

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS

November 30, 2023

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

As of November 30, 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								
1105 Wells Fargo Checking	1,099,539.51	6,093,831.08	32,756,734.31	2,211,379.56	1,055,505.61	-28,655,531.39	-1,532,528.63	13,028,930.07
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	2,029,176.15	2,029,176.15
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	2,908,280.71	369,030.54	5,910,702.42	10,552,523.71	0.00	0.00	0.00	19,740,537.38
1155- Colotrust Bond Fund	0.00	0.00	382,047.32	530,318.65	0.00	0.00	0.00	912,366.17
1160 -System Develop Colo Trust	0.00	0.00	0.00	1,049,791.92	0.00	0.00	0.00	1,049,791.92
Total Checking/Savings	4,007,820.22	8,125,976.72	42,246,481.23	14,944,014.06	1,055,505.61	-28,655,531.39	496,647.52	41,620,913.97
Other Current Assets								
1300-A/R Service	0.00	0.00	582,633.53	309,080.87	0.00	0.00	0.00	891,714.40
1310-A/R Availability	0.00	0.00	5,126.18	1,928.33	0.00	0.00	0.00	6,954.51
1350- A/R Taxes	1,732,055.00	298,441.00	0.00	0.00	0.00	0.00	449,171.00	2,479,667.00
1356-Due From NWDC Inclusion	0.00	0.00	-1,633.40	0.00	0.00	0.00	0.00	-1,633.40
1366 Due Club at Ravenna	0.00	0.00	135,863.26	0.00	0.00	0.00	0.00	135,863.26
1370- Due From Others	0.00	0.00	39,621.87	0.00	0.00	0.00	0.00	39,621.87
1400- Prepaid Insurance	30,517.55	0.00	30,517.55	30,517.55	0.00	30,519.35	0.00	122,072.00
Total Other Current Assets	1,762,572.55	298,441.00	792,128.99	341,426.75	0.00	30,519.35	449,171.00	3,674,259.64
Total Current Assets	5,770,392.77	8,424,417.72	43,038,610.22	14,685,440.81	1,055,505.61	-28,625,012.04	945,818.52	45,295,173.61
Fixed Assets								
1500- Capital Assets	0.00	0.00	105,966,944.32	33,106,082.45	0.00	0.00	0.00	139,073,026.77
1550- Accumulated Depreciation	0.00	0.00	-19,159,750.00	-15,894,535.00	0.00	0.00	0.00	-35,054,285.00
Total Fixed Assets	0.00	0.00	86,807,194.32	17,211,547.45	0.00	0.00	0.00	104,018,741.77
TOTAL ASSETS	5,770,392.77	8,424,417.72	129,845,804.54	31,896,988.26	1,055,505.61	-28,625,012.04	945,818.52	149,313,915.38
LIABILITIES & EQUITY								
Liabilities								
Current Liabilities								
Accounts Payable	9,264.89	0.00	10,059.89	16,937.99	50,033.20	94,605.67	2,492.72	183,394.36
2000- Accounts Payable	9,264.89	0.00	10,059.89	16,937.99	50,033.20	94,605.67	2,492.72	183,394.36
Total Accounts Payable	9,264.89	0.00	10,059.89	16,937.99	50,033.20	94,605.67	2,492.72	183,394.36
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	110,724.50
2052 - Deferred Rental Income	0.00	0.00	14,589.98	0.00	0.00	0.00	0.00	14,589.98
2055- Ravenna Costs Advanced	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	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	2,479,667.00
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
Retainage Payable	0.00	0.00	7,497.00	0.00	65,497.50	138,014.66	0.00	211,009.16
Total Other Current Liabilities	1,733,404.42	298,441.00	3,270,813.95	2,965,935.60	65,497.50	172,840.56	449,171.00	8,957,104.03
Total Current Liabilities	1,742,669.31	298,441.00	3,280,873.84	2,983,873.59	115,530.70	267,446.23	451,663.72	9,140,498.39
Total Liabilities	1,742,669.31	298,441.00	3,280,873.84	2,983,873.59	115,530.70	267,446.23	451,663.72	9,140,498.39
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	1,537,126.63	1,169,888.22	4,903,512.98	-89,779.61	938,890.83	-4,109,341.37	65,825.72	4,417,123.40
Total Equity	4,027,723.46	8,125,976.72	126,564,930.70	28,913,114.67	939,974.91	-28,892,458.27	494,154.80	140,173,416.99
TOTAL LIABILITIES & EQUITY	5,770,392.77	8,424,417.72	129,845,804.54	31,896,988.26	1,055,505.61	-28,625,012.04	945,818.52	149,313,915.38

No assurance is provided on these financial statements

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

November 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	259,122.72	165,044.42	0.00	0.00	0.00	425,167.14
5100-Availability Charges	0.00	0.00	168.38	71.25	0.00	0.00	0.00	239.63
5101- Service Charges LIMA	0.00	0.00	0.00	38,277.29	0.00	0.00	0.00	38,277.29
5200- Property Taxes	1,650.34	531.68	0.00	0.00	0.00	0.00	0.00	2,182.02
5210- Specific Ownership Taxes	13,073.04	4,211.68	0.00	0.00	0.00	0.00	3,594.06	20,878.78
5211- Dominion WTP Operations	0.00	0.00	57,853.66	0.00	0.00	0.00	0.00	57,853.66
5310-Permit Fees	0.00	0.00	1,650.00	1,650.00	0.00	0.00	0.00	3,300.00
5410-Hydrant Water	0.00	0.00	4,139.00	0.00	0.00	0.00	0.00	4,139.00
5510-Potable Irrigation Water	0.00	0.00	2,408.30	0.00	0.00	0.00	0.00	2,408.30
5511-Irrigation Water	0.00	0.00	10,796.97	0.00	0.00	0.00	0.00	10,796.97
5601-Late Fees, Penalties,	0.00	0.00	4,619.25	1,886.25	0.00	0.00	0.00	6,505.50
5610- Miscellaneous Income	0.00	0.00	265.00	65.00	0.00	0.00	0.00	330.00
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	47,700.00	0.00	0.00	0.00	47,700.00
5640- Dominion Treated Water Us	0.00	0.00	7,576.25	0.00	0.00	0.00	0.00	7,576.25
5660- Ravenna Reimbursement	0.00	0.00	21,557.99	0.00	0.00	0.00	0.00	21,557.99
5700- Sys. Development Charge	0.00	0.00	75,426.00	11,274.00	0.00	0.00	0.00	86,700.00
5705 Ravenna SDC	0.00	0.00	22,611.83	0.00	0.00	0.00	0.00	22,611.83
5710- Capital Surcharge	0.00	0.00	11,957.64	13,776.77	0.00	0.00	0.00	25,736.41
5715- Capital Surcharge WTP Sup	0.00	0.00	93,830.28	0.00	0.00	0.00	0.00	93,830.28
5820- Investment Income	17,518.98	25,593.89	44,814.36	64,029.97	0.00	0.00	1,799.46	153,756.66
5850 - Reimbursed Exp Other	0.00	0.00	3,777.50	0.00	659,951.00	0.00	0.00	663,728.50
Total Income	32,242.36	30,337.25	645,135.43	344,776.95	659,951.00	0.00	5,393.52	1,717,836.51
Gross Profit	32,242.36	30,337.25	645,135.43	344,776.95	659,951.00	0.00	5,393.52	1,717,836.51
Expense								
6020-Payroll Expenses	7,384.69	0.00	52,756.58	34,691.69	0.00	29,863.81	0.00	124,696.77
6040- Accounting	2,375.00	0.00	2,375.00	2,375.00	0.00	2,375.00	1,000.00	10,500.00
6050- Contract Labor	0.00	0.00	0.00	2,831.13	0.00	2,831.13	0.00	5,662.26
6080- Education	1,284.75	0.00	1,719.75	1,419.75	0.00	1,454.75	0.00	5,879.00
6100- Engineering	755.00	0.00	1,550.00	8,184.10	0.00	5,935.40	0.00	16,424.50
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	535.00	0.00	535.00
6115- GPS/GIS	0.00	0.00	0.00	80.00	0.00	320.00	0.00	400.00
6130- Insurance	4,820.00	0.00	4,820.00	4,820.00	0.00	4,820.00	0.00	19,280.00
6140- Lab & Test Fees	0.00	0.00	787.00	0.00	0.00	1,484.00	0.00	2,281.00
6150- Legal	3,759.69	0.00	3,759.69	3,923.89	0.00	4,359.41	492.70	16,295.78
6180- Misc. Expenses	1,480.30	0.00	2,004.61	128.73	0.00	139.01	0.00	3,752.65
6200- Office Expense	2,805.47	0.00	256.39	901.87	0.00	932.18	0.00	4,895.91
6210-Operating Supplies	0.00	0.00	8,502.75	8,363.00	0.00	0.00	0.00	16,865.75
6220- Permits	222.00	0.00	900.00	0.00	0.00	0.00	0.00	1,122.00
6230- Repairs and Maint	7,693.54	0.00	9,151.43	77,795.21	0.00	12,488.35	0.00	107,128.53
6240- Safety Equipment	0.00	0.00	606.38	0.00	0.00	0.00	0.00	606.38
6250- Treasurers Fees	24.74	7.98	0.00	0.00	0.00	0.00	0.00	32.72
6260- Utilities	242.02	0.00	21,022.23	9,038.72	0.00	8,174.37	0.00	38,477.34
6270- Vehicle	33.20	0.00	33.20	2,332.16	0.00	2,332.14	0.00	4,730.70
6280- Water Coets	0.00	0.00	0.00	0.00	0.00	97,060.72	0.00	97,060.72
7300- Capital Projects	0.00	0.00	0.00	18,681.75	0.00	13,912.39	0.00	32,594.14
7308- O-Line Capacity Improve.	0.00	0.00	0.00	24,648.79	0.00	6,036.25	0.00	30,685.04
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	6,979.90	0.00	0.00	6,979.90
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	21,407.50	0.00	0.00	21,407.50
7313 - Valley View Project	0.00	0.00	0.00	0.00	15,024.55	0.00	0.00	15,024.55
Total Expense	32,880.60	7.98	110,255.21	175,567.00	68,060.74	195,053.91	1,492.70	583,318.14
Net Ordinary Income	-638.24	30,329.27	534,880.22	169,209.95	591,890.26	-195,053.91	3,900.82	1,134,518.37
Other Income/Expense								
Other Income								
6900- Transfers In	0.00	239.63	0.00	0.00	0.00	0.00	0.00	239.63

No assurance is provided on these financial statements

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

November 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	93,830.28	0.00	0.00	0.00	0.00	0.00	93,830.28
Total Other Income	0.00	94,069.91	0.00	0.00	0.00	0.00	0.00	94,069.91
Other Expense								
8002- Transfers Water Supply SV	0.00	0.00	93,830.28	0.00	0.00	0.00	0.00	93,830.28
8100- Transfer to Other Funds	0.00	0.00	168.38	71.25	0.00	0.00	0.00	239.63
9000 -Depreciation Expense	0.00	0.00	165,000.00	69,000.00	0.00	0.00	0.00	234,000.00
Total Other Expense	0.00	0.00	258,998.66	69,071.25	0.00	0.00	0.00	328,069.91
Net Other Income	0.00	94,069.91	-258,998.66	-69,071.25	0.00	0.00	0.00	-234,000.00
Net Income	-638.24	124,399.18	275,881.56	100,138.70	581,890.26	-195,063.91	3,900.82	900,518.37

Roxborough Water and Sanitation District
Profit & Loss by Class
 January through November 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								
5010- Service Charges	0.00	0.00	3,297,938.53	1,800,778.17	0.00	0.00	0.00	5,098,714.70
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	81,686.82	26,641.50	0.00	0.00	0.00	108,328.32
5101- Service Charges LMA	0.00	0.00	0.00	362,711.82	0.00	0.00	0.00	362,711.82
5200- Property Taxes	1,760,589.23	567,218.16	0.00	0.00	0.00	0.00	450,377.65	2,778,195.04
5201- Specific Ownership Taxes	133,905.92	441,844.90	0.00	0.00	0.00	0.00	36,244.48	216,985.30
5211- Dominion WTP Operations	0.00	0.00	615,891.94	0.00	0.00	0.00	0.00	615,891.94
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	52,745.50	0.00	0.00	0.00	0.00	52,745.50
5510-Potable Irrigation Water	0.00	0.00	41,765.60	0.00	0.00	0.00	0.00	41,765.60
5511-Irrigation Water	0.00	0.00	287,228.69	0.00	0.00	0.00	0.00	287,228.69
5601-Late Fees, Penalties,	0.00	0.00	42,783.75	17,137.25	0.00	0.00	0.00	59,921.00
5610- Miscellaneous Income	0.00	0.00	2,294,317.88	-159.49	0.00	0.00	0.00	2,294,158.39
5611-Inclusion fees-NWDC	0.00	0.00	70,004.11	0.00	0.00	0.00	0.00	70,004.11
5620- Dominion Dist. Operations	0.00	0.00	184,234.85	0.00	0.00	0.00	0.00	184,234.85
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	469,560.00	0.00	0.00	0.00	469,560.00
5640- Dominion Treated Water Us	0.00	0.00	161,453.55	0.00	0.00	0.00	0.00	161,453.55
5650 Dominion Exp Reimbursement	0.00	0.00	1,726,180.47	0.00	0.00	0.00	0.00	1,726,180.47
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	209,549.00	83,796.00	0.00	0.00	0.00	293,345.00
5705 Ravenna SDC	0.00	0.00	288,900.04	0.00	0.00	0.00	0.00	288,900.04
5710- Capital Surcharge	0.00	0.00	131,006.18	147,454.98	0.00	0.00	0.00	278,461.16
5715- Capital Surcharge WTP Sup	0.00	0.00	1,030,882.24	0.00	0.00	0.00	0.00	1,030,882.24
5820- Reimbursement Income	125,429.42	135,905.59	425,413.79	570,393.35	0.00	0.00	17,152.73	1,274,294.88
5850 - Reimbursement Exp Other	0.00	0.00	186,894.53	0.00	659,951.00	0.00	0.00	846,845.53
Total Income	2,019,934.57	747,968.65	11,266,235.81	3,484,913.58	659,951.00	0.00	505,774.86	18,684,778.47
Gross Profit	2,019,934.57	747,968.65	11,266,235.81	3,484,913.58	659,951.00	0.00	505,774.86	18,684,778.47
Expense								
6020-Payroll Expenses	103,479.67	0.00	586,908.09	406,701.85	13,321.00	336,506.22	0.00	1,446,916.83
6040- Accounting	26,125.00	0.00	26,125.00	26,125.00	0.00	26,125.00	11,000.00	115,500.00
6041- Audit	30,531.44	0.00	0.00	0.00	0.00	0.00	0.00	30,531.44
6050- Contract Labor	995.00	0.00	1,118.75	27,187.76	0.00	29,215.27	0.00	58,516.78
6065- Dominion expenses	0.00	0.00	0.00	737.98	0.00	0.00	0.00	737.98
6080- Education	9,151.38	0.00	9,280.04	10,400.73	0.00	19,338.25	0.00	48,170.40
6099- Election	28,470.02	0.00	0.00	0.00	0.00	0.00	0.00	28,470.02
6100- Engineering	15,106.20	0.00	20,613.70	104,229.09	0.00	151,019.69	0.00	290,968.68
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6115- GPS/GIS	0.00	0.00	26,677.75	9,222.50	0.00	16,982.50	0.00	26,215.00
6130- Insurance	26,815.41	0.00	5,501.00	27,174.92	0.00	27,024.92	0.00	107,693.00
6140- Lab & Test Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6150- Legal	15,701.31	0.00	14,704.68	1,120.00	0.00	5,833.00	0.00	12,454.00
6170 - Meter Expenses	0.00	0.00	306.00	0.00	0.00	20,776.68	1,946.20	67,997.55
6180- Misc. Expenses	5,591.96	0.00	6,722.60	3,433.02	0.00	37,933.21	0.00	38,239.21
6185- Littleton Service Fees	0.00	0.00	0.00	575,169.64	0.00	1,093.32	0.00	16,840.90
6200- Office Expense	37,767.09	0.00	6,529.68	18,172.63	0.00	17,078.87	0.00	575,169.64
6210-Operating Supplies	2,901.74	0.00	75,311.50	76,656.33	0.00	0.00	0.00	79,548.27
6220- Permits	26,118.77	0.00	3,440.00	5,877.90	0.00	8,513.00	0.00	154,869.57
6225-Rent	2,693.52	0.00	0.00	0.00	0.00	0.00	0.00	43,949.67
6230- Repairs and Maint	85,952.04	0.00	180,583.41	177,781.42	0.00	0.00	0.00	2,693.52
6240- Safety Equipment	0.00	0.00	2,746.58	347.43	0.00	229,170.88	0.00	673,487.75
6250- Treasurers Fees	26,399.00	8,505.07	0.00	0.00	0.00	861.06	0.00	3,955.07
6260- Utilities	1,372.59	0.00	196,831.98	97,214.04	0.00	71,485.02	0.00	41,638.98
6270- Vehicle	1,306.70	0.00	5,711.54	10,899.66	0.00	12,128.07	0.00	366,903.62
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	1,615,252.13	0.00	30,045.97
6420-Loan Administrative Fees	0.00	38,400.00	0.00	0.00	0.00	0.00	0.00	1,615,252.13
6500- CWRPDA -PVH D15a356	0.00	233,235.00	0.00	0.00	0.00	0.00	0.00	38,400.00
6550-CWCB Principal c150346	0.00	0.00	0.00	0.00	0.00	0.00	304,820.88	538,055.88
7100-Principal Payments-W05A105	0.00	544,010.25	0.00	0.00	0.00	0.00	115,447.15	115,447.15
7150-Ravenna CWCB	0.00	82,425.19	0.00	0.00	0.00	0.00	0.00	544,010.25
Total Expense	1,446,916.83	115,500.00	11,266,235.81	3,484,913.58	659,951.00	0.00	505,774.86	18,684,778.47
Net Profit	573,017.74	632,468.65	0.00	0.00	0.00	0.00	0.00	0.00

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

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	TOTAL
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	84,133.35	0.00	84,133.35
7300- Capital Projects	36,329.11	0.00	343,573.29	1,194,802.36	0.00	1,371,154.46	0.00	2,945,859.22
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	135,764.87	6,036.25	0.00	141,801.12
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	-27,363.44	0.00	131,696.53	0.00	0.00	104,333.09
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	77,575.80	0.00	0.00	77,575.80
7313 - Valley View Project	0.00	0.00	0.00	0.00	113,099.75	0.00	0.00	113,099.75
7330- RLS Generator	0.00	0.00	0.00	0.00	311,235.00	0.00	0.00	311,235.00
Total Expense	482,807.94	1,021,871.64	1,485,322.15	2,788,122.94	1,671,060.17	4,109,341.37	439,949.14	11,998,475.35
Net Ordinary Income	1,537,126.63	-273,902.99	9,780,913.66	696,790.64	-1,011,109.17	-4,109,341.37	65,825.72	6,686,303.12
Other Income/Expense								
Other Income								
6900- Transfers In	0.00	108,068.69	0.00	0.00	1,950,000.00	0.00	0.00	2,058,068.69
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	1,030,882.24	0.00	0.00	0.00	0.00	0.00	1,030,882.24
Total Other Income	0.00	1,443,791.21	0.00	0.00	1,950,000.00	0.00	0.00	3,393,791.21
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	2,031,350.06	26,499.00	0.00	0.00	0.00	2,057,849.06
8002- Transfers Water Supply SV	0.00	0.00	1,030,882.24	0.00	0.00	0.00	0.00	1,030,882.24
8100- Transfer to Other Funds	0.00	0.00	168.38	71.25	0.00	0.00	0.00	239.63
9000 - Depreciation Expense	0.00	0.00	1,815,000.00	759,000.00	0.00	0.00	0.00	2,574,000.00
Total Other Expense	0.00	0.00	4,877,400.68	785,570.25	0.00	0.00	0.00	5,662,970.93
Net Other Income	0.00	1,443,791.21	-4,877,400.68	-785,570.25	1,950,000.00	0.00	0.00	-2,269,179.72
Net Income	1,537,126.63	1,169,888.22	4,903,512.98	-88,779.61	938,890.83	-4,109,341.37	65,825.72	4,417,123.40

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

	Nov 23	Jan - Nov 23
Ordinary Income/Expense		
Income		
5200- Property Taxes	1,650.34	1,760,599.23
5210- Specific Ownership Taxes	13,073.04	133,905.92
5820- Investment Income	17,518.98	125,429.42
Total Income	<u>32,242.36</u>	<u>2,019,934.57</u>
Gross Profit	32,242.36	2,019,934.57
Expense		
6020-Payroll Expenses	7,384.69	103,479.67
6040- Accounting	2,375.00	26,125.00
6041- Audit	0.00	30,531.44
6050- Contract Labor	0.00	995.00
6080- Education	1,284.75	9,151.38
6099- Election	0.00	28,470.02
6100- Engineering	755.00	15,106.20
6130- Insurance	4,820.00	26,815.41
6150- Legal	3,759.89	15,701.31
6180- Misc. Expenses	1,480.30	5,591.96
6200- Office Expense	2,805.47	37,767.09
6210-Operating Supplies	0.00	2,901.74
6220- Permits	222.00	26,118.77
6225-Rent	0.00	2,693.52
6230- Repairs and Maint	7,693.54	85,952.04
6250- Treasurers Fees	24.74	26,399.00
6260- Utilities	242.02	1,372.58
6270- Vehicle	33.20	1,306.70
7300- Capital Projects	0.00	36,329.11
Total Expense	<u>32,880.60</u>	<u>482,807.94</u>
Net Ordinary Income	<u>-638.24</u>	<u>1,537,126.63</u>
Net Income	<u><u>-638.24</u></u>	<u><u>1,537,126.63</u></u>

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

	Nov 23	Jan - Nov 23
Ordinary Income/Expense		
Income		
5200- Property Taxes	531.68	567,218.16
5210- Specific Ownership Taxes	4,211.68	44,844.90
5820- Investment Income	25,593.89	135,905.59
Total Income	<u>30,337.25</u>	<u>747,968.65</u>
Gross Profit	30,337.25	747,968.65
Expense		
6250- Treasurers Fees	7.98	8,505.07
6420-Loan Administrative Fees	0.00	38,400.00
6500- CWRPDA -PVH D15a356	0.00	233,235.00
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	<u>7.98</u>	<u>1,021,871.64</u>
Net Ordinary Income	30,329.27	-273,902.99
Other Income/Expense		
Other Income		
6900- Transfers In	239.63	108,088.69
6901- Transfer In PVH Debt	0.00	304,820.28
6902- Transfers In WTP	93,830.28	1,030,882.24
Total Other Income	<u>94,069.91</u>	<u>1,443,791.21</u>
Net Other Income	94,069.91	1,443,791.21
Net Income	<u><u>124,399.18</u></u>	<u><u>1,169,888.22</u></u>

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

	Nov 23	Jan - Nov 23
Ordinary Income/Expense		
Income		
5010- Service Charges	259,122.72	3,297,936.53
5011- Service Charge Ravenna	0.00	109,386.73
5100-Availability Charges	168.38	81,686.82
5211- Dominion WTP Operations	57,833.66	615,891.94
5310-Permit Fees	1,650.00	7,100.00
5410-Hydrant Water	4,139.00	52,745.50
5510-Potable Irrigation Water	2,408.30	41,765.60
5511-Irrigation Water	10,796.97	287,228.69
5601-Late Fees, Penalties,	4,619.25	42,783.75
5610- Miscellaneous Income	265.00	2,294,317.88
5611-Inclusion fees-NWDC	5,682.04	70,004.11
5620- Dominion Dist. Operations	16,898.26	184,234.85
5640- Dominion Treated Water Us	7,576.25	161,453.55
5650 Dominion Exp Reimbursement	0.00	1,726,180.47
5660- Ravenna Reimbursement	21,557.99	40,873.61
5700- Sys. Development Charge	75,426.00	209,549.00
5705 Ravenna SDC	22,611.83	268,900.04
5710- Capital Surcharge	11,957.64	131,006.18
5715- Capital Surcharge WTP Sup	93,830.28	1,030,882.24
5820- Investment Income	44,814.36	425,413.79
5850 - Reimbursed Exp Other	3,777.50	186,894.53
Total Income	645,135.43	11,266,235.81
Gross Profit	645,135.43	11,266,235.81
Expense		
6020-Payroll Expenses	52,756.58	586,908.09
6040- Accounting	2,375.00	26,125.00
6050- Contract Labor	0.00	1,118.75
6080- Education	1,719.75	9,280.04
6100- Engineering	1,550.00	20,613.70
6130- Insurance	4,820.00	26,677.75
6140- Lab & Test Fees	797.00	5,501.00
6150- Legal	3,759.89	14,704.68
6170 - Meter Expenses	0.00	306.00
6180- Misc. Expenses	2,004.61	6,722.60
6200- Office Expense	256.39	6,529.68
6210-Operating Supplies	8,502.75	75,311.50
6220- Permits	900.00	3,440.00
6230- Repairs and Maint	9,151.43	180,583.41
6240- Safety Equipment	606.38	2,746.58
6260- Utilities	21,022.23	196,831.98
6270- Vehicle	33.20	5,711.54
7300- Capital Projects	0.00	343,573.29
7311- Dominion System Improve.	0.00	-27,363.44
Total Expense	110,255.21	1,485,322.15
Net Ordinary Income	534,880.22	9,780,913.66
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	0.00	2,031,350.06
8002- Transfers Water Supply SV	93,830.28	1,030,882.24
8100- Transfer to Other Funds	168.38	168.38
9000 -Depreciation Expense	165,000.00	1,815,000.00
Total Other Expense	258,998.66	4,877,400.68
Net Other Income	-258,998.66	-4,877,400.68
Net Income	275,881.56	4,903,512.98

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

	Nov 23	Jan - Nov 23
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	29,863.81	336,506.22
6040- Accounting	2,375.00	26,125.00
6050- Contract Labor	2,831.13	29,215.27
6080- Education	1,454.75	19,338.25
6100- Engineering	5,935.40	151,019.69
6110-Conservation Rebates	535.00	21,670.22
6115- GPS/GIS	320.00	16,992.50
6130- Insurance	4,820.00	27,024.92
6140- Lab & Test Fees	1,484.00	5,833.00
6150- Legal	4,359.41	20,776.68
6170 - Meter Expenses	0.00	37,933.21
6180- Misc. Expenses	139.01	1,093.32
6200- Office Expense	932.18	17,078.87
6220- Permits	0.00	8,513.00
6230- Repairs and Maint	12,488.35	229,170.88
6240- Safety Equipment	0.00	861.06
6260- Utilities	8,174.37	71,485.02
6270- Vehicle	2,332.14	12,128.07
6280- Water Costs	97,060.72	1,615,252.13
7290- Water Rights	0.00	84,133.35
7300- Capital Projects	13,912.39	1,371,154.46
7308- O-Line Capacity Improve.	6,036.25	6,036.25
Total Expense	195,053.91	4,109,341.37
Net Ordinary Income	-195,053.91	-4,109,341.37
Net Income	-195,053.91	-4,109,341.37

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

	Nov 23	Jan - Nov 23
Ordinary Income/Expense		
Income		
5010- Service Charges	166,044.42	1,800,778.17
5100-Availability Charges	71.25	26,641.50
5101- Service Charges LMA	38,277.29	362,711.82
5310-Permit Fees	1,650.00	6,600.00
5601-Late Fees, Penalties,	1,886.25	17,137.25
5610- Miscellaneous Income	65.00	-159.49
5625- Dominion Sewer Conveyance	47,700.00	469,560.00
5700- Sys. Development Charge	11,274.00	83,796.00
5710- Capital Surcharge	13,778.77	147,454.98
5820- Investment Income	64,029.97	570,393.35
Total Income	344,776.95	3,484,913.58
Gross Profit	344,776.95	3,484,913.58
Expense		
6020-Payroll Expenses	34,691.69	406,701.85
6040- Accounting	2,375.00	26,125.00
6050- Contract Labor	2,831.13	27,187.76
6065- Dominion expenses	0.00	737.98
6080- Education	1,419.75	10,400.73
6100- Engineering	8,184.10	104,229.09
6115- GPS/GIS	80.00	9,222.50
6130- Insurance	4,820.00	27,174.92
6140- Lab & Test Fees	0.00	1,120.00
6150- Legal	3,923.89	14,868.68
6180- Misc. Expenses	128.73	3,433.02
6185- Littleton Service Fees	0.00	575,169.64
6200- Office Expense	901.87	18,172.63
6210-Operating Supplies	8,363.00	76,656.33
6220- Permits	0.00	5,877.90
6230- Repairs and Maint	77,795.21	177,781.42
6240- Safety Equipment	0.00	347.43
6260- Utilities	9,038.72	97,214.04
6270- Vehicle	2,332.16	10,899.66
7300- Capital Projects	18,681.75	1,194,802.36
Total Expense	175,567.00	2,788,122.94
Net Ordinary Income	169,209.95	696,790.64
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	0.00	26,499.00
8100- Transfer to Other Funds	71.25	71.25
9000 -Depreciation Expense	69,000.00	759,000.00
Total Other Expense	69,071.25	785,570.25
Net Other Income	-69,071.25	-785,570.25
Net Income	100,138.70	-88,779.61

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

	Nov 23	Jan - Nov 23
Ordinary Income/Expense		
Income		
5850 - Reimbursed Exp Other	659,951.00	659,951.00
Total Income	659,951.00	659,951.00
Gross Profit	659,951.00	659,951.00
Expense		
6020-Payroll Expenses	0.00	13,321.00
7301-Capital DWSD	0.00	0.00
7308- O-Line Capacity Improve.	24,648.79	135,764.87
7310 - WTP- Dominion Pump	0.00	888,367.22
7311- Dominion System Improve.	6,979.90	131,696.53
7312- Ravenna Pump Station	21,407.50	77,575.80
7313 - Valley View Project	15,024.55	113,099.75
7330- RLS Generator	0.00	311,235.00
Total Expense	68,060.74	1,671,060.17
Net Ordinary Income	591,890.26	-1,011,109.17
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	1,950,000.00
Total Other Income	0.00	1,950,000.00
Net Other Income	0.00	1,950,000.00
Net Income	591,890.26	938,890.83

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

	Nov 23	Jan - Nov 23
Ordinary Income/Expense		
Income		
5200- Property Taxes	0.00	450,377.65
5210- Specific Ownership Taxes	3,594.06	38,244.48
5820- Investment Income	1,799.46	17,152.73
Total Income	<u>5,393.52</u>	<u>505,774.86</u>
Gross Profit	5,393.52	505,774.86
Expense		
6040- Accounting	1,000.00	11,000.00
6150- Legal	492.70	1,946.20
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>1,492.70</u>	<u>439,949.14</u>
Net Ordinary Income	<u>3,900.82</u>	<u>65,825.72</u>
Net Income	<u><u>3,900.82</u></u>	<u><u>65,825.72</u></u>

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

	Jan - Nov 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	1,760,599.23	1,761,246.00	-646.77	100.0%
5210- Specific Ownership Taxes	133,905.92	120,000.00	13,905.92	111.6%
5610- Misc Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	125,429.42	5,000.00	120,429.42	2,508.6%
Total Income	<u>2,019,934.57</u>	<u>1,887,246.00</u>	<u>132,688.57</u>	<u>107.0%</u>
Gross Profit	2,019,934.57	1,887,246.00	132,688.57	107.0%
Expense				
6020- Payroll Expenses	103,479.67	130,000.00	-26,520.33	79.6%
6040- Accounting	26,125.00	31,500.00	-5,375.00	82.9%
6041- Audit	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	9,151.38	20,000.00	-10,848.62	45.8%
6099- Election	28,470.02	30,000.00	-1,529.98	94.9%
6100- Engineering	15,106.20	40,000.00	-24,893.80	37.8%
6130- Insurance	26,815.41	30,000.00	-3,184.59	89.4%
6150- Legal	15,701.31	25,000.00	-9,298.69	62.8%
6180- Misc. Expenses	5,591.96	10,000.00	-4,408.04	55.9%
6200- Office Expense	37,767.09	40,000.00	-2,232.91	94.4%
6210- Operating Supplies	2,901.74			
6220- Permits	26,118.77	30,000.00	-3,881.23	87.1%
6225- Rent	2,693.52	5,000.00	-2,306.48	53.9%
6230- Repairs and Maint	85,952.04	205,000.00	-119,047.96	41.9%
6250- Treasurers Fees	26,399.00	45,000.00	-18,601.00	58.7%
6260- Utilities	1,372.58	2,000.00	-627.42	68.6%
6270- Vehicle	1,306.70	5,000.00	-3,693.30	26.1%
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	<u>482,807.94</u>	<u>773,500.00</u>	<u>-290,692.06</u>	<u>62.4%</u>
Net Ordinary Income	1,537,126.63	1,113,746.00	423,380.63	138.0%
Other Income/Expense				
Other Expense				
8000- Transfers to Other Funds	0.00	700,000.00	-700,000.00	0.0%
Total Other Expense	<u>0.00</u>	<u>700,000.00</u>	<u>-700,000.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>-700,000.00</u>	<u>700,000.00</u>	<u>0.0%</u>
Net Income	<u><u>1,537,126.63</u></u>	<u><u>413,746.00</u></u>	<u><u>1,123,380.63</u></u>	<u><u>371.5%</u></u>

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

	Jan - Nov 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	567,218.16	567,412.00	-193.84	100.0%
5210- Specific Ownership Taxes	44,844.90	80,000.00	-35,155.10	56.1%
5820- Investment Income	135,905.59	30,000.00	105,905.59	453.0%
Total Income	<u>747,968.65</u>	<u>677,412.00</u>	<u>70,556.65</u>	<u>110.4%</u>
Gross Profit	747,968.65	677,412.00	70,556.65	110.4%
Expense				
6250- Treasurers Fees	8,505.07	15,000.00	-6,494.93	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	0.00	483,231.00	-483,231.00	0.0%
6551- CWCB Interest c150346	0.00	493,412.00	-493,412.00	0.0%
7100-Principal Payments-W05A105	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	<u>1,021,871.64</u>	<u>1,991,060.00</u>	<u>-969,188.36</u>	<u>51.3%</u>
Net Ordinary Income	-273,902.99	-1,313,648.00	1,039,745.01	20.9%
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	1,030,882.24	1,092,000.00	-61,117.76	94.4%
Total Other Income	<u>1,443,791.21</u>	<u>1,252,000.00</u>	<u>191,791.21</u>	<u>115.3%</u>
Net Other Income	1,443,791.21	1,252,000.00	191,791.21	115.3%
Net Income	<u><u>1,169,888.22</u></u>	<u><u>-61,648.00</u></u>	<u><u>1,231,536.22</u></u>	<u><u>-1,897.7%</u></u>

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

	Jan - Nov 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	3,297,936.53	3,200,000.00	97,936.53	103.1%
5011- Service Charge Ravenna	109,386.73			
5100-Availibility Charges	81,686.82	120,000.00	-38,313.18	68.1%
5211- Dominion WTP Operations	615,891.94	500,000.00	115,891.94	123.2%
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	52,745.50	40,000.00	12,745.50	131.9%
5510-Potable Irrigation Water	41,765.60	40,000.00	1,765.60	104.4%
5511-Irrigation Water	287,228.69	250,000.00	37,228.69	114.9%
5601-Late Fees, Penalties,	42,783.75			
5610- Miscellaneous Income	2,294,317.88	70,000.00	2,224,317.88	3,277.6%
5611-Inclusion fees-NWDC	70,004.11	50,000.00	20,004.11	140.0%
5620- Dominion Dist. Operations	184,234.85	200,000.00	-15,765.15	92.1%
5640- Dominion Treated Water Us	161,453.55	100,000.00	61,453.55	161.5%
5650 Dominion Exp Reimbursement	1,726,180.47			
5660- Ravenna Reimbursement	40,873.61			
5700- Sys. Development Charge	209,549.00	275,000.00	-65,451.00	76.2%
5705 Ravenna SDC	268,900.04	250,000.00	18,900.04	107.6%
5710- Capital Surcharge	131,006.18	80,000.00	51,006.18	163.8%
5715- Capital Surcharge WTP Sup	1,030,882.24	1,036,808.00	-5,925.76	99.4%
5820- Investment Income	425,413.79	50,000.00	375,413.79	850.8%
5850 - Reimbursed Exp Other	186,894.53	20,000.00	166,894.53	934.5%
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	11,266,235.81	10,692,205.00	574,030.81	105.4%
Gross Profit	11,266,235.81	10,692,205.00	574,030.81	105.4%
Expense				
6020-Payroll Expenses	586,908.09	725,000.00	-138,091.91	81.0%
6040- Accounting	26,125.00	32,500.00	-6,375.00	80.4%
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	9,280.04	25,000.00	-15,719.96	37.1%
6100- Engineering	20,613.70	175,000.00	-154,386.30	11.8%
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	26,677.75	25,000.00	1,677.75	106.7%
6140- Lab & Test Fees	5,501.00	15,000.00	-9,499.00	36.7%
6150- Legal	14,704.68	37,500.00	-22,795.32	39.2%
6170 - Meter Expenses	306.00	0.00	306.00	100.0%
6180- Misc. Expenses	6,722.60	10,000.00	-3,277.40	67.2%
6200- Office Expense	6,529.68	20,000.00	-13,470.32	32.6%
6210-Operating Supplies	75,311.50	175,000.00	-99,688.50	43.0%
6220- Permits	3,440.00	3,000.00	440.00	114.7%
6230- Repairs and Maint	180,583.41	250,000.00	-69,416.59	72.2%
6240- Safety Equipment	2,746.58	5,000.00	-2,253.42	54.9%
6260- Utilities	196,831.98	230,000.00	-33,168.02	85.6%
6270- Vehicle	5,711.54	5,000.00	711.54	114.2%
6280- Water Costs	0.00	50,000.00	-50,000.00	0.0%
7300- Capital Projects	343,573.29	1,140,000.00	-796,426.71	30.1%
7311- Dominion System Improve.	-27,363.44			
Total Expense	1,485,322.15	2,983,000.00	-1,497,677.85	49.8%
Net Ordinary Income	9,780,913.66	7,709,205.00	2,071,708.66	126.9%
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	2,031,350.06	120,000.00	1,911,350.06	1,692.8%

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

	Jan - Nov 23	Budget	\$ Over Budget	% of Budget
8002- Transfers Water Supply SV	1,030,882.24	1,036,808.00	-5,925.76	99.4%
8100- Transfer to Other Funds	168.38	0.00	168.38	100.0%
8150- Transfer to Capital Fund	0.00	3,565,000.00	-3,565,000.00	0.0%
9000 -Depreciation Expense	1,815,000.00			
Total Other Expense	4,877,400.68	4,721,808.00	155,592.68	103.3%
Net Other Income	-4,877,400.68	-4,221,808.00	-655,592.68	115.5%
Net Income	4,903,512.98	3,487,397.00	1,416,115.98	140.6%

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

	Jan - Nov 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	336,506.22	360,000.00	-23,493.78	93.5%
6040- Accounting	26,125.00	32,500.00	-6,375.00	80.4%
6050- Contract Labor	29,215.27	40,000.00	-10,784.73	73.0%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	19,338.25	25,000.00	-5,661.75	77.4%
6100- Engineering	151,019.69	200,000.00	-48,980.31	75.5%
6110-Conservation Rebates	21,670.22	25,000.00	-3,329.78	86.7%
6115- GPS/GIS	16,992.50	25,000.00	-8,007.50	68.0%
6130- Insurance	27,024.92	25,000.00	2,024.92	108.1%
6140- Lab & Test Fees	5,833.00	10,000.00	-4,167.00	58.3%
6150- Legal	20,776.68	37,500.00	-16,723.32	55.4%
6170 - Meter Expenses	37,933.21	125,000.00	-87,066.79	30.3%
6180- Misc. Expenses	1,093.32	10,000.00	-8,906.68	10.9%
6200- Office Expense	17,078.87	20,000.00	-2,921.13	85.4%
6220- Permits	8,513.00	5,000.00	3,513.00	170.3%
6230- Repairs and Maint	229,170.88	225,000.00	4,170.88	101.9%
6240- Safety Equipment	861.06	2,000.00	-1,138.94	43.1%
6260- Utilities	71,485.02	75,000.00	-3,514.98	95.3%
6270- Vehicle	12,128.07	5,000.00	7,128.07	242.6%
6280- Water Costs	1,615,252.13	2,000,000.00	-384,747.87	80.8%
7290- Water Rights	84,133.35	2,500.00	81,633.35	3,365.3%
7300- Capital Projects	1,371,154.46	3,555,000.00	-2,183,845.54	38.6%
7308- O-Line Capacity Improve.	6,036.25			
Total Expense	4,109,341.37	6,864,500.00	-2,755,158.63	59.9%
Net Ordinary Income	-4,109,341.37	-6,864,500.00	2,755,158.63	59.9%
Net Income	-4,109,341.37	-6,864,500.00	2,755,158.63	59.9%

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

	Jan - Nov 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	1,800,778.17	1,800,000.00	778.17	100.0%
5011- Service Charge Ravenna	0.00	300,000.00	-300,000.00	0.0%
5100-Availability Charges	26,641.50	40,000.00	-13,358.50	66.6%
5101- Service Charges LMA	362,711.82	300,000.00	62,711.82	120.9%
5310-Permit Fees	6,600.00	33,000.00	-26,400.00	20.0%
5601-Late Fees, Penalties,	17,137.25			
5610- Miscellaneous Income	-159.49	20,000.00	-20,159.49	-0.8%
5625- Dominion Sewer Conveyance	469,560.00	360,000.00	109,560.00	130.4%
5650 Dominion Exp Reimbursement	0.00	50,000.00	-50,000.00	0.0%
5670-Dominion Cap Lease O-Line	0.00	200,000.00	-200,000.00	0.0%
5700- Sys. Development Charge	83,796.00	200,000.00	-116,204.00	41.9%
5710- Capital Surcharge	147,454.98	160,000.00	-12,545.02	92.2%
5820- Investment Income	570,393.35	55,000.00	515,393.35	1,037.1%
Total Income	<u>3,484,913.58</u>	<u>3,518,000.00</u>	<u>-33,086.42</u>	<u>99.1%</u>
Gross Profit	3,484,913.58	3,518,000.00	-33,086.42	99.1%
Expense				
6020-Payroll Expenses	406,701.85	485,000.00	-78,298.15	83.9%
6040- Accounting	26,125.00	31,500.00	-5,375.00	82.9%
6050- Contract Labor	27,187.76	30,000.00	-2,812.24	90.6%
6065- Dominion expenses	737.98			
6080- Education	10,400.73	25,000.00	-14,599.27	41.6%
6100- Engineering	104,229.09	125,000.00	-20,770.91	83.4%
6115- GPS/GIS	9,222.50	25,000.00	-15,777.50	36.9%
6130- Insurance	27,174.92	30,000.00	-2,825.08	90.6%
6140- Lab & Test Fees	1,120.00	1,000.00	120.00	112.0%
6150- Legal	14,868.68	15,000.00	-131.32	99.1%
6180- Misc. Expenses	3,433.02	1,000.00	2,433.02	343.3%
6185- Littleton Service Fees	575,169.64	1,100,000.00	-524,830.36	52.3%
6200- Office Expense	18,172.63	15,000.00	3,172.63	121.2%
6210-Operating Supplies	76,656.33	100,000.00	-23,343.67	76.7%
6220- Permits	5,877.90	1,000.00	4,877.90	587.8%
6230- Repairs and Maint	177,781.42	150,000.00	27,781.42	118.5%
6240- Safety Equipment	347.43	2,000.00	-1,652.57	17.4%
6260- Utilities	97,214.04	100,000.00	-2,785.96	97.2%
6270- Vehicle	10,899.66	2,000.00	8,899.66	545.0%
6300- Bank Service Charges	0.00	3,000.00	-3,000.00	0.0%
7300- Capital Projects	1,194,802.36	2,280,000.00	-1,085,197.64	52.4%
Total Expense	<u>2,788,122.94</u>	<u>4,521,500.00</u>	<u>-1,733,377.06</u>	<u>61.7%</u>
Net Ordinary Income	696,790.64	-1,003,500.00	1,700,290.64	-69.4%
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	26,499.00	40,000.00	-13,501.00	66.2%
8100- Transfer to Other Funds	71.25			
9000 -Depreciation Expense	759,000.00			
Total Other Expense	<u>785,570.25</u>	<u>40,000.00</u>	<u>745,570.25</u>	<u>1,963.9%</u>
Net Other Income	-785,570.25	160,000.00	-945,570.25	-491.0%
Net Income	<u><u>-88,779.61</u></u>	<u><u>-843,500.00</u></u>	<u><u>754,720.39</u></u>	<u><u>10.5%</u></u>

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

	<u>Jan - Nov 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%
7301-Capital DWSD	0.00			
7308- O-Line Capacity Improve.	135,764.87			
7310 - WTP- Dominion Pump	888,367.22			
7311- Dominion System Improve.	131,696.53	250,000.00	-118,303.47	52.7%
7312- Ravenna Pump Station	77,575.80			
7313 - Valley View Project	113,099.75	1,205,000.00	-1,091,900.25	9.4%
7330- RLS Generator	311,235.00			
Total Expense	<u>1,671,060.17</u>	<u>3,815,000.00</u>	<u>-2,143,939.83</u>	<u>43.8%</u>
Net Ordinary Income	-1,011,109.17	-3,815,000.00	2,803,890.83	26.5%
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>938,890.83</u></u>	<u><u>-250,000.00</u></u>	<u><u>1,188,890.83</u></u>	<u><u>-375.6%</u></u>

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

	Jan - Nov 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	38,244.48	50,000.00	-11,755.52	76.5%
5820- Investment Income	17,152.73	1,000.00	16,152.73	1,715.3%
Total Income	505,774.86	501,300.00	4,474.86	100.9%
Gross Profit	505,774.86	501,300.00	4,474.86	100.9%
Expense				
6040- Accounting	11,000.00	12,000.00	-1,000.00	91.7%
6080- Education	0.00	1,000.00	-1,000.00	0.0%
6100- Engineering	0.00	2,500.00	-2,500.00	0.0%
6150- Legal	1,946.20	2,500.00	-553.80	77.8%
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	439,949.14	445,460.00	-5,510.86	98.8%
Net Ordinary Income	65,825.72	55,840.00	9,985.72	117.9%
Net Income	65,825.72	55,840.00	9,985.72	117.9%

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District
November 30, 2023

Long Term Obligations

CWCB- 2014 Loan	\$ 15,118,912
CT2015-176 CWCB-PVH Water Supply	\$ 1,944,671
2015 CWRPDA- PVH Infrastructure	\$ 3,296,033
2019-2250 CWCB- Ravenna	\$ 1,351,660
2005 CWRPDA Loan Payable	<u>\$ 2,067,500</u>
TOTAL LONG TERM LIABILITIES	<u>\$ 23,778,776</u>

Cash and Reserves Balances

The board of directors has directed the authority to designate a portion of the cash on hand as operating and capital reserves for both the Water and Sewer Funds. The operating reserves will be in an amount equal to 25% of the budgeted annual expenditures for each fund. These funds will be used to fund any operational expenses in excess of operating cash on hand. The capital reserves will be funded in an amount equal to 20% of the budgeted annual expenditures for the water fund and 10 % of the budgeted annual expenditures for the sewer fund. These funds will be used to fund capital improvements on existing capital assets and acquisitions of new capital assets. The balance in these funds as of November 30, 2023 is as follows:

	General Fund	Debt Service		Capital Projects Fund	Water Fund		Sewer Fund		Total
		Water Fund	Sewer Fund		Water Fund	Sewer Fund			
Operating Reserve	\$ -	\$ -	\$ -	\$ 1,055,506	\$ 3,000,000	\$ 1,000,000		\$ 5,055,506	
Capital Reserve	-	-	-	907,776	1,222,437			\$ 2,130,213	
Operating Cash	<u>4,007,820</u>	<u>1,055,519</u>	<u>7,070,458</u>	<u>-</u>	<u>9,683,174</u>	<u>12,121,577</u>		<u>496,648</u>	<u>\$ 34,435,196</u>
Total Cash on Hand	<u>\$ 4,007,820</u>	<u>\$ 1,055,519</u>	<u>\$ 7,070,458</u>	<u>\$ 465,279</u>	<u>\$ 13,590,950</u>	<u>\$ 14,344,014</u>	<u>\$ 496,648</u>	<u>\$ 41,620,915</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	11,335,806	11,417,679	13,476,688	12,288,416	12,486,164	13,590,950	
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	0
Distribution of Available Funds												
Operating Reserve	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
25% of Budgeted Expenditures												
Capital Reserve	122,435	156,607	283,679	459,271	605,657	775,370	963,164	621,334	550,622	671,697	907,776	
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	
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	0
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	
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	
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	
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	0

No Assurance is provided on these Financial Statements

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
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	
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	
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	
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	
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	0
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	
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	
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	
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	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	439,307	533,108	653,677	747,363	841,115	961,449	
Surcharge Collected	93,585	93,556	93,745	93,707	93,598	93,801	93,808	93,686	93,752	93,813	93,830	
Availability of Service Trans.	26,780	0	231	27,556	0	0	26,761	0	0	26,521	240	
Payment of Debt	82,426	468,620	0	0	0	0	0	0	0	0	0	0
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	0

	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	
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	0

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District
 Property Tax Schedule
 2023

SUMMARY – DOUGLAS & JEFFERSON COUNTIES

	2023										2023							
	Delinquent Tax, Rebates and Abatements					Specific Ownership Taxes					HB 1006 Treasurer's Fees		HB 1006 Treasurer's Fee		Total Amount Received		Percentage of Levied Taxes Received	
	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	Monthly	Y-T-D	Monthly	Y-T-D	Total Amount Received	Monthly	Y-T-D	Monthly	Y-T-D	
January	\$ 129		\$ 14,908		\$ 2		\$ 15,039		0.00%		0.00%	\$ 15,039		0.00%		0.53%	0.53%	
February	\$ 95,940		\$ 20,017		\$ (1,686)		\$ 114,271		4.60%		4.61%	\$ 114,271		4.61%		6.19%	6.73%	
March	\$ 553,505		\$ 12,115		\$ (8,303)		\$ 557,317		26.57%		31.18%	\$ 557,317		31.18%		30.21%	36.93%	
April	\$ 127,231		\$ 20,967		\$ (1,909)		\$ 146,289		6.11%		37.28%	\$ 146,289		37.28%		7.93%	44.86%	
May	\$ 1,137,405		\$ 17,564		\$ (17,026)		\$ 1,137,943		54.59%		91.88%	\$ 1,137,943		91.88%		61.68%	106.54%	
June	\$ 162,146		\$ 18,007		\$ (2,433)		\$ 177,720		7.78%		99.66%	\$ 177,720		99.66%		9.63%	116.17%	
July	\$ 433,766		\$ 16,114		\$ (6,506)		\$ 443,374		20.82%		120.48%	\$ 443,374		120.48%		24.03%	140.20%	
August	\$ 15,809		\$ 16,897		\$ (237)		\$ 32,469		0.76%		121.24%	\$ 32,469		121.24%		1.76%	141.96%	
September	\$ 20,174		\$ 22,618		\$ (303)		\$ 42,489		0.97%		122.21%	\$ 42,489		122.21%		2.30%	144.26%	
October	\$ 6,105		\$ 39,586		\$ (91)		\$ 45,600		0.29%		122.50%	\$ 45,600		122.50%		2.47%	146.73%	
November	\$ 2,182		\$ 20,879		\$ (33)		\$ 23,028		0.10%		122.61%	\$ 23,028		122.61%		1.25%	147.98%	
December							\$ -		0.00%		122.61%	\$ -		122.61%		0.00%	147.98%	
TOTAL	\$ 2,554,392	\$ -	\$ 219,672	\$ -	\$ (38,525)	\$ -	\$ 2,735,539		122.61%		122.61%	\$ 2,735,539		122.61%		147.98%	147.98%	

No Assurance is provided on these Financial Statements
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