

ROXBOROUGH WATER & SANITATION DISTRICT  
FINANCIAL STATEMENTS

May 31, 2024

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# Roxborough Water and Sanitation District Balance Sheet by Class

As of May 31, 2024

	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>								
<b>Current Assets</b>								
Checking/Savings	143,451.35	4,808,072.87	35,226,728.53	6,130,377.27	19,480.05	-30,106,314.52	-1,539,869.33	14,661,926.22
1105 Wells Fargo Checking								
1111-WF Bond Redemption	0.00	1,663,115.10	0.00	0.00	0.00	0.00	0.00	1,663,115.10
1125-Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,342,278.45
1139-WF Ravenna	0.00	3,196,997.18	0.00	0.00	0.00	0.00	0.00	3,196,997.18
1150-Investment in Colotrust	4,361,706.90	1,191,478.94	6,075,194.94	8,799,914.67	0.00	0.00	0.00	20,428,297.45
1155-Colotrust Bond Fund	0.00	0.00	382,677.21	545,074.21	0.00	0.00	0.00	937,751.42
1160-System Develop Colo Trust	0.00	0.00	0.00	1,079,000.95	0.00	0.00	0.00	1,079,000.95
<b>Total Checking/Savings</b>	<b>4,505,160.25</b>	<b>7,662,666.91</b>	<b>44,891,597.86</b>	<b>16,554,367.10</b>	<b>19,480.05</b>	<b>-30,106,314.52</b>	<b>802,409.12</b>	<b>44,329,366.77</b>
<b>Other Current Assets</b>								
1300-A/R Service	0.00	0.00	616,123.52	310,558.80	0.00	0.00	0.00	926,682.32
1310-A/R Availability	0.00	0.00	7,484.14	2,464.02	0.00	0.00	0.00	9,948.16
1350-A/R Taxes	1,576,131.00	675,485.00	0.00	0.00	0.00	0.00	0.00	2,699,582.00
1356-Due From NWDC Inclusion	0.00	0.00	0.00	0.00	0.00	0.00	447,966.00	0.00
1370-Due From Others	0.00	0.00	25,698.38	7,325.72	0.00	0.00	0.00	7,325.72
1400- Prepaid Insurance	26,276.55	0.00	16,528.55	16,528.55	0.00	0.00	0.00	25,698.38
<b>Total Other Current Assets</b>	<b>1,602,407.55</b>	<b>675,485.00</b>	<b>673,160.31</b>	<b>329,551.37</b>	<b>0.00</b>	<b>16,530.35</b>	<b>447,966.00</b>	<b>3,745,100.58</b>
<b>Total Current Assets</b>	<b>6,107,567.80</b>	<b>8,338,151.91</b>	<b>45,564,758.17</b>	<b>16,883,918.47</b>	<b>19,480.05</b>	<b>-30,089,784.17</b>	<b>1,250,375.12</b>	<b>48,074,467.35</b>
<b>Fixed Assets</b>								
1500- Capital Assets	0.00	0.00	106,936,141.32	35,383,905.45	0.00	1,337,294.00	0.00	143,657,340.77
1550- Accumulated Depreciation	0.00	0.00	-20,983,875.00	-16,693,720.00	0.00	0.00	0.00	-37,677,595.00
<b>Total Fixed Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>85,952,266.32</b>	<b>18,690,185.45</b>	<b>0.00</b>	<b>1,337,294.00</b>	<b>0.00</b>	<b>105,979,745.77</b>
<b>TOTAL ASSETS</b>	<b>6,107,567.80</b>	<b>8,338,151.91</b>	<b>131,517,024.49</b>	<b>35,574,103.92</b>	<b>19,480.05</b>	<b>-28,752,490.17</b>	<b>1,250,375.12</b>	<b>154,054,213.12</b>
<b>LIABILITIES &amp; EQUITY</b>								
<b>Liabilities</b>								
<b>Current Liabilities</b>								
Accounts Payable	9,398.25	0.00	16,775.75	13,842.00	67,582.43	216,638.18	4,795.00	329,029.61
2000- Accounts Payable	9,398.25	0.00	16,775.75	13,842.00	67,582.43	216,638.18	4,795.00	329,029.61
<b>Total Accounts Payable</b>	<b>18,796.50</b>	<b>0.00</b>	<b>33,551.50</b>	<b>27,684.00</b>	<b>135,164.86</b>	<b>433,276.36</b>	<b>9,590.00</b>	<b>658,058.21</b>
<b>Other Current Liabilities</b>								
2015 Accrued Vac/ Sick Leave	0.00	0.00	33,598.37	40,127.85	0.00	32,625.71	0.00	106,351.93
2052 - Deferred Rental Income	0.00	0.00	4,866.64	0.00	0.00	0.00	0.00	4,866.64
2055- Ravenna Costs Advanced	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	3,196,997.18
2060 - Deferred Taxes	1,576,131.00	675,485.00	0.00	0.00	0.00	0.00	447,966.00	2,699,582.00
Accrued Payroll	1,349.65	0.00	7,425.41	5,594.22	0.00	4,704.93	0.00	19,074.21
Deferred Income	0.00	0.00	0.00	3,528,227.00	0.00	0.00	0.00	3,528,227.00
<b>Total Other Current Liabilities</b>	<b>1,577,480.65</b>	<b>675,485.00</b>	<b>3,242,887.60</b>	<b>3,573,949.07</b>	<b>0.00</b>	<b>37,330.64</b>	<b>447,966.00</b>	<b>9,555,098.96</b>
<b>Total Current Liabilities</b>	<b>1,586,878.90</b>	<b>675,485.00</b>	<b>3,259,663.35</b>	<b>3,587,791.07</b>	<b>67,582.43</b>	<b>253,968.82</b>	<b>452,761.00</b>	<b>9,684,128.57</b>
<b>Total Liabilities</b>	<b>1,586,878.90</b>	<b>675,485.00</b>	<b>3,259,663.35</b>	<b>3,587,791.07</b>	<b>67,582.43</b>	<b>253,968.82</b>	<b>452,761.00</b>	<b>9,684,128.57</b>
<b>Equity</b>								
<b>3900 -Retained Earnings</b>	3,319,915.99	7,276,315.51	127,446,436.14	31,337,377.69	974,331.42	-27,781,093.55	486,479.57	145,071,762.77
<b>Net Income</b>	1,200,772.91	386,351.40	810,925.00	648,935.16	-1,022,433.80	-1,223,363.44	299,134.55	1,098,321.78
<b>Total Equity</b>	<b>4,520,688.90</b>	<b>7,662,666.91</b>	<b>128,257,361.14</b>	<b>31,986,312.85</b>	<b>-48,102.38</b>	<b>-29,006,456.99</b>	<b>797,614.12</b>	<b>144,170,084.55</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,107,567.80</b>	<b>8,338,151.91</b>	<b>131,517,024.49</b>	<b>35,574,103.92</b>	<b>19,480.05</b>	<b>-28,752,490.17</b>	<b>1,250,375.12</b>	<b>154,054,213.12</b>

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

May 2024

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	315,569.89	173,737.06	0.00	0.00	0.00	489,306.95
5101- Service Charges LMA	0.00	0.00	0.00	33,241.08	0.00	0.00	0.00	33,241.08
5200- Property Taxes	888,720.78	286,314.69	0.00	0.00	0.00	0.00	106,347.58	1,281,383.05
5210- Specific Ownership Taxes	9,829.76	3,166.81	0.00	0.00	0.00	0.00	2,772.63	15,769.20
5211- Dominion WTP Operations	0.00	0.00	59,413.31	0.00	0.00	0.00	0.00	59,413.31
5410-Hydrant Water	0.00	0.00	3,171.00	0.00	0.00	0.00	0.00	3,171.00
5510-Potable Irrigation Water	0.00	0.00	34,680.87	0.00	0.00	0.00	0.00	34,680.87
5511-Irrigation Water	0.00	0.00	3,152.26	1,570.77	0.00	0.00	0.00	4,723.03
5601-Late Fees, Penalties,	0.00	0.00	4,030.94	3,630.95	0.00	0.00	0.00	7,661.89
5610- Miscellaneous Income	0.00	0.00	5,707.52	0.00	0.00	0.00	0.00	5,707.52
5611-Inclusion fees-NWDC	0.00	0.00	0.00	51,600.00	0.00	0.00	0.00	51,600.00
5625- Dominion Sewer Conveyance	0.00	0.00	21,597.00	0.00	0.00	0.00	0.00	21,597.00
5640- Dominion Treated Water Us	0.00	0.00	21,000.04	0.00	0.00	0.00	0.00	21,000.04
5650 Dominion Exp Reimbursement	0.00	0.00	135.00	0.00	0.00	0.00	0.00	135.00
5700- Sys. Development Charge	0.00	0.00	22,390.01	0.00	0.00	0.00	0.00	22,390.01
5705 Ravenna SDC	0.00	0.00	11,922.20	13,278.13	0.00	0.00	0.00	25,200.33
5710- Capital Surcharge	0.00	0.00	93,743.34	0.00	0.00	0.00	0.00	93,743.34
5715- Capital Surcharge WTP Sup	0.00	0.00	50,872.47	73,013.27	0.00	0.00	2,113.04	165,657.04
5820- Investment Income	17,110.23	22,548.03	13,795.75	0.00	0.00	0.00	0.00	53,454.01
5850 - Reimbursed Exp Other	0.00	0.00	666,452.60	350,071.26	0.00	0.00	111,233.25	2,355,447.41
<b>Total Income</b>	<b>915,660.77</b>	<b>312,029.53</b>	<b>666,452.60</b>	<b>350,071.26</b>	<b>0.00</b>	<b>0.00</b>	<b>111,233.25</b>	<b>2,355,447.41</b>
<b>Gross Profit</b>	<b>915,660.77</b>	<b>312,029.53</b>	<b>666,452.60</b>	<b>350,071.26</b>	<b>0.00</b>	<b>0.00</b>	<b>111,233.25</b>	<b>2,355,447.41</b>
Expense								
6020-Payroll Expenses	8,242.72	0.00	48,128.45	37,465.79	0.00	31,884.91	0.00	125,711.87
6040- Accounting	2,750.00	0.00	2,750.00	2,750.00	0.00	2,750.00	1,000.00	12,000.00
6041- Audit	20,030.82	0.00	0.00	0.00	0.00	0.00	0.00	20,030.82
6050- Contract Labor	0.00	0.00	0.00	4,144.90	0.00	4,144.91	0.00	8,289.81
6080- Education	1,797.50	0.00	526.50	422.50	0.00	472.50	0.00	3,219.00
6100- Engineering	775.00	0.00	3,332.50	3,011.25	0.00	7,260.00	0.00	14,378.75
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	50.00	0.00	50.00
6115- GPS/GIS	0.00	0.00	0.00	330.00	0.00	330.00	0.00	660.00
6130- Insurance	2,504.66	0.00	2,361.00	2,504.67	0.00	2,504.67	0.00	9,875.00
6140- Lab & Test Fees	0.00	0.00	912.00	0.00	0.00	1,144.00	0.00	2,056.00
6150- Legal	3,123.25	0.00	3,123.25	3,123.25	0.00	1,144.00	0.00	9,369.75
6170 - Meter Expenses	0.00	0.00	0.00	0.00	0.00	1,865.44	0.00	1,865.44
6180- Misc. Expenses	2,409.75	0.00	379.33	0.00	0.00	125.94	0.00	2,915.02
6200- Office Expense	7,401.77	0.00	688.01	883.02	0.00	909.78	0.00	9,882.58
6210-Operating Supplies	0.00	0.00	10,906.24	0.00	0.00	0.00	0.00	10,906.24
6220- Permits	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
6230- Repairs and Maint	17,206.70	0.00	11,590.11	14,696.55	0.00	9,101.64	0.00	52,595.00
6240- Safety Equipment	0.00	0.00	675.79	675.79	0.00	675.80	0.00	2,027.38
6250- Treasurers Fees	13,324.72	4,292.77	0.00	0.00	0.00	0.00	0.00	19,197.12
6260- Utilities	184.60	0.00	20,061.88	12,174.87	0.00	3,017.47	1,579.63	35,438.82
6270- Vehicle	0.00	0.00	29.61	221.66	0.00	247.15	0.00	498.42
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	178,890.72	0.00	178,890.72
6500- CWRPDA -PVH D15a356- Prin	0.00	0.00	0.00	0.00	0.00	3,123.25	0.00	3,123.25
7300- Capital Projects	0.00	0.00	9,450.00	1,877.50	0.00	33,197.60	0.00	44,525.10
7308- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	26,746.83	0.00	0.00	26,746.83
7310 -WTP- Dominion Pump	0.00	0.00	0.00	0.00	186.56	0.00	0.00	186.56
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	117,758.25	0.00	0.00	117,758.25
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	41,884.70	0.00	0.00	41,884.70
7313 - Valley View Project	0.00	0.00	0.00	0.00	142,675.19	0.00	0.00	142,675.19
<b>Total Expense</b>	<b>80,751.49</b>	<b>4,292.77</b>	<b>114,914.67</b>	<b>84,271.75</b>	<b>329,251.53</b>	<b>281,695.78</b>	<b>2,579.63</b>	<b>897,757.62</b>
<b>Net Ordinary Income</b>	<b>834,909.28</b>	<b>307,736.76</b>	<b>551,537.93</b>	<b>265,799.51</b>	<b>-329,251.53</b>	<b>-281,695.78</b>	<b>108,653.62</b>	<b>1,457,689.79</b>
Other Income/Expense								
Other Income								

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

May 2024

	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	93,743.34	0.00	0.00	0.00	0.00	0.00	93,743.34
Total Other Income	0.00	93,743.34	0.00	0.00	0.00	0.00	0.00	93,743.34
Other Expense								
8002- Transfers Water Supply SV	0.00	0.00	93,743.34	0.00	0.00	0.00	0.00	93,743.34
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	258,743.34	69,000.00	0.00	0.00	0.00	327,743.34
Net Other Income	0.00	93,743.34	-258,743.34	-69,000.00	0.00	0.00	0.00	-234,000.00
Net Income	<b>834,909.28</b>	<b>401,480.10</b>	<b>292,794.59</b>	<b>196,799.51</b>	<b>-329,251.53</b>	<b>-281,695.78</b>	<b>108,653.62</b>	<b>1,223,689.79</b>

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

January through May 2024

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
5010- Service Charges	0.00	0.00	1,267,995.44	845,311.35	0.00	0.00	0.00	2,113,306.79
5100-Availability Charges	0.00	0.00	38,557.12	12,222.00	0.00	0.00	0.00	50,779.12
5101- Service Charges LMA	0.00	0.00	0.00	161,222.92	0.00	0.00	0.00	161,222.92
5200- Property Taxes	1,323,037.04	426,236.18	0.00	0.00	0.00	0.00	286,242.44	2,037,515.66
5210- Specific Ownership Taxes	50,177.18	16,165.34	0.00	0.00	0.00	0.00	13,940.39	80,282.91
5211- Dominion WTP Operations	0.00	0.00	292,327.60	0.00	0.00	0.00	0.00	292,327.60
5310-Permit Fees	0.00	0.00	1,900.00	250.00	0.00	0.00	0.00	2,150.00
5410-Hydrant Water	0.00	0.00	26,508.00	0.00	0.00	0.00	0.00	26,508.00
5510-Potable Irrigation Water	0.00	0.00	9,141.80	0.00	0.00	0.00	0.00	9,141.80
5511-Irrigation Water	0.00	0.00	75,133.66	0.00	0.00	0.00	0.00	75,133.66
5601-Late Fees, Penalties,	0.00	0.00	16,918.06	8,366.54	0.00	0.00	0.00	25,284.60
5610- Miscellaneous Income	0.00	0.00	4,171.13	1,247.65	0.00	0.00	0.00	5,418.78
5611-Inclusion fees-NWDC	0.00	0.00	32,498.78	0.00	0.00	0.00	0.00	32,498.78
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	251,660.00	0.00	0.00	0.00	251,660.00
5640- Dominion Treated Water Us	0.00	0.00	65,624.66	0.00	0.00	0.00	0.00	65,624.66
5650 Dominion Exp Reimbursement	0.00	0.00	202,448.34	17,310.47	0.00	0.00	0.00	219,758.81
5660- Ravenna Reimbursement	0.00	0.00	-0.02	0.00	0.00	0.00	0.00	-0.02
5700- Sys. Development Charge	0.00	0.00	95,355.00	0.00	0.00	0.00	0.00	95,355.00
5705 Ravenna SDC	0.00	0.00	124,071.96	0.00	0.00	0.00	0.00	124,071.96
5710- Capital Surcharge	0.00	0.00	59,654.46	67,875.50	0.00	0.00	0.00	127,529.96
5715- Capital Surcharge WTP Sup	0.00	0.00	469,192.20	0.00	0.00	0.00	0.00	469,192.20
5820- Investment Income	76,722.56	96,021.57	227,680.54	315,749.69	0.00	0.00	9,686.03	727,860.39
5850 - Reimbursed Exp Other	0.00	0.00	-2,867.59	0.00	0.00	0.00	0.00	-2,867.59
<b>Total Income</b>	<b>1,449,936.78</b>	<b>540,423.09</b>	<b>3,006,311.14</b>	<b>1,701,216.12</b>	<b>0.00</b>	<b>0.00</b>	<b>311,868.86</b>	<b>7,009,755.99</b>
<b>Gross Profit</b>	<b>1,449,936.78</b>	<b>540,423.09</b>	<b>3,006,311.14</b>	<b>1,701,216.12</b>	<b>0.00</b>	<b>0.00</b>	<b>311,868.86</b>	<b>7,009,755.99</b>
<b>Expense</b>								
6020-Payroll Expenses	26,874.61	0.00	232,888.90	161,272.56	0.00	135,984.46	0.00	557,020.53
6040- Accounting	13,750.00	0.00	13,750.00	16,125.00	0.00	16,500.00	4,000.00	64,125.00
6041- Audit	20,030.62	0.00	0.00	0.00	0.00	0.00	0.00	20,030.62
6050- Contract Labor	0.00	0.00	0.00	14,818.35	0.00	14,818.39	0.00	29,636.74
6080- Education	4,191.75	0.00	3,625.25	3,801.25	0.00	4,199.79	0.00	15,818.04
6100- Engineering	3,512.50	0.00	14,001.40	41,782.55	0.00	62,525.50	0.00	121,821.95
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	150.00	0.00	150.00
6115- GPS/GIS	0.00	0.00	0.00	11,072.36	0.00	2,467.50	0.00	13,539.86
6130- Insurance	11,975.41	0.00	11,831.75	11,975.42	0.00	11,975.42	0.00	47,758.00
6140- Lab & Test Fees	0.00	0.00	3,143.00	0.00	0.00	4,494.00	0.00	7,637.00
6150- Legal	16,795.76	0.00	14,538.26	11,363.76	0.00	8,272.26	1,630.98	52,601.02
6170 - Meter Expenses	0.00	0.00	-105.77	0.00	0.00	16,191.30	0.00	16,085.53
6180- Misc. Expenses	5,374.30	0.00	2,360.83	679.11	0.00	1,279.01	0.00	9,693.25
6185- Littleton Service Fees	0.00	0.00	0.00	74,213.05	0.00	0.00	0.00	74,213.05
6200- Office Expense	24,968.69	0.00	3,129.32	7,156.03	0.00	7,372.85	0.00	42,626.89
6210-Operating Supplies	70.61	0.00	56,295.51	61,161.26	0.00	0.00	0.00	117,527.38
6220- Permits	21,829.63	0.00	0.00	3,000.00	0.00	2,280.00	0.00	27,119.63
6230- Repairs and Maint	63,190.09	0.00	48,190.98	53,987.04	0.00	164,281.54	0.00	329,649.65
6240- Safety Equipment	0.00	0.00	1,646.17	1,743.58	0.00	2,032.05	0.00	5,421.80
6250- Treasurers Fees	19,840.60	6,391.98	0.00	0.00	0.00	0.00	0.00	30,540.91
6260- Utilities	1,005.20	0.00	74,280.47	37,654.75	0.00	23,276.17	4,308.33	136,221.69
6270- Vehicle	8,897.53	0.00	9,759.22	13,709.22	0.00	10,952.38	0.00	43,316.07
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	486,461.77	0.00	486,461.77
6420-Loan Administrative Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,400.00
6500-CWRPDA -PVH D15a356- Prin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121,210.25
6501-Interest D15a356-PVH	0.00	118,087.00	0.00	0.00	0.00	0.00	0.00	33,291.69
6560- Principal CT2015- PVH	0.00	33,291.69	0.00	0.00	0.00	0.00	0.00	56,134.69
6561 - Interest CT2015-17s PVH	0.00	56,134.69	0.00	0.00	0.00	0.00	0.00	59,312.46
7100-Principal Payments-W05A105	0.00	280,000.00	0.00	0.00	0.00	0.00	0.00	280,000.00
7150-Ravenna CWCB	0.00	82,425.19	0.00	0.00	0.00	0.00	0.00	82,425.19
7300- Capital Projects	6,856.37	0.00	373,303.81	157,185.51	0.00	246,715.80	0.00	786,656.49
7308- O-Line Capacity Improve.	0.00	0.00	0.00	9,426.91	67,736.83	0.00	0.00	77,163.74
7310 -WTP- Dominion Pump	0.00	0.00	0.00	0.00	186.56	0.00	0.00	186.56

No assurance is provided on these financial statements

**Roxborough Water and Sanitation District**  
**Profit & Loss by Class**  
 January through May 2024

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	TOTAL
7311- Dominion System Improve.	0.00	0.00	0.00	793.75	274,006.75	0.00	0.00	274,800.50
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	148,298.90	0.00	0.00	148,298.90
7313 - Valley View Project	0.00	0.00	0.00	2,137.50	532,204.76	0.00	0.00	534,342.26
<b>Total Expense</b>	249,163.87	674,043.01	862,636.82	695,058.96	1,022,433.80	1,225,363.44	12,734.31	4,741,434.21
<b>Net Ordinary Income</b>	1,200,772.91	-133,619.92	2,143,674.32	1,006,157.16	-1,022,433.80	-1,225,363.44	299,134.55	2,268,321.78
<b>Other Income/Expense</b>								
Other Income								
6900- Transfers In	0.00	50,779.12	0.00	0.00	0.00	0.00	0.00	50,779.12
6902- Transfers In WTP	0.00	469,192.20	0.00	0.00	0.00	0.00	0.00	469,192.20
<b>Total Other Income</b>	0.00	519,971.32	0.00	0.00	0.00	0.00	0.00	519,971.32
<b>Other Expense</b>								
8000- Transfers to Other Funds	0.00	0.00	38,557.12	12,222.00	0.00	0.00	0.00	50,779.12
8002- Transfers Water Supply SV	0.00	0.00	469,192.20	0.00	0.00	0.00	0.00	469,192.20
9000 -Depreciation Expense	0.00	0.00	825,000.00	345,000.00	0.00	0.00	0.00	1,170,000.00
<b>Total Other Expense</b>	0.00	0.00	1,332,749.32	357,222.00	0.00	0.00	0.00	1,689,971.32
<b>Net Other Income</b>	0.00	519,971.32	-1,332,749.32	-357,222.00	0.00	0.00	0.00	-1,170,000.00
<b>Net Income</b>	<b>1,200,772.91</b>	<b>386,351.40</b>	<b>810,925.00</b>	<b>648,935.16</b>	<b>-1,022,433.80</b>	<b>-1,225,363.44</b>	<b>299,134.55</b>	<b>1,098,321.78</b>

**Roxborough Water and Sanitation District**  
**Profit & Loss -General Fund**  
**May 2024**

	<u>May 24</u>	<u>Jan - May 24</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	888,720.78	1,323,037.04
5210- Specific Ownership Taxes	9,829.76	50,177.18
5820- Investment Income	17,110.23	76,722.56
<b>Total Income</b>	<u>915,660.77</u>	<u>1,449,936.78</u>
<b>Gross Profit</b>	915,660.77	1,449,936.78
<b>Expense</b>		
6020-Payroll Expenses	8,242.72	26,874.61
6040- Accounting	2,750.00	13,750.00
6041- Audit	20,030.82	20,030.82
6080- Education	1,797.50	4,191.75
6100- Engineering	775.00	3,512.50
6130- Insurance	2,504.66	11,975.41
6150- Legal	3,123.25	16,795.76
6180- Misc. Expenses	2,409.75	5,374.30
6200- Office Expense	7,401.77	24,968.69
6210-Operating Supplies	0.00	70.61
6220- Permits	1,000.00	21,829.63
6230- Repairs and Maint	17,206.70	63,190.09
6250- Treasurers Fees	13,324.72	19,840.60
6260- Utilities	184.60	1,005.20
6270- Vehicle	0.00	8,897.53
7300- Capital Projects	0.00	6,856.37
<b>Total Expense</b>	<u>80,751.49</u>	<u>249,163.87</u>
<b>Net Ordinary Income</b>	<u>834,909.28</u>	<u>1,200,772.91</u>
<b>Net Income</b>	<u><u>834,909.28</u></u>	<u><u>1,200,772.91</u></u>



**Roxborough Water and Sanitation District**  
**Profit & Loss -Debt Service**  
**May 2024**

	<u>May 24</u>	<u>Jan - May 24</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	286,314.69	426,236.18
5210- Specific Ownership Taxes	3,166.81	16,165.34
5820- Investment Income	22,548.03	98,021.57
<b>Total Income</b>	<u>312,029.53</u>	<u>540,423.09</u>
<b>Gross Profit</b>	312,029.53	540,423.09
<b>Expense</b>		
6250- Treasurers Fees	4,292.77	6,391.98
6420-Loan Administrative Fees	0.00	38,400.00
6500- CWRPDA -PVH D15a356- Prin	0.00	118,087.00
6501-Interest D15a356-PVH	0.00	33,291.69
6560- Principal CT2015- PVH	0.00	56,134.69
6561 - Interest CT2015-176 PVH	0.00	59,312.46
7100-Principal Payments-W05A105	0.00	280,000.00
7150-Ravenna CWCB	0.00	82,425.19
<b>Total Expense</b>	<u>4,292.77</u>	<u>674,043.01</u>
<b>Net Ordinary Income</b>	307,736.76	-133,619.92
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	0.00	50,779.12
6902- Transfers In WTP	93,743.34	469,192.20
<b>Total Other Income</b>	<u>93,743.34</u>	<u>519,971.32</u>
<b>Net Other Income</b>	<u>93,743.34</u>	<u>519,971.32</u>
<b>Net Income</b>	<u><u>401,480.10</u></u>	<u><u>386,351.40</u></u>

**Roxborough Water and Sanitation District**  
**Profit & Loss -Water Treatment**  
**May 2024**

	May 24	Jan - May 24
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	315,569.89	1,267,995.44
5100-Availability Charges	0.00	38,557.12
5211- Dominion WTP Operations	59,413.31	292,327.60
5310-Permit Fees	0.00	1,900.00
5410-Hydrant Water	5,271.00	26,508.00
5510-Potable Irrigation Water	3,171.00	9,141.80
5511-Irrigation Water	34,680.87	75,133.66
5601-Late Fees, Penalties,	3,152.26	16,918.06
5610- Miscellaneous Income	4,030.94	4,171.13
5611-Inclusion fees-NWDC	5,707.52	32,498.78
5640- Dominion Treated Water Us	21,597.00	65,624.66
5650 Dominion Exp Reimbursement	21,000.04	202,448.34
5660- Ravenna Reimbursement	0.00	-0.02
5700- Sys. Development Charge	135.00	95,355.00
5705 Ravenna SDC	22,390.01	124,071.96
5710- Capital Surcharge	11,922.20	59,654.46
5715- Capital Surcharge WTP Sup	93,743.34	469,192.20
5820- Investment Income	50,872.47	227,680.54
5850 - Reimbursed Exp Other	13,795.75	-2,867.59
	666,452.60	3,006,311.14
<b>Total Income</b>		
	666,452.60	3,006,311.14
<b>Gross Profit</b>		
	666,452.60	3,006,311.14
<b>Expense</b>		
6020-Payroll Expenses	48,128.45	232,888.90
6040- Accounting	2,750.00	13,750.00
6080- Education	526.50	3,625.25
6100- Engineering	3,332.50	14,001.40
6130- Insurance	2,361.00	11,831.75
6140- Lab & Test Fees	912.00	3,143.00
6150- Legal	3,123.25	14,538.26
6170 - Meter Expenses	0.00	-105.77
6180- Misc. Expenses	379.33	2,360.83
6200- Office Expense	688.01	3,129.32
6210-Operating Supplies	10,906.24	56,295.51
6230- Repairs and Maint	11,590.11	48,190.98
6240- Safety Equipment	675.79	1,646.17
6260- Utilities	20,061.88	74,280.47
6270- Vehicle	29.61	9,756.94
7300- Capital Projects	9,450.00	373,303.81
	114,914.67	862,636.82
<b>Total Expense</b>		
	114,914.67	862,636.82
<b>Net Ordinary Income</b>		
	551,537.93	2,143,674.32
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
8000- Transfers to Other Funds	0.00	38,557.12
8002- Transfers Water Supply SV	93,743.34	469,192.20
9000 -Depreciation Expense	165,000.00	825,000.00
	258,743.34	1,332,749.32
<b>Total Other Expense</b>		
	258,743.34	1,332,749.32
<b>Net Other Income</b>		
	-258,743.34	-1,332,749.32
<b>Net Income</b>		
	292,794.59	810,925.00

**Roxborough Water and Sanitation District**  
**Profit & Loss -Water Distribution**  
**May 2024**

	<u>May 24</u>	<u>Jan - May 24</u>
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
6020-Payroll Expenses	31,884.91	135,984.46
6040- Accounting	2,750.00	16,500.00
6050- Contract Labor	4,144.91	14,818.39
6080- Education	472.50	4,199.79
6100- Engineering	7,260.00	62,525.50
6110-Conservation Rebates	50.00	150.00
6115- GPS/GIS	330.00	2,467.50
6130- Insurance	2,504.67	11,975.42
6140- Lab & Test Fees	1,144.00	4,494.00
6150- Legal	0.00	8,272.26
6170 - Meter Expenses	1,865.44	16,191.30
6180- Misc. Expenses	125.94	1,279.01
6200- Office Expense	909.78	7,372.85
6220- Permits	0.00	2,290.00
6230- Repairs and Maint	9,101.64	164,281.54
6240- Safety Equipment	675.80	2,032.05
6260- Utilities	3,017.47	23,276.17
6270- Vehicle	247.15	10,952.38
6280- Water Costs	178,890.72	486,461.77
6500- CWRPDA -PVH D15a356- Prin	3,123.25	3,123.25
7300- Capital Projects	33,197.60	246,715.80
<b>Total Expense</b>	<u>281,695.78</u>	<u>1,225,363.44</u>
<b>Net Ordinary Income</b>	<u>-281,695.78</u>	<u>-1,225,363.44</u>
<b>Net Income</b>	<u><b>-281,695.78</b></u>	<u><b>-1,225,363.44</b></u>

**Roxborough Water and Sanitation District**  
**Profit & Loss -Sewer Fund**  
**May 2024**

	<b>May 24</b>	<b>Jan - May 24</b>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	173,737.06	845,311.35
5100-Availability Charges	0.00	12,222.00
5101- Service Charges LMA	33,241.08	181,222.92
5310-Permit Fees	0.00	250.00
5601-Late Fees, Penalties,	1,570.77	8,366.54
5610- Miscellaneous Income	3,630.95	1,247.65
5625- Dominion Sewer Conveyance	51,600.00	251,660.00
5650 Dominion Exp Reimbursement	0.00	17,310.47
5710- Capital Surcharge	13,278.13	67,875.50
5820- Investment Income	73,013.27	315,749.69
	<b>Total Income</b>	<b>1,701,216.12</b>
	<b>Gross Profit</b>	<b>1,701,216.12</b>
<b>Expense</b>		
6020-Payroll Expenses	37,455.79	161,272.56
6040- Accounting	2,750.00	16,125.00
6050- Contract Labor	4,144.90	14,818.35
6080- Education	422.50	3,801.25
6100- Engineering	3,011.25	41,782.55
6115- GPS/GIS	330.00	11,072.36
6130- Insurance	2,504.67	11,975.42
6150- Legal	3,123.25	11,363.76
6180- Misc. Expenses	0.00	679.11
6185- Littleton Service Fees	0.00	74,213.05
6200- Office Expense	883.02	7,156.03
6210-Operating Supplies	0.00	61,161.26
6220- Permits	0.00	3,000.00
6230- Repairs and Maint	14,696.55	53,987.04
6240- Safety Equipment	675.79	1,743.58
6260- Utilities	12,174.87	37,654.75
6270- Vehicle	221.66	13,709.22
7300- Capital Projects	1,877.50	157,185.51
7308- O-Line Capacity Improve.	0.00	9,426.91
7311- Dominion System Improve.	0.00	793.75
7313 - Valley View Project	0.00	2,137.50
	<b>Total Expense</b>	<b>695,058.96</b>
	<b>Net Ordinary Income</b>	<b>1,006,157.16</b>
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
8000- Transfers to Other Funds	0.00	12,222.00
9000 -Depreciation Expense	69,000.00	345,000.00
	<b>Total Other Expense</b>	<b>357,222.00</b>
	<b>Net Other Income</b>	<b>-357,222.00</b>
<b>Net Income</b>	<b>196,799.51</b>	<b>648,935.16</b>

**Roxborough Water and Sanitation District**  
**Profit & Loss -Capital Fund**  
**May 2024**

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	<b>May 24</b>	<b>Jan - May 24</b>
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
7308- O-Line Capacity Improve.	26,746.83	67,736.83
7310 - WTP- Dominion Pump	186.56	186.56
7311- Dominion System Improve.	117,758.25	274,006.75
7312- Ravenna Pump Station	41,884.70	148,298.90
7313 - Valley View Project	142,675.19	532,204.76
<b>Total Expense</b>	<b>329,251.53</b>	<b>1,022,433.80</b>
<b>Net Ordinary Income</b>	<b>-329,251.53</b>	<b>-1,022,433.80</b>
<b>Net Income</b>	<b>-329,251.53</b>	<b>-1,022,433.80</b>

**Roxborough Water and Sanitation District**  
**Profit & Loss -PVH**  
**May 2024**

	<u>May 24</u>	<u>Jan - May 24</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	106,347.58	288,242.44
5210- Specific Ownership Taxes	2,772.63	13,940.39
5820- Investment Income	2,113.04	9,686.03
<b>Total Income</b>	<u>111,233.25</u>	<u>311,868.86</u>
<b>Gross Profit</b>	111,233.25	311,868.86
<b>Expense</b>		
6040- Accounting	1,000.00	4,000.00
6150- Legal	0.00	1,630.98
6250- Treasurers Fees	1,579.63	4,308.33
7300- Capital Projects	0.00	2,795.00
<b>Total Expense</b>	<u>2,579.63</u>	<u>12,734.31</u>
<b>Net Ordinary Income</b>	<u>108,653.62</u>	<u>299,134.55</u>
<b>Net Income</b>	<u><u>108,653.62</u></u>	<u><u>299,134.55</u></u>

**Roxborough Water and Sanitation District**  
**Profit & Loss Budget vs. Actual- General Fund**  
**January through May 2024**

	Jan - May 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	1,323,037.04	1,576,131.00	-253,093.96	83.9%
5210- Specific Ownership Taxes	50,177.18	120,000.00	-69,822.82	41.8%
5610- Miscellaneous Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	76,722.56	80,000.00	-3,277.44	95.9%
<b>Total Income</b>	<u>1,449,936.78</u>	<u>1,777,131.00</u>	<u>-327,194.22</u>	<u>81.6%</u>
<b>Gross Profit</b>	1,449,936.78	1,777,131.00	-327,194.22	81.6%
<b>Expense</b>				
6020-Payroll Expenses	26,874.61	150,000.00	-123,125.39	17.9%
6040- Accounting	13,750.00	31,500.00	-17,750.00	43.7%
6041- Audit	20,030.82	30,000.00	-9,969.18	66.8%
6050- Contract Labor	0.00	10,000.00	-10,000.00	0.0%
6060- Directors Fee	0.00	8,000.00	-8,000.00	0.0%
6080- Education	4,191.75	30,000.00	-25,808.25	14.0%
6100- Engineering	3,512.50	40,000.00	-36,487.50	8.8%
6130- Insurance	11,975.41	30,000.00	-18,024.59	39.9%
6150- Legal	16,795.76	25,000.00	-8,204.24	67.2%
6180- Misc. Expenses	5,374.30	10,000.00	-4,625.70	53.7%
6200- Office Expense	24,968.69	40,000.00	-15,031.31	62.4%
6210-Operating Supplies	70.61			
6220- Permits	21,829.63	50,000.00	-28,170.37	43.7%
6225-Rent	0.00	5,000.00	-5,000.00	0.0%
6230- Repairs and Maint	63,190.09	205,000.00	-141,809.91	30.8%
6250- Treasurers Fees	19,840.60	45,000.00	-25,159.40	44.1%
6260- Utilities	1,005.20	2,000.00	-994.80	50.3%
6270- Vehicle	8,897.53	5,000.00	3,897.53	178.0%
6300- Bank Service Charges	0.00	2,000.00	-2,000.00	0.0%
7300- Capital Projects	6,856.37	75,000.00	-68,143.63	9.1%
<b>Total Expense</b>	<u>249,163.87</u>	<u>793,500.00</u>	<u>-544,336.13</u>	<u>31.4%</u>
<b>Net Ordinary Income</b>	1,200,772.91	983,631.00	217,141.91	122.1%
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
8000- Transfers to Other Funds	0.00	700,000.00	-700,000.00	0.0%
<b>Total Other Expense</b>	<u>0.00</u>	<u>700,000.00</u>	<u>-700,000.00</u>	<u>0.0%</u>
<b>Net Other Income</b>	0.00	-700,000.00	700,000.00	0.0%
<b>Net Income</b>	<u><u>1,200,772.91</u></u>	<u><u>283,631.00</u></u>	<u><u>917,141.91</u></u>	<u><u>423.4%</u></u>

**Roxborough Water and Sanitation District**  
**Profit & Loss Budget vs. Actual-Debt Service**  
January through May 2024

	Jan - May 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	426,236.18	675,485.00	-249,248.82	63.1%
5210- Specific Ownership Taxes	16,165.34	80,000.00	-63,834.66	20.2%
5820- Investment Income	98,021.57	30,000.00	68,021.57	326.7%
<b>Total Income</b>	<u>540,423.09</u>	<u>785,485.00</u>	<u>-245,061.91</u>	<u>68.8%</u>
<b>Gross Profit</b>	540,423.09	785,485.00	-245,061.91	68.8%
<b>Expense</b>				
6250- Treasurers Fees	6,391.98	15,000.00	-8,608.02	42.6%
6420-Loan Administrative Fees	38,400.00	76,800.00	-38,400.00	50.0%
6500- CWRPDA -PVH D15a356- Prin	118,087.00	233,236.00	-115,149.00	50.6%
6501-Interest D15a356-PVH	33,291.69	71,586.00	-38,294.31	46.5%
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%
6560- Principal CT2015- PVH	56,134.69	54,473.00	1,661.69	103.1%
6561 - Interest CT2015-176 PVH	59,312.46	60,974.00	-1,661.54	97.3%
6599- Less PVH Debt Service	0.00	-420,269.00	420,269.00	0.0%
7100-Principal Payments-W05A105	280,000.00	545,000.00	-265,000.00	51.4%
7150-Ravenna CWCB	82,425.19	82,425.00	0.19	100.0%
7200- Interest Payments	0.00	61,956.00	-61,956.00	0.0%
<b>Total Expense</b>	<u>674,043.01</u>	<u>1,757,824.00</u>	<u>-1,083,780.99</u>	<u>38.3%</u>
<b>Net Ordinary Income</b>	-133,619.92	-972,339.00	838,719.08	13.7%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	50,779.12	160,000.00	-109,220.88	31.7%
6901- Transfer In PVH Debt	0.00	1,092,000.00	-1,092,000.00	0.0%
6902- Transfers In WTP	469,192.20			
<b>Total Other Income</b>	<u>519,971.32</u>	<u>1,252,000.00</u>	<u>-732,028.68</u>	<u>41.5%</u>
<b>Net Other Income</b>	519,971.32	1,252,000.00	-732,028.68	41.5%
<b>Net Income</b>	<u><u>386,351.40</u></u>	<u><u>279,661.00</u></u>	<u><u>106,690.40</u></u>	<u><u>138.1%</u></u>





**Roxborough Water and Sanitation District**  
**Profit & Loss Budget vs. Actual-Water Treatment**  
**January through May 2024**

	Jan - May 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	1,267,995.44	3,200,000.00	-1,932,004.56	39.6%
5100-Availability Charges	38,557.12	120,000.00	-81,442.88	32.1%
5211- Dominion WTP Operations	292,327.60	500,000.00	-207,672.40	58.5%
5310-Permit Fees	1,900.00	1,200.00	700.00	158.3%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	26,508.00	40,000.00	-13,492.00	66.3%
5510-Potable Irrigation Water	9,141.80	40,000.00	-30,858.20	22.9%
5511-Irrigation Water	75,133.66	250,000.00	-174,866.34	30.1%
5601-Late Fees, Penalties,	16,918.06	70,000.00	-53,081.94	24.2%
5610- Miscellaneous Income	4,171.13	0.00	4,171.13	100.0%
5611-Inclusion fees-NWDC	32,498.78	50,000.00	-17,501.22	65.0%
5620- Dominion Dist. Operations	0.00	200,000.00	-200,000.00	0.0%
5640- Dominion Treated Water Us	65,624.66	100,000.00	-34,375.34	65.6%
5650 Dominion Exp Reimbursement	202,448.34			
5660- Ravenna Reimbursement	-0.02	3,196,667.00	-3,196,667.02	-0.0%
5670-Dominion Cap Lease O-Line	0.00	0.00	0.00	0.0%
5700- Sys. Development Charge	95,355.00	275,000.00	-179,645.00	34.7%
5705 Ravenna SDC	124,071.96	250,000.00	-125,928.04	49.6%
5710- Capital Surcharge	59,654.46	80,000.00	-20,345.54	74.6%
5715- Capital Surcharge WTP Sup	469,192.20	1,036,808.00	-567,615.80	45.3%
5820- Investment Income	227,680.54	50,000.00	177,680.54	455.4%
5850 - Reimbursed Exp Other	-2,867.59	1,225,000.00	-1,227,867.59	-0.2%
<b>Total Income</b>	<b>3,006,311.14</b>	<b>10,691,875.00</b>	<b>-7,685,563.86</b>	<b>28.1%</b>
<b>Gross Profit</b>	<b>3,006,311.14</b>	<b>10,691,875.00</b>	<b>-7,685,563.86</b>	<b>28.1%</b>
<b>Expense</b>				
6020-Payroll Expenses	232,888.90	750,000.00	-517,111.10	31.1%
6040- Accounting	13,750.00	32,500.00	-18,750.00	42.3%
6050- Contract Labor	0.00	15,000.00	-15,000.00	0.0%
6065- Dominion expenses	0.00	20,000.00	-20,000.00	0.0%
6080- Education	3,625.25	30,000.00	-26,374.75	12.1%
6100- Engineering	14,001.40	175,000.00	-160,998.60	8.0%
6115- GPS/GIS	0.00	25,000.00	-25,000.00	0.0%
6130- Insurance	11,831.75	25,000.00	-13,168.25	47.3%
6140- Lab & Test Fees	3,143.00	15,000.00	-11,857.00	21.0%
6150- Legal	14,538.26	37,500.00	-22,961.74	38.8%
6170 - Meter Expenses	-105.77	0.00	-105.77	100.0%
6180- Misc. Expenses	2,360.83	10,000.00	-7,639.17	23.6%
6200- Office Expense	3,129.32	20,000.00	-16,870.68	15.6%
6210-Operating Supplies	56,295.51	175,000.00	-118,704.49	32.2%
6220- Permits	0.00	10,000.00	-10,000.00	0.0%
6230- Repairs and Maint	48,190.98	250,000.00	-201,809.02	19.3%
6240- Safety Equipment	1,646.17	5,000.00	-3,353.83	32.9%
6260- Utilities	74,280.47	240,000.00	-165,719.53	31.0%
6270- Vehicle	9,756.94	10,000.00	-243.06	97.6%
6280- Water Costs	0.00	50,000.00	-50,000.00	0.0%
7300- Capital Projects	373,303.81	530,000.00	-156,696.19	70.4%
7302- Water Taps Centennial	0.00	50,000.00	-50,000.00	0.0%
<b>Total Expense</b>	<b>862,636.82</b>	<b>2,475,000.00</b>	<b>-1,612,363.18</b>	<b>34.9%</b>
<b>Net Ordinary Income</b>	<b>2,143,674.32</b>	<b>8,216,875.00</b>	<b>-6,073,200.68</b>	<b>26.1%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
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>
<b>Other Expense</b>				
8000- Transfers to Other Funds	38,557.12	120,000.00	-81,442.88	32.1%
8002- Transfers Water Supply SV	469,192.20	1,036,808.00	-567,615.80	45.3%
8100- Transfer to Other Funds	0.00	0.00	0.00	0.0%

**Roxborough Water and Sanitation District**  
**Profit & Loss Budget vs. Actual-Water Treatment**  
**January through May 2024**

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	<u>Jan - May 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>9000 -Depreciation Expense</b>	825,000.00			
<b>Total Other Expense</b>	1,332,749.32	1,156,808.00	175,941.32	115.2%
<b>Net Other Income</b>	-1,332,749.32	-656,808.00	-675,941.32	202.9%
<b>Net Income</b>	<u>810,925.00</u>	<u>7,560,067.00</u>	<u>-6,749,142.00</u>	<u>10.7%</u>

**Roxborough Water and Sanitation District**  
**Profit & Loss Budget vs. Actual-Water Distribution**  
**January through May 2024**

	Jan - May 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
6020-Payroll Expenses	135,984.46	400,000.00	-264,015.54	34.0%
6040- Accounting	16,500.00	32,500.00	-16,000.00	50.8%
6050- Contract Labor	14,818.39	40,000.00	-25,181.61	37.0%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	4,199.79	30,000.00	-25,800.21	14.0%
6100- Engineering	62,525.50	200,000.00	-137,474.50	31.3%
6110-Conservation Rebates	150.00	2,500.00	-2,350.00	6.0%
6115- GPS/GIS	2,467.50	25,000.00	-22,532.50	9.9%
6130- Insurance	11,975.42	25,000.00	-13,024.58	47.9%
6140- Lab & Test Fees	4,494.00	15,000.00	-10,506.00	30.0%
6150- Legal	8,272.26	37,500.00	-29,227.74	22.1%
6170 - Meter Expenses	16,191.30	50,000.00	-33,808.70	32.4%
6180- Misc. Expenses	1,279.01	10,000.00	-8,720.99	12.8%
6200- Office Expense	7,372.85	20,000.00	-12,627.15	36.9%
6220- Permits	2,290.00	10,000.00	-7,710.00	22.9%
6230- Repairs and Maint	164,281.54	225,000.00	-60,718.46	73.0%
6230-Meter Expenses	0.00	2,000.00	-2,000.00	0.0%
6240- Safety Equipment	2,032.05			
6260- Utilities	23,276.17	75,000.00	-51,723.83	31.0%
6270- Vehicle	10,952.38	5,000.00	5,952.38	219.0%
6280- Water Costs	486,461.77	2,000,000.00	-1,513,538.23	24.3%
6500- CWRPDA -PVH D15a356- Prin	3,123.25			
7300- Capital Projects	246,715.80	6,400,000.00	-6,153,284.20	3.9%
<b>Total Expense</b>	<u>1,225,363.44</u>	<u>9,664,500.00</u>	<u>-8,439,136.56</u>	<u>12.7%</u>
<b>Net Ordinary Income</b>	<u>-1,225,363.44</u>	<u>-9,664,500.00</u>	<u>8,439,136.56</u>	<u>12.7%</u>
<b>Net Income</b>	<u><u>-1,225,363.44</u></u>	<u><u>-9,664,500.00</u></u>	<u><u>8,439,136.56</u></u>	<u><u>12.7%</u></u>

**Roxborough Water and Sanitation District**  
**Profit & Loss Budget vs. Actual-Sewer Fund**  
**January through May 2024**

	Jan - May 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	845,311.35	1,800,000.00	-954,688.65	47.0%
5100-Availability Charges	12,222.00	40,000.00	-27,778.00	30.6%
5101- Service Charges LMA	181,222.92	300,000.00	-118,777.08	60.4%
5310-Permit Fees	250.00	33,000.00	-32,750.00	0.8%
5601-Late Fees, Penalties,	8,366.54	20,000.00	-11,633.46	41.8%
5610- Miscellaneous Income	1,247.65	0.00	1,247.65	100.0%
5625- Dominion Sewer Conveyance	251,660.00	360,000.00	-108,340.00	69.9%
5650 Dominion Exp Reimbursement	17,310.47	50,000.00	-32,689.53	34.6%
5670-Dominion Cap Lease O-Line	0.00	200,000.00	-200,000.00	0.0%
5700- Sys. Development Charge	0.00	200,000.00	-200,000.00	0.0%
5710- Capital Surcharge	67,875.50	160,000.00	-92,124.50	42.4%
5820- Investment Income	315,749.69	55,000.00	260,749.69	574.1%
<b>Total Income</b>	1,701,216.12	3,218,000.00	-1,516,783.88	52.9%
<b>Gross Profit</b>	1,701,216.12	3,218,000.00	-1,516,783.88	52.9%
<b>Expense</b>				
6020-Payroll Expenses	161,272.56	500,000.00	-338,727.44	32.3%
6040- Accounting	16,125.00	31,500.00	-15,375.00	51.2%
6050- Contract Labor	14,818.35	30,000.00	-15,181.65	49.4%
6080- Education	3,801.25	30,000.00	-26,198.75	12.7%
6099- Election	0.00	0.00	0.00	0.0%
6100- Engineering	41,782.55	125,000.00	-83,217.45	33.4%
6115- GPS/GIS	11,072.36	25,000.00	-13,927.64	44.3%
6130- Insurance	11,975.42	30,000.00	-18,024.58	39.9%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	11,363.76	15,000.00	-3,636.24	75.8%
6180- Misc. Expenses	679.11	1,000.00	-320.89	67.9%
6185- Littleton Service Fees	74,213.05	1,100,000.00	-1,025,786.95	6.7%
6200- Office Expense	7,156.03	15,000.00	-7,843.97	47.7%
6210-Operating Supplies	61,161.26	145,000.00	-83,838.74	42.2%
6220- Permits	3,000.00	10,000.00	-7,000.00	30.0%
6230- Repairs and Maint	53,987.04	150,000.00	-96,012.96	36.0%
6240- Safety Equipment	1,743.58	2,000.00	-256.42	87.2%
6260- Utilities	37,654.75	100,000.00	-62,345.25	37.7%
6270- Vehicle	13,709.22	2,000.00	11,709.22	685.5%
6300- Bank Service Charges	0.00	3,000.00	-3,000.00	0.0%
7300- Capital Projects	157,185.51	1,750,000.00	-1,592,814.49	9.0%
7308- O-Line Capacity Improve.	9,426.91			
7311- Dominion System Improve.	793.75			
7313 - Valley View Project	2,137.50			
<b>Total Expense</b>	695,058.96	4,065,500.00	-3,370,441.04	17.1%
<b>Net Ordinary Income</b>	1,006,157.16	-847,500.00	1,853,657.16	-118.7%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	0.00	200,000.00	-200,000.00	0.0%
<b>Total Other Income</b>	0.00	200,000.00	-200,000.00	0.0%
<b>Other Expense</b>				
8000- Transfers to Other Funds	12,222.00	633,500.00	-621,278.00	1.9%
9000 -Depreciation Expense	345,000.00			
<b>Total Other Expense</b>	357,222.00	633,500.00	-276,278.00	56.4%
<b>Net Other Income</b>	-357,222.00	-433,500.00	76,278.00	82.4%
<b>Net Income</b>	<b>648,935.16</b>	<b>-1,281,000.00</b>	<b>1,929,935.16</b>	<b>-50.7%</b>

**Roxborough Water and Sanitation District**  
**Profit & Loss Budget vs. Actual-Capital Fund**  
**January through May 2024**

	<u>Jan - May 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5650 Dominion Exp Reimbursement	0.00	861,500.00	-861,500.00	0.0%
5850 - Reimbursed Exp Other	0.00	700,000.00	-700,000.00	0.0%
<b>Total Income</b>	<u>0.00</u>	<u>1,561,500.00</u>	<u>-1,561,500.00</u>	<u>0.0%</u>
<b>Gross Profit</b>	0.00	1,561,500.00	-1,561,500.00	0.0%
<b>Expense</b>				
6805-Ravenna Phase 3/4 Expense	0.00	2,360,000.00	-2,360,000.00	0.0%
6806-System Capacity Expense	0.00	785,000.00	-785,000.00	0.0%
7308- O-Line Capacity Improve.	67,736.83	670,000.00	-602,263.17	10.1%
7310 - WTP- Dominion Pump	186.56			
7311- Dominion System Improve.	274,006.75			
7312- Ravenna Pump Station	148,298.90			
7313 - Valley View Project	532,204.76	700,000.00	-167,795.24	76.0%
<b>Total Expense</b>	<u>1,022,433.80</u>	<u>4,515,000.00</u>	<u>-3,492,566.20</u>	<u>22.6%</u>
<b>Net Ordinary Income</b>	-1,022,433.80	-2,953,500.00	1,931,066.20	34.6%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	0.00	2,953,500.00	-2,953,500.00	0.0%
<b>Total Other Income</b>	<u>0.00</u>	<u>2,953,500.00</u>	<u>-2,953,500.00</u>	<u>0.0%</u>
<b>Net Other Income</b>	0.00	2,953,500.00	-2,953,500.00	0.0%
<b>Net Income</b>	<u><u>-1,022,433.80</u></u>	<u><u>0.00</u></u>	<u><u>-1,022,433.80</u></u>	<u><u>100.0%</u></u>

**Roxborough Water and Sanitation District**  
**Profit & Loss Budget vs. Actual-PVH**  
 January through May 2024

	<u>Jan - May 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	288,242.44	447,966.00	-159,723.56	64.3%
5210- Specific Ownership Taxes	13,940.39	50,000.00	-36,059.61	27.9%
5820- Investment Income	9,686.03	1,000.00	8,686.03	968.6%
<b>Total Income</b>	<u>311,868.86</u>	<u>498,966.00</u>	<u>-187,097.14</u>	<u>62.5%</u>
<b>Gross Profit</b>	311,868.86	498,966.00	-187,097.14	62.5%
<b>Expense</b>				
6040- Accounting	4,000.00	12,000.00	-8,000.00	33.3%
6080- Education	0.00	1,000.00	-1,000.00	0.0%
6100- Engineering	0.00	2,500.00	-2,500.00	0.0%
6150- Legal	1,630.98	2,500.00	-869.02	65.2%
6250- Treasurers Fees	4,308.33	9,000.00	-4,691.67	47.9%
6500- CWRPDA -PVH D15a356- Prin	0.00	306,297.00	-306,297.00	0.0%
7150-Ravenna CWCB	0.00	115,447.00	-115,447.00	0.0%
7300- Capital Projects	2,795.00			
<b>Total Expense</b>	<u>12,734.31</u>	<u>448,744.00</u>	<u>-436,009.69</u>	<u>2.8%</u>
<b>Net Ordinary Income</b>	<u>299,134.55</u>	<u>50,222.00</u>	<u>248,912.55</u>	<u>595.6%</u>
<b>Net Income</b>	<u><u>299,134.55</u></u>	<u><u>50,222.00</u></u>	<u><u>248,912.55</u></u>	<u><u>595.6%</u></u>

## SUPPLEMENTAL INFORMATION



Roxborough Water & Sanitation District  
May 31, 2024

Maturity

**Long Term Obligations**

CWCB- 2014 Loan	\$ 14,698,681	12/01/2044
CT2015-176 CWCB-PVH Water Supply	\$ 1,888,536	08/01/2036
2015 CWRPDA- PVH Infrastructure	\$ 3,323,186	02/01/2047
2019-2250 CWCB- Ravenna	\$ 1,351,660	02/01/2047
2005 CWRPDA Loan Payable	<u>\$ 1,515,000</u>	08/01/2026

**TOTAL LONG TERM LIABILITIES**

**\$ 22,777,063**

**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 May 31, 2024 is as follows:

General Fund	Debt Service Water Fund	Debt Service Sewer Fund	Capital Projects Fund	Water Fund	Sewer Fund	PVH	Total
\$ -	\$ -	\$ -	\$ 19,480	\$ 3,000,000	\$ 1,000,000		\$ 4,019,480
-	-	-		1,696,868	2,063,483		\$ 3,760,351
<u>4,505,160</u>	<u>629,233</u>	<u>7,033,434</u>		<u>10,088,415</u>	<u>13,490,884</u>	<u>802,409</u>	<u>\$ 36,549,535</u>
<u>\$ 4,505,160</u>	<u>\$ 629,233</u>	<u>\$ 7,033,434</u>	<u>\$ 19,480</u>	<u>\$ 14,785,283</u>	<u>\$ 16,554,367</u>	<u>\$ 802,409</u>	<u>\$ 44,329,366</u>

**Roxborough Water and Sanitation**  
**Distribution of Cash in Bank- Water Fund**  
**2024**

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available</b>												
Cash in Bank - Water Fund	14,263,008	14,517,377	11,243,468	14,603,218	14,785,283							
Total Funds Available	14,263,008	14,517,377	14,427,733	14,603,218	14,785,283	0	0	0	0	0	0	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							
Capital Reserve	1,033,741	1,272,806	1,400,514	1,489,516	1,696,868							
Operating Cash	10,229,267	10,244,571	10,027,219	10,113,702	10,088,415							
Total Cash	14,263,008	14,517,377	14,427,733	14,603,218	14,785,283	0	0	0	0	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	1,053,622	1,033,741	1,272,806	1,400,514	1,489,516							
Additions to Reserve	250,000	250,000	250,000	250,000	250,000							
Use of Reserves	269,881	10,935	122,292	160,998	42,648							
Ending Reserve Balance	1,033,741	1,272,806	1,400,514	1,489,516	1,696,868	0	0	0	0	0	0	0

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available</b>												
Cash in Bank - Sewer Fund	14,448,907	14,912,051	16,083,233	16,306,531	16,554,367							
Total Funds Available	14,448,907	14,912,051	16,083,233	16,306,531	16,554,367	0	0	0	0	0	0	0
<b>Distribution of Available Funds</b>												
Operating Reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000						
25% of Budgeted Expenditures												
Capital Reserve	1,369,891	1,535,081	1,707,667	1,880,361	2,063,483							
Operating Cash	12,079,016	12,376,970	13,375,566	13,426,170	13,490,884							
Total Available Funds	14,448,907	14,912,051	16,083,233	16,306,531	16,554,367	0	0	0	0	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	1,198,681	1,369,891	1,535,081	1,707,667	1,880,361							
Additions to Reserve	185,000	185,000	185,000	185,000	185,000							
Use of Reserves	-13,790	-19,810	-12,414	-12,306	-1,878							
Ending Reserve Balance	1,369,891	1,535,081	1,707,667	1,880,361	2,063,483	0	0	0	0	0	0	0

No Assurance is provided on these Financial Statements

**Roxborough Water and Sanitation  
Distribution of Cash in Bank - Debt Service  
2024**

	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec
<b>Cash Funds Available - Water Treatment Plant</b>												
Beginning Cash Balance	799,115	895,601	321,879	415,672	535,490							
Surcharge Collected	93,844	93,929	93,793	93,882	93,743							
Availability of Service Trans.	2,642	0	0	25,936	0							
Payment of Debt	0	667,651	0	0	0							
Ending Cash Balance	895,601	321,879	415,672	535,490	629,233	0	0	0	0	0	0	0
<b>Cash Funds Available - Sewer Debt Service</b>												
Operating Cash	6,258,494	6,466,097	6,038,522	6,725,697	7,033,434							
Total	7,154,095	6,787,976	6,454,194	7,261,187	7,662,667	0	0	0	0	0	0	0

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District  
 Property Tax Schedule  
 2024

SUMMARY – DOUGLAS & JEFFERSON COUNTIES

	2023										2023			
	Delinquent Tax, Rebates and Abatements					Specific Ownerships			HB 1006 Treasurer's Fee		Percentage of Levied Taxes Received		Total Amount Received	
	Property Taxes	Interest	Treasurer's Fees	HB 1006 Tax	HB 1006 Fee	Taxes	Interest	Treasurer's Fees	HB 1006 Tax	HB 1006 Fee	Monthly	Y-T-D	Monthly	Y-T-D
January	\$ 537	\$ 15,409	\$ (8)	\$ (521)	\$ 15,938						0.02%	0.02%	\$ 15,938	0.56%
February	\$ 34,739	\$ 18,546	\$ (521)	\$ (9,369)	\$ 52,764						1.67%	1.69%	\$ 52,764	2.86%
March	\$ 624,563	\$ 15,747	\$ (9,369)	\$ (1,446)	\$ 630,941						29.98%	31.66%	\$ 630,941	34.20%
April	\$ 96,293	\$ 14,811	\$ (1,446)		\$ 109,658						4.62%	36.29%	\$ 109,658	5.94%
May	\$ 1,175,036	\$ 12,997			\$ 1,188,033						56.40%	92.69%	\$ 1,188,033	64.39%
June					\$ -						0.00%	92.69%	\$ -	0.00%
July					\$ -						0.00%	92.69%	\$ -	0.00%
August					\$ -						0.00%	92.69%	\$ -	0.00%
September					\$ -						0.00%	92.69%	\$ -	0.00%
October					\$ -						0.00%	92.69%	\$ -	0.00%
November				\$ (33)	\$ (33)						0.00%	92.69%	\$ (33)	0.00%
December					\$ -						0.00%	92.69%	\$ -	0.00%
TOTAL	\$ 1,931,168	\$ -	\$ 77,510	\$ -	\$ (11,377)	\$ -	\$ -	\$ -	\$ -	\$ 1,997,301	92.69%	92.69%	\$ 1,997,301	107.95%

No Assurance is provided on these Financial Statements  
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