

**ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS**

December 31, 2023

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

As of December 31, 2023

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	TOTAL
ASSETS								
Current Assets								
Checking/Savings	368,770.63	6,214,448.67	33,765,500.82	2,157,019.58	999,672.41	-28,896,478.97	-1,535,021.35	13,073,911.79
1105 Wells Fargo Checking								
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	2,034,717.92
1139 -WF Ravenna	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	3,196,997.18
1150-Investment in Colotrust	2,936,112.45	-601,248.26	5,937,789.14	10,600,862.50	0.00	0.00	0.00	18,873,535.83
1155- Colotrust Bond Fund	0.00	0.00	383,857.39	532,831.41	0.00	0.00	0.00	916,688.80
1160 -System Develop Colo Trust	0.00	0.00	0.00	1,054,765.67	0.00	0.00	0.00	1,054,765.67
Total Checking/Savings	3,304,883.08	7,276,315.51	43,284,144.53	14,345,499.16	999,672.41	-28,896,478.97	459,696.57	40,813,732.29
Other Current Assets								
1300-A/R Service	0.00	0.00	435,908.70	248,303.67	0.00	0.00	0.00	684,212.37
1310-A/R Availability	0.00	0.00	4,308.80	1,518.40	0.00	0.00	0.00	5,827.20
1350- A/R Taxes	1,576,131.00	675,485.00	0.00	0.00	0.00	0.00	0.00	2,698,582.00
1356-Due From NWDC Inclusion	0.00	0.00	5,519.15	0.00	0.00	0.00	0.00	5,519.15
1366 Due Club at Ravenna	0.00	0.00	143,098.41	0.00	0.00	0.00	0.00	143,098.41
1370- Due From Others	0.00	0.00	37,685.47	0.00	0.00	0.00	0.00	37,685.47
1400- Prepaid Insurance	28,333.55	0.00	28,333.55	28,333.55	0.00	0.00	0.00	113,336.00
Total Other Current Assets	1,604,464.55	675,485.00	654,854.08	278,155.62	0.00	0.00	0.00	3,689,260.60
Total Current Assets	4,909,347.63	7,951,800.51	43,938,998.61	14,623,654.78	999,672.41	-28,866,143.62	947,662.57	44,502,992.89
Fixed Assets								
1500- Capital Assets	0.00	0.00	107,616,944.32	33,796,082.45	0.00	0.00	0.00	141,413,026.77
1550- Accumulated Depreciation	0.00	0.00	-20,974,750.00	-16,663,535.00	0.00	0.00	0.00	-37,628,285.00
Total Fixed Assets	0.00	0.00	86,642,194.32	17,142,547.45	0.00	0.00	0.00	103,784,741.77
TOTAL ASSETS	4,909,347.63	7,951,800.51	130,581,192.93	31,766,202.23	999,672.41	-28,866,143.62	947,662.57	148,287,734.66
LIABILITIES & EQUITY								
Liabilities								
Current Liabilities								
Accounts Payable								
2000- Accounts Payable	21,649.22	0.00	26,941.19	114,786.47	38,661.99	200,792.29	1,217.00	404,050.16
Total Accounts Payable	21,649.22	0.00	26,941.19	114,786.47	38,661.99	200,792.29	1,217.00	404,050.16
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	110,724.50
2052 - Deferred Rental Income	0.00	0.00	14,599.98	0.00	0.00	0.00	0.00	14,599.98
2055- Ravenna Costs Advanced	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	3,196,997.18
2060 - Deferred Taxes	1,576,131.00	675,485.00	0.00	0.00	0.00	0.00	0.00	2,699,582.00
Accrued Payroll	1,349.65	0.00	7,425.41	5,594.22	0.00	4,704.93	0.00	19,074.21
Deferred Income	0.00	0.00	0.00	2,925,032.00	0.00	0.00	0.00	2,925,032.00
Total Other Current Liabilities	1,577,480.42	675,485.00	3,263,316.95	2,966,935.60	0.00	34,825.90	447,966.00	8,966,009.87
Total Current Liabilities	1,599,129.64	675,485.00	3,290,258.14	3,081,724.07	38,661.99	235,618.19	449,183.00	9,370,060.03
Total Liabilities	1,599,129.64	675,485.00	3,290,258.14	3,081,724.07	38,661.99	235,618.19	449,183.00	9,370,060.03
Equity								
3900 -Retained Earnings	2,490,596.83	6,956,088.50	121,661,417.72	29,001,894.28	1,084.08	-24,783,116.90	428,329.08	135,756,293.59
Net Income	819,621.16	320,227.01	5,629,517.07	-317,416.12	959,926.34	-4,320,644.91	70,150.49	3,161,381.04
Total Equity	3,310,217.99	7,276,315.51	127,290,934.79	28,684,478.16	961,010.42	-29,103,761.81	498,479.57	138,917,674.63
TOTAL LIABILITIES & EQUITY	4,909,347.63	7,951,800.51	130,581,192.93	31,766,202.23	999,672.41	-28,866,143.62	947,662.57	148,287,734.66

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

December 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	225,660.38	165,458.21	0.00	0.00	0.00	391,118.59
5100-Availability Charges	0.00	0.00	-188.38	-71.25	0.00	0.00	0.00	-239.63
5101- Service Charges LMA	0.00	0.00	0.00	31,503.02	0.00	0.00	0.00	31,503.02
5200- Property Taxes	1,267.22	408.25	0.00	0.00	0.00	0.00	0.00	1,675.47
5210- Specific Ownership Taxes	13,255.82	4,270.56	0.00	0.00	0.00	0.00	3,677.05	21,203.43
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	926.00	0.00	0.00	0.00	0.00	926.00
5510-Potable Irrigation Water	0.00	0.00	1,755.00	0.00	0.00	0.00	0.00	1,755.00
5511-Irrigation Water	0.00	0.00	6,692.13	0.00	0.00	0.00	0.00	6,692.13
5601-Late Fees, Penalties,	0.00	0.00	3,701.59	1,743.11	0.00	0.00	0.00	5,444.70
5610-Miscellaneous Income	0.00	0.00	3,421.35	3,421.35	0.00	0.00	0.00	6,842.70
5611-Inclusion fees-NWDC	0.00	0.00	5,682.04	0.00	0.00	0.00	0.00	5,682.04
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	0.00	0.00	0.00	0.00	0.00
5640- Dominion Treated Water Us	0.00	0.00	7,748.75	48,500.00	0.00	0.00	0.00	48,500.00
5650 Dominion Exp Reimbursement	0.00	0.00	19,078.49	0.00	0.00	0.00	0.00	19,078.49
5700- Sys. Development Charge	0.00	0.00	74,353.00	33,860.00	0.00	0.00	0.00	108,213.00
5705 Ravenna SDC	0.00	0.00	22,563.33	0.00	0.00	0.00	0.00	22,563.33
5710- Capital Surcharge	0.00	0.00	11,936.20	13,277.28	0.00	0.00	0.00	25,213.48
5715- Capital Surcharge WTP Sup	0.00	0.00	93,864.99	0.00	0.00	0.00	0.00	93,864.99
5820- Investment Income	17,995.75	28,423.75	48,389.30	64,392.72	0.00	0.00	1,864.72	161,066.24
5850 - Reimbursed Exp Other	0.00	0.00	7,559.85	0.00	0.00	0.00	0.00	7,559.85
Total Income	32,518.79	33,102.56	607,915.94	362,084.44	0.00	0.00	5,541.77	1,041,163.50
Gross Profit	32,518.79	33,102.56	607,915.94	362,084.44	0.00	0.00	5,541.77	1,041,163.50
Expense								
6020-Payroll Expenses	6,975.58	0.00	70,410.24	41,692.00	0.00	36,861.84	0.00	155,939.66
6040- Accounting	2,375.00	0.00	2,375.00	2,375.00	0.00	2,375.00	1,000.00	10,500.00
6050- Contract Labor	0.00	0.00	0.00	5,810.20	0.00	5,810.19	0.00	11,620.39
6080- Education	618.75	0.00	618.75	618.75	0.00	958.75	0.00	2,815.00
6100- Engineering	270.00	0.00	3,999.40	9,558.55	0.00	973.75	0.00	14,801.70
6115- GPS/GIS	0.00	0.00	0.00	3,050.00	0.00	480.00	0.00	3,530.00
6130- Insurance	2,577.00	0.00	2,184.00	2,544.00	0.00	2,544.00	0.00	9,849.00
6140- Lab & Test Fees	0.00	0.00	947.00	0.00	0.00	264.00	0.00	1,211.00
6150- Legal	1,139.75	0.00	0.00	1,795.75	0.00	2,279.50	217.00	5,432.00
6170- Meter Expenses	0.00	0.00	105.77	0.00	0.00	0.00	0.00	105.77
6180- Misc. Expenses	2,694.02	0.00	657.37	2,038.23	0.00	1,931.30	0.00	7,320.92
6185- Littleton Service Fees	0.00	0.00	0.00	567,485.66	0.00	0.00	0.00	567,485.66
6200- Office Expense	10,302.19	0.00	661.49	4,571.05	0.00	4,709.58	0.00	20,244.31
6210- Operating Supplies	0.00	0.00	1,806.50	0.00	0.00	0.00	0.00	1,806.50
6220- Permits	1,237.50	0.00	1,781.93	470.00	0.00	1,200.00	0.00	4,689.43
6230- Repairs and Maint	21,913.84	0.00	19,440.78	19,909.33	0.00	61,195.47	0.00	122,459.42
6240- Safety Equipment	0.00	0.00	305.69	203.22	0.00	203.21	0.00	712.12
6250- Treasurers Fees	19.01	6.12	0.00	0.00	0.00	0.00	0.00	25.13
6260- Utilities	98.85	0.00	23,153.35	17,478.13	0.00	33,368.76	0.00	74,099.09
6270- Vehicle	48.15	0.00	1,525.97	929.09	0.00	1,072.05	0.00	3,576.26
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	90,327.44	0.00	90,327.44
6550-CWCB Principal c150346	0.00	0.00	0.00	0.00	0.00	0.00	0.00	483,230.52
6551- CWCB Interest c150346	0.00	483,230.52	0.00	0.00	0.00	0.00	0.00	483,230.52
7300- Capital Projects	0.00	493,412.12	0.00	0.00	0.00	0.00	0.00	493,412.12
7308- O-Line Capacity Improve.	0.00	0.00	654.99	42,438.36	0.00	104,153.74	0.00	147,447.09
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	11,612.45	0.00	0.00	11,612.45
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	3,462.04	0.00	0.00	3,462.04
7313 - Valley View Project	0.00	0.00	0.00	0.00	27,327.50	0.00	0.00	27,327.50
Total Expense	50,270.64	976,648.76	130,828.23	722,967.32	44,461.99	350,708.58	1,217.00	2,277,102.52
Net Ordinary Income	-17,751.85	-943,546.20	477,087.71	-360,882.88	-44,461.99	-350,708.58	4,324.77	-1,235,939.02
Other Income/Expense								
Other Income								

No assurance is provided on these financial statements

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

December 2023

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
6900- Transfers In	0.00	0.00	500,000.00	200,000.00	0.00	0.00	0.00	700,000.00
6902- Transfers In WTP	0.00	93,884.99	0.00	0.00	0.00	0.00	0.00	93,884.99
Total Other Income	0.00	93,884.99	500,000.00	200,000.00	0.00	0.00	0.00	793,884.99
Other Expense								
8000- Transfers to Other Funds	700,000.00	0.00	0.00	0.00	0.00	0.00	0.00	700,000.00
8002- Transfers Water Supply SV	0.00	0.00	93,884.99	0.00	0.00	0.00	0.00	93,884.99
9000 -Depreciation Expense	0.00	0.00	165,000.00	69,000.00	0.00	0.00	0.00	234,000.00
Total Other Expense	700,000.00	0.00	258,884.99	69,000.00	0.00	0.00	0.00	1,027,884.99
Net Other Income	-700,000.00	93,884.99	241,115.01	131,000.00	0.00	0.00	0.00	-234,000.00
Net Income	-717,751.85	-849,661.21	718,202.72	-229,892.88	-44,461.99	-350,708.58	4,324.77	-1,469,939.02

**Roxborough Water and Sanitation District
Profit & Loss by Class
January through December 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	3,523,596.91	1,966,236.38	0.00	0.00	0.00	5,489,833.29
5011- Service Charge Ravenna	0.00	0.00	109,386.73	0.00	0.00	0.00	0.00	109,386.73
5100-Availability Charges	0.00	0.00	81,518.44	26,570.25	0.00	0.00	0.00	108,088.69
5101- Service Charges LMA	0.00	0.00	0.00	394,214.84	0.00	0.00	0.00	394,214.84
5200- Property Taxes	1,761,866.45	567,626.41	0.00	0.00	0.00	0.00	450,377.65	2,779,870.51
5210- Specific Ownership Taxes	147,161.74	49,115.46	0.00	0.00	0.00	0.00	41,921.53	238,198.73
5211- Dominion WTP Operations	0.00	0.00	673,725.60	0.00	0.00	0.00	0.00	673,725.60
5310-Permit Fees	0.00	0.00	7,100.00	6,600.00	0.00	0.00	0.00	13,700.00
5410-Hydrant Water	0.00	0.00	53,671.50	0.00	0.00	0.00	0.00	53,671.50
5510-Potable Irrigation Water	0.00	0.00	43,520.60	0.00	0.00	0.00	0.00	43,520.60
5511-Irrigation Water	0.00	0.00	293,920.82	0.00	0.00	0.00	0.00	293,920.82
5601-Late Fees, Penalties,	0.00	0.00	46,485.34	18,880.36	0.00	0.00	0.00	65,365.70
5810- Miscellaneous Income	0.00	0.00	2,297,738.23	3,261.86	0.00	0.00	0.00	2,301,001.09
5811-Inclusion fees-NWDC	0.00	0.00	75,686.15	0.00	0.00	0.00	0.00	75,686.15
5620- Dominion Dist. Operations	0.00	0.00	201,133.11	0.00	0.00	0.00	0.00	201,133.11
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	518,060.00	0.00	0.00	0.00	518,060.00
5640- Dominion Treated Water Us	0.00	0.00	169,202.30	0.00	0.00	0.00	0.00	169,202.30
5650 Dominion Exp Reimbursement	0.00	0.00	1,772,712.96	0.00	0.00	0.00	0.00	1,772,712.96
5660- Ravenna Reimbursement	0.00	0.00	40,873.61	0.00	0.00	0.00	0.00	40,873.61
5700- Sys. Development Charge	0.00	0.00	283,902.00	117,656.00	0.00	0.00	0.00	401,558.00
5705 Ravenna SDC	0.00	0.00	291,463.37	0.00	0.00	0.00	0.00	291,463.37
5710- Capital Surcharge	0.00	0.00	142,942.38	160,732.26	0.00	0.00	0.00	303,674.64
5715- Capital Surcharge WTP Sup	0.00	0.00	1,124,767.23	0.00	0.00	0.00	0.00	1,124,767.23
5820- Investment Income	143,425.17	164,329.34	473,803.09	634,786.07	0.00	0.00	19,017.45	1,435,361.12
5850 - Reimbursed Exp Other	0.00	0.00	194,454.38	0.00	659,951.00	0.00	0.00	854,405.38
Total Income	2,052,453.36	781,071.21	11,901,605.75	3,846,988.02	659,951.00	0.00	511,316.63	19,753,395.97
Gross Profit	2,052,453.36	781,071.21	11,901,605.75	3,846,988.02	659,951.00	0.00	511,316.63	19,753,395.97
Expense								
6020-Payroll Expenses	110,208.87	0.00	657,071.96	448,147.48	13,321.00	373,121.68	0.00	1,601,870.99
6040- Accounting	28,500.00	0.00	28,500.00	28,500.00	0.00	28,500.00	12,000.00	126,000.00
6041- Audit	30,531.44	0.00	0.00	0.00	0.00	0.00	0.00	30,531.44
6050- Contract Labor	995.00	0.00	1,118.75	32,997.96	0.00	35,025.46	0.00	70,137.17
6065- Dominion expenses	0.00	0.00	0.00	737.98	0.00	0.00	0.00	737.98
6080- Education	9,770.13	0.00	9,898.79	11,019.48	0.00	20,297.00	0.00	50,985.40
6099- Election	28,470.02	0.00	0.00	0.00	0.00	0.00	0.00	28,470.02
6100- Engineering	15,376.20	0.00	24,613.10	113,787.64	0.00	151,993.44	0.00	305,770.38
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	21,670.22	0.00	21,670.22
6115- GPS/GIS	0.00	0.00	0.00	12,272.50	0.00	17,472.50	0.00	29,745.00
6130- Insurance	29,392.41	0.00	28,861.75	29,718.92	0.00	29,586.92	0.00	117,542.00
6140- Lab & Test Fees	0.00	0.00	6,390.00	1,120.00	0.00	5,953.00	0.00	13,463.00
6150- Legal	16,841.06	0.00	14,704.68	16,664.43	0.00	23,056.18	2,163.20	73,429.55
6170 - Meter Expenses	0.00	0.00	411.77	0.00	0.00	37,933.21	0.00	38,344.98
6180- Misc. Expenses	8,285.98	0.00	7,379.97	5,471.25	0.00	3,024.62	0.00	24,161.82
6185- Littleton Service Fees	0.00	0.00	0.00	1,142,655.30	0.00	0.00	0.00	1,142,655.30
6200- Office Expense	48,069.28	0.00	7,191.17	22,743.68	0.00	21,788.45	0.00	99,792.58
6210-Operating Supplies	2,901.74	0.00	77,118.00	76,656.33	0.00	0.00	0.00	156,676.07
6220- Permits	27,366.27	0.00	5,221.93	6,347.90	0.00	8,713.00	0.00	47,639.10
6225-Rent	2,693.52	0.00	0.00	0.00	0.00	0.00	0.00	2,693.52
6230-Repairs and Maint	107,865.88	0.00	200,024.19	197,690.75	0.00	290,366.35	0.00	795,947.17
6240- Safety Equipment	0.00	0.00	3,052.27	550.65	0.00	1,064.27	0.00	4,667.19
6250- Treasurers Fees	26,418.01	8,511.19	219,985.33	114,692.17	0.00	0.00	6,734.91	41,664.11
6260- Utilities	1,471.43	0.00	7,237.51	11,828.75	0.00	104,853.78	0.00	124,390.47
6270- Vehicle	1,355.85	0.00	0.00	0.00	0.00	0.00	0.00	2,711.70
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	233,235.00	0.00	0.00	0.00	0.00	0.00	233,235.00
6550-CWCB Principal c150346	0.00	483,230.52	0.00	0.00	0.00	0.00	0.00	483,230.52
6551- CWCB Interest c150346	0.00	493,412.12	0.00	0.00	0.00	0.00	0.00	493,412.12
7100-Principal Payments-W05A105	0.00	544,010.25	0.00	0.00	0.00	0.00	0.00	544,010.25

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

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	TOTAL
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	115,296.13	0.00	0.00	0.00	0.00	0.00	115,296.13
7290- Water Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7300- Capital Projects	36,329.11	0.00	336,931.28	1,236,240.72	-65,497.50	84,133.35	0.00	84,133.35
7301-Capital DWSD	0.00	0.00	0.00	0.00	0.00	1,337,293.54	0.00	2,881,297.15
7308- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	147,377.32	6,036.25	0.00	153,413.57
7310 - WTP- Dominion Pump	0.00	0.00	0.00	0.00	888,367.22	0.00	0.00	888,367.22
7311- Dominion System Improve.	0.00	0.00	90.56	0.00	135,156.57	0.00	0.00	135,249.13
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	104,903.30	0.00	0.00	104,903.30
7313 - Valley View Project	0.00	0.00	0.00	0.00	115,159.75	0.00	0.00	115,159.75
7330- RLS Generator	0.00	0.00	0.00	0.00	311,235.00	0.00	0.00	311,235.00
Total Expense	532,832.20	1,998,520.40	1,635,803.01	3,509,843.89	1,650,024.66	4,320,644.91	441,166.14	14,088,835.21
Net Ordinary Income	1,519,621.16	-1,217,449.19	10,265,802.74	337,154.13	-990,073.66	-4,320,644.91	70,150.49	5,664,560.76
Other Income/Expense								
6900- Transfers In	0.00	108,088.69	500,000.00	200,000.00	1,950,000.00	0.00	0.00	2,758,088.69
6901- Transfer in PVH Debt	0.00	304,820.28	0.00	0.00	0.00	0.00	0.00	304,820.28
6902- Transfers in WTP	0.00	1,124,767.23	0.00	0.00	0.00	0.00	0.00	1,124,767.23
Total Other Income	0.00	1,537,676.20	500,000.00	200,000.00	1,950,000.00	0.00	0.00	4,187,676.20
Other Expense								
8000- Transfers to Other Funds	700,000.00	0.00	2,031,518.44	26,570.25	0.00	0.00	0.00	2,758,088.69
8002- Transfers Water Supply SV	0.00	0.00	1,124,767.23	0.00	0.00	0.00	0.00	1,124,767.23
9000- Depreciation Expense	0.00	0.00	1,980,000.00	828,000.00	0.00	0.00	0.00	2,808,000.00
Total Other Expense	700,000.00	0.00	5,136,285.67	854,570.25	0.00	0.00	0.00	6,690,855.92
Net Other Income	-700,000.00	1,537,676.20	-4,636,285.67	-654,570.25	1,950,000.00	0.00	0.00	-2,503,179.72
Net Income	819,621.16	320,227.01	5,629,517.07	-317,416.12	959,926.34	-4,320,644.91	70,150.49	3,161,381.04

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

	<u>Dec 23</u>	<u>Jan - Dec 23</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	1,267.22	1,761,866.45
5210- Specific Ownership Taxes	13,255.82	147,161.74
5820- Investment Income	17,995.75	143,425.17
Total Income	<u>32,518.79</u>	<u>2,052,453.36</u>
Gross Profit	32,518.79	2,052,453.36
Expense		
6020-Payroll Expenses	6,975.58	110,208.87
6040- Accounting	2,375.00	28,500.00
6041- Audit	0.00	30,531.44
6050- Contract Labor	0.00	995.00
6080- Education	618.75	9,770.13
6099- Election	0.00	28,470.02
6100- Engineering	270.00	15,376.20
6130- Insurance	2,577.00	29,392.41
6150- Legal	1,139.75	16,841.06
6180- Misc. Expenses	2,694.02	8,285.98
6200- Office Expense	10,302.19	48,069.28
6210-Operating Supplies	0.00	2,901.74
6220- Permits	1,237.50	27,356.27
6225-Rent	0.00	2,693.52
6230- Repairs and Maint	21,913.84	107,865.88
6250- Treasurers Fees	19.01	26,418.01
6260- Utilities	98.85	1,471.43
6270- Vehicle	49.15	1,355.85
7300- Capital Projects	0.00	36,329.11
Total Expense	<u>50,270.64</u>	<u>532,832.20</u>
Net Ordinary Income	-17,751.85	1,519,621.16
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	700,000.00	700,000.00
Total Other Expense	<u>700,000.00</u>	<u>700,000.00</u>
Net Other Income	<u>-700,000.00</u>	<u>-700,000.00</u>
Net Income	<u><u>-717,751.85</u></u>	<u><u>819,621.16</u></u>

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

	Dec 23	Jan - Dec 23
Ordinary Income/Expense		
Income		
5200- Property Taxes	408.25	567,626.41
5210- Specific Ownership Taxes	4,270.56	49,115.46
5820- Investment Income	28,423.75	164,329.34
Total Income	33,102.56	781,071.21
Gross Profit	33,102.56	781,071.21
Expense		
6250- Treasurers Fees	6.12	8,511.19
6420-Loan Administrative Fees	0.00	38,400.00
6500- CWRPDA -PVH D15a356	0.00	233,235.00
6550-CWCB Principal c150346	483,230.52	483,230.52
6551- CWCB Interest c150346	493,412.12	493,412.12
7100-Principal Payments-W05A105	0.00	544,010.25
7150-Ravenna CWCB	0.00	82,425.19
7200- Interest Payments	0.00	115,296.13
Total Expense	976,648.76	1,998,520.40
Net Ordinary Income	-943,546.20	-1,217,449.19
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	108,088.69
6901- Transfer In PVH Debt	0.00	304,820.28
6902- Transfers In WTP	93,884.99	1,124,767.23
Total Other Income	93,884.99	1,537,676.20
Net Other Income	93,884.99	1,537,676.20
Net Income	-849,661.21	320,227.01

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

	Dec 23	Jan - Dec 23
Ordinary Income/Expense		
Income		
5010- Service Charges	225,660.38	3,523,596.91
5011- Service Charge Ravenna	0.00	109,386.73
5100-Availability Charges	-168.38	81,518.44
5211- Dominion WTP Operations	57,833.66	673,725.60
5310-Permit Fees	0.00	7,100.00
5410-Hydrant Water	926.00	53,671.50
5510-Potable Irrigation Water	1,755.00	43,520.60
5511-Irrigation Water	6,692.13	293,920.82
5601-Late Fees, Penalties,	3,701.59	46,485.34
5610- Miscellaneous Income	3,421.35	2,297,739.23
5611-Inclusion fees-NWDC	5,682.04	75,686.15
5620- Dominion Dist. Operations	16,898.26	201,133.11
5640- Dominion Treated Water Us	7,748.75	169,202.30
5650 Dominion Exp Reimbursement	19,078.49	1,772,712.96
5660- Ravenna Reimbursement	0.00	40,873.61
5700- Sys. Development Charge	74,353.00	283,902.00
5705 Ravenna SDC	22,563.33	291,463.37
5710- Capital Surcharge	11,936.20	142,942.38
5715- Capital Surcharge WTP Sup	93,884.99	1,124,767.23
5820- Investment Income	48,389.30	473,803.09
5850 - Reimbursed Exp Other	7,559.85	194,454.38
Total Income	607,915.94	11,901,605.75
Gross Profit	607,915.94	11,901,605.75
Expense		
6020-Payroll Expenses	70,410.24	657,071.96
6040- Accounting	2,375.00	28,500.00
6050- Contract Labor	0.00	1,118.75
6080- Education	618.75	9,898.79
6100- Engineering	3,999.40	24,613.10
6130- Insurance	2,184.00	28,861.75
6140- Lab & Test Fees	947.00	6,390.00
6150- Legal	0.00	14,704.68
6170 - Meter Expenses	105.77	411.77
6180- Misc. Expenses	657.37	7,379.97
6200- Office Expense	661.49	7,191.17
6210-Operating Supplies	1,806.50	77,118.00
6220- Permits	1,781.93	5,221.93
6230- Repairs and Maint	19,440.78	200,024.19
6240- Safety Equipment	305.69	3,052.27
6260- Utilities	23,153.35	219,985.33
6270- Vehicle	1,525.97	7,237.51
7300- Capital Projects	854.99	336,931.28
7311- Dominion System Improve.	0.00	90.56
Total Expense	130,828.23	1,635,803.01
Net Ordinary Income	477,087.71	10,265,802.74
Other Income/Expense		
Other Income		
6900- Transfers In	500,000.00	500,000.00
Total Other Income	500,000.00	500,000.00
Other Expense		
8000- Transfers to Other Funds	0.00	2,031,518.44
8002- Transfers Water Supply SV	93,884.99	1,124,767.23
9000 -Depreciation Expense	165,000.00	1,980,000.00
Total Other Expense	258,884.99	5,136,285.67
Net Other Income	241,115.01	-4,636,285.67

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

	<u>Dec 23</u>	<u>Jan - Dec 23</u>
Net Income	<u>718,202.72</u>	<u>5,629,517.07</u>

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

	<u>Dec 23</u>	<u>Jan - Dec 23</u>
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	36,861.84	373,121.68
6040- Accounting	2,375.00	28,500.00
6050- Contract Labor	5,810.19	35,025.46
6080- Education	958.75	20,297.00
6100- Engineering	973.75	151,993.44
6110-Conservation Rebates	0.00	21,670.22
6115- GPS/GIS	480.00	17,472.50
6130- Insurance	2,544.00	29,568.92
6140- Lab & Test Fees	264.00	5,953.00
6150- Legal	2,279.50	23,056.18
6170 - Meter Expenses	0.00	37,933.21
6180- Misc. Expenses	1,931.30	3,024.62
6200- Office Expense	4,709.58	21,788.45
6220- Permits	1,200.00	8,713.00
6230- Repairs and Maint	61,195.47	290,366.35
6240- Safety Equipment	203.21	1,064.27
6260- Utilities	33,368.76	104,853.78
6270- Vehicle	1,072.05	13,200.12
6280- Water Costs	90,327.44	1,705,579.57
7290- Water Rights	0.00	84,133.35
7300- Capital Projects	104,153.74	1,337,293.54
7308- O-Line Capacity Improve.	0.00	6,036.25
Total Expense	<u>350,708.58</u>	<u>4,320,644.91</u>
Net Ordinary Income	<u>-350,708.58</u>	<u>-4,320,644.91</u>
Net Income	<u>-350,708.58</u>	<u>-4,320,644.91</u>

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

	<u>Dec 23</u>	<u>Jan - Dec 23</u>
Ordinary Income/Expense		
Income		
5010- Service Charges	165,458.21	1,966,236.38
5100-Availablilty Charges	-71.25	26,570.25
5101- Service Charges LMA	31,503.02	394,214.84
5310-Permit Fees	0.00	6,600.00
5601-Late Fees, Penalties,	1,743.11	18,880.36
5610- Miscellaneous Income	3,421.35	3,261.86
5625- Dominion Sewer Conveyance	48,500.00	518,060.00
5700- Sys. Development Charge	33,860.00	117,656.00
5710- Capital Surcharge	13,277.28	160,732.26
5820- Investment Income	64,392.72	634,786.07
Total Income	<u>362,084.44</u>	<u>3,846,998.02</u>
Gross Profit	362,084.44	3,846,998.02
Expense		
6020-Payroll Expenses	41,692.00	448,147.48
6040- Accounting	2,375.00	28,500.00
6050- Contract Labor	5,810.20	32,997.96
6065- Dominion expenses	0.00	737.98
6080- Education	618.75	11,019.48
6100- Engineering	9,558.55	113,787.64
6115- GPS/GIS	3,050.00	12,272.50
6130- Insurance	2,544.00	29,718.92
6140- Lab & Test Fees	0.00	1,120.00
6150- Legal	1,795.75	16,664.43
6180- Misc. Expenses	2,038.23	5,471.25
6185- Littleton Service Fees	567,485.66	1,142,655.30
6200- Office Expense	4,571.05	22,743.68
6210-Operating Supplies	0.00	76,656.33
6220- Permits	470.00	6,347.90
6230- Repalrs and Maint	19,909.33	197,690.75
6240- Safety Equipment	203.22	550.65
6260- Utilities	17,478.13	114,692.17
6270- Vehicle	929.09	11,828.75
7300- Capital Projects	42,438.36	1,236,240.72
Total Expense	<u>722,967.32</u>	<u>3,509,843.89</u>
Net Ordinary Income	-360,882.88	337,154.13
Other Income/Expense		
Other Income		
6900- Transfers In	200,000.00	200,000.00
Total Other Income	<u>200,000.00</u>	<u>200,000.00</u>
Other Expense		
8000- Transfers to Other Funds	0.00	26,570.25
9000 -Depreciation Expense	69,000.00	828,000.00
Total Other Expense	<u>69,000.00</u>	<u>854,570.25</u>
Net Other Income	131,000.00	-654,570.25
Net Income	<u><u>-229,882.88</u></u>	<u><u>-317,416.12</u></u>

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

	<u>Dec 23</u>	<u>Jan - Dec 23</u>
Ordinary Income/Expense		
Income		
5850 - Reimbursed Exp Other	0.00	659,951.00
Total Income	<u>0.00</u>	<u>659,951.00</u>
Gross Profit	0.00	659,951.00
Expense		
6020-Payroll Expenses	0.00	13,321.00
7300- Capital Projects	0.00	-65,497.50
7301-Capital DWSD	0.00	0.00
7308- O-Line Capacity Improve.	11,612.45	147,377.32
7310 - WTP- Dominion Pump	0.00	888,367.22
7311- Dominion System Improve.	3,462.04	135,158.57
7312- Ravenna Pump Station	27,327.50	104,903.30
7313 - Valley View Project	2,060.00	115,159.75
7330- RLS Generator	0.00	311,235.00
Total Expense	<u>44,461.99</u>	<u>1,650,024.66</u>
Net Ordinary Income	-44,461.99	-990,073.66
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	1,950,000.00
Total Other Income	<u>0.00</u>	<u>1,950,000.00</u>
Net Other Income	0.00	1,950,000.00
Net Income	<u><u>-44,461.99</u></u>	<u><u>959,926.34</u></u>

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

	<u>Dec 23</u>	<u>Jan - Dec 23</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	0.00	450,377.65
5210- Specific Ownership Taxes	3,677.05	41,921.53
5820- Investment Income	1,864.72	19,017.45
Total Income	<u>5,541.77</u>	<u>511,316.63</u>
Gross Profit	5,541.77	511,316.63
Expense		
6040- Accounting	1,000.00	12,000.00
6150- Legal	217.00	2,163.20
6250- Treasurers Fees	0.00	6,734.91
6500- CWRPDA -PVH D15a356	0.00	304,820.88
6550-CWCB Principal c150346	0.00	115,447.15
Total Expense	<u>1,217.00</u>	<u>441,166.14</u>
Net Ordinary Income	<u>4,324.77</u>	<u>70,150.49</u>
Net Income	<u><u>4,324.77</u></u>	<u><u>70,150.49</u></u>

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

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	1,761,866.45	1,761,246.00	620.45	100.0%
5210- Specific Ownership Taxes	147,161.74	120,000.00	27,161.74	122.6%
5610- Misc Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	143,425.17	5,000.00	138,425.17	2,868.5%
Total Income	2,052,453.36	1,887,246.00	165,207.36	108.8%
Gross Profit	2,052,453.36	1,887,246.00	165,207.36	108.8%
Expense				
6020-Payroll Expenses	110,208.87	130,000.00	-19,791.13	84.8%
6040- Accounting	28,500.00	31,500.00	-3,000.00	90.5%
6041- Audt	30,531.44	30,000.00	531.44	101.8%
6050- Contract Labor	995.00	10,000.00	-9,005.00	10.0%
6060- Directors Fee	0.00	8,000.00	-8,000.00	0.0%
6080- Education	9,770.13	20,000.00	-10,229.87	48.9%
6099- Election	28,470.02	30,000.00	-1,529.98	94.9%
6100- Engineering	15,376.20	40,000.00	-24,623.80	38.4%
6130- Insurance	29,392.41	30,000.00	-607.59	98.0%
6150- Legal	16,841.06	25,000.00	-8,158.94	67.4%
6180- Misc. Expenses	8,285.98	10,000.00	-1,714.02	82.9%
6200- Office Expense	48,069.28	40,000.00	8,069.28	120.2%
6210-Operating Supplies	2,901.74			
6220- Permits	27,356.27	30,000.00	-2,643.73	91.2%
6225-Rent	2,693.52	5,000.00	-2,306.48	53.9%
6230- Repairs and Maint	107,865.88	205,000.00	-97,134.12	52.6%
6250- Treasurers Fees	26,418.01	45,000.00	-18,581.99	58.7%
6260- Utilities	1,471.43	2,000.00	-528.57	73.6%
6270- Vehicle	1,355.85	5,000.00	-3,644.15	27.1%
6300- Bank Service Charges	0.00	2,000.00	-2,000.00	0.0%
7300- Capital Projects	36,329.11	75,000.00	-38,670.89	48.4%
Total Expense	532,832.20	773,500.00	-240,667.80	68.9%
Net Ordinary Income	1,519,621.16	1,113,746.00	405,875.16	136.4%
Other Income/Expense				
Other Expense				
8000- Transfers to Other Funds	700,000.00	700,000.00	0.00	100.0%
Total Other Expense	700,000.00	700,000.00	0.00	100.0%
Net Other Income	-700,000.00	-700,000.00	0.00	100.0%
Net Income	819,621.16	413,746.00	405,875.16	198.1%

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

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	567,626.41	567,412.00	214.41	100.0%
5210- Specific Ownership Taxes	49,115.46	80,000.00	-30,884.54	61.4%
5820- Investment Income	164,329.34	30,000.00	134,329.34	547.8%
Total Income	781,071.21	677,412.00	103,659.21	115.3%
Gross Profit	781,071.21	677,412.00	103,659.21	115.3%
Expense				
6250- Treasurers Fees	8,511.19	15,000.00	-6,488.81	56.7%
6420-Loan Administrative Fees	38,400.00	76,800.00	-38,400.00	50.0%
6500- CWRPDA -PVH D15a356	233,235.00	233,236.00	-1.00	100.0%
6550-CWCB Principal c150346	483,230.52	483,231.00	-0.48	100.0%
6551- CWCB Interest c150346	493,412.12	493,412.00	0.12	100.0%
7100-Principal Payments-W05A105	544,010.25	545,000.00	-989.75	99.8%
7150-Ravenna CWCB	82,425.19	82,425.00	0.19	100.0%
7200- Interest Payments	115,296.13	61,956.00	53,340.13	186.1%
Total Expense	1,998,520.40	1,991,060.00	7,460.40	100.4%
Net Ordinary Income	-1,217,449.19	-1,313,648.00	96,198.81	92.7%
Other Income/Expense				
Other Income				
6900- Transfers In	108,088.69	160,000.00	-51,911.31	67.6%
6901- Transfer In PVH Debt	304,820.28			
6902- Transfers In WTP	1,124,767.23	1,092,000.00	32,767.23	103.0%
Total Other Income	1,537,676.20	1,252,000.00	285,676.20	122.8%
Net Other Income	1,537,676.20	1,252,000.00	285,676.20	122.8%
Net Income	320,227.01	-61,648.00	381,875.01	-519.4%

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

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	3,523,596.91	3,200,000.00	323,596.91	110.1%
5011- Service Charge Ravenna	109,386.73			
5100-Availability Charges	81,518.44	120,000.00	-38,481.56	67.9%
5211- Dominion WTP Operations	673,725.60	500,000.00	173,725.60	134.7%
5310-Permit Fees	7,100.00	1,200.00	5,900.00	591.7%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	53,671.50	40,000.00	13,671.50	134.2%
5510-Potable Irrigation Water	43,520.60	40,000.00	3,520.60	108.8%
5511-Irrigation Water	293,920.82	250,000.00	43,920.82	117.6%
5601-Late Fees, Penalties,	46,485.34			
5610- Miscellaneous Income	2,297,739.23	70,000.00	2,227,739.23	3,282.5%
5611-Inclusion fees-NWDC	75,686.15	50,000.00	25,686.15	151.4%
5620- Dominion Dist. Operations	201,133.11	200,000.00	1,133.11	100.6%
5640- Dominion Treated Water Us	169,202.30	100,000.00	69,202.30	169.2%
5650 Dominion Exp Reimbursement	1,772,712.96			
5660- Ravenna Reimbursement	40,873.61			
5700- Sys. Development Charge	283,902.00	275,000.00	8,902.00	103.2%
5705 Ravenna SDC	291,463.37	250,000.00	41,463.37	116.6%
5710- Capital Surcharge	142,942.38	80,000.00	62,942.38	178.7%
5715- Capital Surcharge WTP Sup	1,124,767.23	1,036,808.00	87,959.23	108.5%
5820- Investment Income	473,803.09	50,000.00	423,803.09	947.6%
5850 - Reimbursed Exp Other	194,454.38	20,000.00	174,454.38	972.3%
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	11,901,605.75	10,692,205.00	1,209,400.75	111.3%
Gross Profit	11,901,605.75	10,692,205.00	1,209,400.75	111.3%
Expense				
6020-Payroll Expenses	657,071.96	725,000.00	-67,928.04	90.6%
6040- Accounting	28,500.00	32,500.00	-4,000.00	87.7%
6050- Contract Labor	1,118.75	15,000.00	-13,881.25	7.5%
6065- Dominion expenses	0.00	20,000.00	-20,000.00	0.0%
6080- Education	9,898.79	25,000.00	-15,101.21	39.6%
6100- Engineering	24,613.10	175,000.00	-150,386.90	14.1%
6110-Conservation Rebates	0.00	0.00	0.00	0.0%
6115- GPS/GIS	0.00	25,000.00	-25,000.00	0.0%
6130- Insurance	28,861.75	25,000.00	3,861.75	115.4%
6140- Lab & Test Fees	6,390.00	15,000.00	-8,610.00	42.6%
6150- Legal	14,704.68	37,500.00	-22,795.32	39.2%
6170 - Meter Expenses	411.77	0.00	411.77	100.0%
6180- Misc. Expenses	7,379.97	10,000.00	-2,620.03	73.8%
6200- Office Expense	7,191.17	20,000.00	-12,808.83	36.0%
6210-Operating Supplies	77,118.00	175,000.00	-97,882.00	44.1%
6220- Permits	5,221.93	3,000.00	2,221.93	174.1%
6230- Repairs and Maint	200,024.19	250,000.00	-49,975.81	80.0%
6240- Safety Equipment	3,052.27	5,000.00	-1,947.73	61.0%
6260- Utilities	219,985.33	230,000.00	-10,014.67	95.6%
6270- Vehicle	7,237.51	5,000.00	2,237.51	144.8%
6280- Water Costs	0.00	50,000.00	-50,000.00	0.0%
7300- Capital Projects	336,931.28	1,140,000.00	-803,068.72	29.6%
7311- Dominion System Improve.	90.56			
Total Expense	1,635,803.01	2,983,000.00	-1,347,196.99	54.8%
Net Ordinary Income	10,265,802.74	7,709,205.00	2,556,597.74	133.2%
Other Income/Expense				
Other Income				
6900- Transfers In	500,000.00	500,000.00	0.00	100.0%
Total Other Income	500,000.00	500,000.00	0.00	100.0%
Other Expense				
8000- Transfers to Other Funds	2,031,518.44	120,000.00	1,911,518.44	1,692.9%

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

	<u>Jan - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
8002- Transfers Water Supply SV	1,124,767.23	1,036,808.00	87,959.23	108.5%
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	1,980,000.00			
Total Other Expense	<u>5,136,285.67</u>	<u>4,721,808.00</u>	<u>414,477.67</u>	<u>108.8%</u>
Net Other Income	<u>-4,636,285.67</u>	<u>-4,221,808.00</u>	<u>-414,477.67</u>	<u>109.8%</u>
Net Income	<u>5,629,517.07</u>	<u>3,487,397.00</u>	<u>2,142,120.07</u>	<u>161.4%</u>

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

	<u>Jan - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	373,121.68	360,000.00	13,121.68	103.6%
6040- Accounting	28,500.00	32,500.00	-4,000.00	87.7%
6050- Contract Labor	35,025.46	40,000.00	-4,974.54	87.6%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	20,297.00	25,000.00	-4,703.00	81.2%
6100- Engineering	151,993.44	200,000.00	-48,006.56	76.0%
6110-Conservation Rebates	21,670.22	25,000.00	-3,329.78	86.7%
6115- GPS/GIS	17,472.50	25,000.00	-7,527.50	69.9%
6130- Insurance	29,568.92	25,000.00	4,568.92	118.3%
6140- Lab & Test Fees	5,953.00	10,000.00	-4,047.00	59.5%
6150- Legal	23,056.18	37,500.00	-14,443.82	61.5%
6170 - Meter Expenses	37,933.21	125,000.00	-87,066.79	30.3%
6180- Misc. Expenses	3,024.62	10,000.00	-6,975.38	30.2%
6200- Office Expense	21,788.45	20,000.00	1,788.45	108.9%
6220- Permits	8,713.00	5,000.00	3,713.00	174.3%
6230- Repairs and Maint	290,366.35	225,000.00	65,366.35	129.1%
6240- Safety Equipment	1,064.27	2,000.00	-935.73	53.2%
6260- Utilities	104,853.78	75,000.00	29,853.78	139.8%
6270- Vehicle	13,200.12	5,000.00	8,200.12	264.0%
6280- Water Costs	1,705,579.57	2,000,000.00	-294,420.43	85.3%
7290- Water Rights	84,133.35	2,500.00	81,633.35	3,365.3%
7300- Capital Projects	1,337,293.54	3,555,000.00	-2,217,706.46	37.6%
7308- O-Line Capacity Improve.	6,036.25			
Total Expense	<u>4,320,644.91</u>	<u>6,864,500.00</u>	<u>-2,543,855.09</u>	<u>62.9%</u>
Net Ordinary Income	<u>-4,320,644.91</u>	<u>-6,864,500.00</u>	<u>2,543,855.09</u>	<u>62.9%</u>
Net Income	<u><u>-4,320,644.91</u></u>	<u><u>-6,864,500.00</u></u>	<u><u>2,543,855.09</u></u>	<u><u>62.9%</u></u>

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

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	1,966,236.38	1,800,000.00	166,236.38	109.2%
5011- Service Charge Ravenna	0.00	300,000.00	-300,000.00	0.0%
5100-Availability Charges	26,570.25	40,000.00	-13,429.75	66.4%
5101- Service Charges LMA	394,214.84	300,000.00	94,214.84	131.4%
5310-Permit Fees	6,600.00	33,000.00	-26,400.00	20.0%
5601-Late Fees, Penalties,	18,880.36			
5610- Miscellaneous Income	3,261.86	20,000.00	-16,738.14	16.3%
5625- Dominion Sewer Conveyance	518,060.00	360,000.00	158,060.00	143.9%
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	117,656.00	200,000.00	-82,344.00	58.8%
5710- Capital Surcharge	160,732.26	160,000.00	732.26	100.5%
5820- Investment Income	634,786.07	55,000.00	579,786.07	1,154.2%
Total Income	3,846,998.02	3,518,000.00	328,998.02	109.4%
Gross Profit	3,846,998.02	3,518,000.00	328,998.02	109.4%
Expense				
6020-Payroll Expenses	448,147.48	485,000.00	-36,852.52	92.4%
6040- Accounting	28,500.00	31,500.00	-3,000.00	90.5%
6050- Contract Labor	32,997.96	30,000.00	2,997.96	110.0%
6065- Dominion expenses	737.98			
6080- Education	11,019.48	25,000.00	-13,980.52	44.1%
6100- Engineering	113,787.64	125,000.00	-11,212.36	91.0%
6115- GPS/GIS	12,272.50	25,000.00	-12,727.50	49.1%
6130- Insurance	29,718.92	30,000.00	-281.08	99.1%
6140- Lab & Test Fees	1,120.00	1,000.00	120.00	112.0%
6150- Legal	16,664.43	15,000.00	1,664.43	111.1%
6180- Misc. Expenses	5,471.25	1,000.00	4,471.25	547.1%
6185- Littleton Service Fees	1,142,655.30	1,100,000.00	42,655.30	103.9%
6200- Office Expense	22,743.68	15,000.00	7,743.68	151.6%
6210-Operating Supplies	76,656.33	100,000.00	-23,343.67	76.7%
6220- Permits	6,347.90	1,000.00	5,347.90	634.8%
6230- Repairs and Maint	197,690.75	150,000.00	47,690.75	131.8%
6240- Safety Equipment	550.65	2,000.00	-1,449.35	27.5%
6260- Utilities	114,692.17	100,000.00	14,692.17	114.7%
6270- Vehicle	11,828.75	2,000.00	9,828.75	591.4%
6300- Bank Service Charges	0.00	3,000.00	-3,000.00	0.0%
7300- Capital Projects	1,236,240.72	2,280,000.00	-1,043,759.28	54.2%
Total Expense	3,509,843.89	4,521,500.00	-1,011,656.11	77.6%
Net Ordinary Income	337,154.13	-1,003,500.00	1,340,654.13	-33.6%
Other Income/Expense				
Other Income				
6900- Transfers In	200,000.00	200,000.00	0.00	100.0%
Total Other Income	200,000.00	200,000.00	0.00	100.0%
Other Expense				
8000- Transfers to Other Funds	26,570.25	40,000.00	-13,429.75	66.4%
9000 -Depreciation Expense	828,000.00			
Total Other Expense	854,570.25	40,000.00	814,570.25	2,136.4%
Net Other Income	-654,570.25	160,000.00	-814,570.25	-409.1%
Net Income	-317,416.12	-843,500.00	526,083.88	37.6%

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

	<u>Jan - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
5850 - Reimbursed Exp Other	659,951.00			
Total Income	<u>659,951.00</u>			
Gross Profit	659,951.00			
Expense				
6020-Payroll Expenses	13,321.00			
6805-Ravenna Phase 3/4 Expense	0.00	2,360,000.00	-2,360,000.00	0.0%
7300- Capital Projects	-65,497.50			
7301-Capital DWSD	0.00			
7308- O-Line Capacity Improve.	147,377.32			
7310 - WTP- Dominion Pump	888,367.22			
7311- Dominion System Improve.	135,158.57	250,000.00	-114,841.43	54.1%
7312- Ravenna Pump Station	104,903.30			
7313 - Valley View Project	115,159.75	1,205,000.00	-1,089,840.25	9.6%
7330- RLS Generator	311,235.00			
Total Expense	<u>1,650,024.66</u>	<u>3,815,000.00</u>	<u>-2,164,975.34</u>	<u>43.3%</u>
Net Ordinary Income	-990,073.66	-3,815,000.00	2,824,926.34	26.0%
Other Income/Expense				
Other Income				
6900- Transfers In	1,950,000.00	3,565,000.00	-1,615,000.00	54.7%
Total Other Income	<u>1,950,000.00</u>	<u>3,565,000.00</u>	<u>-1,615,000.00</u>	<u>54.7%</u>
Net Other Income	<u>1,950,000.00</u>	<u>3,565,000.00</u>	<u>-1,615,000.00</u>	<u>54.7%</u>
Net Income	<u><u>959,926.34</u></u>	<u><u>-250,000.00</u></u>	<u><u>1,209,926.34</u></u>	<u><u>-384.0%</u></u>

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

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	450,377.65	450,300.00	77.65	100.0%
5210- Specific Ownership Taxes	41,921.53	50,000.00	-8,078.47	83.8%
5820- Investment Income	19,017.45	1,000.00	18,017.45	1,901.7%
Total Income	511,316.63	501,300.00	10,016.63	102.0%
Gross Profit	511,316.63	501,300.00	10,016.63	102.0%
Expense				
6040- Accounting	12,000.00	12,000.00	0.00	100.0%
6080- Education	0.00	1,000.00	-1,000.00	0.0%
6100- Engineering	0.00	2,500.00	-2,500.00	0.0%
6150- Legal	2,163.20	2,500.00	-336.80	86.5%
6250- Treasurers Fees	6,734.91	9,000.00	-2,265.09	74.8%
6500- CWRPDA -PVH D15a356	304,820.88	303,013.00	1,807.88	100.6%
6550-CWCB Principal c150346	115,447.15	115,447.00	0.15	100.0%
Total Expense	441,166.14	445,460.00	-4,293.86	99.0%
Net Ordinary Income	70,150.49	55,840.00	14,310.49	125.6%
Net Income	70,150.49	55,840.00	14,310.49	125.6%

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District
December 31, 2023

Long Term Obligations

CWCB- 2014 Loan	\$ 14,698,681
CT2015-176 CWCB-PVH Water Supply	\$ 1,944,671
2015 CWRPDA- PVH Infrastructure	\$ 3,363,034
2019-2250 CWCB- Ravenna	\$ 1,351,660
2005 CWRPDA Loan Payable	<u>\$ 1,515,000</u>
TOTAL LONG TERM LIABILITIES	\$ 22,873,046

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 December 31, 2023 is as follows:

	General Fund	Debt Service		Capital Projects Fund	Water		Sewer		Total
		Water Fund	Sewer Fund		Fund	Fund	Fund	Fund	
Operating Reserve	\$ -	\$ -	\$ -	\$ 999,672	\$ 3,000,000	\$ 1,000,000	\$ -	\$ 4,999,672	
Capital Reserve	-	-	-	1,053,622	1,198,681	1,198,681	-	2,252,303	
Operating Cash	<u>3,304,883</u>	<u>172,995</u>	<u>7,103,321</u>	<u>-</u>	<u>10,334,044</u>	<u>12,146,818</u>	<u>499,697</u>	<u>33,561,758</u>	
Total Cash on Hand	\$ 3,304,883	\$ 172,995	\$ 7,103,321	\$ 465,279	\$ 14,387,666	\$ 14,345,499	\$ 499,697	\$ 40,813,733	

**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	11,335,806	11,417,679	13,476,688	12,288,416	12,486,164	13,590,950	14,387,666
Total Funds Available	11,489,971	11,535,746	11,481,807	11,600,693	11,594,392	11,335,806	11,417,679	13,476,688	12,288,416	12,486,164	13,590,950	14,387,666
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	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	621,334	550,622	671,697	907,776	1,053,622
Operating Cash	8,367,536	8,379,139	8,198,128	8,141,422	7,988,735	7,560,436	7,454,515	9,855,354	8,737,794	8,814,467	9,683,174	10,334,044
Total Cash	11,489,971	11,535,746	11,481,807	11,600,693	11,594,392	11,335,806	11,417,679	13,476,688	12,288,416	12,486,164	13,590,950	14,387,666
Capital Reserve												
Beginning Reserve Balance	-67,588	122,435	156,607	283,679	459,271	605,657	775,370	963,164	621,334	550,622	671,697	907,776
Additions to Reserve	250,000	250,000	250,000	250,000	250,000	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	591,830	320,712	128,925	13,921	104,154
Ending Reserve Balance	122,435	156,607	283,679	459,271	605,657	775,370	963,164	621,334	550,622	671,697	907,776	1,053,622

**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	14,157,251	13,818,891	14,045,173	14,016,815	14,201,802	14,344,014	14,345,499
Total Funds Available	12,729,205	12,695,207	12,886,268	12,666,999	12,890,649	14,157,251	13,818,891	14,045,173	14,016,815	14,201,802	14,344,014	14,345,499
Distribution of Available Funds												
Operating Reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	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	727,740	375,519	536,413	714,123	897,212	1,056,119	1,202,613	1,003,762	1,173,619	1,222,437	1,198,681
Operating Cash	11,175,692	10,967,467	11,510,749	11,130,586	11,176,526	12,260,039	11,762,772	11,842,560	12,013,053	12,028,183	12,121,577	12,146,818
Total Available Funds	12,729,205	12,695,207	12,886,268	12,666,999	12,890,649	14,157,251	13,818,891	14,045,173	14,016,815	14,201,802	14,344,014	14,345,499
Capital Reserve												
Beginning Reserve Balance	377,828	553,513	727,740	375,519	536,413	714,123	897,212	1,056,119	1,056,119	1,056,119	1,056,119	1,056,119
Additions to Reserve	185,000	185,000	185,000	185,000	185,000	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	-38,506	-237,357	-67,500	-18,682	-42,438
Ending Reserve Balance	553,513	727,740	375,519	536,413	714,123	897,212	1,056,119	1,202,613	1,003,762	1,173,619	1,222,437	1,198,681

No Assurance is provided on these Financial Statements

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available - Water Treatment Plant												
Beginning Cash Balance	505,534	505,534	130,470	224,446	345,709	439,307	533,108	653,677	747,363	841,115	961,449	1,055,519
Surcharge Collected	93,585	93,556	93,745	93,707	93,598	93,801	93,808	93,686	93,752	93,813	93,830	93,885
Availability of Service Trans.	26,780	0	231	27,556	0	0	26,761	0	0	26,521	240	240
Payment of Debt	82,426	468,620	0	0	0	0	0	0	0	0	0	976,649
Ending Cash Balance	543,473	130,470	224,446	345,709	439,307	533,108	653,677	747,363	841,115	961,449	1,055,519	172,995

	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec
Cash Funds Available - Sewer Debt Service												
Operating Cash	6,457,734	6,515,054	6,653,005	6,427,955	6,923,962	6,981,649	7,101,229	6,977,079	7,007,685	7,040,129	7,070,458	7,103,321
Total	7,001,207	6,645,524	6,877,451	6,773,664	7,363,269	7,514,757	7,754,906	7,724,442	7,848,800	8,001,578	8,125,977	7,276,316

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	\$ 162,146		\$ 18,007		\$ (2,433)			\$ 177,720	7.78%	99.66%	\$ 177,720	9.63%	116.17%
July	\$ 433,766		\$ 16,114		\$ (6,506)			\$ 443,374	20.82%	120.48%	\$ 443,374	24.03%	140.20%
August	\$ 15,809		\$ 16,897		\$ (237)			\$ 32,469	0.76%	121.24%	\$ 32,469	1.76%	141.96%
September	\$ 20,174		\$ 22,618		\$ (303)			\$ 42,489	0.97%	122.21%	\$ 42,489	2.30%	144.26%
October	\$ 6,105		\$ 39,586		\$ (91)			\$ 45,600	0.29%	122.50%	\$ 45,600	2.47%	146.73%
November	\$ 2,182		\$ 20,879		\$ (33)			\$ 23,028	0.10%	122.61%	\$ 23,028	1.25%	147.98%
December	\$ 1,675		\$ 3,677		\$ (25)			\$ 5,327	0.08%	122.69%	\$ 5,327	0.29%	148.27%
TOTAL	\$ 2,556,067	\$ -	\$ 223,349	\$ -	\$ (38,550)	\$ -	\$ -	\$ 2,740,866	122.69%	122.69%	\$ 2,740,866	148.27%	148.27%

No Assurance is provided on these Financial Statements
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