

ROXBOROUGH WATER & SANITATION DISTRICT  
FINANCIAL STATEMENTS

January 31, 2023

## TABLE OF CONTENTS

	PAGE
Financial Statements.....	3
Supplemental Information.....	13

# Roxborough Water and Sanitation District

## Balance Sheet by Class

As of January 31, 2023

	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									
1105-Wells Fargo Checking	1,901,829.77	4,842,522.94	24,982,119.21	2,774,728.61	6,556.75	-24,671,848.06	-1,218,028.77	0.00	8,317,880.45
1111-WF Bond Redemption	0.00	1,663,115.10	0.00	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	1,534,686.11	0.00	1,534,686.11
1139-WF Ravena	0.00	0.00	3,196,987.18	0.00	0.00	0.00	0.00	0.00	3,196,987.18
1150-Investment in Colortrust	837,574.53	495,568.89	7,617,014.88	8,441,573.16	0.00	0.00	0.00	0.00	17,381,731.25
1155-Colortrust Bond Fund	0.00	0.00	365,688.91	597,762.70	0.00	0.00	0.00	0.00	873,451.61
1160-System Develop Colo Trust	0.00	0.00	0.00	1,005,140.79	0.00	0.00	0.00	0.00	1,005,140.79
<b>Total Checking/Savings</b>	<b>2,439,404.30</b>	<b>7,001,206.93</b>	<b>36,161,819.98</b>	<b>12,729,205.26</b>	<b>6,556.75</b>	<b>-24,671,848.06</b>	<b>316,657.34</b>	<b>0.00</b>	<b>33,983,002.50</b>
<b>Other Current Assets</b>									
1300-AIR Service	0.00	0.00	497,017.47	271,980.43	0.00	0.00	0.00	0.00	768,997.90
1310-AIR Availability	0.00	0.00	25,336.93	8,729.26	0.00	0.00	0.00	0.00	34,010.21
1350-AIR Taxes	1,761,246.00	567,412.00	0.00	0.00	0.00	0.00	450,300.00	0.00	2,778,958.00
1356-Due From NWDC Inclusion	0.00	0.00	7,884.82	0.00	0.00	0.00	0.00	0.00	7,884.82
1370-Due From Others	0.00	0.00	-15,370.04	0.00	0.00	0.00	0.00	0.00	-15,370.04
1390-Due From Dominion	0.00	0.00	232,587.21	200,000.00	0.00	0.00	0.00	0.00	432,587.21
1394-Due From Ravena	0.00	0.00	14,397.08	0.00	0.00	0.00	0.00	0.00	14,397.08
1400-Prepaid Insurance	24,023.50	0.00	24,023.50	24,023.50	0.00	0.00	0.00	0.00	96,094.00
<b>Total Other Current Assets</b>	<b>1,785,289.50</b>	<b>567,412.00</b>	<b>817,026.85</b>	<b>504,677.21</b>	<b>0.00</b>	<b>24,023.50</b>	<b>450,300.00</b>	<b>0.00</b>	<b>4,148,708.06</b>
<b>Total Current Assets</b>	<b>4,224,673.80</b>	<b>7,568,618.93</b>	<b>36,978,846.83</b>	<b>13,233,882.47</b>	<b>6,556.75</b>	<b>-24,647,824.56</b>	<b>768,957.34</b>	<b>0.00</b>	<b>38,131,711.56</b>
<b>Fixed Assets</b>									
1500-Capital Assets	0.00	0.00	82,645,633.32	17,315,630.43	0.00	0.00	0.00	0.00	99,961,263.75
<b>Total Fixed Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>82,645,633.32</b>	<b>17,315,630.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>99,961,263.75</b>
<b>TOTAL ASSETS</b>	<b>4,224,673.80</b>	<b>7,568,618.93</b>	<b>119,624,480.15</b>	<b>30,549,512.90</b>	<b>6,556.75</b>	<b>-24,647,824.56</b>	<b>768,957.34</b>	<b>0.00</b>	<b>138,092,975.31</b>
<b>LIABILITIES &amp; EQUITY</b>									
<b>Liabilities</b>									
<b>Current Liabilities</b>									
Accounts Payable	4,213.25	0.00	21,872.10	241,398.30	41,539.50	117,520.45	266.00	0.00	428,809.60
2000-Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Accounts Payable</b>	<b>4,213.25</b>	<b>0.00</b>	<b>21,872.10</b>	<b>241,398.30</b>	<b>41,539.50</b>	<b>117,520.45</b>	<b>266.00</b>	<b>0.00</b>	<b>428,809.60</b>
<b>Other Current Liabilities</b>									
2015 Accrued Vac/ Sick Leave	0.00	0.00	27,961.27	28,925.67	0.00	27,961.27	0.00	0.00	82,848.21
2052 - Deferred Rental Income	0.00	0.00	14,589.98	0.00	0.00	0.00	0.00	0.00	14,589.98
2055- Ravena Costs Advanced	0.00	0.00	3,196,987.18	0.00	0.00	0.00	0.00	0.00	3,196,987.18
2060 - Deferred Taxes	1,761,246.00	567,412.00	0.00	0.00	0.00	0.00	0.00	0.00	2,328,658.00
Deferred Income	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00	2,000,000.00
<b>Total Other Current Liabilities</b>	<b>1,761,246.00</b>	<b>567,412.00</b>	<b>3,239,558.43</b>	<b>2,028,925.67</b>	<b>0.00</b>	<b>27,961.27</b>	<b>450,300.00</b>	<b>0.00</b>	<b>8,072,403.37</b>
<b>Total Current Liabilities</b>	<b>1,765,459.25</b>	<b>567,412.00</b>	<b>3,261,430.53</b>	<b>2,268,323.97</b>	<b>41,539.50</b>	<b>145,481.72</b>	<b>450,566.00</b>	<b>0.00</b>	<b>8,501,212.97</b>
<b>Total Liabilities</b>									
<b>Total Liabilities</b>	<b>1,765,459.25</b>	<b>567,412.00</b>	<b>3,261,430.53</b>	<b>2,268,323.97</b>	<b>41,539.50</b>	<b>145,481.72</b>	<b>450,566.00</b>	<b>0.00</b>	<b>8,501,212.97</b>
<b>Equity</b>									
3900 - Retained Earnings	2,494,321.25	6,956,088.50	115,970,712.83	28,133,995.53	6,556.75	-24,653,487.67	429,329.08	0.00	129,357,516.33
Net Income	-35,106.70	45,118.43	392,336.79	147,193.40	-41,539.50	-159,818.67	-12,987.74	0.00	232,248.01
<b>Total Equity</b>	<b>2,459,214.55</b>	<b>7,001,206.93</b>	<b>116,363,049.62</b>	<b>28,281,188.93</b>	<b>-34,982.75</b>	<b>-24,793,306.28</b>	<b>316,391.34</b>	<b>0.00</b>	<b>129,592,762.34</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,224,673.80</b>	<b>7,568,618.93</b>	<b>119,624,480.15</b>	<b>30,549,512.90</b>	<b>6,556.75</b>	<b>-24,647,824.56</b>	<b>768,957.34</b>	<b>0.00</b>	<b>138,092,975.31</b>

**Roxborough Water and Sanitation District**  
**Profit & Loss by Class**  
 January 1 through February 22, 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	221,991.09	157,790.44	0.00	0.00	0.00	379,781.53
5100-Availability Charges	0.00	0.00	20,228.12	6,552.00	0.00	0.00	0.00	26,780.12
5101- Service Charges LMA	0.00	0.00	0.00	29,608.84	0.00	0.00	0.00	29,608.84
5200- Property Taxes	86.70	42.73	0.00	0.00	0.00	0.00	0.00	129.43
5210- Specific Ownership Taxes	9,986.04	4,922.25	0.00	0.00	0.00	0.00	2,863.78	17,772.07
5211- Dominion WTRP 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	3,936.25	0.00	0.00	0.00	0.00	3,936.25
5510-Potable Irrigation Water	0.00	0.00	524.50	0.00	0.00	0.00	0.00	524.50
5511-Irrigation Water	0.00	0.00	6,692.13	0.00	0.00	0.00	0.00	6,692.13
5601-Late Fees, Penalties,	0.00	0.00	3,812.26	1,791.69	0.00	0.00	0.00	5,603.95
5610-Miscellaneous Income	0.00	0.00	1,099.36	-77.50	0.00	0.00	0.00	1,021.86
5611-Inclusion fees-WVDC	0.00	0.00	7,644.00	0.00	0.00	0.00	0.00	7,644.00
5620- Dominion Dist. Operations	0.00	0.00	16,349.59	0.00	0.00	0.00	0.00	16,349.59
5625- Dominion Treated Water Us	0.00	0.00	0.00	38,160.00	0.00	0.00	0.00	38,160.00
5650 Dominion Exp Reimbursement	0.00	0.00	242,965.55	0.00	0.00	0.00	0.00	242,965.55
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	135.00	10,885.00	0.00	0.00	0.00	11,020.00
5705- Ravenna SDC	0.00	0.00	28,487.10	0.00	0.00	0.00	0.00	28,487.10
5710- Capital Surcharge	0.00	0.00	11,886.26	13,201.92	0.00	0.00	0.00	25,088.18
5715- Capital Surcharge WTRP Sup	0.00	0.00	93,585.46	0.00	0.00	0.00	0.00	93,585.46
5820- Investment Income	3,642.76	2,213.70	35,127.13	34,722.87	0.00	0.00	911.63	76,618.09
5850 - Reimbursed Exp Other	0.00	0.00	5,963.50	0.00	0.00	0.00	0.00	5,963.50
<b>Total Income</b>	<b>13,715.50</b>	<b>7,178.68</b>	<b>772,097.59</b>	<b>293,460.26</b>	<b>0.00</b>	<b>0.00</b>	<b>3,775.41</b>	<b>1,090,227.44</b>
<b>Gross Profit</b>	<b>13,715.50</b>	<b>7,178.68</b>	<b>772,097.59</b>	<b>293,460.26</b>	<b>0.00</b>	<b>0.00</b>	<b>3,775.41</b>	<b>1,090,227.44</b>
<b>Expense</b>								
6020-Payroll Expenses	8,965.61	0.00	49,445.22	34,073.54	0.00	29,865.83	0.00	122,340.20
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	-2,027.46	0.00	0.00	0.00	-2,027.46
6080- Education	313.70	0.00	819.00	822.00	0.00	-81.00	0.00	1,873.70
6099- Election	190.00	0.00	0.00	0.00	0.00	0.00	0.00	190.00
6100- Engineering	2,589.50	0.00	2,675.00	7,543.75	0.00	17,424.25	0.00	30,232.50
6115- GP/SGIS	0.00	0.00	0.00	2,772.50	0.00	6,292.50	0.00	9,065.00
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	29.00	0.00	0.00	144.00	0.00	173.00
6150- Legal	1,874.38	0.00	1,351.75	1,351.75	0.00	2,641.75	266.00	7,485.63
6170- Meter Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6180- Misc. Expenses	568.76	0.00	-104.95	2,601.00	0.00	0.00	0.00	2,601.00
6200- Office Expense	0.00	0.00	0.00	2,542.27	0.00	530.38	0.00	3,536.46
6210-Operating Supplies	0.00	0.00	0.00	0.00	0.00	4,400.00	0.00	4,400.00
6220-Permits	17,502.78	0.00	0.00	0.00	0.00	0.00	0.00	17,502.78
6230- Repairs and Maint	11,835.98	0.00	935.08	4,691.05	0.00	6,888.39	0.00	24,150.50
6250- Treasurers Fees	1.30	0.64	0.00	0.00	0.00	0.00	0.00	1.94
6260- Utilities	31.19	0.00	100.42	470.16	0.00	-179.15	0.00	422.62
6270- Vehicle	0.00	0.00	0.00	0.00	0.00	68,715.72	0.00	68,715.72
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6550-CWCB Principal c150346	0.00	82,425.19	0.00	0.00	0.00	0.00	115,447.15	115,447.15
7150-Ravenna CWCB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82,425.19
7290- Water Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7300- Capital Projects	0.00	0.00	41,160.15	9,315.30	0.00	18,817.00	0.00	69,292.45
7301-Capital DWSD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7308- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	9,410.00	0.00	0.00	9,410.00
7310- WTRP- Dominion Pump	0.00	0.00	0.00	0.00	3,861.40	0.00	0.00	3,861.40
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	10,459.50	0.00	0.00	10,459.50
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	701.90	0.00	0.00	701.90
7313- Valley View Project	0.00	0.00	0.00	0.00	17,106.70	0.00	0.00	17,106.70

No assurance is provided on these financial statements

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

January 1 through February 22, 2023

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Piun Valley Heights	TOTAL
Total Expense	48,822.20	82,425.83	100,969.67	70,714.86	41,539.50	159,818.67	116,713.15	621,003.88
Net Ordinary Income	-35,106.70	-75,247.15	671,127.92	222,745.40	-41,539.50	-159,818.67	-112,937.74	469,223.56
Other Income/Expense								
6900 - Transfers In	0.00	26,780.12	0.00	0.00	0.00	0.00	0.00	26,780.12
6902 - Transfers In WTP	0.00	93,585.46	0.00	0.00	0.00	0.00	0.00	93,585.46
Total Other Income	0.00	120,365.58	0.00	0.00	0.00	0.00	0.00	120,365.58
Other Expense								
8000 - Transfers to Other Funds	0.00	0.00	20,228.12	6,552.00	0.00	0.00	0.00	26,780.12
8002 - Transfers Water Supply SV	0.00	0.00	93,585.46	0.00	0.00	0.00	0.00	93,585.46
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	278,813.58	75,552.00	0.00	0.00	0.00	354,365.58
Net Other Income	0.00	120,365.58	-278,813.58	-75,552.00	0.00	0.00	0.00	-234,000.00
Net Income	<b>-35,106.70</b>	<b>45,118.43</b>	<b>382,314.34</b>	<b>147,193.40</b>	<b>-41,539.50</b>	<b>-159,818.67</b>	<b>-112,937.74</b>	<b>235,223.56</b>

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

	Jan 23	Jan 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	86.70	86.70
5210- Specific Ownership Taxes	9,986.04	9,986.04
5820- Investment Income	3,642.76	3,642.76
<b>Total Income</b>	<u>13,715.50</u>	<u>13,715.50</u>
<b>Gross Profit</b>	13,715.50	13,715.50
<b>Expense</b>		
6020-Payroll Expenses	8,955.61	8,955.61
6040- Accounting	2,375.00	2,375.00
6050- Contract Labor	0.00	0.00
6080- Education	313.70	313.70
6099- Election	190.00	190.00
6100- Engineering	2,589.50	2,589.50
6130- Insurance	2,184.00	2,184.00
6150- Legal	1,874.38	1,874.38
6180- Misc. Expenses	0.00	0.00
6200- Office Expense	568.76	568.76
6220- Permits	17,902.78	17,902.78
6230- Repairs and Maint	11,835.98	11,835.98
6250- Treasurers Fees	1.30	1.30
6260- Utilities	31.19	31.19
6270- Vehicle	0.00	0.00
<b>Total Expense</b>	<u>48,822.20</u>	<u>48,822.20</u>
<b>Net Ordinary Income</b>	<u>-35,106.70</u>	<u>-35,106.70</u>
<b>Net Income</b>	<u><u>-35,106.70</u></u>	<u><u>-35,106.70</u></u>

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

	Jan 23	Jan 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	42.73	42.73
5210- Specific Ownership Taxes	4,922.25	4,922.25
5820- Investment Income	2,213.70	2,213.70
<b>Total Income</b>	7,178.68	7,178.68
<b>Gross Profit</b>	7,178.68	7,178.68
<b>Expense</b>		
6250- Treasurers Fees	0.64	0.64
7150-Ravenna CWCB	82,425.19	82,425.19
<b>Total Expense</b>	82,425.83	82,425.83
<b>Net Ordinary Income</b>	-75,247.15	-75,247.15
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	26,780.12	26,780.12
6902- Transfers In WTP	93,585.46	93,585.46
<b>Total Other Income</b>	120,365.58	120,365.58
<b>Net Other Income</b>	120,365.58	120,365.58
<b>Net Income</b>	<b>45,118.43</b>	<b>45,118.43</b>

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

	Jan 23	Jan 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	222,013.54	222,013.54
5100-Availability Charges	20,228.12	20,228.12
5211- Dominion WTP Operations	51,074.22	51,074.22
5310-Permit Fees	825.00	825.00
5410-Hydrant Water	3,936.25	3,936.25
5510-Potable Irrigation Water	524.50	524.50
5511-Irrigation Water	6,692.13	6,692.13
5601-Late Fees, Penalties,	3,812.26	3,812.26
5610- Miscellaneous Income	1,099.36	1,099.36
5611-Inclusion fees-NWDC	7,644.00	7,644.00
5620- Dominion Dist. Operations	16,349.59	16,349.59
5640- Dominion Treated Water Us	5,373.99	5,373.99
5650 Dominion Exp Reimbursement	242,965.55	242,965.55
5660- Ravenna Reimbursement	14,397.08	14,397.08
5700- Sys. Development Charge	135.00	135.00
5705 Ravenna SDC	28,487.10	28,487.10
5710- Capital Surcharge	11,886.26	11,886.26
5715- Capital Surcharge WTP Sup	93,585.46	93,585.46
5820- Investment Income	35,127.13	35,127.13
5850 - Reimbursed Exp Other	5,963.50	5,963.50
<b>Total Income</b>	<u>772,120.04</u>	<u>772,120.04</u>
<b>Gross Profit</b>	772,120.04	772,120.04
<b>Expense</b>		
6020-Payroll Expenses	49,445.22	49,445.22
6040- Accounting	2,375.00	2,375.00
6080- Education	819.00	819.00
6100- Engineering	2,675.00	2,675.00
6130- Insurance	2,184.00	2,184.00
6140- Lab & Test Fees	29.00	29.00
6150- Legal	1,351.75	1,351.75
6180- Misc. Expenses	0.00	0.00
6200- Office Expense	-104.95	-104.95
6210-Operating Supplies	0.00	0.00
6230- Repairs and Maint	935.08	935.08
6260- Utilities	100.42	100.42
6270- Vehicle	0.00	0.00
7300- Capital Projects	41,160.15	41,160.15
<b>Total Expense</b>	<u>100,969.67</u>	<u>100,969.67</u>
<b>Net Ordinary Income</b>	671,150.37	671,150.37
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
8000- Transfers to Other Funds	20,228.12	20,228.12
8002- Transfers Water Supply SV	93,585.46	93,585.46
9000 -Depreciation Expense	165,000.00	165,000.00
<b>Total Other Expense</b>	<u>278,813.58</u>	<u>278,813.58</u>
<b>Net Other Income</b>	<u>-278,813.58</u>	<u>-278,813.58</u>
<b>Net Income</b>	<u><u>392,336.79</u></u>	<u><u>392,336.79</u></u>



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

	Jan 23	Jan 23
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	29,865.83	29,865.83
6040- Accounting	2,375.00	2,375.00
6050- Contract Labor	0.00	0.00
6080- Education	-81.00	-81.00
6100- Engineering	17,424.25	17,424.25
6115- GPS/GIS	6,292.50	6,292.50
6130- Insurance	2,184.00	2,184.00
6140- Lab & Test Fees	144.00	144.00
6150- Legal	2,641.75	2,641.75
6170 - Meter Expenses	0.00	0.00
6180- Misc. Expenses	0.00	0.00
6200- Office Expense	530.38	530.38
6220- Permits	4,400.00	4,400.00
6230- Repairs and Maint	6,688.39	6,688.39
6260- Utilities	-179.15	-179.15
6270- Vehicle	0.00	0.00
6280- Water Costs	68,715.72	68,715.72
7290- Water Rights	0.00	0.00
7300- Capital Projects	18,817.00	18,817.00
<b>Total Expense</b>	<b>159,818.67</b>	<b>159,818.67</b>
<b>Net Ordinary Income</b>	<b>-159,818.67</b>	<b>-159,818.67</b>
<b>Net Income</b>	<b>-159,818.67</b>	<b>-159,818.67</b>

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

	Jan 23	Jan 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	157,790.44	157,790.44
5100-Availability Charges	6,552.00	6,552.00
5101- Service Charges LMA	29,608.84	29,608.84
5310-Permit Fees	825.00	825.00
5601-Late Fees, Penalties,	1,791.69	1,791.69
5610- Miscellaneous Income	-77.50	-77.50
5625- Dominion Sewer Conveyance	38,160.00	38,160.00
5700- Sys. Development Charge	10,885.00	10,885.00
5710- Capital Surcharge	13,201.92	13,201.92
5820- Investment Income	34,722.87	34,722.87
<b>Total Income</b>	293,460.26	293,460.26
<b>Gross Profit</b>	293,460.26	293,460.26
<b>Expense</b>		
6020-Payroll Expenses	34,073.54	34,073.54
6040- Accounting	2,375.00	2,375.00
6050- Contract Labor	-2,027.46	-2,027.46
6080- Education	822.00	822.00
6100- Engineering	7,543.75	7,543.75
6115- GPS/GIS	2,772.50	2,772.50
6130- Insurance	2,184.00	2,184.00
6150- Legal	1,351.75	1,351.75
6180- Misc. Expenses	2,601.00	2,601.00
6200- Office Expense	2,542.27	2,542.27
6210-Operating Supplies	0.00	0.00
6220- Permits	2,000.00	2,000.00
6230- Repairs and Maint	4,691.05	4,691.05
6260- Utilities	470.16	470.16
6270- Vehicle	0.00	0.00
7300- Capital Projects	9,315.30	9,315.30
<b>Total Expense</b>	70,714.86	70,714.86
<b>Net Ordinary Income</b>	222,745.40	222,745.40
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
8000- Transfers to Other Funds	6,552.00	6,552.00
9000 -Depreciation Expense	69,000.00	69,000.00
<b>Total Other Expense</b>	75,552.00	75,552.00
<b>Net Other Income</b>	-75,552.00	-75,552.00
<b>Net Income</b>	147,193.40	147,193.40

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

---

	Jan 23	Jan 23
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
7301-Capital DWSD	0.00	0.00
7308- O-Line Capacity Improve.	9,410.00	9,410.00
7310 - WTP- Dominion Pump	3,861.40	3,861.40
7311- Dominion System Improve.	10,459.50	10,459.50
7312- Ravenna Pump Station	701.90	701.90
7313 - Valley View Project	17,106.70	17,106.70
<b>Total Expense</b>	41,539.50	41,539.50
<b>Net Ordinary Income</b>	-41,539.50	-41,539.50
<b>Net Income</b>	-41,539.50	-41,539.50

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

---

	Jan 23	Jan 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5210- Specific Ownership Taxes	2,863.78	2,863.78
5820- Investment Income	911.63	911.63
<b>Total Income</b>	3,775.41	3,775.41
<b>Gross Profit</b>	3,775.41	3,775.41
<b>Expense</b>		
6040- Accounting	1,000.00	1,000.00
6150- Legal	266.00	266.00
6550-CWCB Principal c150346	115,447.15	115,447.15
<b>Total Expense</b>	116,713.15	116,713.15
<b>Net Ordinary Income</b>	-112,937.74	-112,937.74
<b>Net Income</b>	-112,937.74	-112,937.74

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

	Jan 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	86.70	1,761,246.00	-1,761,159.30	0.0%
5210- Specific Ownership Taxes	9,986.04	120,000.00	-110,013.96	8.3%
5610-Misc Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	3,642.76	5,000.00	-1,357.24	72.9%
<b>Total Income</b>	<b>13,715.50</b>	<b>1,887,246.00</b>	<b>-1,873,530.50</b>	<b>0.7%</b>
<b>Gross Profit</b>	<b>13,715.50</b>	<b>1,887,246.00</b>	<b>-1,873,530.50</b>	<b>0.7%</b>
<b>Expense</b>				
6020-Payroll Expenses	8,955.61	130,000.00	-121,044.39	6.9%
6040- Accounting	2,375.00	31,500.00	-29,125.00	7.5%
6041- Audit	0.00	30,000.00	-30,000.00	0.0%
6050- Contract Labor	0.00	10,000.00	-10,000.00	0.0%
6060- Directors Fee	0.00	8,000.00	-8,000.00	0.0%
6080- Education	313.70	20,000.00	-19,686.30	1.6%
6099- Election	190.00	30,000.00	-29,810.00	0.6%
6100- Engineering	2,589.50	40,000.00	-37,410.50	6.5%
6130- Insurance	2,184.00	30,000.00	-27,816.00	7.3%
6150- Legal	1,874.38	25,000.00	-23,125.62	7.5%
6180- Misc. Expenses	0.00	10,000.00	-10,000.00	0.0%
6200- Office Expense	568.76	40,000.00	-39,431.24	1.4%
6220- Permits	17,902.78	30,000.00	-12,097.22	59.7%
6225-Rent	0.00	5,000.00	-5,000.00	0.0%
6230- Repairs and Maint	11,835.98	205,000.00	-193,164.02	5.8%
6250- Treasurers Fees	1.30	45,000.00	-44,998.70	0.0%
6260- Utilities	31.19	2,000.00	-1,968.81	1.6%
6270- Vehicle	0.00	5,000.00	-5,000.00	0.0%
6300- Bank Service Charges	0.00	2,000.00	-2,000.00	0.0%
7300- Capital Projects	0.00	75,000.00	-75,000.00	0.0%
<b>Total Expense</b>	<b>48,822.20</b>	<b>773,500.00</b>	<b>-724,677.80</b>	<b>6.3%</b>
<b>Net Ordinary Income</b>	<b>-35,106.70</b>	<b>1,113,746.00</b>	<b>-1,148,852.70</b>	<b>-3.2%</b>
<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>	<b>0.00</b>	<b>700,000.00</b>	<b>-700,000.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>-700,000.00</b>	<b>700,000.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>-35,106.70</b>	<b>413,746.00</b>	<b>-448,852.70</b>	<b>-8.5%</b>

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

	Jan 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	42.73	567,412.00	-567,369.27	0.0%
5210- Specific Ownership Taxes	4,922.25	80,000.00	-75,077.75	6.2%
5820- Investment Income	2,213.70	30,000.00	-27,786.30	7.4%
<b>Total Income</b>	7,178.68	677,412.00	-670,233.32	1.1%
<b>Gross Profit</b>	7,178.68	677,412.00	-670,233.32	1.1%
<b>Expense</b>				
6250- Treasurers Fees	0.64	15,000.00	-14,999.36	0.0%
6420-Loan Administrative Fees	0.00	76,800.00	-76,800.00	0.0%
6500- CWRPDA -PVH D15a356	0.00	233,236.00	-233,236.00	0.0%
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	0.00	545,000.00	-545,000.00	0.0%
7150-Ravenna CWCB	82,425.19	82,425.00	0.19	100.0%
7200- Interest Payments	0.00	61,956.00	-61,956.00	0.0%
<b>Total Expense</b>	82,425.83	1,991,060.00	-1,908,634.17	4.1%
<b>Net Ordinary Income</b>	-75,247.15	-1,313,648.00	1,238,400.85	5.7%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	26,780.12	160,000.00	-133,219.88	16.7%
6902- Transfers In WTP	93,585.46	1,092,000.00	-998,414.54	8.6%
<b>Total Other Income</b>	120,365.58	1,252,000.00	-1,131,634.42	9.6%
<b>Net Other Income</b>	120,365.58	1,252,000.00	-1,131,634.42	9.6%
<b>Net Income</b>	<b>45,118.43</b>	<b>-61,648.00</b>	<b>106,766.43</b>	<b>-73.2%</b>

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

	Jan 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	222,013.54	3,200,000.00	-2,977,986.46	6.9%
5100-Availability Charges	20,228.12	120,000.00	-99,771.88	16.9%
5211- Dominion WTP Operations	51,074.22	500,000.00	-448,925.78	10.2%
5310-Permit Fees	825.00	1,200.00	-375.00	68.8%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	3,936.25	40,000.00	-36,063.75	9.8%
5510-Potable Irrigation Water	524.50	40,000.00	-39,475.50	1.3%
5511-Irrigation Water	6,692.13	250,000.00	-243,307.87	2.7%
5601-Late Fees, Penalties,	3,812.26			
5610- Miscellaneous Income	1,099.36	70,000.00	-68,900.64	1.6%
5611-Inclusion fees-NWDC	7,644.00	50,000.00	-42,356.00	15.3%
5620- Dominion Dist. Operations	16,349.59	200,000.00	-183,650.41	8.2%
5640- Dominion Treated Water Us	5,373.99	100,000.00	-94,626.01	5.4%
5650 Dominion Exp Reimbursement	242,965.55			
5660- Ravenna Reimbursement	14,397.08			
5700- Sys. Development Charge	135.00	275,000.00	-274,865.00	0.0%
5705 Ravenna SDC	28,487.10	250,000.00	-221,512.90	11.4%
5710- Capital Surcharge	11,886.26	80,000.00	-68,113.74	14.9%
5715- Capital Surcharge WTP Sup	93,585.46	1,036,808.00	-943,222.54	9.0%
5820- Investment Income	35,127.13	50,000.00	-14,872.87	70.3%
5850 - Reimbursed Exp Other	5,963.50	20,000.00	-14,036.50	29.8%
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>772,120.04</b>	<b>10,692,205.00</b>	<b>-9,920,084.96</b>	<b>7.2%</b>
<b>Gross Profit</b>	<b>772,120.04</b>	<b>10,692,205.00</b>	<b>-9,920,084.96</b>	<b>7.2%</b>
<b>Expense</b>				
6020-Payroll Expenses	49,445.22	725,000.00	-675,554.78	6.8%
6040- Accounting	2,375.00	32,500.00	-30,125.00	7.3%
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	819.00	25,000.00	-24,181.00	3.3%
6100- Engineering	2,675.00	175,000.00	-172,325.00	1.5%
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	2,184.00	25,000.00	-22,816.00	8.7%
6140- Lab & Test Fees	29.00	15,000.00	-14,971.00	0.2%
6150- Legal	1,351.75	37,500.00	-36,148.25	3.6%
6170 - Meter Expenses	0.00	0.00	0.00	0.0%
6180- Misc. Expenses	0.00	10,000.00	-10,000.00	0.0%
6200- Office Expense	-104.95	20,000.00	-20,104.95	-0.5%
6210-Operating Supplies	0.00	175,000.00	-175,000.00	0.0%
6220- Permits	0.00	3,000.00	-3,000.00	0.0%
6230- Repairs and Maint	935.08	250,000.00	-249,064.92	0.4%
6240- Safety Equipment	0.00	5,000.00	-5,000.00	0.0%
6260- Utilities	100.42	230,000.00	-229,899.58	0.0%
6270- Vehicle	0.00	5,000.00	-5,000.00	0.0%
6280- Water Costs	0.00	50,000.00	-50,000.00	0.0%
7300- Capital Projects	41,160.15	1,140,000.00	-1,098,839.85	3.6%
<b>Total Expense</b>	<b>100,969.67</b>	<b>2,983,000.00</b>	<b>-2,882,030.33</b>	<b>3.4%</b>
<b>Net Ordinary Income</b>	<b>671,150.37</b>	<b>7,709,205.00</b>	<b>-7,038,054.63</b>	<b>8.7%</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>				
8002- Transfers Water Supply SV	93,585.46	1,036,808.00	-943,222.54	9.0%
8100- Transfer to Other Funds	20,228.12	120,000.00	-99,771.88	16.9%
8150- Transfer to Capital Fund	0.00	3,565,000.00	-3,565,000.00	0.0%

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

---

	<u>Jan 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>9000 -Depreciation Expense</b>	165,000.00			
<b>Total Other Expense</b>	278,813.58	4,721,808.00	-4,442,994.42	5.9%
<b>Net Other Income</b>	-278,813.58	-4,221,808.00	3,942,994.42	6.6%
<b>Net Income</b>	<u>392,336.79</u>	<u>3,487,397.00</u>	<u>-3,095,060.21</u>	<u>11.3%</u>



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

	Jan 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
6020-Payroll Expenses	29,865.83	360,000.00	-330,134.17	8.3%
6040- Accounting	2,375.00	32,500.00	-30,125.00	7.3%
6050- Contract Labor	0.00	40,000.00	-40,000.00	0.0%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	-81.00	25,000.00	-25,081.00	-0.3%
6100- Engineering	17,424.25	200,000.00	-182,575.75	8.7%
6110-Conservation Rebates	0.00	25,000.00	-25,000.00	0.0%
6115- GPS/GIS	6,292.50	25,000.00	-18,707.50	25.2%
6130- Insurance	2,184.00	25,000.00	-22,816.00	8.7%
6140- Lab & Test Fees	144.00	10,000.00	-9,856.00	1.4%
6150- Legal	2,641.75	37,500.00	-34,858.25	7.0%
6170 - Meter Expenses	0.00	125,000.00	-125,000.00	0.0%
6180- Misc. Expenses	0.00	10,000.00	-10,000.00	0.0%
6200- Office Expense	530.38	20,000.00	-19,469.62	2.7%
6220- Permits	4,400.00	5,000.00	-600.00	88.0%
6230- Repairs and Maint	6,688.39	225,000.00	-218,311.61	3.0%
6240- Safety Equipment	0.00	2,000.00	-2,000.00	0.0%
6260- Utilities	-179.15	75,000.00	-75,179.15	-0.2%
6270- Vehicle	0.00	5,000.00	-5,000.00	0.0%
6280- Water Costs	68,715.72	2,000,000.00	-1,931,284.28	3.4%
7290- Water Rights	0.00	2,500.00	-2,500.00	0.0%
7300- Capital Projects	18,817.00	3,555,000.00	-3,536,183.00	0.5%
<b>Total Expense</b>	<b>159,818.67</b>	<b>6,864,500.00</b>	<b>-6,704,681.33</b>	<b>2.3%</b>
<b>Net Ordinary Income</b>	<b>-159,818.67</b>	<b>-6,864,500.00</b>	<b>6,704,681.33</b>	<b>2.3%</b>
<b>Net Income</b>	<b>-159,818.67</b>	<b>-6,864,500.00</b>	<b>6,704,681.33</b>	<b>2.3%</b>

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

	Jan 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	157,790.44	1,800,000.00	-1,642,209.56	8.8%
5011- Service Charge Ravenna	0.00	300,000.00	-300,000.00	0.0%
5100-Availability Charges	6,552.00	40,000.00	-33,448.00	16.4%
5101- Service Charges LMA	29,608.84	300,000.00	-270,391.16	9.9%
5310-Permit Fees	825.00	33,000.00	-32,175.00	2.5%
5601-Late Fees, Penalties,	1,791.69			
5610- Miscellaneous Income	-77.50	20,000.00	-20,077.50	-0.4%
5625- Dominion Sewer Conveyance	38,160.00	360,000.00	-321,840.00	10.6%
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	10,885.00	200,000.00	-189,115.00	5.4%
5710- Capital Surcharge	13,201.92	160,000.00	-146,798.08	8.3%
5820- Investment Income	34,722.87	55,000.00	-20,277.13	63.1%
<b>Total Income</b>	<b>293,460.26</b>	<b>3,518,000.00</b>	<b>-3,224,539.74</b>	<b>8.3%</b>
<b>Gross Profit</b>	<b>293,460.26</b>	<b>3,518,000.00</b>	<b>-3,224,539.74</b>	<b>8.3%</b>
<b>Expense</b>				
6020-Payroll Expenses	34,073.54	485,000.00	-450,926.46	7.0%
6040- Accounting	2,375.00	31,500.00	-29,125.00	7.5%
6050- Contract Labor	-2,027.46	30,000.00	-32,027.46	-6.8%
6080- Education	822.00	25,000.00	-24,178.00	3.3%
6100- Engineering	7,543.75	125,000.00	-117,456.25	6.0%
6115- GPS/GIS	2,772.50	25,000.00	-22,227.50	11.1%
6130- Insurance	2,184.00	30,000.00	-27,816.00	7.3%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	1,351.75	15,000.00	-13,648.25	9.0%
6180- Misc. Expenses	2,601.00	1,000.00	1,601.00	260.1%
6185- Littleton Service Fees	0.00	1,100,000.00	-1,100,000.00	0.0%
6200- Office Expense	2,542.27	15,000.00	-12,457.73	16.9%
6210-Operating Supplies	0.00	100,000.00	-100,000.00	0.0%
6220- Permits	2,000.00	1,000.00	1,000.00	200.0%
6230- Repairs and Maint	4,691.05	150,000.00	-145,308.95	3.1%
6240- Safety Equipment	0.00	2,000.00	-2,000.00	0.0%
6260- Utilities	470.16	100,000.00	-99,529.84	0.5%
6270- Vehicle	0.00	2,000.00	-2,000.00	0.0%
6300- Bank Service Charges	0.00	3,000.00	-3,000.00	0.0%
7300- Capital Projects	9,315.30	2,280,000.00	-2,270,684.70	0.4%
<b>Total Expense</b>	<b>70,714.86</b>	<b>4,521,500.00</b>	<b>-4,450,785.14</b>	<b>1.6%</b>
<b>Net Ordinary Income</b>	<b>222,745.40</b>	<b>-1,003,500.00</b>	<b>1,226,245.40</b>	<b>-22.2%</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	6,552.00	40,000.00	-33,448.00	16.4%
9000 -Depreciation Expense	69,000.00			
<b>Total Other Expense</b>	<b>75,552.00</b>	<b>40,000.00</b>	<b>35,552.00</b>	<b>188.9%</b>
<b>Net Other Income</b>	<b>-75,552.00</b>	<b>160,000.00</b>	<b>-235,552.00</b>	<b>-47.2%</b>
<b>Net Income</b>	<b>147,193.40</b>	<b>-843,500.00</b>	<b>990,693.40</b>	<b>-17.5%</b>

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

	<u>Jan 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
6805-Ravenna Phase 3/4 Expense	0.00	2,360,000.00	-2,360,000.00	0.0%
7301-Capital DWSD	0.00			
7308- O-Line Capacity Improve.	9,410.00			
7310 - WTP- Dominion Pump	3,861.40			
7311- Dominion System Improve.	10,459.50	250,000.00	-239,540.50	4.2%
7312- Ravenna Pump Station	701.90			
7313 - Valley View Project	17,106.70	1,205,000.00	-1,187,893.30	1.4%
<b>Total Expense</b>	<u>41,539.50</u>	<u>3,815,000.00</u>	<u>-3,773,460.50</u>	<u>1.1%</u>
<b>Net Ordinary Income</b>	-41,539.50	-3,815,000.00	3,773,460.50	1.1%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	0.00	3,565,000.00	-3,565,000.00	0.0%
<b>Total Other Income</b>	<u>0.00</u>	<u>3,565,000.00</u>	<u>-3,565,000.00</u>	<u>0.0%</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>3,565,000.00</u>	<u>-3,565,000.00</u>	<u>0.0%</u>
<b>Net Income</b>	<u><b>-41,539.50</b></u>	<u><b>-250,000.00</b></u>	<u><b>208,460.50</b></u>	<u><b>16.6%</b></u>

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

	Jan 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	0.00	450,300.00	-450,300.00	0.0%
5210- Specific Ownership Taxes	2,863.78	50,000.00	-47,136.22	5.7%
5820- Investment Income	911.63	1,000.00	-88.37	91.2%
<b>Total Income</b>	3,775.41	501,300.00	-497,524.59	0.8%
<b>Gross Profit</b>	3,775.41	501,300.00	-497,524.59	0.8%
<b>Expense</b>				
6040- Accounting	1,000.00	12,000.00	-11,000.00	8.3%
6080- Education	0.00	1,000.00	-1,000.00	0.0%
6100- Engineering	0.00	2,500.00	-2,500.00	0.0%
6150- Legal	266.00	2,500.00	-2,234.00	10.6%
6250- Treasurers Fees	0.00	9,000.00	-9,000.00	0.0%
6500- CWRPDA -PVH D15a356	0.00	303,013.00	-303,013.00	0.0%
6550-CWCB Principal c150346	115,447.15	115,447.00	0.15	100.0%
<b>Total Expense</b>	116,713.15	445,460.00	-328,746.85	26.2%
<b>Net Ordinary Income</b>	-112,937.74	55,840.00	-168,777.74	-202.3%
<b>Net Income</b>	-112,937.74	55,840.00	-168,777.74	-202.3%

## SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District  
January 31, 2023

**Long Term Obligations**

CWCB- 2014 Loan	\$ 15,118,912
CT2015-176 CWCB-PVH Water Supply	\$ 1,944,671
2015 CWRPDA- PVH Infrastructure	\$ 3,529,269
2019-2250 CWCB- Ravenna	\$ 1,351,660
2005 CWRPDA Loan Payable	<u>\$ 2,340,000</u>
<b>TOTAL LONG TERM LIABILITIES</b>	<b>\$ 24,284,512</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 January 31, 2023 is as follows:

	General Fund	Debt Service		Capital Projects Fund	Water		Sewer		Total
		Water Fund	Sewer Fund		Fund	Fund	Fund	Fund	
Operating Reserve	\$ -	\$ -	\$ -	\$ 6,557	\$ 3,000,000	\$ 1,000,000	\$ -	\$ -	\$ 4,006,557
Capital Reserve	-	-	-	122,435	553,513	-	-	-	\$ 675,948
Operating Cash	<u>2,439,404</u>	<u>543,473</u>	<u>6,457,734</u>	<u>-</u>	<u>8,367,536</u>	<u>11,175,692</u>	<u>-</u>	<u>316,657</u>	<u>\$ 29,300,496</u>
<b>Total Cash on Hand</b>	<u>\$ 2,439,404</u>	<u>\$ 543,473</u>	<u>\$ 6,457,734</u>	<u>\$ 6,557</u>	<u>\$ 11,489,971</u>	<u>\$ 12,729,205</u>	<u>\$ -</u>	<u>\$ 316,657</u>	<u>\$ 33,983,001</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											
Total Funds Available	11,489,971	0	0	0	0	0	0	0	0	0	0	0
<b>Distribution of Available Funds</b>												
Operating Reserve 25% of Budgeted Expenditures	3,000,000											
Capital Reserve	122,435											
Operating Cash	8,367,536											
Total Cash	11,489,971	0	0	0	0	0	0	0	0	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	-67,588											
Additions to Reserve	250,000											
Use of Reserves	59,977											
Ending Reserve Balance	122,435	0	0	0	0	0	0	0	0	0	0	0

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available</b>												
Cash in Bank - Sewer Fund	12,729,205											
Total Funds Available	12,729,205											
<b>Distribution of Available Funds</b>												
Operating Reserve	1,000,000											
25% of Budgeted Expenditures												
Capital Reserve	553,513											
Operating Cash	11,175,692											
Total Available Funds	12,729,205	0	0	0	0	0	0	0	0	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	377,828											
Additions to Reserve	185,000											
Use of Reserves	-9,315											
Ending Reserve Balance	553,513	0	0	0	0	0	0	0	0	0	0	0



**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											
Surcharge Collected	93,585											
Availability of Service Trans.	26,780											
Payment of Debt	82,426											
Ending Cash Balance	543,473											
<b>Cash Funds Available - Sewer Debt Service</b>												
Operating Cash	6,457,734											
Total	7,001,207	0	0	0	0	0	0	0	0	0	0	0

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District  
 Property Tax Schedule  
 2023

SUMMARY – DOUGLAS & JEFFERSON COUNTIES

Property Taxes	129	2023										2023	
		Delinquent Tax, Rebates and Abatements	Specific Ownership Taxes	Interest	Treasurer's Fees	2	HB 1006 Treasurer's Fee	Total Amount Received	Percentage of Levied Taxes Received		Total Amount Received	Percentage of Levied Taxes Received	
									Monthly	Y-T-D		Monthly	Y-T-D
\$		\$ 14,908			\$	\$ 15,039	0.00%	0.00%	\$ 15,039	0.00%	0.53%	0.53%	
January						\$	0.00%	0.00%	\$	0.00%	0.00%	0.53%	
February						\$	0.00%	0.00%	\$	0.00%	0.00%	0.53%	
March						\$	0.00%	0.00%	\$	0.00%	0.00%	0.53%	
April						\$	0.00%	0.00%	\$	0.00%	0.00%	0.53%	
May						\$	0.00%	0.00%	\$	0.00%	0.00%	0.53%	
June						\$	0.00%	0.00%	\$	0.00%	0.00%	0.53%	
July						\$	0.00%	0.00%	\$	0.00%	0.00%	0.53%	
August						\$	0.00%	0.00%	\$	0.00%	0.00%	0.53%	
September						\$	0.00%	0.00%	\$	0.00%	0.00%	0.53%	
October						\$	0.00%	0.00%	\$	0.00%	0.00%	0.53%	
November						\$	0.00%	0.00%	\$	0.00%	0.00%	0.53%	
December						\$	0.00%	0.00%	\$	0.00%	0.00%	0.53%	
TOTAL	\$	\$ -	\$ 14,908	\$ -	\$ -	\$ -	\$ 15,039	0.00%	0.00%	\$ 15,039	0.00%	0.53%	

No Assurance is provided on these Financial Statements  
 18