

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS

April 30, 2023

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Roxborough Water and Sanitation District Balance Sheet by Class

As of April 30, 2023

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	Unclassified	TOTAL
ASSETS									
Current Assets									
Checking/Savings									
1105 Wells Fargo Checking	1,365,496.24	4,966,765.10	25,757,024.83	2,894,697.44	-250,461.55	-25,431,765.26	-1,220,985.33	0.00	8,081,371.47
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
1128-Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	1,727,997.20	0.00	1,727,997.20
1139 -WF Rovenia	0.00	0.00	3,196,697.18	0.00	0.00	0.00	0.00	0.00	3,196,697.18
1180-Investment in Colostrust	1,514,607.64	391,883.92	7,708,263.71	8,240,299.81	0.00	0.00	0.00	0.00	17,855,053.85
1135-Colostrust Bond Fund	0.00	0.00	370,173.56	513,637.04	0.00	0.00	0.00	0.00	884,010.60
1180-System Develop Colo Trust	0.00	0.00	1,017,165.24	1,017,165.24	0.00	0.00	0.00	0.00	1,017,165.24
Total Checking/Savings	2,880,103.85	7,021,764.12	37,032,458.28	12,695,999.33	-250,461.55	-25,431,765.26	507,811.87	0.00	34,425,710.64
Other Current Assets									
1300-A/R Service	0.00	0.00	556,394.35	289,546.36	0.00	0.00	0.00	0.00	847,940.71
1310-A/R Availability	0.00	0.00	28,342.10	10,040.76	0.00	0.00	0.00	0.00	38,382.86
1350-A/R Taxes	1,761,246.00	567,412.00	0.00	0.00	0.00	0.00	450,900.00	0.00	2,779,958.00
1356-Due From NWDC Inclusion	0.00	0.00	7,866.37	-25.48	0.00	0.00	0.00	0.00	7,866.89
1370-Due From Others	0.00	0.00	12,340.04	0.00	0.00	0.00	0.00	0.00	12,340.04
1390-Due from Dominion	0.00	0.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00	1,000,000.00
1400- Prepaid Insurance	17,471.50	0.00	17,471.50	17,471.50	0.00	0.00	0.00	0.00	69,886.00
Total Other Current Assets	1,778,717.50	567,412.00	624,454.36	1,317,033.14	0.00	17,471.50	450,900.00	0.00	4,755,368.50
Total Current Assets	4,658,821.35	7,589,176.12	37,656,912.64	13,983,032.47	-250,461.55	-25,414,293.76	957,911.87	0.00	39,181,079.14
Fixed Assets									
1500- Capital Assets	0.00	0.00	82,276,122.32	17,120,627.43	0.00	0.00	0.00	0.00	99,396,749.75
Total Fixed Assets	0.00	0.00	82,276,122.32	17,120,627.43	0.00	0.00	0.00	0.00	99,396,749.75
TOTAL ASSETS	4,658,821.35	7,589,176.12	119,933,014.96	31,103,659.90	-250,461.55	-25,414,293.76	957,911.87	0.00	138,677,828.89
LIABILITIES & EQUITY									
Current Liabilities									
Accounts Payable	23,979.89	0.00	16,699.48	17,048.13	39,585.26	132,769.63	1,000.00	0.00	231,081.39
2000- Accounts Payable	23,979.89	0.00	16,699.48	17,048.13	39,585.26	132,769.63	1,000.00	0.00	231,081.39
Total Accounts Payable	47,959.78	0.00	33,398.96	34,096.26	79,170.52	265,539.26	2,000.00	0.00	462,161.78
Other Current Liabilities									
2015 Accrued Vac/ Sick Leave	6,945.77	0.00	44,294.38	36,309.38	0.00	30,120.97	0.00	0.00	117,870.50
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- Rovenia 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	1,761,246.00	567,412.00	0.00	0.00	0.00	0.00	450,900.00	0.00	2,779,958.00
Accrued Payroll	1,349.65	0.00	7,425.41	5,584.22	0.00	4,704.93	0.00	0.00	18,074.21
Deferred Income	0.00	0.00	0.00	3,000,000.00	0.00	0.00	0.00	0.00	3,000,000.00
Retainage Payable	0.00	0.00	0.00	0.00	65,497.50	138,074.66	0.00	0.00	203,572.16
Total Other Current Liabilities	1,769,541.42	567,412.00	3,263,316.95	3,041,903.60	65,497.50	172,840.56	450,900.00	0.00	9,330,812.03
Total Current Liabilities	1,793,521.31	567,412.00	3,280,015.43	3,058,951.73	105,082.76	305,610.19	451,900.00	0.00	9,561,893.42
Total Liabilities	1,793,521.31	567,412.00	3,280,015.43	3,058,951.73	105,082.76	305,610.19	451,900.00	0.00	9,561,893.42
Equity									
3900 -Retained Earnings	2,466,025.83	6,956,088.50	116,251,121.72	28,287,422.27	-273,867.03	-24,780,741.90	429,329.08	0.00	129,965,378.47
Net Income	378,274.21	65,975.62	401,877.81	-232,714.10	-81,977.28	-939,162.05	77,282.79	0.00	-349,443.00
Total Equity	2,865,300.04	7,021,764.12	116,652,999.53	28,044,708.17	-555,544.31	-25,719,903.95	506,611.87	0.00	129,015,935.47
TOTAL LIABILITIES & EQUITY	4,658,821.35	7,589,176.12	119,933,014.96	31,103,659.90	-250,461.55	-25,414,293.76	957,911.87	0.00	138,677,828.89

Roxborough Water and Sanitation District
Profit & Loss
January through April 2023

	Jan 23	Feb 23	Mar 23	Apr 23	TOTAL
Ordinary Income/Expense					
Income					
5010- Service Charges	379,803.98	389,202.30	372,797.96	395,898.70	1,537,702.94
5100-Availability Charges	26,780.12	0.00	231.38	27,555.99	54,567.49
5101- Service Charges LMA	29,608.84	29,850.27	31,235.06	31,246.24	121,940.41
5200- Property Taxes	129.43	95,940.31	642,644.58	127,231.27	865,945.59
5210- Specific Ownership Taxes	17,772.07	20,017.05	15,695.55	20,966.86	74,451.53
5211- Dominion WTP Operations	51,074.22	51,074.22	51,074.22	57,833.66	211,056.32
5310-Permit Fees	1,650.00	1,650.00	0.00	3,300.00	6,600.00
5410-Hydrant Water	3,936.25	1,293.75	2,132.50	8,005.00	15,367.50
5510-Potable Irrigation Water	524.50	1,665.00	1,675.60	1,806.50	5,671.60
5511-Irrigation Water	6,692.13	8,042.13	6,778.73	25,371.75	46,884.74
5601-Late Fees, Penalties,	5,603.95	4,969.20	3,434.66	4,987.19	18,995.00
5610- Miscellaneous Income	1,021.86	-1,507.00	954.60	-175.34	294.12
5611-Inclusion fees-NWDC	7,644.00	5,600.67	5,605.60	7,644.00	26,494.27
5620- Dominion Dist. Operations	16,349.59	16,349.59	16,349.59	16,898.26	65,947.03
5625- Dominion Sewer Conveyance	38,160.00	38,740.00	39,860.00	40,820.00	157,580.00
5640- Dominion Treated Water Us	5,373.99	6,195.27	7,496.79	16,420.00	35,486.05
5650 Dominion Exp Reimbursement	242,965.55	87,507.09	130,886.22	0.00	461,358.86
5660- Ravenna Reimbursement	14,397.08	0.00	0.00	0.00	14,397.08
5700- Sys. Development Charge	11,020.00	16,676.00	50,135.00	22,683.00	100,514.00
5705 Ravenna SDC	28,487.10	21,661.29	22,153.57	28,447.42	100,749.38
5710- Capital Surcharge	25,088.18	25,204.96	25,242.81	25,167.62	100,703.57
5715- Capital Surcharge WTP Sup	93,585.46	93,556.46	93,744.67	93,706.52	374,593.11
5820- Investment Income	76,618.09	69,708.04	85,981.31	82,640.20	314,947.64
5850 - Reimbursed Exp Other	5,963.50	11,858.00	10,112.15	10,675.00	38,608.65
Total Income	1,090,249.89	995,254.60	1,616,222.55	1,049,129.84	4,750,856.88
Gross Profit	1,090,249.89	995,254.60	1,616,222.55	1,049,129.84	4,750,856.88
Expense					
6020-Payroll Expenses	122,340.20	124,382.85	112,482.62	137,018.32	496,223.99
6040- Accounting	10,500.00	10,500.00	10,500.00	10,500.00	42,000.00
6050- Contract Labor	-2,027.46	5,595.96	5,488.20	5,592.00	14,648.70
6065- Dominion expenses	0.00	0.00	82.00	0.00	82.00
6080- Education	1,873.70	4,914.00	5,784.80	9,112.50	21,685.00
6099- Election	190.00	805.36	4,218.36	19,501.31	24,715.03
6100- Engineering	30,232.50	36,994.50	45,422.82	37,906.80	150,556.62
6110-Conservation Rebates	0.00	50.00	0.00	75.00	125.00
6115- GPS/GIS	9,065.00	1,680.00	3,520.00	2,910.00	17,175.00
6130- Insurance	8,736.00	8,807.00	8,736.00	8,736.00	35,015.00
6140- Lab & Test Fees	173.00	1,888.00	1,448.00	1,100.00	4,609.00
6150- Legal	7,485.63	3,355.02	7,172.52	4,227.52	22,240.69
6170 - Meter Expenses	0.00	3,385.10	1,504.10	2,167.56	7,056.76
6180- Misc. Expenses	2,601.00	512.58	799.00	1,213.51	5,126.09
6185- Littleton Service Fees	0.00	0.00	5,656.00	61,470.50	67,126.50
6200- Office Expense	3,536.46	8,187.21	5,585.85	7,032.41	24,341.93
6210-Operating Supplies	0.00	17,431.13	17,113.13	24,368.11	58,912.37
6220- Permits	24,302.78	5,453.99	4,777.90	2,475.00	37,009.67
6225-Rent	0.00	0.00	0.00	2,693.52	2,693.52
6230- Repairs and Maint	24,150.50	24,604.00	42,005.63	48,421.11	139,181.24
6240- Safety Equipment	0.00	1,685.81	534.29	671.60	2,891.70
6250- Treasurers Fees	1.94	1,439.12	9,639.70	1,908.54	12,989.30
6260- Utilities	422.62	46,147.50	38,453.17	36,907.98	121,931.27
6270- Vehicle	0.00	6,997.48	1,706.45	6,243.92	14,947.85
6280- Water Costs	68,715.72	58,973.82	77,004.00	103,365.61	308,059.15
6420-Loan Administrative Fees	0.00	38,400.00	0.00	0.00	38,400.00
6500- CWRPDA -PVH D15a356	0.00	116,617.50	0.00	0.00	116,617.50
6550-CWCB Principal c150346	115,447.15	0.00	0.00	0.00	115,447.15
7100-Principal Payments-W05A105	0.00	272,500.00	0.00	0.00	272,500.00
7150-Ravenna CWCB	82,425.19	0.00	0.00	0.00	82,425.19
7200- Interest Payments	0.00	41,103.19	0.00	0.00	41,103.19
7290- Water Rights	0.00	790.50	4,476.50	8,561.34	13,828.34
7300- Capital Projects	294,657.45	157,308.36	602,189.03	116,712.45	1,170,867.29
7301-Capital DWS	0.00	0.00	0.00	0.00	0.00

Roxborough Water and Sanitation District
Profit & Loss
January through April 2023

	Jan 23	Feb 23	Mar 23	Apr 23	TOTAL
7308- O-Line Capacity Improve.	9,410.00	9,193.30	5,135.00	29,629.98	53,368.28
7310 - WTP- Dominion Pump	3,861.40	111,529.76	128,454.00	306,674.80	550,519.96
7311- Dominion System Improve.	-24,491.61	44,125.75	11,113.66	5,994.80	36,742.60
7312- Ravenna Pump Station	701.90	0.00	90.00	1,395.00	2,186.90
7313 - Valley View Project	17,106.70	8,013.10	6,244.00	7,586.30	38,950.10
Total Expense	811,417.77	1,173,371.89	1,167,336.73	1,012,173.49	4,164,299.88
Net Ordinary Income	278,832.12	-178,117.29	448,885.82	36,956.35	586,557.00
Other Income/Expense					
Other Income					
6900- Transfers In	26,780.12	0.00	600,231.38	27,555.99	654,567.49
6902- Transfers In WTP	93,585.46	93,556.46	93,744.67	93,706.52	374,593.11
Total Other Income	120,365.58	93,556.46	693,976.05	121,262.51	1,029,160.60
Other Expense					
8000- Transfers to Other Funds	26,780.12	0.00	600,231.38	27,555.99	654,567.49
8002- Transfers Water Supply SV	93,585.46	93,556.46	93,744.67	93,706.52	374,593.11
9000 -Depreciation Expense	234,000.00	234,000.00	234,000.00	234,000.00	936,000.00
Total Other Expense	354,365.58	327,556.46	927,976.05	355,262.51	1,965,160.60
Net Other Income	-234,000.00	-234,000.00	-234,000.00	-234,000.00	-936,000.00
Net Income	44,832.12	-412,117.29	214,885.82	-197,043.65	-349,443.00

**Roxborough Water and Sanitation District
Profit & Loss by Class
April 2023**

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Ordinary Income/Expense								
Income								
5010- Service Charges	0.00	0.00	230,524.37	165,374.33	0.00	0.00	0.00	395,898.70
5100-Availability Charges	0.00	0.00	20,715.99	6,840.00	0.00	0.00	0.00	27,555.99
5101- Service Charges LMA	0.00	0.00	0.00	31,246.24	0.00	0.00	0.00	31,246.24
5200- Property Taxes	54,496.62	17,556.90	0.00	0.00	0.00	0.00	55,177.75	127,231.27
5210- Specific Ownership Taxes	13,112.80	4,224.48	0.00	0.00	0.00	0.00	3,629.58	20,966.86
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	1,650.00	1,650.00	0.00	0.00	0.00	3,300.00
5410-Hydrant Water	0.00	0.00	8,005.00	0.00	0.00	0.00	0.00	8,005.00
5510-Potable Irrigation Water	0.00	0.00	1,806.50	0.00	0.00	0.00	0.00	1,806.50
5511-Irrigation Water	0.00	0.00	25,371.75	0.00	0.00	0.00	0.00	25,371.75
5601-Late Fees, Penalties,	0.00	0.00	3,344.15	1,643.04	0.00	0.00	0.00	4,987.19
5610- Miscellaneous Income	0.00	0.00	-324.87	149.53	0.00	0.00	0.00	-175.34
5611-Inclusion fees-NWDC	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	16,898.26	0.00	0.00	0.00	0.00	16,898.26
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	40,820.00	0.00	0.00	0.00	40,820.00
5640- Dominion Treated Water Us	0.00	0.00	16,420.00	0.00	0.00	0.00	0.00	16,420.00
5700- Sys. Development Charge	0.00	0.00	135.00	22,548.00	0.00	0.00	0.00	22,683.00
5705 Ravenna SDC	0.00	0.00	28,447.42	0.00	0.00	0.00	0.00	28,447.42
5710- Capital Surcharge	0.00	0.00	11,900.78	13,266.84	0.00	0.00	0.00	25,167.62
5715- Capital Surcharge WTP Sup	0.00	0.00	93,706.52	0.00	0.00	0.00	0.00	93,706.52
5820- Investment Income	5,989.88	1,532.27	33,416.67	40,403.70	0.00	0.00	1,297.68	82,640.20
5850 - Reimbursed Exp Other	0.00	0.00	10,675.00	0.00	0.00	0.00	0.00	10,675.00
Total Income	73,599.30	23,313.65	588,170.20	323,941.68	0.00	0.00	60,105.01	1,049,129.84
Gross Profit	73,599.30	23,313.65	588,170.20	323,941.68	0.00	0.00	60,105.01	1,049,129.84
Expense								
6020-Payroll Expenses	11,680.69	0.00	53,941.45	37,918.07	0.00	33,478.11	0.00	137,018.32
6040- Accounting	2,375.00	0.00	2,375.00	2,375.00	0.00	2,375.00	0.00	10,500.00
6050- Contract Labor	0.00	0.00	0.00	2,796.00	0.00	2,796.00	0.00	5,592.00
6065- Dominion expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6080- Education	2,874.37	0.00	2,079.37	2,079.38	0.00	2,079.38	0.00	9,112.50
6099- Election	19,501.31	0.00	0.00	0.00	0.00	0.00	0.00	19,501.31
6100- Engineering	1,111.70	0.00	2,586.20	10,545.95	0.00	23,662.95	0.00	37,906.80
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	75.00	0.00	75.00
6115- GPS/GIS	0.00	0.00	0.00	850.00	0.00	2,060.00	0.00	2,910.00
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	332.00	0.00	0.00	768.00	0.00	1,100.00
6150- Legal	991.88	0.00	2,607.01	909.88	0.00	-281.25	0.00	4,227.52
6170 - Meter Expenses	0.00	0.00	0.00	0.00	0.00	2,167.56	0.00	2,167.56
6180- Misc. Expenses	469.91	0.00	743.60	0.00	0.00	1,213.51	0.00	1,213.51
6185- Littleton Service Fees	0.00	0.00	0.00	61,470.50	0.00	0.00	0.00	61,470.50
6200- Office Expense	3,914.28	0.00	315.58	1,159.73	0.00	1,642.82	0.00	7,032.41
6210-Operating Supplies	1,758.49	0.00	1,592.42	21,017.20	0.00	3,365.00	0.00	24,368.11
6220-Permits	0.00	0.00	110.00	0.00	0.00	0.00	0.00	2,475.00
6225-Rent	2,693.52	0.00	11,997.62	3,862.15	0.00	20,041.12	0.00	26,932.52
6230-Repairs and Maint	12,520.22	0.00	427.19	122.20	0.00	122.21	0.00	48,421.11
6240- Safety Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	671.60
6250- Treasurers Fees	817.45	263.35	0.00	0.00	0.00	0.00	827.74	1,908.54
6260- Utilities	348.87	0.00	22,379.58	9,513.60	0.00	4,665.93	0.00	36,907.98
6270- Vehicle	1,146.04	0.00	2,177.07	1,203.33	0.00	1,717.48	0.00	6,243.92
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	103,365.61	0.00	103,365.61
7290- Water Rights	0.00	0.00	0.00	0.00	0.00	8,561.34	0.00	8,561.34
7300- Capital Projects	18,198.30	0.00	21,524.11	24,105.63	0.00	52,984.41	0.00	116,712.45
7308- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,629.98
7310 - WTP- Dominion Pump	0.00	0.00	0.00	0.00	0.00	0.00	0.00	306,674.80
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,994.80

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

April 2023

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	1,395.00	0.00	0.00	1,395.00
7313 - Valley View Project	0.00	0.00	0.00	0.00	7,586.30	0.00	0.00	7,586.30
Total Expense	82,586.03	263.35	127,372.20	182,112.62	351,280.88	266,730.67	1,827.74	1,012,173.49
Net Ordinary Income	-8,986.73	23,050.30	440,798.00	141,829.06	-351,280.88	-266,730.67	58,277.27	36,956.35
Other Income/Expense								
Other Income	0.00	27,555.99	0.00	0.00	0.00	0.00	0.00	27,555.99
6900- Transfers In	0.00	93,706.52	0.00	0.00	0.00	0.00	0.00	93,706.52
6902- Transfers In WTP	0.00	121,262.51	0.00	0.00	0.00	0.00	0.00	121,262.51
Total Other Income	0.00	121,262.51	0.00	0.00	0.00	0.00	0.00	121,262.51
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	20,715.99	6,840.00	0.00	0.00	0.00	27,555.99
8002- Transfers Water Supply SV	0.00	0.00	93,706.52	0.00	0.00	0.00	0.00	93,706.52
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	279,422.51	75,840.00	0.00	0.00	0.00	355,262.51
Net Other Income	0.00	121,262.51	-279,422.51	-75,840.00	0.00	0.00	0.00	-234,000.00
Net Income	-8,986.73	144,312.81	161,375.49	65,989.06	-351,280.88	-266,730.67	58,277.27	-197,043.65

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

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Ordinary Income/Expense								
Income								
5010- Service Charges	0.00	0.00	898,783.55	638,919.39	0.00	0.00	0.00	1,537,702.94
5100-Availability Charges	0.00	0.00	41,107.24	13,460.25	0.00	0.00	0.00	54,567.49
5101- Service Charges LWA	0.00	0.00	0.00	121,940.41	0.00	0.00	0.00	121,940.41
5200- Property Taxes	517,270.71	166,661.29	0.00	0.00	0.00	0.00	182,013.59	865,945.59
5210- Specific Ownership Taxes	44,829.53	16,147.60	0.00	0.00	0.00	0.00	13,474.40	74,451.53
5211- Dominion WTP Operations	0.00	0.00	211,056.32	0.00	0.00	0.00	0.00	211,056.32
5310-Permit Fees	0.00	0.00	3,300.00	3,300.00	0.00	0.00	0.00	6,600.00
5410-Hydrant Water	0.00	0.00	15,367.50	0.00	0.00	0.00	0.00	15,367.50
5510-Potable Irrigation Water	0.00	0.00	5,671.60	0.00	0.00	0.00	0.00	5,671.60
5511-Irrigation Water	0.00	0.00	46,884.74	0.00	0.00	0.00	0.00	46,884.74
5601-Late Fees, Penalties,	0.00	0.00	13,997.59	4,997.41	0.00	0.00	0.00	18,995.00
5610- Miscellaneous Income	0.00	0.00	-286.83	582.95	0.00	0.00	0.00	294.12
5611-Inclusion fees-NWDC	0.00	0.00	26,494.27	0.00	0.00	0.00	0.00	26,494.27
5620- Dominion Dist. Operations	0.00	0.00	65,947.03	0.00	0.00	0.00	0.00	65,947.03
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	157,580.00	0.00	0.00	0.00	157,580.00
5640- Dominion Treated Water Us	0.00	0.00	35,486.05	0.00	0.00	0.00	0.00	35,486.05
5650 Dominion Exp Reimbursement	0.00	0.00	461,358.86	0.00	0.00	0.00	0.00	461,358.86
5660- Ravenna Reimbursement	0.00	0.00	14,397.08	0.00	0.00	0.00	0.00	14,397.08
5700- Sys. Development Charge	0.00	0.00	50,540.00	49,974.00	0.00	0.00	0.00	100,514.00
5705 Ravenna SDC	0.00	0.00	100,749.38	0.00	0.00	0.00	0.00	100,749.38
5710- Capital Surcharge	0.00	0.00	47,574.63	53,128.94	0.00	0.00	0.00	100,703.57
5715- Capital Surcharge WTP Sup	0.00	0.00	374,593.11	0.00	0.00	0.00	0.00	374,593.11
5820- Investment Income	20,958.96	7,251.93	130,859.81	151,548.11	0.00	0.00	4,328.83	314,947.64
5850 - Reimbursed Exp Other	0.00	0.00	38,608.65	0.00	0.00	0.00	0.00	38,608.65
Total Income	583,059.20	190,060.82	2,582,488.58	1,195,431.46	0.00	0.00	199,816.82	4,750,856.88
Gross Profit	583,059.20	190,060.82	2,582,488.58	1,195,431.46	0.00	0.00	199,816.82	4,750,856.88
Expense								
6020-Payroll Expenses	38,375.72	0.00	197,939.59	198,540.84	0.00	121,367.84	0.00	496,223.99
6040- Accounting	9,500.00	0.00	9,500.00	9,500.00	0.00	9,500.00	4,000.00	42,000.00
6050- Contract Labor	0.00	0.00	0.00	6,310.62	0.00	8,338.08	0.00	14,648.70
6065- Dominion expenses	0.00	0.00	0.00	82.00	0.00	0.00	0.00	82.00
6080- Education	4,598.71	0.00	3,646.74	4,697.03	0.00	8,742.52	0.00	21,685.00
6099- Election	24,715.03	0.00	7,901.20	52,322.62	0.00	83,578.00	0.00	247,715.03
6100- Engineering	6,754.80	0.00	0.00	0.00	0.00	125.00	0.00	150,556.62
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	10,832.50	0.00	17,175.00
6115- GPS/GIS	0.00	0.00	8,753.75	8,753.75	0.00	8,753.75	0.00	35,015.00
6130- Insurance	0.00	0.00	3,213.00	0.00	0.00	1,396.00	0.00	4,609.00
6140- Lab & Test Fees	5,417.02	0.00	4,592.39	4,592.39	0.00	7,372.89	266.00	22,240.69
6150- Legal	0.00	0.00	306.00	0.00	0.00	6,750.76	0.00	7,056.76
6170 - Meter Expenses	1,075.93	0.00	1,241.48	2,687.82	0.00	140.86	0.00	5,126.08
6180- Misc. Expenses	0.00	0.00	0.00	67,126.50	0.00	0.00	0.00	67,126.50
6185- Littleton Service Fees	12,552.50	0.00	1,209.49	6,019.26	0.00	4,560.68	0.00	24,341.93
6200- Office Expense	1,758.49	0.00	4,868.55	52,285.33	0.00	0.00	0.00	58,912.37
6210-Operating Supplies	24,896.77	0.00	110.00	4,877.90	0.00	7,125.00	0.00	37,009.67
6220- Permits	2,693.52	0.00	0.00	0.00	0.00	0.00	0.00	2,693.52
6225-Rent	34,998.20	0.00	41,478.29	16,251.36	0.00	46,453.39	0.00	139,161.24
6230- Repairs and Maint	0.00	0.00	1,914.46	273.34	0.00	703.90	0.00	2,891.70
6240- Safety Equipment	7,759.06	0.00	0.00	0.00	0.00	0.00	2,730.32	12,989.30
6250- Treasurers Fees	591.15	2,489.92	72,936.54	33,439.90	0.00	14,963.68	0.00	121,931.27
6260- Utilities	1,146.04	0.00	2,755.20	5,096.74	0.00	5,949.87	0.00	14,947.85
6270- Vehicle	0.00	0.00	0.00	0.00	0.00	308,059.15	0.00	308,059.15
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,400.00
6420-Loan Administrative Fees	0.00	38,400.00	0.00	0.00	0.00	0.00	0.00	38,400.00
6500- CWRPDA -PVH D15a356	0.00	116,617.50	0.00	0.00	0.00	0.00	0.00	116,617.50
6550-CWCB Principal c150346	0.00	0.00	0.00	0.00	0.00	0.00	115,447.15	115,447.15
7100-Principal Payments-W05A105	0.00	272,500.00	0.00	0.00	0.00	0.00	0.00	272,500.00
7150-Ravenna CWCB	0.00	82,425.19	0.00	0.00	0.00	0.00	0.00	82,425.19
7200-Interest Payments	0.00	41,103.19	0.00	0.00	0.00	0.00	0.00	41,103.19
7290- Water Rights	0.00	0.00	0.00	0.00	0.00	13,828.34	0.00	13,828.34

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

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
7300- Capital Projects	18,198.30	0.00	142,543.74	739,505.41	0.00	270,619.84	0.00	1,170,867.29
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	53,368.28	0.00	0.00	53,368.28
7310 - WTP- Dominion Pump	0.00	0.00	0.00	0.00	550,519.96	0.00	0.00	550,519.96
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	36,652.04	0.00	90.56	36,742.60
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	2,186.90	0.00	0.00	2,186.90
7313 - Valley View Project	0.00	0.00	0.00	0.00	38,950.10	0.00	0.00	38,950.10
Total Expense	203,784.99	553,545.80	504,910.42	1,159,685.31	681,677.28	939,162.05	122,534.03	4,164,299.88
Net Ordinary Income	379,274.21	-363,484.98	2,077,578.16	36,746.15	-681,677.28	-939,162.05	77,282.79	586,557.00
Other Income/Expense								
Other Income								
6900- Transfers In	0.00	54,567.49	0.00	0.00	600,000.00	0.00	0.00	654,567.49
6902- Transfers In WTP	0.00	374,593.11	0.00	0.00	0.00	0.00	0.00	374,593.11
Total Other Income	0.00	429,160.60	0.00	0.00	600,000.00	0.00	0.00	1,029,160.60
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	641,107.24	13,460.25	0.00	0.00	0.00	654,567.49
8002- Transfers Water Supply SV	0.00	0.00	374,593.11	0.00	0.00	0.00	0.00	374,593.11
9000 -Depreciation Expense	0.00	0.00	660,000.00	276,000.00	0.00	0.00	0.00	936,000.00
Total Other Expense	0.00	0.00	1,675,700.35	289,460.25	0.00	0.00	0.00	1,965,160.60
Net Other Income	0.00	429,160.60	-1,675,700.35	-289,460.25	600,000.00	0.00	0.00	-936,000.00
Net Income	379,274.21	65,675.62	401,877.81	-252,714.10	-81,677.28	-939,162.05	77,282.79	-349,443.00

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

	Apr 23	Jan - Apr 23
Ordinary Income/Expense		
Income		
5200- Property Taxes	54,496.62	517,270.71
5210- Specific Ownership Taxes	13,112.80	44,829.53
5820- Investment Income	5,989.88	20,958.96
Total Income	<u>73,599.30</u>	<u>583,059.20</u>
Gross Profit	73,599.30	583,059.20
Expense		
6020-Payroll Expenses	11,680.69	38,375.72
6040- Accounting	2,375.00	9,500.00
6050- Contract Labor	0.00	0.00
6080- Education	2,874.37	4,598.71
6099- Election	19,501.31	24,715.03
6100- Engineering	1,111.70	6,754.80
6130- Insurance	2,184.00	8,753.75
6150- Legal	991.88	5,417.02
6180- Misc. Expenses	469.91	1,075.93
6200- Office Expense	3,914.28	12,552.50
6210-Operating Supplies	1,758.49	1,758.49
6220- Permits	0.00	24,896.77
6225-Rent	2,693.52	2,693.52
6230- Repairs and Maint	12,520.22	34,998.20
6250- Treasurers Fees	817.45	7,759.06
6260- Utilities	348.87	591.15
6270- Vehicle	1,146.04	1,146.04
7300- Capital Projects	18,198.30	18,198.30
Total Expense	<u>82,586.03</u>	<u>203,784.99</u>
Net Ordinary Income	<u>-8,986.73</u>	<u>379,274.21</u>
Net Income	<u><u>-8,986.73</u></u>	<u><u>379,274.21</u></u>

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

	Apr 23	Jan - Apr 23
Ordinary Income/Expense		
Income		
5200- Property Taxes	17,556.90	166,661.29
5210- Specific Ownership Taxes	4,224.48	16,147.60
5820- Investment Income	1,532.27	7,251.93
Total Income	<u>23,313.65</u>	<u>190,060.82</u>
Gross Profit	23,313.65	190,060.82
Expense		
6250- Treasurers Fees	263.35	2,499.92
6420-Loan Administrative Fees	0.00	38,400.00
6500- CWRPDA -PVH D15a356	0.00	116,617.50
7100-Principal Payments-W05A105	0.00	272,500.00
7150-Ravenna CWCB	0.00	82,425.19
7200- Interest Payments	0.00	41,103.19
Total Expense	<u>263.35</u>	<u>553,545.80</u>
Net Ordinary Income	23,050.30	-363,484.98
Other Income/Expense		
Other Income		
6900- Transfers In	27,555.99	54,567.49
6902- Transfers In WTP	93,706.52	374,593.11
Total Other Income	<u>121,262.51</u>	<u>429,160.60</u>
Net Other Income	121,262.51	429,160.60
Net Income	<u><u>144,312.81</u></u>	<u><u>65,675.62</u></u>

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

	Apr 23	Jan - Apr 23
Ordinary Income/Expense		
Income		
5010- Service Charges	230,524.37	898,783.55
5100-Availability Charges	20,715.99	41,107.24
5211- Dominion WTP Operations	57,833.66	211,056.32
5310-Permit Fees	1,650.00	3,300.00
5410-Hydrant Water	8,005.00	15,367.50
5510-Potable Irrigation Water	1,806.50	5,671.60
5511-Irrigation Water	25,371.75	46,884.74
5601-Late Fees, Penalties,	3,344.15	13,997.59
5610- Miscellaneous Income	-324.87	-288.83
5611-Inclusion fees-NWDC	7,644.00	26,494.27
5620- Dominion Dist. Operations	16,898.26	65,947.03
5640- Dominion Treated Water Us	16,420.00	35,486.05
5650 Dominion Exp Reimbursement	0.00	461,358.86
5660- Ravenna Reimbursement	0.00	14,397.08
5700- Sys. Development Charge	135.00	50,540.00
5705 Ravenna SDC	28,447.42	100,749.38
5710- Capital Surcharge	11,900.78	47,574.63
5715- Capital Surcharge WTP Sup	93,706.52	374,593.11
5820- Investment Income	33,416.67	130,859.81
5850 - Reimbursed Exp Other	10,675.00	38,608.65
Total Income	568,170.20	2,582,488.58
Gross Profit	568,170.20	2,582,488.58
Expense		
6020-Payroll Expenses	53,941.45	197,939.59
6040- Accounting	2,375.00	9,500.00
6080- Education	2,079.37	3,646.74
6100- Engineering	2,586.20	7,901.20
6130- Insurance	2,184.00	8,753.75
6140- Lab & Test Fees	332.00	3,213.00
6150- Legal	2,607.01	4,592.39
6170 - Meter Expenses	0.00	306.00
6180- Misc. Expenses	743.60	1,241.48
6200- Office Expense	315.58	1,209.49
6210-Operating Supplies	1,592.42	4,868.55
6220- Permits	110.00	110.00
6230- Repairs and Maint	11,997.62	41,478.29
6240- Safety Equipment	427.19	1,914.46
6260- Utilities	22,379.58	72,936.54
6270- Vehicle	2,177.07	2,755.20
7300- Capital Projects	21,524.11	142,543.74
Total Expense	127,372.20	504,910.42
Net Ordinary Income	440,798.00	2,077,578.16
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	20,715.99	641,107.24
8002- Transfers Water Supply SV	93,706.52	374,593.11
9000 -Depreciation Expense	165,000.00	660,000.00
Total Other Expense	279,422.51	1,675,700.35
Net Other Income	-279,422.51	-1,675,700.35
Net Income	161,375.49	401,877.81

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

	Apr 23	Jan - Apr 23
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	33,478.11	121,367.84
6040- Accounting	2,375.00	9,500.00
6050- Contract Labor	2,796.00	8,338.08
6080- Education	2,079.38	8,742.52
6100- Engineering	23,662.95	83,578.00
6110-Conservation Rebates	75.00	125.00
6115- GPS/GIS	2,060.00	10,832.50
6130- Insurance	2,184.00	8,753.75
6140- Lab & Test Fees	768.00	1,396.00
6150- Legal	-281.25	7,372.89
6170 - Meter Expenses	2,167.56	6,750.76
6180- Misc. Expenses	0.00	140.86
6200- Office Expense	1,642.82	4,560.68
6220- Permits	2,365.00	7,125.00
6230- Repairs and Maint	20,041.12	46,453.39
6240- Safety Equipment	122.21	703.90
6260- Utilities	4,665.93	14,963.68
6270- Vehicle	1,717.48	5,949.87
6280- Water Costs	103,365.61	308,059.15
7290- Water Rights	8,561.34	13,828.34
7300- Capital Projects	52,884.41	270,619.84
Total Expense	266,730.67	939,162.05
Net Ordinary Income	-266,730.67	-939,162.05
Net Income	-266,730.67	-939,162.05

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

	Apr 23	Jan - Apr 23
Ordinary Income/Expense		
Income		
5010- Service Charges	165,374.33	638,919.39
5100-Availability Charges	6,840.00	13,460.25
5101- Service Charges LMA	31,246.24	121,940.41
5310-Permit Fees	1,650.00	3,300.00
5601-Late Fees, Penalties,	1,643.04	4,997.41
5610- Miscellaneous Income	149.53	582.95
5625- Dominion Sewer Conveyance	40,820.00	157,580.00
5700- Sys. Development Charge	22,548.00	49,974.00
5710- Capital Surcharge	13,266.84	53,128.94
5820- Investment Income	40,403.70	151,548.11
Total Income	323,941.68	1,195,431.46
Gross Profit	323,941.68	1,195,431.46
Expense		
6020-Payroll Expenses	37,918.07	138,540.84
6040- Accounting	2,375.00	9,500.00
6050- Contract Labor	2,796.00	6,310.62
6065- Dominion expenses	0.00	82.00
6080- Education	2,079.38	4,697.03
6100- Engineering	10,545.95	52,322.62
6115- GPS/GIS	850.00	6,342.50
6130- Insurance	2,184.00	8,753.75
6150- Legal	909.88	4,592.39
6180- Misc. Expenses	0.00	2,667.82
6185- Littleton Service Fees	61,470.50	67,126.50
6200- Office Expense	1,159.73	6,019.26
6210-Operating Supplies	21,017.20	52,285.33
6220- Permits	0.00	4,877.90
6230- Repairs and Maint	3,862.15	16,251.36
6240- Safety Equipment	122.20	273.34
6260- Utilities	9,513.60	33,439.90
6270- Vehicle	1,203.33	5,096.74
7300- Capital Projects	24,105.63	739,505.41
Total Expense	182,112.62	1,158,685.31
Net Ordinary Income	141,829.06	36,746.15
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	6,840.00	13,460.25
9000 -Depreciation Expense	69,000.00	276,000.00
Total Other Expense	75,840.00	289,460.25
Net Other Income	-75,840.00	-289,460.25
Net Income	65,989.06	-252,714.10

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

	<u>Apr 23</u>	<u>Jan - Apr 23</u>
Ordinary Income/Expense		
Expense		
7301-Capital DWSD	0.00	0.00
7308- O-Line Capacity Improve.	29,629.98	53,368.28
7310 - WTP- Dominion Pump	306,674.80	550,519.96
7311- Dominion System Improve.	5,994.80	36,652.04
7312- Ravenna Pump Station	1,395.00	2,186.90
7313 - Valley View Project	7,586.30	38,950.10
Total Expense	<u>351,280.88</u>	<u>681,677.28</u>
Net Ordinary Income	-351,280.88	-681,677.28
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	600,000.00
Total Other Income	<u>0.00</u>	<u>600,000.00</u>
Net Other Income	<u>0.00</u>	<u>600,000.00</u>
Net Income	<u><u>-351,280.88</u></u>	<u><u>-81,677.28</u></u>

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

	Apr 23	Jan - Apr 23
Ordinary Income/Expense		
Income		
5200- Property Taxes	55,177.75	182,013.59
5210- Specific Ownership Taxes	3,629.58	13,474.40
5820- Investment Income	1,297.68	4,328.83
Total Income	60,105.01	199,816.82
Gross Profit	60,105.01	199,816.82
Expense		
6040- Accounting	1,000.00	4,000.00
6150- Legal	0.00	266.00
6250- Treasurers Fees	827.74	2,730.32
6550-CWCB Principal c150346	0.00	115,447.15
7311- Dominion System Improve.	0.00	90.56
Total Expense	1,827.74	122,534.03
Net Ordinary Income	58,277.27	77,282.79
Net Income	58,277.27	77,282.79

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

	Jan - Apr 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	517,270.71	1,761,246.00	-1,243,975.29	29.4%
5210- Specific Ownership Taxes	44,829.53	120,000.00	-75,170.47	37.4%
5610- Misc Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	20,958.96	5,000.00	15,958.96	419.2%
Total Income	583,059.20	1,887,246.00	-1,304,186.80	30.9%
Gross Profit	583,059.20	1,887,246.00	-1,304,186.80	30.9%
Expense				
6020- Payroll Expenses	38,375.72	130,000.00	-91,624.28	29.5%
6040- Accounting	9,500.00	31,500.00	-22,000.00	30.2%
6041- Audit	0.00	30,000.00	-30,000.00	0.0%
6050- Contract Labor	0.00	10,000.00	-10,000.00	0.0%
6060- Directors Fee	0.00	8,000.00	-8,000.00	0.0%
6080- Education	4,598.71	20,000.00	-15,401.29	23.0%
6099- Election	24,715.03	30,000.00	-5,284.97	82.4%
6100- Engineering	6,754.80	40,000.00	-33,245.20	16.9%
6130- Insurance	8,753.75	30,000.00	-21,246.25	29.2%
6150- Legal	5,417.02	25,000.00	-19,582.98	21.7%
6180- Misc. Expenses	1,075.93	10,000.00	-8,924.07	10.8%
6200- Office Expense	12,552.50	40,000.00	-27,447.50	31.4%
6210- Operating Supplies	1,758.49			
6220- Permits	24,896.77	30,000.00	-5,103.23	83.0%
6225- Rent	2,693.52	5,000.00	-2,306.48	53.9%
6230- Repairs and Maint	34,998.20	205,000.00	-170,001.80	17.1%
6250- Treasurers Fees	7,759.06	45,000.00	-37,240.94	17.2%
6260- Utilities	591.15	2,000.00	-1,408.85	29.6%
6270- Vehicle	1,146.04	5,000.00	-3,853.96	22.9%
6300- Bank Service Charges	0.00	2,000.00	-2,000.00	0.0%
7300- Capital Projects	18,198.30	75,000.00	-56,801.70	24.3%
Total Expense	203,784.99	773,500.00	-569,715.01	26.3%
Net Ordinary Income	379,274.21	1,113,746.00	-734,471.79	34.1%
Other Income/Expense				
Other Expense				
8000- Transfers to Other Funds	0.00	700,000.00	-700,000.00	0.0%
Total Other Expense	0.00	700,000.00	-700,000.00	0.0%
Net Other Income	0.00	-700,000.00	700,000.00	0.0%
Net Income	379,274.21	413,746.00	-34,471.79	91.7%

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

	Jan - Apr 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	166,661.29	567,412.00	-400,750.71	29.4%
5210- Specific Ownership Taxes	16,147.60	80,000.00	-63,852.40	20.2%
5820- Investment Income	7,251.93	30,000.00	-22,748.07	24.2%
Total Income	<u>190,060.82</u>	<u>677,412.00</u>	<u>-487,351.18</u>	<u>28.1%</u>
Gross Profit	190,060.82	677,412.00	-487,351.18	28.1%
Expense				
6250- Treasurers Fees	2,499.92	15,000.00	-12,500.08	16.7%
6420-Loan Administrative Fees	38,400.00	76,800.00	-38,400.00	50.0%
6500- CWRPDA -PVH D15a356	116,617.50	233,236.00	-116,618.50	50.0%
6550-CWCB Principal c150346	0.00	483,231.00	-483,231.00	0.0%
6551- CWCB Interest c150346	0.00	493,412.00	-493,412.00	0.0%
7100-Principal Payments-W05A105	272,500.00	545,000.00	-272,500.00	50.0%
7150-Ravenna CWCB	82,425.19	82,425.00	0.19	100.0%
7200- Interest Payments	41,103.19	61,956.00	-20,852.81	66.3%
Total Expense	<u>553,545.80</u>	<u>1,991,060.00</u>	<u>-1,437,514.20</u>	<u>27.8%</u>
Net Ordinary Income	-363,484.98	-1,313,648.00	950,163.02	27.7%
Other Income/Expense				
Other Income				
6900- Transfers In	54,567.49	160,000.00	-105,432.51	34.1%
6902- Transfers In WTP	374,593.11	1,092,000.00	-717,406.89	34.3%
Total Other Income	<u>429,160.60</u>	<u>1,252,000.00</u>	<u>-822,839.40</u>	<u>34.3%</u>
Net Other Income	429,160.60	1,252,000.00	-822,839.40	34.3%
Net Income	<u><u>65,675.62</u></u>	<u><u>-61,648.00</u></u>	<u><u>127,323.62</u></u>	<u><u>-106.5%</u></u>

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

	Jan - Apr 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	898,783.55	3,200,000.00	-2,301,216.45	28.1%
5100-Availability Charges	41,107.24	120,000.00	-78,892.76	34.3%
5211- Dominion WTP Operations	211,056.32	500,000.00	-288,943.68	42.2%
5310-Permit Fees	3,300.00	1,200.00	2,100.00	275.0%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	15,367.50	40,000.00	-24,632.50	38.4%
5510-Potable Irrigation Water	5,671.60	40,000.00	-34,328.40	14.2%
5511-Irrigation Water	46,884.74	250,000.00	-203,115.26	18.8%
5601-Late Fees, Penalties,	13,997.59			
5610- Miscellaneous Income	-288.83	70,000.00	-70,288.83	-0.4%
5611-Inclusion fees-NWDC	26,494.27	50,000.00	-23,505.73	53.0%
5620- Dominion Dist. Operations	65,947.03	200,000.00	-134,052.97	33.0%
5640- Dominion Treated Water Us	35,486.05	100,000.00	-64,513.95	35.5%
5650 Dominion Exp Reimbursement	461,358.86			
5660- Ravenna Reimbursement	14,397.08			
5700- Sys. Development Charge	50,540.00	275,000.00	-224,460.00	18.4%
5705 Ravenna SDC	100,749.38	250,000.00	-149,250.62	40.3%
5710- Capital Surcharge	47,574.63	80,000.00	-32,425.37	59.5%
5715- Capital Surcharge WTP Sup	374,593.11	1,036,808.00	-662,214.89	36.1%
5820- Investment Income	130,859.81	50,000.00	80,859.81	261.7%
5850 - Reimbursed Exp Other	38,608.65	20,000.00	18,608.65	193.0%
Ravenna Bond Proceeds	0.00	3,196,997.00	-3,196,997.00	0.0%
WCC Water Line Project	0.00	1,205,000.00	-1,205,000.00	0.0%
Total Income	2,582,488.58	10,692,205.00	-8,109,716.42	24.2%
Gross Profit	2,582,488.58	10,692,205.00	-8,109,716.42	24.2%
Expense				
6020-Payroll Expenses	197,939.59	725,000.00	-527,060.41	27.3%
6040- Accounting	9,500.00	32,500.00	-23,000.00	29.2%
6050- Contract Labor	0.00	15,000.00	-15,000.00	0.0%
6065- Dominion expenses	0.00	20,000.00	-20,000.00	0.0%
6080- Education	3,646.74	25,000.00	-21,353.26	14.6%
6100- Engineering	7,901.20	175,000.00	-167,098.80	4.5%
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	8,753.75	25,000.00	-16,246.25	35.0%
6140- Lab & Test Fees	3,213.00	15,000.00	-11,787.00	21.4%
6150- Legal	4,592.39	37,500.00	-32,907.61	12.2%
6170 - Meter Expenses	306.00	0.00	306.00	100.0%
6180- Misc. Expenses	1,241.48	10,000.00	-8,758.52	12.4%
6200- Office Expense	1,209.49	20,000.00	-18,790.51	6.0%
6210-Operating Supplies	4,868.55	175,000.00	-170,131.45	2.8%
6220- Permits	110.00	3,000.00	-2,890.00	3.7%
6230- Repairs and Maint	41,478.29	250,000.00	-208,521.71	16.6%
6240- Safety Equipment	1,914.46	5,000.00	-3,085.54	38.3%
6260- Utilities	72,936.54	230,000.00	-157,063.46	31.7%
6270- Vehicle	2,755.20	5,000.00	-2,244.80	55.1%
6280- Water Costs	0.00	50,000.00	-50,000.00	0.0%
7300- Capital Projects	142,543.74	1,140,000.00	-997,456.26	12.5%
Total Expense	504,910.42	2,983,000.00	-2,478,089.58	16.9%
Net Ordinary Income	2,077,578.16	7,709,205.00	-5,631,626.84	26.9%
Other Income/Expense				
Other Income				
6900- Transfers In	0.00	500,000.00	-500,000.00	0.0%
Total Other Income	0.00	500,000.00	-500,000.00	0.0%
Other Expense				
8000- Transfers to Other Funds	641,107.24	120,000.00	521,107.24	534.3%
8002- Transfers Water Supply SV	374,593.11	1,036,808.00	-662,214.89	36.1%
8100- Transfer to Other Funds	0.00	0.00	0.00	0.0%

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

	<u>Jan - Apr 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
8150- Transfer to Capital Fund	0.00	3,565,000.00	-3,565,000.00	0.0%
9000 -Depreciation Expense	660,000.00			
Total Other Expense	<u>1,675,700.35</u>	<u>4,721,808.00</u>	<u>-3,046,107.65</u>	<u>35.5%</u>
Net Other Income	<u>-1,675,700.35</u>	<u>-4,221,808.00</u>	<u>2,546,107.65</u>	<u>39.7%</u>
Net Income	<u>401,877.81</u>	<u>3,487,397.00</u>	<u>-3,085,519.19</u>	<u>11.5%</u>

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

	<u>Jan - Apr 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	121,367.84	360,000.00	-238,632.16	33.7%
6040- Accounting	9,500.00	32,500.00	-23,000.00	29.2%
6050- Contract Labor	8,338.08	40,000.00	-31,661.92	20.8%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	8,742.52	25,000.00	-16,257.48	35.0%
6100- Engineering	83,578.00	200,000.00	-116,422.00	41.8%
6110-Conservation Rebates	125.00	25,000.00	-24,875.00	0.5%
6115- GPS/GIS	10,832.50	25,000.00	-14,167.50	43.3%
6130- Insurance	8,753.75	25,000.00	-16,246.25	35.0%
6140- Lab & Test Fees	1,396.00	10,000.00	-8,604.00	14.0%
6150- Legal	7,372.89	37,500.00	-30,127.11	19.7%
6170 - Meter Expenses	6,750.76	125,000.00	-118,249.24	5.4%
6180- Misc. Expenses	140.86	10,000.00	-9,859.14	1.4%
6200- Office Expense	4,560.68	20,000.00	-15,439.32	22.8%
6220- Permits	7,125.00	5,000.00	2,125.00	142.5%
6230- Repairs and Maint	46,453.39	225,000.00	-178,546.61	20.6%
6240- Safety Equipment	703.90	2,000.00	-1,296.10	35.2%
6260- Utilities	14,963.68	75,000.00	-60,036.32	20.0%
6270- Vehicle	5,949.87	5,000.00	949.87	119.0%
6280- Water Costs	308,059.15	2,000,000.00	-1,691,940.85	15.4%
7290- Water Rights	13,828.34	2,500.00	11,328.34	553.1%
7300- Capital Projects	270,619.84	3,555,000.00	-3,284,380.16	7.6%
Total Expense	<u>939,162.05</u>	<u>6,864,500.00</u>	<u>-5,925,337.95</u>	<u>13.7%</u>
Net Ordinary Income	<u>-939,162.05</u>	<u>-6,864,500.00</u>	<u>5,925,337.95</u>	<u>13.7%</u>
Net Income	<u>-939,162.05</u>	<u>-6,864,500.00</u>	<u>5,925,337.95</u>	<u>13.7%</u>

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

	Jan - Apr 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	638,919.39	1,800,000.00	-1,161,080.61	35.5%
5011- Service Charge Ravenna	0.00	300,000.00	-300,000.00	0.0%
5100-Availability Charges	13,460.25	40,000.00	-26,539.75	33.7%
5101- Service Charges LMA	121,940.41	300,000.00	-178,059.59	40.6%
5310-Permit Fees	3,300.00	33,000.00	-29,700.00	10.0%
5601-Late Fees, Penalties,	4,997.41			
5610- Miscellaneous Income	582.95	20,000.00	-19,417.05	2.9%
5625- Dominion Sewer Conveyance	157,580.00	360,000.00	-202,420.00	43.8%
5650 Dominion Exp Reimbursement	0.00	50,000.00	-50,000.00	0.0%
5670-Dominion Cap Lease O-Line	0.00	200,000.00	-200,000.00	0.0%
5700- Sys. Development Charge	49,974.00	200,000.00	-150,026.00	25.0%
5710- Capital Surcharge	53,128.94	160,000.00	-106,871.06	33.2%
5820- Investment Income	151,548.11	55,000.00	96,548.11	275.5%
Total Income	<u>1,195,431.46</u>	<u>3,518,000.00</u>	<u>-2,322,568.54</u>	<u>34.0%</u>
Gross Profit	1,195,431.46	3,518,000.00	-2,322,568.54	34.0%
Expense				
6020-Payroll Expenses	138,540.84	485,000.00	-346,459.16	28.6%
6040- Accounting	9,500.00	31,500.00	-22,000.00	30.2%
6050- Contract Labor	6,310.62	30,000.00	-23,689.38	21.0%
6065- Dominion expenses	82.00			
6080- Education	4,697.03	25,000.00	-20,302.97	18.8%
6100- Engineering	52,322.62	125,000.00	-72,677.38	41.9%
6115- GPS/GIS	6,342.50	25,000.00	-18,657.50	25.4%
6130- Insurance	8,753.75	30,000.00	-21,246.25	29.2%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	4,592.39	15,000.00	-10,407.61	30.6%
6180- Misc. Expenses	2,667.82	1,000.00	1,667.82	266.8%
6185- Littleton Service Fees	67,126.50	1,100,000.00	-1,032,873.50	6.1%
6200- Office Expense	6,019.26	15,000.00	-8,980.74	40.1%
6210-Operating Supplies	52,285.33	100,000.00	-47,714.67	52.3%
6220- Permits	4,877.90	1,000.00	3,877.90	487.8%
6230- Repairs and Maint	16,251.36	150,000.00	-133,748.64	10.8%
6240- Safety Equipment	273.34	2,000.00	-1,726.66	13.7%
6260- Utilities	33,439.90	100,000.00	-66,560.10	33.4%
6270- Vehicle	5,096.74	2,000.00	3,096.74	254.8%
6300- Bank Service Charges	0.00	3,000.00	-3,000.00	0.0%
7300- Capital Projects	739,505.41	2,280,000.00	-1,540,494.59	32.4%
Total Expense	<u>1,158,685.31</u>	<u>4,521,500.00</u>	<u>-3,362,814.69</u>	<u>25.6%</u>
Net Ordinary Income	36,746.15	-1,003,500.00	1,040,246.15	-3.7%
Other Income/Expense				
Other Income				
6900- Transfers In	0.00	200,000.00	-200,000.00	0.0%
Total Other Income	0.00	200,000.00	-200,000.00	0.0%
Other Expense				
8000- Transfers to Other Funds	13,460.25	40,000.00	-26,539.75	33.7%
9000 -Depreciation Expense	276,000.00			
Total Other Expense	<u>289,460.25</u>	<u>40,000.00</u>	<u>249,460.25</u>	<u>723.7%</u>
Net Other Income	<u>-289,460.25</u>	<u>160,000.00</u>	<u>-449,460.25</u>	<u>-180.9%</u>
Net Income	<u><u>-252,714.10</u></u>	<u><u>-843,500.00</u></u>	<u><u>590,785.90</u></u>	<u><u>30.0%</u></u>

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

	Jan - Apr 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
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.	53,368.28			
7310 - WTP- Dominion Pump	550,519.96			
7311- Dominion System Improve.	36,652.04	250,000.00	-213,347.96	14.7%
7312- Ravenna Pump Station	2,186.90			
7313 - Valley View Project	38,950.10	1,205,000.00	-1,166,049.90	3.2%
Total Expense	681,677.28	3,815,000.00	-3,133,322.72	17.9%
Net Ordinary Income	-681,677.28	-3,815,000.00	3,133,322.72	17.9%
Other Income/Expense				
Other Income				
6900- Transfers In	600,000.00	3,565,000.00	-2,965,000.00	16.8%
Total Other Income	600,000.00	3,565,000.00	-2,965,000.00	16.8%
Net Other Income	600,000.00	3,565,000.00	-2,965,000.00	16.8%
Net Income	-81,677.28	-250,000.00	168,322.72	32.7%

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

	<u>Jan - Apr 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
5200- Property Taxes	182,013.59	450,300.00	-268,286.41	40.4%
5210- Specific Ownership Taxes	13,474.40	50,000.00	-36,525.60	26.9%
5820- Investment Income	4,328.83	1,000.00	3,328.83	432.9%
Total Income	<u>199,816.82</u>	<u>501,300.00</u>	<u>-301,483.18</u>	<u>39.9%</u>
Gross Profit	199,816.82	501,300.00	-301,483.18	39.9%
Expense				
6040- Accounting	4,000.00	12,000.00	-8,000.00	33.3%
6080- Education	0.00	1,000.00	-1,000.00	0.0%
6100- Engineering	0.00	2,500.00	-2,500.00	0.0%
6150- Legal	266.00	2,500.00	-2,234.00	10.6%
6250- Treasurers Fees	2,730.32	9,000.00	-6,269.68	30.3%
6500- CWRPDA -PVH D15a356	0.00	303,013.00	-303,013.00	0.0%
6550-CWCB Principal c150346	115,447.15	115,447.00	0.15	100.0%
7311- Dominion System Improve.	90.56			
Total Expense	<u>122,534.03</u>	<u>445,460.00</u>	<u>-322,925.97</u>	<u>27.5%</u>
Net Ordinary Income	<u>77,282.79</u>	<u>55,840.00</u>	<u>21,442.79</u>	<u>138.4%</u>
Net Income	<u><u>77,282.79</u></u>	<u><u>55,840.00</u></u>	<u><u>21,442.79</u></u>	<u><u>138.4%</u></u>

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District
April 30, 2023

Long Term Obligations

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

Cash and Reserves Balances

The board of directors has directed the authority to designate a portion of the cash on hand as operating and capital reserves for both the Water and Sewer Funds. The operating reserves will be in an amount equal to 25% of the budgeted annual expenditures for each fund. These funds will be used to fund any operational expenses in excess of operating cash on hand. The capital reserves will be funded in an amount equal to 20% of the budgeted annual expenditures for the water fund and 10 % of the budgeted annual expenditures for the sewer fund. These funds will be used to fund capital improvements on existing capital assets and acquisitions of new capital assets. The balance in these funds as of April 30, 2023 is as follows:

	General Fund	Debt Service		Capital Projects Fund	Water		Sewer		Total
		Water Fund	Sewer Fund		Fund	Fund	Fund	PVH	
Operating Reserve	\$ -	\$ -	\$ -	\$ (250,462)	\$ 3,000,000	\$ 1,000,000	\$ -	\$ 3,749,538	
Capital Reserve	-	-	-	459,271	538,722	-	-	\$ 997,993	
Operating Cash	<u>2,880,104</u>	<u>593,809</u>	<u>6,427,955</u>	<u>-</u>	<u>8,141,422</u>	<u>11,127,277</u>	<u>507,612</u>	<u>29,678,179</u>	
Total Cash on Hand	<u>\$ 2,880,104</u>	<u>\$ 593,809</u>	<u>\$ 6,427,955</u>	<u>\$ (250,462)</u>	<u>\$ 11,600,693</u>	<u>\$ 12,665,999</u>	<u>\$ 507,612</u>	<u>\$ 34,425,710</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
Cash Funds Available												
Cash in Bank - Water Fund	11,489,971	11,535,746	11,481,807	11,600,693								
Total Funds Available	11,489,971	11,535,746	11,481,807	11,600,693	0	0	0	0	0	0	0	0
Distribution of Available Funds												
Operating Reserve 25% of Budgeted Expenditures	3,000,000	3,000,000	3,000,000	3,000,000								
Capital Reserve	122,435	156,607	283,679	459,271								
Operating Cash	8,367,536	8,379,139	8,198,128	8,141,422								
Total Cash	11,489,971	11,535,746	11,481,807	11,600,693	0	0	0	0	0	0	0	0
Capital Reserve												
Beginning Reserve Balance	-67,588	122,435	156,607	283,679								
Additions to Reserve	250,000	250,000	250,000	250,000								
Use of Reserves	59,977	215,828	122,928	74,408								
Ending Reserve Balance	122,435	156,607	283,679	459,271	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
Cash Funds Available												
Cash in Bank - Sewer Fund	12,729,205	12,695,207	12,886,268	12,666,999								
Total Funds Available	12,729,205	12,695,207	12,886,268	12,666,999								
Distribution of Available Funds												
Operating Reserve	1,000,000	1,000,000	1,000,000	1,000,000								
25% of Budgeted Expenditures												
Capital Reserve	553,513	552,055	25,607	538,722								
Operating Cash	11,175,692	11,143,152	11,860,661	11,128,277								
Total Available Funds	12,729,205	12,695,207	12,886,268	12,666,999	0	0	0	0	0	0	0	0
Capital Reserve												
Beginning Reserve Balance	377,828	377,828	377,828	377,828								
Additions to Reserve	185,000	185,000	185,000	185,000								
Use of Reserves	-9,315	-10,773	-537,221	-24,106								
Ending Reserve Balance	553,513	552,055	25,607	538,722	0	0	0	0	0	0	0	0

No Assurance is provided on these Financial Statements

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available - Water Treatment Plant												
Beginning Cash Balance	505,534	505,534	130,470	224,446								
Surcharge Collected	93,585	93,556	93,745	93,707								
Availability of Service Trans.	26,780	0	231	275,656								
Payment of Debt	82,426	468,620	0	0								
Ending Cash Balance	543,473	130,470	224,446	593,809	0	0	0	0	0	0	0	0

	Jan	Feb	March	April	May	June	July	August	Sept	Sept	Sept	Sept
Cash Funds Available - Sewer Debt Service												
Operating Cash	6,457,734	6,515,054	6,653,005	6,427,955								
Total	7,001,207	6,645,524	6,877,451	7,021,764	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

	2023										2023		
	Property Taxes	Delinquent Tax, Rebates and Abatements	Specific Ownership Taxes	Interest	Treasurer's Fees	HB 1006 Tax	HB 1006 Treasurer's Fee	Total Amount Received	Percentage of Levied Taxes Received		Total Amount Received	Percentage of Levied Taxes Received	
									Monthly	Y-T-D		Monthly	Y-T-D
January	\$ 129		\$ 14,908		\$ 2		\$ 15,039	0.00%	0.00%	\$ 15,039	0.53%	0.53%	
February	\$ 95,940		\$ 20,017		\$ (1,686)		\$ 114,271	4.60%	4.61%	\$ 114,271	6.19%	6.73%	
March	\$ 553,505		\$ 12,115		\$ (8,303)		\$ 557,317	26.57%	31.18%	\$ 557,317	30.21%	36.93%	
April	\$ 127,231		\$ 20,967		\$ (1,909)		\$ 146,289	6.11%	37.28%	\$ 146,289	7.93%	44.86%	
May							\$ -	0.00%	37.28%	\$ -	0.00%	44.86%	
June							\$ -	0.00%	37.28%	\$ -	0.00%	44.86%	
July							\$ -	0.00%	37.28%	\$ -	0.00%	44.86%	
August							\$ -	0.00%	37.28%	\$ -	0.00%	44.86%	
September							\$ -	0.00%	37.28%	\$ -	0.00%	44.86%	
October							\$ -	0.00%	37.28%	\$ -	0.00%	44.86%	
November							\$ -	0.00%	37.28%	\$ -	0.00%	44.86%	
December							\$ -	0.00%	37.28%	\$ -	0.00%	44.86%	
TOTAL	\$ 776,805	\$ -	\$ 68,007	\$ -	\$ (11,896)	\$ -	\$ 832,916	37.28%	37.28%	\$ 832,916	44.86%	44.86%	

No Assurance is provided on these Financial Statements
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