

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS

February 29, 2024

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Roxborough Water and Sanitation District
Balance Sheet by Class
As of February 29, 2024

	1-General Fund	2-Debt Services	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Pum Valley Heights	TOTAL
ASSETS								
Current Assets								
Checking/Savings	282,776.02	4,467,722.94	34,221,484.18	4,631,960.19	896,061.02	-29,373,432.77	-1,536,981.85	13,589,589.73
1101-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	2,066,334.30
1139 -W/F 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	2,993,279.31	753,579.18	5,991,042.44	8,678,019.85	0.00	0.00	0.00	18,415,920.78
1155- Colotrust Bond Fund	0.00	0.00	387,356.82	537,689.00	0.00	0.00	0.00	925,045.82
1160 -System Develop Colo Trust	0.00	0.00	0.00	1,064,381.49	0.00	0.00	0.00	1,064,381.49
Total Checking/Savings	3,276,055.33	6,894,417.22	43,796,880.62	14,912,050.53	896,061.02	-29,373,432.77	529,352.45	40,921,384.40
Other Current Assets								
1300-A/R Service	0.00	0.00	496,888.59	297,310.60	0.00	0.00	0.00	794,199.19
1310-A/R Availability	0.00	0.00	4,675.57	1,665.29	0.00	0.00	0.00	6,340.86
1330- A/R Taxes	1,576,131.00	675,485.00	0.00	0.00	0.00	0.00	447,966.00	2,699,582.00
1356-Due From NWDG Inclusion	0.00	0.00	6,777.13	0.00	0.00	0.00	0.00	6,777.13
1366 Due Club at Ravenna	0.00	0.00	7,235.15	0.00	0.00	0.00	0.00	7,235.15
1370- Due From Others	0.00	0.00	37,789.37	0.00	0.00	0.00	0.00	37,789.37
1400- Prepaid Insurance	23,611.55	0.00	23,611.55	23,611.55	0.00	23,613.35	0.00	94,448.00
Total Other Current Assets	1,599,742.55	675,485.00	576,977.36	322,587.44	0.00	23,613.35	447,966.00	3,646,371.70
Total Current Assets	4,875,797.88	7,559,902.22	44,373,857.98	15,234,637.97	896,061.02	-29,349,819.42	977,318.45	44,567,756.10
Fixed Assets								
1500- Capital Assets	0.00	0.00	107,286,944.32	33,658,082.45	0.00	0.00	0.00	140,945,026.77
1550- Accumulated Depreciation	0.00	0.00	-20,974,750.00	-16,653,535.00	0.00	0.00	0.00	-37,628,285.00
Total Fixed Assets	0.00	0.00	86,312,194.32	17,004,547.45	0.00	0.00	0.00	103,316,741.77
TOTAL ASSETS	4,875,797.88	7,559,902.22	130,686,052.30	32,239,185.42	896,061.02	-29,349,819.42	977,318.45	147,984,497.87
LIABILITIES & EQUITY								
Liabilities								
Current Liabilities								
Accounts Payable	5,339.75	0.00	5,062.25	27,471.25	62,968.10	88,189.31	3,795.50	192,826.16
2000- Accounts Payable	5,339.75	0.00	5,062.25	27,471.25	62,968.10	88,189.31	3,795.50	192,826.16
Total Accounts Payable	5,339.75	0.00	5,062.25	27,471.25	62,968.10	88,189.31	3,795.50	192,826.16
Other Current Liabilities								
2015 Accrued Vac/ Sick Leave	0.00	0.00	44,294.38	36,309.38	0.00	30,120.97	0.00	110,724.73
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	1,576,131.00	675,485.00	0.00	0.00	0.00	0.00	0.00	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	2,925,032.00	0.00	0.00	0.00	2,925,032.00
Total Other Current Liabilities	1,577,480.65	675,485.00	3,263,316.95	2,966,935.60	0.00	34,825.90	447,966.00	8,966,010.10
Total Current Liabilities	1,582,820.40	675,485.00	3,268,379.20	2,994,406.85	62,968.10	123,015.21	451,761.50	9,158,836.26
Total Liabilities								
Total Liabilities	1,582,820.40	675,485.00	3,268,379.20	2,994,406.85	62,968.10	123,015.21	451,761.50	9,158,836.26
Equity								
3900 - Retained Earnings	3,310,167.99	7,276,315.51	127,290,934.79	29,049,378.16	961,010.42	-29,102,561.81	498,479.57	139,283,724.63
Net Income	-17,190.51	-391,898.29	126,738.31	195,400.41	-127,917.50	-370,212.82	27,077.38	-358,053.02
Total Equity	3,292,977.48	6,884,417.22	127,417,673.10	29,244,778.57	833,092.92	-29,472,834.63	525,556.95	138,725,661.61
TOTAL LIABILITIES & EQUITY	4,875,797.88	7,559,902.22	130,686,052.30	32,239,185.42	896,061.02	-29,349,819.42	977,318.45	147,984,497.87

No assurance is provided on these financial statements

Roxborough Water and Sanitation District Profit & Loss by Class

February 2024

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	TOTAL
Ordinary Income/Expense								
Income								
5010- Service Charges	0.00	0.00	249,019.38	186,463.55	0.00	0.00	0.00	415,482.93
5100-Availability Charges	0.00	0.00	-841.90	-356.25	0.00	0.00	0.00	-1,198.15
5101- Service Charges LIMA	0.00	0.00	0.00	28,039.51	0.00	0.00	0.00	28,039.51
5200- Property Taxes	9,314.69	3,000.87	0.00	0.00	0.00	0.00	22,423.65	34,739.21
5210- Specific Ownership Taxes	11,604.71	3,738.63	0.00	0.00	0.00	0.00	3,203.02	18,546.36
5211- Dominion WTP Operations	0.00	0.00	57,833.66	0.00	0.00	0.00	0.00	57,833.66
5410-Hydrant Water	0.00	0.00	5,638.00	0.00	0.00	0.00	0.00	5,638.00
5510-Potable Irrigation Water	0.00	0.00	2,396.25	0.00	0.00	0.00	0.00	2,396.25
5511-Irrigation Water	0.00	0.00	6,692.13	0.00	0.00	0.00	0.00	6,692.13
5601-Late Fees, Penalties,	0.00	0.00	3,976.20	1,915.87	0.00	0.00	0.00	5,892.07
5610- Miscellaneous Income	0.00	0.00	-346.02	-346.01	0.00	0.00	0.00	-692.03
5611-Inclusion fees-NWDC	0.00	0.00	5,682.04	0.00	0.00	0.00	0.00	5,682.04
5623- Dominion Sewer Conveyance	0.00	0.00	0.00	49,660.00	0.00	0.00	0.00	49,660.00
5640- Dominion Treated Water Us	0.00	0.00	9,673.75	0.00	0.00	0.00	0.00	9,673.75
5650 Dominion Exp Reimbursement	0.00	0.00	836.00	0.00	0.00	0.00	0.00	836.00
5700- Sys. Development Charge	0.00	0.00	135.00	0.00	0.00	0.00	0.00	135.00
5705 Ravenna SDC	0.00	0.00	22,613.33	0.00	0.00	0.00	0.00	22,613.33
5710- Capital Surcharge	0.00	0.00	11,941.55	0.00	0.00	0.00	0.00	11,941.55
5715- Capital Surcharge WTP Sup	0.00	0.00	93,929.47	0.00	0.00	0.00	0.00	93,929.47
5820- Investment Income	14,169.74	27,348.33	50,095.97	64,240.48	0.00	0.00	1,761.49	157,616.01
5850 - Reimbursed Exp Other	0.00	0.00	2,952.20	0.00	0.00	0.00	0.00	2,952.20
Total Income	35,089.14	34,087.83	522,227.01	322,726.14	0.00	0.00	27,388.16	941,518.28
Gross Profit	35,089.14	34,087.83	522,227.01	322,726.14	0.00	0.00	27,388.16	941,518.28
Expense								
6020-Payroll Expenses	5,534.58	0.00	47,910.31	31,701.71	0.00	27,032.66	0.00	112,179.26
6040- Accounting	0.00	0.00	2,750.00	0.00	0.00	0.00	-217.00	2,533.00
6050- Contract Labor	0.00	0.00	0.00	32.34	0.00	32.34	0.00	64.68
6080- Education	481.25	0.00	511.25	651.25	0.00	651.25	0.00	2,295.00
6100- Engineering	555.00	0.00	6,425.00	13,995.00	0.00	16,682.50	0.00	37,667.50
6115- GPS/GIS	0.00	0.00	0.00	1,950.00	0.00	82.50	0.00	2,032.50
6130- Insurance	2,361.00	0.00	2,361.00	2,361.00	0.00	2,361.00	0.00	9,444.00
6140- Lab & Test Fees	0.00	0.00	375.00	0.00	0.00	1,690.00	0.00	2,065.00
6150- Legal	2,034.75	0.00	4,069.50	2,034.75	0.00	2,034.75	0.50	10,174.25
6180- Misc. Expenses	646.55	0.00	398.96	0.00	0.00	0.00	0.00	1,005.11
6200- Office Expense	3,982.51	0.00	802.79	1,851.78	0.00	1,907.87	0.00	8,544.95
6210-Operating Supplies	0.00	0.00	415.16	59,835.00	0.00	0.00	0.00	60,250.16
6220- Permits	16,666.67	0.00	-587.21	600.00	0.00	88,924.44	0.00	17,266.67
6230- Repairs and Maint	11,637.75	0.00	257.03	4,581.98	0.00	559.09	0.00	17,266.67
6240- Safety Equipment	0.00	0.00	0.00	500.61	0.00	0.00	0.00	500.61
6250- Treasurers Fees	139.70	45.01	931.07	0.00	0.00	4,727.37	336.35	5,210.06
6260- Utilities	54.86	0.00	914.14	8,410.71	0.00	2,463.04	0.00	14,124.01
6270- Vehicle	2,251.07	0.00	0.00	2,762.69	0.00	59,672.10	0.00	8,390.94
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,672.10
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- Pin	0.00	118,087.00	0.00	0.00	0.00	0.00	0.00	118,087.00
6501-Interest D15a356-PVH	0.00	35,061.69	0.00	0.00	0.00	0.00	0.00	35,061.69
6560- Principal CT2015- PVH	0.00	56,134.69	0.00	0.00	0.00	0.00	0.00	56,134.69
6561 - Interest CT2015-176 PVH	0.00	59,312.46	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 CMCB	0.00	82,425.19	0.00	0.00	0.00	0.00	0.00	82,425.19
7200- Interest Payments	0.00	-1,770.00	0.00	0.00	0.00	0.00	0.00	-1,770.00
7300- Capital Projects	6,895.37	0.00	0.00	109,810.00	0.00	10,395.20	2,795.00	129,856.57
7308- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	13,877.50	0.00	0.00	13,877.50
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	4,260.50	0.00	0.00	4,260.50
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	31,102.50	0.00	0.00	31,102.50
7313 - Valley View Project	0.00	0.00	0.00	0.00	13,727.60	0.00	0.00	13,727.60
Total Expense	53,202.06	667,696.04	67,493.60	241,078.82	62,968.10	219,216.11	2,914.85	1,314,569.58

No assurance is provided on these financial statements

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

February 2024

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Net Ordinary Income	-18,112.92	-633,608.21	454,733.41	81,647.32	-62,968.10	-219,216.11	24,473.31	-373,051.30
Other Income/Expense								
Other Income								
6902- Transfers In WTP	0.00	93,929.47	0.00	0.00	0.00	0.00	0.00	93,929.47
Total Other Income	0.00	93,929.47	0.00	0.00	0.00	0.00	0.00	93,929.47
Other Expense								
8002- Transfers Water Supply SV	0.00	0.00	93,929.47	0.00	0.00	0.00	0.00	93,929.47
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	258,929.47	69,000.00	0.00	0.00	0.00	327,929.47
Net Other Income	0.00	93,929.47	-258,929.47	-69,000.00	0.00	0.00	0.00	-234,000.00
Net Income	-18,112.92	-539,678.74	195,803.94	12,647.32	-62,968.10	-219,216.11	24,473.31	-607,051.30

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

Ordinary Income/Expense	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Pump Valley Heights	TOTAL
Income								
5010- Service Charges	0.00	0.00	483,391.61	332,210.67	0.00	0.00	0.00	815,602.28
5100-Availability Charges	0.00	0.00	18,858.56	5,985.00	0.00	0.00	0.00	24,843.56
5101- Service Charges LMA	0.00	0.00	0.00	59,609.85	0.00	0.00	0.00	59,609.85
5200- Property Taxes	9,721.09	3,131.80	0.00	0.00	0.00	0.00	22,423.65	35,276.54
5210- Specific Ownership Taxes	21,216.57	6,835.24	0.00	0.00	0.00	0.00	5,903.75	33,955.56
5211- Dominion WTP Operations	0.00	0.00	115,667.32	0.00	0.00	0.00	0.00	115,667.32
5410-Hydrant Water	0.00	0.00	4,106.00	0.00	0.00	0.00	0.00	4,106.00
5510-Potable Irrigation Water	0.00	0.00	4,151.25	0.00	0.00	0.00	0.00	4,151.25
5511-Irrigation Water	0.00	0.00	13,384.26	0.00	0.00	0.00	0.00	13,384.26
5601-Late Fees, Penalties,	0.00	0.00	7,422.72	3,578.65	0.00	0.00	0.00	11,001.37
5610-Miscellaneous Income	0.00	0.00	-589.76	-585.75	0.00	0.00	0.00	-1,175.51
5611-Inclusion Fees-NWDC	0.00	0.00	13,384.40	0.00	0.00	0.00	0.00	13,384.40
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	98,700.00	0.00	0.00	0.00	98,700.00
5640- Dominion Treated Water Us	0.00	0.00	17,702.50	0.00	0.00	0.00	0.00	17,702.50
5650 Dominion Exp Reimbursement	0.00	0.00	13,495.02	6,967.47	0.00	0.00	0.00	20,462.49
5700- Sys. Development Charge	0.00	0.00	270.00	0.00	0.00	0.00	0.00	270.00
5705 Ravenna SDC	0.00	0.00	50,858.50	0.00	0.00	0.00	0.00	50,858.50
5710- Capital Surcharge	0.00	0.00	23,870.77	26,386.01	0.00	0.00	0.00	50,256.78
5715- Capital Surcharge WTP Sup	0.00	0.00	187,773.91	0.00	0.00	0.00	0.00	187,773.91
5820- Investment Income	29,605.03	52,017.06	100,810.84	130,134.92	0.00	0.00	3,625.33	316,193.18
5850 - Reimbursed Exp Other	0.00	0.00	6,090.20	0.00	0.00	0.00	0.00	6,090.20
Total Income	60,542.69	61,984.10	1,060,648.10	662,986.82	0.00	0.00	31,952.73	1,878,114.44
Gross Profit	60,542.69	61,984.10	1,060,648.10	662,986.82	0.00	0.00	31,952.73	1,878,114.44
Expense								
6020-Payroll Expenses	11,614.33	0.00	98,383.89	64,519.52	0.00	54,981.92	0.00	229,499.66
6040- Accounting	2,750.00	0.00	5,500.00	2,750.00	0.00	2,750.00	783.00	14,533.00
6050- Contract Labor	0.00	0.00	0.00	2,888.46	0.00	2,888.48	0.00	5,776.94
6080- Education	-137.50	0.00	492.50	632.50	0.00	632.50	0.00	1,620.00
6100- Engineering	1,465.00	0.00	7,627.50	20,731.75	0.00	20,813.05	0.00	50,657.30
6115- GPS/GIS	0.00	0.00	0.00	7,557.36	0.00	1,065.00	0.00	8,622.36
6130- Insurance	4,722.00	0.00	4,722.00	4,722.00	0.00	4,722.00	0.00	18,888.00
6140- Lab & Test Fees	0.00	0.00	2,144.00	0.00	0.00	1,834.00	0.00	3,978.00
6150- Legal	5,092.63	0.00	8,267.13	5,748.63	0.00	3,952.88	961.00	24,022.27
6170- Meter Expenses	0.00	0.00	-105.77	0.00	0.00	0.00	0.00	-105.77
6180- Misc. Expenses	1,265.30	0.00	977.31	618.75	0.00	618.75	0.00	3,480.11
6185- Littleton Service Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6200- Office Expense	5,929.25	0.00	802.79	3,597.10	0.00	3,708.08	0.00	14,035.22
6210-Operating Supplies	0.00	0.00	2,916.78	59,835.00	0.00	0.00	0.00	62,751.78
6220- Permits	16,666.67	0.00	0.00	3,000.00	0.00	800.00	0.00	20,466.67
6230- Repairs and Maint	13,410.59	0.00	7,068.87	4,590.17	0.00	93,206.40	0.00	118,276.03
6240- Safety Equipment	0.00	0.00	257.03	500.61	0.00	559.09	0.00	1,316.73
6250- Treasurers Fees	145.79	46.98	0.00	0.00	0.00	0.00	336.35	529.12
6260- Utilities	132.32	0.00	976.11	8,524.75	0.00	4,837.79	0.00	14,470.97
6270- Vehicle	7,820.45	0.00	4,988.28	9,428.56	0.00	9,129.00	0.00	31,346.29
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	134,936.38	0.00	134,936.38
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- Prn	0.00	118,087.00	0.00	0.00	0.00	0.00	0.00	118,087.00
6501-Interest D15a356-PVH	0.00	35,061.69	0.00	0.00	0.00	0.00	0.00	35,061.69
6560- Principal CT2015- PVH	0.00	56,134.69	0.00	0.00	0.00	0.00	0.00	56,134.69
6561 - Interest CT2015-176 PVH	0.00	59,312.46	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
7200- Interest Payments	0.00	-1,770.00	0.00	0.00	0.00	0.00	0.00	-1,770.00
7300- Capital Projects	6,856.37	0.00	251,437.00	123,600.00	29,319.40	28,839.50	2,795.00	413,527.87
7308- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	7,049.20	0.00	0.00	7,049.20
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	66,135.00	0.00	0.00	66,135.00
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	25,413.90	0.00	0.00	25,413.90
7313 - Valley View Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

No assurance is provided on these financial statements

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

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Total Expense	77,733.20	657,698.01	396,435.42	323,245.16	127,917.50	370,272.82	4,875.35	1,968,177.46
Net Ordinary Income	-17,190.51	-605,713.91	664,212.88	339,741.68	-127,917.50	-370,272.82	27,077.38	-90,063.02
Other Income/Expense								
6900- Transfers In	0.00	26,041.71	0.00	0.00	0.00	0.00	0.00	26,041.71
6902- Transfers In WTP	0.00	187,773.91	0.00	0.00	0.00	0.00	0.00	187,773.91
Total Other Income	0.00	213,815.62	0.00	0.00	0.00	0.00	0.00	213,815.62
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	19,700.46	6,341.25	0.00	0.00	0.00	26,041.71
8002- Transfers Water Supply SV	0.00	0.00	187,773.91	0.00	0.00	0.00	0.00	187,773.91
9000 -Depreciation Expense	0.00	0.00	330,000.00	138,000.00	0.00	0.00	0.00	468,000.00
Total Other Expense	0.00	0.00	537,474.37	144,341.25	0.00	0.00	0.00	681,815.62
Net Other Income	0.00	213,815.62	-537,474.37	-144,341.25	0.00	0.00	0.00	-468,000.00
Net Income	-17,190.51	-391,898.29	126,738.31	195,400.41	-127,917.50	-370,272.82	27,077.38	-558,063.02

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

	<u>Feb 24</u>	<u>Jan - Feb 24</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	9,314.69	9,721.09
5210- Specific Ownership Taxes	11,604.71	21,216.57
5820- Investment Income	14,169.74	29,605.03
Total Income	<u>35,089.14</u>	<u>60,542.69</u>
Gross Profit	35,089.14	60,542.69
Expense		
6020-Payroll Expenses	5,534.58	11,614.33
6040- Accounting	0.00	2,750.00
6080- Education	481.25	-137.50
6100- Engineering	555.00	1,465.00
6130- Insurance	2,361.00	4,722.00
6150- Legal	2,034.75	5,092.63
6180- Misc. Expenses	646.55	1,265.30
6200- Office Expense	3,982.51	5,929.25
6220- Permits	16,666.67	16,666.67
6230- Repairs and Maint	11,637.75	13,410.59
6250- Treasurers Fees	139.70	145.79
6260- Utilities	54.86	132.32
6270- Vehicle	2,251.07	7,820.45
7300- Capital Projects	6,856.37	6,856.37
Total Expense	<u>53,202.06</u>	<u>77,733.20</u>
Net Ordinary Income	<u>-18,112.92</u>	<u>-17,190.51</u>
Net Income	<u><u>-18,112.92</u></u>	<u><u>-17,190.51</u></u>

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

	Feb 24	Jan - Feb 24
Ordinary Income/Expense		
Income		
5200- Property Taxes	3,000.87	3,131.80
5210- Specific Ownership Taxes	3,738.63	6,835.24
5820- Investment Income	27,348.33	52,017.06
Total Income	34,087.83	61,984.10
Gross Profit	34,087.83	61,984.10
Expense		
6250- Treasurers Fees	45.01	46.98
6420-Loan Administrative Fees	38,400.00	38,400.00
6500- CWRPDA -PVH D15a356- Prin	118,087.00	118,087.00
6501-Interest D15a356-PVH	35,061.69	35,061.69
6560- Principal CT2015- PVH	56,134.69	56,134.69
6561 - Interest CT2015-176 PVH	59,312.46	59,312.46
7100-Principal Payments-W05A105	280,000.00	280,000.00
7150-Ravenna CWCB	82,425.19	82,425.19
7200- Interest Payments	-1,770.00	-1,770.00
Total Expense	667,696.04	667,698.01
Net Ordinary Income	-633,608.21	-605,713.91
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	26,041.71
6902- Transfers In WTP	93,929.47	187,773.91
Total Other Income	93,929.47	213,815.62
Net Other Income	93,929.47	213,815.62
Net Income	-539,678.74	-391,898.29

Roxborough Water and Sanitation District
Profit & Loss -Water Treatment
February 2024

	Feb 24	Jan - Feb 24
Ordinary Income/Expense		
Income		
5010- Service Charges	249,019.38	483,391.61
5100-Availability Charges	-841.90	18,858.56
5211- Dominion WTP Operations	57,833.66	115,667.32
5410-Hydrant Water	5,638.00	4,106.00
5510-Potable Irrigation Water	2,396.25	4,151.25
5511-Irrigation Water	6,692.13	13,384.26
5601-Late Fees, Penalties,	3,976.20	7,422.72
5610- Miscellaneous Income	-346.02	-589.76
5611-Inclusion fees-NWDC	5,682.04	13,384.40
5640- Dominion Treated Water Us	9,673.75	17,702.50
5650 Dominion Exp Reimbursement	836.00	13,495.02
5700- Sys. Development Charge	135.00	270.00
5705 Ravenna SDC	22,613.33	50,858.50
5710- Capital Surcharge	11,941.55	23,870.77
5715- Capital Surcharge WTP Sup	93,929.47	187,773.91
5820- Investment Income	50,095.97	100,810.84
5850 - Reimbursed Exp Other	2,952.20	6,090.20
Total Income	522,227.01	1,060,648.10
Gross Profit	522,227.01	1,060,648.10
Expense		
6020-Payroll Expenses	47,910.31	98,383.89
6040- Accounting	2,750.00	5,500.00
6080- Education	511.25	492.50
6100- Engineering	6,425.00	7,627.50
6130- Insurance	2,361.00	4,722.00
6140- Lab & Test Fees	375.00	2,144.00
6150- Legal	4,069.50	8,267.13
6170 - Meter Expenses	0.00	-105.77
6180- Misc. Expenses	358.56	977.31
6200- Office Expense	802.79	802.79
6210-Operating Supplies	415.16	2,916.78
6230- Repairs and Maint	-587.21	7,068.87
6240- Safety Equipment	257.03	257.03
6260- Utilities	931.07	976.11
6270- Vehicle	914.14	4,968.28
7300- Capital Projects	0.00	251,437.00
Total Expense	67,493.60	396,435.42
Net Ordinary Income	454,733.41	664,212.68
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	0.00	19,700.46
8002- Transfers Water Supply SV	93,929.47	187,773.91
9000 -Depreciation Expense	165,000.00	330,000.00
Total Other Expense	258,929.47	537,474.37
Net Other Income	-258,929.47	-537,474.37
Net Income	195,803.94	126,738.31

Roxborough Water and Sanitation District
Profit & Loss -Water Distribution
February 2024

	<u>Feb 24</u>	<u>Jan - Feb 24</u>
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	27,032.66	54,981.92
6040- Accounting	0.00	2,750.00
6050- Contract Labor	32.34	2,888.48
6080- Education	651.25	632.50
6100- Engineering	16,682.50	20,813.05
6115- GPS/GIS	82.50	1,065.00
6130- Insurance	2,361.00	4,722.00
6140- Lab & Test Fees	1,690.00	1,834.00
6150- Legal	2,034.75	3,952.88
6180- Misc. Expenses	0.00	618.75
6200- Office Expense	1,907.87	3,706.08
6220- Permits	0.00	800.00
6230- Repairs and Maint	88,924.44	93,206.40
6240- Safety Equipment	559.09	559.09
6260- Utilities	4,727.37	4,837.79
6270- Vehicle	2,463.04	9,129.00
6280- Water Costs	59,672.10	134,936.38
7300- Capital Projects	10,395.20	28,839.50
Total Expense	<u>219,216.11</u>	<u>370,272.82</u>
Net Ordinary Income	<u>-219,216.11</u>	<u>-370,272.82</u>
Net Income	<u>-219,216.11</u>	<u>-370,272.82</u>

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

	<u>Feb 24</u>	<u>Jan - Feb 24</u>
Ordinary Income/Expense		
Income		
5010- Service Charges	166,463.55	332,210.67
5100-Availability Charges	-356.25	5,985.00
5101- Service Charges LMA	28,039.51	59,609.85
5601-Late Fees, Penalties,	1,915.87	3,578.65
5610- Miscellaneous Income	-346.01	-585.75
5625- Dominion Sewer Conveyance	49,660.00	98,700.00
5650 Dominion Exp Reimbursement	0.00	6,967.47
5710- Capital Surcharge	13,108.99	26,386.01
5820- Investment Income	64,240.48	130,134.92
Total Income	<u>322,726.14</u>	<u>662,986.82</u>
Gross Profit	322,726.14	662,986.82
Expense		
6020-Payroll Expenses	31,701.71	64,519.52
6040- Accounting	0.00	2,750.00
6050- Contract Labor	32.34	2,888.46
6080- Education	651.25	632.50
6100- Engineering	13,995.00	20,731.75
6115- GPS/GIS	1,950.00	7,557.36
6130- Insurance	2,361.00	4,722.00
6150- Legal	2,034.75	5,748.63
6180- Misc. Expenses	0.00	618.75
6185- Littleton Service Fees	0.00	0.00
6200- Office Expense	1,851.78	3,597.10
6210-Operating Supplies	59,835.00	59,835.00
6220- Permits	600.00	3,000.00
6230- Repairs and Maint	4,581.98	4,590.17
6240- Safety Equipment	500.61	500.61
6260- Utilities	8,410.71	8,524.75
6270- Vehicle	2,762.69	9,428.56
7300- Capital Projects	109,810.00	123,600.00
Total Expense	<u>241,078.82</u>	<u>323,245.16</u>
Net Ordinary Income	81,647.32	339,741.66
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	0.00	6,341.25
9000 -Depreciation Expense	69,000.00	138,000.00
Total Other Expense	<u>69,000.00</u>	<u>144,341.25</u>
Net Other Income	<u>-69,000.00</u>	<u>-144,341.25</u>
Net Income	<u><u>12,647.32</u></u>	<u><u>195,400.41</u></u>

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

	Feb 24	Jan - Feb 24
Ordinary Income/Expense		
Expense		
7308- O-Line Capacity Improve.	13,877.50	29,319.40
7311- Dominion System Improve.	4,260.50	7,049.20
7312- Ravenna Pump Station	31,102.50	66,135.00
7313 - Valley View Project	13,727.60	25,413.90
Total Expense	62,968.10	127,917.50
Net Ordinary Income	-62,968.10	-127,917.50
Net Income	-62,968.10	-127,917.50

Roxborough Water and Sanitation District
Profit & Loss-PVH
February 2024

	Feb 24	Jan - Feb 24
Ordinary Income/Expense		
Income		
5200- Property Taxes	22,423.65	22,423.65
5210- Specific Ownership Taxes	3,203.02	5,903.75
5820- Investment Income	1,761.49	3,625.33
Total Income	27,388.16	31,952.73
Gross Profit	27,388.16	31,952.73
Expense		
6040- Accounting	-217.00	783.00
6150- Legal	0.50	961.00
6250- Treasurers Fees	336.35	336.35
7300- Capital Projects	2,795.00	2,795.00
Total Expense	2,914.85	4,875.35
Net Ordinary Income	24,473.31	27,077.38
Net Income	24,473.31	27,077.38

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

	Jan - Feb 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	9,721.09	1,576,131.00	-1,566,409.91	0.6%
5210- Specific Ownership Taxes	21,216.57	120,000.00	-98,783.43	17.7%
5610- Miscellaneous Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	29,605.03	80,000.00	-50,394.97	37.0%
Total Income	60,542.69	1,777,131.00	-1,716,588.31	3.4%
Gross Profit	60,542.69	1,777,131.00	-1,716,588.31	3.4%
Expense				
6020-Payroll Expenses	11,614.33	150,000.00	-138,385.67	7.7%
6040- Accounting	2,750.00	31,500.00	-28,750.00	8.7%
6041- Audit	0.00	30,000.00	-30,000.00	0.0%
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	-137.50	30,000.00	-30,137.50	-0.5%
6100- Engineering	1,465.00	40,000.00	-38,535.00	3.7%
6130- Insurance	4,722.00	30,000.00	-25,278.00	15.7%
6150- Legal	5,092.63	25,000.00	-19,907.37	20.4%
6180- Misc. Expenses	1,265.30	10,000.00	-8,734.70	12.7%
6200- Office Expense	5,929.25	40,000.00	-34,070.75	14.8%
6220- Permits	16,666.67	50,000.00	-33,333.33	33.3%
6225-Rent	0.00	5,000.00	-5,000.00	0.0%
6230- Repairs and Maint	13,410.59	205,000.00	-191,589.41	6.5%
6250- Treasurers Fees	145.79	45,000.00	-44,854.21	0.3%
6260- Utilities	132.32	2,000.00	-1,867.68	6.6%
6270- Vehicle	7,820.45	5,000.00	2,820.45	156.4%
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%
Total Expense	77,733.20	793,500.00	-715,766.80	9.8%
Net Ordinary Income	-17,190.51	983,631.00	-1,000,821.51	-1.7%
Other Income/Expense				
Other Expense				
8000- Transfers to Other Funds	0.00	700,000.00	-700,000.00	0.0%
Total Other Expense	0.00	700,000.00	-700,000.00	0.0%
Net Other Income	0.00	-700,000.00	700,000.00	0.0%
Net Income	-17,190.51	283,631.00	-300,821.51	-6.1%

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

	Jan - Feb 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	3,131.80	675,485.00	-672,353.20	0.5%
5210- Specific Ownership Taxes	6,835.24	80,000.00	-73,164.76	8.5%
5820- Investment Income	52,017.06	30,000.00	22,017.06	173.4%
Total Income	61,984.10	785,485.00	-723,500.90	7.9%
Gross Profit	61,984.10	785,485.00	-723,500.90	7.9%
Expense				
6250- Treasurers Fees	46.98	15,000.00	-14,953.02	0.3%
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	35,061.69	71,586.00	-36,524.31	49.0%
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%
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	-1,770.00	61,956.00	-63,726.00	-2.9%
Total Expense	667,698.01	1,757,824.00	-1,090,125.99	38.0%
Net Ordinary Income	-605,713.91	-972,339.00	366,625.09	62.3%
Other Income/Expense				
Other Income				
6900- Transfers In	26,041.71	160,000.00	-133,958.29	16.3%
6901- Transfer In PVH Debt	0.00	1,092,000.00	-1,092,000.00	0.0%
6902- Transfers In WTP	187,773.91			
Total Other Income	213,815.62	1,252,000.00	-1,038,184.38	17.1%
Net Other Income	213,815.62	1,252,000.00	-1,038,184.38	17.1%
Net Income	-391,898.29	279,661.00	-671,559.29	-140.1%

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

	Jan - Feb 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	483,391.61	3,200,000.00	-2,716,608.39	15.1%
5100-Availability Charges	18,858.56	120,000.00	-101,141.44	15.7%
5211- Dominion WTP Operations	115,667.32	500,000.00	-384,332.68	23.1%
5310-Permit Fees	0.00	1,200.00	-1,200.00	0.0%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	4,106.00	40,000.00	-35,894.00	10.3%
5510-Potable Irrigation Water	4,151.25	40,000.00	-35,848.75	10.4%
5511-Irrigation Water	13,384.26	250,000.00	-236,615.74	5.4%
5601-Late Fees, Penalties,	7,422.72	70,000.00	-62,577.28	10.6%
5610- Miscellaneous Income	-589.76	0.00	-589.76	100.0%
5611-Inclusion fees-NWDC	13,384.40	50,000.00	-36,615.60	26.8%
5620- Dominion Dist. Operations	0.00	200,000.00	-200,000.00	0.0%
5640- Dominion Treated Water Us	17,702.50	100,000.00	-82,297.50	17.7%
5650 Dominion Exp Reimbursement	13,495.02			
5660- Ravenna Reimbursement	0.00	3,196,667.00	-3,196,667.00	0.0%
5670-Dominion Cap Lease O-Line	0.00	0.00	0.00	0.0%
5700- Sys. Development Charge	270.00	275,000.00	-274,730.00	0.1%
5705 Ravenna SDC	50,858.50	250,000.00	-199,141.50	20.3%
5710- Capital Surcharge	23,870.77	80,000.00	-56,129.23	29.8%
5715- Capital Surcharge WTP Sup	187,773.91	1,036,808.00	-849,034.09	18.1%
5820- Investment Income	100,810.84	50,000.00	50,810.84	201.6%
5850 - Reimbursed Exp Other	6,090.20	1,225,000.00	-1,218,909.80	0.5%
Total Income	1,060,648.10	10,691,875.00	-9,631,226.90	9.9%
Gross Profit	1,060,648.10	10,691,875.00	-9,631,226.90	9.9%
Expense				
6020-Payroll Expenses	98,383.89	750,000.00	-651,616.11	13.1%
6040- Accounting	5,500.00	32,500.00	-27,000.00	16.9%
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	492.50	30,000.00	-29,507.50	1.6%
6100- Engineering	7,627.50	175,000.00	-167,372.50	4.4%
6115- GPS/GIS	0.00	25,000.00	-25,000.00	0.0%
6130- Insurance	4,722.00	25,000.00	-20,278.00	18.9%
6140- Lab & Test Fees	2,144.00	15,000.00	-12,856.00	14.3%
6150- Legal	8,267.13	37,500.00	-29,232.87	22.0%
6170 - Meter Expenses	-105.77	0.00	-105.77	100.0%
6180- Misc. Expenses	977.31	10,000.00	-9,022.69	9.8%
6200- Office Expense	802.79	20,000.00	-19,197.21	4.0%
6210-Operating Supplies	2,916.78	175,000.00	-172,083.22	1.7%
6220- Permits	0.00	10,000.00	-10,000.00	0.0%
6230- Repairs and Maint	7,068.87	250,000.00	-242,931.13	2.8%
6240- Safety Equipment	257.03	5,000.00	-4,742.97	5.1%
6260- Utilities	976.11	240,000.00	-239,023.89	0.4%
6270- Vehicle	4,968.28	10,000.00	-5,031.72	49.7%
6280- Water Costs	0.00	50,000.00	-50,000.00	0.0%
7300- Capital Projects	251,437.00	530,000.00	-278,563.00	47.4%
7302- Water Taps Centennial	0.00	50,000.00	-50,000.00	0.0%
Total Expense	396,435.42	2,475,000.00	-2,078,564.58	16.0%
Net Ordinary Income	664,212.68	8,216,875.00	-7,552,662.32	8.1%
Other Income/Expense				
Other Income				
6900- Transfers In	0.00	500,000.00	-500,000.00	0.0%
Total Other Income	0.00	500,000.00	-500,000.00	0.0%
Other Expense				
8000- Transfers to Other Funds	19,700.46	120,000.00	-100,299.54	16.4%
8002- Transfers Water Supply SV	187,773.91	1,036,808.00	-849,034.09	18.1%
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 February 2024

	<u>Jan - Feb 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
9000 -Depreciation Expense	330,000.00			
Total Other Expense	537,474.37	1,156,808.00	-619,333.63	46.5%
Net Other Income	-537,474.37	-656,808.00	119,333.63	81.8%
Net Income	<u>126,738.31</u>	<u>7,560,067.00</u>	<u>-7,433,328.69</u>	<u>1.7%</u>

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

	<u>Jan - Feb 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	54,981.92	400,000.00	-345,018.08	13.7%
6040- Accounting	2,750.00	32,500.00	-29,750.00	8.5%
6050- Contract Labor	2,888.48	40,000.00	-37,111.52	7.2%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	632.50	30,000.00	-29,367.50	2.1%
6100- Engineering	20,813.05	200,000.00	-179,186.95	10.4%
6110-Conservation Rebates	0.00	2,500.00	-2,500.00	0.0%
6115- GPS/GIS	1,065.00	25,000.00	-23,935.00	4.3%
6130- Insurance	4,722.00	25,000.00	-20,278.00	18.9%
6140- Lab & Test Fees	1,834.00	15,000.00	-13,166.00	12.2%
6150- Legal	3,952.88	37,500.00	-33,547.12	10.5%
6170 - Meter Expenses	0.00	50,000.00	-50,000.00	0.0%
6180- Misc. Expenses	618.75	10,000.00	-9,381.25	6.2%
6200- Office Expense	3,706.08	20,000.00	-16,293.92	18.5%
6220- Permits	800.00	10,000.00	-9,200.00	8.0%
6230- Repairs and Maint	93,206.40	225,000.00	-131,793.60	41.4%
6230-Meter Expenses	0.00	2,000.00	-2,000.00	0.0%
6240- Safety Equipment	559.09			
6260- Utilities	4,837.79	75,000.00	-70,162.21	6.5%
6270- Vehicle	9,129.00	5,000.00	4,129.00	182.6%
6280- Water Costs	134,936.38	2,000,000.00	-1,865,063.62	6.7%
7300- Capital Projects	28,839.50	6,400,000.00	-6,371,160.50	0.5%
Total Expense	<u>370,272.82</u>	<u>9,664,500.00</u>	<u>-9,294,227.18</u>	<u>3.8%</u>
Net Ordinary Income	<u>-370,272.82</u>	<u>-9,664,500.00</u>	<u>9,294,227.18</u>	<u>3.8%</u>
Net Income	<u>-370,272.82</u>	<u>-9,664,500.00</u>	<u>9,294,227.18</u>	<u>3.8%</u>

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

	Jan - Feb 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	332,210.67	1,800,000.00	-1,467,789.33	18.5%
5100-Availability Charges	5,985.00	40,000.00	-34,015.00	15.0%
5101- Service Charges LMA	59,609.85	300,000.00	-240,390.15	19.9%
5310-Permit Fees	0.00	33,000.00	-33,000.00	0.0%
5601-Late Fees, Penalties,	3,578.65	20,000.00	-16,421.35	17.9%
5610- Miscellaneous Income	-585.75	0.00	-585.75	100.0%
5625- Dominion Sewer Conveyance	98,700.00	360,000.00	-261,300.00	27.4%
5650 Dominion Exp Reimbursement	6,967.47	50,000.00	-43,032.53	13.9%
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	26,386.01	160,000.00	-133,613.99	16.5%
5820- Investment Income	130,134.92	55,000.00	75,134.92	236.6%
Total Income	<u>662,986.82</u>	<u>3,218,000.00</u>	<u>-2,555,013.18</u>	<u>20.6%</u>
Gross Profit	662,986.82	3,218,000.00	-2,555,013.18	20.6%
Expense				
6020-Payroll Expenses	64,519.52	500,000.00	-435,480.48	12.9%
6040- Accounting	2,750.00	31,500.00	-28,750.00	8.7%
6050- Contract Labor	2,888.46	30,000.00	-27,111.54	9.6%
6080- Education	632.50	30,000.00	-29,367.50	2.1%
6099- Election	0.00	0.00	0.00	0.0%
6100- Engineering	20,731.75	125,000.00	-104,268.25	16.6%
6115- GPS/GIS	7,557.36	25,000.00	-17,442.64	30.2%
6130- Insurance	4,722.00	30,000.00	-25,278.00	15.7%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	5,748.63	15,000.00	-9,251.37	38.3%
6180- Misc. Expenses	618.75	1,000.00	-381.25	61.9%
6185- Littleton Service Fees	0.00	1,100,000.00	-1,100,000.00	0.0%
6200- Office Expense	3,597.10	15,000.00	-11,402.90	24.0%
6210-Operating Supplies	59,835.00	145,000.00	-85,165.00	41.3%
6220- Permits	3,000.00	10,000.00	-7,000.00	30.0%
6230- Repairs and Maint	4,590.17	150,000.00	-145,409.83	3.1%
6240- Safety Equipment	500.61	2,000.00	-1,499.39	25.0%
6260- Utilities	8,524.75	100,000.00	-91,475.25	8.5%
6270- Vehicle	9,428.56	2,000.00	7,428.56	471.4%
6300- Bank Service Charges	0.00	3,000.00	-3,000.00	0.0%
7300- Capital Projects	123,600.00	1,750,000.00	-1,626,400.00	7.1%
Total Expense	<u>323,245.16</u>	<u>4,065,500.00</u>	<u>-3,742,254.84</u>	<u>8.0%</u>
Net Ordinary Income	339,741.66	-847,500.00	1,187,241.66	-40.1%
Other Income/Expense				
Other Income				
6900- Transfers In	0.00	200,000.00	-200,000.00	0.0%
Total Other Income	0.00	200,000.00	-200,000.00	0.0%
Other Expense				
8000- Transfers to Other Funds	6,341.25	633,500.00	-627,158.75	1.0%
9000 -Depreciation Expense	138,000.00			
Total Other Expense	<u>144,341.25</u>	<u>633,500.00</u>	<u>-489,158.75</u>	<u>22.8%</u>
Net Other Income	-144,341.25	-433,500.00	289,158.75	33.3%
Net Income	<u><u>195,400.41</u></u>	<u><u>-1,281,000.00</u></u>	<u><u>1,476,400.41</u></u>	<u><u>-15.3%</u></u>

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

	Jan - Feb 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
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%
Total Income	0.00	1,561,500.00	-1,561,500.00	0.0%
Gross Profit	0.00	1,561,500.00	-1,561,500.00	0.0%
Expense				
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.	29,319.40	670,000.00	-640,680.60	4.4%
7311- Dominion System Improve.	7,049.20			
7312- Ravenna Pump Station	66,135.00			
7313 - Valley View Project	25,413.90	700,000.00	-674,586.10	3.6%
Total Expense	127,917.50	4,515,000.00	-4,387,082.50	2.8%
Net Ordinary Income	-127,917.50	-2,953,500.00	2,825,582.50	4.3%
Other Income/Expense				
Other Income				
6900- Transfers In	0.00	2,953,500.00	-2,953,500.00	0.0%
Total Other Income	0.00	2,953,500.00	-2,953,500.00	0.0%
Net Other Income	0.00	2,953,500.00	-2,953,500.00	0.0%
Net Income	-127,917.50	0.00	-127,917.50	100.0%

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

	Jan - Feb 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	22,423.65	447,966.00	-425,542.35	5.0%
5210- Specific Ownership Taxes	5,903.75	50,000.00	-44,096.25	11.8%
5820- Investment Income	3,625.33	1,000.00	2,625.33	362.5%
Total Income	<u>31,952.73</u>	<u>498,966.00</u>	<u>-467,013.27</u>	<u>6.4%</u>
Gross Profit	31,952.73	498,966.00	-467,013.27	6.4%
Expense				
6040- Accounting	783.00	12,000.00	-11,217.00	6.5%
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	961.00	2,500.00	-1,539.00	38.4%
6250- Treasurers Fees	336.35	9,000.00	-8,663.65	3.7%
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			
Total Expense	<u>4,875.35</u>	<u>448,744.00</u>	<u>-443,868.65</u>	<u>1.1%</u>
Net Ordinary Income	<u>27,077.38</u>	<u>50,222.00</u>	<u>-23,144.62</u>	<u>53.9%</u>
Net Income	<u><u>27,077.38</u></u>	<u><u>50,222.00</u></u>	<u><u>-23,144.62</u></u>	<u><u>53.9%</u></u>

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District
February 29, 2024

Long Term Obligations

	Maturity	
CWCB- 2014 Loan	12/01/2044	\$ 14,698,681
CT2015-176 CWCB-PVH Water Supply	08/01/2036	\$ 1,888,536
2015 CWRPDA- PVH Infrastructure	02/01/2047	\$ 3,323,186
2019-2250 CWCB- Ravenna	02/01/2047	\$ 1,351,660
2005 CWRPDA Loan Payable	08/01/2026	<u>\$ 1,515,000</u>
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 February 29, 2024 is as follows:

	Debt Service		Capital		Sewer		Total
	Water Fund	Sewer Fund	Projects Fund	Water Fund	Fund	PVH	
Operating Reserve	\$ -	\$ -	\$ 896,061	\$ 3,000,000	\$ 1,000,000		\$ 4,896,061
Capital Reserve	-	-	-	1,292,687	1,363,871		\$ 2,656,558
Operating Cash	<u>3,276,055</u>	<u>6,466,097</u>	<u>-</u>	<u>10,224,690</u>	<u>12,548,180</u>	<u>529,352</u>	<u>\$ 33,368,765</u>
Total Cash on Hand	<u>\$ 3,276,055</u>	<u>\$ 6,466,097</u>	<u>\$ 465,279</u>	<u>\$ 14,517,377</u>	<u>\$ 14,912,051</u>	<u>\$ 529,352</u>	<u>\$ 40,921,384</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
Cash Funds Available												
Cash in Bank - Water Fund	14,263,008	14,517,377										
Total Funds Available	14,263,008	14,517,377										
Distribution of Available Funds												
Operating Reserve	3,000,000	3,000,000										
25% of Budgeted Expenditures												
Capital Reserve	1,033,741	1,292,687										
Operating Cash	10,229,267	10,224,690										
Total Cash	14,263,008	14,517,377										
Capital Reserve												
Beginning Reserve Balance	1,053,622	1,053,622										
Additions to Reserve	250,000	250,000										
Use of Reserves	269,881	10,935										
Ending Reserve Balance	1,033,741	1,292,687										

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available												
Cash in Bank - Sewer Fund	14,448,907	14,912,051										
Total Funds Available	14,448,907	14,912,051	0	0	0	0	0	0	0	0	0	0
Distribution of Available Funds												
Operating Reserve	1,000,000	1,000,000										
25% of Budgeted Expenditures												
Capital Reserve	1,369,891	1,363,871										
Operating Cash	12,079,016	12,548,180										
Total Available Funds	14,448,907	14,912,051	0	0	0	0	0	0	0	0	0	0
Capital Reserve												
Beginning Reserve Balance	1,198,681	1,198,681										
Additions to Reserve	185,000	185,000										
Use of Reserves	-13,790	-19,810										
Ending Reserve Balance	1,369,891	1,363,871	0	0	0	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
Cash Funds Available - Water Treatment Plant												
Beginning Cash Balance	799,115	895,601										
Surcharge Collected	93,844	93,844										
Availability of Service Trans.	2,642	2,642										
Payment of Debt	0	667,696										
Ending Cash Balance	895,601	324,391	0	0	0	0	0	0	0	0	0	0

	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec
Cash Funds Available - Sewer Debt Service												
Operating Cash	6,258,494	6,466,097										
Total	7,154,095	6,790,488	0	0	0	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		
	Property Taxes	Delinquent Tax, Rebates and Abatements	Specific Ownersh Taxes	Interest	Treasurer's Fees	HB 1006 Tax	HB 1006 Treasurer's Fee	Total Amount Received	Percentage of Levied Taxes Received		Total Amount Received	Percentage of Levied Taxes Received	
									Monthly	Y-T-D		Monthly	Y-T-D
January	\$ 537		\$ 15,409		\$ (8)		\$ 15,938	0.02%	0.02%	\$ 15,938	0.56%	0.56%	
February	\$ 12,316		\$ 15,344		\$ (185)		\$ 27,475	0.59%	0.61%	\$ 27,475	1.49%	2.05%	
March							\$ -	0.00%	0.61%	\$ -	0.00%	2.05%	
April							\$ -	0.00%	0.61%	\$ -	0.00%	2.05%	
May							\$ -	0.00%	0.61%	\$ -	0.00%	2.05%	
June							\$ -	0.00%	0.61%	\$ -	0.00%	2.05%	
July							\$ -	0.00%	0.61%	\$ -	0.00%	2.05%	
August							\$ -	0.00%	0.61%	\$ -	0.00%	2.05%	
September							\$ -	0.00%	0.61%	\$ -	0.00%	2.05%	
October							\$ -	0.00%	0.61%	\$ -	0.00%	2.05%	
November					\$ (33)		\$ (33)	0.00%	0.61%	\$ (33)	0.00%	2.05%	
December							\$ -	0.00%	0.61%	\$ -	0.00%	2.05%	
TOTAL	\$ 12,853	\$ -	\$ 30,753	\$ -	\$ (226)	\$ -	\$ 43,380	0.61%	0.61%	\$ 43,380	2.05%	2.05%	

No Assurance is provided on these Financial Statements
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