00
5710- Capital Surcharge	13,428.53	106,894.32
5820- Investment Income	62,726.90	380,368.06
<b>Total Income</b>	<u>334,525.82</u>	<u>2,476,157.25</u>
<b>Gross Profit</b>	334,525.82	2,476,157.25
<b>Expense</b>		
6020-Payroll Expenses	34,591.16	296,583.58
6040- Accounting	2,375.00	19,000.00
6050- Contract Labor	3,813.78	18,584.91
6065- Dominion expenses	0.00	82.00
6080- Education	496.97	8,681.98
6100- Engineering	11,940.45	85,071.94
6115- GPS/GIS	330.00	7,492.50
6130- Insurance	2,184.00	17,986.92
6140- Lab & Test Fees	1,120.00	1,120.00
6150- Legal	-7,249.23	9,164.78
6180- Misc. Expenses	0.00	2,667.82
6185- Littleton Service Fees	0.00	575,169.64
6200- Office Expense	4,223.35	15,017.84
6210-Operating Supplies	0.00	67,709.33
6220- Permits	1,000.00	5,877.90
6230- Repairs and Maint	58,882.34	93,436.34
6240- Safety Equipment	0.00	273.34
6260- Utilities	9,206.13	69,797.32
6270- Vehicle	0.00	7,527.29
7300- Capital Projects	38,505.76	871,264.22
<b>Total Expense</b>	<u>161,419.71</u>	<u>2,172,509.65</u>
<b>Net Ordinary Income</b>	173,106.11	303,647.60
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
8000- Transfers to Other Funds	0.00	20,015.25
9000 -Depreciation Expense	69,000.00	552,000.00
<b>Total Other Expense</b>	<u>69,000.00</u>	<u>572,015.25</u>
<b>Net Other Income</b>	<u>-69,000.00</u>	<u>-572,015.25</u>
<b>Net Income</b>	<u><u>104,106.11</u></u>	<u><u>-268,367.65</u></u>

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

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	Aug 23	Jan - Aug 23
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
6020-Payroll Expenses	0.00	13,321.00
7301-Capital DWSD	0.00	0.00
7308- O-Line Capacity Improve.	7,545.00	83,405.98
7310 - WTP- Dominion Pump	123,778.14	888,277.22
7311- Dominion System Improve.	10,964.98	108,756.63
7312- Ravenna Pump Station	7,790.00	26,111.60
7313 - Valley View Project	10,175.00	52,733.90
7330- RLS Generator	0.00	300,000.00
<b>Total Expense</b>	160,253.12	1,472,606.33
<b>Net Ordinary Income</b>	-160,253.12	-1,472,606.33
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	0.00	1,100,000.00
<b>Total Other Income</b>	0.00	1,100,000.00
<b>Net Other Income</b>	0.00	1,100,000.00
<b>Net Income</b>	-160,253.12	-372,606.33

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

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	Aug 23	Jan - Aug 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	4,172.23	434,774.83
5210- Specific Ownership Taxes	3,609.19	27,346.82
5820- Investment Income	1,829.29	11,719.75
<b>Total Income</b>	9,610.71	473,841.40
<b>Gross Profit</b>	9,610.71	473,841.40
<b>Expense</b>		
6040- Accounting	1,000.00	8,000.00
6150- Legal	-44.00	310.00
6250- Treasurers Fees	62.58	6,500.52
6500- CWRPDA -PVH D15a356	304,820.88	304,820.88
6550-CWCB Principal c150346	0.00	115,447.15
7311- Dominion System Improve.	0.00	90.56
<b>Total Expense</b>	305,839.46	435,169.11
<b>Net Ordinary Income</b>	-296,228.75	38,672.29
<b>Net Income</b>	-296,228.75	38,672.29

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

	Jan - Aug 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	1,744,381.18	1,761,246.00	-16,864.82	99.0%
5210- Specific Ownership Taxes	94,390.19	120,000.00	-25,609.81	78.7%
5610-Misc Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	73,349.60	5,000.00	68,349.60	1,467.0%
<b>Total Income</b>	<u>1,912,120.97</u>	<u>1,887,246.00</u>	<u>24,874.97</u>	<u>101.3%</u>
<b>Gross Profit</b>	1,912,120.97	1,887,246.00	24,874.97	101.3%
<b>Expense</b>				
6020-Payroll Expenses	73,788.28	130,000.00	-56,211.72	56.8%
6040- Accounting	19,000.00	31,500.00	-12,500.00	60.3%
6041- Audit	30,531.44	30,000.00	531.44	101.8%
6050- Contract Labor	995.00	10,000.00	-9,005.00	10.0%
6060- Directors Fee	0.00	8,000.00	-8,000.00	0.0%
6080- Education	5,993.99	20,000.00	-14,006.01	30.0%
6099- Election	28,470.02	30,000.00	-1,529.98	94.9%
6100- Engineering	12,571.20	40,000.00	-27,428.80	31.4%
6130- Insurance	17,627.41	30,000.00	-12,372.59	58.8%
6150- Legal	10,161.41	25,000.00	-14,838.59	40.6%
6180- Misc. Expenses	3,148.85	10,000.00	-6,851.15	31.5%
6200- Office Expense	29,432.05	40,000.00	-10,567.95	73.6%
6210-Operating Supplies	2,821.87			
6220- Permits	25,896.77	30,000.00	-4,103.23	86.3%
6225-Rent	2,693.52	5,000.00	-2,306.48	53.9%
6230- Repairs and Maint	71,833.85	205,000.00	-133,166.15	35.0%
6250- Treasurers Fees	26,155.65	45,000.00	-18,844.35	58.1%
6260- Utilities	947.71	2,000.00	-1,052.29	47.4%
6270- Vehicle	1,242.85	5,000.00	-3,757.15	24.9%
6300- Bank Service Charges	0.00	2,000.00	-2,000.00	0.0%
7300- Capital Projects	25,146.61	75,000.00	-49,853.39	33.5%
<b>Total Expense</b>	<u>388,458.48</u>	<u>773,500.00</u>	<u>-385,041.52</u>	<u>50.2%</u>
<b>Net Ordinary Income</b>	1,523,662.49	1,113,746.00	409,916.49	136.8%
<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>	<u>0.00</u>	<u>700,000.00</u>	<u>-700,000.00</u>	<u>0.0%</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>-700,000.00</u>	<u>700,000.00</u>	<u>0.0%</u>
<b>Net Income</b>	<u><u>1,523,662.49</u></u>	<u><u>413,746.00</u></u>	<u><u>1,109,916.49</u></u>	<u><u>368.3%</u></u>

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

	Jan - Aug 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	561,993.27	567,412.00	-5,418.73	99.0%
5210- Specific Ownership Taxes	32,114.31	80,000.00	-47,885.69	40.1%
5820- Investment Income	60,404.77	30,000.00	30,404.77	201.3%
<b>Total Income</b>	<b>654,512.35</b>	<b>677,412.00</b>	<b>-22,899.65</b>	<b>96.6%</b>
<b>Gross Profit</b>	<b>654,512.35</b>	<b>677,412.00</b>	<b>-22,899.65</b>	<b>96.6%</b>
<b>Expense</b>				
6250- Treasurers Fees	8,426.66	15,000.00	-6,573.34	56.2%
6420-Loan Administrative Fees	38,400.00	76,800.00	-38,400.00	50.0%
6500- CWRPDA -PVH D15a356	233,235.00	233,236.00	-1.00	100.0%
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	544,010.25	545,000.00	-989.75	99.8%
7150-Ravenna CWCB	82,425.19	82,425.00	0.19	100.0%
7200- Interest Payments	115,296.13	61,956.00	53,340.13	186.1%
<b>Total Expense</b>	<b>1,021,793.23</b>	<b>1,991,060.00</b>	<b>-969,266.77</b>	<b>51.3%</b>
<b>Net Ordinary Income</b>	<b>-367,280.88</b>	<b>-1,313,648.00</b>	<b>946,367.12</b>	<b>28.0%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	81,328.09	160,000.00	-78,671.91	50.8%
6901- Transfer In PVH Debt	304,820.28			
6902- Transfers In WTP	749,486.19	1,092,000.00	-342,513.81	68.6%
<b>Total Other Income</b>	<b>1,135,634.56</b>	<b>1,252,000.00</b>	<b>-116,365.44</b>	<b>90.7%</b>
<b>Net Other Income</b>	<b>1,135,634.56</b>	<b>1,252,000.00</b>	<b>-116,365.44</b>	<b>90.7%</b>
<b>Net Income</b>	<b>768,353.68</b>	<b>-61,648.00</b>	<b>830,001.68</b>	<b>-1,246.4%</b>



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

	Jan - Aug 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	2,247,144.14	3,200,000.00	-952,855.86	70.2%
5100-Availability Charges	61,481.22	120,000.00	-58,518.78	51.2%
5211- Dominion WTP Operations	442,390.96	500,000.00	-57,609.04	88.5%
5310-Permit Fees	4,625.00	1,200.00	3,425.00	385.4%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	32,308.50	40,000.00	-7,691.50	80.8%
5510-Potable Irrigation Water	25,218.50	40,000.00	-14,781.50	63.0%
5511-Irrigation Water	193,663.54	250,000.00	-56,336.46	77.5%
5601-Late Fees, Penalties,	29,688.50			
5610- Miscellaneous Income	2,272,627.17	70,000.00	2,202,627.17	3,246.6%
5611-Inclusion fees-NWDC	50,951.84	50,000.00	951.84	101.9%
5620- Dominion Dist. Operations	133,540.07	200,000.00	-66,459.93	66.8%
5640- Dominion Treated Water Us	117,178.55	100,000.00	17,178.55	117.2%
5650 Dominion Exp Reimbursement	861,139.44			
5660- Ravenna Reimbursement	14,397.08			
5700- Sys. Development Charge	96,744.00	275,000.00	-178,256.00	35.2%
5705 Ravenna SDC	195,381.53	250,000.00	-54,618.47	78.2%
5710- Capital Surcharge	95,203.42	80,000.00	15,203.42	119.0%
5715- Capital Surcharge WTP Sup	749,486.19	1,036,808.00	-287,321.81	72.3%
5820- Investment Income	294,485.28	50,000.00	244,485.28	589.0%
5850 - Reimbursed Exp Other	137,105.08	20,000.00	117,105.08	685.5%
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>8,054,760.01</b>	<b>10,692,205.00</b>	<b>-2,637,444.99</b>	<b>75.3%</b>
<b>Gross Profit</b>	<b>8,054,760.01</b>	<b>10,692,205.00</b>	<b>-2,637,444.99</b>	<b>75.3%</b>
<b>Expense</b>				
6020-Payroll Expenses	422,570.22	725,000.00	-302,429.78	58.3%
6040- Accounting	19,000.00	32,500.00	-13,500.00	58.5%
6050- Contract Labor	995.00	15,000.00	-14,005.00	6.6%
6065- Dominion expenses	0.00	20,000.00	-20,000.00	0.0%
6080- Education	7,460.29	25,000.00	-17,539.71	29.8%
6100- Engineering	15,343.70	175,000.00	-159,656.30	8.8%
6110-Conservation Rebates	0.00	0.00	0.00	0.0%
6115- GPS/GIS	0.00	25,000.00	-25,000.00	0.0%
6130- Insurance	17,489.75	25,000.00	-7,510.25	70.0%
6140- Lab & Test Fees	4,646.00	15,000.00	-10,354.00	31.0%
6150- Legal	9,164.78	37,500.00	-28,335.22	24.4%
6170 - Meter Expenses	306.00	0.00	306.00	100.0%
6180- Misc. Expenses	2,682.03	10,000.00	-7,317.97	26.8%
6200- Office Expense	3,844.99	20,000.00	-16,155.01	19.2%
6210-Operating Supplies	44,086.11	175,000.00	-130,913.89	25.2%
6220- Permits	2,540.00	3,000.00	-460.00	84.7%
6230- Repairs and Maint	101,666.07	250,000.00	-148,333.93	40.7%
6240- Safety Equipment	1,963.44	5,000.00	-3,036.56	39.3%
6260- Utilities	140,565.50	230,000.00	-89,434.50	61.1%
6270- Vehicle	5,350.15	5,000.00	350.15	107.0%
6280- Water Costs	0.00	50,000.00	-50,000.00	0.0%
7300- Capital Projects	263,358.85	1,140,000.00	-876,641.15	23.1%
7311- Dominion System Improve.	-27,454.00			
<b>Total Expense</b>	<b>1,035,578.88</b>	<b>2,983,000.00</b>	<b>-1,947,421.12</b>	<b>34.7%</b>
<b>Net Ordinary Income</b>	<b>7,019,181.13</b>	<b>7,709,205.00</b>	<b>-690,023.87</b>	<b>91.0%</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	1,161,312.84	120,000.00	1,041,312.84	967.8%
8002- Transfers Water Supply SV	749,486.19	1,036,808.00	-287,321.81	72.3%

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

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	Jan - Aug 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	1,320,000.00			
<b>Total Other Expense</b>	<b>3,230,799.03</b>	<b>4,721,808.00</b>	<b>-1,491,008.97</b>	<b>68.4%</b>
<b>Net Other Income</b>	<b>-3,230,799.03</b>	<b>-4,221,808.00</b>	<b>991,008.97</b>	<b>76.5%</b>
<b>Net Income</b>	<b>3,788,382.10</b>	<b>3,487,397.00</b>	<b>300,985.10</b>	<b>108.6%</b>

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

	<u>Jan - Aug 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
6020-Payroll Expenses	243,166.04	360,000.00	-116,833.96	67.5%
6040- Accounting	19,000.00	32,500.00	-13,500.00	58.5%
6050- Contract Labor	20,612.40	40,000.00	-19,387.60	51.5%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	16,757.83	25,000.00	-8,242.17	67.0%
6100- Engineering	134,565.34	200,000.00	-65,434.66	67.3%
6110-Conservation Rebates	500.00	25,000.00	-24,500.00	2.0%
6115- GPS/GIS	16,342.50	25,000.00	-8,657.50	65.4%
6130- Insurance	17,836.92	25,000.00	-7,163.08	71.3%
6140- Lab & Test Fees	3,265.00	10,000.00	-6,735.00	32.7%
6150- Legal	12,162.28	37,500.00	-25,337.72	32.4%
6170 - Meter Expenses	11,982.18	125,000.00	-113,017.82	9.6%
6180- Misc. Expenses	317.85	10,000.00	-9,682.15	3.2%
6200- Office Expense	13,875.81	20,000.00	-6,124.19	69.4%
6220- Permits	8,513.00	5,000.00	3,513.00	170.3%
6230- Repairs and Maint	167,864.92	225,000.00	-57,135.08	74.6%
6240- Safety Equipment	703.90	2,000.00	-1,296.10	35.2%
6260- Utilities	44,798.69	75,000.00	-30,201.31	59.7%
6270- Vehicle	8,470.10	5,000.00	3,470.10	169.4%
6280- Water Costs	1,058,448.40	2,000,000.00	-941,551.60	52.9%
7290- Water Rights	83,749.35	2,500.00	81,249.35	3,350.0%
7300- Capital Projects	987,818.78	3,555,000.00	-2,567,181.22	27.8%
<b>Total Expense</b>	<u>2,870,751.29</u>	<u>6,864,500.00</u>	<u>-3,993,748.71</u>	<u>41.8%</u>
<b>Net Ordinary Income</b>	<u>-2,870,751.29</u>	<u>-6,864,500.00</u>	<u>3,993,748.71</u>	<u>41.8%</u>
<b>Net Income</b>	<u><u>-2,870,751.29</u></u>	<u><u>-6,864,500.00</u></u>	<u><u>3,993,748.71</u></u>	<u><u>41.8%</u></u>

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

	Jan - Aug 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	1,302,371.60	1,800,000.00	-497,628.40	72.4%
5011- Service Charge Ravenna	0.00	300,000.00	-300,000.00	0.0%
5100-Availability Charges	20,086.50	40,000.00	-19,913.50	50.2%
5101- Service Charges LMA	258,267.06	300,000.00	-41,732.94	86.1%
5310-Permit Fees	4,125.00	33,000.00	-28,875.00	12.5%
5601-Late Fees, Penalties,	12,023.35			
5610- Miscellaneous Income	613.36	20,000.00	-19,386.64	3.1%
5625- Dominion Sewer Conveyance	330,160.00	360,000.00	-29,840.00	91.7%
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	61,248.00	200,000.00	-138,752.00	30.6%
5710- Capital Surcharge	106,894.32	160,000.00	-53,105.68	66.8%
5820- Investment Income	380,368.06	55,000.00	325,368.06	691.6%
<b>Total Income</b>	<b>2,476,157.25</b>	<b>3,518,000.00</b>	<b>-1,041,842.75</b>	<b>70.4%</b>
<b>Gross Profit</b>	<b>2,476,157.25</b>	<b>3,518,000.00</b>	<b>-1,041,842.75</b>	<b>70.4%</b>
<b>Expense</b>				
6020-Payroll Expenses	296,583.58	485,000.00	-188,416.42	61.2%
6040- Accounting	19,000.00	31,500.00	-12,500.00	60.3%
6050- Contract Labor	18,584.91	30,000.00	-11,415.09	61.9%
6065- Dominion expenses	82.00			
6080- Education	8,681.98	25,000.00	-16,318.02	34.7%
6100- Engineering	85,071.94	125,000.00	-39,928.06	68.1%
6115- GPS/GIS	7,492.50	25,000.00	-17,507.50	30.0%
6130- Insurance	17,986.92	30,000.00	-12,013.08	60.0%
6140- Lab & Test Fees	1,120.00	1,000.00	120.00	112.0%
6150- Legal	9,164.78	15,000.00	-5,835.22	61.1%
6180- Misc. Expenses	2,667.82	1,000.00	1,667.82	266.8%
6185- Littleton Service Fees	575,169.64	1,100,000.00	-524,830.36	52.3%
6200- Office Expense	15,017.84	15,000.00	17.84	100.1%
6210-Operating Supplies	67,709.33	100,000.00	-32,290.67	67.7%
6220- Permits	5,877.90	1,000.00	4,877.90	587.8%
6230- Repairs and Maint	93,436.34	150,000.00	-56,563.66	62.3%
6240- Safety Equipment	273.34	2,000.00	-1,726.66	13.7%
6260- Utilities	69,797.32	100,000.00	-30,202.68	69.8%
6270- Vehicle	7,527.29	2,000.00	5,527.29	376.4%
6300- Bank Service Charges	0.00	3,000.00	-3,000.00	0.0%
7300- Capital Projects	871,264.22	2,280,000.00	-1,408,735.78	38.2%
<b>Total Expense</b>	<b>2,172,509.65</b>	<b>4,521,500.00</b>	<b>-2,348,990.35</b>	<b>48.0%</b>
<b>Net Ordinary Income</b>	<b>303,647.60</b>	<b>-1,003,500.00</b>	<b>1,307,147.60</b>	<b>-30.3%</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	20,015.25	40,000.00	-19,984.75	50.0%
9000 -Depreciation Expense	552,000.00			
<b>Total Other Expense</b>	<b>572,015.25</b>	<b>40,000.00</b>	<b>532,015.25</b>	<b>1,430.0%</b>
<b>Net Other Income</b>	<b>-572,015.25</b>	<b>160,000.00</b>	<b>-732,015.25</b>	<b>-357.5%</b>
<b>Net Income</b>	<b>-268,367.65</b>	<b>-843,500.00</b>	<b>575,132.35</b>	<b>31.8%</b>

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

	Jan - Aug 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
6020-Payroll Expenses	13,321.00			
6805-Ravenna Phase 3/4 Expense	0.00	2,360,000.00	-2,360,000.00	0.0%
7301-Capital DWSD	0.00			
7308- O-Line Capacity Improve.	83,405.98			
7310 - WTP- Dominion Pump	888,277.22			
7311- Dominion System Improve.	108,756.63	250,000.00	-141,243.37	43.5%
7312- Ravenna Pump Station	26,111.60			
7313 - Valley View Project	52,733.90	1,205,000.00	-1,152,266.10	4.4%
7330- RLS Generator	300,000.00			
<b>Total Expense</b>	<u>1,472,606.33</u>	<u>3,815,000.00</u>	<u>-2,342,393.67</u>	<u>38.6%</u>
<b>Net Ordinary Income</b>	-1,472,606.33	-3,815,000.00	2,342,393.67	38.6%
<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>-372,606.33</u></u>	<u><u>-250,000.00</u></u>	<u><u>-122,606.33</u></u>	<u><u>149.0%</u></u>

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

	Jan - Aug 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	434,774.83	450,300.00	-15,525.17	96.6%
5210- Specific Ownership Taxes	27,346.82	50,000.00	-22,653.18	54.7%
5820- Investment Income	11,719.75	1,000.00	10,719.75	1,172.0%
<b>Total Income</b>	<b>473,841.40</b>	<b>501,300.00</b>	<b>-27,458.60</b>	<b>94.5%</b>
<b>Gross Profit</b>	<b>473,841.40</b>	<b>501,300.00</b>	<b>-27,458.60</b>	<b>94.5%</b>
<b>Expense</b>				
6040- Accounting	8,000.00	12,000.00	-4,000.00	66.7%
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	6,500.52	9,000.00	-2,499.48	72.2%
6500- CWRPDA -PVH D15a356	304,820.88	303,013.00	1,807.88	100.6%
6550-CWCB Principal c150346	115,447.15	115,447.00	0.15	100.0%
<b>Total Expense</b>	<b>435,078.55</b>	<b>445,460.00</b>	<b>-10,381.45</b>	<b>97.7%</b>
<b>Net Ordinary Income</b>	<b>38,762.85</b>	<b>55,840.00</b>	<b>-17,077.15</b>	<b>69.4%</b>
<b>Net Income</b>	<b>38,762.85</b>	<b>55,840.00</b>	<b>-17,077.15</b>	<b>69.4%</b>

## SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District  
August 31, 2023

**Long Term Obligations**

CWCB- 2014 Loan	\$ 15,118,912
CT2015-176 CWCB-PVH Water Supply	\$ 1,944,671
2015 CWRPDA- PVH Infrastructure	\$ 3,296,033
2019-2250 CWCB- Ravenna	\$ 1,351,660
2005 CWRPDA Loan Payable	<u>\$ 2,067,500</u>
<b>TOTAL LONG TERM LIABILITIES</b>	<b>\$ 23,778,776</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 August 31, 2023 is as follows:

	General Fund	Debt Service		Capital		Water		Sewer		Total
		Water Fund	Sewer Fund	Projects Fund	Fund	Fund	Fund	Fund	PVH	
Operating Reserve	\$ -	\$ -	\$ -	\$ (266,880)	\$ 3,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ 3,733,120
Capital Reserve	-	-	-	621,334	1,202,613	-	-	1,202,613	-	1,823,947
Operating Cash	<u>4,014,091</u>	<u>747,363</u>	<u>6,977,079</u>	<u>-</u>	<u>9,855,354</u>	<u>11,842,560</u>	<u>469,001</u>	<u>469,001</u>	<u>469,001</u>	<u>33,905,448</u>
<b>Total Cash on Hand</b>	<u>\$ 4,014,091</u>	<u>\$ 747,363</u>	<u>\$ 6,977,079</u>	<u>\$ (266,880)</u>	<u>\$ 13,476,688</u>	<u>\$ 14,045,173</u>	<u>\$ 469,001</u>	<u>\$ 469,001</u>	<u>\$ 469,001</u>	<u>\$ 39,462,515</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	11,417,679	13,476,688				
Total Funds Available	11,489,971	11,535,746	11,481,807	11,600,693	11,594,392	11,335,806	11,417,679	13,476,688	0	0	0	0
<b>Distribution of Available Funds</b>												
Operating Reserve	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000				
25% of Budgeted Expenditures												
Capital Reserve	122,435	156,607	283,679	459,271	605,657	775,370	963,164	621,334				
Operating Cash	8,367,536	8,379,139	8,198,128	8,141,422	7,988,735	7,560,436	7,454,515	9,855,354				
Total Cash	11,489,971	11,535,746	11,481,807	11,600,693	11,594,392	11,335,806	11,417,679	13,476,688	0	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	-67,588	122,435	156,607	283,679	459,271	605,657	775,370	963,164				
Additions to Reserve	250,000	250,000	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	62,206	591,830				
Ending Reserve Balance	122,435	156,607	283,679	459,271	605,657	775,370	963,164	621,334	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	13,818,891	14,045,173				
Total Funds Available	12,729,205	12,695,207	12,886,268	12,666,999	12,890,649	14,157,251	13,818,891	14,045,173				
<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				
25% of Budgeted Expenditures												
Capital Reserve	553,513	727,740	375,519	536,413	714,123	897,212	1,056,119	1,202,613				
Operating Cash	11,175,692	10,967,467	11,510,749	11,130,586	11,176,526	12,260,039	11,762,772	11,842,560				
Total Available Funds	12,729,205	12,695,207	12,886,268	12,666,999	12,890,649	14,157,251	13,818,891	14,045,173	0	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	377,828	553,513	727,740	375,519	536,413	714,123	897,212	1,056,119				
Additions to Reserve	185,000	185,000	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	-26,093	-38,506				
Ending Reserve Balance	553,513	727,740	375,519	536,413	714,123	897,212	1,056,119	1,202,613	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	533,108	653,677				
Surcharge Collected	93,585	93,556	93,745	93,707	93,598	93,801	93,808	93,686				
Availability of Service Trans.	26,780	0	231	27,556	0	0	26,761	0				
Payment of Debt	82,426	468,620	0	0	0	0	0	0				
Ending Cash Balance	543,473	130,470	224,446	345,709	439,307	533,108	653,677	747,363	0	0	0	0

	Jan	Feb	March	April	May	June	July	August	Sept	Sept	Sept	Sept
<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	7,101,229	6,977,079				
Total	7,001,207	6,645,524	6,877,451	6,773,664	7,363,269	7,514,757	7,754,906	7,724,442	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			
	Delinquent Tax, Rebates and Abatements		Specific Ownership Taxes		Interest	Treasurer's Fees	HB 1006 Tax	HB 1006 Treasurer's Fee	Total Amount Received	Percentage of Levied Taxes Received		Total Amount Received	Percentage of Levied Taxes Received	
	Property Taxes									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			\$ (2,433)			\$ 177,720	7.78%	99.66%	\$ 177,720	9.63%	116.17%
July	\$ 433,766		\$ 16,114			\$ (6,506)			\$ 443,374	20.82%	120.48%	\$ 443,374	24.03%	140.20%
August	\$ 15,809		\$ 16,897			\$ (237)			\$ 32,469	0.76%	121.24%	\$ 32,469	1.76%	141.96%
September									\$ -	0.00%	121.24%	\$ -	0.00%	141.96%
October									\$ -	0.00%	121.24%	\$ -	0.00%	141.96%
November									\$ -	0.00%	121.24%	\$ -	0.00%	141.96%
December									\$ -	0.00%	121.24%	\$ -	0.00%	141.96%
TOTAL	\$ 2,525,931	\$ -	\$ 136,589	\$ -	\$ -	\$ (38,098)	\$ -	\$ -	\$ 2,624,422	121.24%	121.24%	\$ 2,624,422	141.96%	141.96%

No Assurance is provided on these Financial Statements  
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