

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS

October 31, 2023

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Roxborough Water and Sanitation District Balance Sheet by Class

As of October 31, 2023

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Prum Valley Heights	Unclassified	TOTAL
ASSETS									
Current Assets									
Checking/Savings									
1105 Wells Fargo Checking	1,152,122.83	5,975,829.21	31,278,250.38	2,124,512.07	485,279.00	-28,353,127.48	-1,531,414.65	0.00	11,211,451.36
1111-WF Bond Redemption	0.00	1,663,115.10	0.00	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	2,023,782.63	0.00	2,023,782.63
1139 -WF Ravenna	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	0.00	3,196,997.18
1159-Investment in Colortrust	2,880,381.42	0.00	5,683,737.52	10,504,982.61	0.00	0.00	0.00	0.00	19,631,134.78
1155-Colortrust Bond Fund	0.00	0.00	360,305.58	527,901.18	0.00	0.00	0.00	0.00	908,206.76
1160 -System Develop Colo Trust	0.00	0.00	0.00	1,045,005.98	0.00	0.00	0.00	0.00	1,045,005.98
Total Checking/Savings	4,032,504.25	8,001,577.54	40,939,290.66	14,201,801.84	485,279.00	-28,353,127.48	492,367.98	0.00	38,979,893.79
Other Current Assets									
1300-A/R Services	0.00	0.00	716,901.48	300,909.27	0.00	0.00	0.00	0.00	1,019,810.75
1310-A/R Availability	0.00	0.00	22,739.70	7,241.89	0.00	0.00	0.00	0.00	29,981.59
1330-A/R Taxes	1,732,055.00	298,441.00	0.00	0.00	0.00	0.00	449,171.00	0.00	2,479,667.00
1335-Due From NINDC Inclusion	0.00	0.00	1,055.44	0.00	0.00	0.00	0.00	0.00	1,055.44
1365-Due Club at Ravenna	0.00	0.00	114,305.27	0.00	0.00	0.00	0.00	0.00	114,305.27
1370-Due From Others	0.00	0.00	36,024.77	0.00	0.00	0.00	0.00	0.00	36,024.77
1390-Due from Dominion	0.00	0.00	658,639.58	0.00	0.00	0.00	0.00	0.00	658,639.58
1400-Prepaid Insurance	4,367.50	0.00	4,367.50	4,367.50	0.00	4,367.50	0.00	0.00	17,470.00
Total Other Current Assets	1,736,422.50	298,441.00	1,757,033.74	312,518.66	0.00	4,367.50	449,171.00	0.00	4,557,954.40
Total Current Assets	5,768,926.75	8,300,018.54	42,596,324.40	14,514,320.50	485,279.00	-28,348,759.98	941,538.98	0.00	44,237,648.19
Fixed Assets									
1500-Capital Assets	0.00	0.00	105,131,944.32	33,175,082.45	0.00	0.00	0.00	0.00	138,307,026.77
1550-Accumulated Depreciation	0.00	0.00	-19,159,750.00	-19,994,535.00	0.00	0.00	0.00	0.00	-38,054,285.00
Total Fixed Assets	0.00	0.00	86,972,194.32	17,280,547.45	0.00	0.00	0.00	0.00	104,252,741.77
TOTAL ASSETS	5,768,926.75	8,300,018.54	129,568,518.72	31,794,867.95	485,279.00	-28,348,759.98	941,538.98	0.00	148,490,389.96
LIABILITIES & EQUITY									
Liabilities									
Current Liabilities									
Accounts Payable	7,160.63	0.00	8,955.63	14,956.38	51,898.85	175,803.82	2,114.00	0.00	280,897.31
2000-Accounts Payable	7,160.63	0.00	8,955.63	14,956.38	51,898.85	175,803.82	2,114.00	0.00	280,897.31
Total Accounts Payable	7,160.63	0.00	8,955.63	14,956.38	51,898.85	175,803.82	2,114.00	0.00	280,897.31
Other Current Liabilities									
2015 Accrued Vacr Sick Leave	-0.23	0.00	44,294.38	36,309.38	0.00	30,120.97	0.00	0.00	110,724.50
2052 -Deferred Rental Income	0.00	0.00	14,599.98	0.00	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	0.00	3,196,997.18
2060 -Deferred Taxes	1,732,055.00	298,441.00	0.00	0.00	0.00	0.00	449,171.00	0.00	2,479,667.00
Accrued Payroll	1,349.85	0.00	7,425.41	5,594.22	0.00	4,704.93	0.00	0.00	19,074.21
Deferred Income	0.00	0.00	0.00	2,925,032.00	0.00	0.00	0.00	0.00	2,925,032.00
Retainage Payable	0.00	0.00	7,487.00	0.00	65,497.50	138,014.66	0.00	0.00	211,008.16
Total Other Current Liabilities	1,733,404.42	298,441.00	3,270,813.95	2,966,535.60	65,497.50	172,840.56	449,171.00	0.00	8,957,104.03
Total Current Liabilities	1,740,565.05	298,441.00	3,279,769.58	2,981,891.98	117,194.35	348,644.38	451,285.00	0.00	9,217,791.34
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	428,328.08	0.00	135,756,293.59
Net Income	1,537,764.87	1,045,489.04	4,827,331.42	-188,818.31	347,000.57	-3,914,287.46	61,924.90	0.00	3,516,305.03
Total Equity	4,028,361.70	8,001,577.54	126,886,749.14	28,812,975.97	348,084.65	-28,697,404.36	490,253.98	0.00	139,272,598.62
TOTAL LIABILITIES & EQUITY	5,768,926.75	8,300,018.54	129,568,518.72	31,794,867.95	485,279.00	-28,348,759.98	941,538.98	0.00	148,490,389.96

No assurance is provided on these financial statements

Roxborough Water and Sanitation District Profit & Loss by Class

October 2023

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	Unclassified	TOTAL
Ordinary Income/Expense									
Income									
5010- Service Charges	0.00	0.00	340,698.98	166,012.70	0.00	0.00	0.00	0.00	506,711.68
5100-Availability Charges	0.00	0.00	20,037.22	6,483.75	0.00	0.00	0.00	0.00	26,520.97
5101- Service Charges LMA	0.00	0.00	0.00	33,712.34	0.00	0.00	0.00	0.00	33,712.34
5200- Property Taxes	4,917.39	1,487.56	0.00	0.00	0.00	0.00	8,584.47	0.00	14,689.42
5210- Specific Ownership Taxes	12,286.11	3,958.16	0.00	0.00	0.00	0.00	3,402.55	0.00	19,646.82
5211- Dominion WTP Operations	0.00	0.00	57,833.86	0.00	0.00	0.00	0.00	0.00	57,833.86
5410-Hydrant Water	0.00	0.00	10,306.00	0.00	0.00	0.00	0.00	0.00	10,306.00
5510-Poable Irrigation Water	0.00	0.00	5,247.00	0.00	0.00	0.00	0.00	0.00	5,247.00
5511-Irrigation Water	0.00	0.00	39,600.13	0.00	0.00	0.00	0.00	0.00	39,600.13
5501-Late Fees, Penalties,	0.00	0.00	4,157.81	1,494.57	0.00	0.00	0.00	0.00	5,652.38
5510- Miscellaneous Income	0.00	0.00	20,953.21	-860.35	0.00	0.00	0.00	0.00	20,092.86
5811-Inclusion fees-AWDC	0.00	0.00	16,698.26	7,769.76	0.00	0.00	0.00	0.00	24,468.02
5820- Dominion Dist. Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5825- Dominion Sewer Conveyance	0.00	0.00	15,857.50	46,320.00	0.00	0.00	0.00	0.00	62,177.50
5840- Dominion Treated Water Us	0.00	0.00	14,229.37	0.00	0.00	0.00	0.00	0.00	14,229.37
5850 Dominion Exp Reimbursement	0.00	0.00	4,918.54	0.00	0.00	0.00	0.00	0.00	4,918.54
5860- Ravenra Reimbursement	0.00	0.00	135.00	0.00	0.00	0.00	0.00	0.00	135.00
5870- Sys. Development Charge	0.00	0.00	28,306.68	0.00	0.00	0.00	0.00	0.00	28,306.68
5700 Ravenra SDC	0.00	0.00	0.00	13,419.81	0.00	0.00	0.00	0.00	13,419.81
5715- Capital Surcharge WTP Sup	0.00	0.00	93,613.36	11,933.41	0.00	0.00	0.00	0.00	105,546.77
5820- Investment Income	17,308.65	27,019.64	42,245.51	63,916.33	0.00	0.00	1,652.30	0.00	152,544.44
5850- Reimbursed Exp Other	0.00	0.00	10,077.58	0.00	0.00	0.00	0.00	0.00	10,077.58
Total Income	34,212.16	32,465.36	745,218.98	330,500.95	0.00	0.00	13,838.32	0.00	1,156,236.77
Gross Profit	34,212.16	32,465.36	745,218.98	330,500.95	0.00	0.00	13,838.32	0.00	1,156,236.77
Expense									
6020-Payroll Expenses	12,020.43	0.00	57,160.12	39,920.68	0.00	35,303.07	0.00	0.00	144,404.30
6040- Accounting	2,375.00	0.00	2,375.00	2,375.00	0.00	2,375.00	1,000.00	0.00	10,500.00
6050- Contract Labor	0.00	0.00	0.00	2,814.10	0.00	2,814.11	0.00	0.00	5,628.21
6065- Dominion expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6080- Education	75.00	0.00	100.00	50.00	0.00	135.00	0.00	0.00	360.00
6100- Engineering	1,205.00	0.00	3,000.00	7,990.75	0.00	3,581.25	0.00	0.00	15,777.00
6115- GPS/GIS	0.00	0.00	0.00	1,010.00	0.00	250.00	0.00	0.00	1,260.00
6130- Insurance	2,184.00	0.00	2,184.00	2,184.00	0.00	2,184.00	0.00	0.00	8,736.00
6140- Lab & Test Fees	0.00	0.00	28.00	0.00	0.00	264.00	0.00	0.00	293.00
6150- Legal	1,205.63	0.00	1,205.63	1,205.63	0.00	3,680.61	114.00	0.00	7,411.50
6170- Meter Expenses	0.00	0.00	0.00	0.00	0.00	1,665.44	0.00	0.00	1,665.44
6180- Misc. Expenses	962.81	0.00	686.27	0.00	0.00	996.35	0.00	0.00	1,649.08
6200- Office Expense	3,485.13	0.00	1,059.27	1,015.89	0.00	0.00	0.00	0.00	8,556.64
6210-Operating Supplies	79.87	0.00	7,559.36	0.00	0.00	0.00	0.00	0.00	8,339.23
6230- Repairs and Maint	3,912.66	0.00	59,102.31	3,663.80	0.00	4,463.53	0.00	0.00	70,742.30
6240- Safety Equipment	0.00	0.00	124.77	74.09	0.00	157.16	0.00	0.00	356.02
6250- Treasurers Fees	69.37	22.35	0.00	0.00	0.00	9,441.32	129.11	0.00	220.80
6260- Utilities	90.42	0.00	15,941.61	9,249.67	0.00	0.00	0.00	0.00	34,723.02
6270- Vehicle	30.65	0.00	169.18	45.98	0.00	331.63	0.00	0.00	577.44
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	157,901.82	0.00	0.00	157,901.82
7300- Capital Projects	0.00	0.00	33,087.00	67,499.89	0.00	95,637.85	0.00	0.00	196,424.74
7310- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	13,652.90	0.00	0.00	0.00	13,652.90
7310- WTP- Dominion Pump	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7312- Ravenra Pump Station	0.00	0.00	0.00	0.00	2,733.00	0.00	0.00	0.00	2,733.00
7313 - Valley View Project	0.00	0.00	0.00	0.00	17,495.00	0.00	0.00	0.00	17,495.00
Total Expense	27,695.97	22.35	183,783.52	136,699.48	56,995.60	321,582.14	1,243.11	0.00	730,022.17
Net Ordinary Income	6,516.19	32,443.01	561,435.46	191,801.47	-56,995.60	-321,582.14	12,595.21	0.00	426,214.60
Other Income/Expense									
Other Income									
6900- Transfers In WTP	0.00	26,520.97	0.00	0.00	0.00	0.00	0.00	0.00	26,520.97
6902- Transfers In WTP	0.00	93,813.36	0.00	0.00	0.00	0.00	0.00	0.00	93,813.36
Total Other Income	0.00	120,334.33	0.00	0.00	0.00	0.00	0.00	0.00	120,334.33
Other Expense									
8000- Transfers to Other Funds	0.00	0.00	20,037.22	6,483.75	0.00	0.00	0.00	0.00	26,520.97
8002- Transfers Water Supply-SV	0.00	0.00	93,813.36	0.00	0.00	0.00	0.00	0.00	93,813.36
9000-Depreciation Expense	0.00	0.00	165,000.00	69,000.00	0.00	0.00	0.00	0.00	234,000.00
Total Other Expense	0.00	0.00	270,850.58	75,483.75	0.00	0.00	0.00	0.00	346,334.33
Net Other Income	0.00	120,334.33	-270,850.58	-75,483.75	0.00	0.00	0.00	0.00	-234,000.00
Net Income	6,516.19	152,777.34	280,584.88	116,317.72	-56,995.60	-321,582.14	12,595.21	0.00	192,214.60

No assurance is provided on these financial statements.

Roxborough Water and Sanitation District Profit & Loss by Class

January through October 2023

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	Unclassified	TOTAL
Other Income/Expense									
Other Income	0.00								
8900- Transfers In	0.00	107,849.06	0.00	0.00	1,950,000.00	0.00	0.00	0.00	2,057,849.06
8901- Transfers In PVM Debt	0.00	304,820.28	0.00	0.00	0.00	0.00	0.00	0.00	304,820.28
8902- Transfers In WTP	0.00	937,051.96	0.00	0.00	0.00	0.00	0.00	0.00	937,051.96
Total Other Income	0.00	1,349,721.30	0.00	0.00	1,950,000.00	0.00	0.00	0.00	3,299,721.30
Other Expense									
8000- Transfers to Other Funds	0.00	0.00	2,031,350.06	26,499.00	0.00	0.00	0.00	0.00	2,057,849.06
8002- Transfers Water Supply SV	0.00	0.00	937,051.96	0.00	0.00	0.00	0.00	0.00	937,051.96
9000- Depreciation Expense	0.00	0.00	1,650,000.00	690,000.00	0.00	0.00	0.00	0.00	2,340,000.00
Total Other Expense	0.00	0.00	4,618,402.02	716,499.00	0.00	0.00	0.00	0.00	5,334,901.02
Net Other Income	0.00	1,349,721.30	-4,618,402.02	-716,499.00	1,950,000.00	0.00	0.00	0.00	-2,035,179.72
Net Income	1,537,764.87	1,045,489.04	4,627,331.42	-189,518.31	347,000.57	-3,914,287.46	61,924.90	0.00	3,516,306.03

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

	<u>Oct 23</u>	<u>Jan - Oct 23</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	4,617.39	1,758,948.89
5210- Specific Ownership Taxes	12,286.11	120,832.88
5820- Investment Income	17,308.66	107,910.44
Total Income	<u>34,212.16</u>	<u>1,987,692.21</u>
Gross Profit	34,212.16	1,987,692.21
Expense		
6020-Payroll Expenses	12,020.43	96,094.98
6040- Accounting	2,375.00	23,750.00
6041- Audit	0.00	30,531.44
6050- Contract Labor	0.00	995.00
6080- Education	75.00	7,866.63
6099- Election	0.00	28,470.02
6100- Engineering	1,205.00	14,351.20
6130- Insurance	2,184.00	21,995.41
6150- Legal	1,205.63	11,941.42
6180- Misc. Expenses	962.81	4,111.66
6200- Office Expense	3,485.13	34,961.62
6210-Operating Supplies	79.87	2,901.74
6220- Permits	0.00	25,896.77
6225-Rent	0.00	2,693.52
6230- Repairs and Maint	3,912.66	78,258.50
6250- Treasurers Fees	69.37	26,374.26
6260- Utilities	90.42	1,130.56
6270- Vehicle	30.65	1,273.50
7300- Capital Projects	0.00	36,329.11
Total Expense	<u>27,695.97</u>	<u>449,927.34</u>
Net Ordinary Income	<u>6,516.19</u>	<u>1,537,764.87</u>
Net Income	<u><u>6,516.19</u></u>	<u><u>1,537,764.87</u></u>

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

	Oct 23	Jan - Oct 23
Ordinary Income/Expense		
Income		
5200- Property Taxes	1,487.56	566,686.48
5210- Specific Ownership Taxes	3,958.16	40,633.22
5820- Investment Income	27,019.64	110,311.70
Total Income	<u>32,465.36</u>	<u>717,631.40</u>
Gross Profit	32,465.36	717,631.40
Expense		
6250- Treasurers Fees	22.35	8,497.09
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>22.35</u>	<u>1,021,863.66</u>
Net Ordinary Income	32,443.01	-304,232.26
Other Income/Expense		
Other Income		
6900- Transfers In	26,520.97	107,849.06
6901- Transfer In PVH Debt	0.00	304,820.28
6902- Transfers In WTP	93,813.36	937,051.96
Total Other Income	<u>120,334.33</u>	<u>1,349,721.30</u>
Net Other Income	120,334.33	1,349,721.30
Net Income	<u><u>152,777.34</u></u>	<u><u>1,045,489.04</u></u>

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

	Oct 23	Jan - Oct 23
Ordinary Income/Expense		
Income		
5010- Service Charges	340,698.98	3,038,813.81
5011- Service Charge Ravenna	0.00	109,386.73
5100-Availability Charges	20,037.22	81,518.44
5211- Dominion WTP Operations	57,833.66	558,058.28
5310-Permit Fees	0.00	5,450.00
5410-Hydrant Water	10,306.00	48,606.50
5510-Potable Irrigation Water	5,247.00	39,357.30
5511-Irrigation Water	39,600.13	276,431.72
5601-Late Fees, Penalties,	4,157.81	38,164.50
5610- Miscellaneous Income	20,953.21	2,294,052.88
5611-Inclusion fees-NWDC	7,769.76	64,322.07
5620- Dominion Dist. Operations	16,898.26	167,336.59
5640- Dominion Treated Water Us	15,857.50	153,877.30
5650 Dominion Exp Reimbursement	14,229.37	1,726,180.47
5660- Ravenna Reimbursement	4,918.54	19,315.62
5700- Sys. Development Charge	135.00	134,123.00
5705 Ravenna SDC	28,306.68	246,288.21
5710- Capital Surcharge	11,933.41	119,048.54
5715- Capital Surcharge WTP Sup	93,813.36	937,051.96
5820- Investment Income	42,445.51	380,299.43
5850 - Reimbursed Exp Other	10,077.58	183,117.03
Total Income	745,218.98	10,620,800.38
Gross Profit	745,218.98	10,620,800.38
Expense		
6020-Payroll Expenses	57,160.12	534,151.51
6040- Accounting	2,375.00	23,750.00
6050- Contract Labor	0.00	1,118.75
6080- Education	100.00	7,560.29
6100- Engineering	3,000.00	19,063.70
6130- Insurance	2,184.00	21,857.75
6140- Lab & Test Fees	29.00	4,704.00
6150- Legal	1,205.63	10,944.79
6170 - Meter Expenses	0.00	306.00
6180- Misc. Expenses	686.27	4,717.99
6200- Office Expense	1,059.27	6,273.29
6210-Operating Supplies	7,559.36	66,808.75
6220- Permits	0.00	2,540.00
6230- Repairs and Maint	59,102.31	171,431.98
6240- Safety Equipment	124.77	2,140.20
6260- Utilities	15,941.61	175,809.75
6270- Vehicle	169.18	5,678.34
7300- Capital Projects	33,087.00	343,573.29
7311- Dominion System Improve.	0.00	-27,363.44
Total Expense	183,783.52	1,375,066.94
Net Ordinary Income	561,435.46	9,245,733.44
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	20,037.22	2,031,350.06
8002- Transfers Water Supply SV	93,813.36	937,051.96
9000 -Depreciation Expense	165,000.00	1,650,000.00
Total Other Expense	278,850.58	4,618,402.02
Net Other Income	-278,850.58	-4,618,402.02
Net Income	282,584.88	4,627,331.42

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

	<u>Oct 23</u>	<u>Jan - Oct 23</u>
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	35,303.07	306,642.41
6040- Accounting	2,375.00	23,750.00
6050- Contract Labor	2,814.11	26,384.14
6080- Education	135.00	17,883.50
6100- Engineering	3,581.25	145,084.29
6110-Conservation Rebates	0.00	21,135.22
6115- GPS/GIS	250.00	16,672.50
6130- Insurance	2,184.00	22,204.92
6140- Lab & Test Fees	264.00	4,349.00
6150- Legal	3,680.61	16,417.27
6170 - Meter Expenses	1,865.44	37,933.21
6180- Misc. Expenses	0.00	954.31
6200- Office Expense	996.35	16,146.69
6220- Permits	0.00	8,513.00
6230- Repairs and Maint	4,463.53	216,682.53
6240- Safety Equipment	157.16	861.06
6260- Utilities	9,441.32	63,310.65
6270- Vehicle	331.63	9,795.93
6280- Water Costs	157,901.82	1,518,191.41
7290- Water Rights	0.00	84,133.35
7300- Capital Projects	95,837.85	1,357,242.07
Total Expense	<u>321,582.14</u>	<u>3,914,287.46</u>
Net Ordinary Income	<u>-321,582.14</u>	<u>-3,914,287.46</u>
Net Income	<u><u>-321,582.14</u></u>	<u><u>-3,914,287.46</u></u>

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

	<u>Oct 23</u>	<u>Jan - Oct 23</u>
Ordinary Income/Expense		
Income		
5010- Service Charges	166,012.70	1,634,733.75
5100-Availability Charges	6,483.75	26,570.25
5101- Service Charges LMA	33,712.34	324,434.53
5310-Permit Fees	0.00	4,950.00
5601-Late Fees, Penalties,	1,494.57	15,251.00
5610- Miscellaneous Income	-860.35	-224.49
5625- Dominion Sewer Conveyance	46,320.00	421,860.00
5700- Sys. Development Charge	0.00	72,522.00
5710- Capital Surcharge	13,419.61	133,676.21
5820- Investment Income	63,918.33	506,363.38
Total Income	<u>330,500.95</u>	<u>3,140,136.63</u>
Gross Profit	330,500.95	3,140,136.63
Expense		
6020-Payroll Expenses	39,920.68	372,010.16
6040- Accounting	2,375.00	23,750.00
6050- Contract Labor	2,814.10	24,356.63
6065- Dominion expenses	0.00	737.98
6080- Education	50.00	8,980.98
6100- Engineering	7,990.75	96,044.99
6115- GPS/GIS	1,010.00	9,142.50
6130- Insurance	2,184.00	22,354.92
6140- Lab & Test Fees	0.00	1,120.00
6150- Legal	1,205.63	10,944.79
6180- Misc. Expenses	0.00	3,304.29
6185- Littleton Service Fees	0.00	575,169.64
6200- Office Expense	1,015.89	17,270.76
6210-Operating Supplies	0.00	68,293.33
6220- Permits	0.00	5,877.90
6230- Repairs and Maint	3,263.80	99,986.21
6240- Safety Equipment	74.09	347.43
6260- Utilities	9,249.67	88,175.32
6270- Vehicle	45.98	8,567.50
7300- Capital Projects	67,499.89	1,176,120.61
Total Expense	<u>138,699.48</u>	<u>2,612,555.94</u>
Net Ordinary Income	191,801.47	527,580.69
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	6,483.75	26,499.00
9000 -Depreciation Expense	69,000.00	690,000.00
Total Other Expense	<u>75,483.75</u>	<u>716,499.00</u>
Net Other Income	<u>-75,483.75</u>	<u>-716,499.00</u>
Net Income	<u><u>116,317.72</u></u>	<u><u>-188,918.31</u></u>

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

	Oct 23	Jan - Oct 23
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	0.00	13,321.00
7301-Capital DWSD	0.00	0.00
7308- O-Line Capacity Improve.	13,652.90	111,116.08
7310 - WTP- Dominion Pump	0.00	888,367.22
7311- Dominion System Improve.	2,733.00	124,716.63
7312- Ravenna Pump Station	17,495.00	56,168.30
7313 - Valley View Project	23,114.70	98,075.20
7330- RLS Generator	0.00	311,235.00
Total Expense	56,995.60	1,602,999.43
Net Ordinary Income	-56,995.60	-1,602,999.43
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	-56,995.60	347,000.57

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

	Oct 23	Jan - Oct 23
Ordinary Income/Expense		
Income		
5200- Property Taxes	8,584.47	450,377.65
5210- Specific Ownership Taxes	3,402.55	34,650.42
5820- Investment Income	1,852.30	15,353.27
Total Income	13,839.32	500,381.34
Gross Profit	13,839.32	500,381.34
Expense		
6040- Accounting	1,000.00	10,000.00
6150- Legal	114.00	1,453.50
6250- Treasurers Fees	129.11	6,734.91
6500- CWRPDA -PVH D15a356	0.00	304,820.88
6550-CWCB Principal c150346	0.00	115,447.15
Total Expense	1,243.11	438,456.44
Net Ordinary Income	12,596.21	61,924.90
Net Income	12,596.21	61,924.90

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

	<u>Jan - Oct 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
5200- Property Taxes	1,758,948.89	1,761,246.00	-2,297.11	99.9%
5210- Specific Ownership Taxes	120,832.88	120,000.00	832.88	100.7%
5610-Misc Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	107,910.44	5,000.00	102,910.44	2,158.2%
Total Income	<u>1,987,692.21</u>	<u>1,887,246.00</u>	<u>100,446.21</u>	<u>105.3%</u>
Gross Profit	1,987,692.21	1,887,246.00	100,446.21	105.3%
Expense				
6020-Payroll Expenses	96,094.98	130,000.00	-33,905.02	73.9%
6040- Accounting	23,750.00	31,500.00	-7,750.00	75.4%
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	7,866.63	20,000.00	-12,133.37	39.3%
6099- Election	28,470.02	30,000.00	-1,529.98	94.9%
6100- Engineering	14,351.20	40,000.00	-25,648.80	35.9%
6130- Insurance	21,995.41	30,000.00	-8,004.59	73.3%
6150- Legal	11,941.42	25,000.00	-13,058.58	47.8%
6180- Misc. Expenses	4,111.66	10,000.00	-5,888.34	41.1%
6200- Office Expense	34,961.62	40,000.00	-5,038.38	87.4%
6210-Operating Supplies	2,901.74			
6220- Permits	25,896.77	30,000.00	-4,103.23	86.3%
6225-Rent	2,693.52	5,000.00	-2,306.48	53.9%
6230- Repairs and Maint	78,258.50	205,000.00	-126,741.50	38.2%
6250- Treasurers Fees	26,374.26	45,000.00	-18,625.74	58.6%
6260- Utilities	1,130.56	2,000.00	-869.44	56.5%
6270- Vehicle	1,273.50	5,000.00	-3,726.50	25.5%
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>449,927.34</u>	<u>773,500.00</u>	<u>-323,572.66</u>	<u>58.2%</u>
Net Ordinary Income	1,537,764.87	1,113,746.00	424,018.87	138.1%
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>1,537,764.87</u></u>	<u><u>413,746.00</u></u>	<u><u>1,124,018.87</u></u>	<u><u>371.7%</u></u>

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

	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	566,686.48	567,412.00	-725.52	99.9%
5210- Specific Ownership Taxes	40,633.22	80,000.00	-39,366.78	50.8%
5820- Investment Income	110,311.70	30,000.00	80,311.70	367.7%
Total Income	<u>717,631.40</u>	<u>677,412.00</u>	<u>40,219.40</u>	<u>105.9%</u>
Gross Profit	717,631.40	677,412.00	40,219.40	105.9%
Expense				
6250- Treasurers Fees	8,497.09	15,000.00	-6,502.91	56.6%
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>1,021,863.66</u>	<u>1,991,060.00</u>	<u>-969,196.34</u>	<u>51.3%</u>
Net Ordinary Income	-304,232.26	-1,313,648.00	1,009,415.74	23.2%
Other Income/Expense				
Other Income				
6900- Transfers In	107,849.06	160,000.00	-52,150.94	67.4%
6901- Transfer In PVH Debt	304,820.28			
6902- Transfers In WTP	937,051.96	1,092,000.00	-154,948.04	85.8%
Total Other Income	<u>1,349,721.30</u>	<u>1,252,000.00</u>	<u>97,721.30</u>	<u>107.8%</u>
Net Other Income	1,349,721.30	1,252,000.00	97,721.30	107.8%
Net Income	<u><u>1,045,489.04</u></u>	<u><u>-61,648.00</u></u>	<u><u>1,107,137.04</u></u>	<u><u>-1,695.9%</u></u>

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

	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	3,038,813.81	3,200,000.00	-161,186.19	95.0%
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	558,058.28	500,000.00	58,058.28	111.6%
5310-Permit Fees	5,450.00	1,200.00	4,250.00	454.2%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	48,606.50	40,000.00	8,606.50	121.5%
5510-Potable Irrigation Water	39,357.30	40,000.00	-642.70	98.4%
5511-Irrigation Water	276,431.72	250,000.00	26,431.72	110.6%
5601-Late Fees, Penalties,	38,164.50			
5610- Miscellaneous Income	2,294,052.88	70,000.00	2,224,052.88	3,277.2%
5611-Inclusion fees-NWDC	64,322.07	50,000.00	14,322.07	128.6%
5620- Dominion Dist. Operations	167,336.59	200,000.00	-32,663.41	83.7%
5640- Dominion Treated Water Us	153,877.30	100,000.00	53,877.30	153.9%
5650 Dominion Exp Reimbursement	1,726,180.47			
5660- Ravenna Reimbursement	19,315.62			
5700- Sys. Development Charge	134,123.00	275,000.00	-140,877.00	48.8%
5705 Ravenna SDC	246,288.21	250,000.00	-3,711.79	98.5%
5710- Capital Surcharge	119,048.54	80,000.00	39,048.54	148.8%
5715- Capital Surcharge WTP Sup	937,051.96	1,036,808.00	-99,756.04	90.4%
5820- Investment Income	380,299.43	50,000.00	330,299.43	760.6%
5850 - Reimbursed Exp Other	183,117.03	20,000.00	163,117.03	915.6%
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	10,620,800.38	10,692,205.00	-71,404.62	99.3%
Gross Profit	10,620,800.38	10,692,205.00	-71,404.62	99.3%
Expense				
6020-Payroll Expenses	534,151.51	725,000.00	-190,848.49	73.7%
6040- Accounting	23,750.00	32,500.00	-8,750.00	73.1%
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	7,560.29	25,000.00	-17,439.71	30.2%
6100- Engineering	19,063.70	175,000.00	-155,936.30	10.9%
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	21,857.75	25,000.00	-3,142.25	87.4%
6140- Lab & Test Fees	4,704.00	15,000.00	-10,296.00	31.4%
6150- Legal	10,944.79	37,500.00	-26,555.21	29.2%
6170 - Meter Expenses	306.00	0.00	306.00	100.0%
6180- Misc. Expenses	4,717.99	10,000.00	-5,282.01	47.2%
6200- Office Expense	6,273.29	20,000.00	-13,726.71	31.4%
6210-Operating Supplies	66,808.75	175,000.00	-108,191.25	38.2%
6220- Permits	2,540.00	3,000.00	-460.00	84.7%
6230- Repairs and Maint	171,431.98	250,000.00	-78,568.02	68.6%
6240- Safety Equipment	2,140.20	5,000.00	-2,859.80	42.8%
6260- Utilities	175,809.75	230,000.00	-54,190.25	76.4%
6270- Vehicle	5,678.34	5,000.00	678.34	113.6%
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	1,375,066.94	2,983,000.00	-1,607,933.06	46.1%
Net Ordinary Income	9,245,733.44	7,709,205.00	1,536,528.44	119.9%
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 October 2023

	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
8002- Transfers Water Supply SV	937,051.96	1,036,808.00	-99,756.04	90.4%
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	1,650,000.00			
Total Other Expense	4,618,402.02	4,721,808.00	-103,405.98	97.8%
Net Other Income	-4,618,402.02	-4,221,808.00	-396,594.02	109.4%
Net Income	4,627,331.42	3,487,397.00	1,139,934.42	132.7%

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

	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	306,642.41	360,000.00	-53,357.59	85.2%
6040- Accounting	23,750.00	32,500.00	-8,750.00	73.1%
6050- Contract Labor	26,384.14	40,000.00	-13,615.86	66.0%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	17,883.50	25,000.00	-7,116.50	71.5%
6100- Engineering	145,084.29	200,000.00	-54,915.71	72.5%
6110-Conservation Rebates	21,135.22	25,000.00	-3,864.78	84.5%
6115- GPS/GIS	16,672.50	25,000.00	-8,327.50	66.7%
6130- Insurance	22,204.92	25,000.00	-2,795.08	88.8%
6140- Lab & Test Fees	4,349.00	10,000.00	-5,651.00	43.5%
6150- Legal	16,417.27	37,500.00	-21,082.73	43.8%
6170 - Meter Expenses	37,933.21	125,000.00	-87,066.79	30.3%
6180- Misc. Expenses	954.31	10,000.00	-9,045.69	9.5%
6200- Office Expense	16,146.69	20,000.00	-3,853.31	80.7%
6220- Permits	8,513.00	5,000.00	3,513.00	170.3%
6230- Repairs and Maint	216,682.53	225,000.00	-8,317.47	96.3%
6240- Safety Equipment	861.06	2,000.00	-1,138.94	43.1%
6260- Utilities	63,310.65	75,000.00	-11,689.35	84.4%
6270- Vehicle	9,795.93	5,000.00	4,795.93	195.9%
6280- Water Costs	1,518,191.41	2,000,000.00	-481,808.59	75.9%
7290- Water Rights	84,133.35	2,500.00	81,633.35	3,365.3%
7300- Capital Projects	1,357,242.07	3,555,000.00	-2,197,757.93	38.2%
Total Expense	3,914,287.46	6,864,500.00	-2,950,212.54	57.0%
Net Ordinary Income	-3,914,287.46	-6,864,500.00	2,950,212.54	57.0%
Net Income	-3,914,287.46	-6,864,500.00	2,950,212.54	57.0%

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

	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	1,634,733.75	1,800,000.00	-165,266.25	90.8%
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	324,434.53	300,000.00	24,434.53	108.1%
5310-Permit Fees	4,950.00	33,000.00	-28,050.00	15.0%
5601-Late Fees, Penalties,	15,251.00			
5610- Miscellaneous Income	-224.49	20,000.00	-20,224.49	-1.1%
5625- Dominion Sewer Conveyance	421,860.00	360,000.00	61,860.00	117.2%
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	72,522.00	200,000.00	-127,478.00	36.3%
5710- Capital Surcharge	133,676.21	160,000.00	-26,323.79	83.5%
5820- Investment Income	506,363.38	55,000.00	451,363.38	920.7%
Total Income	3,140,136.63	3,518,000.00	-377,863.37	89.3%
Gross Profit	3,140,136.63	3,518,000.00	-377,863.37	89.3%
Expense				
6020-Payroll Expenses	372,010.16	485,000.00	-112,989.84	76.7%
6040- Accounting	23,750.00	31,500.00	-7,750.00	75.4%
6050- Contract Labor	24,356.63	30,000.00	-5,643.37	81.2%
6065- Dominion expenses	737.98			
6080- Education	8,980.98	25,000.00	-16,019.02	35.9%
6100- Engineering	96,044.99	125,000.00	-28,955.01	76.8%
6115- GPS/GIS	9,142.50	25,000.00	-15,857.50	36.6%
6130- Insurance	22,354.92	30,000.00	-7,645.08	74.5%
6140- Lab & Test Fees	1,120.00	1,000.00	120.00	112.0%
6150- Legal	10,944.79	15,000.00	-4,055.21	73.0%
6180- Misc. Expenses	3,304.29	1,000.00	2,304.29	330.4%
6185- Littleton Service Fees	575,169.64	1,100,000.00	-524,830.36	52.3%
6200- Office Expense	17,270.76	15,000.00	2,270.76	115.1%
6210-Operating Supplies	68,293.33	100,000.00	-31,706.67	68.3%
6220- Permits	5,877.90	1,000.00	4,877.90	587.8%
6230- Repairs and Maint	99,986.21	150,000.00	-50,013.79	66.7%
6240- Safety Equipment	347.43	2,000.00	-1,652.57	17.4%
6260- Utilities	88,175.32	100,000.00	-11,824.68	88.2%
6270- Vehicle	8,567.50	2,000.00	6,567.50	428.4%
6300- Bank Service Charges	0.00	3,000.00	-3,000.00	0.0%
7300- Capital Projects	1,176,120.61	2,280,000.00	-1,103,879.39	51.6%
Total Expense	2,612,555.94	4,521,500.00	-1,908,944.06	57.8%
Net Ordinary Income	527,580.69	-1,003,500.00	1,531,080.69	-52.6%
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%
9000 -Depreciation Expense	690,000.00			
Total Other Expense	716,499.00	40,000.00	676,499.00	1,791.2%
Net Other Income	-716,499.00	160,000.00	-876,499.00	-447.8%
Net Income	-188,918.31	-843,500.00	654,581.69	22.4%

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

	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
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.	111,116.08			
7310 - WTP- Dominion Pump	888,367.22			
7311- Dominion System Improve.	124,716.63	250,000.00	-125,283.37	49.9%
7312- Ravenna Pump Station	56,168.30			
7313 - Valley View Project	98,075.20	1,205,000.00	-1,106,924.80	8.1%
7330- RLS Generator	311,235.00			
Total Expense	<u>1,602,999.43</u>	<u>3,815,000.00</u>	<u>-2,212,000.57</u>	<u>42.0%</u>
Net Ordinary Income	-1,602,999.43	-3,815,000.00	2,212,000.57	42.0%
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>347,000.57</u></u>	<u><u>-250,000.00</u></u>	<u><u>597,000.57</u></u>	<u><u>-138.8%</u></u>

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

	Jan - Oct 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	34,650.42	50,000.00	-15,349.58	69.3%
5820- Investment Income	15,353.27	1,000.00	14,353.27	1,535.3%
Total Income	500,381.34	501,300.00	-918.66	99.8%
Gross Profit	500,381.34	501,300.00	-918.66	99.8%
Expense				
6040- Accounting	10,000.00	12,000.00	-2,000.00	83.3%
6080- Education	0.00	1,000.00	-1,000.00	0.0%
6100- Engineering	0.00	2,500.00	-2,500.00	0.0%
6150- Legal	1,453.50	2,500.00	-1,046.50	58.1%
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	438,456.44	445,460.00	-7,003.56	98.4%
Net Ordinary Income	61,924.90	55,840.00	6,084.90	110.9%
Net Income	61,924.90	55,840.00	6,084.90	110.9%

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District
October 31, 2023

Long Term Obligations

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

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 October 31, 2023 is as follows:

	General Fund		Debt Service		Capital		Water		Sewer		Total
			Water Fund	Sewer Fund	Projects Fund	Fund	Fund	Fund	Fund	PVH	
Operating Reserve	\$ -	\$ -	\$ -	\$ -	\$ 465,279	\$ 3,000,000	\$ 1,000,000	\$ 4,465,279			
Capital Reserve	-	-	-	-	671,697	1,173,619	1,845,316				
Operating Cash	4,032,504	961,449	7,040,129	-	8,814,467	12,028,183	492,368	33,369,100			
Total Cash on Hand	\$ 4,032,504	\$ 961,449	\$ 7,040,129	\$ 465,279	\$ 12,486,164	\$ 14,201,802	\$ 492,368	\$ 39,679,695			

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		
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	0	0
Distribution of Available Funds												
Operating Reserve 25% of Budgeted Expenditures	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	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		
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		
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	0	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		
Additions to Reserve	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		
Ending Reserve Balance	122,435	156,607	283,679	459,271	605,657	775,370	963,164	621,334	550,622	671,697	0	0

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available												
Cash in Bank - Sewer Fund	12,729,205	12,695,207	12,886,268	12,666,999	12,890,649	14,157,251	13,818,891	14,045,173	14,016,815	14,201,802		
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		
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		
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		
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		
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	0	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		
Additions to Reserve	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		
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	0	0

No Assurance is provided on these Financial Statements

**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		
Surcharge Collected	93,585	93,556	93,745	93,707	93,598	93,801	93,808	93,686	93,752	93,813		
Availability of Service Trans.	26,780	0	231	27,556	0	0	26,761	0	0	26,521		
Payment of Debt	82,426	468,620	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	0	0

	Jan	Feb	March	April	May	June	July	August	Sept	Sept	Sept	
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		
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	0	0

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District
 Property Tax Schedule
 2023

SUMMARY – DOUGLAS & JEFFERSON COUNTIES

	2023										2023		
	Property Taxes	Delinquent Tax, Rebates and Abatements	Specific Ownership Taxes	Interest	Treasurer's Fees	HB 1006 Tax	HB 1006 Treasurer's Fee	Total Amount Received	Percentage of Levied Taxes Received		Total Amount Received	Percentage of Levied Taxes Received	
									Monthly	Y-T-D		Monthly	Y-T-D
January	\$ 129		\$ 14,908		\$ 2		\$ 15,039	0.00%	0.00%	\$ 15,039	0.53%	0.53%	
February	\$ 95,940		\$ 20,017		\$ (1,686)		\$ 114,271	4.60%	4.61%	\$ 114,271	6.19%	6.73%	
March	\$ 553,505		\$ 12,115		\$ (8,303)		\$ 557,317	26.57%	31.18%	\$ 557,317	30.21%	36.93%	
April	\$ 127,231		\$ 20,967		\$ (1,909)		\$ 146,289	6.11%	37.28%	\$ 146,289	7.93%	44.86%	
May	\$ 1,137,405		\$ 17,564		\$ (17,026)		\$ 1,137,943	54.59%	91.88%	\$ 1,137,943	61.68%	106.54%	
June	\$ 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							\$ -	0.00%	122.50%	\$ -	0.00%	146.73%	
December							\$ -	0.00%	122.50%	\$ -	0.00%	146.73%	
TOTAL	\$ 2,552,210	\$ -	\$ 198,793	\$ -	\$ (38,492)	\$ -	\$ 2,712,511	122.50%	122.50%	\$ 2,712,511	146.73%	146.73%	

No Assurance is provided on these Financial Statements
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