

ROXBOROUGH WATER & SANITATION DISTRICT  
FINANCIAL STATEMENTS

August 31, 2024

## TABLE OF CONTENTS

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

## Roxborough Water and Sanitation District Balance Sheet by Class

As of August 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>								
Current Assets								
Checking/Savings	42,800.97	5,176,415.09	35,803,669.49	6,121,882.22	325,960.98	-31,760,833.22	-1,542,652.33	14,167,243.20
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	2,504,399.51
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 Colotrult	4,900,022.95	899,799.45	6,158,393.34	8,920,427.49	0.00	0.00	0.00	20,876,643.23
1155- Colotrult Bond Fund	0.00	0.00	397,963.04	552,439.25	0.00	0.00	0.00	950,422.29
1160 -System Develop Colo Trust	0.00	0.00	0.00	1,093,580.29	0.00	0.00	0.00	1,093,580.29
Total Checking/Savings	4,942,823.92	7,739,329.64	45,557,043.05	16,688,329.25	325,960.98	-31,760,833.22	961,747.18	44,454,400.80
Other Current Assets								
1300-A/R Service	0.00	0.00	994,844.74	322,920.66	0.00	0.00	0.00	1,317,765.40
1310-A/R Availability	0.00	0.00	8,174.78	3,026.16	0.00	45.71	0.00	11,246.65
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	7,229.27	0.00	0.00	0.00	0.00	7,229.27
1366 Due Club at Ravenna	0.00	0.00	49,150.53	0.00	0.00	0.00	0.00	49,150.53
1370- Due From Others	0.00	0.00	14,780.04	0.00	0.00	0.00	0.00	14,780.04
1400- Prepaid Insurance	19,193.55	0.00	9,445.55	9,445.55	0.00	9,447.35	0.00	47,532.00
Total Other Current Assets	1,595,324.55	675,485.00	1,083,624.91	335,392.37	0.00	9,493.06	447,966.00	4,147,285.89
Total Current Assets	6,538,148.47	8,414,814.64	46,640,667.96	17,023,721.62	325,960.98	-31,751,340.16	1,409,713.18	48,601,686.69
Fixed Assets								
1500- Capital Assets	0.00	0.00	106,441,141.32	35,176,905.45	0.00	1,337,294.00	0.00	142,955,340.77
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
Total Fixed Assets	0.00	0.00	85,457,266.32	18,483,185.45	0.00	1,337,294.00	0.00	105,277,745.77
<b>TOTAL ASSETS</b>	<b>6,538,148.47</b>	<b>8,414,814.64</b>	<b>132,097,934.28</b>	<b>35,506,907.07</b>	<b>325,960.98</b>	<b>-30,414,046.16</b>	<b>1,409,713.18</b>	<b>153,879,432.46</b>
<b>LIABILITIES &amp; EQUITY</b>								
Liabilities								
Current Liabilities								
Accounts Payable	5,862.86	0.00	10,944.38	17,338.68	72,257.35	321,302.16	1,343.50	429,048.93
2000- Accounts Payable								
Total Accounts Payable	5,862.86	0.00	10,944.38	17,338.68	72,257.35	321,302.16	1,343.50	429,048.93
Other Current Liabilities								
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	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	3,528,227.00	0.00	0.00	0.00	3,528,227.00
Total Other Current Liabilities	1,577,480.65	675,485.00	3,242,887.60	3,573,949.07	0.00	37,330.64	447,966.00	9,555,096.96
Total Current Liabilities	1,583,343.51	675,485.00	3,253,831.98	3,591,287.75	72,257.35	358,632.80	449,309.50	9,984,147.89
Total Liabilities	1,583,343.51	675,485.00	3,253,831.98	3,591,287.75	72,257.35	358,632.80	449,309.50	9,984,147.89
Equity								
3900 -Retained Earnings	3,319,915.99	7,276,315.51	127,446,436.14	31,337,377.69	974,331.42	-27,781,093.55	498,479.57	143,071,762.77
Net Income	1,634,888.97	463,014.13	1,397,666.16	578,241.63	-720,627.79	-2,991,585.41	461,924.11	823,521.80
Total Equity	4,954,804.96	7,739,329.64	128,844,102.30	31,915,619.32	253,703.63	-30,772,678.96	960,403.68	143,895,284.57
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,538,148.47</b>	<b>8,414,814.64</b>	<b>132,097,934.28</b>	<b>35,506,907.07</b>	<b>325,960.98</b>	<b>-30,414,046.16</b>	<b>1,409,713.18</b>	<b>153,879,432.46</b>

**Roxborough Water and Sanitation District  
Profit & Loss by Class  
August 2024**

	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	578,920.36	174,501.14	0.00	0.00	0.00	753,421.50
5101- Service Charges LMA	0.00	0.00	0.00	31,193.77	0.00	0.00	0.00	31,193.77
5200- Property Taxes	10,036.40	3,233.37	0.00	0.00	0.00	0.00	5,285.84	18,555.61
5210- Specific Ownership Taxes	10,446.33	3,365.44	0.00	0.00	0.00	0.00	2,931.81	16,743.58
5211- Dominion WTP Operations	0.00	0.00	59,413.31	0.00	0.00	0.00	0.00	59,413.31
5310-Permit Fees	0.00	0.00	1,650.00	0.00	0.00	0.00	0.00	3,300.00
5410-Hydrant Water	0.00	0.00	8,909.00	0.00	0.00	0.00	0.00	8,909.00
5510-Potable Irrigation Water	0.00	0.00	12,625.50	0.00	0.00	0.00	0.00	12,625.50
5511-Irrigation Water	0.00	0.00	75,317.26	0.00	0.00	0.00	0.00	75,317.26
5601-Late Fees, Penalties,	0.00	0.00	4,177.50	1,531.08	0.00	0.00	0.00	5,708.58
5610- Miscellaneous Income	0.00	0.00	7,163.80	-797.25	0.00	0.00	0.00	6,366.55
5611-Inclusion fees-NWDC	0.00	0.00	5,682.04	0.00	0.00	0.00	0.00	5,682.04
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	54,520.00	0.00	0.00	0.00	54,520.00
5640- Dominion Treated Water Us	0.00	0.00	35,238.30	0.00	0.00	0.00	0.00	35,238.30
5650 Dominion Exp Reimbursement	0.00	0.00	71,843.71	28,292.53	0.00	0.00	0.00	100,136.24
5700- Sys. Development Charge	0.00	0.00	62,578.00	12,079.00	0.00	0.00	0.00	74,657.00
5705 Ravenna SDC	0.00	0.00	22,705.59	0.00	0.00	0.00	0.00	22,705.59
5710- Capital Surcharge	0.00	0.00	11,956.89	13,179.17	0.00	0.00	0.00	25,136.06
5715- Capital Surcharge WTP Sup	0.00	0.00	94,032.29	0.00	0.00	0.00	0.00	94,032.29
5820- Investment Income	22,014.97	26,922.13	48,407.33	72,565.00	0.00	0.00	2,287.91	172,197.34
5850 - Reimbursed Exp Other	0.00	0.00	49,833.03	0.00	0.00	0.00	0.00	49,833.03
<b>Total Income</b>	<b>42,497.70</b>	<b>33,520.94</b>	<b>1,150,453.91</b>	<b>388,714.44</b>	<b>0.00</b>	<b>0.00</b>	<b>10,505.56</b>	<b>1,625,692.55</b>
<b>Gross Profit</b>	<b>42,497.70</b>	<b>33,520.94</b>	<b>1,150,453.91</b>	<b>388,714.44</b>	<b>0.00</b>	<b>0.00</b>	<b>10,505.56</b>	<b>1,625,692.55</b>
<b>Expense</b>								
6020-Payroll Expenses	8,464.58	0.00	48,544.37	42,918.01	0.00	35,797.63	0.00	135,724.59
6040- Accounting	2,750.00	0.00	2,750.00	2,750.00	0.00	2,750.00	0.00	12,000.00
6050- Contract Labor	0.00	0.00	0.00	4,230.70	0.00	4,230.70	0.00	8,461.40
6080- Education	366.13	0.00	579.69	1,627.14	0.00	1,627.15	0.00	4,200.11
6099- Election	61.48	0.00	0.00	0.00	0.00	0.00	0.00	61.48
6100- Engineering	0.00	0.00	6,840.50	4,776.30	0.00	15,258.90	0.00	26,875.70
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	100.00	0.00	100.00
6115- GPS/GIS	0.00	0.00	0.00	115.00	0.00	2,142.50	0.00	2,257.50
6130- Insurance	2,424.50	0.00	2,226.00	2,226.00	0.00	2,424.50	0.00	9,301.00
6140- Lab & Test Fees	0.00	0.00	606.00	0.00	0.00	1,623.00	0.00	2,229.00
6150- Legal	3,051.38	0.00	1,353.88	1,353.88	0.00	1,353.88	344.00	7,457.02
6170 - Meter Expenses	0.00	0.00	0.00	0.00	0.00	2,846.94	0.00	2,846.94
6180- Misc. Expenses	288.08	0.00	700.65	0.00	0.00	24.95	0.00	1,013.68
6200- Office Expense	6,486.32	0.00	97.84	2,908.45	0.00	2,996.59	0.00	12,489.20
6210-Operating Supplies	0.00	0.00	19,411.93	0.00	0.00	0.00	0.00	19,411.93
6220- Permits	0.00	0.00	2,671.00	50.00	0.00	175.00	0.00	2,896.00
6230- Repairs and Maint	9,649.04	0.00	25,889.38	1,295.06	0.00	94,171.23	0.00	131,004.71
6240- Safety Equipment	0.00	0.00	0.00	202.76	0.00	193.94	0.00	396.70
6250- Treasurers Fees	150.96	48.50	0.00	0.00	0.00	0.00	79.28	278.34
6260- Utilities	293.54	0.00	21,968.92	10,146.91	0.00	10,822.82	0.00	43,232.19
6270- Vehicle	0.00	0.00	1,676.49	1,464.60	0.00	1,496.23	0.00	4,637.32
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	347,369.16	0.00	347,369.16
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- Prin	0.00	118,097.00	0.00	0.00	0.00	0.00	0.00	118,097.00
6501-Interest D15a356-PVH	0.00	35,061.69	0.00	0.00	0.00	0.00	0.00	35,061.69
7100-Principal Payments-W05A105	0.00	270,630.00	0.00	0.00	0.00	0.00	0.00	270,630.00
7300- Capital Projects	0.00	0.00	47,581.00	155,391.38	0.00	126,132.16	0.00	329,104.54
7308- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	22,382.10	0.00	0.00	22,382.10
7311- Dominion System Improve.	0.00	0.00	0.00	157.50	0.00	0.00	0.00	157.50
7312- Ravenna Pump Station	0.00	0.00	0.00	158,797.83	0.00	0.00	0.00	158,797.83
7313 - Valley View Project	0.00	0.00	0.00	31,612.52	0.00	0.00	0.00	31,612.52
<b>Total Expense</b>	<b>33,985.61</b>	<b>462,227.19</b>	<b>182,897.65</b>	<b>231,456.19</b>	<b>212,949.95</b>	<b>653,537.28</b>	<b>1,423.28</b>	<b>1,778,477.15</b>
<b>Net Ordinary Income</b>	<b>8,512.09</b>	<b>-428,706.25</b>	<b>967,556.26</b>	<b>157,258.25</b>	<b>-212,949.95</b>	<b>-653,537.28</b>	<b>9,082.28</b>	<b>-152,784.60</b>

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

August 2024

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
<b>Other Income/Expense</b>								
Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00
6900- Transfers In	0.00	94,032.29	0.00	0.00	500,000.00	0.00	0.00	94,032.29
6902- Transfers in WTP								
Total Other Income	0.00	94,032.29	0.00	0.00	500,000.00	0.00	0.00	594,032.29
<b>Other Expense</b>								
8000- Transfers to Other Funds	0.00	0.00	500,000.00	0.00	0.00	0.00	0.00	500,000.00
8002- Transfers Water Supply SV	0.00	0.00	94,032.29	0.00	0.00	0.00	0.00	94,032.29
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	759,032.29	69,000.00	0.00	0.00	0.00	828,032.29
Net Other Income	0.00	94,032.29	-759,032.29	-69,000.00	500,000.00	0.00	0.00	-234,000.00
<b>Net Income</b>	<b>8,512.09</b>	<b>-334,673.96</b>	<b>208,523.97</b>	<b>88,259.25</b>	<b>287,050.05</b>	<b>-653,537.28</b>	<b>9,082.28</b>	<b>-386,784.60</b>

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

	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>								
5010- Service Charges	0.00	0.00	2,785,866.08	1,367,806.03	0.00	0.00	0.00	4,153,672.11
5011- Service Charge Ravenna	0.00	0.00	63,020.53	0.00	0.00	0.00	0.00	63,020.53
5100-Availability Charges	0.00	0.00	58,079.80	18,384.75	0.00	0.00	0.00	76,464.55
5101- Service Charges LMA	0.00	0.00	0.00	277,035.59	0.00	0.00	0.00	277,035.59
5200- Property Taxes	1,776,340.38	572,274.63	0.00	0.00	0.00	0.00	436,899.30	2,785,514.31
5210- Specific Ownership Taxes	79,516.40	25,617.41	0.00	0.00	0.00	0.00	22,201.33	127,335.14
5211- Dominion WTP Operations	0.00	0.00	470,567.53	0.00	0.00	0.00	0.00	470,567.53
5310-Permit Fees	0.00	0.00	3,550.00	3,550.00	0.00	0.00	0.00	7,100.00
5410-Hydrant Water	0.00	0.00	55,193.00	0.00	0.00	0.00	0.00	55,193.00
5510-Potable Irrigation Water	0.00	0.00	43,533.55	0.00	0.00	0.00	0.00	43,533.55
5511-Irrigation Water	0.00	0.00	315,948.09	0.00	0.00	0.00	0.00	315,948.09
5601-Late Fees, Penalties,	0.00	0.00	28,674.69	13,048.03	0.00	0.00	0.00	41,722.72
5610- Miscellaneous Income	0.00	0.00	18,531.86	2,916.81	0.00	0.00	0.00	21,448.67
5611-Inclusion fees-NWDC	0.00	0.00	51,585.19	0.00	0.00	0.00	0.00	51,585.19
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	412,640.00	0.00	0.00	0.00	412,640.00
5640- Dominion Treated Water Us	0.00	0.00	179,822.42	0.00	0.00	0.00	0.00	179,822.42
5650 Dominion Exp Reimbursement	0.00	0.00	374,222.25	67,805.06	0.00	0.00	0.00	442,027.31
5660- Ravenna Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5700- Sys. Development Charge	0.00	0.00	158,203.00	24,158.00	0.00	0.00	0.00	182,361.00
5705 Ravenna SDC	0.00	0.00	197,381.42	0.00	0.00	0.00	0.00	197,381.42
5710- Capital Surcharge	0.00	0.00	95,515.88	107,582.81	0.00	0.00	0.00	203,098.69
5715- Capital Surcharge WTP Sup	0.00	0.00	751,209.94	0.00	0.00	0.00	0.00	751,209.94
5820- Investment Income	140,115.33	175,861.53	373,416.43	533,532.96	0.00	0.00	16,340.07	1,239,266.32
5850 - Reimbursed Exp Other	0.00	0.00	59,405.56	0.00	0.00	0.00	0.00	59,405.56
<b>Total Income</b>	<b>1,995,972.11</b>	<b>773,753.57</b>	<b>6,083,727.22</b>	<b>2,828,460.04</b>	<b>0.00</b>	<b>0.00</b>	<b>475,440.70</b>	<b>12,157,353.64</b>
<b>Gross Profit</b>	<b>1,995,972.11</b>	<b>773,753.57</b>	<b>6,083,727.22</b>	<b>2,828,460.04</b>	<b>0.00</b>	<b>0.00</b>	<b>475,440.70</b>	<b>12,157,353.64</b>
<b>Expense</b>								
6020-Payroll Expenses	51,438.72	0.00	384,463.25	294,050.45	0.00	246,531.42	0.00	976,483.84
6040- Accounting	19,250.00	0.00	22,000.00	21,625.00	0.00	19,250.00	6,000.00	86,125.00
6041- Audit	32,030.82	0.00	0.00	0.00	0.00	0.00	0.00	32,030.82
6080- Contract Labor	0.00	0.00	0.00	25,369.07	0.00	25,369.12	0.00	50,738.19
6080- Education	5,664.06	0.00	5,433.71	6,890.82	0.00	7,104.22	0.00	24,892.81
6099- Election	61.48	0.00	0.00	0.00	0.00	0.00	0.00	61.48
6100- Engineering	4,970.00	0.00	27,670.50	56,033.85	0.00	91,968.15	0.00	180,642.50
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	550.00	0.00	550.00
6115- GPS/GIS	0.00	0.00	0.00	11,269.86	0.00	6,425.00	0.00	17,694.86
6130- Insurance	19,121.91	0.00	18,779.75	18,923.42	0.00	19,121.92	0.00	75,947.00
6140- Lab & Test Fees	0.00	0.00	3,749.00	0.00	0.00	7,366.00	0.00	11,115.00
6150- Legal	23,663.02	0.00	19,708.02	15,877.52	0.00	16,685.25	1,757.48	77,691.29
6170 - Meter Expenses	0.00	0.00	-105.77	0.00	0.00	31,159.72	0.00	31,053.95
6180- Misc. Expenses	6,835.88	0.00	4,035.82	726.80	0.00	1,491.57	0.00	13,090.07
6185- Littleton Service Fees	0.00	0.00	4,664.37	601,947.05	0.00	0.00	0.00	601,947.05
6200- Office Expense	37,671.48	0.00	89,828.67	12,560.83	0.00	12,967.02	0.00	67,883.70
6210-Operating Supplies	70.61	0.00	92,393.26	92,393.26	0.00	0.00	0.00	182,292.54
6220- Permits	21,829.63	0.00	2,671.00	3,050.00	0.00	2,465.00	0.00	30,015.63
6230- Repairs and Maint	94,330.28	0.00	106,649.60	61,254.23	0.00	334,856.33	0.00	597,090.44
6240- Safety Equipment	0.00	0.00	1,857.81	2,321.30	0.00	2,670.41	0.00	6,849.52
6250- Treasurers Fees	26,645.30	8,584.21	0.00	0.00	0.00	0.00	5,759.11	40,988.62
6260- Utilities	1,574.07	0.00	138,454.91	65,457.81	0.00	51,574.51	0.00	257,061.30
6270- Vehicle	9,069.51	0.00	10,461.96	13,642.39	0.00	11,444.93	0.00	44,618.79
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	1,526,457.50	0.00	1,526,457.50
6420-Loan Administrative Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6500- CWRPDA- PVH D15a356- Prin	0.00	76,800.00	0.00	0.00	0.00	0.00	0.00	76,800.00
6501-Interest D15a356-PVH	0.00	236,174.00	0.00	0.00	0.00	0.00	0.00	236,174.00
6560- Principal CT2015- PVH	0.00	68,353.38	0.00	0.00	0.00	0.00	0.00	68,353.38
6561 - Interest CT2015-176 PVH	0.00	56,134.69	0.00	0.00	0.00	0.00	0.00	56,134.69
7100-Principal Payments-W05A105	0.00	59,312.46	0.00	0.00	0.00	0.00	0.00	59,312.46
7150-Ravenna CWCB	0.00	550,630.00	0.00	0.00	0.00	0.00	0.00	550,630.00
7300- Capital Projects	6,856.37	82,425.19	712,928.72	364,262.04	38,165.90	576,127.34	0.00	1,698,340.37

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

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	TOTAL
7302- Water Taps Centennial	0.00	0.00	48,520.00	0.00	0.00	0.00	0.00	48,520.00
7308- O-Line Capacity Improve.	0.00	0.00	0.00	9,426.91	177,089.37	0.00	0.00	186,516.28
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	793.75	275,406.25	0.00	0.00	276,200.00
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	550,606.17	0.00	0.00	550,606.17
7313 - Valley View Project	0.00	0.00	0.00	2,137.50	679,173.54	0.00	0.00	681,311.04
<b>Total Expense</b>	<b>361,083.14</b>	<b>1,138,413.93</b>	<b>1,601,771.32</b>	<b>1,679,833.66</b>	<b>1,720,627.79</b>	<b>2,991,585.41</b>	<b>13,516.59</b>	<b>9,506,831.84</b>
Net Ordinary Income	1,634,888.97	-364,660.36	4,481,955.90	1,148,626.38	-1,720,627.79	-2,991,585.41	461,924.11	2,650,521.80
Other Income/Expense								
Other Income								
5900-03 Gain on Sale of Assets	0.00	0.00	45,000.00	0.00	0.00	0.00	0.00	45,000.00
6900- Transfers In	0.00	76,464.55	0.00	0.00	1,000,000.00	0.00	0.00	1,076,464.55
6902- Transfers In WTP	0.00	751,209.94	0.00	0.00	0.00	0.00	0.00	751,209.94
<b>Total Other Income</b>	<b>0.00</b>	<b>827,674.49</b>	<b>45,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,872,674.49</b>
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	1,058,079.80	18,384.75	0.00	0.00	0.00	1,076,464.55
8002- Transfers Water Supply SV	0.00	0.00	751,209.94	0.00	0.00	0.00	0.00	751,209.94
9000 -Depreciation Expense	0.00	0.00	1,320,000.00	552,000.00	0.00	0.00	0.00	1,872,000.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>3,129,289.74</b>	<b>570,384.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,699,674.49</b>
Net Other Income	0.00	827,674.49	-3,084,289.74	-570,384.75	1,000,000.00	0.00	0.00	-1,827,000.00
<b>Net Income</b>	<b>1,634,888.97</b>	<b>463,014.13</b>	<b>1,397,666.16</b>	<b>578,241.63</b>	<b>-720,627.79</b>	<b>-2,991,585.41</b>	<b>461,924.11</b>	<b>823,521.80</b>

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

	<u>Aug 24</u>	<u>Jan - Aug 24</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	10,036.40	1,776,340.38
5210- Specific Ownership Taxes	10,446.33	79,516.40
5820- Investment Income	22,014.97	140,115.33
<b>Total Income</b>	<u>42,497.70</u>	<u>1,995,972.11</u>
<b>Gross Profit</b>	42,497.70	1,995,972.11
<b>Expense</b>		
6020-Payroll Expenses	8,464.58	51,438.72
6040- Accounting	2,750.00	19,250.00
6041- Audit	0.00	32,030.82
6080- Education	366.13	5,664.06
6099- Election	61.48	61.48
6100- Engineering	0.00	4,970.00
6130- Insurance	2,424.50	19,121.91
6150- Legal	3,051.38	23,663.02
6180- Misc. Expenses	288.08	6,835.88
6200- Office Expense	6,486.32	37,671.48
6210-Operating Supplies	0.00	70.61
6220- Permits	0.00	21,829.63
6230- Repairs and Maint	9,649.04	94,330.28
6250- Treasurers Fees	150.56	26,645.30
6260- Utilities	293.54	1,574.07
6270- Vehicle	0.00	9,069.51
7300- Capital Projects	0.00	6,856.37
<b>Total Expense</b>	<u>33,985.61</u>	<u>361,083.14</u>
<b>Net Ordinary Income</b>	<u>8,512.09</u>	<u>1,634,888.97</u>
<b>Net Income</b>	<u><u>8,512.09</u></u>	<u><u>1,634,888.97</u></u>



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

	<u>Aug 24</u>	<u>Jan - Aug 24</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	3,233.37	572,274.63
5210- Specific Ownership Taxes	3,365.44	25,617.41
5820- Investment Income	26,922.13	175,861.53
<b>Total Income</b>	<u>33,520.94</u>	<u>773,753.57</u>
<b>Gross Profit</b>	33,520.94	773,753.57
<b>Expense</b>		
6250- Treasurers Fees	48.50	8,584.21
6420-Loan Administrative Fees	38,400.00	76,800.00
6500- CWRPDA -PVH D15a356- Prin	118,087.00	236,174.00
6501-Interest D15a356-PVH	35,061.69	68,353.38
6560- Principal CT2015- PVH	0.00	56,134.69
6561 - Interest CT2015-176 PVH	0.00	59,312.46
7100-Principal Payments-W05A105	270,630.00	550,630.00
7150-Ravenna CWCB	0.00	82,425.19
<b>Total Expense</b>	<u>462,227.19</u>	<u>1,138,413.93</u>
<b>Net Ordinary Income</b>	-428,706.25	-364,660.36
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	0.00	76,464.55
6902- Transfers In WTP	94,032.29	751,209.94
<b>Total Other Income</b>	<u>94,032.29</u>	<u>827,674.49</u>
<b>Net Other Income</b>	<u>94,032.29</u>	<u>827,674.49</u>
<b>Net Income</b>	<u><u>-334,673.96</u></u>	<u><u>463,014.13</u></u>

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

	<u>Aug 24</u>	<u>Jan - Aug 24</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	578,920.36	2,785,866.08
5011- Service Charge Ravenna	0.00	63,020.53
5100-Availability Charges	0.00	58,079.80
5211- Dominion WTP Operations	59,413.31	470,567.53
5310-Permit Fees	1,650.00	3,550.00
5410-Hydrant Water	8,909.00	55,193.00
5510-Potable Irrigation Water	12,625.50	43,533.55
5511-Irrigation Water	75,317.26	315,948.09
5601-Late Fees, Penalties,	4,177.50	28,674.69
5610- Miscellaneous Income	7,163.80	18,531.86
5611-Inclusion fees-NWDC	5,682.04	51,585.19
5640- Dominion Treated Water Us	35,238.30	179,822.42
5650 Dominion Exp Reimbursement	71,843.71	374,222.25
5660- Ravenna Reimbursement	0.00	0.00
5700- Sys. Development Charge	62,578.00	158,203.00
5705 Ravenna SDC	22,705.59	197,381.42
5710- Capital Surcharge	11,956.89	95,515.88
5715- Capital Surcharge WTP Sup	94,032.29	751,209.94
5820- Investment Income	48,407.33	373,416.43
5850 - Reimbursed Exp Other	49,833.03	59,405.56
<b>Total Income</b>	<u>1,150,453.91</u>	<u>6,083,727.22</u>
<b>Gross Profit</b>	1,150,453.91	6,083,727.22
<b>Expense</b>		
6020-Payroll Expenses	48,544.37	384,463.25
6040- Accounting	2,750.00	22,000.00
6080- Education	579.69	5,433.71
6100- Engineering	6,840.50	27,670.50
6130- Insurance	2,226.00	18,779.75
6140- Lab & Test Fees	606.00	3,749.00
6150- Legal	1,353.88	19,708.02
6170 - Meter Expenses	0.00	-105.77
6180- Misc. Expenses	700.65	4,035.82
6200- Office Expense	97.84	4,664.37
6210-Operating Supplies	19,411.93	89,828.67
6220- Permits	2,671.00	2,671.00
6230- Repairs and Maint	25,889.38	106,649.60
6240- Safety Equipment	0.00	1,857.81
6260- Utilities	21,968.92	138,454.91
6270- Vehicle	1,676.49	10,461.96
7300- Capital Projects	47,581.00	712,928.72
7302- Water Taps Centennial	0.00	48,520.00
<b>Total Expense</b>	<u>182,897.65</u>	<u>1,601,771.32</u>
<b>Net Ordinary Income</b>	967,556.26	4,481,955.90
<b>Other Income/Expense</b>		
<b>Other Income</b>		
5900-03 Gain on Sale of Assets	0.00	45,000.00
<b>Total Other Income</b>	0.00	45,000.00
<b>Other Expense</b>		
8000- Transfers to Other Funds	500,000.00	1,058,079.80
8002- Transfers Water Supply SV	94,032.29	751,209.94
9000 -Depreciation Expense	165,000.00	1,320,000.00
<b>Total Other Expense</b>	<u>759,032.29</u>	<u>3,129,289.74</u>
<b>Net Other Income</b>	<u>-759,032.29</u>	<u>-3,084,289.74</u>
<b>Net Income</b>	<u><u>208,523.97</u></u>	<u><u>1,397,666.16</u></u>

**Roxborough Water and Sanitation District**  
**Profit & Loss -Water Distribution**  
 January through August 2024

	<u>Jan - Aug 24</u>	<u>Jan - Aug 24</u>
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	246,531.42	246,531.42
6040- Accounting	19,250.00	19,250.00
6050- Contract Labor	25,369.12	25,369.12
6080- Education	7,104.22	7,104.22
6100- Engineering	91,968.15	91,968.15
6110-Conservation Rebates	550.00	550.00
6115- GPS/GIS	6,425.00	6,425.00
6130- Insurance	19,121.92	19,121.92
6140- Lab & Test Fees	7,366.00	7,366.00
6150- Legal	16,685.25	16,685.25
6170 - Meter Expenses	31,159.72	31,159.72
6180- Misc. Expenses	1,491.57	1,491.57
6200- Office Expense	12,967.02	12,967.02
6220- Permits	2,465.00	2,465.00
6230- Repairs and Maint	334,856.33	334,856.33
6240- Safety Equipment	2,670.41	2,670.41
6260- Utilities	51,574.51	51,574.51
6270- Vehicle	11,444.93	11,444.93
6280- Water Costs	1,526,457.50	1,526,457.50
6500- CWRPDA -PVH D15a356- Prin	0.00	0.00
7300- Capital Projects	576,127.34	576,127.34
<b>Total Expense</b>	<u>2,991,585.41</u>	<u>2,991,585.41</u>
<b>Net Ordinary Income</b>	<u>-2,991,585.41</u>	<u>-2,991,585.41</u>
<b>Net Income</b>	<u><u>-2,991,585.41</u></u>	<u><u>-2,991,585.41</u></u>

**Roxborough Water and Sanitation District**  
**Profit & Loss -Sewer Fund**  
January through August 2024

	Jan - Aug 24	Jan - Aug 24
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	1,367,806.03	1,367,806.03
5100-Availability Charges	18,384.75	18,384.75
5101- Service Charges LMA	277,035.59	277,035.59
5310-Permit Fees	3,550.00	3,550.00
5601-Late Fees, Penalties,	13,048.03	13,048.03
5610- Miscellaneous Income	2,916.81	2,916.81
5625- Dominion Sewer Conveyance	412,640.00	412,640.00
5650 Dominion Exp Reimbursement	67,805.06	67,805.06
5700- Sys. Development Charge	24,158.00	24,158.00
5710- Capital Surcharge	107,582.81	107,582.81
5820- Investment Income	533,532.96	533,532.96
<b>Total Income</b>	2,828,460.04	2,828,460.04
<b>Gross Profit</b>	2,828,460.04	2,828,460.04
<b>Expense</b>		
6020-Payroll Expenses	294,050.45	294,050.45
6040- Accounting	21,625.00	21,625.00
6050- Contract Labor	25,369.07	25,369.07
6080- Education	6,690.62	6,690.62
6100- Engineering	56,033.85	56,033.85
6115- GPS/GIS	11,269.86	11,269.86
6130- Insurance	18,923.42	18,923.42
6150- Legal	15,877.52	15,877.52
6180- Misc. Expenses	726.80	726.80
6185- Littleton Service Fees	601,947.05	601,947.05
6200- Office Expense	12,580.83	12,580.83
6210-Operating Supplies	92,393.26	92,393.26
6220- Permits	3,050.00	3,050.00
6230- Repairs and Maint	61,254.23	61,254.23
6240- Safety Equipment	2,321.30	2,321.30
6260- Utilities	65,457.81	65,457.81
6270- Vehicle	13,642.39	13,642.39
7300- Capital Projects	364,262.04	364,262.04
7308- O-Line Capacity Improve.	9,426.91	9,426.91
7311- Dominion System Improve.	793.75	793.75
7313 - Valley View Project	2,137.50	2,137.50
<b>Total Expense</b>	1,679,833.66	1,679,833.66
<b>Net Ordinary Income</b>	1,148,626.38	1,148,626.38
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
8000- Transfers to Other Funds	18,384.75	18,384.75
9000 -Depreciation Expense	552,000.00	552,000.00
<b>Total Other Expense</b>	570,384.75	570,384.75
<b>Net Other Income</b>	-570,384.75	-570,384.75
<b>Net Income</b>	578,241.63	578,241.63

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

	<u>Aug 24</u>	<u>Jan - Aug 24</u>
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
7300- Capital Projects	0.00	38,165.90
7308- O-Line Capacity Improve.	22,382.10	177,089.37
7310 - WTP- Dominion Pump	0.00	186.56
7311- Dominion System Improve.	157.50	275,406.25
7312- Ravenna Pump Station	158,797.83	550,606.17
7313 - Valley View Project	31,612.52	679,173.54
<b>Total Expense</b>	<u>212,949.95</u>	<u>1,720,627.79</u>
<b>Net Ordinary Income</b>	-212,949.95	-1,720,627.79
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	500,000.00	1,000,000.00
<b>Total Other Income</b>	<u>500,000.00</u>	<u>1,000,000.00</u>
<b>Net Other Income</b>	<u>500,000.00</u>	<u>1,000,000.00</u>
<b>Net Income</b>	<u><u>287,050.05</u></u>	<u><u>-720,627.79</u></u>

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

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	Aug 24	Jan - Aug 24
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	5,285.84	436,899.30
5210- Specific Ownership Taxes	2,931.81	22,201.33
5820- Investment Income	2,287.91	16,340.07
<b>Total Income</b>	10,505.56	475,440.70
<b>Gross Profit</b>	10,505.56	475,440.70
<b>Expense</b>		
6040- Accounting	1,000.00	6,000.00
6150- Legal	344.00	1,757.48
6250- Treasurers Fees	79.28	5,759.11
7300- Capital Projects	0.00	0.00
<b>Total Expense</b>	1,423.28	13,516.59
<b>Net Ordinary Income</b>	9,082.28	461,924.11
<b>Net Income</b>	9,082.28	461,924.11

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

	Jan - Aug 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	1,776,340.38	1,576,131.00	200,209.38	112.7%
5210- Specific Ownership Taxes	79,516.40	120,000.00	-40,483.60	66.3%
5610- Miscellaneous Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	140,115.33	80,000.00	60,115.33	175.1%
<b>Total Income</b>	<b>1,995,972.11</b>	<b>1,777,131.00</b>	<b>218,841.11</b>	<b>112.3%</b>
<b>Gross Profit</b>	<b>1,995,972.11</b>	<b>1,777,131.00</b>	<b>218,841.11</b>	<b>112.3%</b>
<b>Expense</b>				
6020-Payroll Expenses	51,438.72	150,000.00	-98,561.28	34.3%
6040- Accounting	19,250.00	31,500.00	-12,250.00	61.1%
6041- Audit	32,030.82	30,000.00	2,030.82	106.8%
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	5,664.06	30,000.00	-24,335.94	18.9%
6099- Election	61.48			
6100- Engineering	4,970.00	40,000.00	-35,030.00	12.4%
6130- Insurance	19,121.91	30,000.00	-10,878.09	63.7%
6150- Legal	23,663.02	25,000.00	-1,336.98	94.7%
6180- Misc. Expenses	6,835.88	10,000.00	-3,164.12	68.4%
6200- Office Expense	37,671.48	40,000.00	-2,328.52	94.2%
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	94,330.28	205,000.00	-110,669.72	46.0%
6250- Treasurers Fees	26,645.30	45,000.00	-18,354.70	59.2%
6260- Utilities	1,574.07	2,000.00	-425.93	78.7%
6270- Vehicle	9,069.51	5,000.00	4,069.51	181.4%
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%
<b>Total Expense</b>	<b>361,083.14</b>	<b>793,500.00</b>	<b>-432,416.86</b>	<b>45.5%</b>
<b>Net Ordinary Income</b>	<b>1,634,888.97</b>	<b>983,631.00</b>	<b>651,257.97</b>	<b>166.2%</b>
<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>	<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>1,634,888.97</b>	<b>283,631.00</b>	<b>1,351,257.97</b>	<b>576.4%</b>

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

	Jan - Aug 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	572,274.63	675,485.00	-103,210.37	84.7%
5210- Specific Ownership Taxes	25,617.41	80,000.00	-54,382.59	32.0%
5820- Investment Income	175,861.53	30,000.00	145,861.53	586.2%
<b>Total Income</b>	<b>773,753.57</b>	<b>785,485.00</b>	<b>-11,731.43</b>	<b>98.5%</b>
<b>Gross Profit</b>	<b>773,753.57</b>	<b>785,485.00</b>	<b>-11,731.43</b>	<b>98.5%</b>
<b>Expense</b>				
6250- Treasurers Fees	8,584.21	15,000.00	-6,415.79	57.2%
6420-Loan Administrative Fees	76,800.00	76,800.00	0.00	100.0%
6500- CWRPDA -PVH D15a356- Prin	236,174.00	233,236.00	2,938.00	101.3%
6501-Interest D15a356-PVH	68,353.38	71,586.00	-3,232.62	95.5%
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	550,630.00	545,000.00	5,630.00	101.0%
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>	<b>1,138,413.93</b>	<b>1,757,824.00</b>	<b>-619,410.07</b>	<b>64.8%</b>
<b>Net Ordinary Income</b>	<b>-364,660.36</b>	<b>-972,339.00</b>	<b>607,678.64</b>	<b>37.5%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	76,464.55	160,000.00	-83,535.45	47.8%
6901- Transfer In PVH Debt	0.00	1,092,000.00	-1,092,000.00	0.0%
6902- Transfers In WTP	751,209.94			
<b>Total Other Income</b>	<b>827,674.49</b>	<b>1,252,000.00</b>	<b>-424,325.51</b>	<b>66.1%</b>
<b>Net Other Income</b>	<b>827,674.49</b>	<b>1,252,000.00</b>	<b>-424,325.51</b>	<b>66.1%</b>
<b>Net Income</b>	<b>463,014.13</b>	<b>279,661.00</b>	<b>183,353.13</b>	<b>165.6%</b>



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

	Jan - Aug 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	2,785,866.08	3,200,000.00	-414,133.92	87.1%
5011- Service Charge Ravenna	63,020.53			
5100-Availability Charges	58,079.80	120,000.00	-61,920.20	48.4%
5211- Dominion WTP Operations	470,567.53	500,000.00	-29,432.47	94.1%
5310-Permit Fees	3,550.00	1,200.00	2,350.00	295.8%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	55,193.00	40,000.00	15,193.00	138.0%
5510-Potable Irrigation Water	43,533.55	40,000.00	3,533.55	108.8%
5511-Irrigation Water	315,948.09	250,000.00	65,948.09	126.4%
5601-Late Fees, Penalties,	28,674.69	70,000.00	-41,325.31	41.0%
5610- Miscellaneous Income	18,531.86	0.00	18,531.86	100.0%
5611-Inclusion fees-NWDC	51,585.19	50,000.00	1,585.19	103.2%
5620- Dominion Dist. Operations	0.00	200,000.00	-200,000.00	0.0%
5640- Dominion Treated Water Us	179,822.42	100,000.00	79,822.42	179.8%
5650 Dominion Exp Reimbursement	374,222.25			
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	158,203.00	275,000.00	-116,797.00	57.5%
5705 Ravenna SDC	197,381.42	250,000.00	-52,618.58	79.0%
5710- Capital Surcharge	95,515.88	80,000.00	15,515.88	119.4%
5715- Capital Surcharge WTP Sup	751,209.94	1,036,808.00	-285,598.06	72.5%
5820- Investment Income	373,416.43	50,000.00	323,416.43	746.8%
5850 - Reimbursed Exp Other	59,405.56	1,225,000.00	-1,165,594.44	4.8%
<b>Total Income</b>	<u>6,083,727.22</u>	<u>10,691,875.00</u>	<u>-4,608,147.78</u>	<u>56.9%</u>
<b>Gross Profit</b>	6,083,727.22	10,691,875.00	-4,608,147.78	56.9%
<b>Expense</b>				
6020-Payroll Expenses	384,463.25	750,000.00	-365,536.75	51.3%
6040- Accounting	22,000.00	32,500.00	-10,500.00	67.7%
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	5,433.71	30,000.00	-24,566.29	18.1%
6100- Engineering	27,670.50	175,000.00	-147,329.50	15.8%
6115- GPS/GIS	0.00	25,000.00	-25,000.00	0.0%
6130- Insurance	18,779.75	25,000.00	-6,220.25	75.1%
6140- Lab & Test Fees	3,749.00	15,000.00	-11,251.00	25.0%
6150- Legal	19,708.02	37,500.00	-17,791.98	52.6%
6170 - Meter Expenses	-105.77	0.00	-105.77	100.0%
6180- Misc. Expenses	4,035.82	10,000.00	-5,964.18	40.4%
6200- Office Expense	4,664.37	20,000.00	-15,335.63	23.3%
6210-Operating Supplies	89,828.67	175,000.00	-85,171.33	51.3%
6220- Permits	2,671.00	10,000.00	-7,329.00	26.7%
6230- Repairs and Maint	106,649.60	250,000.00	-143,350.40	42.7%
6240- Safety Equipment	1,857.81	5,000.00	-3,142.19	37.2%
6260- Utilities	138,454.91	240,000.00	-101,545.09	57.7%
6270- Vehicle	10,461.96	10,000.00	461.96	104.6%
6280- Water Costs	0.00	50,000.00	-50,000.00	0.0%
7300- Capital Projects	712,928.72	530,000.00	182,928.72	134.5%
7302- Water Taps Centennial	48,520.00	50,000.00	-1,480.00	97.0%
<b>Total Expense</b>	<u>1,601,771.32</u>	<u>2,475,000.00</u>	<u>-873,228.68</u>	<u>64.7%</u>
<b>Net Ordinary Income</b>	4,481,955.90	8,216,875.00	-3,734,919.10	54.5%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
5900-03 Gain on Sale of Assets	45,000.00			
6900- Transfers In	0.00	500,000.00	-500,000.00	0.0%
<b>Total Other Income</b>	<u>45,000.00</u>	<u>500,000.00</u>	<u>-455,000.00</u>	<u>9.0%</u>
<b>Other Expense</b>				
8000- Transfers to Other Funds	1,058,079.80	120,000.00	938,079.80	881.7%
8002- Transfers Water Supply SV	751,209.94	1,036,808.00	-285,598.06	72.5%

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

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	<u>Jan - Aug 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
8100- Transfer to Other Funds	0.00	0.00	0.00	0.0%
9000 -Depreciation Expense	1,320,000.00			
<b>Total Other Expense</b>	<u>3,129,289.74</u>	<u>1,156,808.00</u>	<u>1,972,481.74</u>	<u>270.5%</u>
<b>Net Other Income</b>	<u>-3,084,289.74</u>	<u>-656,808.00</u>	<u>-2,427,481.74</u>	<u>469.6%</u>
<b>Net Income</b>	<u><u>1,397,666.16</u></u>	<u><u>7,560,067.00</u></u>	<u><u>-6,162,400.84</u></u>	<u><u>18.5%</u></u>

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

	<u>Jan - Aug 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
6020-Payroll Expenses	246,531.42	400,000.00	-153,468.58	61.6%
6040- Accounting	19,250.00	32,500.00	-13,250.00	59.2%
6050- Contract Labor	25,369.12	40,000.00	-14,630.88	63.4%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	7,104.22	30,000.00	-22,895.78	23.7%
6100- Engineering	91,968.15	200,000.00	-108,031.85	46.0%
6110-Conservation Rebates	550.00	2,500.00	-1,950.00	22.0%
6115- GPS/GIS	6,425.00	25,000.00	-18,575.00	25.7%
6130- Insurance	19,121.92	25,000.00	-5,878.08	76.5%
6140- Lab & Test Fees	7,366.00	15,000.00	-7,634.00	49.1%
6150- Legal	16,685.25	37,500.00	-20,814.75	44.5%
6170 - Meter Expenses	31,159.72	50,000.00	-18,840.28	62.3%
6180- Misc. Expenses	1,491.57	10,000.00	-8,508.43	14.9%
6200- Office Expense	12,967.02	20,000.00	-7,032.98	64.8%
6220- Permits	2,465.00	10,000.00	-7,535.00	24.7%
6230- Repairs and Maint	334,856.33	225,000.00	109,856.33	148.8%
6230-Meter Expenses	0.00	2,000.00	-2,000.00	0.0%
6240- Safety Equipment	2,670.41			
6260- Utilities	51,574.51	75,000.00	-23,425.49	68.8%
6270- Vehicle	11,444.93	5,000.00	6,444.93	228.9%
6280- Water Costs	1,526,457.50	2,000,000.00	-473,542.50	76.3%
6500- CWRPDA -PVH D15a356- Prin	0.00			
7300- Capital Projects	576,127.34	6,400,000.00	-5,823,872.66	9.0%
<b>Total Expense</b>	<u>2,991,585.41</u>	<u>9,664,500.00</u>	<u>-6,672,914.59</u>	<u>31.0%</u>
<b>Net Ordinary Income</b>	<u>-2,991,585.41</u>	<u>-9,664,500.00</u>	<u>6,672,914.59</u>	<u>31.0%</u>
<b>Net Income</b>	<u><u>-2,991,585.41</u></u>	<u><u>-9,664,500.00</u></u>	<u><u>6,672,914.59</u></u>	<u><u>31.0%</u></u>

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

	Jan - Aug 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	1,367,806.03	1,800,000.00	-432,193.97	76.0%
5100-Availability Charges	18,384.75	40,000.00	-21,615.25	46.0%
5101- Service Charges LMA	277,035.59	300,000.00	-22,964.41	92.3%
5310-Permit Fees	3,550.00	33,000.00	-29,450.00	10.8%
5601-Late Fees, Penalties,	13,048.03	20,000.00	-6,951.97	65.2%
5610- Miscellaneous Income	2,916.81	0.00	2,916.81	100.0%
5625- Dominion Sewer Conveyance	412,640.00	360,000.00	52,640.00	114.6%
5650 Dominion Exp Reimbursement	67,805.06	50,000.00	17,805.06	135.6%
5670-Dominion Cap Lease O-Line	0.00	200,000.00	-200,000.00	0.0%
5700- Sys. Development Charge	24,158.00	200,000.00	-175,842.00	12.1%
5710- Capital Surcharge	107,582.81	160,000.00	-52,417.19	67.2%
5820- Investment Income	533,532.96	55,000.00	478,532.96	970.1%
<b>Total Income</b>	<u>2,828,460.04</u>	<u>3,218,000.00</u>	<u>-389,539.96</u>	<u>87.9%</u>
<b>Gross Profit</b>	2,828,460.04	3,218,000.00	-389,539.96	87.9%
<b>Expense</b>				
6020-Payroll Expenses	294,050.45	500,000.00	-205,949.55	58.8%
6040- Accounting	21,625.00	31,500.00	-9,875.00	68.7%
6050- Contract Labor	25,369.07	30,000.00	-4,630.93	84.6%
6080- Education	6,690.62	30,000.00	-23,309.38	22.3%
6099- Election	0.00	0.00	0.00	0.0%
6100- Engineering	56,033.85	125,000.00	-68,966.15	44.8%
6115- GPS/GIS	11,269.86	25,000.00	-13,730.14	45.1%
6130- Insurance	18,923.42	30,000.00	-11,076.58	63.1%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	15,877.52	15,000.00	877.52	105.9%
6180- Misc. Expenses	726.80	1,000.00	-273.20	72.7%
6185- Littleton Service Fees	601,947.05	1,100,000.00	-498,052.95	54.7%
6200- Office Expense	12,580.83	15,000.00	-2,419.17	83.9%
6210-Operating Supplies	92,393.26	145,000.00	-52,606.74	63.7%
6220- Permits	3,050.00	10,000.00	-6,950.00	30.5%
6230- Repairs and Maint	61,254.23	150,000.00	-88,745.77	40.8%
6240- Safety Equipment	2,321.30	2,000.00	321.30	116.1%
6260- Utilities	65,457.81	100,000.00	-34,542.19	65.5%
6270- Vehicle	13,642.39	2,000.00	11,642.39	682.1%
6300- Bank Service Charges	0.00	3,000.00	-3,000.00	0.0%
7300- Capital Projects	364,262.04	1,750,000.00	-1,385,737.96	20.8%
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>	<u>1,679,833.66</u>	<u>4,065,500.00</u>	<u>-2,385,666.34</u>	<u>41.3%</u>
<b>Net Ordinary Income</b>	1,148,626.38	-847,500.00	1,996,126.38	-135.5%
<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	18,384.75	633,500.00	-615,115.25	2.9%
9000 -Depreciation Expense	552,000.00			
<b>Total Other Expense</b>	570,384.75	633,500.00	-63,115.25	90.0%
<b>Net Other Income</b>	-570,384.75	-433,500.00	-136,884.75	131.6%
<b>Net Income</b>	<u><u>578,241.63</u></u>	<u><u>-1,281,000.00</u></u>	<u><u>1,859,241.63</u></u>	<u><u>-45.1%</u></u>

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

	<u>Jan - Aug 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%
7300- Capital Projects	38,165.90			
7308- O-Line Capacity Improve.	177,089.37	670,000.00	-492,910.63	26.4%
7310 - WTP- Dominion Pump	186.56			
7311- Dominion System Improve.	275,406.25			
7312- Ravenna Pump Station	550,606.17			
7313 - Valley View Project	679,173.54	700,000.00	-20,826.46	97.0%
<b>Total Expense</b>	<u>1,720,627.79</u>	<u>4,515,000.00</u>	<u>-2,794,372.21</u>	<u>38.1%</u>
<b>Net Ordinary Income</b>	-1,720,627.79	-2,953,500.00	1,232,872.21	58.3%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	1,000,000.00	2,953,500.00	-1,953,500.00	33.9%
<b>Total Other Income</b>	<u>1,000,000.00</u>	<u>2,953,500.00</u>	<u>-1,953,500.00</u>	<u>33.9%</u>
<b>Net Other Income</b>	1,000,000.00	2,953,500.00	-1,953,500.00	33.9%
<b>Net Income</b>	<u><u>-720,627.79</u></u>	<u><u>0.00</u></u>	<u><u>-720,627.79</u></u>	<u><u>100.0%</u></u>

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

	Jan - Aug 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	436,899.30	447,966.00	-11,066.70	97.5%
5210- Specific Ownership Taxes	22,201.33	50,000.00	-27,798.67	44.4%
5820- Investment Income	16,340.07	1,000.00	15,340.07	1,634.0%
<b>Total Income</b>	<b>475,440.70</b>	<b>498,966.00</b>	<b>-23,525.30</b>	<b>95.3%</b>
<b>Gross Profit</b>	<b>475,440.70</b>	<b>498,966.00</b>	<b>-23,525.30</b>	<b>95.3%</b>
<b>Expense</b>				
6040- Accounting	6,000.00	12,000.00	-6,000.00	50.0%
6080- Education	0.00	1,000.00	-1,000.00	0.0%
6100- Engineering	0.00	2,500.00	-2,500.00	0.0%
6150- Legal	1,757.48	2,500.00	-742.52	70.3%
6250- Treasurers Fees	5,759.11	9,000.00	-3,240.89	64.0%
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	0.00			
<b>Total Expense</b>	<b>13,516.59</b>	<b>448,744.00</b>	<b>-435,227.41</b>	<b>3.0%</b>
<b>Net Ordinary Income</b>	<b>461,924.11</b>	<b>50,222.00</b>	<b>411,702.11</b>	<b>919.8%</b>
<b>Net Income</b>	<b>461,924.11</b>	<b>50,222.00</b>	<b>411,702.11</b>	<b>919.8%</b>

## SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District  
August 31, 2024

**Long Term Obligations**

	Maturity	
CWCB- 2014 Loan	12/01/2044	\$ 14,698,681
CT2015-176 CWCB-PVH Water Supply	08/01/2036	\$ 1,770,449
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>\$ 1,235,000</u>
<b>TOTAL LONG TERM LIABILITIES</b>		<b>\$ 22,378,976</b>

**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 August 31, 2024 is as follows:

General Fund	Debt Service		Capital		Water		Sewer		Total
	Water Fund	Sewer Fund	Projects Fund	Fund	Fund	Fund	PVH		
\$ -	\$ -	\$ -	\$ 325,961	\$ 3,000,000	\$ 1,000,000	\$ -	\$ 4,325,961		
-	-	-	1,851,243	2,411,407	2,411,407	-	4,262,650		
<u>4,942,824</u>	<u>448,953</u>	<u>7,290,377</u>	<u>8,944,967</u>	<u>13,276,922</u>	<u>961,747</u>	<u>35,865,790</u>			
<b>\$ 4,942,824</b>	<b>\$ 448,953</b>	<b>\$ 7,290,377</b>	<b>\$ 325,961</b>	<b>\$ 13,796,210</b>	<b>\$ 16,688,329</b>	<b>\$ 961,747</b>	<b>\$ 44,454,401</b>		



**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	14,084,310	14,187,367	13,796,210				
Total Funds Available	14,263,008	14,517,377	14,427,733	14,603,218	14,785,283	14,785,283	14,785,283	14,785,283	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	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	1,681,517	1,774,956	1,851,243				
Operating Cash	10,229,267	10,244,571	10,027,219	10,113,702	10,088,415	9,402,793	9,412,411	8,944,967				
Total Cash	14,263,008	14,517,377	14,427,733	14,603,218	14,785,283	14,084,310	14,187,367	13,796,210	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	1,696,868	1,681,517	1,774,956				
Additions to Reserve	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000				
Use of Reserves	269,881	10,935	122,292	160,998	42,648	265,351	156,561	173,713				
Ending Reserve Balance	1,033,741	1,272,806	1,400,514	1,489,516	1,696,868	1,681,517	1,774,956	1,851,243	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	16,819,095	16,535,157	16,688,329				
<b>Total Funds Available</b>	14,448,907	14,912,051	16,083,233	16,306,531	16,554,367	16,819,095	16,535,157	16,688,329	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	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	2,243,212	2,381,798	2,411,407				
Operating Cash	12,079,016	12,376,970	13,375,566	13,426,170	13,490,884	13,575,883	13,153,359	13,276,922				
<b>Total Available Funds</b>	14,448,907	14,912,051	16,083,233	16,306,531	16,554,367	16,819,095	16,535,157	16,688,329	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	2,063,483	2,243,212	2,381,798				
Additions to Reserve	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000				
Use of Reserves	-13,790	-19,810	-12,414	-12,306	-1,878	-5,271	-46,414	-155,391				
<b>Ending Reserve Balance</b>	1,369,891	1,535,081	1,707,667	1,880,361	2,063,483	2,243,212	2,381,798	2,411,407	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	Aug	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	629,233	723,210	817,198				
Surcharge Collected	93,844	93,929	93,793	93,882	93,743	93,977	93,988	94,032				
Availability of Service Trans.	2,642	0	0	25,936	0	0	19,523	0	0			
Payment of Debt	0	667,651	0	0	0	0	0	462,277				
Ending Cash Balance	895,601	321,879	415,672	535,490	629,233	723,210	817,198	448,953	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	7,105,991	7,256,806	7,290,377				
Total	7,154,095	6,787,976	6,454,194	7,261,187	7,662,667	7,829,201	8,074,004	7,739,330	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 Ownership Taxes	Interest	Treasurer's Fees	HB 1006 Tax	HB 1006 Treasurer's Fee	Total Amount Received	Percentage of Levied Taxes Received		Total Amount Received	Percentage of Levied Taxes Received	
									Monthly	Y-T-D		Monthly	Y-T-D
January	\$ 537		\$ 15,409		\$ (8)		\$ 15,938	0.02%	0.02%	\$ 15,938	0.56%	0.56%	
February	\$ 34,739		\$ 18,546		\$ (521)		\$ 52,764	1.67%	1.69%	\$ 52,764	2.86%	3.42%	
March	\$ 624,563		\$ 15,747		\$ (9,369)		\$ 630,941	29.98%	31.66%	\$ 630,941	34.20%	37.62%	
April	\$ 96,293		\$ 14,811		\$ (1,446)		\$ 109,658	4.62%	36.29%	\$ 109,658	5.94%	43.56%	
May	\$ 1,175,036		\$ 12,997		\$ (17,618)		\$ 1,170,415	56.40%	92.69%	\$ 1,170,415	63.44%	107.00%	
June	\$ 187,253		\$ 11,828		\$ (2,816)		\$ 196,265	8.99%	101.67%	\$ 196,265	10.64%	117.64%	
July	\$ 398,819		\$ 13,152		\$ (5,983)		\$ 405,988	19.14%	120.82%	\$ 405,988	22.00%	139.64%	
August	\$ 18,556		\$ 16,744		\$ (278)		\$ 35,022	0.89%	121.71%	\$ 35,022	1.90%	141.54%	
September							\$ -	0.00%	121.71%	\$ -	0.00%	141.54%	
October							\$ -	0.00%	121.71%	\$ -	0.00%	141.54%	
November					\$ (33)		\$ (33)	0.00%	121.71%	\$ (33)	0.00%	141.54%	
December							\$ -	0.00%	121.71%	\$ -	0.00%	141.54%	
TOTAL	\$ 2,535,796	\$ -	\$ 119,234	\$ -	\$ (38,072)	\$ -	\$ 2,616,958	121.71%	121.71%	\$ 2,616,958	141.54%	141.54%	

No Assurance is provided on these Financial Statements  
 18