

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS

September 30, 2023

TABLE OF CONTENTS

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

Roxborough Water and Sanitation District Balance Sheet by Class

As of September 30, 2023

ASSETS	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Current Assets								
Checking/Savings								
1105 Wells Fargo Checking	1,170,045.41	5,830,149.91	30,834,033.58	1,996,139.83	509,838.55	-27,977,291.50	-1,530,385.15	10,832,530.63
1111-WF Bond Redemption	0.00	1,653,115.10	0.00	0.00	0.00	0.00	0.00	1,653,115.10
1125-Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	2,010,072.42	2,010,072.42
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 Colortrust	2,850,122.40	355,535.19	5,855,153.38	10,455,135.95	0.00	0.00	0.00	19,516,946.92
1155- Colortrust Bond Fund	0.00	0.00	378,524.07	525,428.27	0.00	0.00	0.00	903,952.34
1160 -System Develop Colo Trust	0.00	0.00	0.00	1,040,110.72	0.00	0.00	0.00	1,040,110.72
Total Checking/Savings	4,020,167.81	7,848,800.20	40,265,708.21	14,016,814.77	509,838.55	-27,977,291.50	479,687.27	39,163,725.31
Other Current Assets								
1300-A/R Service	0.00	0.00	832,956.57	296,463.14	0.00	0.00	0.00	1,129,419.71
1310-A/R Availability	0.00	0.00	4,346.35	1,444.65	0.00	0.00	0.00	5,791.00
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
1358-Due From NWDC Inclusion	0.00	0.00	-1,226.09	0.00	0.00	0.00	0.00	-1,226.09
1366 Due Club at Ravenna	0.00	0.00	109,386.73	0.00	0.00	0.00	0.00	109,386.73
1370- Due From Others	0.00	0.00	55,070.77	0.00	0.00	0.00	0.00	55,070.77
1390- Due from Dominion	0.00	0.00	870,659.23	0.00	0.00	0.00	0.00	870,659.23
1400- Prepaid Insurance	6,551.50	0.00	6,551.50	6,551.50	0.00	6,551.50	0.00	26,206.00
Total Other Current Assets	1,738,606.50	298,441.00	1,877,745.06	304,459.29	0.00	6,551.50	449,171.00	4,674,974.35
Total Current Assets	5,758,774.31	8,147,241.20	42,143,453.27	14,321,274.06	509,838.55	-27,970,740.00	928,868.27	43,838,699.66
Fixed Assets								
1500- Capital Assets	0.00	0.00	106,296,944.32	33,244,082.45	0.00	0.00	0.00	139,541,026.77
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	87,137,194.32	17,349,547.45	0.00	0.00	0.00	104,486,741.77
TOTAL ASSETS	5,758,774.31	8,147,241.20	129,280,647.59	31,670,821.51	509,838.55	-27,970,740.00	928,868.27	148,325,441.43
LIABILITIES & EQUITY								
Liabilities								
Current Liabilities								
Accounts Payable	3,524.38	0.00	3,669.38	7,227.66	39,260.80	232,241.66	2,029.50	287,953.38
2000- Accounts Payable	3,524.38	0.00	3,669.38	7,227.66	39,260.80	232,241.66	2,029.50	287,953.38
Total Accounts Payable	3,524.38	0.00	3,669.38	7,227.66	39,260.80	232,241.66	2,029.50	287,953.38
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- Revenue 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	2,966,935.60	65,497.50	172,840.56	449,171.00	8,967,104.03
Total Current Liabilities	1,736,928.80	298,441.00	3,274,483.33	2,974,163.26	104,758.30	405,082.22	451,200.50	9,245,057.41
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	1,531,248.68	892,711.70	4,344,746.54	-305,236.03	403,996.17	-3,592,705.32	49,328.69	3,324,090.43
Total Equity	4,021,845.51	7,848,800.20	126,006,164.26	28,696,658.25	405,080.25	-28,375,822.22	477,657.77	139,080,384.02
TOTAL LIABILITIES & EQUITY	5,758,774.31	8,147,241.20	129,280,647.59	31,670,821.51	509,838.55	-27,970,740.00	928,868.27	148,325,441.43

No assurance is provided on these financial statements

Roxborough Water and Sanitation District Profit & Loss by Class

September 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	450,970.69	166,349.45	0.00	0.00	0.00	617,320.14
5011- Service Charges Ravenna	0.00	0.00	109,366.73	0.00	0.00	0.00	0.00	109,366.73
5101- Service Charges LMA	0.00	0.00	0.00	34,066.39	0.00	0.00	0.00	34,066.39
5200- Property Taxes	9,950.32	3,205.65	0.00	0.00	0.00	0.00	7,018.35	20,174.32
5210- Specific Ownership Taxes	14,156.58	4,560.75	0.00	0.00	0.00	0.00	3,901.05	22,618.38
5211- Dominion WTP Operations	0.00	0.00	57,833.66	0.00	0.00	0.00	0.00	57,833.66
5310-Permit Fees	0.00	0.00	825.00	825.00	0.00	0.00	0.00	1,650.00
5410-Hydrant Water	0.00	0.00	7,019.00	0.00	0.00	0.00	0.00	7,019.00
5510-Potable Irrigation Water	0.00	0.00	8,891.80	0.00	0.00	0.00	0.00	8,891.80
5511-Irrigation Water	0.00	0.00	46,125.44	0.00	0.00	0.00	0.00	46,125.44
5601-Late Fees, Penalties,	0.00	0.00	4,318.19	1,733.08	0.00	0.00	0.00	6,051.27
5610- Miscellaneous Income	0.00	0.00	472.50	22.50	0.00	0.00	0.00	495.00
5611-Inclusion fees-NWDC	0.00	0.00	5,600.47	0.00	0.00	0.00	0.00	5,600.47
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	44,420.00	0.00	0.00	0.00	44,420.00
5640- Dominion Treated Water Us	0.00	0.00	22,087.50	0.00	0.00	0.00	0.00	22,087.50
5650 Dominion Exp Reimbursement	0.00	0.00	850,811.66	0.00	0.00	0.00	0.00	850,811.66
5700- Sys. Development Charge	0.00	0.00	37,244.00	11,274.00	0.00	0.00	0.00	48,518.00
5705 Ravenna SDC	0.00	0.00	22,600.00	0.00	0.00	0.00	0.00	22,600.00
5710- Capital Surcharge	0.00	0.00	11,911.71	13,436.50	0.00	0.00	0.00	25,348.21
5715- Capital Surcharge WTP Sup	0.00	0.00	93,752.41	0.00	0.00	0.00	0.00	93,752.41
5820- Investment Income	17,252.18	22,887.29	43,368.64	62,076.99	0.00	0.00	1,781.22	147,366.32
5890 - Reimbursed Exp Other	0.00	0.00	35,934.37	0.00	0.00	0.00	0.00	35,934.37
Total Income	41,359.08	30,653.69	1,826,052.03	334,203.91	0.00	0.00	12,700.62	2,244,969.33
Gross Profit	41,359.08	30,653.69	1,826,052.03	334,203.91	0.00	0.00	12,700.62	2,244,969.33
Expense								
6020-Payroll Expenses	10,286.27	0.00	54,421.17	35,505.90	0.00	28,173.30	0.00	128,386.64
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	123.75	2,957.62	0.00	2,957.63	0.00	6,039.00
6065- Dominion expenses	0.00	0.00	0.00	655.98	0.00	0.00	0.00	655.98
6080- Education	1,797.64	0.00	0.00	249.00	0.00	990.67	0.00	3,037.31
6100- Engineering	575.00	0.00	720.00	2,982.30	0.00	6,937.70	0.00	11,215.00
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	20,635.22	0.00	20,635.22
6115- GPS/GIS	0.00	0.00	0.00	640.00	0.00	80.00	0.00	720.00
6130- Insurance	2,184.00	0.00	2,184.00	2,184.00	0.00	2,184.00	0.00	8,736.00
6140- Lab & Test Fees	0.00	0.00	29.00	0.00	0.00	820.00	0.00	849.00
6150- Legal	574.38	0.00	574.38	574.38	0.00	574.38	1,029.50	3,327.02
6170- Meter Expenses	0.00	0.00	0.00	0.00	0.00	24,085.59	0.00	24,085.59
6180- Misc. Expenses	0.00	0.00	1,349.69	636.47	0.00	636.46	0.00	2,622.62
6200- Office Expense	2,044.44	0.00	1,369.69	1,237.03	0.00	1,274.53	0.00	5,925.03
6210-Operating Supplies	0.00	0.00	15,163.28	584.00	0.00	0.00	0.00	15,747.28
6230- Repairs and Maint	2,511.99	0.00	10,653.60	3,286.07	0.00	44,354.08	0.00	60,815.74
6240- Safety Equipment	0.00	0.00	51.99	0.00	0.00	0.00	0.00	51.99
6250- Treasurers Fees	149.24	48.08	0.00	0.00	0.00	0.00	0.00	302.60
6260- Utilities	92.43	0.00	19,302.64	9,128.33	0.00	9,070.64	105.28	37,594.04
6270- Vehicle	0.00	0.00	159.01	994.23	0.00	994.20	0.00	2,147.44
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	384.00	0.00	384.00
7290- Water Rights	0.00	0.00	0.00	0.00	0.00	301,841.19	0.00	301,841.19
7300- Capital Projects	11,182.50	0.00	47,127.44	237,356.50	14,057.20	273,585.44	0.00	569,251.88
7308- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	90.00	0.00	0.00	90.00
7310- WTP- Dominion Pump	0.00	0.00	0.00	0.00	13,227.00	0.00	0.00	13,227.00
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	12,561.70	0.00	0.00	12,561.70
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	22,226.60	0.00	0.00	22,226.60
7313 - Valley View Project	0.00	0.00	0.00	0.00	11,235.00	0.00	0.00	11,235.00
7330- RLS Generator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expense	33,772.89	48.08	155,613.98	301,346.81	73,397.50	721,954.03	2,134.78	1,288,268.07
Net Ordinary Income	7,586.19	30,605.61	1,670,438.05	32,857.10	-73,397.50	-721,954.03	10,565.84	956,701.26

No assurance is provided on these financial statements

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

September 2023

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Other Income/Expense								
Other Income								
6900- Transfers In	0.00	0.00	0.00	0.00	850,000.00	0.00	0.00	850,000.00
6902- Transfers In WTP	0.00	93,752.41	0.00	0.00	0.00	0.00	0.00	93,752.41
Total Other Income	0.00	93,752.41	0.00	0.00	850,000.00	0.00	0.00	943,752.41
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	850,000.00	0.00	0.00	0.00	0.00	850,000.00
8002- Transfers Water Supply SV	0.00	0.00	93,752.41	0.00	0.00	0.00	0.00	93,752.41
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	1,108,752.41	69,000.00	0.00	0.00	0.00	1,177,752.41
Net Other Income	0.00	93,752.41	-1,108,752.41	-69,000.00	850,000.00	0.00	0.00	-234,000.00
Net Income	7,596.19	124,358.02	561,685.64	-36,142.90	776,602.50	-721,954.03	10,565.84	722,701.26

Roxborough Water and Sanitation District Profit & Loss by Class

January through September 2023

Ordinary Income/Expense	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Income								
5010- Service Charges	0.00	0.00	2,698,721.83	1,468,721.05	0.00	0.00	0.00	4,166,835.88
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	61,481.22	20,086.50	0.00	0.00	0.00	81,567.72
5101- Service Charges LMA	0.00	0.00	0.00	290,722.19	0.00	0.00	0.00	290,722.19
5200- Property Taxes	1,754,331.50	565,198.92	0.00	0.00	0.00	0.00	441,793.18	2,761,323.60
5210- Specific Ownership Taxes	108,546.77	36,675.06	0.00	0.00	0.00	0.00	31,247.87	176,469.70
5211- Dominion WTP Operations	0.00	0.00	500,224.62	0.00	0.00	0.00	0.00	500,224.62
5310-Permit Fees	0.00	0.00	5,450.00	4,950.00	0.00	0.00	0.00	10,400.00
5410-Hydrant Water	0.00	0.00	38,300.50	0.00	0.00	0.00	0.00	38,300.50
5510-Potable Irrigation Water	0.00	0.00	34,110.30	0.00	0.00	0.00	0.00	34,110.30
5511-Irrigation Water	0.00	0.00	236,831.59	0.00	0.00	0.00	0.00	236,831.59
5601-Late Fees, Penalties,	0.00	0.00	34,006.69	13,756.43	0.00	0.00	0.00	47,763.12
5610- Miscellaneous Income	0.00	0.00	2,273,099.67	635.86	0.00	0.00	0.00	2,273,735.53
5620- Inclusion Fees-NWDC	0.00	0.00	56,552.31	0.00	0.00	0.00	0.00	56,552.31
5625- Dominion Dist. Operations	0.00	0.00	150,439.33	0.00	0.00	0.00	0.00	150,439.33
5640- Dominion Sewer Conveyance	0.00	0.00	0.00	375,540.00	0.00	0.00	0.00	375,540.00
5640- Dominion Treated Water Us	0.00	0.00	138,019.80	0.00	0.00	0.00	0.00	138,019.80
5650- Ravenna Reimbursement	0.00	0.00	1,711,951.10	0.00	0.00	0.00	0.00	1,711,951.10
5660- Capital Surcharge WTP Sup	0.00	0.00	14,397.08	0.00	0.00	0.00	0.00	14,397.08
5700- Sys. Development Charge	0.00	0.00	133,988.00	72,522.00	0.00	0.00	0.00	206,510.00
5705 Ravenna SDC	0.00	0.00	217,981.53	0.00	0.00	0.00	0.00	217,981.53
5715- Capital Surcharge WTP Sup	0.00	0.00	843,238.60	0.00	0.00	0.00	0.00	843,238.60
5820- Investment Income	90,601.76	83,292.06	173,039.45	442,445.05	0.00	0.00	13,500.97	967,693.78
5850- Reimbursed Exp Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	1,953,480.05	665,166.04	9,875,581.40	2,809,635.68	0.00	0.00	486,542.02	15,810,405.19
Gross Profit	1,953,480.05	665,166.04	9,875,581.40	2,809,635.68	0.00	0.00	486,542.02	15,810,405.19
Expense								
6020-Payroll Expenses	84,074.55	0.00	476,991.39	332,089.48	13,321.00	271,339.34	0.00	1,177,815.76
6040- Accounting	21,375.00	0.00	21,375.00	21,375.00	0.00	21,375.00	0.00	94,500.00
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	21,542.53	0.00	23,570.03	0.00	47,226.31
6065- Dominion expenses	0.00	0.00	0.00	737.98	0.00	0.00	0.00	737.98
6080- Education	7,791.63	0.00	7,460.29	8,930.98	0.00	17,748.50	0.00	41,931.40
6099- Election	28,470.02	0.00	0.00	0.00	0.00	0.00	0.00	28,470.02
6100- Engineering	13,146.20	0.00	16,063.70	88,054.24	0.00	141,503.04	0.00	236,767.18
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	21,135.22	0.00	21,135.22
6115- GPS/GIS	0.00	0.00	0.00	8,132.50	0.00	16,422.50	0.00	24,555.00
6130- Insurance	19,811.41	0.00	19,673.75	20,170.92	0.00	20,020.92	0.00	79,677.00
6140- Lab & Test Fees	0.00	0.00	4,675.00	1,120.00	0.00	4,085.00	0.00	9,880.00
6150- Legal	10,735.79	0.00	9,739.16	9,739.16	0.00	12,736.66	0.00	44,290.27
6170- Meter Expenses	0.00	0.00	306.00	0.00	0.00	36,067.77	1,399.50	36,373.77
6180- Misc. Expenses	3,148.85	0.00	4,031.72	3,304.29	0.00	954.31	0.00	11,439.17
6185- Littleton Service Fees	0.00	0.00	0.00	575,169.64	0.00	0.00	0.00	575,169.64
6200- Office Expense	31,476.49	0.00	5,214.02	16,254.87	0.00	15,150.34	0.00	68,095.72
6210-Operating Supplies	2,821.87	0.00	59,248.39	68,293.33	0.00	0.00	0.00	130,364.59
6220- Permits	25,896.77	0.00	2,540.00	5,877.90	0.00	8,513.00	0.00	42,827.67
6225-Rent	2,693.52	0.00	0.00	0.00	0.00	0.00	0.00	2,693.52
6230- Repairs and Maint	74,345.84	0.00	112,329.67	96,722.41	0.00	212,219.00	0.00	495,616.92
6230- Treasurers Fees	0.00	0.00	2,015.43	273.34	0.00	703.90	0.00	2,992.67
6260- Utilities	1,040.14	8,474.74	0.00	78,925.65	0.00	53,869.33	6,605.80	41,385.43
6270- Vehicle	1,242.85	0.00	159,868.14	8,521.52	0.00	9,464.30	0.00	293,703.26
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	1,360,289.59	0.00	1,360,289.59
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 D15356	0.00	233,235.00	0.00	0.00	0.00	0.00	304,820.88	538,055.88
6550-CWCB Principal c150346	0.00	0.00	0.00	0.00	0.00	0.00	115,447.15	115,447.15
7100-Principal Payments-W05A105	0.00	544,010.25	0.00	0.00	0.00	0.00	0.00	544,010.25
7150-Ravenna CWCB	0.00	82,425.19	0.00	0.00	0.00	0.00	0.00	82,425.19

No assurance is provided on these financial statements

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

January through September 2023

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Flum 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	310,486.29	1,108,620.72	0.00	1,261,404.22	0.00	2,716,840.34
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	97,463.18	0.00	0.00	97,463.18
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	121,983.63	0.00	0.00	94,620.19
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	38,673.30	0.00	0.00	38,673.30
7313 - Valley View Project	0.00	0.00	0.00	0.00	74,960.50	0.00	0.00	74,960.50
7330- RLS Generator	0.00	0.00	0.00	0.00	311,235.00	0.00	0.00	311,235.00
Total Expense	422,231.37	1,021,841.31	1,191,283.42	2,473,656.46	1,546,003.63	3,592,705.32	437,213.33	10,685,135.04
Net Ordinary Income	1,531,248.68	-336,675.27	8,694,297.98	335,779.22	-1,546,003.63	-3,592,705.32	49,328.69	5,125,270.15
Other Income/Expense								
Other Income								
6900- Transfers In	0.00	81,328.09	0.00	0.00	1,950,000.00	0.00	0.00	2,031,328.09
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	843,238.60	0.00	0.00	0.00	0.00	0.00	843,238.60
Total Other Income	0.00	1,229,386.97	0.00	0.00	1,950,000.00	0.00	0.00	3,179,386.97
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	2,011,312.84	20,015.25	0.00	0.00	0.00	2,031,328.09
8002- Transfers Water Supply SV	0.00	0.00	843,238.60	0.00	0.00	0.00	0.00	843,238.60
9000 -Depreciation Expense	0.00	0.00	1,465,000.00	621,000.00	0.00	0.00	0.00	2,106,000.00
Total Other Expense	0.00	0.00	4,339,551.44	641,015.25	0.00	0.00	0.00	4,980,566.69
Net Other Income	0.00	1,229,386.97	-4,339,551.44	-641,015.25	1,950,000.00	0.00	0.00	-1,801,179.72
Net Income	1,531,248.68	892,711.70	4,344,746.54	-305,236.03	403,996.17	-3,592,705.32	49,328.69	3,324,090.43

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

	<u>Sep 23</u>	<u>Jan - Sep 23</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	9,950.32	1,754,331.50
5210- Specific Ownership Taxes	14,156.58	108,546.77
5820- Investment Income	17,252.18	90,601.78
Total Income	<u>41,359.08</u>	<u>1,953,480.05</u>
Gross Profit	41,359.08	1,953,480.05
Expense		
6020-Payroll Expenses	10,286.27	84,074.55
6040- Accounting	2,375.00	21,375.00
6041- Audit	0.00	30,531.44
6050- Contract Labor	0.00	995.00
6080- Education	1,797.64	7,791.63
6099- Election	0.00	28,470.02
6100- Engineering	575.00	13,146.20
6130- Insurance	2,184.00	19,811.41
6150- Legal	574.38	10,735.79
6180- Misc. Expenses	0.00	3,148.85
6200- Office Expense	2,044.44	31,476.49
6210-Operating Supplies	0.00	2,821.87
6220- Permits	0.00	25,896.77
6225-Rent	0.00	2,693.52
6230- Repairs and Maint	2,511.99	74,345.84
6250- Treasurers Fees	149.24	26,304.89
6260- Utilities	92.43	1,040.14
6270- Vehicle	0.00	1,242.85
7300- Capital Projects	11,182.50	36,329.11
Total Expense	<u>33,772.89</u>	<u>422,231.37</u>
Net Ordinary Income	<u>7,586.19</u>	<u>1,531,248.68</u>
Net Income	<u><u>7,586.19</u></u>	<u><u>1,531,248.68</u></u>

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

	<u>Sep 23</u>	<u>Jan - Sep 23</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	3,205.65	565,198.92
5210- Specific Ownership Taxes	4,560.75	36,675.06
5820- Investment Income	22,887.29	83,292.06
Total Income	<u>30,653.69</u>	<u>685,166.04</u>
Gross Profit	30,653.69	685,166.04
Expense		
6250- Treasurers Fees	48.08	8,474.74
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>48.08</u>	<u>1,021,841.31</u>
Net Ordinary Income	30,605.61	-336,675.27
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	81,328.09
6901- Transfer In PVH Debt	0.00	304,820.28
6902- Transfers In WTP	93,752.41	843,238.60
Total Other Income	<u>93,752.41</u>	<u>1,229,386.97</u>
Net Other Income	93,752.41	1,229,386.97
Net Income	<u>124,358.02</u>	<u>892,711.70</u>

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

	Sep 23	Jan - Sep 23
Ordinary Income/Expense		
Income		
5010- Service Charges	450,970.69	2,698,114.83
5011- Service Charge Ravenna	109,386.73	109,386.73
5100-Availability Charges	0.00	61,481.22
5211- Dominion WTP Operations	57,833.66	500,224.62
5310-Permit Fees	825.00	5,450.00
5410-Hydrant Water	7,019.00	38,300.50
5510-Potable Irrigation Water	8,891.80	34,110.30
5511-Irrigation Water	46,125.44	236,831.59
5601-Late Fees, Penalties,	4,318.19	34,006.69
5610- Miscellaneous Income	472.50	2,273,099.67
5611-Inclusion fees-NWDC	5,600.47	56,552.31
5620- Dominion Dist. Operations	16,898.26	150,438.33
5640- Dominion Treated Water Us	22,087.50	138,019.80
5650 Dominion Exp Reimbursement	850,811.66	1,711,951.10
5660- Ravenna Reimbursement	0.00	14,397.08
5700- Sys. Development Charge	37,244.00	133,988.00
5705 Ravenna SDC	22,600.00	217,981.53
5710- Capital Surcharge	11,911.71	107,115.13
5715- Capital Surcharge WTP Sup	93,752.41	843,238.60
5820- Investment Income	43,368.64	337,853.92
5850 - Reimbursed Exp Other	35,934.37	173,039.45
Total Income	1,826,052.03	9,875,581.40
Gross Profit	1,826,052.03	9,875,581.40
Expense		
6020-Payroll Expenses	54,421.17	476,991.39
6040- Accounting	2,375.00	21,375.00
6050- Contract Labor	123.75	1,118.75
6080- Education	0.00	7,460.29
6100- Engineering	720.00	16,063.70
6130- Insurance	2,184.00	19,673.75
6140- Lab & Test Fees	29.00	4,675.00
6150- Legal	574.38	9,739.16
6170 - Meter Expenses	0.00	306.00
6180- Misc. Expenses	1,349.69	4,031.72
6200- Office Expense	1,369.03	5,214.02
6210-Operating Supplies	15,163.28	59,249.39
6220- Permits	0.00	2,540.00
6230- Repairs and Maint	10,663.60	112,329.67
6240- Safety Equipment	51.99	2,015.43
6260- Utilities	19,302.64	159,868.14
6270- Vehicle	159.01	5,509.16
7300- Capital Projects	47,127.44	310,486.29
7311- Dominion System Improve.	0.00	-27,363.44
Total Expense	155,613.98	1,191,283.42
Net Ordinary Income	1,670,438.05	8,684,297.98
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	850,000.00	2,011,312.84
8002- Transfers Water Supply SV	93,752.41	843,238.60
9000 -Depreciation Expense	165,000.00	1,485,000.00
Total Other Expense	1,108,752.41	4,339,551.44
Net Other Income	-1,108,752.41	-4,339,551.44
Net Income	561,685.64	4,344,746.54

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

	Sep 23	Jan - Sep 23
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	28,173.30	271,339.34
6040- Accounting	2,375.00	21,375.00
6050- Contract Labor	2,957.63	23,570.03
6080- Education	990.67	17,748.50
6100- Engineering	6,937.70	141,503.04
6110-Conservation Rebates	20,635.22	21,135.22
6115- GPS/GIS	80.00	16,422.50
6130- Insurance	2,184.00	20,020.92
6140- Lab & Test Fees	820.00	4,085.00
6150- Legal	574.38	12,736.66
6170 - Meter Expenses	24,085.59	36,067.77
6180- Misc. Expenses	636.46	954.31
6200- Office Expense	1,274.53	15,150.34
6220- Permits	0.00	8,513.00
6230- Repairs and Maint	44,354.08	212,219.00
6240- Safety Equipment	0.00	703.90
6260- Utilities	9,070.64	53,869.33
6270- Vehicle	994.20	9,464.30
6280- Water Costs	301,841.19	1,360,289.59
7290- Water Rights	384.00	84,133.35
7300- Capital Projects	273,585.44	1,261,404.22
Total Expense	721,954.03	3,592,705.32
Net Ordinary Income	-721,954.03	-3,592,705.32
Net Income	-721,954.03	-3,592,705.32

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

	Sep 23	Jan - Sep 23
Ordinary Income/Expense		
Income		
5010- Service Charges	166,349.45	1,468,721.05
5100-Availability Charges	0.00	20,086.50
5101- Service Charges LMA	34,066.39	290,722.19
5310-Permit Fees	825.00	4,950.00
5601-Late Fees, Penalties,	1,733.08	13,756.43
5610- Miscellaneous Income	22.50	635.86
5625- Dominion Sewer Conveyance	44,420.00	375,540.00
5700- Sys. Development Charge	11,274.00	72,522.00
5710- Capital Surcharge	13,436.50	120,256.60
5820- Investment Income	62,076.99	442,445.05
Total Income	334,203.91	2,809,635.68
Gross Profit	334,203.91	2,809,635.68
Expense		
6020-Payroll Expenses	35,505.90	332,089.48
6040- Accounting	2,375.00	21,375.00
6050- Contract Labor	2,957.62	21,542.53
6065- Dominion expenses	655.98	737.98
6080- Education	249.00	8,930.98
6100- Engineering	2,982.30	88,054.24
6115- GPS/GIS	640.00	8,132.50
6130- Insurance	2,184.00	20,170.92
6140- Lab & Test Fees	0.00	1,120.00
6150- Legal	574.38	9,739.16
6180- Misc. Expenses	636.47	3,304.29
6185- Littleton Service Fees	0.00	575,169.64
6200- Office Expense	1,237.03	16,254.87
6210-Operating Supplies	584.00	68,293.33
6220- Permits	0.00	5,877.90
6230- Repairs and Maint	3,286.07	96,722.41
6240- Safety Equipment	0.00	273.34
6260- Utilities	9,128.33	78,925.65
6270- Vehicle	994.23	8,521.52
7300- Capital Projects	237,356.50	1,108,620.72
Total Expense	301,346.81	2,473,856.46
Net Ordinary Income	32,857.10	335,779.22
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	0.00	20,015.25
9000 -Depreciation Expense	69,000.00	621,000.00
Total Other Expense	69,000.00	641,015.25
Net Other Income	-69,000.00	-641,015.25
Net Income	-36,142.90	-305,236.03

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

	<u>Sep 23</u>	<u>Jan - Sep 23</u>
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	0.00	13,321.00
7301-Capital DWSD	0.00	0.00
7308- O-Line Capacity Improve.	14,057.20	97,463.18
7310 - WTP- Dominion Pump	90.00	888,367.22
7311- Dominion System Improve.	13,227.00	121,983.63
7312- Ravenna Pump Station	12,561.70	38,673.30
7313 - Valley View Project	22,226.60	74,960.50
7330- RLS Generator	11,235.00	311,235.00
Total Expense	<u>73,397.50</u>	<u>1,546,003.83</u>
Net Ordinary Income	-73,397.50	-1,546,003.83
Other Income/Expense		
Other Income		
6900- Transfers In	850,000.00	1,950,000.00
Total Other Income	<u>850,000.00</u>	<u>1,950,000.00</u>
Net Other Income	850,000.00	1,950,000.00
Net Income	<u><u>776,602.50</u></u>	<u><u>403,996.17</u></u>

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

	Sep 23	Jan - Sep 23
Ordinary Income/Expense		
Income		
5200- Property Taxes	7,018.35	441,793.18
5210- Specific Ownership Taxes	3,901.05	31,247.87
5820- Investment Income	1,781.22	13,500.97
Total Income	12,700.62	486,542.02
Gross Profit	12,700.62	486,542.02
Expense		
6040- Accounting	1,000.00	9,000.00
6150- Legal	1,029.50	1,339.50
6250- Treasurers Fees	105.28	6,605.80
6500- CWRPDA -PVH D15a356	0.00	304,820.88
6550-CWCB Principal c150346	0.00	115,447.15
Total Expense	2,134.78	437,213.33
Net Ordinary Income	10,565.84	49,328.69
Net Income	10,565.84	49,328.69

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

	Jan - Sep 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	1,754,331.50	1,761,246.00	-6,914.50	99.6%
5210- Specific Ownership Taxes	108,546.77	120,000.00	-11,453.23	90.5%
5610- Misc Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	90,601.78	5,000.00	85,601.78	1,812.0%
Total Income	<u>1,953,480.05</u>	<u>1,887,246.00</u>	<u>66,234.05</u>	<u>103.5%</u>
Gross Profit	1,953,480.05	1,887,246.00	66,234.05	103.5%
Expense				
6020-Payroll Expenses	84,074.55	130,000.00	-45,925.45	64.7%
6040- Accounting	21,375.00	31,500.00	-10,125.00	67.9%
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	7,791.63	20,000.00	-12,208.37	39.0%
6099- Election	28,470.02	30,000.00	-1,529.98	94.9%
6100- Engineering	13,146.20	40,000.00	-26,853.80	32.9%
6130- Insurance	19,811.41	30,000.00	-10,188.59	66.0%
6150- Legal	10,735.79	25,000.00	-14,264.21	42.9%
6180- Misc. Expenses	3,148.85	10,000.00	-6,851.15	31.5%
6200- Office Expense	31,476.49	40,000.00	-8,523.51	78.7%
6210-Operating Supplies	2,821.87			
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	74,345.84	205,000.00	-130,654.16	36.3%
6250- Treasurers Fees	26,304.89	45,000.00	-18,695.11	58.5%
6260- Utilities	1,040.14	2,000.00	-959.86	52.0%
6270- Vehicle	1,242.85	5,000.00	-3,757.15	24.9%
6300- Bank Service Charges	0.00	2,000.00	-2,000.00	0.0%
7300- Capital Projects	36,329.11	75,000.00	-38,670.89	48.4%
Total Expense	<u>422,231.37</u>	<u>773,500.00</u>	<u>-351,268.63</u>	<u>54.6%</u>
Net Ordinary Income	1,531,248.68	1,113,746.00	417,502.68	137.5%
Other Income/Expense				
Other Expense				
8000- Transfers to Other Funds	0.00	700,000.00	-700,000.00	0.0%
Total Other Expense	0.00	700,000.00	-700,000.00	0.0%
Net Other Income	0.00	-700,000.00	700,000.00	0.0%
Net Income	<u><u>1,531,248.68</u></u>	<u><u>413,746.00</u></u>	<u><u>1,117,502.68</u></u>	<u><u>370.1%</u></u>

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

	Jan - Sep 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	565,198.92	567,412.00	-2,213.08	99.6%
5210- Specific Ownership Taxes	36,675.06	80,000.00	-43,324.94	45.8%
5820- Investment Income	83,292.06	30,000.00	53,292.06	277.6%
Total Income	685,166.04	677,412.00	7,754.04	101.1%
Gross Profit	685,166.04	677,412.00	7,754.04	101.1%
Expense				
6250- Treasurers Fees	8,474.74	15,000.00	-6,525.26	56.5%
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	1,021,841.31	1,991,060.00	-969,218.69	51.3%
Net Ordinary Income	-336,675.27	-1,313,648.00	976,972.73	25.6%
Other Income/Expense				
Other Income				
6900- Transfers In	81,328.09	160,000.00	-78,671.91	50.8%
6901- Transfer In PVH Debt	304,820.28			
6902- Transfers In WTP	843,238.60	1,092,000.00	-248,761.40	77.2%
Total Other Income	1,229,386.97	1,252,000.00	-22,613.03	98.2%
Net Other Income	1,229,386.97	1,252,000.00	-22,613.03	98.2%
Net Income	892,711.70	-61,648.00	954,359.70	-1,448.1%

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

	Jan - Sep 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	2,698,114.83	3,200,000.00	-501,885.17	84.3%
5011- Service Charge Ravenna	109,386.73			
5100-Availability Charges	61,481.22	120,000.00	-58,518.78	51.2%
5211- Dominion WTP Operations	500,224.62	500,000.00	224.62	100.0%
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	38,300.50	40,000.00	-1,699.50	95.8%
5510-Potable Irrigation Water	34,110.30	40,000.00	-5,889.70	85.3%
5511-Irrigation Water	236,831.59	250,000.00	-13,168.41	94.7%
5601-Late Fees, Penalties,	34,006.69			
5610- Miscellaneous Income	2,273,099.67	70,000.00	2,203,099.67	3,247.3%
5611-Inclusion fees-NWDC	56,552.31	50,000.00	6,552.31	113.1%
5620- Dominion Dist. Operations	150,438.33	200,000.00	-49,561.67	75.2%
5640- Dominion Treated Water Us	138,019.80	100,000.00	38,019.80	138.0%
5650 Dominion Exp Reimbursement	1,711,951.10			
5660- Ravenna Reimbursement	14,397.08			
5700- Sys. Development Charge	133,988.00	275,000.00	-141,012.00	48.7%
5705 Ravenna SDC	217,981.53	250,000.00	-32,018.47	87.2%
5710- Capital Surcharge	107,115.13	80,000.00	27,115.13	133.9%
5715- Capital Surcharge WTP Sup	843,238.60	1,036,808.00	-193,569.40	81.3%
5820- Investment Income	337,853.92	50,000.00	287,853.92	675.7%
5850 - Reimbursed Exp Other	173,039.45	20,000.00	153,039.45	865.2%
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	9,875,581.40	10,692,205.00	-816,623.60	92.4%
Gross Profit	9,875,581.40	10,692,205.00	-816,623.60	92.4%
Expense				
6020-Payroll Expenses	476,991.39	725,000.00	-248,008.61	65.8%
6040- Accounting	21,375.00	32,500.00	-11,125.00	65.8%
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	7,460.29	25,000.00	-17,539.71	29.8%
6100- Engineering	16,063.70	175,000.00	-158,936.30	9.2%
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	19,673.75	25,000.00	-5,326.25	78.7%
6140- Lab & Test Fees	4,675.00	15,000.00	-10,325.00	31.2%
6150- Legal	9,739.16	37,500.00	-27,760.84	26.0%
6170 - Meter Expenses	306.00	0.00	306.00	100.0%
6180- Misc. Expenses	4,031.72	10,000.00	-5,968.28	40.3%
6200- Office Expense	5,214.02	20,000.00	-14,785.98	26.1%
6210-Operating Supplies	59,249.39	175,000.00	-115,750.61	33.9%
6220- Permits	2,540.00	3,000.00	-460.00	84.7%
6230- Repairs and Maint	112,329.67	250,000.00	-137,670.33	44.9%
6240- Safety Equipment	2,015.43	5,000.00	-2,984.57	40.3%
6260- Utilities	159,868.14	230,000.00	-70,131.86	69.5%
6270- Vehicle	5,509.16	5,000.00	509.16	110.2%
6280- Water Costs	0.00	50,000.00	-50,000.00	0.0%
7300- Capital Projects	310,486.29	1,140,000.00	-829,513.71	27.2%
7311- Dominion System Improve.	-27,363.44			
Total Expense	1,191,283.42	2,983,000.00	-1,791,716.58	39.9%
Net Ordinary Income	8,684,297.98	7,709,205.00	975,092.98	112.6%
Other Income/Expense				
Other Income				
6900- Transfers In	0.00	500,000.00	-500,000.00	0.0%
Total Other Income	0.00	500,000.00	-500,000.00	0.0%
Other Expense				
8000- Transfers to Other Funds	2,011,312.84	120,000.00	1,891,312.84	1,676.1%

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

	<u>Jan - Sep 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
8002- Transfers Water Supply SV	843,238.60	1,036,808.00	-193,569.40	81.3%
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	1,485,000.00			
Total Other Expense	<u>4,339,551.44</u>	<u>4,721,808.00</u>	<u>-382,256.56</u>	<u>91.9%</u>
Net Other Income	<u>-4,339,551.44</u>	<u>-4,221,808.00</u>	<u>-117,743.44</u>	<u>102.8%</u>
Net Income	<u>4,344,746.54</u>	<u>3,487,397.00</u>	<u>857,349.54</u>	<u>124.6%</u>

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

	<u>Jan - Sep 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	271,339.34	360,000.00	-88,660.66	75.4%
6040- Accounting	21,375.00	32,500.00	-11,125.00	65.8%
6050- Contract Labor	23,570.03	40,000.00	-16,429.97	58.9%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	17,748.50	25,000.00	-7,251.50	71.0%
6100- Engineering	141,503.04	200,000.00	-58,496.96	70.8%
6110-Conservation Rebates	21,135.22	25,000.00	-3,864.78	84.5%
6115- GPS/GIS	16,422.50	25,000.00	-8,577.50	65.7%
6130- Insurance	20,020.92	25,000.00	-4,979.08	80.1%
6140- Lab & Test Fees	4,085.00	10,000.00	-5,915.00	40.9%
6150- Legal	12,736.66	37,500.00	-24,763.34	34.0%
6170 - Meter Expenses	36,067.77	125,000.00	-88,932.23	28.9%
6180- Misc. Expenses	954.31	10,000.00	-9,045.69	9.5%
6200- Office Expense	15,150.34	20,000.00	-4,849.66	75.8%
6220- Permits	8,513.00	5,000.00	3,513.00	170.3%
6230- Repairs and Maint	212,219.00	225,000.00	-12,781.00	94.3%
6240- Safety Equipment	703.90	2,000.00	-1,296.10	35.2%
6260- Utilities	53,869.33	75,000.00	-21,130.67	71.8%
6270- Vehicle	9,464.30	5,000.00	4,464.30	189.3%
6280- Water Costs	1,360,289.59	2,000,000.00	-639,710.41	68.0%
7290- Water Rights	84,133.35	2,500.00	81,633.35	3,365.3%
7300- Capital Projects	1,261,404.22	3,555,000.00	-2,293,595.78	35.5%
Total Expense	<u>3,592,705.32</u>	<u>6,864,500.00</u>	<u>-3,271,794.68</u>	<u>52.3%</u>
Net Ordinary Income	<u>-3,592,705.32</u>	<u>-6,864,500.00</u>	<u>3,271,794.68</u>	<u>52.3%</u>
Net Income	<u>-3,592,705.32</u>	<u>-6,864,500.00</u>	<u>3,271,794.68</u>	<u>52.3%</u>

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

	Jan - Sep 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	1,468,721.05	1,800,000.00	-331,278.95	81.6%
5011- Service Charge Ravenna	0.00	300,000.00	-300,000.00	0.0%
5100-Availability Charges	20,086.50	40,000.00	-19,913.50	50.2%
5101- Service Charges LMA	290,722.19	300,000.00	-9,277.81	96.9%
5310-Permit Fees	4,950.00	33,000.00	-28,050.00	15.0%
5601-Late Fees, Penalties,	13,756.43			
5610- Miscellaneous Income	635.86	20,000.00	-19,364.14	3.2%
5625- Dominion Sewer Conveyance	375,540.00	360,000.00	15,540.00	104.3%
5650 Dominion Exp Reimbursement	0.00	50,000.00	-50,000.00	0.0%
5670-Dominion Cap Lease O-Line	0.00	200,000.00	-200,000.00	0.0%
5700- Sys. Development Charge	72,522.00	200,000.00	-127,478.00	36.3%
5710- Capital Surcharge	120,256.60	160,000.00	-39,743.40	75.2%
5820- Investment Income	442,445.05	55,000.00	387,445.05	804.4%
Total Income	<u>2,809,635.68</u>	<u>3,518,000.00</u>	<u>-708,364.32</u>	<u>79.9%</u>
Gross Profit	2,809,635.68	3,518,000.00	-708,364.32	79.9%
Expense				
6020-Payroll Expenses	332,089.48	485,000.00	-152,910.52	68.5%
6040- Accounting	21,375.00	31,500.00	-10,125.00	67.9%
6050- Contract Labor	21,542.53	30,000.00	-8,457.47	71.8%
6065- Dominion expenses	737.98			
6080- Education	8,930.98	25,000.00	-16,069.02	35.7%
6100- Engineering	88,054.24	125,000.00	-36,945.76	70.4%
6115- GPS/GIS	8,132.50	25,000.00	-16,867.50	32.5%
6130- Insurance	20,170.92	30,000.00	-9,829.08	67.2%
6140- Lab & Test Fees	1,120.00	1,000.00	120.00	112.0%
6150- Legal	9,739.16	15,000.00	-5,260.84	64.9%
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	16,254.87	15,000.00	1,254.87	108.4%
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	96,722.41	150,000.00	-53,277.59	64.5%
6240- Safety Equipment	273.34	2,000.00	-1,726.66	13.7%
6260- Utilities	78,925.65	100,000.00	-21,074.35	78.9%
6270- Vehicle	8,521.52	2,000.00	6,521.52	426.1%
6300- Bank Service Charges	0.00	3,000.00	-3,000.00	0.0%
7300- Capital Projects	1,108,620.72	2,280,000.00	-1,171,379.28	48.6%
Total Expense	<u>2,473,856.46</u>	<u>4,521,500.00</u>	<u>-2,047,643.54</u>	<u>54.7%</u>
Net Ordinary Income	335,779.22	-1,003,500.00	1,339,279.22	-33.5%
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	20,015.25	40,000.00	-19,984.75	50.0%
9000 -Depreciation Expense	621,000.00			
Total Other Expense	<u>641,015.25</u>	<u>40,000.00</u>	<u>601,015.25</u>	<u>1,602.5%</u>
Net Other Income	-641,015.25	160,000.00	-801,015.25	-400.6%
Net Income	<u><u>-305,236.03</u></u>	<u><u>-843,500.00</u></u>	<u><u>538,263.97</u></u>	<u><u>36.2%</u></u>

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

	<u>Jan - Sep 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
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.	97,463.18			
7310 - WTP- Dominion Pump	888,367.22			
7311- Dominion System Improve.	121,983.63	250,000.00	-128,016.37	48.8%
7312- Ravenna Pump Station	38,673.30			
7313 - Valley View Project	74,960.50	1,205,000.00	-1,130,039.50	6.2%
7330- RLS Generator	311,235.00			
Total Expense	<u>1,546,003.83</u>	<u>3,815,000.00</u>	<u>-2,268,996.17</u>	<u>40.5%</u>
Net Ordinary Income	-1,546,003.83	-3,815,000.00	2,268,996.17	40.5%
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>403,996.17</u></u>	<u><u>-250,000.00</u></u>	<u><u>653,996.17</u></u>	<u><u>-161.6%</u></u>

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

	Jan - Sep 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	441,793.18	450,300.00	-8,506.82	98.1%
5210- Specific Ownership Taxes	31,247.87	50,000.00	-18,752.13	62.5%
5820- Investment Income	13,500.97	1,000.00	12,500.97	1,350.1%
Total Income	486,542.02	501,300.00	-14,757.98	97.1%
Gross Profit	486,542.02	501,300.00	-14,757.98	97.1%
Expense				
6040- Accounting	9,000.00	12,000.00	-3,000.00	75.0%
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	1,339.50	2,500.00	-1,160.50	53.6%
6250- Treasurers Fees	6,605.80	9,000.00	-2,394.20	73.4%
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	437,213.33	445,460.00	-8,246.67	98.1%
Net Ordinary Income	49,328.69	55,840.00	-6,511.31	88.3%
Net Income	49,328.69	55,840.00	-6,511.31	88.3%

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District
September 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 September 30, 2023 is as follows:

	General Fund	Debt Service		Capital Projects Fund	Water		Sewer		Total
		Water Fund	Sewer Fund		Fund	Fund	Fund	Fund	
Operating Reserve	\$ -	\$ -	\$ -	\$ 509,839	\$ 3,000,000	\$ 1,000,000	\$ -	\$ -	\$ 4,509,839
Capital Reserve	-	-	-	550,622	1,003,762	1,003,762	-	-	\$ 1,554,384
Operating Cash	<u>4,020,168</u>	<u>841,115</u>	<u>7,007,685</u>	<u>-</u>	<u>8,737,794</u>	<u>12,013,053</u>	<u>479,687</u>	<u>479,687</u>	<u>\$ 33,099,502</u>
Total Cash on Hand	<u>\$ 4,020,168</u>	<u>\$ 841,115</u>	<u>\$ 7,007,685</u>	<u>\$ (266,880)</u>	<u>\$ 12,288,416</u>	<u>\$ 14,016,815</u>	<u>\$ 479,687</u>	<u>\$ 479,687</u>	<u>\$ 39,163,725</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			
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	0	0	0
Distribution of Available Funds												
Operating Reserve 25% of Budgeted Expenditures	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	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			
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			
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	0	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			
Additions to Reserve	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			
Ending Reserve Balance	122,435	156,607	283,679	459,271	605,657	775,370	963,164	621,334	550,622	0	0	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			
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			
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			
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			
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			
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	0	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			
Additions to Reserve	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			
Ending Reserve Balance	553,513	727,740	375,519	536,413	714,123	897,212	1,056,119	1,202,613	1,003,762	0	0	0

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available - Water Treatment Plant												
Beginning Cash Balance	505,534	505,534	130,470	224,446	345,709	439,307	533,108	653,677	747,363			
Surcharge Collected	93,585	93,556	93,745	93,707	93,598	93,801	93,808	93,686	93,752			
Availability of Service Trans.	26,780	0	231	27,556	0	0	26,761	0	0			
Payment of Debt	82,426	468,620	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	0	0	0

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

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District
 Property Tax Schedule
 2023

SUMMARY – DOUGLAS & JEFFERSON COUNTIES

	2023										2023		
	Property Taxes	Delinquent Tax, Rebates and Abatements	Specific Ownership Taxes	Interest	Treasurer's Fees	HB 1006 Tax	HB 1006 Treasurer's Fee	Total Amount Received	Percentage of Levied Taxes Received		Total Amount Received	Percentage of Levied Taxes Received	
									Monthly	Y-T-D		Monthly	Y-T-D
January	\$ 129		\$ 14,908		\$ 2		\$ 15,039	0.00%	0.00%	\$ 15,039	0.53%	0.53%	
February	\$ 95,940		\$ 20,017		\$ (1,686)		\$ 114,271	4.60%	4.61%	\$ 114,271	6.19%	6.73%	
March	\$ 553,505		\$ 12,115		\$ (8,303)		\$ 557,317	26.57%	31.18%	\$ 557,317	30.21%	36.93%	
April	\$ 127,231		\$ 20,967		\$ (1,909)		\$ 146,289	6.11%	37.28%	\$ 146,289	7.93%	44.86%	
May	\$ 1,137,405		\$ 17,564		\$ (17,026)		\$ 1,137,943	54.59%	91.88%	\$ 1,137,943	61.68%	106.54%	
June	\$ 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							\$ -	0.00%	122.21%	\$ -	0.00%	144.26%	
November							\$ -	0.00%	122.21%	\$ -	0.00%	144.26%	
December							\$ -	0.00%	122.21%	\$ -	0.00%	144.26%	
TOTAL	\$ 2,546,105	\$ -	\$ 159,207	\$ -	\$ (38,401)	\$ -	\$ 2,666,911	122.21%	122.21%	\$ 2,666,911	144.26%	144.26%	

No Assurance is provided on these Financial Statements