

ROXBOROUGH WATER & SANITATION DISTRICT  
FINANCIAL STATEMENTS

July 31, 2023

## TABLE OF CONTENTS

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

**Roxborough Water and Sanitation District  
Balance Sheet by Class**

As of July 31, 2023

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	TOTAL
<b>ASSETS</b>								
<b>Current Assets</b>								
Checking/Savings								
1105 Wells Fargo Checking	2,877.33	11,610.33	1,502,281.41	-1,990,159.31	500,000.00	0.00	0.00	-26,610.76
1105 Wells Fargo Sweep	1,214,344.05	5,283,142.08	26,786,661.10	3,886,680.29	-622,703.63	-26,246,695.54	-1,222,654.83	9,088,983.52
1105 Wells Fargo Checking - Other								
Total 1105 Wells Fargo Checking	1,217,221.38	5,294,752.41	28,288,942.51	1,906,731.98	-122,703.63	-26,246,695.54	-1,222,654.83	9,115,594.28
1111- WF Bond Redemption	0.00	1,663,115.10	0.00	0.00	0.00	0.00	0.00	1,663,115.10
1125-Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,967,928.95
1139 -WF Ravenna	0.00	0.00	3,196,997.18	0.00	0.00	0.00	1,967,928.95	3,196,997.18
1150-Investment in Cololrust	2,776,240.65	797,036.65	5,803,360.94	10,360,884.30	0.00	0.00	0.00	19,737,524.54
1155- Cololrust Bond Fund	0.00	0.00	375,075.24	520,640.99	0.00	0.00	0.00	895,716.23
1160 -System Develop Colo Trust	0.00	0.00	0.00	1,030,634.01	0.00	0.00	0.00	1,030,634.01
<b>Total Current Assets</b>	3,993,462.03	7,754,905.16	37,664,375.87	13,816,691.28	-122,703.63	-26,246,695.54	765,274.12	37,627,510.28
<b>Other Current Assets</b>								
300-APR Service	0.00	0.00	749,460.35	286,670.37	0.00	0.00	0.00	1,036,130.72
306-APR Availability	0.00	0.00	23,836.13	8,113.51	0.00	0.00	0.00	31,949.64
4356-APR Taxes	1,732,055.00	298,441.00	0.00	0.00	0.00	0.00	448,171.00	2,479,667.00
4356-Due From RWDC Inclusion	0.00	0.00	409.45	0.00	0.00	0.00	0.00	409.45
1370- Due From Others	0.00	0.00	41,294.37	0.00	0.00	0.00	0.00	41,294.37
1400- Prepaid Insurance	10,919.50	0.00	10,919.50	0.00	0.00	10,919.50	0.00	43,678.00
<b>Total Other Current Assets</b>	1,742,974.50	298,441.00	825,919.80	305,703.38	0.00	10,919.50	449,171.00	3,633,129.18
<b>Total Current Assets</b>	5,736,436.53	8,053,347.16	38,490,295.67	14,124,594.66	-122,703.63	-26,235,776.04	1,214,445.12	41,260,639.47
<b>Fixed Assets</b>								
1500- Capital Assets	0.00	0.00	106,626,944.32	33,382,082.45	0.00	0.00	0.00	140,009,026.77
1500- Accumulated Depreciation	0.00	0.00	-19,158,750.00	-15,894,395.00	0.00	0.00	0.00	-35,054,285.00
<b>Total Fixed Assets</b>	0.00	0.00	87,467,194.32	17,487,547.45	0.00	0.00	0.00	104,954,741.77
<b>TOTAL ASSETS</b>	5,736,436.53	8,053,347.16	125,957,489.99	31,612,142.11	-122,703.63	-26,235,776.04	1,214,445.12	146,215,381.24
<b>LIABILITIES &amp; EQUITY</b>								
<b>Liabilities</b>								
<b>Current Liabilities</b>								
Accounts Payable	9,678.63	0.00	10,961.34	15,765.99	23,068.00	335,901.90	2,044.00	397,439.86
2000- Accounts Payable	9,678.63	0.00	10,961.34	15,765.99	23,068.00	335,901.90	2,044.00	397,439.86
Total Accounts Payable								
Other Current Liabilities	-0.23	0.00	44,294.38	36,309.38	0.00	30,120.97	0.00	110,724.50
2015 Accrued Vac/ Sick Leave	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,589.98
2052 - Deferred Rental Income	0.00	0.00	14,589.98	0.00	0.00	0.00	0.00	3,196,997.18
2055- Ravenna Costs Advanced	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	2,479,667.00
2060 - Deferred Taxes	1,732,055.00	298,441.00	0.00	0.00	0.00	0.00	449,171.00	19,074.21
Accrued Payroll	1,349.65	0.00	7,425.41	5,594.22	0.00	4,704.93	0.00	2,925,032.00
Deferred Income	0.00	0.00	0.00	2,925,032.00	0.00	0.00	0.00	211,009.16
Retainage Payable	0.00	0.00	7,487.00	0.00	0.00	138,014.65	0.00	8,957,104.03
Total Other Current Liabilities	1,733,404.42	298,441.00	3,270,913.95	2,966,935.60	65,497.50	172,840.56	449,171.00	9,354,543.89
<b>Total Current Liabilities</b>	1,743,083.05	298,441.00	3,281,775.29	2,982,721.59	88,565.50	508,742.46	451,215.00	9,354,543.89
<b>Total Liabilities</b>	1,743,083.05	298,441.00	3,281,775.29	2,982,721.59	88,565.50	508,742.46	451,215.00	9,354,543.89
<b>Equity</b>								
3300 -Retained Earnings	2,490,596.83	6,956,089.50	121,661,417.72	29,001,894.28	1,084.08	-24,783,116.90	428,329.08	135,756,293.59
Net Income	1,502,756.65	798,817.66	1,014,286.98	-372,473.76	-212,353.21	-1,961,401.60	334,801.04	1,104,543.76
<b>Total Equity</b>	3,993,353.48	7,754,905.16	122,675,714.70	28,629,420.52	-211,269.13	-26,744,518.50	763,230.12	136,860,837.35
<b>TOTAL LIABILITIES &amp; EQUITY</b>	5,736,436.53	8,053,347.16	125,957,489.99	31,612,142.11	-122,703.63	-26,235,776.04	1,214,445.12	146,215,381.24

**Roxborough Water and Sanitation District  
Profit & Loss by Class  
July 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	370,818.95	166,018.04	0.00	0.00	0.00	536,836.99
5100-Availability Charges	0.00	0.00	20,205.60	6,555.00	0.00	0.00	0.00	26,760.60
5101- Service Charges LMA	0.00	0.00	0.00	31,460.86	0.00	0.00	0.00	31,460.86
5200- Property Taxes	328,073.17	105,693.67	0.00	0.00	0.00	0.00	68,341.60	502,108.44
5210- Specific Ownership Taxes	12,187.53	3,926.40	0.00	0.00	0.00	0.00	3,405.71	19,519.64
5211- Dominion WTP Operations	0.00	0.00	57,833.66	0.00	0.00	0.00	0.00	57,833.66
5410-Hydrant Water	0.00	0.00	10,653.00	0.00	0.00	0.00	0.00	10,653.00
5510-Potable Irrigation Water	0.00	0.00	5,610.15	0.00	0.00	0.00	0.00	5,610.15
5511-Irrigation Water	0.00	0.00	58,115.21	0.00	0.00	0.00	0.00	58,115.21
5601-Late Fees, Penalties,	0.00	0.00	4,199.89	1,846.84	0.00	0.00	0.00	6,046.73
5610- Miscellaneous Income	0.00	0.00	873.06	-173.47	0.00	0.00	0.00	699.59
5611-Inclusion fees-NWDC	0.00	0.00	7,644.85	0.00	0.00	0.00	0.00	7,644.85
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	43,520.00	0.00	0.00	0.00	43,520.00
5640- Dominion Treated Water Us	0.00	0.00	25,485.00	0.00	0.00	0.00	0.00	25,485.00
5650 Dominion Exp Reimbursement	0.00	0.00	76,930.32	0.00	0.00	0.00	0.00	76,930.32
5700- Sys. Development Charge	0.00	0.00	135.00	0.00	0.00	0.00	0.00	135.00
5705 Ravenna SDC	0.00	0.00	28,070.00	0.00	0.00	0.00	0.00	28,070.00
5710- Capital Surcharge	0.00	0.00	11,916.10	13,262.20	0.00	0.00	0.00	25,178.30
5715- Capital Surcharge WTP Sup	0.00	0.00	93,808.34	0.00	0.00	0.00	0.00	93,808.34
5820- Investment Income	15,187.77	11,545.96	41,904.85	69,504.91	0.00	0.00	2,466.37	140,609.86
5850 - Reimbursed Exp Other	0.00	0.00	6,396.74	0.00	0.00	0.00	0.00	6,396.74
<b>Total Income</b>	<b>355,448.47</b>	<b>121,166.03</b>	<b>837,498.98</b>	<b>331,994.38</b>	<b>0.00</b>	<b>0.00</b>	<b>74,213.68</b>	<b>1,720,321.54</b>
<b>Gross Profit</b>	<b>355,448.47</b>	<b>121,166.03</b>	<b>837,498.98</b>	<b>331,994.38</b>	<b>0.00</b>	<b>0.00</b>	<b>74,213.68</b>	<b>1,720,321.54</b>
Expense								
6020-Payroll Expenses	9,666.51	0.00	54,571.75	41,233.06	13,321.00	21,789.72	0.00	140,592.04
6040- Accounting	2,375.00	0.00	2,375.00	2,375.00	0.00	2,375.00	1,000.00	10,500.00
6041- Audit	10,600.00	0.00	0.00	0.00	0.00	0.00	0.00	10,600.00
6050- Contract Labor	0.00	0.00	0.00	2,847.49	0.00	2,847.50	0.00	5,694.99
6080- Education	301.25	0.00	301.25	876.25	0.00	986.25	0.00	2,465.00
6099- Election	151.99	0.00	0.00	0.00	0.00	0.00	0.00	151.99
6100- Engineering	780.00	0.00	562.50	0.00	0.00	10,336.75	0.00	11,679.25
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	0.00	0.00	320.00	0.00	320.00
6130- Insurance	2,184.00	0.00	2,184.00	2,334.00	0.00	2,184.00	0.00	8,886.00
6140- Lab & Test Fees	0.00	0.00	1,069.00	0.00	0.00	528.00	0.00	1,597.00
6150- Legal	3,996.64	0.00	3,652.64	9,895.99	0.00	3,652.64	44.00	21,241.91
6170 - Meter Expenses	0.00	0.00	0.00	0.00	0.00	1,858.32	0.00	1,858.32
6180- Misc. Expenses	0.00	0.00	391.07	0.00	0.00	0.00	0.00	391.07
6185- Littleton Service Fees	0.00	0.00	0.00	508,043.14	0.00	0.00	0.00	508,043.14
6200- Office Expense	4,377.90	0.00	989.71	2,146.48	0.00	2,211.53	0.00	9,735.62
6210-Operating Supplies	1,063.38	0.00	8,732.42	0.00	0.00	0.00	0.00	9,795.80
6220- Permits	0.00	0.00	1,850.00	0.00	0.00	155.00	0.00	2,005.00
6230-Repairs and Maint	6,545.01	0.00	16,273.69	10,141.56	0.00	52,972.21	0.00	85,932.47
6250- Treasurers Fees	4,921.13	1,585.41	0.00	0.00	0.00	0.00	1,025.12	7,531.66
6260- Utilities	50.49	0.00	17,007.62	9,522.15	0.00	6,745.60	0.00	33,365.86
6270- Vehicle	41.89	0.00	2,094.10	2,103.79	0.00	2,185.92	0.00	6,425.70
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	256,787.68	0.00	256,787.68
7290- Water Rights	0.00	0.00	0.00	0.00	0.00	28,022.51	0.00	28,022.51
7300- Capital Projects	6,027.50	0.00	11,456.20	26,093.25	0.00	50,749.82	0.00	94,326.77
7308- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,865.80
7310 - WTP - Dominion Pump	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,461.40
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,118.30
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	4,622.50	0.00	0.00	4,622.50

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

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
7313 - Valley View Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7330- RLS Generator	0.00	0.00	0.00	0.00	300,000.00	0.00	0.00	300,000.00
<b>Total Expense</b>	53,122.69	1,585.41	123,520.95	617,612.16	336,389.00	446,758.45	2,069.12	1,581,057.78
<b>Net Ordinary Income</b>	302,325.78	119,580.62	713,978.03	-285,617.78	-336,389.00	-446,758.45	72,144.56	139,263.76
<b>Other Income/Expense</b>								
Other Income								
6900- Transfers In	0.00	26,760.60	0.00	0.00	0.00	0.00	0.00	26,760.60
6902- Transfers In WTP	0.00	93,808.34	0.00	0.00	0.00	0.00	0.00	93,808.34
<b>Total Other Income</b>	0.00	120,568.94	0.00	0.00	0.00	0.00	0.00	120,568.94
<b>Other Expense</b>								
8000- Transfers to Other Funds	0.00	0.00	20,205.60	6,555.00	0.00	0.00	0.00	26,760.60
8002- Transfers Water Supply SV	0.00	0.00	93,808.34	0.00	0.00	0.00	0.00	93,808.34
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>	0.00	0.00	279,013.94	75,555.00	0.00	0.00	0.00	354,568.94
<b>Net Other Income</b>	0.00	120,568.94	-279,013.94	-75,555.00	0.00	0.00	0.00	-234,000.00
<b>Net Income</b>	<b>302,325.78</b>	<b>240,149.56</b>	<b>434,964.09</b>	<b>-361,172.78</b>	<b>-336,389.00</b>	<b>-446,758.45</b>	<b>72,144.56</b>	<b>-94,736.24</b>



**Roxborough Water and Sanitation District**  
**Profit & Loss by Class**  
 January through July 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	1,845,159.32	1,136,458.54	0.00	0.00	0.00	2,981,617.86
5100-Availability Charges	0.00	0.00	61,312.84	20,015.25	0.00	0.00	0.00	81,328.09
5101- Service Charges LMA	0.00	0.00	0.00	224,200.67	0.00	0.00	0.00	224,200.67
5200- Property Taxes	1,732,424.49	558,141.24	0.00	0.00	0.00	0.00	430,602.60	2,721,168.33
5210- Specific Ownership Taxes	81,610.06	27,997.00	0.00	0.00	0.00	0.00	23,737.63	133,344.69
5211- Dominion WTP Operations	0.00	0.00	384,557.30	0.00	0.00	0.00	0.00	384,557.30
5310-Permit Fees	0.00	0.00	3,800.00	3,300.00	0.00	0.00	0.00	7,100.00
5410-Hydrant Water	0.00	0.00	24,898.50	0.00	0.00	0.00	0.00	24,898.50
5510-Potable Irrigation Water	0.00	0.00	18,221.95	0.00	0.00	0.00	0.00	18,221.95
5511-Irrigation Water	0.00	0.00	147,538.10	0.00	0.00	0.00	0.00	147,538.10
5601-Late Fees, Penalties,	0.00	0.00	25,066.54	10,245.16	0.00	0.00	0.00	35,311.70
5610- Miscellaneous Income	0.00	0.00	1,313.12	590.86	0.00	0.00	0.00	1,903.98
5611-Inclusion fees-NWDC	0.00	0.00	45,351.17	0.00	0.00	0.00	0.00	45,351.17
5620- Dominion Dist. Operations	0.00	0.00	116,641.81	0.00	0.00	0.00	0.00	116,641.81
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	285,740.00	0.00	0.00	0.00	285,740.00
5640- Dominion Treated Water Us	0.00	0.00	95,091.05	0.00	0.00	0.00	0.00	95,091.05
5650 Dominion Exp Reimbursement	0.00	0.00	799,918.00	0.00	0.00	0.00	0.00	799,918.00
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	59,500.00	49,974.00	0.00	0.00	0.00	109,474.00
5705 Ravenna SDC	0.00	0.00	172,820.24	0.00	0.00	0.00	0.00	172,820.24
5710- Capital Surcharge	0.00	0.00	83,299.66	93,465.79	0.00	0.00	0.00	176,765.45
5715- Capital Surcharge WTP Sup	0.00	0.00	655,799.90	0.00	0.00	0.00	0.00	655,799.90
5820- Investment Income	55,828.99	34,966.19	246,000.15	317,641.16	0.00	0.00	9,890.46	664,326.95
5850 - Reimbursed Exp Other	0.00	0.00	121,778.48	0.00	0.00	0.00	0.00	121,778.48
<b>Total Income</b>	<b>1,869,863.54</b>	<b>621,104.43</b>	<b>4,922,465.21</b>	<b>2,141,631.43</b>	<b>0.00</b>	<b>0.00</b>	<b>464,230.69</b>	<b>10,019,295.30</b>
<b>Gross Profit</b>	<b>1,869,863.54</b>	<b>621,104.43</b>	<b>4,922,465.21</b>	<b>2,141,631.43</b>	<b>0.00</b>	<b>0.00</b>	<b>464,230.69</b>	<b>10,019,295.30</b>
Expense								
6020-Payroll Expenses	67,730.45	0.00	373,570.29	261,992.42	13,321.00	213,927.01	0.00	930,541.17
6040- Accounting	16,625.00	0.00	16,625.00	16,625.00	0.00	16,625.00	7,000.00	73,500.00
6041- Audit	30,531.44	0.00	0.00	0.00	0.00	0.00	0.00	30,531.44
6050- Contract Labor	0.00	0.00	0.00	14,771.13	0.00	16,798.61	0.00	31,569.74
6065- Dominion expenses	0.00	0.00	0.00	62.00	0.00	0.00	0.00	62.00
6080- Education	6,213.46	0.00	6,476.26	8,185.01	0.00	16,299.91	0.00	37,174.64
6099- Election	28,489.00	0.00	0.00	0.00	0.00	0.00	0.00	28,489.00
6100- Engineering	11,485.20	0.00	14,563.70	73,131.49	0.00	121,311.14	0.00	220,491.53
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	500.00	0.00	500.00
6115- GPS/GIS	0.00	0.00	0.00	7,162.50	0.00	16,262.50	0.00	23,425.00
6130- Insurance	15,443.41	0.00	15,305.75	15,802.92	0.00	15,652.92	0.00	62,205.00
6140- Lab & Test Fees	0.00	0.00	4,311.00	0.00	0.00	3,265.00	0.00	7,576.00
6150- Legal	11,339.29	0.00	10,170.66	16,414.01	0.00	13,168.16	354.00	51,446.12
6170 - Meter Expenses	2,211.04	0.00	306.00	0.00	0.00	10,120.30	0.00	10,426.30
6180- Misc. Expenses	23,228.86	0.00	2,214.57	2,667.82	0.00	234.27	0.00	7,327.70
6185- Littleton Service Fees	2,821.87	0.00	0.00	575,169.64	0.00	0.00	0.00	575,169.64
6200- Office Expense	24,896.77	0.00	3,442.76	10,794.49	0.00	9,524.47	0.00	46,990.58
6210-Operating Supplies	2,693.52	0.00	28,302.36	67,709.33	0.00	0.00	0.00	98,633.56
6225-Rent	70,162.01	0.00	1,960.00	4,877.90	0.00	8,513.00	0.00	40,247.67
6230- Repairs and Maint	25,976.31	0.00	92,189.15	34,564.00	0.00	127,615.47	0.00	324,520.63
6240- Safety Equipment	869.80	0.00	1,963.44	273.34	0.00	703.90	0.00	2,940.68
6250- Treasurers Fees	1,242.85	0.00	124,612.95	60,591.19	0.00	35,681.96	0.00	221,755.90
6270- Vehicle	0.00	0.00	5,336.21	7,527.29	0.00	8,470.10	0.00	22,576.45
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	832,370.60	0.00	832,370.60
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





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

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	TOTAL
7290- Water Rights	0.00	0.00	0.00	0.00	0.00	97,246.88	0.00	97,246.88
7300- Capital Projects	25,146.61	0.00	262,159.39	832,758.46	0.00	397,110.40	0.00	1,517,174.86
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	75,860.98	0.00	0.00	75,860.98
7310 - WTP- Dominion Pump	0.00	0.00	0.00	0.00	764,499.08	0.00	0.00	764,499.08
7311- Dominion System Improve.	0.00	0.00	-27,454.00	0.00	97,791.65	0.00	90.56	70,428.21
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	18,321.60	0.00	0.00	18,321.60
7313 - Valley View Project	0.00	0.00	0.00	0.00	42,558.90	0.00	0.00	42,558.90
7330- RLS Generator	0.00	0.00	0.00	0.00	300,000.00	0.00	0.00	300,000.00
<b>Total Expense</b>	<b>367,106.69</b>	<b>559,414.76</b>	<b>936,055.49</b>	<b>2,011,089.94</b>	<b>1,312,353.21</b>	<b>1,961,401.60</b>	<b>129,329.65</b>	<b>7,276,751.54</b>
<b>Net Ordinary Income</b>	<b>1,502,756.65</b>	<b>61,689.67</b>	<b>3,986,409.72</b>	<b>130,541.49</b>	<b>-1,312,353.21</b>	<b>-1,961,401.60</b>	<b>334,901.04</b>	<b>2,742,543.76</b>
<b>Other Income/Expense</b>								
6900- Transfers In	0.00	81,328.09	0.00	0.00	1,100,000.00	0.00	0.00	1,181,328.09
6902- Transfers In WTP	0.00	655,799.90	0.00	0.00	0.00	0.00	0.00	655,799.90
<b>Total Other Income</b>	<b>0.00</b>	<b>737,127.99</b>	<b>0.00</b>	<b>0.00</b>	<b>1,100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,837,127.99</b>
<b>Other Expense</b>								
8000- Transfers to Other Funds	0.00	0.00	1,161,312.84	20,015.25	0.00	0.00	0.00	1,181,328.09
8002- Transfers Water Supply SV	0.00	0.00	655,799.90	0.00	0.00	0.00	0.00	655,799.90
9000- Depreciation Expense	0.00	0.00	1,155,000.00	483,000.00	0.00	0.00	0.00	1,638,000.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>2,972,112.74</b>	<b>503,015.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,475,127.99</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>737,127.99</b>	<b>-2,972,112.74</b>	<b>-503,015.25</b>	<b>1,100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,638,000.00</b>
<b>Net Income</b>	<b>1,502,756.65</b>	<b>798,817.66</b>	<b>1,014,296.98</b>	<b>-372,473.76</b>	<b>-212,353.21</b>	<b>-1,961,401.60</b>	<b>334,901.04</b>	<b>1,104,543.76</b>

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

	<u>Jul 23</u>	<u>Jan - Jul 23</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	328,073.17	1,732,424.49
5210- Specific Ownership Taxes	12,187.53	81,610.06
5820- Investment Income	15,187.77	55,828.99
<b>Total Income</b>	<u>355,448.47</u>	<u>1,869,863.54</u>
<b>Gross Profit</b>	355,448.47	1,869,863.54
<b>Expense</b>		
6020-Payroll Expenses	9,666.51	67,730.45
6040- Accounting	2,375.00	16,625.00
6041- Audit	10,600.00	30,531.44
6050- Contract Labor	0.00	0.00
6080- Education	301.25	6,213.46
6099- Election	151.99	28,489.00
6100- Engineering	780.00	11,485.20
6130- Insurance	2,184.00	15,443.41
6150- Legal	3,996.64	11,339.29
6180- Misc. Expenses	0.00	2,211.04
6200- Office Expense	4,377.90	23,228.86
6210-Operating Supplies	1,063.38	2,821.87
6220- Permits	0.00	24,896.77
6225-Rent	0.00	2,693.52
6230- Repairs and Maint	6,545.01	70,162.01
6250- Treasurers Fees	4,921.13	25,976.31
6260- Utilities	90.49	869.80
6270- Vehicle	41.89	1,242.85
7300- Capital Projects	6,027.50	25,146.61
<b>Total Expense</b>	<u>53,122.69</u>	<u>367,106.89</u>
<b>Net Ordinary Income</b>	<u>302,325.78</u>	<u>1,502,756.65</u>
<b>Net Income</b>	<u><u>302,325.78</u></u>	<u><u>1,502,756.65</u></u>

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

	<u>Jul 23</u>	<u>Jan - Jul 23</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	105,693.67	558,141.24
5210- Specific Ownership Taxes	3,926.40	27,997.00
5820- Investment Income	11,545.96	34,966.19
<b>Total Income</b>	<u>121,166.03</u>	<u>621,104.43</u>
<b>Gross Profit</b>	121,166.03	621,104.43
<b>Expense</b>		
6250- Treasurers Fees	1,585.41	8,368.88
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
<b>Total Expense</b>	<u>1,585.41</u>	<u>559,414.76</u>
<b>Net Ordinary Income</b>	119,580.62	61,689.67
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	26,760.60	81,328.09
6902- Transfers In WTP	93,808.34	655,799.90
<b>Total Other Income</b>	<u>120,568.94</u>	<u>737,127.99</u>
<b>Net Other Income</b>	<u>120,568.94</u>	<u>737,127.99</u>
<b>Net Income</b>	<u><u>240,149.56</u></u>	<u><u>798,817.66</u></u>

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

	Jul 23	Jan - Jul 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	370,818.95	1,845,159.32
5100-Availability Charges	20,205.60	61,312.84
5211- Dominion WTP Operations	57,833.66	384,557.30
5310-Permit Fees	0.00	3,800.00
5410-Hydrant Water	10,653.00	24,898.50
5510-Potable Irrigation Water	5,610.15	18,221.95
5511-Irrigation Water	58,115.21	147,538.10
5601-Late Fees, Penalties,	4,199.89	25,066.54
5610- Miscellaneous Income	873.06	1,313.12
5611-Inclusion fees-NWDC	7,644.85	45,351.17
5620- Dominion Dist. Operations	16,898.26	116,641.81
5640- Dominion Treated Water Us	25,485.00	95,091.05
5650 Dominion Exp Reimbursement	76,930.32	799,918.00
5660- Ravenna Reimbursement	0.00	14,397.08
5700- Sys. Development Charge	135.00	59,500.00
5705 Ravenna SDC	28,070.00	172,820.24
5710- Capital Surcharge	11,916.10	83,299.66
5715- Capital Surcharge WTP Sup	93,808.34	655,799.90
5820- Investment Income	41,904.85	246,000.15
5850 - Reimbursed Exp Other	6,396.74	121,778.48
<b>Total Income</b>	<b>837,498.98</b>	<b>4,922,465.21</b>
<b>Gross Profit</b>	<b>837,498.98</b>	<b>4,922,465.21</b>
<b>Expense</b>		
6020-Payroll Expenses	54,571.75	373,570.29
6040- Accounting	2,375.00	16,625.00
6080- Education	301.25	6,476.26
6100- Engineering	562.50	14,563.70
6130- Insurance	2,184.00	15,305.75
6140- Lab & Test Fees	1,069.00	4,311.00
6150- Legal	3,652.64	10,170.66
6170 - Meter Expenses	0.00	306.00
6180- Misc. Expenses	391.07	2,214.57
6200- Office Expense	999.71	3,442.76
6210-Operating Supplies	8,732.42	28,302.36
6220- Permits	1,850.00	1,960.00
6230- Repairs and Maint	16,273.69	92,189.15
6240- Safety Equipment	0.00	1,963.44
6260- Utilities	17,007.62	124,612.95
6270- Vehicle	2,094.10	5,336.21
7300- Capital Projects	11,456.20	262,159.39
7311- Dominion System Improve.	0.00	-27,454.00
<b>Total Expense</b>	<b>123,520.95</b>	<b>936,055.49</b>
<b>Net Ordinary Income</b>	<b>713,978.03</b>	<b>3,986,409.72</b>
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
8000- Transfers to Other Funds	20,205.60	1,161,312.84
8002- Transfers Water Supply SV	93,808.34	655,799.90
9000 -Depreciation Expense	165,000.00	1,155,000.00
<b>Total Other Expense</b>	<b>279,013.94</b>	<b>2,972,112.74</b>
<b>Net Other Income</b>	<b>-279,013.94</b>	<b>-2,972,112.74</b>
<b>Net Income</b>	<b>434,964.09</b>	<b>1,014,296.98</b>

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

	Jul 23	Jan - Jul 23
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
6020-Payroll Expenses	21,789.72	213,927.01
6040- Accounting	2,375.00	16,625.00
6050- Contract Labor	2,847.50	16,798.61
6080- Education	986.25	16,299.91
6100- Engineering	10,336.75	121,311.14
6110-Conservation Rebates	50.00	500.00
6115- GPS/GIS	320.00	16,262.50
6130- Insurance	2,184.00	15,652.92
6140- Lab & Test Fees	528.00	3,265.00
6150- Legal	3,652.64	13,168.16
6170 - Meter Expenses	1,858.32	10,120.30
6180- Misc. Expenses	0.00	234.27
6200- Office Expense	2,211.53	9,524.47
6220- Permits	155.00	8,513.00
6230- Repairs and Maint	52,972.21	127,615.47
6240- Safety Equipment	0.00	703.90
6260- Utilities	6,745.60	35,681.96
6270- Vehicle	2,185.92	8,470.10
6280- Water Costs	256,787.68	832,370.60
7290- Water Rights	28,022.51	97,246.88
7300- Capital Projects	50,749.82	397,110.40
<b>Total Expense</b>	<b>446,758.45</b>	<b>1,961,401.60</b>
<b>Net Ordinary Income</b>	<b>-446,758.45</b>	<b>-1,961,401.60</b>
<b>Net Income</b>	<b>-446,758.45</b>	<b>-1,961,401.60</b>

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

	Jul 23	Jan - Jul 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	166,018.04	1,136,458.54
5100-Availability Charges	6,555.00	20,015.25
5101- Service Charges LMA	31,460.86	224,200.67
5310-Permit Fees	0.00	3,300.00
5601-Late Fees, Penalties,	1,846.84	10,245.16
5610- Miscellaneous Income	-173.47	590.86
5625- Dominion Sewer Conveyance	43,520.00	285,740.00
5700- Sys. Development Charge	0.00	49,974.00
5710- Capital Surcharge	13,262.20	93,465.79
5820- Investment Income	69,504.91	317,641.16
<b>Total Income</b>	331,994.38	2,141,631.43
<b>Gross Profit</b>	331,994.38	2,141,631.43
<b>Expense</b>		
6020-Payroll Expenses	41,233.06	261,992.42
6040- Accounting	2,375.00	16,625.00
6050- Contract Labor	2,847.49	14,771.13
6065- Dominion expenses	0.00	82.00
6080- Education	876.25	8,185.01
6100- Engineering	0.00	73,131.49
6115- GPS/GIS	0.00	7,162.50
6130- Insurance	2,334.00	15,802.92
6150- Legal	9,895.99	16,414.01
6180- Misc. Expenses	0.00	2,667.82
6185- Littleton Service Fees	508,043.14	575,169.64
6200- Office Expense	2,146.48	10,794.49
6210-Operating Supplies	0.00	67,709.33
6220- Permits	0.00	4,877.90
6230- Repairs and Maint	10,141.56	34,554.00
6240- Safety Equipment	0.00	273.34
6260- Utilities	9,522.15	60,591.19
6270- Vehicle	2,103.79	7,527.29
7300- Capital Projects	26,093.25	832,758.46
<b>Total Expense</b>	617,612.16	2,011,089.94
<b>Net Ordinary Income</b>	-285,617.78	130,541.49
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
8000- Transfers to Other Funds	6,555.00	20,015.25
9000 -Depreciation Expense	69,000.00	483,000.00
<b>Total Other Expense</b>	75,555.00	503,015.25
<b>Net Other Income</b>	-75,555.00	-503,015.25
<b>Net Income</b>	-361,172.78	-372,473.76

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

	<u>Jul 23</u>	<u>Jan - Jul 23</u>
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
6020-Payroll Expenses	13,321.00	13,321.00
7301-Capital DWSD	0.00	0.00
7308- O-Line Capacity Improve.	3,865.80	75,860.98
7310 - WTP- Dominion Pump	3,461.40	764,499.08
7311- Dominion System Improve.	11,118.30	97,791.65
7312- Ravenna Pump Station	4,622.50	18,321.60
7313 - Valley View Project	0.00	42,558.90
7330- RLS Generator	300,000.00	300,000.00
<b>Total Expense</b>	<u>336,389.00</u>	<u>1,312,353.21</u>
<b>Net Ordinary Income</b>	-336,389.00	-1,312,353.21
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	0.00	1,100,000.00
<b>Total Other Income</b>	<u>0.00</u>	<u>1,100,000.00</u>
<b>Net Other Income</b>	0.00	1,100,000.00
<b>Net Income</b>	<u><u>-336,389.00</u></u>	<u><u>-212,353.21</u></u>

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

---

	Jul 23	Jan - Jul 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	68,341.60	430,602.60
5210- Specific Ownership Taxes	3,405.71	23,737.63
5820- Investment Income	2,466.37	9,890.46
<b>Total Income</b>	74,213.68	464,230.69
<b>Gross Profit</b>	74,213.68	464,230.69
<b>Expense</b>		
6040- Accounting	1,000.00	7,000.00
6150- Legal	44.00	354.00
6250- Treasurers Fees	1,025.12	6,437.94
6550-CWCB Principal c150346	0.00	115,447.15
7311- Dominion System Improve.	0.00	90.56
<b>Total Expense</b>	2,069.12	129,329.65
<b>Net Ordinary Income</b>	72,144.56	334,901.04
<b>Net Income</b>	72,144.56	334,901.04



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

	Jan - Jul 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	1,732,424.49	1,761,246.00	-28,821.51	98.4%
5210- Specific Ownership Taxes	81,610.06	120,000.00	-38,389.94	68.0%
5610-Misc Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	55,828.99	5,000.00	50,828.99	1,116.6%
<b>Total Income</b>	<b>1,869,863.54</b>	<b>1,887,246.00</b>	<b>-17,382.46</b>	<b>99.1%</b>
<b>Gross Profit</b>	<b>1,869,863.54</b>	<b>1,887,246.00</b>	<b>-17,382.46</b>	<b>99.1%</b>
<b>Expense</b>				
6020-Payroll Expenses	67,730.45	130,000.00	-62,269.55	52.1%
6040- Accounting	16,625.00	31,500.00	-14,875.00	52.8%
6041- Audit	30,531.44	30,000.00	531.44	101.8%
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	6,213.46	20,000.00	-13,786.54	31.1%
6099- Election	28,489.00	30,000.00	-1,511.00	95.0%
6100- Engineering	11,485.20	40,000.00	-28,514.80	28.7%
6130- Insurance	15,443.41	30,000.00	-14,556.59	51.5%
6150- Legal	11,339.29	25,000.00	-13,660.71	45.4%
6180- Misc. Expenses	2,211.04	10,000.00	-7,788.96	22.1%
6200- Office Expense	23,228.86	40,000.00	-16,771.14	58.1%
6210-Operating Supplies	2,821.87			
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	70,162.01	205,000.00	-134,837.99	34.2%
6250- Treasurers Fees	25,976.31	45,000.00	-19,023.69	57.7%
6260- Utilities	869.80	2,000.00	-1,130.20	43.5%
6270- Vehicle	1,242.85	5,000.00	-3,757.15	24.9%
6300- Bank Service Charges	0.00	2,000.00	-2,000.00	0.0%
7300- Capital Projects	25,146.61	75,000.00	-49,853.39	33.5%
<b>Total Expense</b>	<b>367,106.89</b>	<b>773,500.00</b>	<b>-406,393.11</b>	<b>47.5%</b>
<b>Net Ordinary Income</b>	<b>1,502,756.65</b>	<b>1,113,746.00</b>	<b>389,010.65</b>	<b>134.9%</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>1,502,756.65</b>	<b>413,746.00</b>	<b>1,089,010.65</b>	<b>363.2%</b>

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

	Jan - Jul 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	558,141.24	567,412.00	-9,270.76	98.4%
5210- Specific Ownership Taxes	27,997.00	80,000.00	-52,003.00	35.0%
5820- Investment Income	34,966.19	30,000.00	4,966.19	116.6%
<b>Total Income</b>	621,104.43	677,412.00	-56,307.57	91.7%
<b>Gross Profit</b>	621,104.43	677,412.00	-56,307.57	91.7%
<b>Expense</b>				
6250- Treasurers Fees	8,368.88	15,000.00	-6,631.12	55.8%
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>	559,414.76	1,991,060.00	-1,431,645.24	28.1%
<b>Net Ordinary Income</b>	61,689.67	-1,313,648.00	1,375,337.67	-4.7%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	81,328.09	160,000.00	-78,671.91	50.8%
6902- Transfers In WTP	655,799.90	1,092,000.00	-436,200.10	60.1%
<b>Total Other Income</b>	737,127.99	1,252,000.00	-514,872.01	58.9%
<b>Net Other Income</b>	737,127.99	1,252,000.00	-514,872.01	58.9%
<b>Net Income</b>	<b>798,817.66</b>	<b>-61,648.00</b>	<b>860,465.66</b>	<b>-1,295.8%</b>

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

	Jan - Jul 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	1,845,159.32	3,200,000.00	-1,354,840.68	57.7%
5100-Availability Charges	61,312.84	120,000.00	-58,687.16	51.1%
5211- Dominion WTP Operations	384,557.30	500,000.00	-115,442.70	76.9%
5310-Permit Fees	3,800.00	1,200.00	2,600.00	316.7%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	24,898.50	40,000.00	-15,101.50	62.2%
5510-Potable Irrigation Water	18,221.95	40,000.00	-21,778.05	45.6%
5511-Irrigation Water	147,538.10	250,000.00	-102,461.90	59.0%
5601-Late Fees, Penalties,	25,066.54			
5610- Miscellaneous Income	1,313.12	70,000.00	-68,686.88	1.9%
5611-Inclusion fees-NWDC	45,351.17	50,000.00	-4,648.83	90.7%
5620- Dominion Dist. Operations	116,641.81	200,000.00	-83,358.19	58.3%
5640- Dominion Treated Water Us	95,091.05	100,000.00	-4,908.95	95.1%
5650 Dominion Exp Reimbursement	799,918.00			
5660- Ravenna Reimbursement	14,397.08			
5700- Sys. Development Charge	59,500.00	275,000.00	-215,500.00	21.6%
5705 Ravenna SDC	172,820.24	250,000.00	-77,179.76	69.1%
5710- Capital Surcharge	83,299.66	80,000.00	3,299.66	104.1%
5715- Capital Surcharge WTP Sup	655,799.90	1,036,808.00	-381,008.10	63.3%
5820- Investment Income	246,000.15	50,000.00	196,000.15	492.0%
5850 - Reimbursed Exp Other	121,778.48	20,000.00	101,778.48	608.9%
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>4,922,465.21</b>	<b>10,692,205.00</b>	<b>-5,769,739.79</b>	<b>46.0%</b>
<b>Gross Profit</b>	<b>4,922,465.21</b>	<b>10,692,205.00</b>	<b>-5,769,739.79</b>	<b>46.0%</b>
<b>Expense</b>				
6020-Payroll Expenses	373,570.29	725,000.00	-351,429.71	51.5%
6040- Accounting	16,625.00	32,500.00	-15,875.00	51.2%
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	6,476.26	25,000.00	-18,523.74	25.9%
6100- Engineering	14,563.70	175,000.00	-160,436.30	8.3%
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	15,305.75	25,000.00	-9,694.25	61.2%
6140- Lab & Test Fees	4,311.00	15,000.00	-10,689.00	28.7%
6150- Legal	10,170.66	37,500.00	-27,329.34	27.1%
6170 - Meter Expenses	306.00	0.00	306.00	100.0%
6180- Misc. Expenses	2,214.57	10,000.00	-7,785.43	22.1%
6200- Office Expense	3,442.76	20,000.00	-16,557.24	17.2%
6210-Operating Supplies	28,302.36	175,000.00	-146,697.64	16.2%
6220- Permits	1,960.00	3,000.00	-1,040.00	65.3%
6230- Repairs and Maint	92,189.15	250,000.00	-157,810.85	36.9%
6240- Safety Equipment	1,963.44	5,000.00	-3,036.56	39.3%
6260- Utilities	124,612.95	230,000.00	-105,387.05	54.2%
6270- Vehicle	5,336.21	5,000.00	336.21	106.7%
6280- Water Costs	0.00	50,000.00	-50,000.00	0.0%
7300- Capital Projects	262,159.39	1,140,000.00	-877,840.61	23.0%
7311- Dominion System Improve.	-27,454.00			
<b>Total Expense</b>	<b>936,055.49</b>	<b>2,983,000.00</b>	<b>-2,046,944.51</b>	<b>31.4%</b>
<b>Net Ordinary Income</b>	<b>3,986,409.72</b>	<b>7,709,205.00</b>	<b>-3,722,795.28</b>	<b>51.7%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	0.00	500,000.00	-500,000.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>500,000.00</b>	<b>-500,000.00</b>	<b>0.0%</b>
<b>Other Expense</b>				
8000- Transfers to Other Funds	1,161,312.84	120,000.00	1,041,312.84	967.8%
8002- Transfers Water Supply SV	655,799.90	1,036,808.00	-381,008.10	63.3%

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

---

	Jan - Jul 23	Budget	\$ Over Budget	% of Budget
8100- Transfer to Other Funds	0.00	0.00	0.00	0.0%
8150- Transfer to Capital Fund	0.00	3,565,000.00	-3,565,000.00	0.0%
9000 -Depreciation Expense	1,155,000.00			
<b>Total Other Expense</b>	<b>2,972,112.74</b>	<b>4,721,808.00</b>	<b>-1,749,695.26</b>	<b>62.9%</b>
<b>Net Other Income</b>	<b>-2,972,112.74</b>	<b>-4,221,808.00</b>	<b>1,249,695.26</b>	<b>70.4%</b>
<b>Net Income</b>	<b>1,014,296.98</b>	<b>3,487,397.00</b>	<b>-2,473,100.02</b>	<b>29.1%</b>

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

	Jan - Jul 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
6020-Payroll Expenses	213,927.01	360,000.00	-146,072.99	59.4%
6040- Accounting	16,625.00	32,500.00	-15,875.00	51.2%
6050- Contract Labor	16,798.61	40,000.00	-23,201.39	42.0%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	16,299.91	25,000.00	-8,700.09	65.2%
6100- Engineering	121,311.14	200,000.00	-78,688.86	60.7%
6110-Conservation Rebates	500.00	25,000.00	-24,500.00	2.0%
6115- GPS/GIS	16,262.50	25,000.00	-8,737.50	65.1%
6130- Insurance	15,652.92	25,000.00	-9,347.08	62.6%
6140- Lab & Test Fees	3,265.00	10,000.00	-6,735.00	32.7%
6150- Legal	13,168.16	37,500.00	-24,331.84	35.1%
6170 - Meter Expenses	10,120.30	125,000.00	-114,879.70	8.1%
6180- Misc. Expenses	234.27	10,000.00	-9,765.73	2.3%
6200- Office Expense	9,524.47	20,000.00	-10,475.53	47.6%
6220- Permits	8,513.00	5,000.00	3,513.00	170.3%
6230- Repairs and Maint	127,615.47	225,000.00	-97,384.53	56.7%
6240- Safety Equipment	703.90	2,000.00	-1,296.10	35.2%
6260- Utilities	35,681.96	75,000.00	-39,318.04	47.6%
6270- Vehicle	8,470.10	5,000.00	3,470.10	169.4%
6280- Water Costs	832,370.60	2,000,000.00	-1,167,629.40	41.6%
7290- Water Rights	97,246.88	2,500.00	94,746.88	3,889.9%
7300- Capital Projects	397,110.40	3,555,000.00	-3,157,889.60	11.2%
<b>Total Expense</b>	<b>1,961,401.60</b>	<b>6,864,500.00</b>	<b>-4,903,098.40</b>	<b>28.6%</b>
<b>Net Ordinary Income</b>	<b>-1,961,401.60</b>	<b>-6,864,500.00</b>	<b>4,903,098.40</b>	<b>28.6%</b>
<b>Net Income</b>	<b>-1,961,401.60</b>	<b>-6,864,500.00</b>	<b>4,903,098.40</b>	<b>28.6%</b>

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

	Jan - Jul 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	1,136,458.54	1,800,000.00	-663,541.46	63.1%
5011- Service Charge Ravenna	0.00	300,000.00	-300,000.00	0.0%
5100-Availability Charges	20,015.25	40,000.00	-19,984.75	50.0%
5101- Service Charges LMA	224,200.67	300,000.00	-75,799.33	74.7%
5310-Permit Fees	3,300.00	33,000.00	-29,700.00	10.0%
5601-Late Fees, Penalties,	10,245.16			
5610- Miscellaneous Income	590.86	20,000.00	-19,409.14	3.0%
5625- Dominion Sewer Conveyance	285,740.00	360,000.00	-74,260.00	79.4%
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	49,974.00	200,000.00	-150,026.00	25.0%
5710- Capital Surcharge	93,465.79	160,000.00	-66,534.21	58.4%
5820- Investment Income	317,641.16	55,000.00	262,641.16	577.5%
<b>Total Income</b>	<b>2,141,631.43</b>	<b>3,518,000.00</b>	<b>-1,376,368.57</b>	<b>60.9%</b>
<b>Gross Profit</b>	<b>2,141,631.43</b>	<b>3,518,000.00</b>	<b>-1,376,368.57</b>	<b>60.9%</b>
<b>Expense</b>				
6020-Payroll Expenses	261,992.42	485,000.00	-223,007.58	54.0%
6040- Accounting	16,625.00	31,500.00	-14,875.00	52.8%
6050- Contract Labor	14,771.13	30,000.00	-15,228.87	49.2%
6065- Dominion expenses	82.00			
6080- Education	8,185.01	25,000.00	-16,814.99	32.7%
6100- Engineering	73,131.49	125,000.00	-51,868.51	58.5%
6115- GPS/GIS	7,162.50	25,000.00	-17,837.50	28.7%
6130- Insurance	15,802.92	30,000.00	-14,197.08	52.7%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	16,414.01	15,000.00	1,414.01	109.4%
6180- Misc. Expenses	2,667.82	1,000.00	1,667.82	266.8%
6185- Littleton Service Fees	575,169.64	1,100,000.00	-524,830.36	52.3%
6200- Office Expense	10,794.49	15,000.00	-4,205.51	72.0%
6210-Operating Supplies	67,709.33	100,000.00	-32,290.67	67.7%
6220- Permits	4,877.90	1,000.00	3,877.90	487.8%
6230- Repairs and Maint	34,554.00	150,000.00	-115,446.00	23.0%
6240- Safety Equipment	273.34	2,000.00	-1,726.66	13.7%
6260- Utilities	60,591.19	100,000.00	-39,408.81	60.6%
6270- Vehicle	7,527.29	2,000.00	5,527.29	376.4%
6300- Bank Service Charges	0.00	3,000.00	-3,000.00	0.0%
7300- Capital Projects	832,758.46	2,280,000.00	-1,447,241.54	36.5%
<b>Total Expense</b>	<b>2,011,089.94</b>	<b>4,521,500.00</b>	<b>-2,510,410.06</b>	<b>44.5%</b>
<b>Net Ordinary Income</b>	<b>130,541.49</b>	<b>-1,003,500.00</b>	<b>1,134,041.49</b>	<b>-13.0%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	0.00	200,000.00	-200,000.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>200,000.00</b>	<b>-200,000.00</b>	<b>0.0%</b>
<b>Other Expense</b>				
8000- Transfers to Other Funds	20,015.25	40,000.00	-19,984.75	50.0%
9000 -Depreciation Expense	483,000.00			
<b>Total Other Expense</b>	<b>503,015.25</b>	<b>40,000.00</b>	<b>463,015.25</b>	<b>1,257.5%</b>
<b>Net Other Income</b>	<b>-503,015.25</b>	<b>160,000.00</b>	<b>-663,015.25</b>	<b>-314.4%</b>
<b>Net Income</b>	<b>-372,473.76</b>	<b>-843,500.00</b>	<b>471,026.24</b>	<b>44.2%</b>

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

	<u>Jan - Jul 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
6020-Payroll Expenses	13,321.00			
6805-Ravenna Phase 3/4 Expense	0.00	2,360,000.00	-2,360,000.00	0.0%
7301-Capital DWSD	0.00			
7308- O-Line Capacity Improve.	75,860.98			
7310 - WTP- Dominion Pump	764,499.08			
7311- Dominion System Improve.	97,791.65	250,000.00	-152,208.35	39.1%
7312- Ravenna Pump Station	18,321.60			
7313 - Valley View Project	42,558.90	1,205,000.00	-1,162,441.10	3.5%
7330- RLS Generator	300,000.00			
<b>Total Expense</b>	<u>1,312,353.21</u>	<u>3,815,000.00</u>	<u>-2,502,646.79</u>	<u>34.4%</u>
<b>Net Ordinary Income</b>	-1,312,353.21	-3,815,000.00	2,502,646.79	34.4%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	1,100,000.00	3,565,000.00	-2,465,000.00	30.9%
<b>Total Other Income</b>	<u>1,100,000.00</u>	<u>3,565,000.00</u>	<u>-2,465,000.00</u>	<u>30.9%</u>
<b>Net Other Income</b>	<u>1,100,000.00</u>	<u>3,565,000.00</u>	<u>-2,465,000.00</u>	<u>30.9%</u>
<b>Net Income</b>	<u><u>-212,353.21</u></u>	<u><u>-250,000.00</u></u>	<u><u>37,646.79</u></u>	<u><u>84.9%</u></u>

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

	Jan - Jul 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	430,602.60	450,300.00	-19,697.40	95.6%
5210- Specific Ownership Taxes	23,737.63	50,000.00	-26,262.37	47.5%
5820- Investment Income	9,890.46	1,000.00	8,890.46	989.0%
<b>Total Income</b>	<b>464,230.69</b>	<b>501,300.00</b>	<b>-37,069.31</b>	<b>92.6%</b>
<b>Gross Profit</b>	<b>464,230.69</b>	<b>501,300.00</b>	<b>-37,069.31</b>	<b>92.6%</b>
<b>Expense</b>				
6040- Accounting	7,000.00	12,000.00	-5,000.00	58.3%
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	354.00	2,500.00	-2,146.00	14.2%
6250- Treasurers Fees	6,437.94	9,000.00	-2,562.06	71.5%
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			
<b>Total Expense</b>	<b>129,329.65</b>	<b>445,460.00</b>	<b>-316,130.35</b>	<b>29.0%</b>
<b>Net Ordinary Income</b>	<b>334,901.04</b>	<b>55,840.00</b>	<b>279,061.04</b>	<b>599.8%</b>
<b>Net Income</b>	<b>334,901.04</b>	<b>55,840.00</b>	<b>279,061.04</b>	<b>599.8%</b>



## SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District  
July 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	<u>\$ 24,895,394</u>

**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 July 31, 2023 is as follows:

	Debt Service		Capital		Sewer		Total
	General Fund	Water Fund	Projects Fund	Water Fund	Fund	Fund	
Operating Reserve	\$ -	\$ -	\$ (122,704)	\$ 3,000,000	\$ 1,000,000		\$ 3,877,296
Capital Reserve	-	-		963,164	536,735		\$ 1,499,899
Operating Cash	<u>3,993,462</u>	<u>653,677</u>	<u>-</u>	<u>7,454,515</u>	<u>12,282,156</u>	<u>765,274</u>	<u>32,250,313</u>
Total Cash on Hand	<u>\$ 3,993,462</u>	<u>\$ 653,677</u>	<u>\$ (122,704)</u>	<u>\$ 11,417,679</u>	<u>\$ 13,818,891</u>	<u>\$ 765,274</u>	<u>\$ 37,627,508</u>

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available</b>												
Cash in Bank - Water Fund	11,489,971	11,535,746	11,481,807	11,600,693	11,594,392	11,335,806	11,417,679					
Total Funds Available	11,489,971	11,535,746	11,481,807	11,600,693	11,594,392	11,335,806	11,417,679	0	0	0	0	0
<b>Distribution of Available Funds</b>												
Operating Reserve 25% of Budgeted Expenditures	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000					
Capital Reserve	122,435	156,607	283,679	459,271	605,657	775,370	963,164					
Operating Cash	8,367,536	8,379,139	8,198,128	8,141,422	7,988,735	7,560,436	7,454,515					
Total Cash	11,489,971	11,535,746	11,481,807	11,600,693	11,594,392	11,335,806	11,417,679	0	0	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	-67,588	122,435	156,607	283,679	459,271	605,657	775,370					
Additions to Reserve	250,000	250,000	250,000	250,000	250,000	250,000	250,000					
Use of Reserves	59,977	215,828	122,928	74,408	103,614	80,287	62,206					
Ending Reserve Balance	122,435	156,607	283,679	459,271	605,657	775,370	963,164	0	0	0	0	0

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available</b>												
Cash in Bank - Sewer Fund	12,729,205	12,695,207	12,886,268	12,666,999	12,890,649	14,157,251	13,818,891					
Total Funds Available	12,729,205	12,695,207	12,886,268	12,666,999	12,890,649	14,157,251	13,818,891					
<b>Distribution of Available Funds</b>												
Operating Reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000					
25% of Budgeted Expenditures												
Capital Reserve	553,513	552,055	25,607	538,722	555,538	560,917	536,735					
Operating Cash	11,175,692	11,143,152	11,860,661	11,128,277	11,335,111	12,596,334	12,282,156					
Total Available Funds	12,729,205	12,695,207	12,886,268	12,666,999	12,890,649	14,157,251	13,818,891	0	0	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	377,828	377,828	377,828	377,828	377,828	377,828	377,828					
Additions to Reserve	185,000	185,000	185,000	185,000	185,000	185,000	185,000					
Use of Reserves	-9,315	-10,773	-537,221	-24,106	-7,290	-1,911	-26,093					
Ending Reserve Balance	553,513	552,055	25,607	538,722	555,538	560,917	536,735	0	0	0	0	0

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available - Water Treatment Plant</b>												
Beginning Cash Balance	505,534	505,534	130,470	224,446	345,709	439,307	533,108					
Surcharge Collected	93,585	93,556	93,745	93,707	93,598	93,801	93,808					
Availability of Service Trans.	26,780	0	231	27,556	0	0	26,761					
Payment of Debt	82,426	468,620	0	0	0	0	0					
Ending Cash Balance	543,473	130,470	224,446	345,709	439,307	533,108	653,677					

	Jan	Feb	March	April	May	June	July	August	Sept	Sept	Sept	Sept
<b>Cash Funds Available - Sewer Debt Service</b>												
Operating Cash	6,457,734	6,515,054	6,653,005	6,427,955	6,923,962	6,981,649	7,101,229					
Total	7,001,207	6,645,524	6,877,451	6,773,664	7,363,269	7,514,757	7,754,906					

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District  
 Property Tax Schedule  
 2023

SUMMARY – DOUGLAS & JEFFERSON COUNTIES

	2023										2023				
	Delinquent Tax, Rebates and Abatements					Specific Ownership Taxes		Treasurer's Fees		HB 1006 Treasurer's Fee		Total Amount Received		Percentage of Levied Taxes Received	
	Property Taxes						Interest					Monthly	Y-T-D	Monthly	Y-T-D
January	\$ 129							\$ 2				\$ 15,039		0.00%	0.00%
February	\$ 95,940							\$ (1,686)				\$ 114,271		4.61%	4.61%
March	\$ 553,505							\$ (8,303)				\$ 557,317		26.57%	31.18%
April	\$ 127,231							\$ (1,909)				\$ 146,289		6.11%	37.28%
May	\$ 1,137,405							\$ (17,026)				\$ 1,137,943		54.59%	91.88%
June	\$ 162,146							\$ (2,433)				\$ 177,720		7.78%	99.66%
July	\$ 433,766							\$ (6,506)				\$ 443,374		20.82%	120.48%
August												\$ -		0.00%	120.48%
September												\$ -		0.00%	120.48%
October												\$ -		0.00%	120.48%
November												\$ -		0.00%	120.48%
December												\$ -		0.00%	120.48%
TOTAL	\$ 2,510,122	\$ -	\$ 119,692	\$ -	\$ (37,861)	\$ -	\$ -	\$ -	\$ -	\$ 2,591,953	120.48%	\$ 2,591,953	140.20%	140.20%	140.20%

No Assurance is provided on these Financial Statements  
 18