

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS

March 31, 2023

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Roxborough Water and Sanitation District Balance Sheet by Class

As of March 31, 2023

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	Unclassified	TOTAL
ASSETS									
Current Assets									
Checking/Savings									
1103 Wells Fargo Checking	1,428,905.02	4,845,502.59	25,420,671.75	3,155,889.59	82,307.27	-25,180,881.65	-1,220,385.33	0.00	8,532,389.24
1114 WFR Bond Redemption	0.00	1,853,115.10	0.00	0.00	0.00	0.00	0.00	0.00	1,853,115.10
1123 Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	1,668,719.93	0.00	1,668,719.93
1133 WFR Ravenna	0.00	0.00	3,198,997.18	0.00	0.00	0.00	0.00	0.00	3,198,997.18
1139 WFR Investment in CalTrust	1,441,825.76	368,833.62	7,676,372.20	8,206,207.97	0.00	0.00	0.00	0.00	17,693,235.55
1152 Colonus Bond Fund	0.00	0.00	368,647.40	511,718.59	0.00	0.00	0.00	0.00	880,365.99
1180 System Develop Colo Trust	0.00	0.00	0.00	1,012,971.63	0.00	0.00	0.00	0.00	1,012,971.63
Total Checking/Savings	2,871,630.78	6,877,451.31	36,652,688.53	12,886,287.78	82,307.27	-25,180,881.65	448,334.60	0.00	34,647,798.62
Other Current Assets									
1300-ARR Service	0.00	0.00	485,804.42	275,167.83	0.00	0.00	0.00	0.00	760,972.25
1310-ARR Availability	0.00	0.00	8,991.33	3,591.56	0.00	0.00	0.00	0.00	12,582.91
1350-ARR 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	5,602.50	0.00	0.00	0.00	0.00	0.00	5,602.50
1370-Due From Others	0.00	0.00	20,797.69	0.00	0.00	0.00	0.00	0.00	20,797.69
1390-Due from Dominion	0.00	0.00	114,270.24	1,216,615.98	0.00	0.00	0.00	0.00	1,330,886.22
1400- Prepaid Insurance	19,655.50	0.00	19,655.50	19,655.50	0.00	0.00	0.00	0.00	78,622.00
Total Other Current Assets	1,780,901.50	567,412.00	655,121.69	1,515,030.89	0.00	19,655.50	450,300.00	0.00	4,998,421.57
Total Current Assets	4,652,532.28	7,444,863.31	37,317,810.21	14,401,289.67	82,307.27	-25,161,226.15	898,634.60	0.00	39,636,220.19
Fixed Assets									
1500- Capital Assets	0.00	0.00	82,441,802.32	17,175,014.43	0.00	0.00	0.00	0.00	99,616,816.75
Total Fixed Assets	0.00	0.00	82,441,802.32	17,175,014.43	0.00	0.00	0.00	0.00	99,616,816.75
TOTAL ASSETS	4,652,532.28	7,444,863.31	119,759,612.53	31,576,313.10	82,307.27	-25,161,226.15	898,634.60	0.00	139,253,036.54
LIABILITIES & EQUITY									
Liabilities									
Current Liabilities									
Accounts Payable									
2000- Accounts Payable	8,704.09	0.00	20,607.52	553,687.41	21,073.20	116,731.57	0.00	0.00	720,803.79
Total Accounts Payable	8,704.09	0.00	20,607.52	553,687.41	21,073.20	116,731.57	0.00	0.00	720,803.79
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	117,670.50
2052 - Deferred Rental Income	0.00	0.00	14,589.98	0.00	0.00	0.00	0.00	0.00	14,589.98
2055- Ravenna 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	0.00	0.00	2,778,958.00
Accrued Payroll	1,349.55	0.00	7,425.41	5,594.22	0.00	4,704.93	0.00	0.00	19,074.21
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	138,014.86	0.00	0.00	203,512.36
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	450,300.00	0.00	9,330,813.03
Total Current Liabilities	1,778,245.51	567,412.00	3,283,924.47	3,595,591.01	86,570.70	289,572.13	450,300.00	0.00	10,051,615.82
Equity									
390 Retained Earnings	2,486,025.83	6,936,088.50	116,251,801.72	27,589,238.28	-238,915.92	-24,780,741.90	429,329.08	0.00	128,692,825.59
Net Income	388,280.94	-78,637.19	223,886.34	381,483.81	234,652.49	-670,056.98	19,005.52	0.00	508,595.53
Total Equity	2,874,286.77	6,877,451.31	116,475,688.06	27,980,722.09	-4,283.43	-25,450,789.28	448,334.60	0.00	129,201,421.12
TOTAL LIABILITIES & EQUITY	4,652,532.28	7,444,863.31	119,759,612.53	31,576,313.10	82,307.27	-25,161,226.15	898,634.60	0.00	139,253,036.54

No assurance is provided on these financial statements

Roxborough Water and Sanitation District Profit & Loss by Class

March 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								
5070- Service Charges	0.00	0.00	214,682.86	158,115.10	0.00	0.00	0.00	372,797.96
5100-Availability Charges	0.00	0.00	163.13	68.26	0.00	0.00	0.00	231.38
5101- Service Charges LMA	0.00	0.00	0.00	31,235.06	0.00	0.00	0.00	31,235.06
5200- Property Taxes	418,636.35	134,869.64	0.00	0.00	0.00	0.00	89,139.59	642,644.58
5210- Specific Ownership Taxes	9,162.93	2,951.98	0.00	0.00	0.00	0.00	3,580.64	15,695.55
5211- Dominion WTP Operations	0.00	0.00	51,074.22	0.00	0.00	0.00	0.00	51,074.22
5410-Hydrant Water	0.00	0.00	2,132.50	0.00	0.00	0.00	0.00	2,132.50
5510-Potable Irrigation Water	0.00	0.00	1,575.60	0.00	0.00	0.00	0.00	1,575.60
5511-Irrigation Water	0.00	0.00	6,778.73	0.00	0.00	0.00	0.00	6,778.73
5601-Late Fees, Penalties,	0.00	0.00	3,434.66	0.00	0.00	0.00	0.00	3,434.66
5610- Miscellaneous Income	0.00	0.00	-309.82	1,264.42	0.00	0.00	0.00	954.60
5611-Inclusion Fees-NWDC	0.00	0.00	5,605.60	0.00	0.00	0.00	0.00	5,605.60
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	39,860.00	0.00	0.00	0.00	39,860.00
5640- Dominion Treated Water Us	0.00	0.00	7,496.79	0.00	0.00	0.00	0.00	7,496.79
5680 Dominion Exp Reimbursement	0.00	0.00	114,270.24	16,615.98	0.00	0.00	0.00	130,886.22
5700- Sys. Development Charge	0.00	0.00	50,135.00	0.00	0.00	0.00	0.00	50,135.00
5705 Ravenna SDC	0.00	0.00	22,153.57	0.00	0.00	0.00	0.00	22,153.57
5715- Capital Surcharge	0.00	0.00	11,905.39	13,337.42	0.00	0.00	0.00	25,242.81
5745- Capital Surcharge WTP Sup	0.00	0.00	93,744.67	0.00	0.00	0.00	0.00	93,744.67
5820- Investment Income	7,933.60	2,162.74	33,865.40	40,961.84	0.00	0.00	1,164.73	85,961.31
5850 - Reimbursed Exp Other	0.00	0.00	10,112.15	0.00	0.00	0.00	0.00	10,112.15
Total Income	435,731.88	139,974.36	645,273.28	301,358.07	0.00	0.00	93,884.96	1,616,222.55
Gross Profit	435,731.88	139,974.36	645,273.28	301,358.07	0.00	0.00	93,884.96	1,616,222.55
Expense								
6020-Payroll Expenses	8,140.16	0.00	44,876.75	31,886.44	0.00	27,579.27	0.00	112,482.62
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	2,744.10	0.00	2,744.10	0.00	5,488.20
6065- Dominion expenses	0.00	0.00	0.00	82.00	0.00	0.00	0.00	82.00
6080- Education	596.89	0.00	310.62	881.90	0.00	3,995.39	0.00	5,784.80
6099- Election	4,218.36	0.00	0.00	0.00	0.00	0.00	0.00	4,218.36
6100- Engineering	2,568.60	0.00	1,575.00	19,501.17	0.00	21,778.05	0.00	45,422.82
6115- GPS/GIS	0.00	0.00	0.00	2,240.00	0.00	1,280.00	0.00	3,520.00
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	1,448.00	0.00	0.00	0.00	0.00	1,448.00
6150- Legal	1,917.13	0.00	0.00	1,897.13	0.00	3,558.26	0.00	7,172.52
6170 - Meter Expenses	0.00	0.00	0.00	0.00	0.00	1,504.10	0.00	1,504.10
6180- Misc. Expenses	506.43	0.00	230.64	0.00	0.00	61.93	0.00	799.00
6185- Littleton Service Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,656.00
6200- Office Expense	3,193.55	0.00	719.98	823.88	0.00	848.64	0.00	5,585.85
6210-Operating Supplies	0.00	0.00	1,452.88	15,660.25	0.00	0.00	0.00	17,113.13
6220- Permits	4,150.00	0.00	0.00	627.90	0.00	4,777.90	0.00	17,113.13
6230- Repairs and Maint	7,174.20	0.00	16,186.78	297.07	0.00	18,347.58	0.00	42,005.63
6240- Safety Equipment	0.00	0.00	340.29	0.00	0.00	194.00	0.00	534.29
6250- Treasurers Fees	6,279.53	2,023.05	0.00	0.00	0.00	0.00	1,337.12	9,639.70
6260- Utilities	69.92	0.00	22,755.90	10,669.63	0.00	4,957.72	0.00	38,453.17
6270- Vehicle	0.00	0.00	493.77	580.74	0.00	631.94	0.00	1,706.45
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	77,004.00	0.00	77,004.00
7290- Water Rights	0.00	0.00	0.00	0.00	0.00	4,476.50	0.00	4,476.50
7300- Capital Projects	0.00	0.00	31,254.82	537,220.61	0.00	91,672.89	0.00	650,148.02
7308- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	5,135.00	0.00	0.00	5,135.00
7310 - WTP- Dominion Pump	0.00	0.00	0.00	0.00	128,454.00	0.00	0.00	128,454.00
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	11,023.10	0.00	90.56	11,113.66
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	90.00	0.00	0.00	90.00
7313 - Valley View Project	0.00	0.00	0.00	0.00	6,244.00	0.00	0.00	6,244.00
Total Expense	43,373.77	2,023.05	126,204.43	635,127.62	150,946.10	265,193.07	2,427.68	1,225,295.72
Net Ordinary Income	392,358.11	137,951.31	519,068.85	-333,769.55	-150,946.10	-265,193.07	91,457.28	390,926.83

No assurance is provided on these financial statements

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

March 2023

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Other Income/Expense								
Other Income								
6900- Transfers In	0.00	231.38	0.00	0.00	0.00	0.00	0.00	231.38
6902- Transfers In WTP	0.00	93,744.67	0.00	0.00	0.00	0.00	0.00	93,744.67
Total Other Income	0.00	93,976.05	0.00	0.00	0.00	0.00	0.00	93,976.05
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	600,163.13	68.25	0.00	0.00	0.00	600,231.38
8002- Transfers Water Supply SV	0.00	0.00	93,744.67	0.00	0.00	0.00	0.00	93,744.67
8100- Transfer to Other Funds	0.00	0.00	0.00	0.00	-600,000.00	0.00	0.00	-600,000.00
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	858,907.80	69,068.25	-600,000.00	0.00	0.00	327,976.05
Net Other Income	0.00	93,976.05	-858,907.80	-69,068.25	600,000.00	0.00	0.00	-234,000.00
Net Income	392,356.11	231,927.36	-339,838.95	-402,837.80	449,053.90	-265,193.07	91,457.28	156,926.83

Roxborough Water and Sanitation District Profit & Loss by Class

January through March 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	668,259.18	473,545.06	0.00	0.00	0.00	1,141,804.24
5100-Availability Charges	0.00	0.00	20,391.25	6,820.25	0.00	0.00	0.00	27,011.50
5101- Service Charges LMA	0.00	0.00	0.00	90,694.17	0.00	0.00	0.00	90,694.17
5200- Property Taxes	462,774.09	149,104.39	0.00	0.00	0.00	0.00	126,835.84	738,714.32
5210- Specific Ownership Taxes	31,716.73	11,923.12	0.00	0.00	0.00	0.00	9,844.82	53,484.67
5211- Donation WTRP Operations	0.00	0.00	153,222.66	0.00	0.00	0.00	0.00	153,222.66
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	7,362.50	0.00	0.00	0.00	0.00	7,362.50
5510- Potable Irrigation Water	0.00	0.00	3,865.10	0.00	0.00	0.00	0.00	3,865.10
5511- Irrigation Water	0.00	0.00	21,512.99	0.00	0.00	0.00	0.00	21,512.99
5601- Late Fees, Penalties,	0.00	0.00	10,653.44	3,354.37	0.00	0.00	0.00	14,007.81
5610- Miscellaneous Income	0.00	0.00	36.04	433.42	0.00	0.00	0.00	469.46
5611- Inclusion Fees-NWDC	0.00	0.00	18,850.27	0.00	0.00	0.00	0.00	18,850.27
5620- Dominion Dist. Operations	0.00	0.00	49,048.77	0.00	0.00	0.00	0.00	49,048.77
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	116,760.00	0.00	0.00	0.00	116,760.00
5640- Dominion Treated Water Us	0.00	0.00	19,066.05	0.00	0.00	0.00	0.00	19,066.05
5650 Dominion Exp Reimbursement	0.00	0.00	444,742.88	16,615.98	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	50,405.00	27,426.00	0.00	0.00	0.00	77,831.00
5705 Ravenna SDC	0.00	0.00	72,301.96	0.00	0.00	0.00	0.00	72,301.96
5710- Capital Surcharge	0.00	0.00	35,673.85	39,862.10	0.00	0.00	0.00	75,535.95
5715- Capital Surcharge WTRP Sup	0.00	0.00	290,886.59	0.00	0.00	0.00	0.00	290,886.59
5820- Investment Income	14,969.08	5,719.66	97,443.14	111,144.41	0.00	0.00	3,031.15	232,307.44
5850 - Reimbursed Exp Other	0.00	0.00	27,933.65	0.00	0.00	0.00	0.00	27,933.65
Total Income	509,459.90	166,747.17	1,997,702.40	888,105.76	0.00	0.00	139,711.81	3,701,727.04
Gross Profit	509,459.90	166,747.17	1,997,702.40	888,105.76	0.00	0.00	139,711.81	3,701,727.04
Expense								
6020-Payroll Expenses	26,695.03	0.00	143,998.14	100,622.77	0.00	87,989.73	0.00	359,205.67
6040- Accounting	7,125.00	0.00	7,125.00	7,125.00	0.00	4,750.00	3,000.00	29,125.00
6050- Contract Labor	0.00	0.00	0.00	3,514.62	0.00	5,542.08	0.00	9,056.70
6065- Dominion expenses	0.00	0.00	0.00	82.00	0.00	0.00	0.00	82.00
6080- Education	1,724.34	0.00	1,567.37	2,617.65	0.00	6,663.14	0.00	12,572.50
6099- Election	5,213.72	0.00	0.00	0.00	0.00	0.00	0.00	5,213.72
6100- Engineering	5,643.10	0.00	5,315.00	41,776.67	0.00	59,915.05	0.00	112,649.82
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	5,492.50	0.00	8,772.50	0.00	14,265.00
6130- Insurance	6,569.75	0.00	6,569.75	6,569.75	0.00	6,569.75	0.00	26,279.00
6140- Lab & Test Fees	0.00	0.00	2,881.00	0.00	0.00	628.00	0.00	3,509.00
6150- Legal	4,425.14	0.00	1,985.38	3,692.51	0.00	7,654.14	266.00	18,013.17
6170- Meter Expenses	0.00	0.00	306.00	0.00	0.00	4,583.20	0.00	4,889.20
6180- Misc. Expenses	606.02	0.00	497.88	2,667.82	0.00	140.86	0.00	3,912.58
6185- Litterton Service Fees	0.00	0.00	0.00	5,656.00	0.00	2,917.86	0.00	5,656.00
6200- Office Expense	8,638.22	0.00	893.91	4,859.53	0.00	0.00	0.00	17,309.52
6210-Operating Supplies	0.00	0.00	3,276.13	31,268.13	0.00	2,917.86	0.00	34,544.26
6220- Permits	24,896.77	0.00	0.00	4,877.90	0.00	4,760.00	0.00	34,534.67
6230- Repairs and Maint	22,477.98	0.00	29,480.67	12,389.21	0.00	26,412.27	0.00	90,760.13
6240- Safety Equipment	0.00	0.00	1,487.27	151.14	0.00	581.69	0.00	2,220.10
6250- Treasurers Fees	6,941.61	2,236.57	0.00	0.00	0.00	0.00	1,902.58	11,080.76
6260- Utilities	242.28	0.00	50,556.96	23,926.30	0.00	10,297.75	0.00	85,023.29
6270- Vehicle	0.00	0.00	578.13	3,893.41	0.00	4,232.39	0.00	8,703.93
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	4,232.39	0.00	204,693.54
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	0.00	116,617.50	0.00	0.00	0.00	0.00	116,617.50
6550-CWCB Principal c-150346	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115,447.15
7100-Principal Payments-W05A105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	272,500.00
7150-Ravenna CWCB	0.00	272,500.00	0.00	0.00	0.00	0.00	0.00	82,425.19
7200- Interest Payments	0.00	82,425.19	0.00	0.00	0.00	0.00	0.00	41,103.19
7290- Water Rights	0.00	41,103.19	0.00	0.00	0.00	5,267.00	0.00	5,267.00
7300- Capital Projects	0.00	0.00	0.00	21,828.79	0.00	217,735.43	0.00	360,583.85

No assurance is provided on these financial statements

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

January through March 2023

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
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	23,738.30	0.00	0.00	23,738.30
7310-WTP- Dominion Pump	0.00	0.00	0.00	0.00	243,845.16	0.00	0.00	243,845.16
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	65,608.35	0.00	90.56	65,698.91
7312-Revanna Pump Station	0.00	0.00	0.00	0.00	791.90	0.00	0.00	791.90
7313- Valley View Project	0.00	0.00	0.00	0.00	31,363.80	0.00	0.00	31,363.80
Total Expense	121,198.96	553,282.45	377,538.22	283,001.70	365,347.51	670,056.38	120,706.29	2,481,131.51
Net Ordinary Income	388,260.94	-386,535.28	1,620,164.16	605,104.06	-365,347.51	-670,056.38	19,005.52	1,210,585.53
Other Income/Expense								
6800- Transfers In	0.00	27,011.50	0.00	0.00	0.00	0.00	0.00	27,011.50
6902- Transfers In WTP	0.00	280,886.59	0.00	0.00	0.00	0.00	0.00	280,886.59
Total Other Income	0.00	307,898.09	0.00	0.00	0.00	0.00	0.00	307,898.09
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	620,391.25	6,620.25	0.00	0.00	0.00	627,011.50
8002- Transfers Water Supply SV	0.00	0.00	280,886.59	0.00	0.00	0.00	0.00	280,886.59
8100- Transfer to Other Funds	0.00	0.00	0.00	0.00	-600,000.00	0.00	0.00	-600,000.00
9000 -Depreciation Expense	0.00	0.00	495,000.00	207,000.00	0.00	0.00	0.00	702,000.00
Total Other Expense	0.00	0.00	1,396,277.84	213,620.25	-600,000.00	0.00	0.00	1,009,898.09
Net Other Income	0.00	307,898.09	-1,396,277.84	-213,620.25	600,000.00	0.00	0.00	-702,000.00
Net Income	388,260.94	-78,637.19	223,886.34	391,483.81	234,652.49	-670,056.38	19,005.52	508,595.53

No assurance is provided on these financial statements

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

	<u>Mar 23</u>	<u>Jan - Mar 23</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	418,635.35	462,774.09
5210- Specific Ownership Taxes	9,162.93	31,716.73
5820- Investment Income	7,933.60	14,969.08
Total Income	<u>435,731.88</u>	<u>509,459.90</u>
Gross Profit	435,731.88	509,459.90
Expense		
6020- Payroll Expenses	8,140.16	26,695.03
6040- Accounting	2,375.00	7,125.00
6050- Contract Labor	0.00	0.00
6080- Education	596.89	1,724.34
6099- Election	4,218.36	5,213.72
6100- Engineering	2,568.60	5,643.10
6130- Insurance	2,184.00	6,569.75
6150- Legal	1,917.13	4,425.14
6180- Misc. Expenses	506.43	606.02
6200- Office Expense	3,193.55	8,638.22
6220- Permits	4,150.00	24,896.77
6230- Repairs and Maint	7,174.20	22,477.98
6250- Treasurers Fees	6,279.53	6,941.61
6260- Utilities	69.92	242.28
6270- Vehicle	0.00	0.00
Total Expense	<u>43,373.77</u>	<u>121,198.96</u>
Net Ordinary Income	<u>392,358.11</u>	<u>388,260.94</u>
Net Income	<u><u>392,358.11</u></u>	<u><u>388,260.94</u></u>

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

	<u>Mar 23</u>	<u>Jan - Mar 23</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	134,869.64	149,104.39
5210- Specific Ownership Taxes	2,951.98	11,923.12
5820- Investment Income	2,152.74	5,719.66
Total Income	<u>139,974.36</u>	<u>166,747.17</u>
Gross Profit	139,974.36	166,747.17
Expense		
6250- Treasurers Fees	2,023.05	2,236.57
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>2,023.05</u>	<u>553,282.45</u>
Net Ordinary Income	137,951.31	-386,535.28
Other Income/Expense		
Other Income		
6900- Transfers In	231.38	27,011.50
6902- Transfers In WTP	93,744.67	280,886.59
Total Other Income	<u>93,976.05</u>	<u>307,898.09</u>
Net Other Income	<u>93,976.05</u>	<u>307,898.09</u>
Net Income	<u><u>231,927.36</u></u>	<u><u>-78,637.19</u></u>

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

	Mar 23	Jan - Mar 23
Ordinary Income/Expense		
Income		
5010- Service Charges	214,682.86	668,259.18
5100-Availability Charges	163.13	20,391.25
5211- Dominion WTP Operations	51,074.22	153,222.66
5310-Permit Fees	0.00	1,650.00
5410-Hydrant Water	2,132.50	7,362.50
5510-Potable Irrigation Water	1,675.60	3,865.10
5511-Irrigation Water	6,778.73	21,512.99
5601-Late Fees, Penalties,	3,434.66	10,653.44
5610- Miscellaneous Income	-309.82	36.04
5611-Inclusion fees-NWDC	5,605.60	18,850.27
5620- Dominion Dist. Operations	16,349.59	49,048.77
5640- Dominion Treated Water Us	7,496.79	19,066.05
5650 Dominion Exp Reimbursement	114,270.24	444,742.88
5660- Ravenna Reimbursement	0.00	14,397.08
5700- Sys. Development Charge	50,135.00	50,405.00
5705 Ravenna SDC	22,153.57	72,301.96
5710- Capital Surcharge	11,905.39	35,673.85
5715- Capital Surcharge WTP Sup	93,744.67	280,886.59
5820- Investment Income	33,868.40	97,443.14
5850 - Reimbursed Exp Other	10,112.15	27,933.65
Total Income	645,273.28	1,997,702.40
Gross Profit	645,273.28	1,997,702.40
Expense		
6020-Payroll Expenses	44,876.75	143,998.14
6040- Accounting	2,375.00	7,125.00
6080- Education	310.62	1,567.37
6100- Engineering	1,575.00	5,315.00
6130- Insurance	2,184.00	6,569.75
6140- Lab & Test Fees	1,448.00	2,881.00
6150- Legal	0.00	1,985.38
6170 - Meter Expenses	0.00	306.00
6180- Misc. Expenses	230.64	497.88
6200- Office Expense	719.98	893.91
6210-Operating Supplies	1,452.88	3,276.13
6230- Repairs and Maint	16,186.78	29,480.67
6240- Safety Equipment	340.29	1,487.27
6260- Utilities	22,755.90	50,556.96
6270- Vehicle	493.77	578.13
7300- Capital Projects	31,254.82	121,019.63
Total Expense	126,204.43	377,538.22
Net Ordinary Income	519,068.85	1,620,164.18
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	600,163.13	620,391.25
8002- Transfers Water Supply SV	93,744.67	280,886.59
9000 -Depreciation Expense	165,000.00	495,000.00
Total Other Expense	858,907.80	1,396,277.84
Net Other Income	-858,907.80	-1,396,277.84
Net Income	-339,838.95	223,886.34

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

	Mar 23	Jan - Mar 23
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	27,579.27	87,889.73
6040- Accounting	2,375.00	4,750.00
6050- Contract Labor	2,744.10	5,542.08
6080- Education	3,995.39	6,663.14
6100- Engineering	21,778.05	59,915.05
6110-Conservation Rebates	0.00	50.00
6115- GPS/GIS	1,280.00	8,772.50
6130- Insurance	2,184.00	6,569.75
6140- Lab & Test Fees	0.00	628.00
6150- Legal	3,558.26	7,654.14
6170 - Meter Expenses	1,504.10	4,583.20
6180- Misc. Expenses	61.93	140.86
6200- Office Expense	848.64	2,917.86
6220- Permits	0.00	4,760.00
6230- Repairs and Maint	18,347.58	26,412.27
6240- Safety Equipment	194.00	581.69
6260- Utilities	4,957.72	10,297.75
6270- Vehicle	631.94	4,232.39
6280- Water Costs	77,004.00	204,693.54
7290- Water Rights	4,476.50	5,267.00
7300- Capital Projects	91,672.59	217,735.43
Total Expense	<u>265,193.07</u>	<u>670,056.38</u>
Net Ordinary Income	<u>-265,193.07</u>	<u>-670,056.38</u>
Net Income	<u><u>-265,193.07</u></u>	<u><u>-670,056.38</u></u>

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

	Mar 23	Jan - Mar 23
Ordinary Income/Expense		
Income		
5010- Service Charges	158,115.10	473,545.06
5100-Availability Charges	68.25	6,620.25
5101- Service Charges LMA	31,235.06	90,694.17
5310-Permit Fees	0.00	1,650.00
5601-Late Fees, Penalties,	0.00	3,354.37
5610- Miscellaneous Income	1,264.42	433.42
5625- Dominion Sewer Conveyance	39,860.00	116,760.00
5650 Dominion Exp Reimbursement	16,615.98	16,615.98
5700- Sys. Development Charge	0.00	27,426.00
5710- Capital Surcharge	13,337.42	39,862.10
5820- Investment Income	40,861.84	111,144.41
Total Income	301,358.07	888,105.76
Gross Profit	301,358.07	888,105.76
Expense		
6020-Payroll Expenses	31,886.44	100,622.77
6040- Accounting	2,375.00	7,125.00
6050- Contract Labor	2,744.10	3,514.62
6065- Dominion expenses	82.00	82.00
6080- Education	881.90	2,617.65
6100- Engineering	19,501.17	41,776.67
6115- GPS/GIS	2,240.00	5,492.50
6130- Insurance	2,184.00	6,569.75
6150- Legal	1,697.13	3,682.51
6180- Misc. Expenses	0.00	2,667.82
6185- Littleton Service Fees	5,656.00	5,656.00
6200- Office Expense	823.68	4,859.53
6210-Operating Supplies	15,660.25	31,268.13
6220- Permits	627.90	4,877.90
6230- Repairs and Maint	297.07	12,389.21
6240- Safety Equipment	0.00	151.14
6260- Utilities	10,669.63	23,926.30
6270- Vehicle	580.74	3,893.41
7300- Capital Projects	537,220.61	21,828.79
Total Expense	635,127.62	283,001.70
Net Ordinary Income	-333,769.55	605,104.06
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	68.25	6,620.25
9000 -Depreciation Expense	69,000.00	207,000.00
Total Other Expense	69,068.25	213,620.25
Net Other Income	-69,068.25	-213,620.25
Net Income	<u>-402,837.80</u>	<u>391,483.81</u>

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

	<u>Mar 23</u>	<u>Jan - Mar 23</u>
Ordinary Income/Expense		
Expense		
7301-Capital DWSD	0.00	0.00
7308- O-Line Capacity Improve.	5,135.00	23,738.30
7310 - WTP- Dominion Pump	128,454.00	243,845.16
7311- Dominion System Improve.	11,023.10	65,608.35
7312- Ravenna Pump Station	90.00	791.90
7313 - Valley View Project	6,244.00	31,363.80
Total Expense	<u>150,946.10</u>	<u>365,347.51</u>
Net Ordinary Income	-150,946.10	-365,347.51
Other Income/Expense		
Other Expense		
8100- Transfer to Other Funds	-600,000.00	-600,000.00
Total Other Expense	<u>-600,000.00</u>	<u>-600,000.00</u>
Net Other Income	<u>600,000.00</u>	<u>600,000.00</u>
Net Income	<u><u>449,053.90</u></u>	<u><u>234,652.49</u></u>

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

	Mar 23	Jan - Mar 23
Ordinary Income/Expense		
Income		
5200- Property Taxes	89,139.59	126,835.84
5210- Specific Ownership Taxes	3,580.64	9,844.82
5820- Investment Income	1,164.73	3,031.15
Total Income	93,884.96	139,711.81
Gross Profit	93,884.96	139,711.81
Expense		
6040- Accounting	1,000.00	3,000.00
6150- Legal	0.00	266.00
6250- Treasurers Fees	1,337.12	1,902.58
6550-CWCB Principal c150346	0.00	115,447.15
7311- Dominion System Improve.	90.56	90.56
Total Expense	2,427.68	120,706.29
Net Ordinary Income	91,457.28	19,005.52
Net Income	91,457.28	19,005.52

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

	Jan - Mar 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	462,774.09	1,761,246.00	-1,298,471.91	26.3%
5210- Specific Ownership Taxes	31,716.73	120,000.00	-88,283.27	26.4%
5610- Misc Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	14,969.08	5,000.00	9,969.08	299.4%
Total Income	509,459.90	1,887,246.00	-1,377,786.10	27.0%
Gross Profit	509,459.90	1,887,246.00	-1,377,786.10	27.0%
Expense				
6020-Payroll Expenses	26,695.03	130,000.00	-103,304.97	20.5%
6040- Accounting	7,125.00	31,500.00	-24,375.00	22.6%
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	1,724.34	20,000.00	-18,275.66	8.6%
6099- Election	5,213.72	30,000.00	-24,786.28	17.4%
6100- Engineering	5,643.10	40,000.00	-34,356.90	14.1%
6130- Insurance	6,569.75	30,000.00	-23,430.25	21.9%
6150- Legal	4,425.14	25,000.00	-20,574.86	17.7%
6180- Misc. Expenses	606.02	10,000.00	-9,393.98	6.1%
6200- Office Expense	8,638.22	40,000.00	-31,361.78	21.6%
6220- Permits	24,896.77	30,000.00	-5,103.23	83.0%
6225-Rent	0.00	5,000.00	-5,000.00	0.0%
6230- Repairs and Maint	22,477.98	205,000.00	-182,522.02	11.0%
6250- Treasurers Fees	6,941.61	45,000.00	-38,058.39	15.4%
6260- Utilities	242.28	2,000.00	-1,757.72	12.1%
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%
Total Expense	121,198.96	773,500.00	-652,301.04	15.7%
Net Ordinary Income	388,260.94	1,113,746.00	-725,485.06	34.9%
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	388,260.94	413,746.00	-25,485.06	93.8%

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

	Jan - Mar 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	149,104.39	567,412.00	-418,307.61	26.3%
5210- Specific Ownership Taxes	11,923.12	80,000.00	-68,076.88	14.9%
5820- Investment Income	5,719.66	30,000.00	-24,280.34	19.1%
Total Income	<u>166,747.17</u>	<u>677,412.00</u>	<u>-510,664.83</u>	<u>24.6%</u>
Gross Profit	166,747.17	677,412.00	-510,664.83	24.6%
Expense				
6250- Treasurers Fees	2,236.57	15,000.00	-12,763.43	14.9%
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>553,282.45</u>	<u>1,991,060.00</u>	<u>-1,437,777.55</u>	<u>27.8%</u>
Net Ordinary Income	-386,535.28	-1,313,648.00	927,112.72	29.4%
Other Income/Expense				
Other Income				
6900- Transfers In	27,011.50	160,000.00	-132,988.50	16.9%
6902- Transfers In WTP	280,886.59	1,092,000.00	-811,113.41	25.7%
Total Other Income	<u>307,898.09</u>	<u>1,252,000.00</u>	<u>-944,101.91</u>	<u>24.6%</u>
Net Other Income	307,898.09	1,252,000.00	-944,101.91	24.6%
Net Income	<u><u>-78,637.19</u></u>	<u><u>-61,648.00</u></u>	<u><u>-16,989.19</u></u>	<u><u>127.6%</u></u>

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

	Jan - Mar 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	668,259.18	3,200,000.00	-2,531,740.82	20.9%
5100-Availability Charges	20,391.25	120,000.00	-99,608.75	17.0%
5211- Dominion WTP Operations	153,222.66	500,000.00	-346,777.34	30.6%
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	7,362.50	40,000.00	-32,637.50	18.4%
5510-Potable Irrigation Water	3,865.10	40,000.00	-36,134.90	9.7%
5511-Irrigation Water	21,512.99	250,000.00	-228,487.01	8.6%
5601-Late Fees, Penalties,	10,653.44			
5610- Miscellaneous Income	36.04	70,000.00	-69,963.96	0.1%
5611-Inclusion fees-NWDC	18,850.27	50,000.00	-31,149.73	37.7%
5620- Dominion Dist. Operations	49,048.77	200,000.00	-150,951.23	24.5%
5640- Dominion Treated Water Us	19,066.05	100,000.00	-80,933.95	19.1%
5650 Dominion Exp Reimbursement	444,742.88			
5660- Ravenna Reimbursement	14,397.08			
5700- Sys. Development Charge	50,405.00	275,000.00	-224,595.00	18.3%
5705 Ravenna SDC	72,301.96	250,000.00	-177,698.04	28.9%
5710- Capital Surcharge	35,673.85	80,000.00	-44,326.15	44.6%
5715- Capital Surcharge WTP Sup	280,886.59	1,036,808.00	-755,921.41	27.1%
5820- Investment Income	97,443.14	50,000.00	47,443.14	194.9%
5850 - Reimbursed Exp Other	27,933.65	20,000.00	7,933.65	139.7%
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	1,997,702.40	10,692,205.00	-8,694,502.60	18.7%
Gross Profit	1,997,702.40	10,692,205.00	-8,694,502.60	18.7%
Expense				
6020-Payroll Expenses	143,998.14	725,000.00	-581,001.86	19.9%
6040- Accounting	7,125.00	32,500.00	-25,375.00	21.9%
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	1,567.37	25,000.00	-23,432.63	6.3%
6100- Engineering	5,315.00	175,000.00	-169,685.00	3.0%
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	6,569.75	25,000.00	-18,430.25	26.3%
6140- Lab & Test Fees	2,881.00	15,000.00	-12,119.00	19.2%
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	497.88	10,000.00	-9,502.12	5.0%
6200- Office Expense	893.91	20,000.00	-19,106.09	4.5%
6210-Operating Supplies	3,276.13	175,000.00	-171,723.87	1.9%
6220- Permits	0.00	3,000.00	-3,000.00	0.0%
6230- Repairs and Maint	29,480.67	250,000.00	-220,519.33	11.8%
6240- Safety Equipment	1,487.27	5,000.00	-3,512.73	29.7%
6260- Utilities	50,556.96	230,000.00	-179,443.04	22.0%
6270- Vehicle	578.13	5,000.00	-4,421.87	11.6%
6280- Water Costs	0.00	50,000.00	-50,000.00	0.0%
7300- Capital Projects	121,019.63	1,140,000.00	-1,018,980.37	10.6%
Total Expense	377,538.22	2,983,000.00	-2,605,461.78	12.7%
Net Ordinary Income	1,620,164.18	7,709,205.00	-6,089,040.82	21.0%
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	620,391.25	120,000.00	500,391.25	517.0%
8002- Transfers Water Supply SV	280,886.59	1,036,808.00	-755,921.41	27.1%
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 March 2023

	<u>Jan - Mar 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	495,000.00			
Total Other Expense	<u>1,396,277.84</u>	<u>4,721,808.00</u>	<u>-3,325,530.16</u>	<u>29.6%</u>
Net Other Income	<u>-1,396,277.84</u>	<u>-4,221,808.00</u>	<u>2,825,530.16</u>	<u>33.1%</u>
Net Income	<u>223,886.34</u>	<u>3,487,397.00</u>	<u>-3,263,510.66</u>	<u>6.4%</u>

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

	<u>Jan - Mar 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	87,889.73	360,000.00	-272,110.27	24.4%
6040- Accounting	4,750.00	32,500.00	-27,750.00	14.6%
6050- Contract Labor	5,542.08	40,000.00	-34,457.92	13.9%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	6,663.14	25,000.00	-18,336.86	26.7%
6100- Engineering	59,915.05	200,000.00	-140,084.95	30.0%
6110-Conservation Rebates	50.00	25,000.00	-24,950.00	0.2%
6115- GPS/GIS	8,772.50	25,000.00	-16,227.50	35.1%
6130- Insurance	6,569.75	25,000.00	-18,430.25	26.3%
6140- Lab & Test Fees	628.00	10,000.00	-9,372.00	6.3%
6150- Legal	7,654.14	37,500.00	-29,845.86	20.4%
6170 - Meter Expenses	4,583.20	125,000.00	-120,416.80	3.7%
6180- Misc. Expenses	140.86	10,000.00	-9,859.14	1.4%
6200- Office Expense	2,917.86	20,000.00	-17,082.14	14.6%
6220- Permits	4,760.00	5,000.00	-240.00	95.2%
6230- Repairs and Maint	26,412.27	225,000.00	-198,587.73	11.7%
6240- Safety Equipment	581.69	2,000.00	-1,418.31	29.1%
6260- Utilities	10,297.75	75,000.00	-64,702.25	13.7%
6270- Vehicle	4,232.39	5,000.00	-767.61	84.6%
6280- Water Costs	204,693.54	2,000,000.00	-1,795,306.46	10.2%
7290- Water Rights	5,267.00	2,500.00	2,767.00	210.7%
7300- Capital Projects	217,735.43	3,555,000.00	-3,337,264.57	6.1%
Total Expense	<u>670,056.38</u>	<u>6,864,500.00</u>	<u>-6,194,443.62</u>	<u>9.8%</u>
Net Ordinary Income	<u>-670,056.38</u>	<u>-6,864,500.00</u>	<u>6,194,443.62</u>	<u>9.8%</u>
Net Income	<u>-670,056.38</u>	<u>-6,864,500.00</u>	<u>6,194,443.62</u>	<u>9.8%</u>

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

	Jan - Mar 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	473,545.06	1,800,000.00	-1,326,454.94	26.3%
5011- Service Charge Ravenna	0.00	300,000.00	-300,000.00	0.0%
5100-Availability Charges	6,620.25	40,000.00	-33,379.75	16.6%
5101- Service Charges LMA	90,694.17	300,000.00	-209,305.83	30.2%
5310-Permit Fees	1,650.00	33,000.00	-31,350.00	5.0%
5601-Late Fees, Penalties,	3,354.37			
5610- Miscellaneous Income	433.42	20,000.00	-19,566.58	2.2%
5625- Dominion Sewer Conveyance	116,760.00	360,000.00	-243,240.00	32.4%
5650 Dominion Exp Reimbursement	16,615.98	50,000.00	-33,384.02	33.2%
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	39,862.10	160,000.00	-120,137.90	24.9%
5820- Investment Income	111,144.41	55,000.00	56,144.41	202.1%
Total Income	888,105.76	3,518,000.00	-2,629,894.24	25.2%
Gross Profit	888,105.76	3,518,000.00	-2,629,894.24	25.2%
Expense				
6020-Payroll Expenses	100,622.77	485,000.00	-384,377.23	20.7%
6040- Accounting	7,125.00	31,500.00	-24,375.00	22.6%
6050- Contract Labor	3,514.62	30,000.00	-26,485.38	11.7%
6065- Dominion expenses	82.00			
6080- Education	2,617.65	25,000.00	-22,382.35	10.5%
6100- Engineering	41,776.67	125,000.00	-83,223.33	33.4%
6115- GPS/GIS	5,492.50	25,000.00	-19,507.50	22.0%
6130- Insurance	6,569.75	30,000.00	-23,430.25	21.9%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	3,682.51	15,000.00	-11,317.49	24.6%
6180- Misc. Expenses	2,667.82	1,000.00	1,667.82	266.8%
6185- Littleton Service Fees	5,656.00	1,100,000.00	-1,094,344.00	0.5%
6200- Office Expense	4,859.53	15,000.00	-10,140.47	32.4%
6210-Operating Supplies	31,268.13	100,000.00	-68,731.87	31.3%
6220- Permits	4,877.90	1,000.00	3,877.90	487.8%
6230- Repairs and Maint	12,389.21	150,000.00	-137,610.79	8.3%
6240- Safety Equipment	151.14	2,000.00	-1,848.86	7.6%
6260- Utilities	23,926.30	100,000.00	-76,073.70	23.9%
6270- Vehicle	3,893.41	2,000.00	1,893.41	194.7%
6300- Bank Service Charges	0.00	3,000.00	-3,000.00	0.0%
7300- Capital Projects	21,828.79	2,280,000.00	-2,258,171.21	1.0%
Total Expense	283,001.70	4,521,500.00	-4,238,498.30	6.3%
Net Ordinary Income	605,104.06	-1,003,500.00	1,608,604.06	-60.3%
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	6,620.25	40,000.00	-33,379.75	16.6%
9000 -Depreciation Expense	207,000.00			
Total Other Expense	213,620.25	40,000.00	173,620.25	534.1%
Net Other Income	-213,620.25	160,000.00	-373,620.25	-133.5%
Net Income	391,483.81	-843,500.00	1,234,983.81	-46.4%

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

	Jan - Mar 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.	23,738.30			
7310 - WTP- Dominion Pump	243,845.16			
7311- Dominion System Improve.	65,608.35	250,000.00	-184,391.65	26.2%
7312- Ravenna Pump Station	791.90			
7313 - Valley View Project	31,363.80	1,205,000.00	-1,173,636.20	2.6%
Total Expense	365,347.51	3,815,000.00	-3,449,652.49	9.6%
Net Ordinary Income	-365,347.51	-3,815,000.00	3,449,652.49	9.6%
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	234,652.49	-250,000.00	484,652.49	-93.9%

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

	<u>Jan - Mar 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
5200- Property Taxes	126,835.84	450,300.00	-323,464.16	28.2%
5210- Specific Ownership Taxes	9,844.82	50,000.00	-40,155.18	19.7%
5820- Investment Income	3,031.15	1,000.00	2,031.15	303.1%
Total Income	<u>139,711.81</u>	<u>501,300.00</u>	<u>-361,588.19</u>	<u>27.9%</u>
Gross Profit	139,711.81	501,300.00	-361,588.19	27.9%
Expense				
6040- Accounting	3,000.00	12,000.00	-9,000.00	25.0%
6080- Education	0.00	1,000.00	-1,000.00	0.0%
6100- Engineering	0.00	2,500.00	-2,500.00	0.0%
6150- Legal	266.00	2,500.00	-2,234.00	10.6%
6250- Treasurers Fees	1,902.58	9,000.00	-7,097.42	21.1%
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>120,706.29</u>	<u>445,460.00</u>	<u>-324,753.71</u>	<u>27.1%</u>
Net Ordinary Income	<u>19,005.52</u>	<u>55,840.00</u>	<u>-36,834.48</u>	<u>34.0%</u>
Net Income	<u><u>19,005.52</u></u>	<u><u>55,840.00</u></u>	<u><u>-36,834.48</u></u>	<u><u>34.0%</u></u>

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District
March 31, 2023

Long Term Obligations

CWCB- 2014 Loan	\$ 15,118,912
CT2015-176 CWCB-PVH Water Supply	\$ 1,944,671
2015 CWRPDA- PVH Infrastructure	\$ 3,412,651
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 March 31, 2023 is as follows:

	General Fund	Debt Service		Capital Projects Fund	Water		Sewer		Total
		Water Fund	Sewer Fund		Fund	Fund	Fund	PVH	
Operating Reserve	\$ -	\$ -	\$ -	\$ 82,307	\$ 3,000,000	\$ 1,000,000	\$ -	\$ 4,082,307	
Capital Reserve	-	-	-	283,679	25,607	-	-	\$ 309,286	
Operating Cash	<u>2,871,631</u>	<u>224,446</u>	<u>6,653,005</u>	<u>-</u>	<u>8,198,128</u>	<u>11,860,661</u>	<u>448,335</u>	<u>30,256,206</u>	
Total Cash on Hand	<u>\$ 2,871,631</u>	<u>\$ 224,446</u>	<u>\$ 6,653,005</u>	<u>\$ 82,307</u>	<u>\$ 11,481,807</u>	<u>\$ 12,886,268</u>	<u>\$ 448,335</u>	<u>\$ 34,647,799</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									
Total Funds Available	11,489,971	11,535,746	11,481,807	0	0	0	0	0	0	0	0	0
Distribution of Available Funds												
Operating Reserve	3,000,000	3,000,000	3,000,000									
25% of Budgeted Expenditures												
Capital Reserve	122,435	156,607	283,679									
Operating Cash	8,367,536	8,379,139	8,198,128									
Total Cash	11,489,971	11,535,746	11,481,807	0	0	0	0	0	0	0	0	0
Capital Reserve												
Beginning Reserve Balance	-67,588	122,435	156,607									
Additions to Reserve	250,000	250,000	250,000									
Use of Reserves	59,977	215,828	122,928									
Ending Reserve Balance	122,435	156,607	283,679	0	0	0	0	0	0	0	0	0

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available												
Cash in Bank - Sewer Fund	12,729,205	12,695,207	12,886,268									
Total Funds Available	<u>12,729,205</u>	<u>12,695,207</u>	<u>12,886,268</u>									
Distribution of Available Funds												
Operating Reserve	1,000,000	1,000,000	1,000,000									
25% of Budgeted Expenditures												
Capital Reserve	553,513	552,055	25,607									
Operating Cash	11,175,692	11,143,152	11,860,661									
Total Available Funds	<u>12,729,205</u>	<u>12,695,207</u>	<u>12,886,268</u>	0	0	0	0	0	0	0	0	0
Capital Reserve												
Beginning Reserve Balance	377,828	377,828	377,828									
Additions to Reserve	185,000	185,000	185,000									
Use of Reserves	-9,315	-10,773	-537,221									
Ending Reserve Balance	<u>553,513</u>	<u>552,055</u>	<u>25,607</u>	0	0	0	0	0	0	0	0	0

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available - Water Treatment Plant												
Beginning Cash Balance	505,534	505,534	130,470									
Surcharge Collected	93,585	93,556	93,745									
Availability of Service Trans.	26,780	0	231									
Payment of Debt	82,426	468,620	0									
Ending Cash Balance	543,473	130,470	224,446	0	0	0	0	0	0	0	0	0
Cash Funds Available - Sewer Debt Service												
Operating Cash	6,457,734	6,515,054	6,653,005									
Total	7,001,207	6,645,524	6,877,451	0	0	0	0	0	0	0	0	0

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District
Property Tax Schedule
2023

SUMMARY – DOUGLAS & JEFFERSON COUNTIES

	2023											
	Delinquent Tax, Rebates and Abatements					2023					2023	
	Property Taxes	Specific Ownerships	Interest	Treasurer's Fees	HB 1006 Tax	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	\$ 553,505	\$ 12,115		\$ (8,303)		\$ 557,317	26.57%	31.18%	\$ 557,317	30.21%	36.93%	
April						\$ -	0.00%	31.18%	\$ -	0.00%	36.93%	
May						\$ -	0.00%	31.18%	\$ -	0.00%	36.93%	
June						\$ -	0.00%	31.18%	\$ -	0.00%	36.93%	
July						\$ -	0.00%	31.18%	\$ -	0.00%	36.93%	
August						\$ -	0.00%	31.18%	\$ -	0.00%	36.93%	
September						\$ -	0.00%	31.18%	\$ -	0.00%	36.93%	
October						\$ -	0.00%	31.18%	\$ -	0.00%	36.93%	
November						\$ -	0.00%	31.18%	\$ -	0.00%	36.93%	
December						\$ -	0.00%	31.18%	\$ -	0.00%	36.93%	
TOTAL	\$ 649,574	\$ 47,040	\$ -	\$ (9,987)	\$ -	\$ 686,627	31.18%	31.18%	\$ 686,627	36.93%	36.93%	

No Assurance is provided on these Financial Statements
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