



ROXBOROUGH WATER AND SANITATION DISTRICT

The Roxborough Water & Sanitation District and Plum Valley Heights Subdistrict of the Roxborough Water & Sanitation District Regular Board meeting will be held in the Community Room at the West Metro Fire Station #15 located at 6222 N Roxborough Park Rd, Littleton, CO 80125

This meeting can also be accessed via video conference at **ZOOM Meeting ID 874 5981 8759**
Password: 694389

Date: Wednesday, July 19, 2023
Time 8:00 am

Board of Directors

Christine Thomas, President
Dave Bane, Vice President
John Kim, Treasurer
Keith Lehman, Secretary
Loren McFall, Assistant Secretary

Term Expiration

5/2025
5/2027
5/2025
5/2025
5/2027

- I. Call to Order as the Roxborough Water and Sanitation District (RWSD) Board of Directors regular meeting.
- II. Declaration of Quorum/Disclosure of Conflicts of Interest
- III. Public Comment on items not on Agenda

CONVENE AS THE BOARD OF THE PLUM VALLEY HEIGHTS (PVH) SUBDISTRICT OF THE RWSD

- IV. Consent Agenda
 - a. Approve the Minutes of the Regular Meeting of the PVH Subdistrict which are contained in and part of the Minutes of the Roxborough Water & Sanitation District Minutes for the Regular Meeting on June 21, 2023.
- V. Staff Reports
 - a. General Manager’s Report
 - b. Financial Reports
- VI. **Board Action Items**

ADJOURN AS THE PVH SUBDISTRICT OF RWSD AND CONVENE AS THE RWSD BOARD

- VII. Consent Agenda
 - a. Approve the Minutes of the Regular Meeting of the RWSD Board on June 21, 2023.
 - b. Ratify Payrolls for June 30 and July 15
 - c. Ratify Payments since June 21, 2023: Checks –
 - d. Approve Payments of Claims: Checks –
- VIII. Staff Reports
 - a. General Manager’s Report
 - b. Legal Counsel Report
 - c. Operation Director’s Report
 - d. Engineering Report/Water Use Graphs
 - e. Financial Report
- IX. **Board Action Items:**
- X. **Adjourn**

**MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE ROXBOROUGH WATER AND SANITATION DISTRICT AND THE
BOARD OF DIRECTORS OF THE PLUM VALLEY HEIGHTS SUBDISTRICT OF ROXBOROUGH WATER AND SANITATION
DISTRICT HELD
June 21, 2023**

A regular meeting of the Board of Directors of the Roxborough Water and Sanitation District and the Board of Directors of the Plum Valley Heights Subdistrict was held on June 21, 2023, at 8:00 a.m. The meeting was conducted in person and via Zoom meeting. Notice of the meeting and the Zoom ID and Password were duly posted at the District’s Administrative Offices and on the District’s website, as required by State law.

ATTENDANCE: Directors: Christine Thomas President
 Dave Bane Vice President
 Keith Lehmann Secretary
 John Kim Treasurer (via zoom)
 Loren McFall Assistant Secretary

Consultants: Michael Gerstner, TST Infrastructure, LLC
 Ted Snailum, TWS Financial
 Alan Pogue, Icenogle Seaver Pogue, PC

RWSD Staff: Barbara Biggs Public: Ephram Glass (Resident/RVMD Board)
 Mike Marcum
 Lisa Hoover
 Lucie Taylor
 Dorice Vidger

CALL TO ORDER:

The meeting was called to order at 8:01 a.m. by Director Thomas, it was established that a quorum was in attendance and there were no conflicts of interest to disclose.

PLUM VALLEY HEIGHTS SUBDISTRICT:

Upon a motion by Director Lehmann, second by Director Bane, and unanimous vote, the Board convened as the Board of the Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District.

CONSENT AGENDA:

Upon a motion by Director Lehmann, second by Director Bane, and unanimous vote, the Board approved the Consent Agenda which consisted of:

- a. Approved the Minutes of the Regular Meeting of the PVH Subdistrict which are contained in and part of the Minutes of the Roxborough Water & Sanitation District Minutes for the Regular Meeting on May 17, 2023.

GENERAL MANAGER’S REPORT:

Ms. Biggs provided a report on recent activities in the Plum Valley Heights Subdistrict. A copy of Ms. Biggs’ report is attached to these minutes.

FINANCIAL PVH:

Ted Snailum of TWS Financial presented the April 2023 Financial Recap for Plum Valley Heights. Upon a motion from Director Lehman, second by Director McFall, and unanimous vote, the Board approved the April 2023 financial reports for Plum Valley Heights.

BOARD ACTON ITEMS:

- a. Mr. Snailum and Ms. Biggs presented the 2022 audited financial statements. Upon a motion by Director McFall, second by Director Lehmann, and unanimous vote by the Board, the 2022 Audit was approved and staff was directed to file the audit with the Colorado Office of the State Auditor.

ADJOURN AS THE PVH SUBDISTRICT OF RWSD AND RECONVENE AS THE ROXBOROUGH WATER AND SANITATION DISTRICT BOARD:

Upon a motion by Director Lehmann, second by Director Bane, and unanimous vote, the Board adjourned as the Subdistrict Board and reconvened as the Roxborough Water and Sanitation District Board (RWSD).

CONSENT AGENDA:

Upon a motion from Director Lehmann, second by Director Bane, and unanimous vote, the Board approved the Consent Agenda which consisted of:

- a. Approved the Minutes of the Regular Meeting of the RWSD Board on May 17, 2023.
- b. Ratified Payrolls for May 31 and June 15
- c. Ratified Payments since May 17, 2023: Checks – 102571-102618, 102621-102630, 102632-102633, 102635-102641, 10263-102644, 102646-102647
- d. Approved Payments of Claims: Checks – 102619-102620, 102631, 102634, 102642, 102645, 102648-102663
- e. Approved Pay App #16 for the WTP HSP Serving DWSD in the amount of \$125,196.12
- f. Approved Change Order #8 for the Rampart Range Road Transmission Main Replacement Project for \$0.00 and 28 days

GENERAL MANAGER’S REPORT:

Ms. Biggs provided the General Manager’s Report. A copy of Ms. Biggs’ report is attached to these minutes.

LEGAL COUNSEL REPORT:

There was no legal report.

OPERATIONS:

Mr. Marcum provided the Operations Report, and a copy is attached to these minutes.

ENGINEERING:

Mr. Gerstner, of TST Infrastructure, provided the engineering status report to the Board. A copy of TST’s report is attached to these minutes.

FINANCIAL RWSD:

Ted Snailum, of TWS Financial, presented the April 2023 RWSD Financial Statements to the Board. Upon a motion by Director Lehmann, second by Director Bane, and unanimous vote by the Board, the April 2023 financial reports were approved.

BOARD ACTION ITEMS:

- a. Mr. Snailum and Ms. Biggs presented the 2022 audited financial statements. Upon a motion by Director Lehmann, second by Director Bane, and unanimous vote by the Board, the 2022 Audit was approved and staff was directed to file the audit with the Colorado Office of the State Auditor.
- b. Ms. Biggs presented the proposed revisions to the District’s Rules and Regulations. Upon a motion by Director Lehmann, second by Director Bane, and unanimous vote by the Board, the Amended and Restated Rules and Regulations dated June 21, 2023, were approved.

ADJOURN:

Upon a motion by Director Lehmann, second by Director Bane, and unanimous vote, the meeting was adjourned at 9:58 a.m.

Secretary of the meeting: _____



ROXBOROUGH WATER AND SANITATION DISTRICT

General Manager's Report

Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District

July 19, 2023

Valley View Christian Church:

- We are proceeding with final design based on the preliminary comments received from South Metro Fire and Rescue.

Titan Road Industrial Park:

- Construction continues on the luxury cardominiums.
- There is a new proposed warehouse development on Lot 14 at 9641 Titan Park Circle. The property owner declared 2 equivalent residential units (EQRs) but paid an initial Inclusion Fee for only 1 EQR in December 16. Since that time the property owner has been paying the Ongoing Inclusion Fee and Availability of Service Charges for 2 EQRs, but still owes the original \$500 with interest since January 1, 2017 as well as the System Development Charges prior to any plan approval for the extension of the system to serve the development.

McMakin Property:

- Nothing new to report.

**Roxborough Water and Sanitation - PVH
Financial Recap
May 31, 2023**

General Fund

1. Property taxes collected for the month total \$ 126,685
2. Specific ownership taxes collected for the month total \$ 3056
3. Paid \$ 1000 for monthly accounting fees.

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- X. **Adjourn**



ROXBOROUGH WATER AND SANITATION DISTRICT

General Manager's Report June 21, 2023

Information Only

General Information:

Past Due Accounts:

- As of June 30, we had 5 accounts with a past due balance of \$3,463, compared to 5 accounts with a past due balance of \$4,301 as of May 31.
- The billing office made calls to 22 customers on June 22 and 23, and staff shut off service to 7 properties on June 27. Three customers had service restored the same day, one paid over night and was turned back on June 28, and the remaining three customers had service restored before the holiday weekend.



Delinquent Accounts



Total Amount
Past Due 30 days
\$11,535

Total Amount
Past Due 60 days
\$2,058

Total Amount
Past Due 90 days
\$3,463

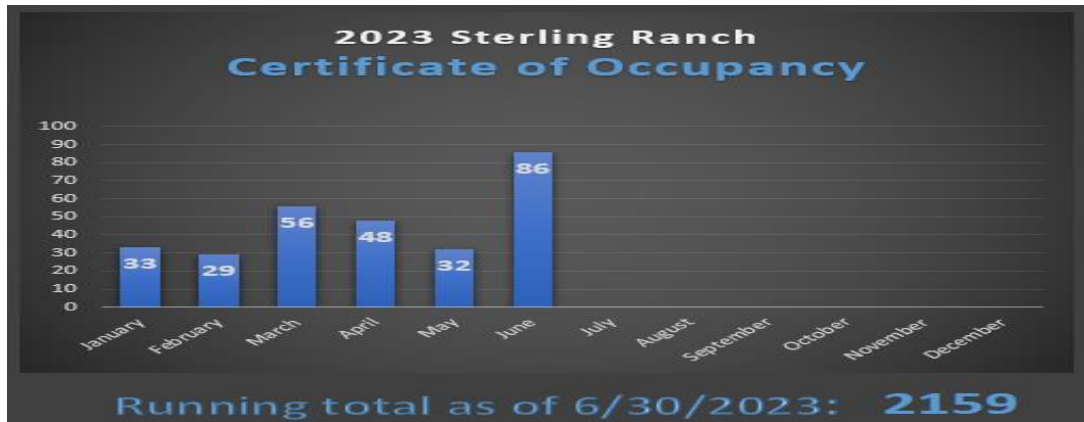
June 2023

Dominion Water and Sanitation District/Sterling Ranch:

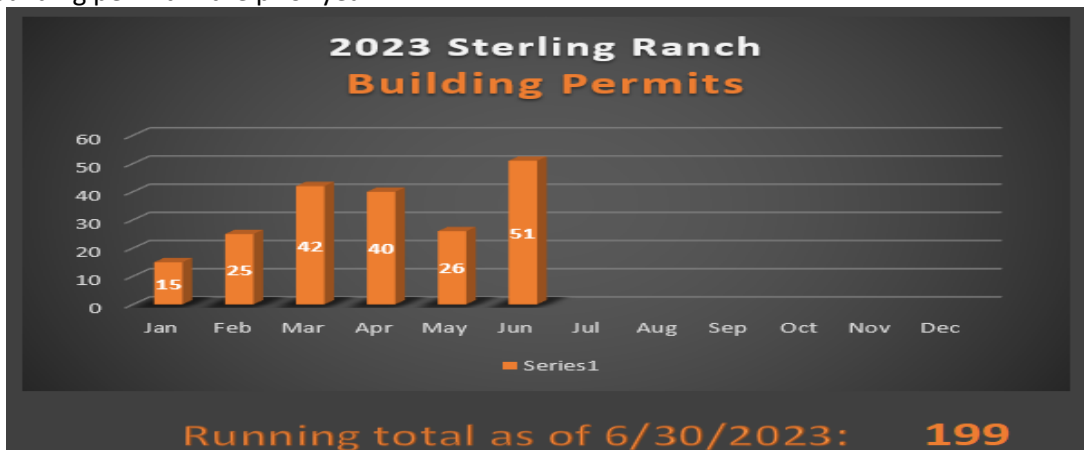
- On June 9 Dominion experienced a line break on its 24" water main from the water treatment plant to the high and low zone tanks. The break was repaired that night, and Dominion and RWSD are working on interim and long-term solutions to prevent future breaks.
- Construction has commenced on the building to house chemical addition at Dominion's Titan Road Lift Station. Dominion is still working on obtaining the hazardous materials permit but was able to secure the building to start construction.
- We had a good follow up meeting with Veolia Water regarding the air scrubber unit recently pilot tested at the Roxborough Lift Station. Veolia is working on a proposal for a unit that may allow RWSD to eliminate the biofilter for odor control at the lift station.
- We have not received any response to the District's comments on the scope of work for the engineer designing the new Castle Rock/Dominion water reclamation facility.
- There were an additional 86 Certificates of Occupancy (CO) issued in Sterling Ranch in June bringing the total number of COs that have been issued in Sterling Ranch to 2,159 for a monthly Wastewater Conveyance Charge of \$43,180.
- Year to date development summary:



ROXBOROUGH WATER AND SANITATION DISTRICT



- Design of the replacement of the approximately 800 feet of the O-Line interceptor near the entrance to Ravenna to ensure adequate capacity is progressing. Dominion is responsible for 60% of the cost of this pipeline replacement project.
- Under the Purchase and Sale Agreement for the Wastewater Treatment Plant, RWSD tracks new building permits issued in Sterling Ranch. Dominion is invoiced \$300 for each residential equivalent building permit in the prior year.



Projects:

- We are working to develop a cost-sharing proposal for Douglas County to offset a portion of the cost for mill and overlay for the entire road rather than do additional asphalt repairs associated with the Rampart Range Road Transmission Main Replacement Project.
- The project to add additional valves to the distribution system in Roxborough Park to improve the District's ability to operate the system is going more smoothly, although we continue to encounter other unmarked utilities that impact the District's progress. We have been providing weekly updates on planned work and water service interruptions on the website, social media, and for the Roxborough Park Foundation.
- We continue to work with the Haberer family to relocate the Rampart pump station to their property.



ROXBOROUGH WATER AND SANITATION DISTRICT

Public Outreach/Opportunities:

- The grant for turf replacement at the Ramparts at Roxborough HOA has been approved and the HOA is starting work.
- We have commenced the annual meter replacement program that was suspended during the pandemic and have encountered many issues with buried curb stops that impede our ability to complete the meter replacements. Under the Rules and Regulations, homeowners are responsible for maintaining District access to both the curb stop and the meter pit. This also continues to be a problem with new development in the District, especially in Ravenna. We are developing a list of new properties in Ravenna that will need corrective action, and I'll be working on a blog post reminding residents of their responsibility.
- The USGS released a report recently that 45% of U.S. households have PFAS concentrations above EPA's proposed drinking water standard that has received significant media attention. I'll be developing a blog post to reassure residents that the concentrations of regulated PFAS chemicals in the District's drinking water are significantly below the proposed standards.

Water Plant

The water treatment plant has been running smoothly. In June, the plant was operational for **30** days with an average plant production of **1.4** MGD and a max day of **3.2** MGD.

The original High Zone Pump contract is nearly complete, minor punch list items remain.

The Backwash Pond Phase 2 project is nearly complete, minor punch list items remain.

June production was **41** million gallons of treated water, **13.7** million gallons of that was for Sterling Ranch.

Lift Stations

The lift stations are running smoothly.

June saw **30** million gallons of sewage pumped to Littleton-Englewood. Approximately **4.6** million was conveyed for Sterling Ranch.

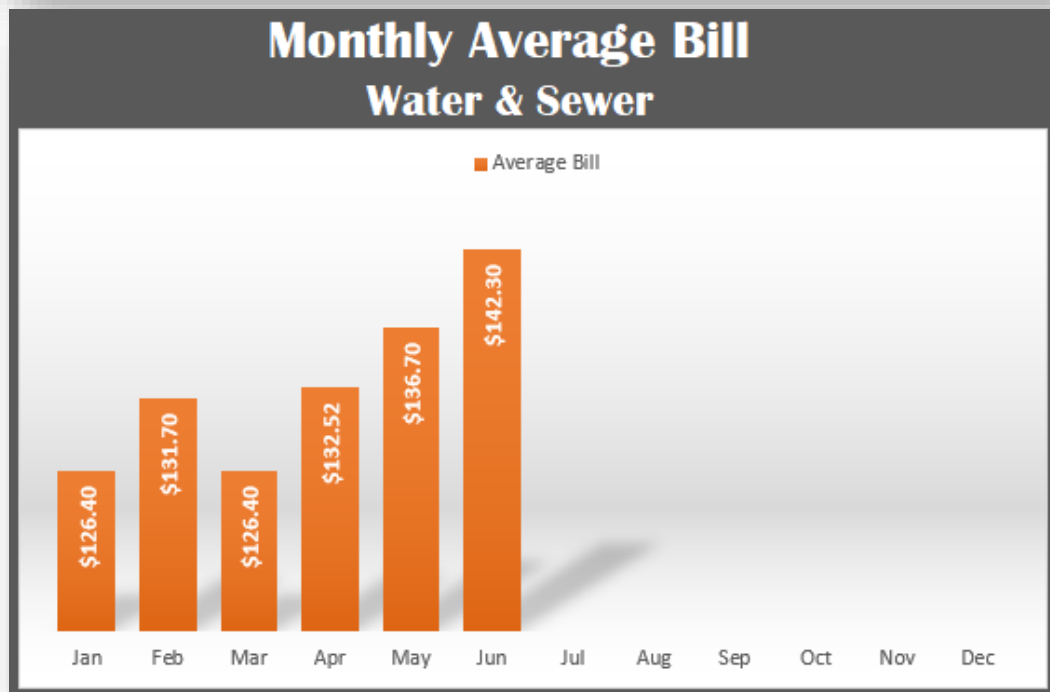
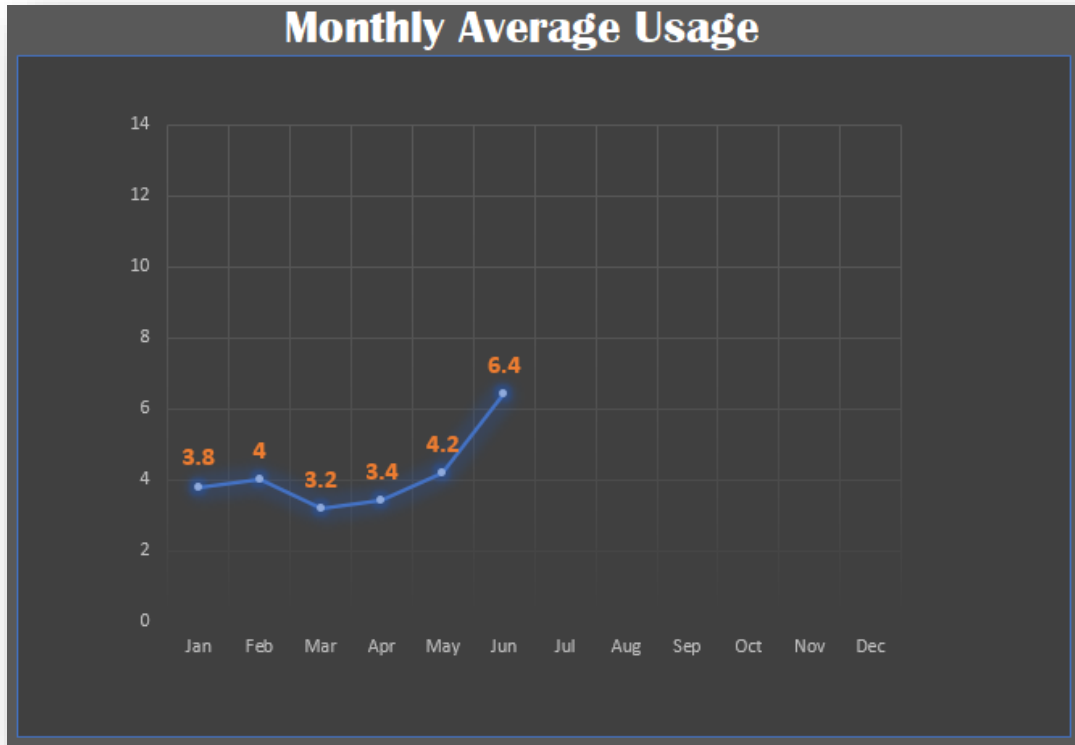
Field

The field had **263** locates for the month of June.

The guys are still busy with locates related to the gas lines in Ravenna.

The valve project in the Park continues, we have been able to stay in front of the paving project in the Park so that has been good. We have about 10 valves left to install.

Monthly Averages



MEMORANDUM

TO: Roxborough Water and Sanitation District
Board of Directors

FROM: TST Infrastructure, LLC
Bill Goetz

SUBJECT: Engineering Status Report

DATE: July 13, 2023

I. DEVELOPMENT PROJECTS

Berkeley Homes – Construction of water and sewer lines has not started, and no projected start date has been received from the developer. (No Change)

Valley View Christian Church – Easement documents for the Chatfield East Property Owners Association have been signed by the District. VVCC submitted an application to South Metro Fire Department to obtain the required approval for the proposed fire protection system. South Metro disapproved the application because it did not eliminate the existing fire pump. The District and TST met with South Metro to clarify the capabilities of the District's system and to confirm that the existing fire pump must remain in service. We understand that South Metro is reconsidering the application.

Sherwin Williams Store – Construction of sewer line has started.

Titan Road Vehicle Storage (Luxury Condominiums) – Installation of water line has continued slowly. Completion of the water line is dependent upon timing of other construction at the site. (No Change)

McDonald's – A second drawing submittal has been reviewed and comments have been sent to the developer. (No Change)

Valvoline Instant Oil Change – Plans have been approved and are waiting for final submittal for signature.

Christian Brothers Automotive – Plans have been approved.

Starbuck's - A third drawing submittal has been reviewed and comments have been sent to the developer. (No Change)

Memorandum
July 13, 2023
Page 2

II. RAMPART WATER LINE REPLACEMENT

All work onsite is complete and the contractor is compiling closeout documents.

III. RAMPART PUMP STATION RELOCATION

Development of an agreement with the landowner is in progress. Survey of the site is complete and geotechnical borings were completed on July 12th. The Location and Extent package is ready for submittal upon easement agreement with the landowner.

IV. WTP HIGH ZONE PUMP FOR DWSD

Work is complete except for punch list items. (No Change)

V. WATER TREATMENT PLANT OVERFLOW POND (PHASE 2)

Work is complete except for punch list items. (No Change)

VI. TRANSITION VAULT DRAINAGE IMPROVEMENTS

CDOT installation of curb to divert roadway drainage away from the site is complete. A plan has been developed for cleanup of the existing site. (No Change)

VII. GIS

District mapping will be updated pending completion of sewer lining and receipt of as-built information.

Memorandum
July 13, 2023
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VIII. REPLACE O-LINE O-2 TO O-5

Field survey work has been completed and work on the Preliminary Engineering Report is in progress. Pipe alignment drawings and potholing exhibits are in progress.

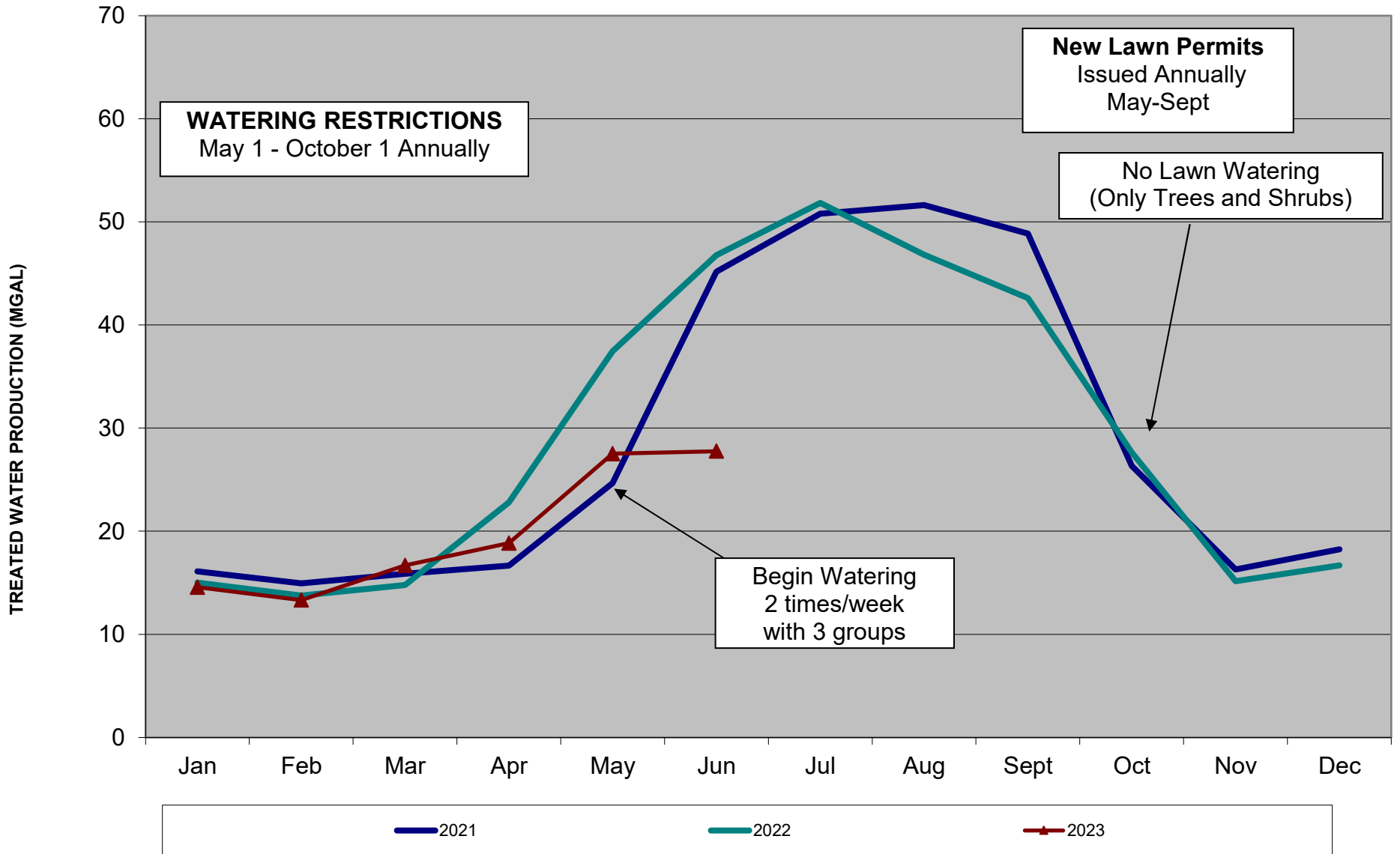
IX. WATER PUMP STATION UPGRADES

Development of project scope has been completed and preliminary design is in progress.

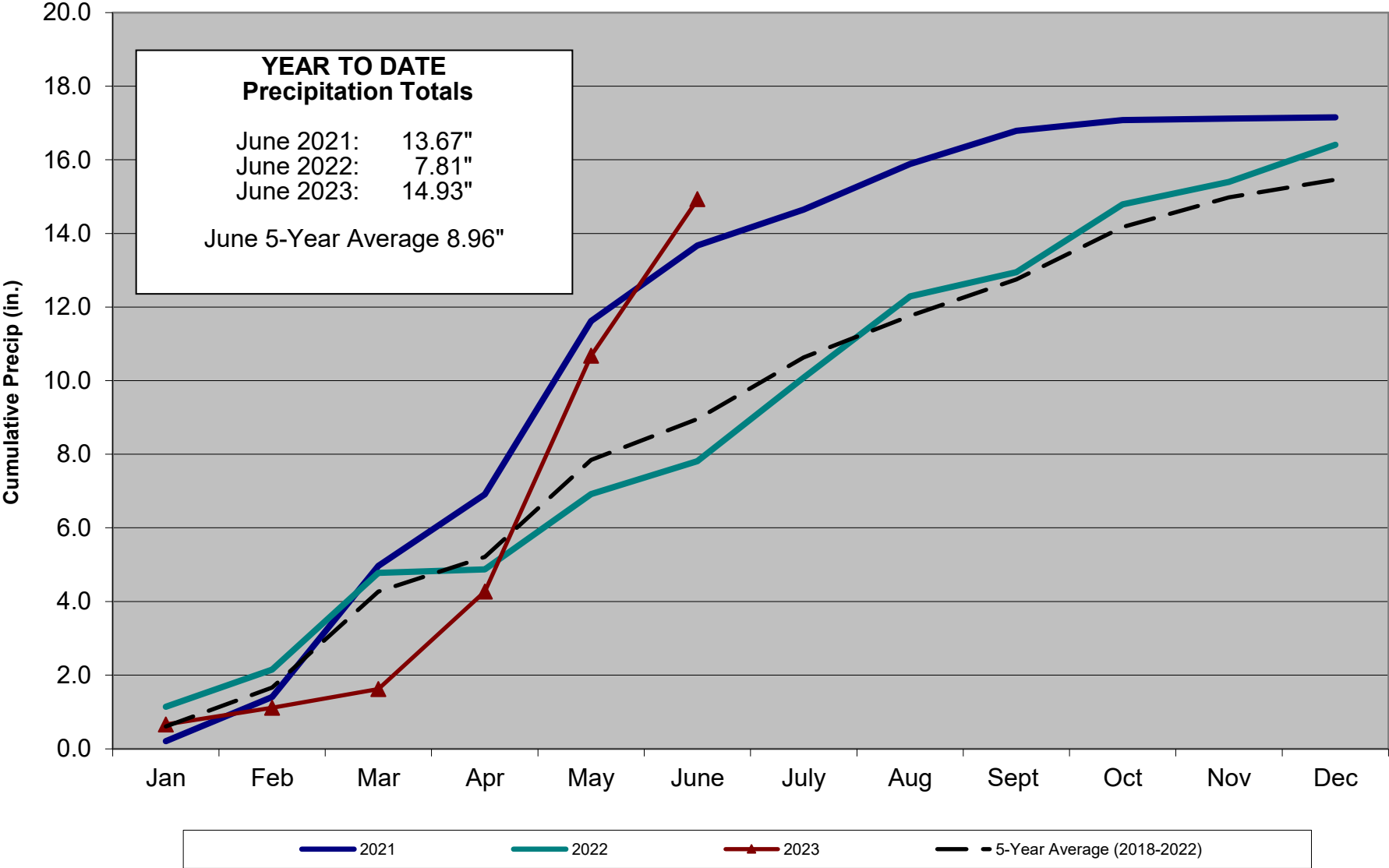
X. ROXBOROUGH PARK VALVE INSTALLATION

Valve installation work continues with 9 valves out of 19 installed.

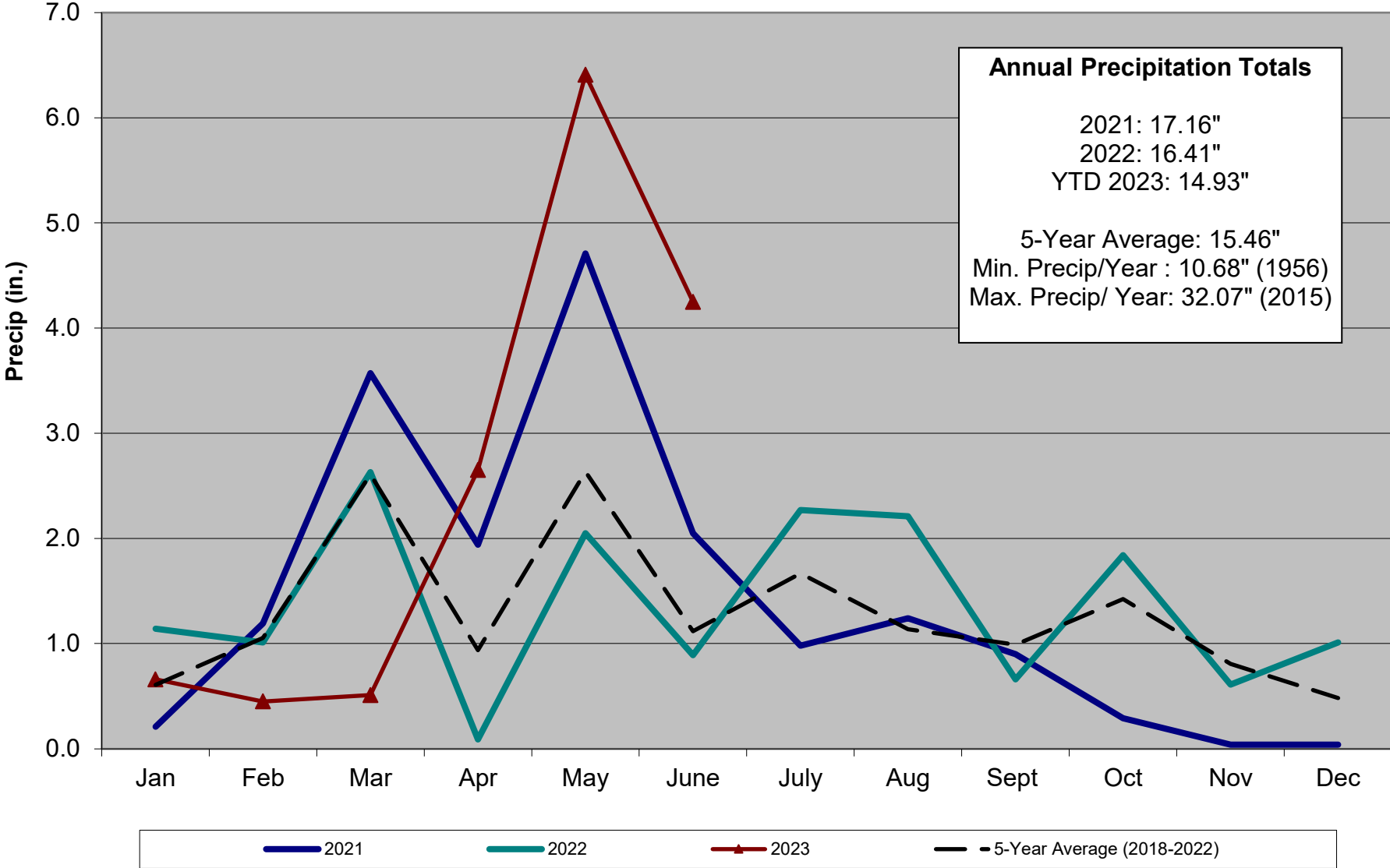
ROXBOROUGH WATER AND SANITATION DISTRICT TREATED WATER PRODUCTION 2021-2023



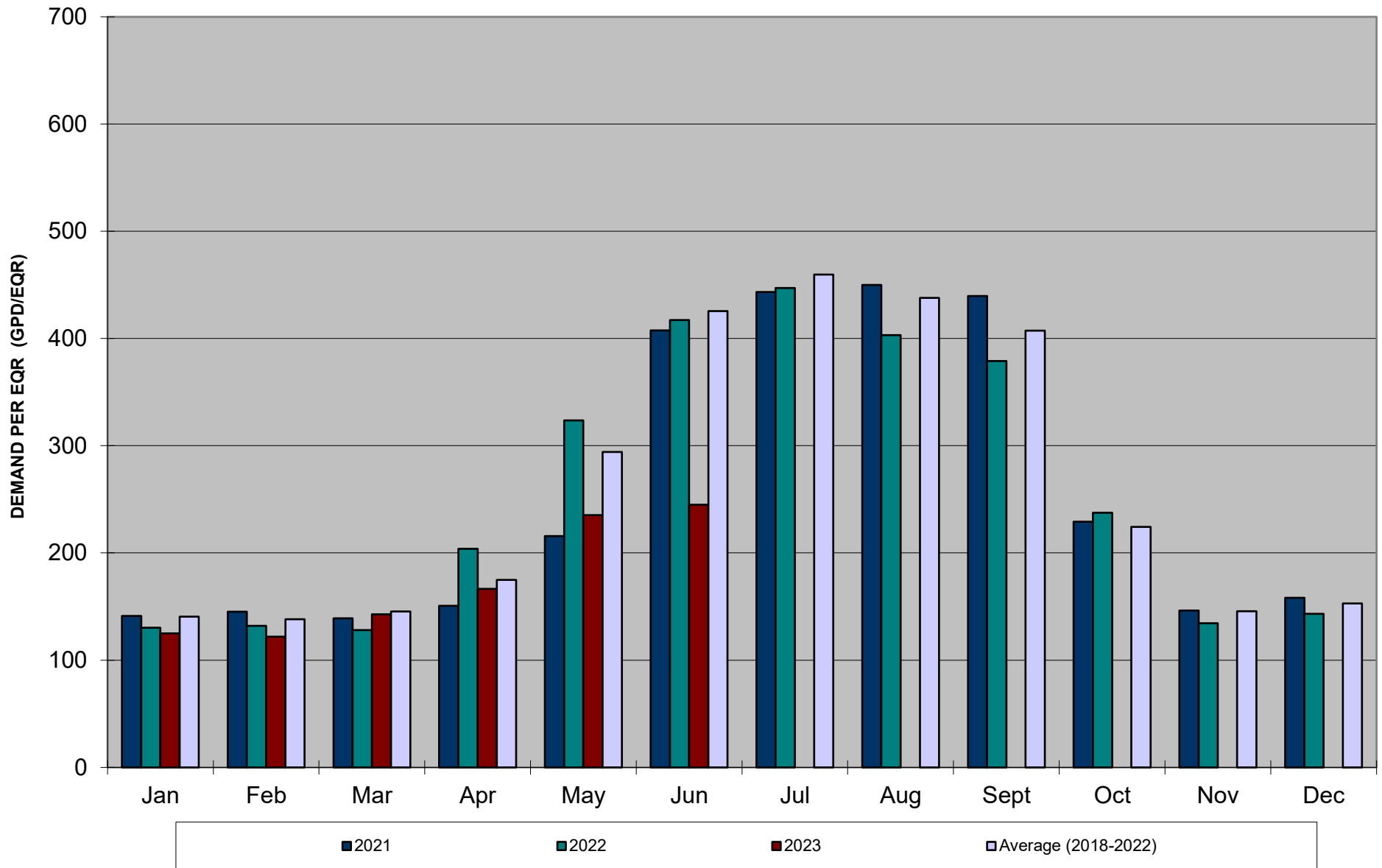
ROXBOROUGH WATER AND SANITATION DISTRICT CUMULATIVE PRECIPITATION 2021-2023



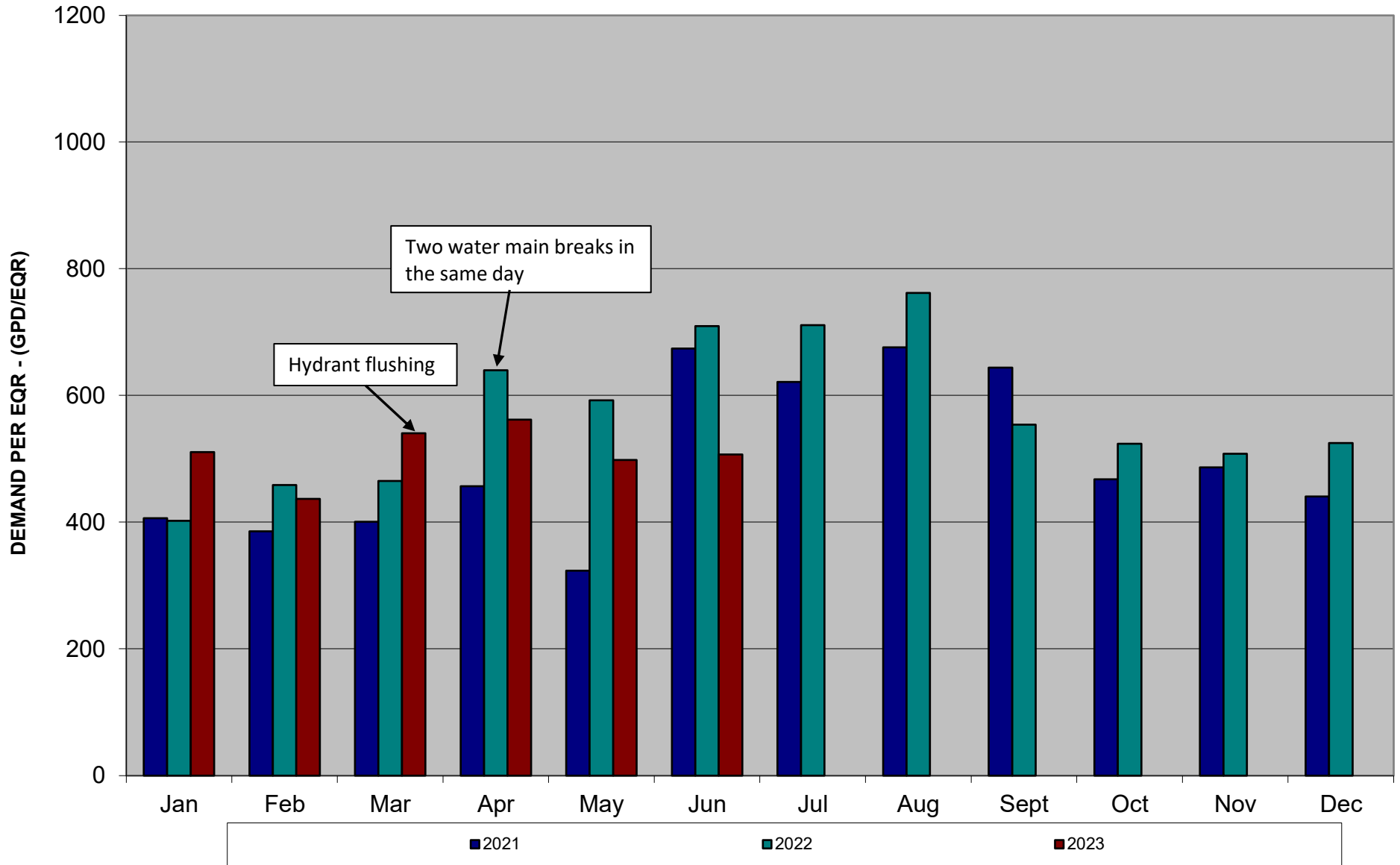
ROXBOROUGH WATER AND SANITATION DISTRICT PRECIPITATION 2021-2023



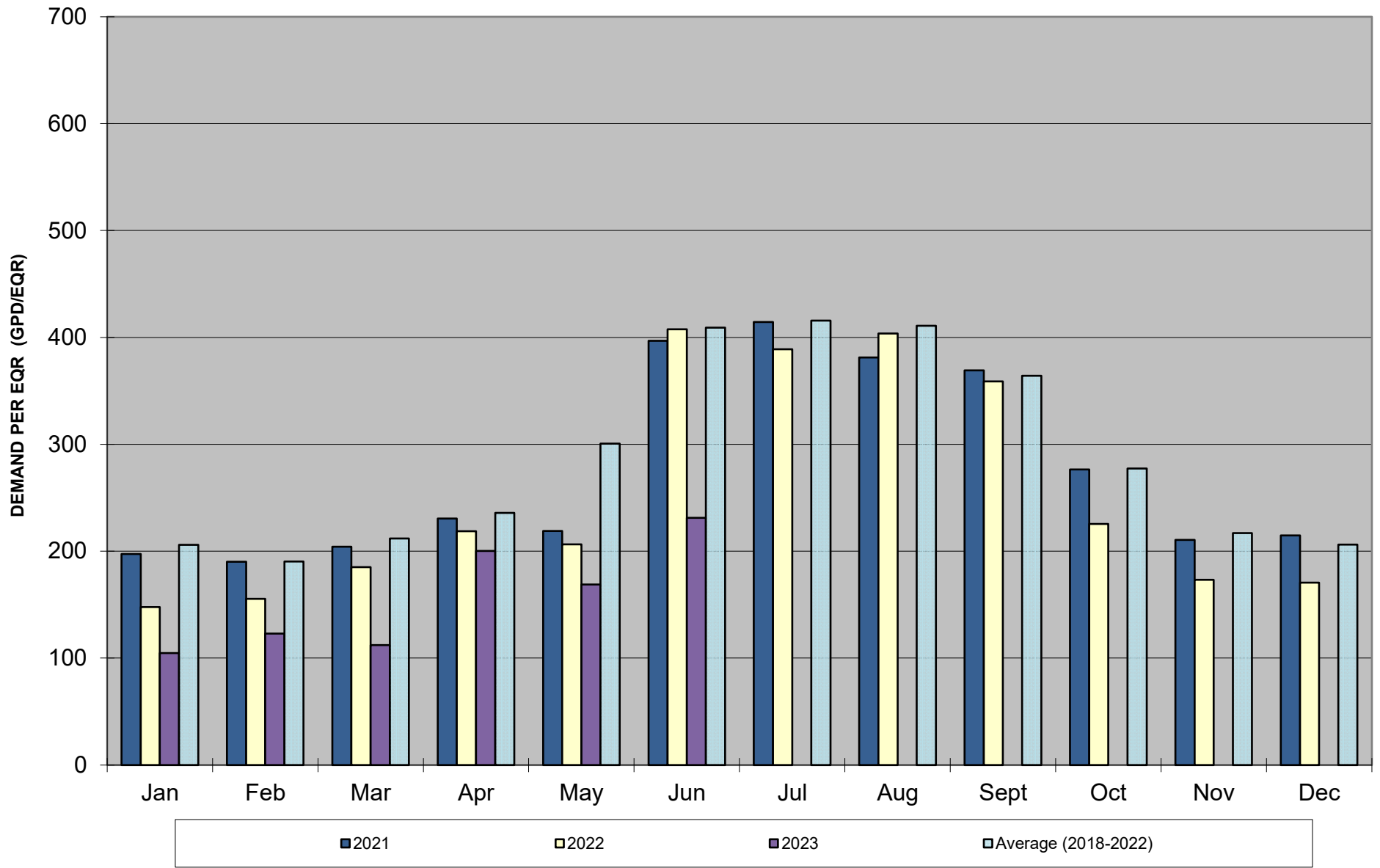
ROXBOROUGH WATER AND SANITATION DISTRICT AVERAGE DEMAND PER EQR



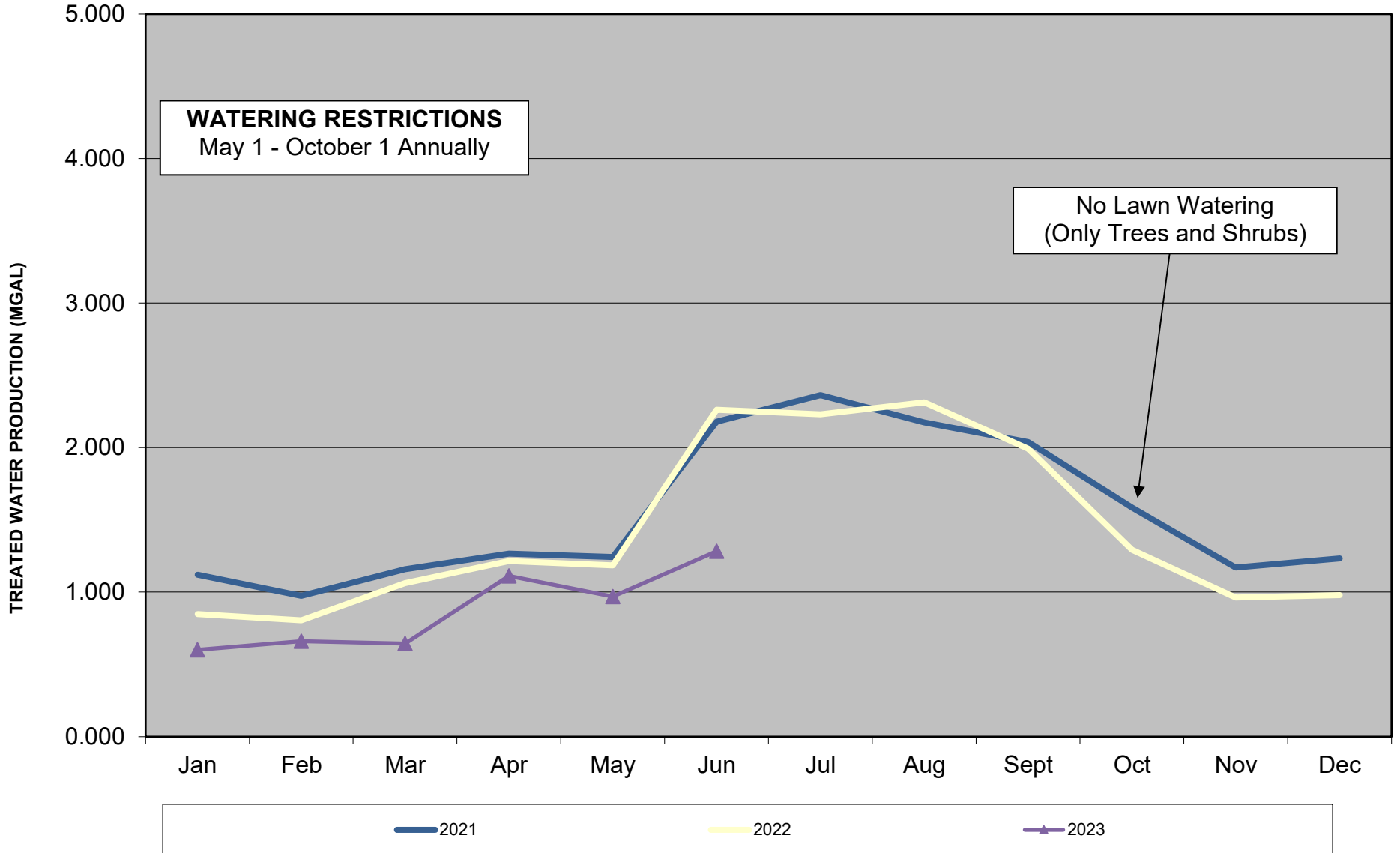
ROXBOROUGH WATER AND SANITATION DISTRICT MAX DAY DEMAND PER EQR



ROXBOROUGH NW DOUGLAS COUNTY AVERAGE DEMAND PER EQR



ROXBOROUGH NW DOUGLAS COUNTY TREATED WATER PRODUCTION 2021-2023



**Roxborough Water and Sanitation
Financial Recap
May 31, 2023**

General Fund

1. Property taxes collected for the month total \$ 764,443 including Jefferson County
2. Specific ownership taxes collected for the month total \$ 10,973
3. Repairs expense includes \$ 8267.90 to Browns Hill

Debt Service Fund

1. Property taxes collected for the month total \$ 246,277
2. Specific ownership taxes collected for the month total \$ 3,535
3. Transfers in for Debt Surcharge in the amount \$ 93,598

Water Fund Treatment

1. Service charges billed for the month were \$ 255,856
2. Dominion WTP Operations income of \$ 57,833 for the month.
3. Irrigation Water \$ 21,016 for the month.
4. Collected \$ 93,598 in capital surcharges for the WTP
5. Ravenna monthly SDC totaled \$ 21,990
6. Paid capital expenses in the amount of \$ 25,721 to Principle Electric, \$ 15,584 to Ferguson Water, and \$ 21,925 to Signarama DTC

Water Fund -Distribution

1. Water Costs for the month \$ 135,199
2. Paid Capital Expenses to American West in the amount of \$ 10,450.

Sewer Fund

1. Service charges for the month totaled \$ 165,356
2. Lockheed Martin service charges totaled \$ 33,149 for the month.
3. Dominion Sewer Conveyance income of \$ 41,460
4. Paid \$ 15,424 to Univar USA for chemicals

Capital Fund

1. Capital Expenses related to Valley View Church \$ 2,641
2. Paid \$ 75,461 for Dominion WTP Pump
3. Paid \$ 9,779 for O-Line Capacity Improvements

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS

May 31, 2023

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Roxborough Water and Sanitation District Balance Sheet by Class

As of May 31, 2023

| ASSETS | 1-General Fund | 2-Debt Service | 3-Water-Treatment | 4-Sewer | 5-Capital Fund | 6-Water- Distribution | 7-Plum Valley Heights | Unclassified | TOTAL |
|--|---------------------|---------------------|-----------------------|----------------------|--------------------|-----------------------|-----------------------|--------------|-----------------------|
| Current Assets | | | | | | | | | |
| Checking/Savings | 1,319,103.76 | 5,060,362.62 | 25,649,041.46 | 3,075,079.19 | -125,658.89 | -25,666,840.37 | -1,220,385.33 | 0.00 | 8,390,702.44 |
| 1105-Wells Fargo Checking | 0.00 | 1,063,115.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,663,115.10 |
| 1111-WF Bond Redemption | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1125-Wells Fargo Savings | 0.00 | 0.00 | 3,196,997.18 | 0.00 | 0.00 | 0.00 | 1,857,392.65 | 0.00 | 1,857,392.65 |
| 1139-WF Ravenna | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1150-Investment in Colortrust | 2,295,471.86 | 638,791.47 | 7,743,397.69 | 8,277,659.57 | 0.00 | 0.00 | 0.00 | 0.00 | 3,196,997.18 |
| 1155-Colortrust Bond Fund | 0.00 | 0.00 | 371,795.50 | 310,688.21 | 0.00 | 0.00 | 0.00 | 0.00 | 18,946,520.52 |
| 1160-System Develop Colo Trust | 0.00 | 0.00 | 0.00 | 1,021,021.99 | 0.00 | 0.00 | 0.00 | 0.00 | 887,883.91 |
| Total Checking/Savings | 3,604,575.64 | 7,863,269.19 | 37,951,231.74 | 12,890,649.15 | -125,658.89 | -25,666,840.37 | 637,007.32 | 0.00 | 35,964,233.78 |
| Other Current Assets | | | | | | | | | |
| 1300-AIR Service | 0.00 | 0.00 | 566,194.22 | 287,596.11 | 0.00 | 0.00 | 0.00 | 0.00 | 853,790.33 |
| 1310-AIR Availability | 0.00 | 0.00 | 5,000.49 | 2,169.14 | 0.00 | 0.00 | 0.00 | 0.00 | 7,169.63 |
| 1330-AIR Taxes | 1,732,055.00 | 298,441.00 | 0.00 | 0.00 | 0.00 | 0.00 | 449,171.00 | 0.00 | 2,479,667.00 |
| 1365-Due From NIMDC Inclusion | 0.00 | 0.00 | 5,740.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,740.67 |
| 1370-Due From Others | 0.00 | 0.00 | 21,489.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 21,489.98 |
| 1390-Due from Dominion | 0.00 | 0.00 | 50,453.15 | 1,000,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,090,453.15 |
| 1400-Prepaid Insurance | 15,287.50 | 0.00 | 15,287.50 | 15,287.50 | 0.00 | 15,287.50 | 0.00 | 0.00 | 61,150.00 |
| Total Other Current Assets | 1,747,342.50 | 298,441.00 | 704,166.01 | 1,305,652.75 | 0.00 | 15,287.50 | 449,171.00 | 0.00 | 4,519,460.76 |
| Total Current Assets | 5,351,918.14 | 7,861,710.19 | 37,956,397.75 | 14,195,701.90 | -125,658.89 | -25,651,552.87 | 1,086,178.32 | 0.00 | 40,483,694.54 |
| Fixed Assets | | | | | | | | | |
| 1500-Capital Assets | 0.00 | 0.00 | 106,956,944.32 | 33,520,082.45 | 0.00 | 0.00 | 0.00 | 0.00 | 140,477,026.77 |
| 1550-Accumulated Depreciation | 0.00 | 0.00 | -19,159,750.00 | -15,894,535.00 | 0.00 | 0.00 | 0.00 | 0.00 | -35,054,285.00 |
| Total Fixed Assets | 0.00 | 0.00 | 87,797,194.32 | 17,625,547.45 | 0.00 | 0.00 | 0.00 | 0.00 | 105,422,741.77 |
| TOTAL ASSETS | 5,351,918.14 | 7,861,710.19 | 125,782,692.07 | 31,821,249.35 | -125,658.89 | -25,651,552.87 | 1,086,178.32 | 0.00 | 145,906,436.31 |
| LIABILITIES & EQUITY | | | | | | | | | |
| Liabilities | | | | | | | | | |
| Accounts Payable | 11,518.65 | 0.00 | 22,407.48 | 22,823.77 | 19,676.62 | 153,405.84 | 2,000.00 | 0.00 | 231,632.36 |
| 2000-Accounts Payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Accounts Payable | 11,518.65 | 0.00 | 22,407.48 | 22,823.77 | 19,676.62 | 153,405.84 | 2,000.00 | 0.00 | 231,632.36 |
| Other Current Liabilities | | | | | | | | | |
| 2015 Accrued Vac/ Sick Leave | -0.23 | 0.00 | 44,294.38 | 36,309.38 | 0.00 | 30,120.97 | 0.00 | 0.00 | 110,724.50 |
| 2052 - Deferred Rental Income | 0.00 | 0.00 | 14,569.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14,569.98 |
| 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 | 1,732,055.00 | 298,441.00 | 0.00 | 0.00 | 0.00 | 0.00 | 449,171.00 | 0.00 | 2,479,667.00 |
| Accrued Payroll | 1,349.85 | 0.00 | 7,425.41 | 5,594.22 | 0.00 | 4,704.93 | 0.00 | 0.00 | 2,479,667.00 |
| Deferred Income | 0.00 | 0.00 | 0.00 | 2,925,032.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,925,032.00 |
| Retainage Payable | 0.00 | 0.00 | 7,497.00 | 0.00 | 85,497.50 | 139,014.66 | 0.00 | 0.00 | 211,009.16 |
| Total Other Current Liabilities | 1,733,404.42 | 298,441.00 | 3,270,613.95 | 2,965,935.60 | 85,497.50 | 172,840.56 | 449,171.00 | 0.00 | 8,957,104.03 |
| Total Current Liabilities | 1,744,923.07 | 298,441.00 | 3,293,221.43 | 2,989,759.37 | 85,174.12 | 326,246.40 | 451,171.00 | 0.00 | 9,188,936.39 |
| Total Liabilities | 1,744,923.07 | 298,441.00 | 3,293,221.43 | 2,989,759.37 | 85,174.12 | 326,246.40 | 451,171.00 | 0.00 | 9,188,936.39 |
| Equity | | | | | | | | | |
| 3900 -Retained Earnings | 2,490,596.63 | 6,956,088.50 | 121,661,417.72 | 29,001,694.28 | 1,084.08 | -24,783,116.90 | 426,329.08 | 0.00 | 135,756,293.59 |
| Net Income | 1,116,398.24 | 407,180.69 | 801,952.92 | -170,404.30 | -211,917.09 | -1,194,662.37 | 206,678.24 | 0.00 | 961,296.33 |
| Total Equity | 3,606,995.07 | 7,363,269.19 | 122,463,370.64 | 28,831,489.98 | -210,833.01 | -25,977,799.27 | 633,007.32 | 0.00 | 136,717,489.92 |
| TOTAL LIABILITIES & EQUITY | 5,351,918.14 | 7,861,710.19 | 125,782,692.07 | 31,821,249.35 | -125,658.89 | -25,651,552.87 | 1,086,178.32 | 0.00 | 145,906,436.31 |

No assurance is provided on these financial statements

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

May 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 | 255,855.99 | 165,355.77 | 0.00 | 0.00 | 0.00 | 421,211.76 |
| 5100-Availability Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5101- Service Charges LMA | 0.00 | 0.00 | 0.00 | 36,143.01 | 0.00 | 0.00 | 0.00 | 36,143.01 |
| 5200- Property Taxes | 764,443.20 | 246,276.81 | 0.00 | 0.00 | 0.00 | 0.00 | 126,684.88 | 1,137,404.89 |
| 5210- Specific Ownership Taxes | 10,973.90 | 3,535.40 | 0.00 | 0.00 | 0.00 | 0.00 | 3,055.68 | 17,564.99 |
| 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 | -2,616.00 | 0.00 | 0.00 | 0.00 | 0.00 | -2,616.00 |
| 5510-Potable Irrigation Water | 0.00 | 0.00 | 2,628.85 | 0.00 | 0.00 | 0.00 | 0.00 | 2,628.85 |
| 5511-Irrigation Water | 0.00 | 0.00 | 21,015.77 | 0.00 | 0.00 | 0.00 | 0.00 | 21,015.77 |
| 5604-Late Fees, Penalties, | 0.00 | 0.00 | 3,538.04 | 1,784.47 | 0.00 | 0.00 | 0.00 | 5,322.51 |
| 5610- Miscellaneous Income | 0.00 | 0.00 | 438.89 | -91.12 | 0.00 | 0.00 | 0.00 | 347.77 |
| 5620- Dominion Dist. Operations | 0.00 | 0.00 | 5,606.45 | 0.00 | 0.00 | 0.00 | 0.00 | 5,606.45 |
| 5625- Dominion Sewer Conveyance | 0.00 | 0.00 | 16,898.26 | 0.00 | 0.00 | 0.00 | 0.00 | 16,898.26 |
| 5640- Dominion Treated Water Us | 0.00 | 0.00 | 0.00 | 41,460.00 | 0.00 | 0.00 | 0.00 | 41,460.00 |
| 5650 Dominion Exp Reimbursement | 0.00 | 0.00 | 16,943.75 | 0.00 | 0.00 | 0.00 | 0.00 | 16,943.75 |
| 5700- Sys. Development Charge | 0.00 | 0.00 | 261,628.82 | 0.00 | 0.00 | 0.00 | 0.00 | 261,628.82 |
| 5705 Ravenna SDC | 0.00 | 0.00 | 135.00 | 0.00 | 0.00 | 0.00 | 0.00 | 135.00 |
| 5710- Capital Surcharge | 0.00 | 0.00 | 21,990.00 | 0.00 | 0.00 | 0.00 | 0.00 | 21,990.00 |
| 5715- Capital Surcharge WTP Sup | 6,903.71 | 1,786.24 | 11,890.80 | 13,557.15 | 0.00 | 0.00 | 0.00 | 25,447.95 |
| 5820- Investment Income | 0.00 | 0.00 | 93,597.52 | 0.00 | 0.00 | 0.00 | 0.00 | 93,597.52 |
| 5850 - Reimbursed Exp Other | 0.00 | 0.00 | 36,756.83 | 44,268.07 | 0.00 | 0.00 | 1,533.93 | 91,248.78 |
| | 782,320.81 | 251,598.45 | 830,352.89 | 302,483.35 | 0.00 | 0.00 | 131,274.50 | 2,298,030.00 |
| Total Income | 782,320.81 | 251,598.45 | 830,352.89 | 302,483.35 | 0.00 | 0.00 | 131,274.50 | 2,298,030.00 |
| Gross Profit | | | | | | | | |
| Expense | | | | | | | | |
| 6020-Payroll Expenses | 9,324.64 | 0.00 | 67,731.45 | 38,751.06 | 0.00 | 34,138.59 | 0.00 | 149,945.74 |
| 6040- Accounting | 2,375.00 | 0.00 | 2,375.00 | 2,375.00 | 1,000.00 | 2,375.00 | 0.00 | 10,500.00 |
| 6050- Contract Labor | 0.00 | 0.00 | 0.00 | 2,804.50 | 0.00 | 2,804.50 | 0.00 | 5,609.00 |
| 6080- Education | 103.75 | 0.00 | 103.75 | 119.85 | 0.00 | 3,886.93 | 0.00 | 4,214.28 |
| 6099- Election | 3,603.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,603.00 |
| 6100- Engineering | 2,362.90 | 0.00 | 585.00 | 9,481.02 | 0.00 | 13,528.54 | 0.00 | 25,957.46 |
| 6110-Conservation Rebates | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 175.00 | 0.00 | 175.00 |
| 6115- GPS/GIS | 0.00 | 0.00 | 0.00 | 500.00 | 0.00 | 2,310.00 | 0.00 | 2,810.00 |
| 6130- Insurance | 2,321.66 | 0.00 | 2,184.00 | 2,321.67 | 0.00 | 2,321.67 | 0.00 | 9,149.00 |
| 6140- Lab & Test Fees | 802.75 | 0.00 | 802.75 | 802.75 | 0.00 | 1,019.75 | 0.00 | 1,001.00 |
| 6150- Legal | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,511.22 | 0.00 | 3,428.00 |
| 6170 - Meter Expenses | 740.97 | 0.00 | 239.85 | 0.00 | 0.00 | 3.99 | 0.00 | 984.81 |
| 6180- Misc. Expenses | 2,336.98 | 0.00 | 687.39 | 1,177.09 | 0.00 | 1,203.66 | 0.00 | 5,405.14 |
| 6200- Office Expense | 0.00 | 0.00 | 12,840.06 | 15,424.00 | 0.00 | 0.00 | 0.00 | 28,264.06 |
| 6210-Operating Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 233.00 | 0.00 | 233.00 |
| 6220- Permits | 9,707.74 | 0.00 | 17,192.83 | 2,693.90 | 0.00 | 11,186.00 | 0.00 | 40,780.47 |
| 6230- Repairs and Maint | 11,456.54 | 3,690.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 17,026.49 |
| 6250- Treasurers Fees | 60.85 | 0.00 | 2,144.46 | 9,353.23 | 0.00 | 7,867.38 | 1,879.05 | 19,425.92 |
| 6260- Utilities | 0.00 | 0.00 | 435.08 | 120.49 | 0.00 | 120.49 | 0.00 | 676.06 |
| 6270- Vehicle | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 135,199.29 | 0.00 | 135,199.29 |
| 6280- Water Costs | 0.00 | 0.00 | 85,812.64 | 7,290.00 | 0.00 | 17,800.79 | 0.00 | 110,903.43 |
| 7290- Water Rights | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,779.40 |
| 7300- Capital Projects | 0.00 | 0.00 | 0.00 | 0.00 | 9,779.40 | 0.00 | 0.00 | 75,460.60 |
| 7308- O-Line Capacity Improve. | 0.00 | 0.00 | 0.00 | 0.00 | 75,460.60 | 0.00 | 0.00 | 1,915.20 |
| 7310 - WTP- Dominion Pump | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,492.20 |
| 7311- Dominion System Improve. | 0.00 | 0.00 | 0.00 | 0.00 | 4,492.20 | 0.00 | 0.00 | 4,492.20 |
| 7312- Ravenna Pump Station | 0.00 | 0.00 | 0.00 | 0.00 | 2,641.30 | 0.00 | 0.00 | 2,641.30 |
| 7313 - Valley View Project | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 687,924.57 |
| Total Expense | 45,196.78 | 3,690.90 | 193,134.26 | 93,214.56 | 95,288.70 | 255,520.32 | 1,879.05 | 1,610,105.43 |
| Net Ordinary Income | 737,124.03 | 247,907.55 | 637,218.63 | 209,268.79 | -95,288.70 | -255,520.32 | 129,395.45 | |
| Other Income/Expense | | | | | | | | |
| Other Income | | | | | | | | |

No assurance is provided on these financial statements

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

May 2023

| | 1-General Fund | 2-Debt Service | 3-Water-Treatment | 4-Sewer | 5-Capital Fund | 6-Water-Distribution | 7-Plum Valley Heights | TOTAL |
|---------------------------------|----------------|----------------|-------------------|------------|----------------|----------------------|-----------------------|--------------|
| 6902- Transfers In WTP | 0.00 | 93,597.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 93,597.52 |
| Total Other Income | 0.00 | 93,597.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 93,597.52 |
| Other Expense | 0.00 | 0.00 | 93,597.52 | 0.00 | 0.00 | 0.00 | 0.00 | 93,597.52 |
| 8002- Transfers Water Supply SV | 0.00 | 0.00 | 165,000.00 | 69,000.00 | 0.00 | 0.00 | 0.00 | 234,000.00 |
| 9000 -Depreciation Expense | 0.00 | 0.00 | 258,597.52 | 69,000.00 | 0.00 | 0.00 | 0.00 | 327,597.52 |
| Total Other Expense | 0.00 | 0.00 | -258,597.52 | -69,000.00 | 0.00 | 0.00 | 0.00 | -234,000.00 |
| Net Other Income | 0.00 | 93,597.52 | 378,621.11 | 140,268.79 | -95,288.70 | -255,520.32 | 129,395.45 | 1,376,105.43 |
| Net Income | 737,124.03 | 341,505.07 | 378,621.11 | 140,268.79 | -95,288.70 | -255,520.32 | 129,395.45 | 1,376,105.43 |

Roxborough Water and Sanitation District
Profit & Loss by Class
 January through May 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 | 1,154,639.54 | 804,275.16 | 0.00 | 0.00 | 0.00 | 1,958,914.70 |
| 5100-Availability Charges | 0.00 | 0.00 | 41,107.24 | 13,460.25 | 0.00 | 0.00 | 0.00 | 54,567.49 |
| 5101- Service Charges LMA | 0.00 | 0.00 | 0.00 | 158,089.42 | 0.00 | 0.00 | 0.00 | 158,089.42 |
| 5200- Property Taxes | 1,281,713.91 | 412,938.10 | 0.00 | 0.00 | 0.00 | 0.00 | 308,698.47 | 2,003,350.48 |
| 5201- Specific Ownership Taxes | 55,803.43 | 19,683.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,530.09 | 92,016.52 |
| 5211- Dominion WTP Operations | 0.00 | 0.00 | 268,889.98 | 0.00 | 0.00 | 0.00 | 0.00 | 268,889.98 |
| 5310-Permit Fees | 0.00 | 0.00 | 3,300.00 | 3,300.00 | 0.00 | 0.00 | 0.00 | 6,600.00 |
| 5410-Hydrant Water | 0.00 | 0.00 | 12,751.50 | 0.00 | 0.00 | 0.00 | 0.00 | 12,751.50 |
| 5510-Potable Irrigation Water | 0.00 | 0.00 | 8,300.45 | 0.00 | 0.00 | 0.00 | 0.00 | 8,300.45 |
| 5511-Irrigation Water | 0.00 | 0.00 | 67,900.51 | 0.00 | 0.00 | 0.00 | 0.00 | 67,900.51 |
| 5601-Late Fees, Penalties, | 0.00 | 0.00 | 17,535.63 | 6,781.88 | 0.00 | 0.00 | 0.00 | 24,317.51 |
| 5610- Miscellaneous Income | 0.00 | 0.00 | 150.06 | 491.83 | 0.00 | 0.00 | 0.00 | 641.89 |
| 5611-Inclusion fees-NWDC | 0.00 | 0.00 | 32,100.72 | 0.00 | 0.00 | 0.00 | 0.00 | 32,100.72 |
| 5620- Dominion Dist. Operations | 0.00 | 0.00 | 82,845.29 | 0.00 | 0.00 | 0.00 | 0.00 | 82,845.29 |
| 5625- Dominion Sewer Conveyance | 0.00 | 0.00 | 0.00 | 189,040.00 | 0.00 | 0.00 | 0.00 | 189,040.00 |
| 5640- Dominion Treated Water Us | 0.00 | 0.00 | 52,429.80 | 0.00 | 0.00 | 0.00 | 0.00 | 52,429.80 |
| 5650 Dominion Exp Reimbursement | 0.00 | 0.00 | 722,987.68 | 0.00 | 0.00 | 0.00 | 0.00 | 722,987.68 |
| 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 | 50,675.00 | 49,974.00 | 0.00 | 0.00 | 0.00 | 100,649.00 |
| 5705 Ravenna SDC | 0.00 | 0.00 | 122,738.38 | 0.00 | 0.00 | 0.00 | 0.00 | 122,738.38 |
| 5710- Capital Surcharge | 0.00 | 0.00 | 59,465.43 | 66,686.09 | 0.00 | 0.00 | 0.00 | 126,151.52 |
| 5715- Capital Surcharge WTP Sup | 0.00 | 0.00 | 468,190.63 | 0.00 | 0.00 | 0.00 | 0.00 | 468,190.63 |
| 5820- Investment Income | 27,862.67 | 9,038.17 | 167,616.64 | 195,816.18 | 0.00 | 0.00 | 5,862.76 | 406,196.42 |
| 5850 - Reimbursed Exp Other | 0.00 | 0.00 | 64,818.91 | 0.00 | 0.00 | 0.00 | 0.00 | 64,818.91 |
| Total Income | 1,365,380.01 | 441,659.27 | 3,412,841.47 | 1,497,914.81 | 0.00 | 0.00 | 331,091.32 | 7,048,866.88 |
| Gross Profit | 1,365,380.01 | 441,659.27 | 3,412,841.47 | 1,497,914.81 | 0.00 | 0.00 | 331,091.32 | 7,048,866.88 |
| Expense | | | | | | | | |
| 6020-Payroll Expenses | 47,700.36 | 0.00 | 265,671.04 | 177,291.90 | 0.00 | 155,506.43 | 0.00 | 646,168.73 |
| 6040- Accounting | 11,875.00 | 0.00 | 11,875.00 | 11,875.00 | 1,000.00 | 11,875.00 | 4,000.00 | 52,500.00 |
| 6050- Contract Labor | 0.00 | 0.00 | 0.00 | 9,115.12 | 0.00 | 11,142.58 | 0.00 | 20,257.70 |
| 6065- Dominion expenses | 0.00 | 0.00 | 0.00 | 82.00 | 0.00 | 0.00 | 0.00 | 82.00 |
| 6080- Education | 4,702.46 | 0.00 | 3,750.49 | 4,816.88 | 0.00 | 12,629.45 | 0.00 | 25,899.28 |
| 6089- Election | 28,318.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 28,318.03 |
| 6100- Engineering | 9,117.70 | 0.00 | 8,486.20 | 61,803.64 | 0.00 | 97,106.54 | 0.00 | 176,514.08 |
| 6110-Conservation Rebates | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 300.00 | 0.00 | 300.00 |
| 6115- GPS/GIS | 0.00 | 0.00 | 0.00 | 6,842.50 | 0.00 | 13,142.50 | 0.00 | 19,985.00 |
| 6130- Insurance | 11,075.41 | 0.00 | 10,937.75 | 11,075.42 | 0.00 | 11,075.42 | 0.00 | 44,164.00 |
| 6140- Lab & Test Fees | 6,219.77 | 0.00 | 3,213.00 | 0.00 | 0.00 | 2,397.00 | 0.00 | 5,610.00 |
| 6150- Legal | 0.00 | 0.00 | 5,395.14 | 5,395.14 | 0.00 | 8,392.64 | 266.00 | 25,666.69 |
| 6170 - Meter Expenses | 1,816.90 | 0.00 | 306.00 | 0.00 | 0.00 | 8,261.98 | 0.00 | 8,567.98 |
| 6180- Misc. Expenses | 14,889.48 | 0.00 | 1,481.33 | 2,667.82 | 0.00 | 144.85 | 0.00 | 6,110.90 |
| 6185- Littleton Service Fees | 0.00 | 0.00 | 0.00 | 67,126.50 | 0.00 | 0.00 | 0.00 | 67,126.50 |
| 6200- Office Expense | 1,758.49 | 0.00 | 1,896.88 | 7,196.35 | 0.00 | 5,764.36 | 0.00 | 29,747.07 |
| 6210-Operating Supplies | 24,896.77 | 0.00 | 17,708.61 | 67,709.33 | 0.00 | 7,358.00 | 0.00 | 87,176.43 |
| 6220- Permits | 2,693.52 | 0.00 | 110.00 | 4,877.90 | 0.00 | 0.00 | 0.00 | 7,663.52 |
| 6230- Repairs and Maint | 44,705.94 | 0.00 | 58,671.12 | 18,945.26 | 0.00 | 57,639.39 | 0.00 | 179,961.71 |
| 6240- Safety Equipment | 19,215.60 | 0.00 | 1,914.46 | 273.34 | 0.00 | 703.90 | 0.00 | 2,891.70 |
| 6250- Treasurers Fees | 652.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 652.00 |
| 6270- Vehicle | 1,146.04 | 0.00 | 1,914.46 | 273.34 | 0.00 | 0.00 | 4,603.37 | 30,015.79 |
| 6280- Water Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6420-Loan Administrative Fees | 0.00 | 38,400.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 38,400.00 |
| 6500- CWRPDA -PVH D15a356 | 0.00 | 116,617.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 116,617.50 |
| 6550-CWCB Principal ct150346 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 115,447.15 | 115,447.15 |
| 7100-Principal Payments-W05A105 | 0.00 | 272,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 272,500.00 |
| 7150-Ravenna CWCB | 0.00 | 82,425.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 82,425.19 |
| 7200- Interest Payments | 0.00 | 41,103.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 41,103.19 |
| 7290- Water Rights | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,661.84 | 0.00 | 30,661.84 |

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

| | 1-General Fund | 2-Debt Service | 3-Water-Treatment | 4-Sewer | 5-Capital Fund | 6-Water- Distribution | 7-Plum Valley Heights | TOTAL |
|---------------------------------|---------------------|-------------------|---------------------|---------------------|--------------------|-----------------------|-----------------------|---------------------|
| 7300- Capital Projects | 18,198.30 | 0.00 | 228,356.38 | 804,754.40 | 0.00 | 288,420.63 | 0.00 | 1,399,729.71 |
| 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 | 63,147.68 | 0.00 | 0.00 | 63,147.68 |
| 7310 - WTP- Dominion Pump | 0.00 | 0.00 | 0.00 | 0.00 | 625,980.56 | 0.00 | 0.00 | 625,980.56 |
| 7311- Dominion System Improve. | 0.00 | 0.00 | -27,454.00 | 0.00 | 73,518.35 | 0.00 | 90.56 | 46,154.91 |
| 7312- Ravenna Pump Station | 0.00 | 0.00 | 0.00 | 0.00 | 6,679.10 | 0.00 | 0.00 | 6,679.10 |
| 7313 - Valley View Project | 0.00 | 0.00 | 0.00 | 0.00 | 41,591.40 | 0.00 | 0.00 | 41,591.40 |
| Total Expense | 248,981.77 | 557,236.70 | 670,590.68 | 1,309,858.86 | 811,917.09 | 1,194,682.37 | 124,413.08 | 4,917,680.55 |
| Net Ordinary Income | 1,116,398.24 | -115,577.43 | 2,742,250.79 | 188,055.95 | -811,917.09 | -1,194,682.37 | 206,678.24 | 2,131,206.33 |
| Other Income/Expense | | | | | | | | |
| Other Income | 0.00 | 54,567.49 | 0.00 | 0.00 | 600,000.00 | 0.00 | 0.00 | 654,567.49 |
| 6900- Transfers In | 0.00 | 468,190.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 468,190.63 |
| 6902- Transfers in WTP | | | | | | | | |
| Total Other Income | 0.00 | 522,758.12 | 0.00 | 0.00 | 600,000.00 | 0.00 | 0.00 | 1,122,758.12 |
| Other Expense | | | | | | | | |
| 8000- Transfers to Other Funds | 0.00 | 0.00 | 641,107.24 | 13,460.25 | 0.00 | 0.00 | 0.00 | 654,567.49 |
| 8002- Transfers Water Supply SV | 0.00 | 0.00 | 468,190.63 | 0.00 | 0.00 | 0.00 | 0.00 | 468,190.63 |
| 9000 -Depreciation Expense | 0.00 | 0.00 | 825,000.00 | 345,000.00 | 0.00 | 0.00 | 0.00 | 1,170,000.00 |
| Total Other Expense | 0.00 | 0.00 | 1,934,297.87 | 358,460.25 | 0.00 | 0.00 | 0.00 | 2,292,758.12 |
| Net Other Income | 0.00 | 522,758.12 | -1,934,297.87 | -358,460.25 | 600,000.00 | 0.00 | 0.00 | -1,170,000.00 |
| Net Income | 1,116,398.24 | 407,180.69 | 807,952.92 | -170,404.30 | -211,917.09 | -1,194,682.37 | 206,678.24 | 961,206.33 |

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

| | May 23 | Jan - May 23 |
|--------------------------------|-------------------|---------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 5200- Property Taxes | 764,443.20 | 1,281,713.91 |
| 5210- Specific Ownership Taxes | 10,973.90 | 55,803.43 |
| 5820- Investment Income | 6,903.71 | 27,862.67 |
| Total Income | 782,320.81 | 1,365,380.01 |
| Gross Profit | 782,320.81 | 1,365,380.01 |
| Expense | | |
| 6020-Payroll Expenses | 9,324.64 | 47,700.36 |
| 6040- Accounting | 2,375.00 | 11,875.00 |
| 6050- Contract Labor | 0.00 | 0.00 |
| 6080- Education | 103.75 | 4,702.46 |
| 6099- Election | 3,603.00 | 28,318.03 |
| 6100- Engineering | 2,362.90 | 9,117.70 |
| 6130- Insurance | 2,321.66 | 11,075.41 |
| 6150- Legal | 802.75 | 6,219.77 |
| 6180- Misc. Expenses | 740.97 | 1,816.90 |
| 6200- Office Expense | 2,336.98 | 14,889.48 |
| 6210-Operating Supplies | 0.00 | 1,758.49 |
| 6220- Permits | 0.00 | 24,896.77 |
| 6225-Rent | 0.00 | 2,693.52 |
| 6230- Repairs and Maint | 9,707.74 | 44,705.94 |
| 6250- Treasurers Fees | 11,456.54 | 19,215.60 |
| 6260- Utilities | 60.85 | 652.00 |
| 6270- Vehicle | 0.00 | 1,146.04 |
| 7300- Capital Projects | 0.00 | 18,198.30 |
| Total Expense | 45,196.78 | 248,981.77 |
| Net Ordinary Income | 737,124.03 | 1,116,398.24 |
| Net Income | 737,124.03 | 1,116,398.24 |

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

| | <u>May 23</u> | <u>Jan - May 23</u> |
|---------------------------------|--------------------------|--------------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 5200- Property Taxes | 246,276.81 | 412,938.10 |
| 5210- Specific Ownership Taxes | 3,535.40 | 19,683.00 |
| 5820- Investment Income | 1,786.24 | 9,038.17 |
| Total Income | <u>251,598.45</u> | <u>441,659.27</u> |
| Gross Profit | 251,598.45 | 441,659.27 |
| Expense | | |
| 6250- Treasurers Fees | 3,690.90 | 6,190.82 |
| 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>3,690.90</u> | <u>557,236.70</u> |
| Net Ordinary Income | 247,907.55 | -115,577.43 |
| Other Income/Expense | | |
| Other Income | | |
| 6900- Transfers In | 0.00 | 54,567.49 |
| 6902- Transfers In WTP | 93,597.52 | 468,190.63 |
| Total Other Income | <u>93,597.52</u> | <u>522,758.12</u> |
| Net Other Income | <u>93,597.52</u> | <u>522,758.12</u> |
| Net Income | <u><u>341,505.07</u></u> | <u><u>407,180.69</u></u> |

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

| | May 23 | Jan - May 23 |
|---------------------------------|--------------------|----------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 5010- Service Charges | 255,855.99 | 1,154,639.54 |
| 5100-Availability Charges | 0.00 | 41,107.24 |
| 5211- Dominion WTP Operations | 57,833.66 | 268,889.98 |
| 5310-Permit Fees | 0.00 | 3,300.00 |
| 5410-Hydrant Water | -2,616.00 | 12,751.50 |
| 5510-Potable Irrigation Water | 2,628.85 | 8,300.45 |
| 5511-Irrigation Water | 21,015.77 | 67,900.51 |
| 5601-Late Fees, Penalties, | 3,538.04 | 17,535.63 |
| 5610- Miscellaneous Income | 438.89 | 150.06 |
| 5611-Inclusion fees-NWDC | 5,606.45 | 32,100.72 |
| 5620- Dominion Dist. Operations | 16,898.26 | 82,845.29 |
| 5640- Dominion Treated Water Us | 16,943.75 | 52,429.80 |
| 5650 Dominion Exp Reimbursement | 261,628.82 | 722,987.68 |
| 5660- Ravenna Reimbursement | 0.00 | 14,397.08 |
| 5700- Sys. Development Charge | 135.00 | 50,675.00 |
| 5705 Ravenna SDC | 21,990.00 | 122,739.38 |
| 5710- Capital Surcharge | 11,890.80 | 59,465.43 |
| 5715- Capital Surcharge WTP Sup | 93,597.52 | 468,190.63 |
| 5820- Investment Income | 36,756.83 | 167,616.64 |
| 5850 - Reimbursed Exp Other | 26,210.26 | 64,818.91 |
| Total Income | 830,352.89 | 3,412,841.47 |
| Gross Profit | 830,352.89 | 3,412,841.47 |
| Expense | | |
| 6020-Payroll Expenses | 67,731.45 | 265,671.04 |
| 6040- Accounting | 2,375.00 | 11,875.00 |
| 6080- Education | 103.75 | 3,750.49 |
| 6100- Engineering | 585.00 | 8,486.20 |
| 6130- Insurance | 2,184.00 | 10,937.75 |
| 6140- Lab & Test Fees | 0.00 | 3,213.00 |
| 6150- Legal | 802.75 | 5,395.14 |
| 6170 - Meter Expenses | 0.00 | 306.00 |
| 6180- Misc. Expenses | 239.85 | 1,481.33 |
| 6200- Office Expense | 687.39 | 1,896.88 |
| 6210-Operating Supplies | 12,840.06 | 17,708.61 |
| 6220- Permits | 0.00 | 110.00 |
| 6230- Repairs and Maint | 17,192.83 | 58,671.12 |
| 6240- Safety Equipment | 0.00 | 1,914.46 |
| 6260- Utilities | 2,144.46 | 75,081.00 |
| 6270- Vehicle | 435.08 | 3,190.28 |
| 7300- Capital Projects | 85,812.64 | 228,356.38 |
| 7311- Dominion System Improve. | 0.00 | -27,454.00 |
| Total Expense | 193,134.26 | 670,590.68 |
| Net Ordinary Income | 637,218.63 | 2,742,250.79 |
| Other Income/Expense | | |
| Other Expense | | |
| 8000- Transfers to Other Funds | 0.00 | 641,107.24 |
| 8002- Transfers Water Supply SV | 93,597.52 | 468,190.63 |
| 9000 -Depreciation Expense | 165,000.00 | 825,000.00 |
| Total Other Expense | 258,597.52 | 1,934,297.87 |
| Net Other Income | -258,597.52 | -1,934,297.87 |
| Net Income | 378,621.11 | 807,952.92 |

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

| | <u>May 23</u> | <u>Jan - May 23</u> |
|--------------------------------|---------------------------|-----------------------------|
| Ordinary Income/Expense | | |
| Expense | | |
| 6020-Payroll Expenses | 34,138.59 | 155,506.43 |
| 6040- Accounting | 2,375.00 | 11,875.00 |
| 6050- Contract Labor | 2,804.50 | 11,142.58 |
| 6080- Education | 3,886.93 | 12,629.45 |
| 6100- Engineering | 13,528.54 | 97,106.54 |
| 6110-Conservation Rebates | 175.00 | 300.00 |
| 6115- GPS/GIS | 2,310.00 | 13,142.50 |
| 6130- Insurance | 2,321.67 | 11,075.42 |
| 6140- Lab & Test Fees | 1,001.00 | 2,397.00 |
| 6150- Legal | 1,019.75 | 8,392.64 |
| 6170 - Meter Expenses | 1,511.22 | 8,261.98 |
| 6180- Misc. Expenses | 3.99 | 144.85 |
| 6200- Office Expense | 1,203.68 | 5,764.36 |
| 6220- Permits | 233.00 | 7,358.00 |
| 6230- Repairs and Maint | 11,186.00 | 57,639.39 |
| 6240- Safety Equipment | 0.00 | 703.90 |
| 6260- Utilities | 7,867.38 | 22,831.06 |
| 6270- Vehicle | 120.49 | 6,070.36 |
| 6280- Water Costs | 135,199.29 | 443,258.44 |
| 7290- Water Rights | 16,833.50 | 30,661.84 |
| 7300- Capital Projects | 17,800.79 | 288,420.63 |
| Total Expense | <u>255,520.32</u> | <u>1,194,682.37</u> |
| Net Ordinary Income | <u>-255,520.32</u> | <u>-1,194,682.37</u> |
| Net Income | <u>-255,520.32</u> | <u>-1,194,682.37</u> |

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

| | May 23 | Jan - May 23 |
|---------------------------------|------------|--------------|
| Ordinary Income/Expense | | |
| Income | | |
| 5010- Service Charges | 165,355.77 | 804,275.16 |
| 5100-Availability Charges | 0.00 | 13,460.25 |
| 5101- Service Charges LMA | 36,149.01 | 158,089.42 |
| 5310-Permit Fees | 0.00 | 3,300.00 |
| 5601-Late Fees, Penalties, | 1,784.47 | 6,781.88 |
| 5610- Miscellaneous Income | -91.12 | 491.83 |
| 5625- Dominion Sewer Conveyance | 41,460.00 | 199,040.00 |
| 5700- Sys. Development Charge | 0.00 | 49,974.00 |
| 5710- Capital Surcharge | 13,557.15 | 66,686.09 |
| 5820- Investment Income | 44,268.07 | 195,816.18 |
| Total Income | 302,483.35 | 1,497,914.81 |
| Gross Profit | 302,483.35 | 1,497,914.81 |
| Expense | | |
| 6020-Payroll Expenses | 38,751.06 | 177,291.90 |
| 6040- Accounting | 2,375.00 | 11,875.00 |
| 6050- Contract Labor | 2,804.50 | 9,115.12 |
| 6065- Dominion expenses | 0.00 | 82.00 |
| 6080- Education | 119.85 | 4,816.88 |
| 6100- Engineering | 9,481.02 | 61,803.64 |
| 6115- GPS/GIS | 500.00 | 6,842.50 |
| 6130- Insurance | 2,321.67 | 11,075.42 |
| 6150- Legal | 802.75 | 5,395.14 |
| 6180- Misc. Expenses | 0.00 | 2,667.82 |
| 6185- Littleton Service Fees | 0.00 | 67,126.50 |
| 6200- Office Expense | 1,177.09 | 7,196.35 |
| 6210-Operating Supplies | 15,424.00 | 67,709.33 |
| 6220- Permits | 0.00 | 4,877.90 |
| 6230- Repairs and Maint | 2,693.90 | 18,945.26 |
| 6240- Safety Equipment | 0.00 | 273.34 |
| 6260- Utilities | 9,353.23 | 42,793.13 |
| 6270- Vehicle | 120.49 | 5,217.23 |
| 7300- Capital Projects | 7,290.00 | 804,754.40 |
| Total Expense | 93,214.56 | 1,309,858.86 |
| Net Ordinary Income | 209,268.79 | 188,055.95 |
| Other Income/Expense | | |
| Other Expense | | |
| 8000- Transfers to Other Funds | 0.00 | 13,460.25 |
| 9000 -Depreciation Expense | 69,000.00 | 345,000.00 |
| Total Other Expense | 69,000.00 | 358,460.25 |
| Net Other Income | -69,000.00 | -358,460.25 |
| Net Income | 140,268.79 | -170,404.30 |

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

| | <u>May 23</u> | <u>Jan - May 23</u> |
|--------------------------------|--------------------------|---------------------------|
| Ordinary Income/Expense | | |
| Expense | | |
| 6040- Accounting | 1,000.00 | 1,000.00 |
| 7301-Capital DWSD | 0.00 | 0.00 |
| 7308- O-Line Capacity Improve. | 9,779.40 | 63,147.68 |
| 7310 - WTP- Dominion Pump | 75,460.60 | 625,980.56 |
| 7311- Dominion System Improve. | 1,915.20 | 73,518.35 |
| 7312- Ravenna Pump Station | 4,492.20 | 6,679.10 |
| 7313 - Valley View Project | 2,641.30 | 41,591.40 |
| Total Expense | <u>95,288.70</u> | <u>811,917.09</u> |
| Net Ordinary Income | -95,288.70 | -811,917.09 |
| Other Income/Expense | | |
| Other Income | | |
| 6900- Transfers In | 0.00 | 600,000.00 |
| Total Other Income | <u>0.00</u> | <u>600,000.00</u> |
| Net Other Income | 0.00 | 600,000.00 |
| Net Income | <u><u>-95,288.70</u></u> | <u><u>-211,917.09</u></u> |

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

| | May 23 | Jan - May 23 |
|--------------------------------|-------------------|-------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 5200- Property Taxes | 126,684.88 | 308,698.47 |
| 5210- Specific Ownership Taxes | 3,055.69 | 16,530.09 |
| 5820- Investment Income | 1,533.93 | 5,862.76 |
| Total Income | 131,274.50 | 331,091.32 |
| Gross Profit | 131,274.50 | 331,091.32 |
| Expense | | |
| 6040- Accounting | 0.00 | 4,000.00 |
| 6150- Legal | 0.00 | 266.00 |
| 6250- Treasurers Fees | 1,879.05 | 4,609.37 |
| 6550-CWCB Principal c150346 | 0.00 | 115,447.15 |
| 7311- Dominion System Improve. | 0.00 | 90.56 |
| Total Expense | 1,879.05 | 124,413.08 |
| Net Ordinary Income | 129,395.45 | 206,678.24 |
| Net Income | 129,395.45 | 206,678.24 |

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

| | Jan - May 23 | Budget | \$ Over Budget | % of Budget |
|--------------------------------|---------------------|---------------------|--------------------|---------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 5200- Property Taxes | 1,281,713.91 | 1,761,246.00 | -479,532.09 | 72.8% |
| 5210- Specific Ownership Taxes | 55,803.43 | 120,000.00 | -64,196.57 | 46.5% |
| 5610- Misc Income | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 5820- Investment Income | 27,862.67 | 5,000.00 | 22,862.67 | 557.3% |
| Total Income | 1,365,380.01 | 1,887,246.00 | -521,865.99 | 72.3% |
| Gross Profit | 1,365,380.01 | 1,887,246.00 | -521,865.99 | 72.3% |
| Expense | | | | |
| 6020- Payroll Expenses | 47,700.36 | 130,000.00 | -82,299.64 | 36.7% |
| 6040- Accounting | 11,875.00 | 31,500.00 | -19,625.00 | 37.7% |
| 6041- Audit | 0.00 | 30,000.00 | -30,000.00 | 0.0% |
| 6050- Contract Labor | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| 6060- Directors Fee | 0.00 | 8,000.00 | -8,000.00 | 0.0% |
| 6080- Education | 4,702.46 | 20,000.00 | -15,297.54 | 23.5% |
| 6099- Election | 28,318.03 | 30,000.00 | -1,681.97 | 94.4% |
| 6100- Engineering | 9,117.70 | 40,000.00 | -30,882.30 | 22.8% |
| 6130- Insurance | 11,075.41 | 30,000.00 | -18,924.59 | 36.9% |
| 6150- Legal | 6,219.77 | 25,000.00 | -18,780.23 | 24.9% |
| 6180- Misc. Expenses | 1,816.90 | 10,000.00 | -8,183.10 | 18.2% |
| 6200- Office Expense | 14,889.48 | 40,000.00 | -25,110.52 | 37.2% |
| 6210- Operating Supplies | 1,758.49 | | | |
| 6220- Permits | 24,896.77 | 30,000.00 | -5,103.23 | 83.0% |
| 6225- Rent | 2,693.52 | 5,000.00 | -2,306.48 | 53.9% |
| 6230- Repairs and Maint | 44,705.94 | 205,000.00 | -160,294.06 | 21.8% |
| 6250- Treasurers Fees | 19,215.60 | 45,000.00 | -25,784.40 | 42.7% |
| 6260- Utilities | 652.00 | 2,000.00 | -1,348.00 | 32.6% |
| 6270- Vehicle | 1,146.04 | 5,000.00 | -3,853.96 | 22.9% |
| 6300- Bank Service Charges | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 7300- Capital Projects | 18,198.30 | 75,000.00 | -56,801.70 | 24.3% |
| Total Expense | 248,981.77 | 773,500.00 | -524,518.23 | 32.2% |
| Net Ordinary Income | 1,116,398.24 | 1,113,746.00 | 2,652.24 | 100.2% |
| 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 | 1,116,398.24 | 413,746.00 | 702,652.24 | 269.8% |

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

| | May 23 | Budget | \$ Over Budget | % of Budget |
|---------------------------------|-------------------|-------------|-------------------|---------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 5200- Property Taxes | 246,276.81 | 0.00 | 246,276.81 | 100.0% |
| 5210- Specific Ownership Taxes | 3,535.40 | 0.00 | 3,535.40 | 100.0% |
| 5820- Investment Income | 1,786.24 | 0.00 | 1,786.24 | 100.0% |
| Total Income | 251,598.45 | 0.00 | 251,598.45 | 100.0% |
| Gross Profit | 251,598.45 | 0.00 | 251,598.45 | 100.0% |
| Expense | | | | |
| 6250- Treasurers Fees | 3,690.90 | 0.00 | 3,690.90 | 100.0% |
| 6420-Loan Administrative Fees | 0.00 | 0.00 | 0.00 | 0.0% |
| 6500- CWRPDA -PVH D15a356 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6550-CWCB Principal c150346 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6551- CWCB Interest c150346 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7100-Principal Payments-W05A105 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7150-Ravenna CWCB | 0.00 | 0.00 | 0.00 | 0.0% |
| 7200- Interest Payments | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Expense | 3,690.90 | 0.00 | 3,690.90 | 100.0% |
| Net Ordinary Income | 247,907.55 | 0.00 | 247,907.55 | 100.0% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| 6900- Transfers In | 0.00 | 0.00 | 0.00 | 0.0% |
| 6902- Transfers In WTP | 93,597.52 | 0.00 | 93,597.52 | 100.0% |
| Total Other Income | 93,597.52 | 0.00 | 93,597.52 | 100.0% |
| Net Other Income | 93,597.52 | 0.00 | 93,597.52 | 100.0% |
| Net Income | 341,505.07 | 0.00 | 341,505.07 | 100.0% |

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

| | Jan - May 23 | Budget | \$ Over Budget | % of Budget |
|---------------------------------|---------------------|----------------------|----------------------|--------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 5010- Service Charges | 1,154,639.54 | 3,200,000.00 | -2,045,360.46 | 36.1% |
| 5100-Availability Charges | 41,107.24 | 120,000.00 | -78,892.76 | 34.3% |
| 5211- Dominion WTP Operations | 268,889.98 | 500,000.00 | -231,110.02 | 53.8% |
| 5310-Permit Fees | 3,300.00 | 1,200.00 | 2,100.00 | 275.0% |
| 5400-Rental Income | 0.00 | 7,200.00 | -7,200.00 | 0.0% |
| 5410-Hydrant Water | 12,751.50 | 40,000.00 | -27,248.50 | 31.9% |
| 5510-Potable Irrigation Water | 8,300.45 | 40,000.00 | -31,699.55 | 20.8% |
| 5511-Irrigation Water | 67,900.51 | 250,000.00 | -182,099.49 | 27.2% |
| 5601-Late Fees, Penalties, | 17,535.63 | | | |
| 5610- Miscellaneous Income | 150.06 | 70,000.00 | -69,849.94 | 0.2% |
| 5611-Inclusion fees-NWDC | 32,100.72 | 50,000.00 | -17,899.28 | 64.2% |
| 5620- Dominion Dist. Operations | 82,845.29 | 200,000.00 | -117,154.71 | 41.4% |
| 5640- Dominion Treated Water Us | 52,429.80 | 100,000.00 | -47,570.20 | 52.4% |
| 5650 Dominion Exp Reimbursement | 722,987.68 | | | |
| 5660- Ravenna Reimbursement | 14,397.08 | | | |
| 5700- Sys. Development Charge | 50,675.00 | 275,000.00 | -224,325.00 | 18.4% |
| 5705 Ravenna SDC | 122,739.38 | 250,000.00 | -127,260.62 | 49.1% |
| 5710- Capital Surcharge | 59,465.43 | 80,000.00 | -20,534.57 | 74.3% |
| 5715- Capital Surcharge WTP Sup | 468,190.63 | 1,036,808.00 | -568,617.37 | 45.2% |
| 5820- Investment Income | 167,616.64 | 50,000.00 | 117,616.64 | 335.2% |
| 5850 - Reimbursed Exp Other | 64,818.91 | 20,000.00 | 44,818.91 | 324.1% |
| Ravenna Bond Proceeds | 0.00 | 3,196,997.00 | -3,196,997.00 | 0.0% |
| WCC Water Line Project | 0.00 | 1,205,000.00 | -1,205,000.00 | 0.0% |
| Total Income | 3,412,841.47 | 10,692,205.00 | -7,279,363.53 | 31.9% |
| Gross Profit | 3,412,841.47 | 10,692,205.00 | -7,279,363.53 | 31.9% |
| Expense | | | | |
| 6020-Payroll Expenses | 265,671.04 | 725,000.00 | -459,328.96 | 36.6% |
| 6040- Accounting | 11,875.00 | 32,500.00 | -20,625.00 | 36.5% |
| 6050- Contract Labor | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| 6065- Dominion expenses | 0.00 | 20,000.00 | -20,000.00 | 0.0% |
| 6080- Education | 3,750.49 | 25,000.00 | -21,249.51 | 15.0% |
| 6100- Engineering | 8,486.20 | 175,000.00 | -166,513.80 | 4.8% |
| 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 | 10,937.75 | 25,000.00 | -14,062.25 | 43.8% |
| 6140- Lab & Test Fees | 3,213.00 | 15,000.00 | -11,787.00 | 21.4% |
| 6150- Legal | 5,395.14 | 37,500.00 | -32,104.86 | 14.4% |
| 6170 - Meter Expenses | 306.00 | 0.00 | 306.00 | 100.0% |
| 6180- Misc. Expenses | 1,481.33 | 10,000.00 | -8,518.67 | 14.8% |
| 6200- Office Expense | 1,896.88 | 20,000.00 | -18,103.12 | 9.5% |
| 6210-Operating Supplies | 17,708.61 | 175,000.00 | -157,291.39 | 10.1% |
| 6220- Permits | 110.00 | 3,000.00 | -2,890.00 | 3.7% |
| 6230- Repairs and Maint | 58,671.12 | 250,000.00 | -191,328.88 | 23.5% |
| 6240- Safety Equipment | 1,914.46 | 5,000.00 | -3,085.54 | 38.3% |
| 6260- Utilities | 75,081.00 | 230,000.00 | -154,919.00 | 32.6% |
| 6270- Vehicle | 3,190.28 | 5,000.00 | -1,809.72 | 63.8% |
| 6280- Water Costs | 0.00 | 50,000.00 | -50,000.00 | 0.0% |
| 7300- Capital Projects | 228,356.38 | 1,140,000.00 | -911,643.62 | 20.0% |
| 7311- Dominion System Improve. | -27,454.00 | | | |
| Total Expense | 670,590.68 | 2,983,000.00 | -2,312,409.32 | 22.5% |
| Net Ordinary Income | 2,742,250.79 | 7,709,205.00 | -4,966,954.21 | 35.6% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| 6900- Transfers In | 0.00 | 500,000.00 | -500,000.00 | 0.0% |
| Total Other Income | 0.00 | 500,000.00 | -500,000.00 | 0.0% |
| Other Expense | | | | |
| 8000- Transfers to Other Funds | 641,107.24 | 120,000.00 | 521,107.24 | 534.3% |
| 8002- Transfers Water Supply SV | 468,190.63 | 1,036,808.00 | -568,617.37 | 45.2% |

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

| | <u>Jan - May 23</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--------------------------------|--------------------------|----------------------------|-----------------------------|---------------------|
| 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 | 825,000.00 | | | |
| Total Other Expense | <u>1,934,297.87</u> | <u>4,721,808.00</u> | <u>-2,787,510.13</u> | <u>41.0%</u> |
| Net Other Income | <u>-1,934,297.87</u> | <u>-4,221,808.00</u> | <u>2,287,510.13</u> | <u>45.8%</u> |
| Net Income | <u><u>807,952.92</u></u> | <u><u>3,487,397.00</u></u> | <u><u>-2,679,444.08</u></u> | <u><u>23.2%</u></u> |

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

| | <u>Jan - May 23</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--------------------------------|-----------------------------|-----------------------------|----------------------------|---------------------|
| Ordinary Income/Expense | | | | |
| Expense | | | | |
| 6020-Payroll Expenses | 155,506.43 | 360,000.00 | -204,493.57 | 43.2% |
| 6040- Accounting | 11,875.00 | 32,500.00 | -20,625.00 | 36.5% |
| 6050- Contract Labor | 11,142.58 | 40,000.00 | -28,857.42 | 27.9% |
| 6065- Dominion expenses | 0.00 | 60,000.00 | -60,000.00 | 0.0% |
| 6080- Education | 12,629.45 | 25,000.00 | -12,370.55 | 50.5% |
| 6100- Engineering | 97,106.54 | 200,000.00 | -102,893.46 | 48.6% |
| 6110-Conservation Rebates | 300.00 | 25,000.00 | -24,700.00 | 1.2% |
| 6115- GPS/GIS | 13,142.50 | 25,000.00 | -11,857.50 | 52.6% |
| 6130- Insurance | 11,075.42 | 25,000.00 | -13,924.58 | 44.3% |
| 6140- Lab & Test Fees | 2,397.00 | 10,000.00 | -7,603.00 | 24.0% |
| 6150- Legal | 8,392.64 | 37,500.00 | -29,107.36 | 22.4% |
| 6170 - Meter Expenses | 8,261.98 | 125,000.00 | -116,738.02 | 6.6% |
| 6180- Misc. Expenses | 144.85 | 10,000.00 | -9,855.15 | 1.4% |
| 6200- Office Expense | 5,764.36 | 20,000.00 | -14,235.64 | 28.8% |
| 6220- Permits | 7,358.00 | 5,000.00 | 2,358.00 | 147.2% |
| 6230- Repairs and Maint | 57,639.39 | 225,000.00 | -167,360.61 | 25.6% |
| 6240- Safety Equipment | 703.90 | 2,000.00 | -1,296.10 | 35.2% |
| 6260- Utilities | 22,831.06 | 75,000.00 | -52,168.94 | 30.4% |
| 6270- Vehicle | 6,070.36 | 5,000.00 | 1,070.36 | 121.4% |
| 6280- Water Costs | 443,258.44 | 2,000,000.00 | -1,556,741.56 | 22.2% |
| 7290- Water Rights | 30,661.84 | 2,500.00 | 28,161.84 | 1,226.5% |
| 7300- Capital Projects | 288,420.63 | 3,555,000.00 | -3,266,579.37 | 8.1% |
| Total Expense | <u>1,194,682.37</u> | <u>6,864,500.00</u> | <u>-5,669,817.63</u> | <u>17.4%</u> |
| Net Ordinary Income | <u>-1,194,682.37</u> | <u>-6,864,500.00</u> | <u>5,669,817.63</u> | <u>17.4%</u> |
| Net Income | <u><u>-1,194,682.37</u></u> | <u><u>-6,864,500.00</u></u> | <u><u>5,669,817.63</u></u> | <u><u>17.4%</u></u> |

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

| | Jan - May 23 | Budget | \$ Over Budget | % of Budget |
|---------------------------------|---------------------------|---------------------------|--------------------------|---------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 5010- Service Charges | 804,275.16 | 1,800,000.00 | -995,724.84 | 44.7% |
| 5011- Service Charge Ravenna | 0.00 | 300,000.00 | -300,000.00 | 0.0% |
| 5100-Availability Charges | 13,460.25 | 40,000.00 | -26,539.75 | 33.7% |
| 5101- Service Charges LMA | 158,089.42 | 300,000.00 | -141,910.58 | 52.7% |
| 5310-Permit Fees | 3,300.00 | 33,000.00 | -29,700.00 | 10.0% |
| 5601-Late Fees, Penalties, | 6,781.88 | | | |
| 5610- Miscellaneous Income | 491.83 | 20,000.00 | -19,508.17 | 2.5% |
| 5625- Dominion Sewer Conveyance | 199,040.00 | 360,000.00 | -160,960.00 | 55.3% |
| 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 | 66,686.09 | 160,000.00 | -93,313.91 | 41.7% |
| 5820- Investment Income | 195,816.18 | 55,000.00 | 140,816.18 | 356.0% |
| Total Income | <u>1,497,914.81</u> | <u>3,518,000.00</u> | <u>-2,020,085.19</u> | <u>42.6%</u> |
| Gross Profit | 1,497,914.81 | 3,518,000.00 | -2,020,085.19 | 42.6% |
| Expense | | | | |
| 6020-Payroll Expenses | 177,291.90 | 485,000.00 | -307,708.10 | 36.6% |
| 6040- Accounting | 11,875.00 | 31,500.00 | -19,625.00 | 37.7% |
| 6050- Contract Labor | 9,115.12 | 30,000.00 | -20,884.88 | 30.4% |
| 6065- Dominion expenses | 82.00 | | | |
| 6080- Education | 4,816.88 | 25,000.00 | -20,183.12 | 19.3% |
| 6100- Engineering | 61,803.64 | 125,000.00 | -63,196.36 | 49.4% |
| 6115- GPS/GIS | 6,842.50 | 25,000.00 | -18,157.50 | 27.4% |
| 6130- Insurance | 11,075.42 | 30,000.00 | -18,924.58 | 36.9% |
| 6140- Lab & Test Fees | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 6150- Legal | 5,395.14 | 15,000.00 | -9,604.86 | 36.0% |
| 6180- Misc. Expenses | 2,667.82 | 1,000.00 | 1,667.82 | 266.8% |
| 6185- Littleton Service Fees | 67,126.50 | 1,100,000.00 | -1,032,873.50 | 6.1% |
| 6200- Office Expense | 7,196.35 | 15,000.00 | -7,803.65 | 48.0% |
| 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 | 18,945.26 | 150,000.00 | -131,054.74 | 12.6% |
| 6240- Safety Equipment | 273.34 | 2,000.00 | -1,726.66 | 13.7% |
| 6260- Utilities | 42,793.13 | 100,000.00 | -57,206.87 | 42.8% |
| 6270- Vehicle | 5,217.23 | 2,000.00 | 3,217.23 | 260.9% |
| 6300- Bank Service Charges | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| 7300- Capital Projects | 804,754.40 | 2,280,000.00 | -1,475,245.60 | 35.3% |
| Total Expense | <u>1,309,858.86</u> | <u>4,521,500.00</u> | <u>-3,211,641.14</u> | <u>29.0%</u> |
| Net Ordinary Income | 188,055.95 | -1,003,500.00 | 1,191,555.95 | -18.7% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| 6900- Transfers In | 0.00 | 200,000.00 | -200,000.00 | 0.0% |
| Total Other Income | 0.00 | 200,000.00 | -200,000.00 | 0.0% |
| Other Expense | | | | |
| 8000- Transfers to Other Funds | 13,460.25 | 40,000.00 | -26,539.75 | 33.7% |
| 9000 -Depreciation Expense | 345,000.00 | | | |
| Total Other Expense | <u>358,460.25</u> | <u>40,000.00</u> | <u>318,460.25</u> | <u>896.2%</u> |
| Net Other Income | -358,460.25 | 160,000.00 | -518,460.25 | -224.0% |
| Net Income | <u><u>-170,404.30</u></u> | <u><u>-843,500.00</u></u> | <u><u>673,095.70</u></u> | <u><u>20.2%</u></u> |

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

| | <u>Jan - May 23</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--------------------------------|---------------------------|---------------------------|-------------------------|---------------------|
| Ordinary Income/Expense | | | | |
| Expense | | | | |
| 6040- Accounting | 1,000.00 | | | |
| 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. | 63,147.68 | | | |
| 7310 - WTP- Dominion Pump | 625,980.56 | | | |
| 7311- Dominion System Improve. | 73,518.35 | 250,000.00 | -176,481.65 | 29.4% |
| 7312- Ravenna Pump Station | 6,679.10 | | | |
| 7313 - Valley View Project | 41,591.40 | 1,205,000.00 | -1,163,408.60 | 3.5% |
| Total Expense | <u>811,917.09</u> | <u>3,815,000.00</u> | <u>-3,003,082.91</u> | <u>21.3%</u> |
| Net Ordinary Income | -811,917.09 | -3,815,000.00 | 3,003,082.91 | 21.3% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| 6900- Transfers In | 600,000.00 | 3,565,000.00 | -2,965,000.00 | 16.8% |
| Total Other Income | <u>600,000.00</u> | <u>3,565,000.00</u> | <u>-2,965,000.00</u> | <u>16.8%</u> |
| Net Other Income | 600,000.00 | 3,565,000.00 | -2,965,000.00 | 16.8% |
| Net Income | <u><u>-211,917.09</u></u> | <u><u>-250,000.00</u></u> | <u><u>38,082.91</u></u> | <u><u>84.8%</u></u> |

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

| | Jan - May 23 | Budget | \$ Over Budget | % of Budget |
|--------------------------------|--------------------------|-------------------------|--------------------------|----------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 5200- Property Taxes | 308,698.47 | 450,300.00 | -141,601.53 | 68.6% |
| 5210- Specific Ownership Taxes | 16,530.09 | 50,000.00 | -33,469.91 | 33.1% |
| 5820- Investment Income | 5,862.76 | 1,000.00 | 4,862.76 | 586.3% |
| Total Income | <u>331,091.32</u> | <u>501,300.00</u> | <u>-170,208.68</u> | <u>66.0%</u> |
| Gross Profit | 331,091.32 | 501,300.00 | -170,208.68 | 66.0% |
| Expense | | | | |
| 6040- Accounting | 4,000.00 | 12,000.00 | -8,000.00 | 33.3% |
| 6080- Education | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 6100- Engineering | 0.00 | 2,500.00 | -2,500.00 | 0.0% |
| 6150- Legal | 266.00 | 2,500.00 | -2,234.00 | 10.6% |
| 6250- Treasurers Fees | 4,609.37 | 9,000.00 | -4,390.63 | 51.2% |
| 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>124,413.08</u> | <u>445,460.00</u> | <u>-321,046.92</u> | <u>27.9%</u> |
| Net Ordinary Income | <u>206,678.24</u> | <u>55,840.00</u> | <u>150,838.24</u> | <u>370.1%</u> |
| Net Income | <u><u>206,678.24</u></u> | <u><u>55,840.00</u></u> | <u><u>150,838.24</u></u> | <u><u>370.1%</u></u> |

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District
 May 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 May 31, 2023 is as follows:

| | General Fund | Debt Service Water Fund | Debt Service Sewer Fund | Capital Projects Fund | Water Fund | Sewer Fund | PVH | Total |
|---------------------------|----------------------------|--------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|--------------------------|-----------------------------|
| Operating Reserve | \$ - | \$ - | \$ - | \$ (125,659) | \$ 3,000,000 | \$ 1,000,000 | | \$ 3,874,341 |
| Capital Reserve | - | - | - | | 605,657 | 555,538 | | \$ 1,161,195 |
| Operating Cash | <u>3,604,576</u> | <u>439,307</u> | <u>6,923,962</u> | <u>-</u> | <u>7,988,735</u> | <u>11,335,111</u> | <u>637,007</u> | <u>30,928,698</u> |
| Total Cash on Hand | \$ <u>3,604,576</u> | \$ <u>439,307</u> | \$ <u>6,923,962</u> | \$ <u>(125,659)</u> | \$ <u>11,594,392</u> | \$ <u>12,890,649</u> | \$ <u>637,007</u> | \$ <u>35,964,234</u> |

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

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

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

| | Jan | Feb | March | April | May | June | July | Aug | Sept | Oct | Nov | Dec |
|--|------------|------------|------------|------------|------------|------|------|-----|------|-----|-----|-----|
| Cash Funds Available | | | | | | | | | | | | |
| Cash in Bank - Sewer Fund | 12,729,205 | 12,695,207 | 12,886,268 | 12,666,999 | 12,890,649 | | | | | | | |
| Total Funds Available | 12,729,205 | 12,695,207 | 12,886,268 | 12,666,999 | 12,890,649 | | | | | | | |
| Distribution of Available Funds | | | | | | | | | | | | |
| Operating Reserve | 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 | | | | | | | |
| Operating Cash | 11,175,692 | 11,143,152 | 11,860,661 | 11,128,277 | 11,335,111 | | | | | | | |
| Total Available Funds | 12,729,205 | 12,695,207 | 12,886,268 | 12,666,999 | 12,890,649 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Reserve | | | | | | | | | | | | |
| Beginning Reserve Balance | 377,828 | 377,828 | 377,828 | 377,828 | 377,828 | | | | | | | |
| Additions to Reserve | 185,000 | 185,000 | 185,000 | 185,000 | 185,000 | | | | | | | |
| Use of Reserves | -9,315 | -10,773 | -537,221 | -24,106 | -7,290 | | | | | | | |
| Ending Reserve Balance | 553,513 | 552,055 | 25,607 | 538,722 | 555,538 | 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 | 224,446 | 345,709 | | | | | | | |
| Surcharge Collected | 93,585 | 93,556 | 93,745 | 93,707 | 93,598 | | | | | | | |
| Availability of Service Trans. | 26,780 | 0 | 231 | 27,556 | 0 | | | | | | | |
| Payment of Debt | 82,426 | 468,620 | 0 | 0 | 0 | | | | | | | |
| Ending Cash Balance | 543,473 | 130,470 | 224,446 | 345,709 | 439,307 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cash Funds Available - Sewer Debt Service | | | | | | | | | | | | |
| Operating Cash | 6,457,734 | 6,515,054 | 6,653,005 | 6,427,955 | 6,923,962 | | | | | | | |
| Total | 7,001,207 | 6,645,524 | 6,877,451 | 6,773,664 | 7,363,269 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District
 Property Tax Schedule
 2023

SUMMARY – DOUGLAS & JEFFERSON COUNTIES

| | 2023 | | | | | | | | | | 2023 | | |
|-----------|----------------|--|--------------------------|----------|------------------|-------------|-------------------------|-----------------------|-------------------------------------|--------------|-----------------------|-------------------------------------|-------|
| | Property Taxes | Delinquent Tax, Rebates and Abatements | Specific Ownership Taxes | Interest | Treasurer's Fees | HB 1006 Tax | HB 1006 Treasurer's Fee | Total Amount Received | Percentage of Levied Taxes Received | | Total Amount Received | Percentage of Levied Taxes Received | |
| | | | | | | | | | Monthly | Y-T-D | | Monthly | Y-T-D |
| January | \$ 129 | | \$ 14,908 | | \$ 2 | | \$ 15,039 | 0.00% | 0.00% | \$ 15,039 | 0.53% | 0.53% | |
| February | \$ 95,940 | | \$ 20,017 | | \$ (1,686) | | \$ 114,271 | 4.60% | 4.61% | \$ 114,271 | 6.19% | 6.73% | |
| March | \$ 553,505 | | \$ 12,115 | | \$ (8,303) | | \$ 557,317 | 26.57% | 31.18% | \$ 557,317 | 30.21% | 36.93% | |
| April | \$ 127,231 | | \$ 20,967 | | \$ (1,909) | | \$ 146,289 | 6.11% | 37.28% | \$ 146,289 | 7.93% | 44.86% | |
| May | \$ 1,137,405 | | \$ 17,564 | | \$ (17,026) | | \$ 1,137,943 | 54.59% | 91.88% | \$ 1,137,943 | 61.68% | 106.54% | |
| June | | | | | | | \$ - | 0.00% | 91.88% | \$ - | 0.00% | 106.54% | |
| July | | | | | | | \$ - | 0.00% | 91.88% | \$ - | 0.00% | 106.54% | |
| August | | | | | | | \$ - | 0.00% | 91.88% | \$ - | 0.00% | 106.54% | |
| September | | | | | | | \$ - | 0.00% | 91.88% | \$ - | 0.00% | 106.54% | |
| October | | | | | | | \$ - | 0.00% | 91.88% | \$ - | 0.00% | 106.54% | |
| November | | | | | | | \$ - | 0.00% | 91.88% | \$ - | 0.00% | 106.54% | |
| December | | | | | | | \$ - | 0.00% | 91.88% | \$ - | 0.00% | 106.54% | |
| TOTAL | \$ 1,914,210 | \$ - | \$ 85,571 | \$ - | \$ (28,922) | \$ - | \$ 1,970,859 | 91.88% | 91.88% | \$ 1,970,859 | 106.54% | 106.54% | |

No Assurance is provided on these Financial Statements
 18