



# Roxborough

Water & Sanitation District

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

This meeting can also be accessed via video conference at **ZOOM Meeting ID: 878 7526 3896 Password: 784798**

Date: Wednesday, January 17, 2024  
Time 8:00 am

## Board of Directors

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

## Term Expiration

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

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

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

- IV. Consent Agenda
  - a. Approve the Minutes of the Regular Meeting of the PVH Subdistrict which are contained in and part of the Minutes of the Roxborough Water & Sanitation District Minutes for the Regular Meeting on December 20, 2023.
- V. Staff Reports
  - a. General Manager's Report
  - b. Financial Report
- VI. **Board Action Items**

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

- VII. Consent Agenda
  - a. Approve the Minutes of the Regular Meeting of the RWSD Board on December 20, 2023.
  - b. Ratify Payrolls for December 31 and January 15
  - c. Ratify Payments since December 20, 2023: Checks –
  - d. Approve Payments of Claims: Checks –
- VIII. Staff Reports
  - a. General Manager's Report
  - b. Legal Counsel Report
  - c. Director of Operations Report
  - d. Engineering Report / Water Use Graphs
  - e. Financial Report
- IX. **Board Action Items:**
  - a. **Approve shortlist of contractors for Pump Station Improvements CM/GC Project**
  - b. **Approve shortlist of contractors for O-Line CM/GC Project**
- X. **Adjourn**

RECORD OF PROCEEDINGS

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**MINUTES OF THE REGULAR MEETING  
OF THE BOARD OF DIRECTORS OF THE ROXBOROUGH WATER AND SANITATION DISTRICT AND THE  
BOARD OF DIRECTORS OF THE PLUM VALLEY HEIGHTS SUBDISTRICT OF ROXBOROUGH WATER AND SANITATION  
DISTRICT HELD  
December 20, 2023**

A regular meeting of the Board of Directors of the Roxborough Water and Sanitation District and the Board of Directors of the Plum Valley Heights Subdistrict was held on September 20, 2023, at 8:00 a.m. The meeting was conducted in person and via Zoom meeting. Notice of the meeting and the Zoom ID and Password were duly posted at the District's Administrative Offices and on the District's website, as required by State law.

**ATTENDANCE:**    Directors:            Christine Thomas            President  
   Dave Bane                    Vice President  
   Keith Lehmann            Secretary  
   John Kim                    Treasurer  
   Loren McFall               Assistant Secretary

Consultants:            Ted Snailum, TWS Financial (via zoom)  
   Alan Pogue, Icenogle Seaver Pogue, PC

RWSD Staff:            Mike Marcum                    Public: Steve Throneberry (via zoom)  
   Lisa Hoover

**CALL TO ORDER:**

The meeting was called to order at 8:00 a.m. by Director Thomas, it was established that a quorum was in attendance and there were no conflicts of interest to disclose.

**PLUM VALLEY HEIGHTS SUBDISTRICT:**

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

**CONSENT AGENDA:**

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

- a. Approved the Minutes of the Regular Meeting of the PVH Subdistrict which are contained in and part of the Minutes of the Roxborough Water & Sanitation District Minutes for the Regular Meeting on November 15, 2023.
- b. Approved the Minutes of the Annual Meeting of the PVH Subdistrict which are contained in and part of the Minutes of Roxborough Water & Sanitation District Minutes for the Annual Meeting on November 15, 2023.

**FINANCIAL PVH:**

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

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

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

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

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- e. Approved Payments of Claims: Checks – 103098-103099, 103110-103114, 103120-103122, 103124, 103127, 103129, 103133-103134, 103137

**FINANCIAL RWSD:**

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

**BOARD ACTION ITEMS:**

- a. Upon a motion by Director Lehmann, second by Director Bane, and unanimous vote by the Board, the Termination of the Operations Agreement with Dominion Water and Sanitation District was approved.

**ADJOURN:**

Upon a motion by Director Lehmann, second by Director Bane, and unanimous vote, the meeting was adjourned at 8:26 a.m.

Secretary of the meeting: \_\_\_\_\_



ROXBOROUGH WATER AND SANITATION DISTRICT

## **GENERAL MANAGER'S REPORT**

# **Plum Valley Heights Subdistrict**

Of

Roxborough Water and Sanitation District

*January 17, 2024*

### **Valley View Christian Church**

- Contract documents with Studio 7 North have been executed. Insurance and bonding documents have been received and reviewed. Submittals have begun to come in and materials are being procured. A pre-construction meeting was held last week, and all interested parties have been notified that construction related activities are beginning.

### **Titan Road Industrial Park**

- The Facilities Conveyance Agreement with The Titan Car Condo's is complete.
- No updates on other potential developments within the park.

### **Plum Valley Heights**

- Nothing to report in PVH.

### **McMakin Property**

- Nothing new to report.

**Roxborough Water and Sanitation - PVH  
Financial Recap  
November 30, 2023**

**General Fund**

1. Property taxes collected for the month total \$ 0
2. Specific ownership taxes collected for the month total \$ 3,594
3. Paid \$ 1000 for monthly accounting fees.
4. Paid \$ 493 for monthly legal fees.



# Roxborough

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Secretary of the meeting: \_\_\_\_\_





## ROXBOROUGH WATER AND SANITATION DISTRICT

# General Manager's Report

*January 17, 2024*

### Information Only

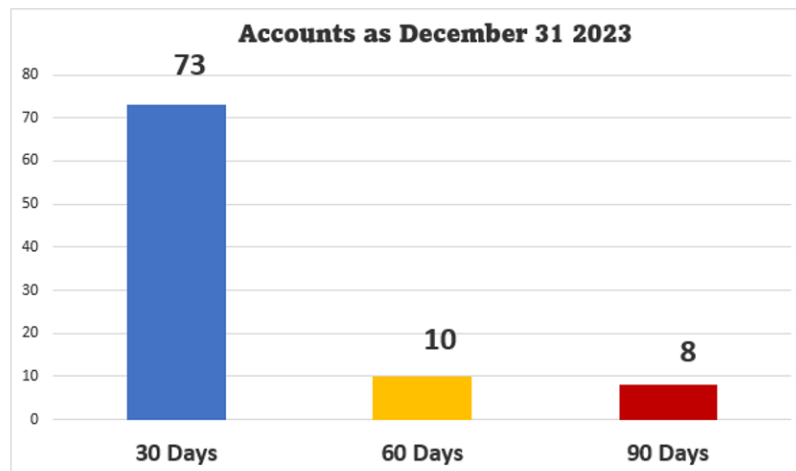
#### General Information:

#### Past Due Accounts:

- As of December 31, we had 8 accounts with a past due balance of \$3,316, compared to 9 accounts with a past due balance of \$2,943 as of November 30th.
- We posted 7 customers in December, all 7 paid so no one was shut off.



### Delinquent Accounts



Total Amount  
Past Due 30 days  
**\$15,191**

Total Amount  
Past Due 60 days  
**\$1,741**

Total Amount  
Past Due 90 days  
**\$3,316**

#### Dominion Water and Sanitation District/Sterling Ranch:

- Chemical addition at Dominions Titan Road Lift Station commenced on 11/9. RWSD has gathered data in the collection system, appears their current dose is ineffective. They continue to monitor PH and H2S as they up the dose weekly.
- Termination of the RWSD from the Operations Agreement is complete.
- There were an additional 36 Certificates of Occupancy (CO) issued in Sterling Ranch in December bringing the total number of COs that have been issued in Sterling Ranch to 2,425 at year end. The monthly Wastewater Conveyance Charge for December was \$48,500.
- Year to date development summary:



## ROXBOROUGH WATER AND SANITATION DISTRICT

### General Manager's Report



- O-Line RFQ has been advertised, 3 companies turned in statements of qualifications. We'll ask you to approve the short list as recommended in the action items. DWSD is responsible for 60% of all costs associated with this project.
- Under the Purchase and Sale Agreement for the Wastewater Treatment Plant, RWSD tracks new building permits issued in Sterling Ranch. Dominion is invoiced \$300 for each residential equivalent building permit in the prior year. Dominion was invoiced \$114,900 at the beginning of the year for these.
- Through December there was a total of 2492 building permits issues. They will hit 2500 in January which will trigger a Capital Improvements payment of \$1,000,000. They were invoiced for their Capital Lease payment for the year of \$250,000.





## ROXBOROUGH WATER AND SANITATION DISTRICT

# General Manager's Report

### Projects:

- American West will be required to address settling in the Village Circle East/West intersection as warranty work. Following a meeting with Douglas County the County has pushed this work to spring.
- The Haberer's are yet to sign the easements needed for the Rampart Pump Station Relocation, their counsel was out towards the end of the year. Their counsel did reach out to Alan to seek some clarification and thinks once she relays that it will bring the clarity needed to get some signatures.
- The CM/GC process has started, we have 7 candidates that submitted statements of qualifications. We will ask the board to approve the short list we have recommended in the action items.
- WTP Fiber – We have an installation date set for the fiber of 01/30/24, Browns Hill and Initial IT will be onsite to configure the new firewalls.
- The Distribution System Leak Monitoring pilot has begun, no leaks have been reported.
- Work at Valley View Christian Church has begun. Studio 7 North has started survey of the alignment and limits of construction. We completed the pre-construction meeting last week.

### Public Outreach/Opportunities:

- The 2024 Garden in a Box is getting ready to start, generally the coupons get used up fast.
- Ramparts Turf Replacement project was very successful this year. Most of the work is done but there will be one more small claim for some spring seeding in 2024 that I will submit for them.

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## Water Plant

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The water treatment plant has been running smoothly. In December, the plant was operational for **13** days with an average plant production of **1.8** MGD and a max day of **2.7** MGD.

Fiber has been run into the plant and delivery orders have been placed. Next steps are for Lumen to land the circuits to the delivery point and have our SCADA integrators pick them up and land them to our fire walls. Ultimately, we will have two 100 mb circuits, one for the SCADA networks and one for the admin network.

HDR has submitted the ACH pilot study application to CDPHE. If approved we will start the pilot immediately once chemical arrives.

December production was **26** million gallons of treated water, **5.2** million gallons of that was for Sterling Ranch.

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## Lift Stations

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The lift stations are running smoothly.

The new pump from RLS has been ordered by submitting a PO to Water Technology Group last month. This pump has a 6–8-month lead time.

We have begun dosing our new chemical combination at RLS. We are yet to get any good data at the Transition Vault due to multiple issues. The first issue was due to odor logger failure and the second issue was a leak sprung in the Calcium Nitrate tank causing a large chemical overdose. The leak was repaired by the operators, but a new chemical tank still needed to be ordered.

DWSD odor control systems have been started up and monitoring has begun. They are steadily increasing the dose while trying to hit their target H<sub>2</sub>S levels and PH levels. Our loggers indicate they still have a bit to go.

Work on the new generator is supposed to begin the week of 01/15/2024. Phase one of the project will include running the duct bank from the building to the pad, pouring the pad, and setting the generator.

December saw **28** million gallons of sewage pumped to Littleton-Englewood. Approximately **4.1** million was conveyed for Sterling Ranch.

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## Field

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The field had **128** locates for the month of December.

Infrastructure for the new meter network is being installed currently. A meeting to find out progress on the billing and customer side of the network is being set up. The new meters and endpoints have arrived. Badger was notified that we will not be purchasing products from them moving forward. Any warranty claims moving forward with Badger will get issued credits to our account which can be used against monthly service fees for the meters that are installed and still working.

Our leak monitoring trail continues, no leaks have been found yet. We are planning to perform a "blind" simulation. That is where we simulate a leak without telling them to prove the effectiveness of the system.

Studio 7 North has starting their GESC work for the Valley View Waterline. A pre-construction meeting was held on 01/11/2024.

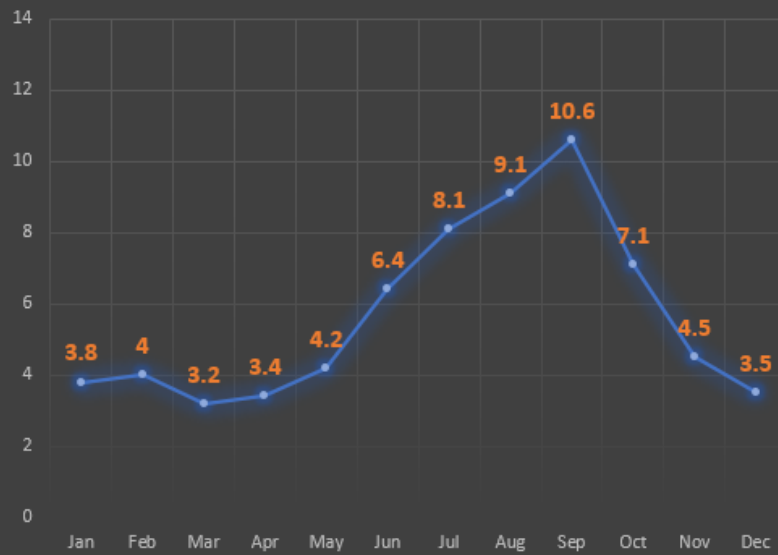
We held an informational conference meeting for the CM/GC, Pump Station project before the holidays. We had good attendance.

Discussions with the Haberers are progressing well on the Rampart PS relocation, we are finalizing the agreement and progressing with the design.

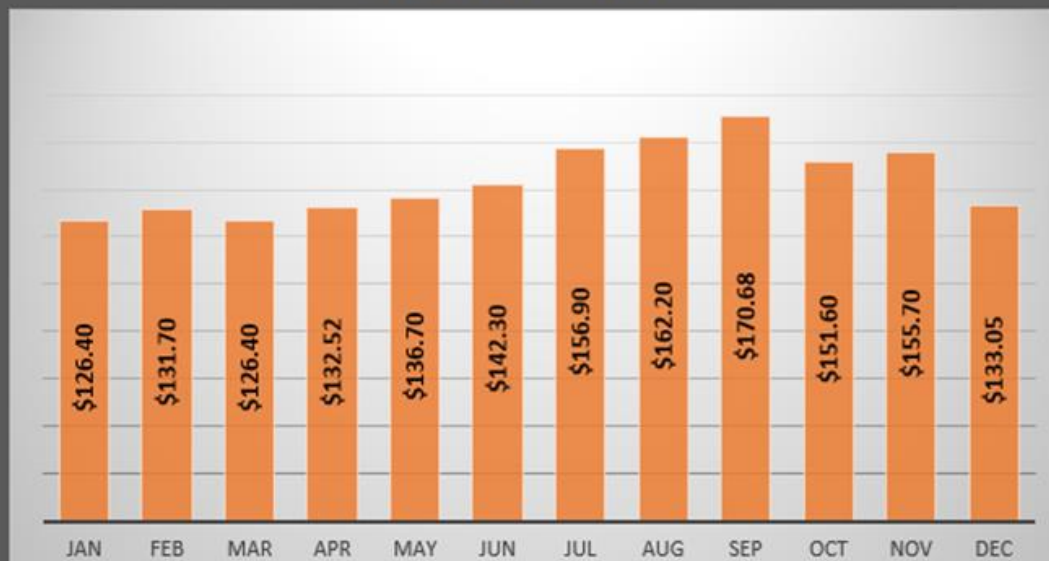
O-Line Project site application to CDPHE has turned in, waiting on approval.

## Monthly Averages

### Monthly Average Usage



### Monthly Average Bill Water & Sewer



**MEMORANDUM**

TO: Roxborough Water and Sanitation District  
Board of Directors

FROM: TST Infrastructure, LLC  
Michael Gerstner

SUBJECT: Engineering Status Report

DATE: January 11, 2024

**I. DEVELOPMENT PROJECTS**

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

Valley View Christian Church – A preconstruction meeting was held January 11<sup>th</sup> and the contractor is anticipating to mobilize the week of January 15<sup>th</sup>.

Sherwin Williams Store – All work is complete.

Titan Road Vehicle Storage (Luxury Condominiums) – All work is complete.

McDonald's – A fourth drawing submittal has been received and is under review.

Valvoline Instant Oil Change – Plans have been approved. (No Change)

Christian Brothers Automotive – Plans have been approved. (No Change)

**II. RAMPART WATER LINE REPLACEMENT**

The contractor was directed by Douglas County to wait until Spring to address asphalt warranty work. (No Change)

Memorandum  
January 11, 2024  
Page 2

III. RAMPART PUMP STATION RELOCATION

Development of an agreement with the landowner is in progress. 30% design is in progress. CM/GC advertisement for Request for Qualifications will publish January 18<sup>th</sup> and Statement of Qualifications is due from contractors on February 8<sup>th</sup> for short-list selection by the Board at the February board meeting.

IV. TRANSITION VAULT DRAINAGE IMPROVEMENTS

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

V. GIS

District mapping was updated to include 2023 sewer lining and 2023 sewer inspections.

VI. REPLACE O-LINE O-2 TO O-5

30% design drawings are in progress. The Site Application is in the process of receiving signatures from South Platte Renew (SPR) and will be submitted to Chatfield Watershed Authority for review upon receiving application signatures from SPR.

CM/GC Statements of Qualifications (SOQ) were received on January 10<sup>th</sup>. A total of three contractors submitted SOQs including:

- Apex Plumbing, Inc.
- Redline Pipeline LLC
- T. Lowell Construction, Inc.

The SOQs are being evaluated and scored. A recommendation for a shortlist of contractors to proceed to Request for Proposal will be presented to the Board for consideration at this month's board meeting.



Memorandum  
January 11, 2024  
Page 3

## VII. WATER PUMP STATION UPGRADES

Preliminary electrical and mechanical design drawings have been received and are under review. CM/GC Statements of Qualifications (SOQ) were received on January 10<sup>th</sup>. A total of seven contractors submitted SOQs including:

- Conroy Excavating, Inc.
- J.R. Filanc Construction Company, Inc.
- Glacier Construction Company, Inc.
- GSE Construction Company, Inc.
- Integrated Water Services, Inc.
- Rice Lake West, Inc.
- RN Civil Construction

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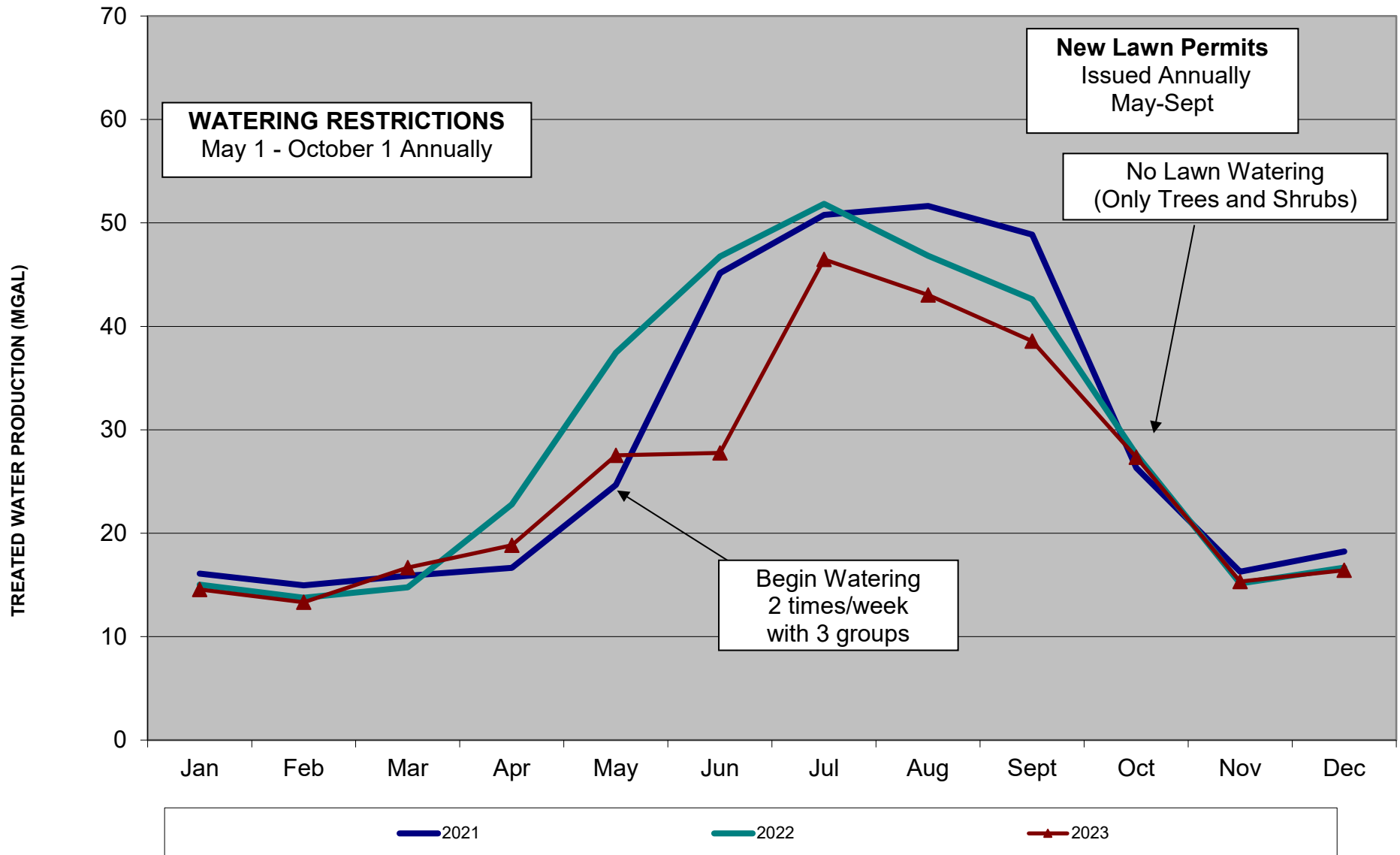
## VIII. LIFT STATION GENERATOR

The contractor mobilized January 8<sup>th</sup> and has started grading and electrical conduit installation. Phase 1 work is estimated to be completed by the end of February.

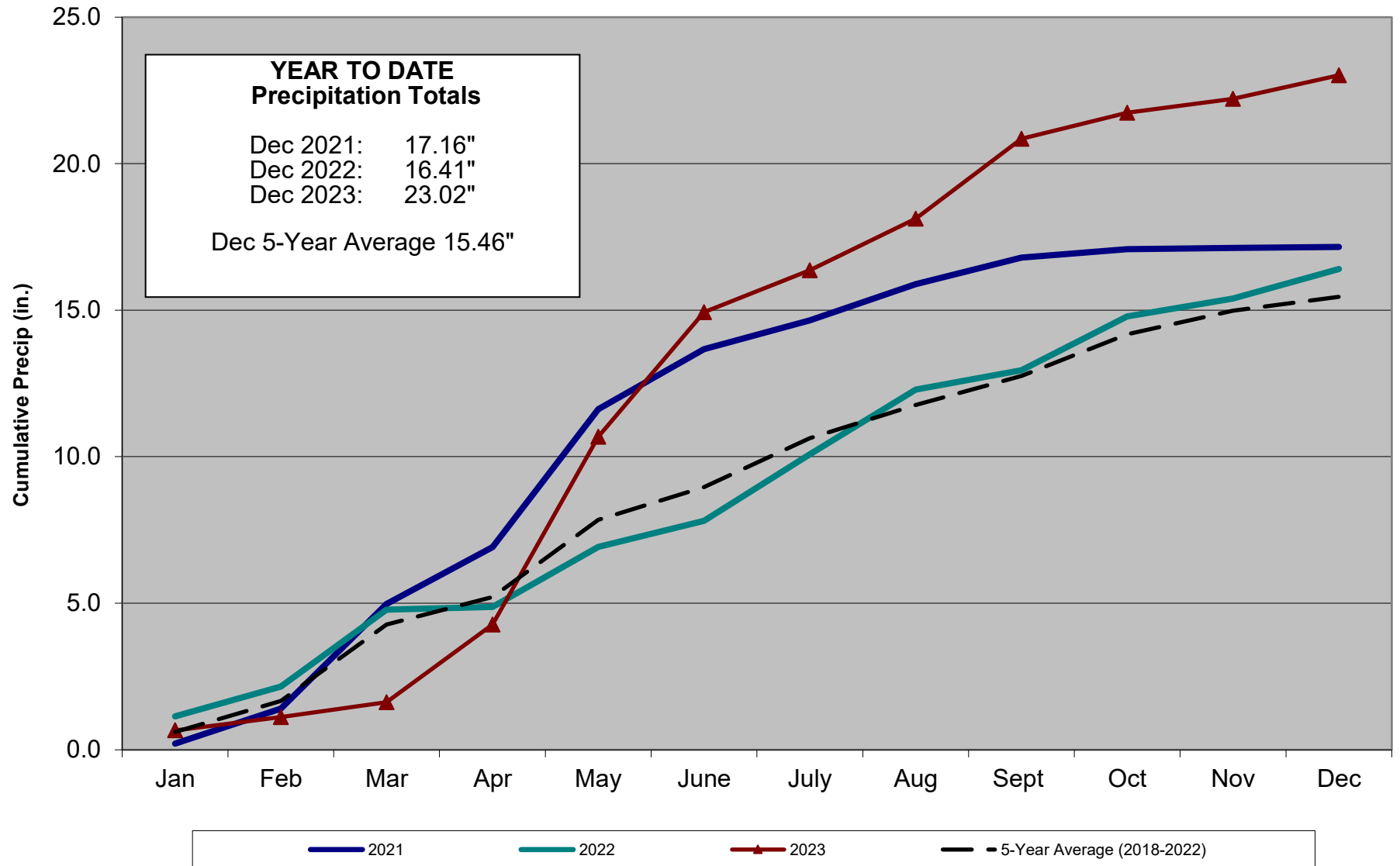
## IX. LIFT STATION P-203 PUMP REPLACEMENT

The new pump was ordered and a submittal was received. The pump submittal is under review.

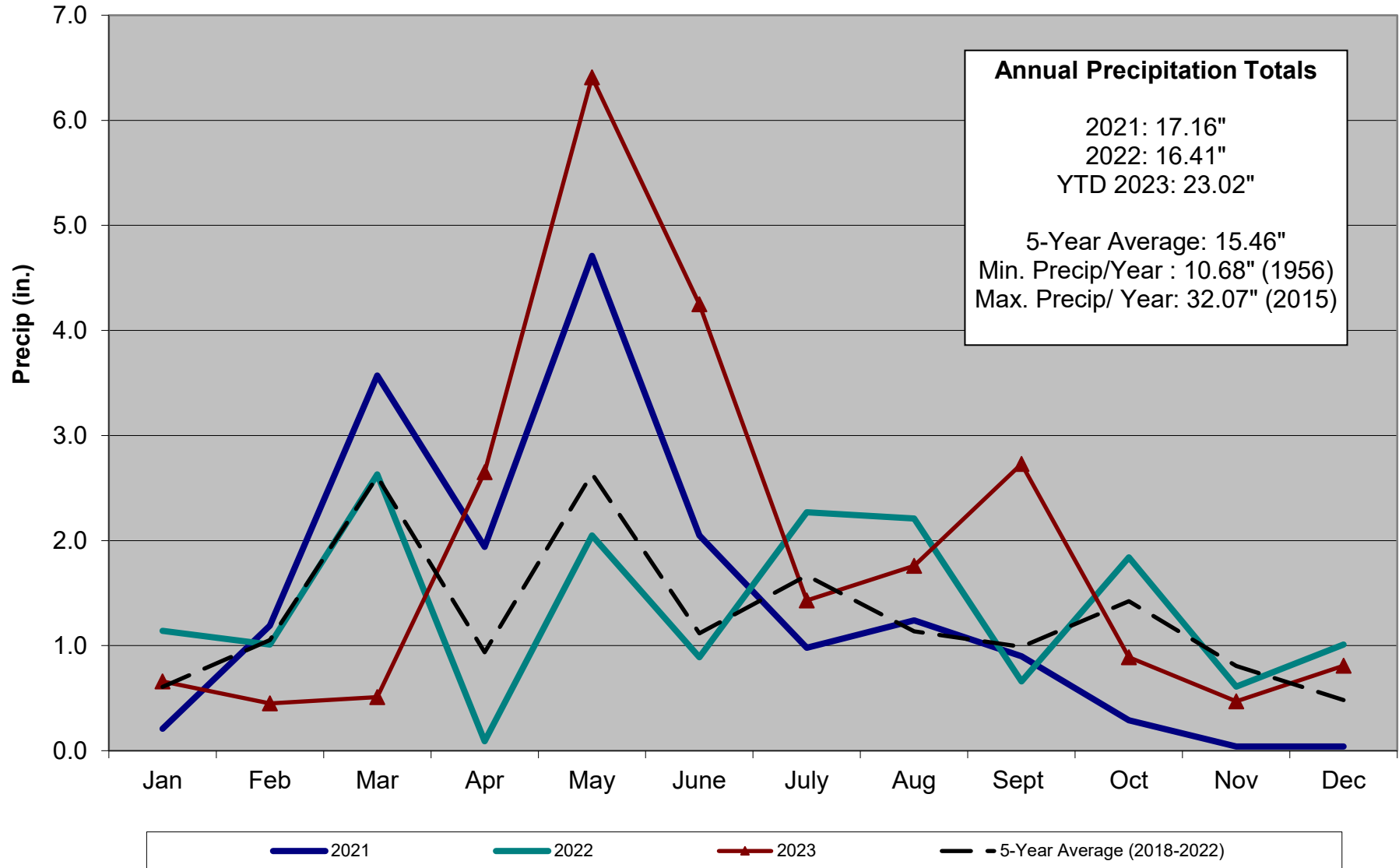
# ROXBOROUGH WATER AND SANITATION DISTRICT TREATED WATER PRODUCTION 2021-2023



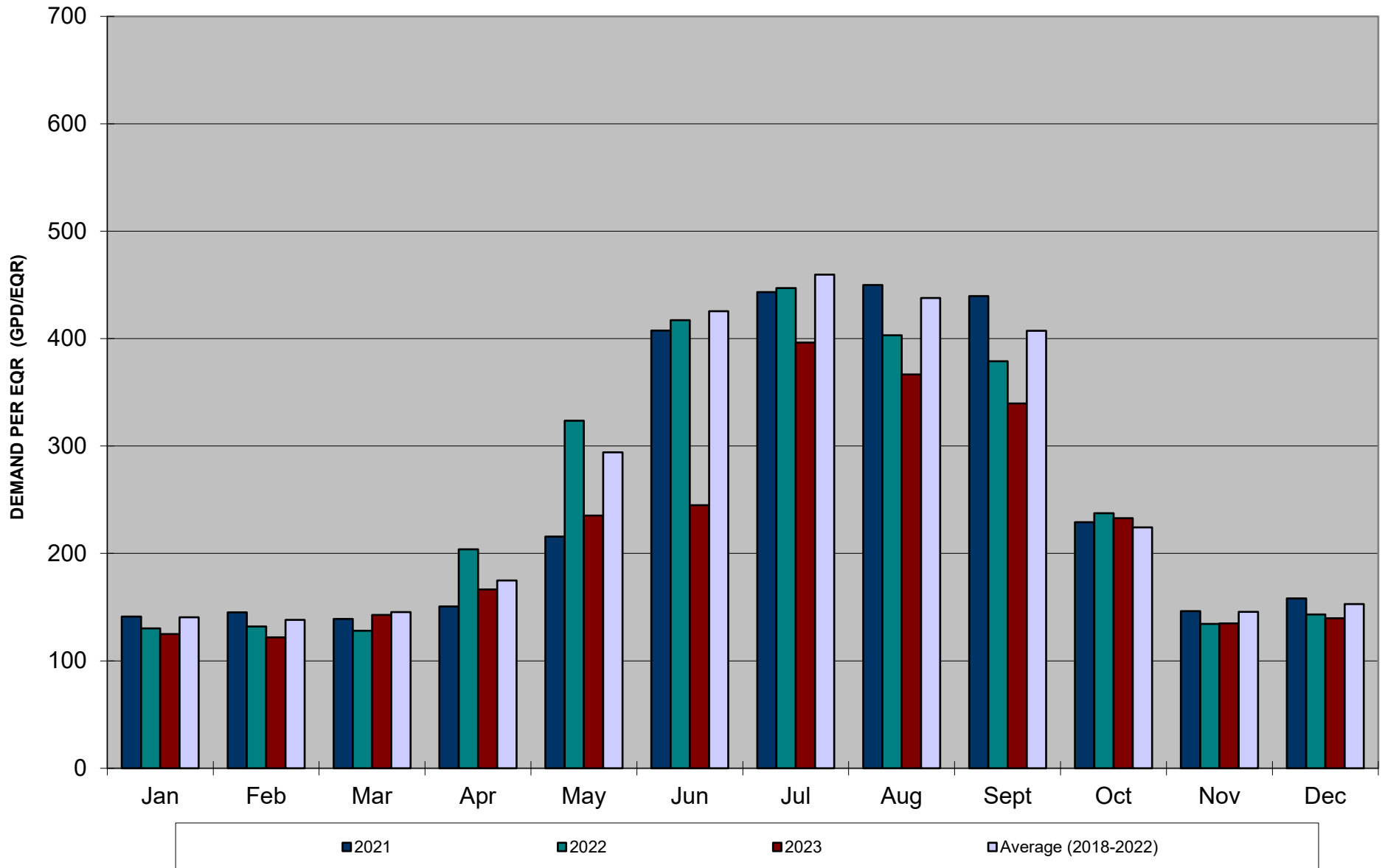
# ROXBOROUGH WATER AND SANITATION DISTRICT CUMULATIVE PRECIPITATION 2021-2023



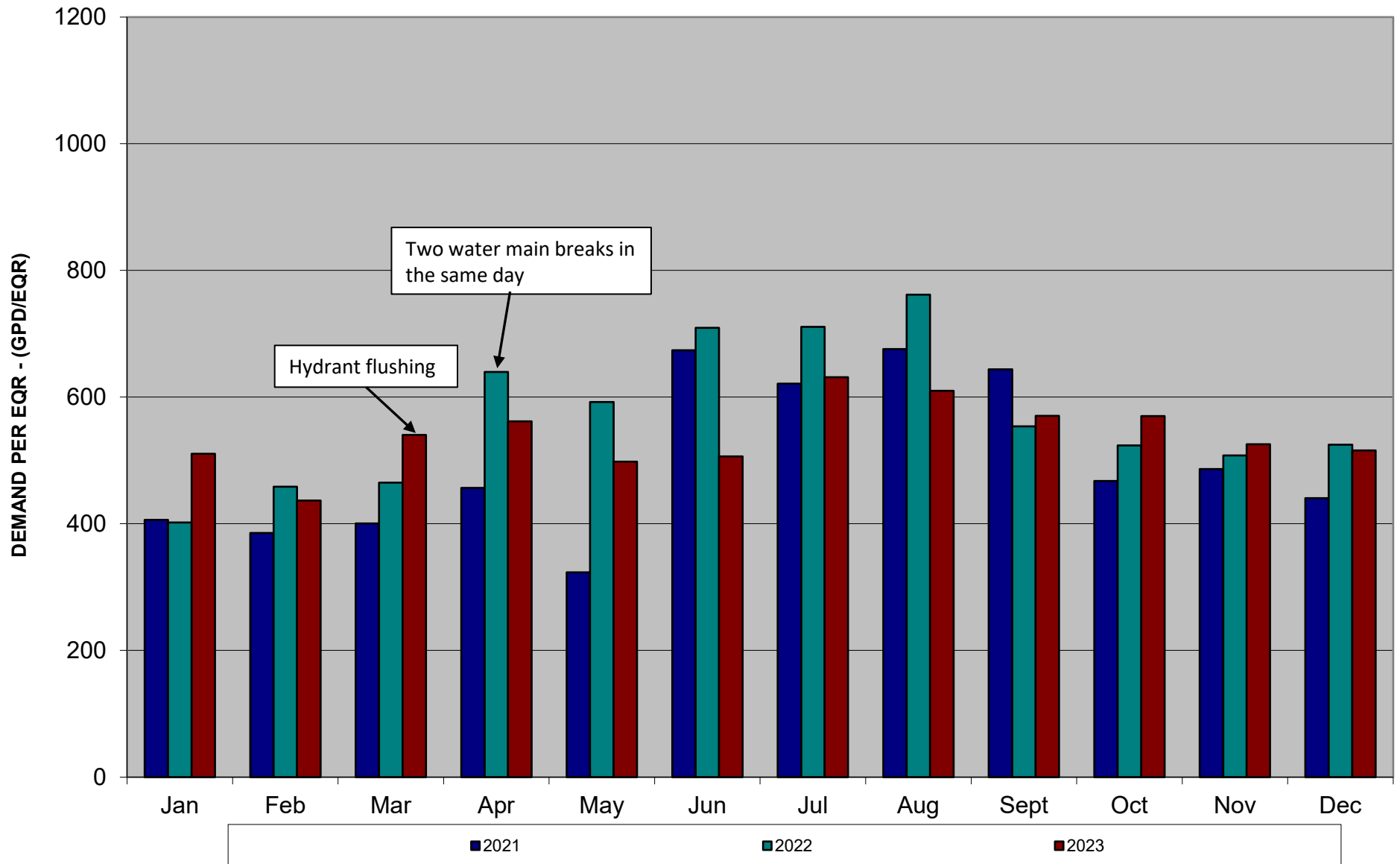
# ROXBOROUGH WATER AND SANITATION DISTRICT PRECIPITATION 2021-2023



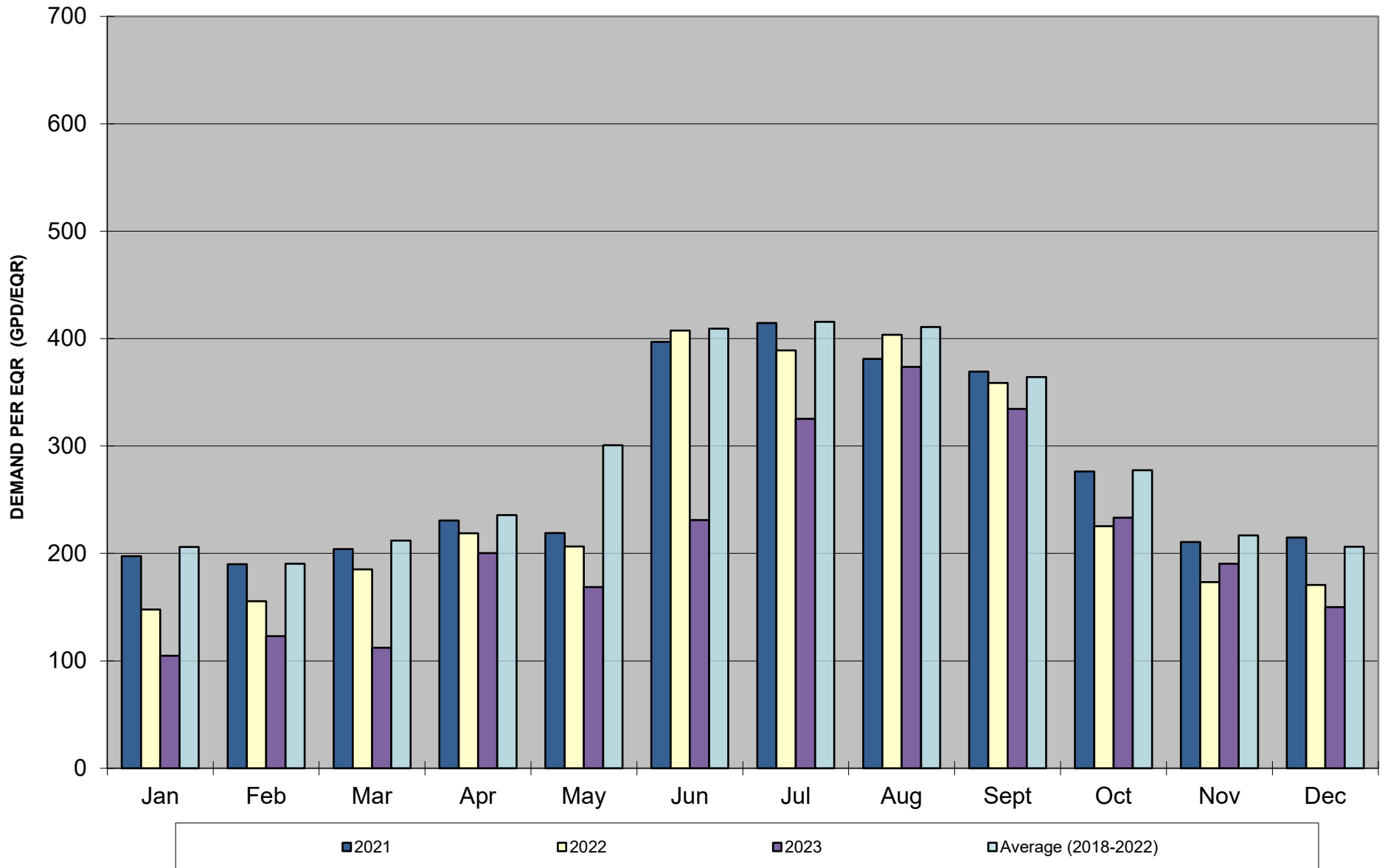
## ROXBOROUGH WATER AND SANITATION DISTRICT AVERAGE DEMAND PER EQR



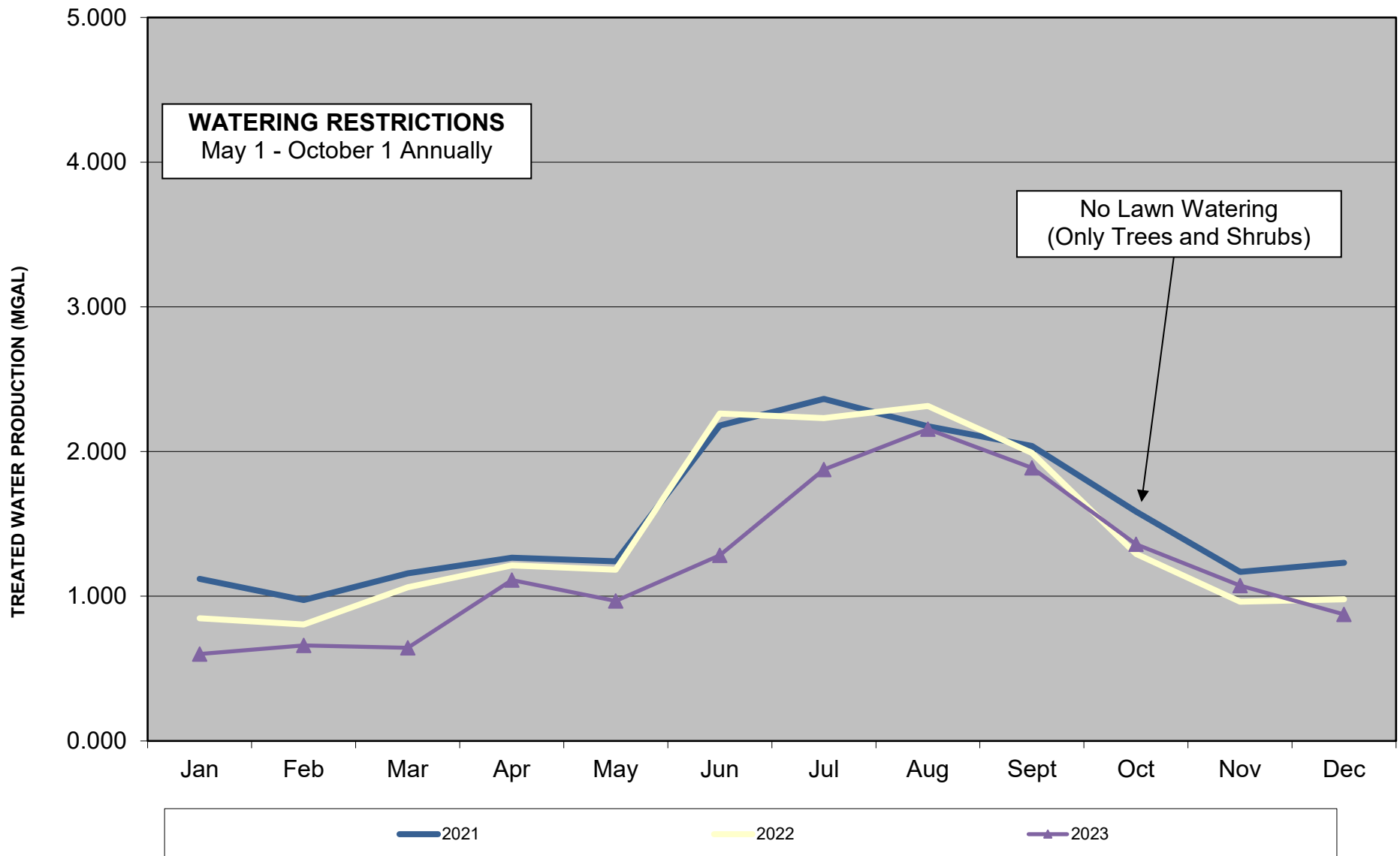
# ROXBOROUGH WATER AND SANITATION DISTRICT MAX DAY DEMAND PER EQR



## ROXBOROUGH NW DOUGLAS COUNTY AVERAGE DEMAND PER EQR



# ROXBOROUGH NW DOUGLAS COUNTY TREATED WATER PRODUCTION 2021-2023





**Roxborough Water and Sanitation  
Financial Recap  
November 30, 2023**

**General Fund**

1. Property taxes collected for the month total \$ 1,650
2. Specific ownership taxes collected for the month total \$ 13,073

**Debt Service Fund**

1. Property taxes collected for the month total \$ 532
2. Specific ownership taxes collected for the month total \$ 4,212
3. Transfers in for Debt Surcharge in the amount \$ 93,830

**Water Fund Treatment**

1. Service charges billed for the month were \$ 258,123
2. Dominion WTP Operations income of \$ 57,833 for the month.
3. Irrigation Water \$ 10,797 for the month.
4. Collected \$ 93,830 in capital surcharges for the WTP
5. Ravenna monthly SDC totaled \$ 22,612

**Water Fund -Distribution**

1. Water Costs for the month \$ 97,060

**Sewer Fund**

1. Service charges for the month totaled \$ 166,44
2. Lockheed Martin service charges totaled \$ 38,277 for the month.
3. Dominion Sewer Conveyance income of \$ 47,700
4. Repairs Expense includes \$ 75,922 to DES Pipe Maint.
5. Capital Projects includes \$ 18,682 to QPS

**Capital Fund**

1. Paid \$ 15,025 for Valley View Project
2. Paid \$ 6,980 for Dominion System Improvement
3. Paid \$ 24,649 for O-Line Improvements
4. Paid \$ 21,408 for Ravenna Pump Station
5. Received \$ 659,951 for Valley View Project

### **Interest Income Recap**

1. Interest Income for the month - \$ 153,757
2. Interest income January – November 2023 -\$ 1,274,295
3. Wells Fargo rate 11/30/23- 5.23063%
4. Colotrust rate 11/30/23 - 5.5601 %

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
<b>ASSETS</b>								
Current Assets								
Checking/Savings								
1105 Wells Fargo Checking	1,099,539.51	6,093,831.08	32,756,734.31	2,211,379.58	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	530,318.85	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	14,344,014.06	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	1,828.33	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
<b>TOTAL ASSETS</b>	<b>5,770,392.77</b>	<b>8,424,417.72</b>	<b>129,845,804.54</b>	<b>31,896,988.26</b>	<b>1,055,505.61</b>	<b>-28,625,012.04</b>	<b>945,818.52</b>	<b>149,313,915.38</b>
<b>LIABILITIES &amp; EQUITY</b>								
Liabilities								
Current Liabilities								
Accounts Payable								
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	14,599.98	0.00	0.00	0.00	0.00	14,599.98
2055- Ravenna Costs Advanced	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	3,196,997.18
2060 - Deferred Taxes	1,732,055.00	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	8,957,104.03
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	-88,779.61	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
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,770,392.77</b>	<b>8,424,417.72</b>	<b>129,845,804.54</b>	<b>31,896,988.26</b>	<b>1,055,505.61</b>	<b>-28,625,012.04</b>	<b>945,818.52</b>	<b>149,313,915.38</b>

**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
<b>Ordinary Income/Expense</b>								
Income								
5010- Service Charges	0.00	0.00	259,122.72	166,044.42	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 LMA	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	57,833.66	0.00	0.00	0.00	0.00	57,833.66
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	13,778.77	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
<b>Total Income</b>	<b>32,242.36</b>	<b>30,337.25</b>	<b>645,135.43</b>	<b>344,776.95</b>	<b>659,951.00</b>	<b>0.00</b>	<b>5,393.52</b>	<b>1,717,836.51</b>
<b>Gross Profit</b>	<b>32,242.36</b>	<b>30,337.25</b>	<b>645,135.43</b>	<b>344,776.95</b>	<b>659,951.00</b>	<b>0.00</b>	<b>5,393.52</b>	<b>1,717,836.51</b>
<b>Expense</b>								
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	797.00	0.00	0.00	1,484.00	0.00	2,281.00
6150- Legal	3,759.89	0.00	3,759.89	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 Costs	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	0.00	24,648.79	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
<b>Total Expense</b>	<b>32,880.60</b>	<b>7.98</b>	<b>110,255.21</b>	<b>175,567.00</b>	<b>68,060.74</b>	<b>195,053.91</b>	<b>1,492.70</b>	<b>583,318.14</b>
<b>Net Ordinary Income</b>	<b>-638.24</b>	<b>30,329.27</b>	<b>534,880.22</b>	<b>169,209.95</b>	<b>591,890.26</b>	<b>-195,053.91</b>	<b>3,900.82</b>	<b>1,134,518.37</b>
<b>Other Income/Expense</b>								
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	591,890.26	-195,053.91	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
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
5010- Service Charges	0.00	0.00	3,297,936.53	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	1,760,599.23	567,218.16	0.00	0.00	0.00	0.00	450,377.65	2,778,195.04
5210- Specific Ownership Taxes	133,905.92	44,844.90	0.00	0.00	0.00	0.00	38,244.48	216,995.30
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	268,900.04	0.00	0.00	0.00	0.00	268,900.04
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- Investment 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 - Reimbursed Exp Other	0.00	0.00	186,894.53	0.00	659,951.00	0.00	0.00	846,845.53
<b>Total Income</b>	<b>2,019,934.57</b>	<b>747,968.65</b>	<b>11,266,235.81</b>	<b>3,484,913.58</b>	<b>659,951.00</b>	<b>0.00</b>	<b>505,774.86</b>	<b>18,684,778.47</b>
<b>Gross Profit</b>	<b>2,019,934.57</b>	<b>747,968.65</b>	<b>11,266,235.81</b>	<b>3,484,913.58</b>	<b>659,951.00</b>	<b>0.00</b>	<b>505,774.86</b>	<b>18,684,778.47</b>
<b>Expense</b>								
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	21,670.22	0.00	21,670.22
6115- GPS/GIS	0.00	0.00	0.00	9,222.50	0.00	16,992.50	0.00	26,215.00
6130- Insurance	26,815.41	0.00	26,677.75	27,174.92	0.00	27,024.92	0.00	107,693.00
6140- Lab & Test Fees	0.00	0.00	5,501.00	1,120.00	0.00	5,833.00	0.00	12,454.00
6150- Legal	15,701.31	0.00	14,704.68	14,868.68	0.00	20,776.68	1,946.20	67,997.55
6170 - Meter Expenses	0.00	0.00	306.00	0.00	0.00	37,933.21	0.00	38,239.21
6180- Misc. Expenses	5,591.96	0.00	6,722.60	3,433.02	0.00	1,093.32	0.00	16,840.90
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	37,767.09	0.00	6,529.68	18,172.63	0.00	17,078.87	0.00	79,548.27
6210-Operating Supplies	2,901.74	0.00	75,311.50	76,656.33	0.00	0.00	0.00	154,869.57
6220- Permits	26,118.77	0.00	3,440.00	5,877.90	0.00	8,513.00	0.00	43,949.67
6225-Rent	2,693.52	0.00	0.00	0.00	0.00	0.00	0.00	2,693.52
6230- Repairs and Maint	85,952.04	0.00	180,583.41	177,781.42	0.00	229,170.88	0.00	673,487.75
6240- Safety Equipment	0.00	0.00	2,746.58	347.43	0.00	861.06	0.00	3,955.07
6250- Treasurers Fees	26,399.00	8,505.07	0.00	0.00	0.00	0.00	6,734.91	41,638.98
6260- Utilities	1,372.58	0.00	196,831.98	97,214.04	0.00	71,485.02	0.00	366,903.62
6270- Vehicle	1,306.70	0.00	5,711.54	10,899.66	0.00	12,128.07	0.00	30,045.97
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	1,615,252.13	0.00	1,615,252.13
6420-Loan Administrative Fees	0.00	38,400.00	0.00	0.00	0.00	0.00	0.00	38,400.00
6500- CWRPDA -PVH D15a356	0.00	233,235.00	0.00	0.00	0.00	0.00	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 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
<b>Total Expense</b>	<b>482,807.94</b>	<b>1,021,871.64</b>	<b>1,485,322.15</b>	<b>2,788,122.94</b>	<b>1,671,060.17</b>	<b>4,109,341.37</b>	<b>439,949.14</b>	<b>11,998,475.35</b>
<b>Net Ordinary Income</b>	<b>1,537,126.63</b>	<b>-273,902.99</b>	<b>9,780,913.66</b>	<b>696,790.64</b>	<b>-1,011,109.17</b>	<b>-4,109,341.37</b>	<b>65,825.72</b>	<b>6,686,303.12</b>
<b>Other Income/Expense</b>								
Other Income								
6900- Transfers In	0.00	108,088.69	0.00	0.00	1,950,000.00	0.00	0.00	2,058,088.69
6901- Transfer In PVH Debt	0.00	304,820.28	0.00	0.00	0.00	0.00	0.00	304,820.28
6902- Transfers In WTP	0.00	1,030,882.24	0.00	0.00	0.00	0.00	0.00	1,030,882.24
<b>Total Other Income</b>	<b>0.00</b>	<b>1,443,791.21</b>	<b>0.00</b>	<b>0.00</b>	<b>1,950,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,393,791.21</b>
<b>Other Expense</b>								
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
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>4,877,400.68</b>	<b>785,570.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,662,970.93</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>1,443,791.21</b>	<b>-4,877,400.68</b>	<b>-785,570.25</b>	<b>1,950,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-2,269,179.72</b>
<b>Net Income</b>	<b>1,537,126.63</b>	<b>1,169,888.22</b>	<b>4,903,512.98</b>	<b>-88,779.61</b>	<b>938,890.83</b>	<b>-4,109,341.37</b>	<b>65,825.72</b>	<b>4,417,123.40</b>

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

	Nov 23	Jan - Nov 23
<b>Ordinary Income/Expense</b>		
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
<b>Total Income</b>	<b>32,242.36</b>	<b>2,019,934.57</b>
<b>Gross Profit</b>	<b>32,242.36</b>	<b>2,019,934.57</b>
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
<b>Total Expense</b>	<b>32,880.60</b>	<b>482,807.94</b>
<b>Net Ordinary Income</b>	<b>-638.24</b>	<b>1,537,126.63</b>
<b>Net Income</b>	<b>-638.24</b>	<b>1,537,126.63</b>

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

	Nov 23	Jan - Nov 23
<b>Ordinary Income/Expense</b>		
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
<b>Total Income</b>	<b>30,337.25</b>	<b>747,968.65</b>
<b>Gross Profit</b>	<b>30,337.25</b>	<b>747,968.65</b>
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
<b>Total Expense</b>	<b>7.98</b>	<b>1,021,871.64</b>
<b>Net Ordinary Income</b>	<b>30,329.27</b>	<b>-273,902.99</b>
<b>Other Income/Expense</b>		
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
<b>Total Other Income</b>	<b>94,069.91</b>	<b>1,443,791.21</b>
<b>Net Other Income</b>	<b>94,069.91</b>	<b>1,443,791.21</b>
<b>Net Income</b>	<b>124,399.18</b>	<b>1,169,888.22</b>

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

	Nov 23	Jan - Nov 23
<b>Ordinary Income/Expense</b>		
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
<b>Total Income</b>	<b>645,135.43</b>	<b>11,266,235.81</b>
<b>Gross Profit</b>	<b>645,135.43</b>	<b>11,266,235.81</b>
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
<b>Total Expense</b>	<b>110,255.21</b>	<b>1,485,322.15</b>
<b>Net Ordinary Income</b>	<b>534,880.22</b>	<b>9,780,913.66</b>
<b>Other Income/Expense</b>		
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
<b>Total Other Expense</b>	<b>258,998.66</b>	<b>4,877,400.68</b>
<b>Net Other Income</b>	<b>-258,998.66</b>	<b>-4,877,400.68</b>
<b>Net Income</b>	<b>275,881.56</b>	<b>4,903,512.98</b>

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

	Nov 23	Jan - Nov 23
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
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
<b>Total Expense</b>	<b>195,053.91</b>	<b>4,109,341.37</b>
<b>Net Ordinary Income</b>	<b>-195,053.91</b>	<b>-4,109,341.37</b>
<b>Net Income</b>	<b>-195,053.91</b>	<b>-4,109,341.37</b>

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

	Nov 23	Jan - Nov 23
<b>Ordinary Income/Expense</b>		
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
<b>Total Income</b>	<b>344,776.95</b>	<b>3,484,913.58</b>
<b>Gross Profit</b>	<b>344,776.95</b>	<b>3,484,913.58</b>
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
<b>Total Expense</b>	<b>175,567.00</b>	<b>2,788,122.94</b>
<b>Net Ordinary Income</b>	<b>169,209.95</b>	<b>696,790.64</b>
<b>Other Income/Expense</b>		
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
<b>Total Other Expense</b>	<b>69,071.25</b>	<b>785,570.25</b>
<b>Net Other Income</b>	<b>-69,071.25</b>	<b>-785,570.25</b>
<b>Net Income</b>	<b>100,138.70</b>	<b>-88,779.61</b>

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

	Nov 23	Jan - Nov 23
<b>Ordinary Income/Expense</b>		
Income		
5850 - Reimbursed Exp Other	659,951.00	659,951.00
<b>Total Income</b>	659,951.00	659,951.00
<b>Gross Profit</b>	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
<b>Total Expense</b>	68,060.74	1,671,060.17
<b>Net Ordinary Income</b>	591,890.26	-1,011,109.17
<b>Other Income/Expense</b>		
Other Income		
6900- Transfers In	0.00	1,950,000.00
<b>Total Other Income</b>	0.00	1,950,000.00
<b>Net Other Income</b>	0.00	1,950,000.00
<b>Net Income</b>	<b>591,890.26</b>	<b>938,890.83</b>

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

	Nov 23	Jan - Nov 23
<b>Ordinary Income/Expense</b>		
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
<b>Total Income</b>	<b>5,393.52</b>	<b>505,774.86</b>
<b>Gross Profit</b>	<b>5,393.52</b>	<b>505,774.86</b>
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
<b>Total Expense</b>	<b>1,492.70</b>	<b>439,949.14</b>
<b>Net Ordinary Income</b>	<b>3,900.82</b>	<b>65,825.72</b>
<b>Net Income</b>	<b>3,900.82</b>	<b>65,825.72</b>



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

	Jan - Nov 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
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%
<b>Total Income</b>	<b>2,019,934.57</b>	<b>1,887,246.00</b>	<b>132,688.57</b>	<b>107.0%</b>
<b>Gross Profit</b>	<b>2,019,934.57</b>	<b>1,887,246.00</b>	<b>132,688.57</b>	<b>107.0%</b>
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%
<b>Total Expense</b>	<b>482,807.94</b>	<b>773,500.00</b>	<b>-290,692.06</b>	<b>62.4%</b>
<b>Net Ordinary Income</b>	<b>1,537,126.63</b>	<b>1,113,746.00</b>	<b>423,380.63</b>	<b>138.0%</b>
<b>Other Income/Expense</b>				
Other Expense				
8000- Transfers to Other Funds	0.00	700,000.00	-700,000.00	0.0%
<b>Total Other Expense</b>	<b>0.00</b>	<b>700,000.00</b>	<b>-700,000.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>-700,000.00</b>	<b>700,000.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>1,537,126.63</b>	<b>413,746.00</b>	<b>1,123,380.63</b>	<b>371.5%</b>

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

	Jan - Nov 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
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%
<b>Total Income</b>	<b>747,968.65</b>	<b>677,412.00</b>	<b>70,556.65</b>	<b>110.4%</b>
<b>Gross Profit</b>	<b>747,968.65</b>	<b>677,412.00</b>	<b>70,556.65</b>	<b>110.4%</b>
<b>Expense</b>				
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%
<b>Total Expense</b>	<b>1,021,871.64</b>	<b>1,991,060.00</b>	<b>-969,188.36</b>	<b>51.3%</b>
<b>Net Ordinary Income</b>	<b>-273,902.99</b>	<b>-1,313,648.00</b>	<b>1,039,745.01</b>	<b>20.9%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
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%
<b>Total Other Income</b>	<b>1,443,791.21</b>	<b>1,252,000.00</b>	<b>191,791.21</b>	<b>115.3%</b>
<b>Net Other Income</b>	<b>1,443,791.21</b>	<b>1,252,000.00</b>	<b>191,791.21</b>	<b>115.3%</b>
<b>Net Income</b>	<b>1,169,888.22</b>	<b>-61,648.00</b>	<b>1,231,536.22</b>	<b>-1,897.7%</b>

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

	Jan - Nov 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
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-Availability 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%
<b>Total Income</b>	<b>11,266,235.81</b>	<b>10,692,205.00</b>	<b>574,030.81</b>	<b>105.4%</b>
<b>Gross Profit</b>	<b>11,266,235.81</b>	<b>10,692,205.00</b>	<b>574,030.81</b>	<b>105.4%</b>
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			
<b>Total Expense</b>	<b>1,485,322.15</b>	<b>2,983,000.00</b>	<b>-1,497,677.85</b>	<b>49.8%</b>
<b>Net Ordinary Income</b>	<b>9,780,913.66</b>	<b>7,709,205.00</b>	<b>2,071,708.66</b>	<b>126.9%</b>
<b>Other Income/Expense</b>				
Other Income				
6900- Transfers In	0.00	500,000.00	-500,000.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>500,000.00</b>	<b>-500,000.00</b>	<b>0.0%</b>
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

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	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			
<b>Total Other Expense</b>	<b>4,877,400.68</b>	<b>4,721,808.00</b>	<b>155,592.68</b>	<b>103.3%</b>
<b>Net Other Income</b>	<b>-4,877,400.68</b>	<b>-4,221,808.00</b>	<b>-655,592.68</b>	<b>115.5%</b>
<b>Net Income</b>	<b>4,903,512.98</b>	<b>3,487,397.00</b>	<b>1,416,115.98</b>	<b>140.6%</b>

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

	Jan - Nov 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
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			
<b>Total Expense</b>	<b>4,109,341.37</b>	<b>6,864,500.00</b>	<b>-2,755,158.63</b>	<b>59.9%</b>
<b>Net Ordinary Income</b>	<b>-4,109,341.37</b>	<b>-6,864,500.00</b>	<b>2,755,158.63</b>	<b>59.9%</b>
<b>Net Income</b>	<b>-4,109,341.37</b>	<b>-6,864,500.00</b>	<b>2,755,158.63</b>	<b>59.9%</b>

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

	Jan - Nov 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
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%
<b>Total Income</b>	<b>3,484,913.58</b>	<b>3,518,000.00</b>	<b>-33,086.42</b>	<b>99.1%</b>
<b>Gross Profit</b>	<b>3,484,913.58</b>	<b>3,518,000.00</b>	<b>-33,086.42</b>	<b>99.1%</b>
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%
<b>Total Expense</b>	<b>2,788,122.94</b>	<b>4,521,500.00</b>	<b>-1,733,377.06</b>	<b>61.7%</b>
<b>Net Ordinary Income</b>	<b>696,790.64</b>	<b>-1,003,500.00</b>	<b>1,700,290.64</b>	<b>-69.4%</b>
<b>Other Income/Expense</b>				
Other Income				
6900- Transfers In	0.00	200,000.00	-200,000.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>200,000.00</b>	<b>-200,000.00</b>	<b>0.0%</b>
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			
<b>Total Other Expense</b>	<b>785,570.25</b>	<b>40,000.00</b>	<b>745,570.25</b>	<b>1,963.9%</b>
<b>Net Other Income</b>	<b>-785,570.25</b>	<b>160,000.00</b>	<b>-945,570.25</b>	<b>-491.0%</b>
<b>Net Income</b>	<b>-88,779.61</b>	<b>-843,500.00</b>	<b>754,720.39</b>	<b>10.5%</b>

**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>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5850 - Reimbursed Exp Other	659,951.00			
<b>Total Income</b>	659,951.00			
<b>Gross Profit</b>	659,951.00			
<b>Expense</b>				
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			
<b>Total Expense</b>	1,671,060.17	3,815,000.00	-2,143,939.83	43.8%
<b>Net Ordinary Income</b>	-1,011,109.17	-3,815,000.00	2,803,890.83	26.5%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	1,950,000.00	3,565,000.00	-1,615,000.00	54.7%
<b>Total Other Income</b>	1,950,000.00	3,565,000.00	-1,615,000.00	54.7%
<b>Net Other Income</b>	1,950,000.00	3,565,000.00	-1,615,000.00	54.7%
<b>Net Income</b>	<u>938,890.83</u>	<u>-250,000.00</u>	<u>1,188,890.83</u>	<u>-375.6%</u>

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

	Jan - Nov 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
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%
<b>Total Income</b>	<b>505,774.86</b>	<b>501,300.00</b>	<b>4,474.86</b>	<b>100.9%</b>
<b>Gross Profit</b>	<b>505,774.86</b>	<b>501,300.00</b>	<b>4,474.86</b>	<b>100.9%</b>
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%
<b>Total Expense</b>	<b>439,949.14</b>	<b>445,460.00</b>	<b>-5,510.86</b>	<b>98.8%</b>
<b>Net Ordinary Income</b>	<b>65,825.72</b>	<b>55,840.00</b>	<b>9,985.72</b>	<b>117.9%</b>
<b>Net Income</b>	<b>65,825.72</b>	<b>55,840.00</b>	<b>9,985.72</b>	<b>117.9%</b>



## 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	\$ 23,778,776
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**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 Water Fund	Debt Service Sewer Fund	Capital Projects Fund	Water Fund	Sewer Fund	PVH	Total
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>	496,648	<u>\$ 34,435,196</u>
Total Cash on Hand	<u><u>\$ 4,007,820</u></u>	<u><u>\$ 1,055,519</u></u>	<u><u>\$ 7,070,458</u></u>	<u><u>\$ 465,279</u></u>	<u><u>\$ 13,590,950</u></u>	<u><u>\$ 14,344,014</u></u>	<u><u>\$ 496,648</u></u>	<u><u>\$ 41,620,915</u></u>

No Assurance is provided on these Financial Statements

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available</b>												
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
<b>Distribution of Available Funds</b>												
Operating Reserve 25% of Budgeted Expenditures	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	
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
<b>Capital Reserve</b>												
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
<b>Cash Funds Available</b>												
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	
<b>Distribution of Available Funds</b>												
Operating Reserve 25% of Budgeted Expenditures	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	
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
<b>Capital Reserve</b>												
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

No Assurance is provided on these Financial Statements

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

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

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