

ROXBOROUGH WATER & SANITATION DISTRICT  
FINANCIAL STATEMENTS

February 28, 2023

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# Roxborough Water and Sanitation District Balance Sheet by Class

As of February 28, 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	1,457,935.16	4,751,526.54	25,271,807.41	3,005,171.10	-187,274.06	-24,944,209.62	-1,219,294.77	0.00	8,135,891.76
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	1,576,172.09	0.00	1,576,172.09
1139-WF Ravenna	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	0.00	3,196,997.18
1150-Investment In Colostrust	1,012,373.41	230,882.31	7,844,130.54	8,171,624.80	0.00	0.00	0.00	0.00	17,059,011.06
1155-Colostrust Bond Fund	0.00	0.00	367,020.66	509,811.33	0.00	0.00	0.00	0.00	876,831.99
1160-System Develop Colo Trust	0.00	0.00	0.00	1,008,800.22	0.00	0.00	0.00	0.00	1,008,800.22
<b>Total Checking/Savings</b>	<b>2,470,308.57</b>	<b>6,645,523.95</b>	<b>36,479,955.79</b>	<b>12,695,207.45</b>	<b>-187,274.06</b>	<b>-24,944,209.62</b>	<b>356,877.32</b>	<b>0.00</b>	<b>33,516,389.40</b>
<b>Other Current Assets</b>									
1300-A/R Service	0.00	0.00	512,723.13	278,827.66	0.00	0.00	0.00	0.00	791,550.79
1310-A/R Availability	0.00	0.00	10,239.03	3,994.46	0.00	0.00	0.00	0.00	14,232.51
1350-A/R 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	6,851.31	0.00	0.00	0.00	0.00	0.00	6,851.31
1370-Due From Others	0.00	0.00	18,218.04	0.00	0.00	0.00	0.00	0.00	18,218.04
1390-Due From Dominion	0.00	0.00	257,637.59	200,000.00	0.00	0.00	0.00	0.00	457,637.59
1394-Due From Ravenna	0.00	0.00	14,397.08	0.00	0.00	0.00	0.00	0.00	14,397.08
1400-Prepaid Insurance	21,839.50	0.00	21,839.50	21,839.50	0.00	0.00	0.00	0.00	87,358.00
<b>Total Other Current Assets</b>	<b>1,763,085.50</b>	<b>567,412.00</b>	<b>841,904.68</b>	<b>504,661.64</b>	<b>0.00</b>	<b>21,839.50</b>	<b>450,300.00</b>	<b>0.00</b>	<b>4,169,203.32</b>
<b>Total Current Assets</b>	<b>4,233,394.07</b>	<b>7,212,935.95</b>	<b>37,321,860.47</b>	<b>13,199,859.09</b>	<b>-187,274.06</b>	<b>-24,922,370.12</b>	<b>807,177.32</b>	<b>0.00</b>	<b>37,685,592.72</b>
<b>Fixed Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>82,480,633.32</b>	<b>17,246,630.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>99,727,263.75</b>
<b>1500-Capital Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>82,480,633.32</b>	<b>17,246,630.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>99,727,263.75</b>
<b>Total Fixed Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>82,480,633.32</b>	<b>17,246,630.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>99,727,263.75</b>
<b>TOTAL ASSETS</b>	<b>4,233,394.07</b>	<b>7,212,935.95</b>	<b>119,802,493.79</b>	<b>30,446,499.52</b>	<b>-187,274.06</b>	<b>-24,922,370.12</b>	<b>807,177.32</b>	<b>0.00</b>	<b>137,412,865.47</b>
<b>LIABILITIES &amp; EQUITY</b>									
<b>Liabilities</b>									
<b>Current Liabilities</b>									
<b>Accounts Payable</b>									
2000-Accounts Payable	1,923.99	0.00	28,378.79	17,303.24	20,570.60	90,394.53	0.00	0.00	158,571.15
<b>Total Accounts Payable</b>	<b>1,923.99</b>	<b>0.00</b>	<b>28,378.79</b>	<b>17,303.24</b>	<b>20,570.60</b>	<b>90,394.53</b>	<b>0.00</b>	<b>0.00</b>	<b>158,571.15</b>
<b>Other Current Liabilities</b>									
2015 Accrued Vac Sick Leave	0.00	0.00	27,961.27	26,925.67	0.00	27,961.27	0.00	0.00	82,848.21
2022-Deferred Rental Income	0.00	0.00	14,589.96	0.00	0.00	0.00	0.00	0.00	14,589.96
2025-Ravenna Crisis Advanced	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	0.00	3,196,997.18
2080-Deferred Taxes	1,761,246.00	567,412.00	0.00	0.00	0.00	0.00	0.00	0.00	2,778,558.00
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>2,026,925.67</b>	<b>0.00</b>	<b>27,961.27</b>	<b>450,300.00</b>	<b>0.00</b>	<b>8,073,403.37</b>
<b>Total Current Liabilities</b>	<b>1,763,169.99</b>	<b>567,412.00</b>	<b>3,267,937.22</b>	<b>2,044,228.91</b>	<b>20,570.60</b>	<b>118,355.80</b>	<b>450,300.00</b>	<b>0.00</b>	<b>8,231,974.52</b>
<b>Total Liabilities</b>	<b>1,763,169.99</b>	<b>567,412.00</b>	<b>3,267,937.22</b>	<b>2,044,228.91</b>	<b>20,570.60</b>	<b>118,355.80</b>	<b>450,300.00</b>	<b>0.00</b>	<b>8,231,974.52</b>
<b>Equity</b>									
<b>390-Retained Earnings</b>									
Net Income	2,484,321.25	6,956,089.50	115,670,712.93	28,133,995.53	6,556.75	-24,633,487.61	428,329.08	0.00	129,357,516.33
Total Equity	-4,097.17	-310,584.55	963,643.74	268,275.08	-214,401.41	-407,238.51	-72,451.76	0.00	-176,534.38
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,233,394.07</b>	<b>7,212,935.95</b>	<b>119,802,493.79</b>	<b>30,446,499.52</b>	<b>-187,274.06</b>	<b>-24,922,370.12</b>	<b>807,177.32</b>	<b>0.00</b>	<b>137,412,865.47</b>

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

February 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	231,562.78	157,639.52	0.00	0.00	0.00	389,202.30
5101- Service Charges LMA	0.00	0.00	0.00	29,850.27	0.00	0.00	0.00	29,850.27
5200- Property Taxes	44,052.04	14,192.02	0.00	0.00	0.00	0.00	37,695.25	95,940.31
5210- Specific Ownership Taxes	12,567.76	4,048.89	0.00	0.00	0.00	0.00	3,400.40	20,017.05
5211- Dominion WTP Operations	0.00	0.00	51,074.22	0.00	0.00	0.00	0.00	51,074.22
5310- Permit Fees	0.00	0.00	825.00	825.00	0.00	0.00	0.00	1,650.00
5410-Hydrant Water	0.00	0.00	1,293.75	0.00	0.00	0.00	0.00	1,293.75
5510-Potable Irrigation Water	0.00	0.00	1,665.00	0.00	0.00	0.00	0.00	1,665.00
5511-Irrigation Water	0.00	0.00	8,042.13	0.00	0.00	0.00	0.00	8,042.13
5601-Late Fees, Penalties,	0.00	0.00	3,406.52	1,562.68	0.00	0.00	0.00	4,969.20
5610- Miscellaneous Income	0.00	0.00	-635.05	-635.05	0.00	0.00	0.00	-1,270.10
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	16,349.59	0.00	0.00	0.00	0.00	16,349.59
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	38,740.00	0.00	0.00	0.00	38,740.00
5640- Dominion Treated Water Us	0.00	0.00	6,195.27	0.00	0.00	0.00	0.00	6,195.27
5650 Dominion Exp Reimbursement	0.00	0.00	87,507.09	0.00	0.00	0.00	0.00	87,507.09
5700- Sys. Development Charge	0.00	0.00	135.00	16,541.00	0.00	0.00	0.00	16,676.00
5705 Ravenna SDC	0.00	0.00	21,661.29	0.00	0.00	0.00	0.00	21,661.29
5710- Capital Surcharge	0.00	0.00	11,882.20	13,322.76	0.00	0.00	0.00	25,204.96
5715- Capital Surcharge WTP Sup	0.00	0.00	93,556.46	0.00	0.00	0.00	0.00	93,556.46
5820- Investment Income	3,392.72	1,353.22	28,447.61	35,559.70	0.00	0.00	954.79	69,708.04
5850 - Reimbursed Exp Other	0.00	0.00	11,658.00	0.00	0.00	0.00	0.00	11,658.00
Total Income	60,012.52	19,594.13	580,427.53	293,405.88	0.00	0.00	42,051.44	995,491.50
Gross Profit	60,012.52	19,594.13	580,427.53	293,405.88	0.00	0.00	42,051.44	995,491.50
Expense								
6020-Payroll Expenses	9,599.26	0.00	49,676.17	34,662.79	0.00	30,444.63	0.00	124,382.85
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	2,797.98	0.00	2,797.98	0.00	5,595.96
6080- Education	813.75	0.00	437.75	913.75	0.00	2,748.75	0.00	4,914.00
6099- Election	805.36	0.00	0.00	0.00	0.00	0.00	0.00	805.36
6100- Engineering	485.00	0.00	1,065.00	14,731.75	0.00	20,712.75	0.00	36,994.50
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	50.00	0.00	50.00
6115- GPS/GIS	0.00	0.00	0.00	480.00	0.00	1,200.00	0.00	1,680.00
6130- Insurance	2,201.75	0.00	2,201.75	2,201.75	0.00	2,201.75	0.00	8,807.00
6140- Lab & Test Fees	0.00	0.00	1,404.00	0.00	0.00	484.00	0.00	1,888.00
6150- Legal	633.63	0.00	633.63	633.63	0.00	1,454.13	0.00	3,355.02
6170- Meter Expenses	0.00	0.00	306.00	0.00	0.00	3,079.10	0.00	3,385.10
6180- Misc. Expenses	99.59	0.00	287.24	66.82	0.00	78.93	0.00	512.58
6200- Office Expenses	4,875.91	0.00	278.88	1,493.58	0.00	8,187.21	0.00	8,187.21
6210-Operating Supplies	0.00	0.00	1,823.25	15,607.88	0.00	1,538.84	0.00	17,431.13
6220- Permits	2,843.99	0.00	0.00	2,250.00	0.00	360.00	0.00	5,453.99
6230- Repairs and Maint	3,467.80	0.00	12,358.61	7,401.09	0.00	1,376.30	0.00	24,604.00
6240- Safety Equipment	0.00	0.00	1,146.96	151.14	0.00	387.69	0.00	1,685.81
6250- Treasurers Fees	650.78	212.88	0.00	0.00	0.00	0.00	565.46	1,439.12
6260- Utilities	141.17	0.00	27,700.64	12,786.51	0.00	5,519.18	0.00	46,147.50
6270- Vehicle	0.00	0.00	84.36	3,312.67	0.00	3,600.45	0.00	6,997.48
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	58,973.82	0.00	58,973.82
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
7100-Principal Payments-W05A105	0.00	272,500.00	0.00	0.00	0.00	0.00	0.00	272,500.00
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	790.50	0.00	790.50
7300- Capital Projects	0.00	0.00	48,604.66	1,457.86	0.00	107,245.84	0.00	157,308.36
7308- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,193.30
7310 - WTP- Dominion Pump	0.00	0.00	0.00	0.00	111,529.76	0.00	0.00	111,529.76
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	44,125.75	0.00	0.00	44,125.75

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

February 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	0.00	0.00	0.00	0.00
7313 - Valley View Project	0.00	0.00	0.00	0.00	8,013.10	0.00	0.00	8,013.10
<b>Total Expense</b>	<b>29,002.99</b>	<b>468,833.57</b>	<b>150,364.12</b>	<b>103,324.20</b>	<b>172,861.91</b>	<b>247,419.64</b>	<b>1,565.46</b>	<b>1,173,371.89</b>
Net Ordinary Income	31,009.53	-449,239.44	430,063.41	190,081.68	-172,861.91	-247,419.64	40,485.98	-177,880.39
Other Income/Expense								
6902- Transfers In WTP	0.00	93,556.46	0.00	0.00	0.00	0.00	0.00	93,556.46
<b>Total Other Income</b>	<b>0.00</b>	<b>93,556.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>93,556.46</b>
Other Expense								
8002- Transfers Water Supply SV	0.00	0.00	93,556.46	0.00	0.00	0.00	0.00	93,556.46
9000- Depreciation Expense	0.00	0.00	165,000.00	69,000.00	0.00	0.00	0.00	234,000.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>258,556.46</b>	<b>69,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>327,556.46</b>
Net Other Income	0.00	93,556.46	-258,556.46	-69,000.00	0.00	0.00	0.00	-234,000.00
<b>Net Income</b>	<b>31,009.53</b>	<b>-355,682.98</b>	<b>171,506.95</b>	<b>121,081.68</b>	<b>-172,861.91</b>	<b>-247,419.64</b>	<b>40,485.98</b>	<b>-411,880.39</b>

**Roxborough Water and Sanitation District**  
**Profit & Loss by Class**  
 January through February 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	453,576.32	315,429.96	0.00	0.00	0.00	769,006.28
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	59,459.11	0.00	0.00	0.00	59,459.11
5200- Property Taxes	44,138.74	14,234.75	0.00	0.00	0.00	0.00	37,696.25	96,069.74
5210- Specific Ownership Taxes	22,553.80	8,971.14	0.00	0.00	0.00	0.00	6,284.18	37,789.12
5241- Dominion WTP Operations	0.00	0.00	102,148.44	0.00	0.00	0.00	0.00	102,148.44
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	5,230.00	0.00	0.00	0.00	0.00	5,230.00
5510-Portable Irrigation Water	0.00	0.00	2,189.50	0.00	0.00	0.00	0.00	2,189.50
5511-Irrigation Water	0.00	0.00	14,734.26	0.00	0.00	0.00	0.00	14,734.26
5601-Late Fees, Penalties,	0.00	0.00	7,218.78	3,354.37	0.00	0.00	0.00	10,573.15
5610- Miscellaneous Income	0.00	0.00	464.31	-712.55	0.00	0.00	0.00	-248.24
5611-Inclusion fees-NWDC	0.00	0.00	13,244.67	0.00	0.00	0.00	0.00	13,244.67
5620- Dominion Dist. Operations	0.00	0.00	32,699.18	0.00	0.00	0.00	0.00	32,699.18
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	76,900.00	0.00	0.00	0.00	76,900.00
5640- Dominion Treated Water Us	0.00	0.00	11,569.26	0.00	0.00	0.00	0.00	11,569.26
5650- Dominion Exp Reimbursement	0.00	0.00	330,472.64	0.00	0.00	0.00	0.00	330,472.64
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	270.00	27,426.00	0.00	0.00	0.00	27,696.00
5705- Ravenna SDC	0.00	0.00	50,148.39	0.00	0.00	0.00	0.00	50,148.39
5710- Capital Surcharge	0.00	0.00	23,768.46	26,524.68	0.00	0.00	0.00	50,293.14
5715- Capital Surcharge WTP Sup	0.00	0.00	187,141.92	0.00	0.00	0.00	0.00	187,141.92
5820- Investment Income	7,035.48	3,566.92	63,574.74	70,282.57	0.00	0.00	1,866.42	146,326.13
5850 - Reimbursed Exp Other	0.00	0.00	17,821.50	0.00	0.00	0.00	0.00	17,821.50
Total Income	73,728.02	26,772.81	1,352,547.57	586,866.14	0.00	0.00	45,826.85	2,085,741.39
Gross Profit	73,728.02	26,772.81	1,352,547.57	586,866.14	0.00	0.00	45,826.85	2,085,741.39
Expense								
6020-Payroll Expenses	18,554.87	0.00	99,121.39	68,736.33	0.00	60,310.46	0.00	246,723.05
6040- Accounting	4,750.00	0.00	4,750.00	4,750.00	0.00	4,750.00	2,000.00	21,000.00
6050- Contract Labor	0.00	0.00	0.00	770.52	0.00	2,797.98	0.00	3,568.50
6080- Education	1,127.45	0.00	1,256.75	1,795.75	0.00	2,667.75	0.00	6,787.70
6099- Election	995.36	0.00	0.00	0.00	0.00	0.00	0.00	995.36
6100- Engineering	3,074.50	0.00	3,740.00	22,275.50	0.00	38,137.00	0.00	67,227.00
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	50.00	0.00	50.00
6115- GPS/GIS	0.00	0.00	0.00	3,252.50	0.00	7,492.50	0.00	10,745.00
6130- Insurance	4,385.75	0.00	4,385.75	4,385.75	0.00	4,385.75	0.00	17,543.00
6140- Lab & Test Fees	0.00	0.00	1,433.00	0.00	0.00	628.00	0.00	2,061.00
6150- Legal	2,508.01	0.00	1,985.38	1,985.38	0.00	4,095.88	266.00	10,840.65
6170 - Meter Expenses	0.00	0.00	306.00	0.00	0.00	3,079.10	0.00	3,385.10
6180- Misc. Expenses	99.59	0.00	267.24	2,667.82	0.00	78.93	0.00	3,113.58
6200- Office Expenses	5,444.67	0.00	173.93	4,035.85	0.00	3,113.58	0.00	11,723.67
6210-Operating Supplies	0.00	0.00	1,823.25	15,607.88	0.00	2,069.22	0.00	17,431.13
6220- Permits	20,748.77	0.00	0.00	4,250.00	0.00	0.00	0.00	29,756.77
6230- Repairs and Maint	15,303.78	0.00	13,293.89	12,092.14	0.00	4,780.00	0.00	48,754.50
6240- Safety Equipment	0.00	0.00	1,146.98	151.14	0.00	387.69	0.00	1,685.81
6250 - Treasurers Fees	662.08	213.52	0.00	0.00	0.00	0.00	565.46	1,441.06
6260- Utilities	172.36	0.00	27,801.06	13,256.67	0.00	5,340.03	0.00	46,570.12
6270- Vehicle	0.00	0.00	84.36	3,312.67	0.00	3,600.45	0.00	6,997.48
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	127,689.54	0.00	127,689.54
6420-Loan Administrative Fees	0.00	0.00	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	215,447.15
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	41,103.19	0.00	0.00	0.00	0.00	0.00	82,425.19
7200- Interest Payments	0.00	0.00	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	790.50	0.00	790.50
7300- Capital Projects	0.00	0.00	89,764.81	10,773.16	0.00	126,062.84	0.00	226,600.81
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	18,603.30	0.00	0.00	18,603.30

No assurance is provided on these financial statements

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

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
7310 - WTP - Dominion Pump	0.00	0.00	0.00	0.00	115,391.16	0.00	0.00	115,391.16
7311 - Dominion System Improve.	0.00	0.00	0.00	0.00	54,585.25	0.00	0.00	54,585.25
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	25,119.80	0.00	0.00	25,119.80
<b>Total Expense</b>	<b>77,825.19</b>	<b>551,259.40</b>	<b>251,333.79</b>	<b>174,039.06</b>	<b>214,401.41</b>	<b>407,238.31</b>	<b>118,278.61</b>	<b>1,794,375.77</b>
<b>Net Ordinary Income</b>	<b>-4,097.17</b>	<b>-524,466.59</b>	<b>1,107,213.78</b>	<b>412,827.08</b>	<b>-214,401.41</b>	<b>-407,238.31</b>	<b>-72,451.76</b>	<b>291,366.62</b>
<b>Other Income/Expense</b>								
Other Income	0.00	26,780.12	0.00	0.00	0.00	0.00	0.00	26,780.12
6900- Transfers In	0.00	187,141.92	0.00	0.00	0.00	0.00	0.00	187,141.92
6902- Transfers In WTP								
<b>Total Other Income</b>	<b>0.00</b>	<b>213,922.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>213,922.04</b>
<b>Other Expense</b>								
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	187,141.92	0.00	0.00	0.00	0.00	187,141.92
9000 -Depreciation Expense	0.00	0.00	330,000.00	138,000.00	0.00	0.00	0.00	468,000.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>537,370.04</b>	<b>144,552.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>681,922.04</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>213,922.04</b>	<b>-537,370.04</b>	<b>-144,552.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-468,000.00</b>
<b>Net Income</b>	<b>-4,097.17</b>	<b>-310,564.55</b>	<b>563,843.74</b>	<b>268,275.08</b>	<b>-214,401.41</b>	<b>-407,238.31</b>	<b>-72,451.76</b>	<b>-176,634.38</b>

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

	Feb 23	Jan - Feb 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	44,052.04	44,138.74
5210- Specific Ownership Taxes	12,567.76	22,553.80
5820- Investment Income	3,392.72	7,035.48
<b>Total Income</b>	<u>60,012.52</u>	<u>73,728.02</u>
<b>Gross Profit</b>	60,012.52	73,728.02
<b>Expense</b>		
6020-Payroll Expenses	9,599.26	18,554.87
6040- Accounting	2,375.00	4,750.00
6050- Contract Labor	0.00	0.00
6080- Education	813.75	1,127.45
6099- Election	805.36	995.36
6100- Engineering	485.00	3,074.50
6130- Insurance	2,201.75	4,385.75
6150- Legal	633.63	2,508.01
6180- Misc. Expenses	99.59	99.59
6200- Office Expense	4,875.91	5,444.67
6220- Permits	2,843.99	20,746.77
6230- Repairs and Maint	3,467.80	15,303.78
6250- Treasurers Fees	660.78	662.08
6260- Utilities	141.17	172.36
6270- Vehicle	0.00	0.00
<b>Total Expense</b>	<u>29,002.99</u>	<u>77,825.19</u>
<b>Net Ordinary Income</b>	<u>31,009.53</u>	<u>-4,097.17</u>
<b>Net Income</b>	<u><u>31,009.53</u></u>	<u><u>-4,097.17</u></u>



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

	<u>Feb 23</u>	<u>Jan - Feb 23</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	14,192.02	14,234.75
5210- Specific Ownership Taxes	4,048.89	8,971.14
5820- Investment Income	1,353.22	3,566.92
<b>Total Income</b>	<u>19,594.13</u>	<u>26 772.81</u>
<b>Gross Profit</b>	19,594.13	26 772.81
<b>Expense</b>		
6250- Treasurers Fees	212.88	213.52
6420-Loan Administrative Fees	38,400.00	38 400.00
6500- CWRPDA -PVH D15a356	116,617.50	116 617.50
7100-Principal Payments-W05A105	272,500.00	272 500.00
7150-Ravenna CWCB	0.00	82 425.19
7200- Interest Payments	41,103.19	41 103.19
<b>Total Expense</b>	<u>468,833.57</u>	<u>551 259.40</u>
<b>Net Ordinary Income</b>	-449,239.44	-524 486.59
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	0.00	26,780.12
6902- Transfers In WTP	93,556.46	187,141.92
<b>Total Other Income</b>	<u>93,556.46</u>	<u>213,922.04</u>
<b>Net Other Income</b>	93,556.46	213,922.04
<b>Net Income</b>	<u><u>-355,682.98</u></u>	<u><u>-310,564.55</u></u>

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

	Feb 23	Jan - Feb 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	231,562.78	453,576.32
5100-Availability Charges	0.00	20,228.12
5211- Dominion WTP Operations	51,074.22	102,148.44
5310-Permit Fees	825.00	1,650.00
5410-Hydrant Water	1,293.75	5,230.00
5510-Potable Irrigation Water	1,665.00	2,189.50
5511-Irrigation Water	8,042.13	14,734.26
5601-Late Fees, Penalties,	3,406.52	7,218.78
5610- Miscellaneous Income	-635.05	464.31
5611-Inclusion fees-NWDC	5,600.67	13,244.67
5620- Dominion Dist. Operations	16,349.59	32,699.18
5640- Dominion Treated Water Us	6,195.27	11,569.26
5650 Dominion Exp Reimbursement	87,507.09	330,472.64
5660- Ravenna Reimbursement	0.00	14,397.08
5700- Sys. Development Charge	135.00	270.00
5705 Ravenna SDC	21,661.29	50,148.39
5710- Capital Surcharge	11,882.20	23,768.46
5715- Capital Surcharge WTP Sup	93,556.46	187,141.92
5820- Investment Income	28,447.61	63,574.74
5850 - Reimbursed Exp Other	11,858.00	17,821.50
<b>Total Income</b>	580,427.53	1,352,547.57
<b>Gross Profit</b>	580,427.53	1,352,547.57
<b>Expense</b>		
6020-Payroll Expenses	49,676.17	99,121.39
6040- Accounting	2,375.00	4,750.00
6080- Education	437.75	1,256.75
6100- Engineering	1,065.00	3,740.00
6130- Insurance	2,201.75	4,385.75
6140- Lab & Test Fees	1,404.00	1,433.00
6150- Legal	633.63	1,985.38
6170 - Meter Expenses	306.00	306.00
6180- Misc. Expenses	267.24	267.24
6200- Office Expense	278.88	173.93
6210-Operating Supplies	1,823.25	1,823.25
6230- Repairs and Maint	12,358.81	13,293.89
6240- Safety Equipment	1,146.98	1,146.98
6260- Utilities	27,700.64	27,801.06
6270- Vehicle	84.36	84.36
7300- Capital Projects	48,604.66	89,764.81
<b>Total Expense</b>	150,364.12	251,333.79
<b>Net Ordinary Income</b>	430,063.41	1,101,213.78
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
8000- Transfers to Other Funds	0.00	20,228.12
8002- Transfers Water Supply SV	93,556.46	187,141.92
9000 -Depreciation Expense	165,000.00	330,000.00
<b>Total Other Expense</b>	258,556.46	537,370.04
<b>Net Other Income</b>	-258,556.46	-537,370.04
<b>Net Income</b>	171,506.95	563,843.74

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

	<u>Feb 23</u>	<u>Jan - Feb 23</u>
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	30,444.63	60,310.46
6040- Accounting	2,375.00	4,750.00
6050- Contract Labor	2,797.98	2,797.98
6080- Education	2,748.75	2,667.75
6100- Engineering	20,712.75	38,137.00
6110-Conservation Rebates	50.00	50.00
6115- GPS/GIS	1,200.00	7,492.50
6130- Insurance	2,201.75	4,385.75
6140- Lab & Test Fees	484.00	628.00
6150- Legal	1,454.13	4,095.88
6170 - Meter Expenses	3,079.10	3,079.10
6180- Misc. Expenses	78.93	78.93
6200- Office Expense	1,538.84	2,069.22
6220- Permits	360.00	4,760.00
6230- Repairs and Maint	1,376.30	8,064.69
6240- Safety Equipment	387.69	387.69
6260- Utilities	5,519.18	5,340.03
6270- Vehicle	3,600.45	3,600.45
6280- Water Costs	58,973.82	127,689.54
7290- Water Rights	790.50	790.50
7300- Capital Projects	107,245.84	126,062.84
<b>Total Expense</b>	<u>247,419.64</u>	<u>407,238.31</u>
<b>Net Ordinary Income</b>	<u>-247,419.64</u>	<u>-407,238.31</u>
<b>Net Income</b>	<u><b>-247,419.64</b></u>	<u><b>-407,238.31</b></u>

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

	<u>Feb 23</u>	<u>Jan - Feb 23</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	157,639.52	315,429.96
5100-Availability Charges	0.00	6,552.00
5101- Service Charges LMA	29,850.27	59,459.11
5310-Permit Fees	825.00	1,650.00
5601-Late Fees, Penalties,	1,562.68	3,354.37
5610- Miscellaneous Income	-635.05	-712.55
5625- Dominion Sewer Conveyance	38,740.00	76,900.00
5700- Sys. Development Charge	16,541.00	27,426.00
5710- Capital Surcharge	13,322.76	26,524.68
5820- Investment Income	35,559.70	70,282.57
<b>Total Income</b>	<u>293,405.88</u>	<u>586,866.14</u>
<b>Gross Profit</b>	293,405.88	586,866.14
<b>Expense</b>		
6020-Payroll Expenses	34,662.79	68,736.33
6040- Accounting	2,375.00	4,750.00
6050- Contract Labor	2,797.98	770.52
6080- Education	913.75	1,735.75
6100- Engineering	14,731.75	22,275.50
6115- GPS/GIS	480.00	3,252.50
6130- Insurance	2,201.75	4,385.75
6150- Legal	633.63	1,985.38
6180- Misc. Expenses	66.82	2,667.82
6200- Office Expense	1,493.58	4,035.85
6210-Operating Supplies	15,607.88	15,607.88
6220- Permits	2,250.00	4,250.00
6230- Repairs and Maint	7,401.09	12,092.14
6240- Safety Equipment	151.14	151.14
6260- Utilities	12,786.51	13,256.67
6270- Vehicle	3,312.67	3,312.67
7300- Capital Projects	1,457.86	10,773.16
<b>Total Expense</b>	<u>103,324.20</u>	<u>174,039.06</u>
<b>Net Ordinary Income</b>	190,081.68	412,827.08
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
8000- Transfers to Other Funds	0.00	6,552.00
9000 -Depreciation Expense	69,000.00	138,000.00
<b>Total Other Expense</b>	<u>69,000.00</u>	<u>144,552.00</u>
<b>Net Other Income</b>	-69,000.00	-144,552.00
<b>Net Income</b>	<u><u>121,081.68</u></u>	<u><u>268,275.08</u></u>

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

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	Feb 23	Jan - Feb 23
Ordinary Income/Expense		
Expense		
7301-Capital DWSD	0.00	0.00
7308- O-Line Capacity Improve.	9,193.30	18,603.30
7310 - WTP- Dominion Pump	111,529.76	115,391.16
7311- Dominion System Improve.	44,125.75	54,585.25
7312- Ravenna Pump Station	0.00	701.90
7313 - Valley View Project	8,013.10	25,119.80
<b>Total Expense</b>	<b>172,861.91</b>	<b>214,401.41</b>
<b>Net Ordinary Income</b>	<b>-172,861.91</b>	<b>-214,401.41</b>
<b>Net Income</b>	<b>-172,861.91</b>	<b>-214,401.41</b>

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

	Feb 23	Jan - Feb 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	37,696.25	37,696.25
5210- Specific Ownership Taxes	3,400.40	6,264.18
5820- Investment Income	954.79	1,866.42
<b>Total Income</b>	<u>42,051.44</u>	<u>45,826.85</u>
<b>Gross Profit</b>	42,051.44	45,826.85
<b>Expense</b>		
6040- Accounting	1,000.00	2,000.00
6150- Legal	0.00	266.00
6250- Treasurers Fees	565.46	565.46
6550-CWCB Principal c150346	0.00	115,447.15
<b>Total Expense</b>	<u>1,565.46</u>	<u>118,278.61</u>
<b>Net Ordinary Income</b>	<u>40,485.98</u>	<u>-72,451.76</u>
<b>Net Income</b>	<u><u>40,485.98</u></u>	<u><u>-72,451.76</u></u>

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

	Jan - Feb 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	44,138.74	1,761,246.00	-1,717,107.26	2.5%
5210- Specific Ownership Taxes	22,553.80	120,000.00	-97,446.20	18.8%
5610-Misc Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	7,035.48	5,000.00	2,035.48	140.7%
<b>Total Income</b>	<b>73,728.02</b>	<b>1,887,246.00</b>	<b>-1,813,517.98</b>	<b>3.9%</b>
<b>Gross Profit</b>	<b>73,728.02</b>	<b>1,887,246.00</b>	<b>-1,813,517.98</b>	<b>3.9%</b>
<b>Expense</b>				
6020-Payroll Expenses	18,554.87	130,000.00	-111,445.13	14.3%
6040- Accounting	4,750.00	31,500.00	-26,750.00	15.1%
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	1,127.45	20,000.00	-18,872.55	5.6%
6099- Election	995.36	30,000.00	-29,004.64	3.3%
6100- Engineering	3,074.50	40,000.00	-36,925.50	7.7%
6130- Insurance	4,385.75	30,000.00	-25,614.25	14.6%
6150- Legal	2,508.01	25,000.00	-22,491.99	10.0%
6180- Misc. Expenses	99.59	10,000.00	-9,900.41	1.0%
6200- Office Expense	5,444.67	40,000.00	-34,555.33	13.6%
6220- Permits	20,746.77	30,000.00	-9,253.23	69.2%
6225-Rent	0.00	5,000.00	-5,000.00	0.0%
6230- Repairs and Maint	15,303.78	205,000.00	-189,696.22	7.5%
6250- Treasurers Fees	662.08	45,000.00	-44,337.92	1.5%
6260- Utilities	172.36	2,000.00	-1,827.64	8.6%
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>77,825.19</b>	<b>773,500.00</b>	<b>-695,674.81</b>	<b>10.1%</b>
<b>Net Ordinary Income</b>	<b>-4,097.17</b>	<b>1,113,746.00</b>	<b>-1,117,843.17</b>	<b>-0.4%</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>-4,097.17</b>	<b>413,746.00</b>	<b>-417,843.17</b>	<b>-1.0%</b>

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

	Jan - Feb 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	14,234.75	567,412.00	-553,177.25	2.5%
5210- Specific Ownership Taxes	8,971.14	80,000.00	-71,028.86	11.2%
5820- Investment Income	3,566.92	30,000.00	-26,433.08	11.9%
<b>Total Income</b>	<u>26,772.81</u>	<u>677,412.00</u>	<u>-650,639.19</u>	<u>4.0%</u>
<b>Gross Profit</b>	26,772.81	677,412.00	-650,639.19	4.0%
<b>Expense</b>				
6250- Treasurers Fees	213.52	15,000.00	-14,786.48	1.4%
6420-Loan Administrative Fees	38,400.00	76,800.00	-38,400.00	50.0%
6500- CWRPDA -PVH D15a356	116,617.50	233,236.00	-116,618.50	50.0%
6550-CWCB Principal c150346	0.00	483,231.00	-483,231.00	0.0%
6551- CWCB Interest c150346	0.00	493,412.00	-493,412.00	0.0%
7100-Principal Payments-W05A105	272,500.00	545,000.00	-272,500.00	50.0%
7150-Ravenna CWCB	82,425.19	82,425.00	0.19	100.0%
7200- Interest Payments	41,103.19	61,956.00	-20,852.81	66.3%
<b>Total Expense</b>	<u>551,259.40</u>	<u>1,991,060.00</u>	<u>-1,439,800.60</u>	<u>27.7%</u>
<b>Net Ordinary Income</b>	-524,486.59	-1,313,648.00	789,161.41	39.9%
<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	187,141.92	1,092,000.00	-904,858.08	17.1%
<b>Total Other Income</b>	<u>213,922.04</u>	<u>1,252,000.00</u>	<u>-1,038,077.96</u>	<u>17.1%</u>
<b>Net Other Income</b>	213,922.04	1,252,000.00	-1,038,077.96	17.1%
<b>Net Income</b>	<u><u>-310,564.55</u></u>	<u><u>-61,648.00</u></u>	<u><u>-248,916.55</u></u>	<u><u>503.8%</u></u>



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

	Jan - Feb 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	453,576.32	3,200,000.00	-2,746,423.68	14.2%
5100-Availability Charges	20,228.12	120,000.00	-99,771.88	16.9%
5211- Dominion WTP Operations	102,148.44	500,000.00	-397,851.56	20.4%
5310-Permit Fees	1,650.00	1,200.00	450.00	137.5%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	5,230.00	40,000.00	-34,770.00	13.1%
5510-Potable Irrigation Water	2,189.50	40,000.00	-37,810.50	5.5%
5511-Irrigation Water	14,734.26	250,000.00	-235,265.74	5.9%
5601-Late Fees, Penalties,	7,218.78			
5610- Miscellaneous Income	464.31	70,000.00	-69,535.69	0.7%
5611-Inclusion fees-NWDC	13,244.67	50,000.00	-36,755.33	26.5%
5620- Dominion Dist. Operations	32,699.18	200,000.00	-167,300.82	16.3%
5640- Dominion Treated Water Us	11,569.26	100,000.00	-88,430.74	11.6%
5650 Dominion Exp Reimbursement	330,472.64			
5660- Ravenna Reimbursement	14,397.08			
5700- Sys. Development Charge	270.00	275,000.00	-274,730.00	0.1%
5705 Ravenna SDC	50,148.39	250,000.00	-199,851.61	20.1%
5710- Capital Surcharge	23,768.46	80,000.00	-56,231.54	29.7%
5715- Capital Surcharge WTP Sup	187,141.92	1,036,808.00	-849,666.08	18.0%
5820- Investment Income	63,574.74	50,000.00	13,574.74	127.1%
5850 - Reimbursed Exp Other	17,821.50	20,000.00	-2,178.50	89.1%
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>1,352,547.57</b>	<b>10,692,205.00</b>	<b>-9,339,657.43</b>	<b>12.6%</b>
<b>Gross Profit</b>	<b>1,352,547.57</b>	<b>10,692,205.00</b>	<b>-9,339,657.43</b>	<b>12.6%</b>
<b>Expense</b>				
6020-Payroll Expenses	99,121.39	725,000.00	-625,878.61	13.7%
6040- Accounting	4,750.00	32,500.00	-27,750.00	14.6%
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	1,256.75	25,000.00	-23,743.25	5.0%
6100- Engineering	3,740.00	175,000.00	-171,260.00	2.1%
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	4,385.75	25,000.00	-20,614.25	17.5%
6140- Lab & Test Fees	1,433.00	15,000.00	-13,567.00	9.6%
6150- Legal	1,985.38	37,500.00	-35,514.62	5.3%
6170 - Meter Expenses	306.00	0.00	306.00	100.0%
6180- Misc. Expenses	267.24	10,000.00	-9,732.76	2.7%
6200- Office Expense	173.93	20,000.00	-19,826.07	0.9%
6210-Operating Supplies	1,823.25	175,000.00	-173,176.75	1.0%
6220- Permits	0.00	3,000.00	-3,000.00	0.0%
6230- Repairs and Maint	13,293.89	250,000.00	-236,706.11	5.3%
6240- Safety Equipment	1,146.98	5,000.00	-3,853.02	22.9%
6260- Utilities	27,801.06	230,000.00	-202,198.94	12.1%
6270- Vehicle	84.36	5,000.00	-4,915.64	1.7%
6280- Water Costs	0.00	50,000.00	-50,000.00	0.0%
7300- Capital Projects	89,764.81	1,140,000.00	-1,050,235.19	7.9%
<b>Total Expense</b>	<b>251,333.79</b>	<b>2,983,000.00</b>	<b>-2,731,666.21</b>	<b>8.4%</b>
<b>Net Ordinary Income</b>	<b>1,101,213.78</b>	<b>7,709,205.00</b>	<b>-6,607,991.22</b>	<b>14.3%</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	20,228.12	120,000.00	-99,771.88	16.9%
8002- Transfers Water Supply SV	187,141.92	1,036,808.00	-849,666.08	18.0%
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 February 2023

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	<u>Jan - Feb 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	330,000.00			
<b>Total Other Expense</b>	<u>537,370.04</u>	<u>4,721,808.00</u>	<u>-4,184,437.96</u>	<u>11.4%</u>
<b>Net Other Income</b>	<u>-537,370.04</u>	<u>-4,221,808.00</u>	<u>3,684,437.96</u>	<u>12.7%</u>
<b>Net Income</b>	<u><u>563,843.74</u></u>	<u><u>3,487,397.00</u></u>	<u><u>-2,923,553.26</u></u>	<u><u>16.2%</u></u>

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

	<u>Jan - Feb 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	60,310.46	360,000.00	-299,689.54	16.8%
6040- Accounting	4,750.00	32,500.00	-27,750.00	14.6%
6050- Contract Labor	2,797.98	40,000.00	-37,202.02	7.0%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	2,667.75	25,000.00	-22,332.25	10.7%
6100- Engineering	38,137.00	200,000.00	-161,863.00	19.1%
6110-Conservation Rebates	50.00	25,000.00	-24,950.00	0.2%
6115- GPS/GIS	7,492.50	25,000.00	-17,507.50	30.0%
6130- Insurance	4,385.75	25,000.00	-20,614.25	17.5%
6140- Lab & Test Fees	628.00	10,000.00	-9,372.00	6.3%
6150- Legal	4,095.88	37,500.00	-33,404.12	10.9%
6170 - Meter Expenses	3,079.10	125,000.00	-121,920.90	2.5%
6180- Misc. Expenses	78.93	10,000.00	-9,921.07	0.8%
6200- Office Expense	2,069.22	20,000.00	-17,930.78	10.3%
6220- Permits	4,760.00	5,000.00	-240.00	95.2%
6230- Repairs and Maint	8,064.69	225,000.00	-216,935.31	3.6%
6240- Safety Equipment	387.69	2,000.00	-1,612.31	19.4%
6260- Utilities	5,340.03	75,000.00	-69,659.97	7.1%
6270- Vehicle	3,600.45	5,000.00	-1,399.55	72.0%
6280- Water Costs	127,689.54	2,000,000.00	-1,872,310.46	6.4%
7290- Water Rights	790.50	2,500.00	-1,709.50	31.6%
7300- Capital Projects	126,062.84	3,555,000.00	-3,428,937.16	3.5%
<b>Total Expense</b>	<b>407,238.31</b>	<b>6,864,500.00</b>	<b>-6,457,261.69</b>	<b>5.9%</b>
<b>Net Ordinary Income</b>	<b>-407,238.31</b>	<b>-6,864,500.00</b>	<b>6,457,261.69</b>	<b>5.9%</b>
<b>Net Income</b>	<b>-407,238.31</b>	<b>-6,864,500.00</b>	<b>6,457,261.69</b>	<b>5.9%</b>

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

	Jan - Feb 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	315,429.96	1,800,000.00	-1,484,570.04	17.5%
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	59,459.11	300,000.00	-240,540.89	19.8%
5310-Permit Fees	1,650.00	33,000.00	-31,350.00	5.0%
5601-Late Fees, Penalties,	3,354.37			
5610- Miscellaneous Income	-712.55	20,000.00	-20,712.55	-3.6%
5625- Dominion Sewer Conveyance	76,900.00	360,000.00	-283,100.00	21.4%
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	27,426.00	200,000.00	-172,574.00	13.7%
5710- Capital Surcharge	26,524.68	160,000.00	-133,475.32	16.6%
5820- Investment Income	70,282.57	55,000.00	15,282.57	127.8%
<b>Total Income</b>	<b>586,866.14</b>	<b>3,518,000.00</b>	<b>-2,931,133.86</b>	<b>16.7%</b>
<b>Gross Profit</b>	<b>586,866.14</b>	<b>3,518,000.00</b>	<b>-2,931,133.86</b>	<b>16.7%</b>
<b>Expense</b>				
6020-Payroll Expenses	68,736.33	485,000.00	-416,263.67	14.2%
6040- Accounting	4,750.00	31,500.00	-26,750.00	15.1%
6050- Contract Labor	770.52	30,000.00	-29,229.48	2.6%
6080- Education	1,735.75	25,000.00	-23,264.25	6.9%
6100- Engineering	22,275.50	125,000.00	-102,724.50	17.8%
6115- GPS/GIS	3,252.50	25,000.00	-21,747.50	13.0%
6130- Insurance	4,385.75	30,000.00	-25,614.25	14.6%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	1,985.38	15,000.00	-13,014.62	13.2%
6180- Misc. Expenses	2,667.82	1,000.00	1,667.82	266.8%
6185- Littleton Service Fees	0.00	1,100,000.00	-1,100,000.00	0.0%
6200- Office Expense	4,035.85	15,000.00	-10,964.15	26.9%
6210-Operating Supplies	15,607.88	100,000.00	-84,392.12	15.6%
6220- Permits	4,250.00	1,000.00	3,250.00	425.0%
6230- Repairs and Maint	12,092.14	150,000.00	-137,907.86	8.1%
6240- Safety Equipment	151.14	2,000.00	-1,848.86	7.6%
6260- Utilities	13,256.67	100,000.00	-86,743.33	13.3%
6270- Vehicle	3,312.67	2,000.00	1,312.67	165.6%
6300- Bank Service Charges	0.00	3,000.00	-3,000.00	0.0%
7300- Capital Projects	10,773.16	2,280,000.00	-2,269,226.84	0.5%
<b>Total Expense</b>	<b>174,039.06</b>	<b>4,521,500.00</b>	<b>-4,347,460.94</b>	<b>3.8%</b>
<b>Net Ordinary Income</b>	<b>412,827.08</b>	<b>-1,003,500.00</b>	<b>1,416,327.08</b>	<b>-41.1%</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	138,000.00			
<b>Total Other Expense</b>	<b>144,552.00</b>	<b>40,000.00</b>	<b>104,552.00</b>	<b>361.4%</b>
<b>Net Other Income</b>	<b>-144,552.00</b>	<b>160,000.00</b>	<b>-304,552.00</b>	<b>-90.3%</b>
<b>Net Income</b>	<b>268,275.08</b>	<b>-843,500.00</b>	<b>1,111,775.08</b>	<b>-31.8%</b>

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

	Jan - Feb 23	Budget	\$ Over Budget	% of Budget
<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.	18,603.30			
7310 - WTP- Dominion Pump	115,391.16			
7311- Dominion System Improve.	54,585.25	250,000.00	-195,414.75	21.8%
7312- Ravenna Pump Station	701.90			
7313 - Valley View Project	25,119.80	1,205,000.00	-1,179,880.20	2.1%
<b>Total Expense</b>	<b>214,401.41</b>	<b>3,815,000.00</b>	<b>-3,600,598.59</b>	<b>5.6%</b>
<b>Net Ordinary Income</b>	<b>-214,401.41</b>	<b>-3,815,000.00</b>	<b>3,600,598.59</b>	<b>5.6%</b>
<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>	<b>0.00</b>	<b>3,565,000.00</b>	<b>-3,565,000.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>3,565,000.00</b>	<b>-3,565,000.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>-214,401.41</b>	<b>-250,000.00</b>	<b>35,598.59</b>	<b>85.8%</b>

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

	Jan - Feb 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	37,696.25	450,300.00	-412,603.75	8.4%
5210- Specific Ownership Taxes	6,264.18	50,000.00	-43,735.82	12.5%
5820- Investment Income	1,866.42	1,000.00	866.42	186.6%
<b>Total Income</b>	<u>45,826.85</u>	<u>501,300.00</u>	<u>-455,473.15</u>	<u>9.1%</u>
<b>Gross Profit</b>	45,826.85	501,300.00	-455,473.15	9.1%
<b>Expense</b>				
6040- Accounting	2,000.00	12,000.00	-10,000.00	16.7%
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	266.00	2,500.00	-2,234.00	10.6%
6250- Treasurers Fees	565.46	9,000.00	-8,434.54	6.3%
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%
<b>Total Expense</b>	<u>118,278.61</u>	<u>445,460.00</u>	<u>-327,181.39</u>	<u>26.6%</u>
<b>Net Ordinary Income</b>	<u>-72,451.76</u>	<u>55,840.00</u>	<u>-128,291.76</u>	<u>-129.7%</u>
<b>Net Income</b>	<u><b>-72,451.76</b></u>	<u><b>55,840.00</b></u>	<u><b>-128,291.76</b></u>	<u><b>-129.7%</b></u>

## SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District  
February 28, 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 February 28, 2023 is as follows:

	General Fund	Debt Service Water Fund	Debt Service Sewer Fund	Capital Projects Fund	Water Fund	Sewer Fund	PVH	Total
Operating Reserve	\$ -	\$ -	\$ -	\$ (187,274)	\$ 3,000,000	\$ 1,000,000		\$ 3,812,726
Capital Reserve	-	-	-		156,607	552,055		\$ 708,662
Operating Cash	<u>2,470,309</u>	<u>130,470</u>	<u>6,515,054</u>	<u>-</u>	<u>8,379,139</u>	<u>11,143,152</u>	<u>356,877</u>	<u>\$ 28,995,001</u>
Total Cash on Hand	<u>\$ 2,470,309</u>	<u>\$ 130,470</u>	<u>\$ 6,515,054</u>	<u>\$ (187,274)</u>	<u>\$ 11,535,746</u>	<u>\$ 12,695,207</u>	<u>\$ 356,877</u>	<u>\$ 33,516,389</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										
Total Funds Available	11,489,971	11,535,746	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	3,000,000										
Capital Reserve	122,435	156,607										
Operating Cash	8,367,536	8,379,139										
Total Cash	11,489,971	11,535,746	0	0	0	0	0	0	0	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	-67,588	122,435										
Additions to Reserve	250,000	250,000										
Use of Reserves	59,977	215,828										
Ending Reserve Balance	122,435	156,607	0	0	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- 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										
Total Funds Available	12,729,205	12,695,207										
<b>Distribution of Available Funds</b>												
Operating Reserve	1,000,000	1,000,000										
25% of Budgeted Expenditures												
Capital Reserve	553,513	552,055										
Operating Cash	11,175,692	11,143,152										
Total Available Funds	12,729,205	12,695,207	0	0	0	0	0	0	0	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	377,828	377,828										
Additions to Reserve	185,000	185,000										
Use of Reserves	-9,315	-10,773										
Ending Reserve Balance	553,513	552,055	0	0	0	0	0	0	0	0	0	0

No Assurance is provided on these Financial Statements  
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**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										
Surcharge Collected	93,585	93,556										
Availability of Service Trans.	26,780	0										
Payment of Debt	82,426	468,620										
Ending Cash Balance	543,473	130,470	0	0	0	0	0	0	0	0	0	0
<b>Cash Funds Available - Sewer Debt Service</b>												
Operating Cash	6,457,734	6,515,054										
<b>Total</b>	<b>7,001,207</b>	<b>6,645,524</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District  
Property Tax Schedule

SUMMARY – DOUGLAS & JEFFERSON COUNTIES

2023

	2023						2023					
	Property Taxes	Delinquent Tax, Rebates and Abatements	Specific Ownership Taxes	Interest	Treasurer's Fees	HB 1006 Treasurer's Fee	Total Amount Received	Percentage of Levied Taxes Received Monthly	Y-T-D	Total Amount Received	Percentage of Levied Taxes Received 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								0.00%	4.61%		0.00%	6.73%
April								0.00%	4.61%		0.00%	6.73%
May								0.00%	4.61%		0.00%	6.73%
June								0.00%	4.61%		0.00%	6.73%
July								0.00%	4.61%		0.00%	6.73%
August								0.00%	4.61%		0.00%	6.73%
September								0.00%	4.61%		0.00%	6.73%
October								0.00%	4.61%		0.00%	6.73%
November								0.00%	4.61%		0.00%	6.73%
December								0.00%	4.61%		0.00%	6.73%
TOTAL	\$ 96,069	\$ -	\$ 34,925	\$ -	\$ (1,684)	\$ -	\$ 129,310	4.61%	4.61%	\$ 129,310	6.73%	6.73%

No Assurance is provided on these Financial Statements  
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