

ROXBOROUGH WATER & SANITATION DISTRICT  
FINANCIAL STATEMENTS

July 31, 2024

## TABLE OF CONTENTS

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

## Roxborough Water and Sanitation District Balance Sheet by Class

As of July 31, 2024

ASSETS	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
<b>Current Assets</b>								
Checking/Savings								
1105 Wells Fargo Checking	73,565.28	5,061,526.97	35,509,719.76	6,016,152.76	65,550.93	-31,046,345.61	-1,541,652.33	14,138,517.76
1111-WF Bond Redemption	0.00	1,663,115.10	0.00	0.00	0.00	0.00	0.00	1,663,115.10
1125-Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	2,493,973.23	2,493,973.23
1139 -WF Ravenna	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	3,196,997.18
1150-Investment in Colotrust	4,857,861.44	1,349,361.53	6,130,831.09	8,880,503.59	0.00	0.00	0.00	21,218,547.65
1155- Colotrust Bond Fund	0.00	0.00	396,165.05	549,915.67	0.00	0.00	0.00	946,080.72
1160 -System Develop Colo Trust	0.00	0.00	0.00	1,088,584.79	0.00	0.00	0.00	1,088,584.79
<b>Total Checking/Savings</b>	<b>4,931,416.72</b>	<b>8,074,003.60</b>	<b>45,233,713.08</b>	<b>16,535,156.81</b>	<b>65,550.93</b>	<b>-31,046,345.61</b>	<b>952,320.90</b>	<b>44,745,816.43</b>
<b>Other Current Assets</b>								
1300-A/R Service	0.00	0.00	899,483.93	317,534.36	0.00	0.00	0.00	1,217,018.29
1310-A/R Availability	0.00	0.00	25,103.44	7,979.37	0.00	45.71	0.00	33,128.52
1350- 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 NWDC Inclusion	0.00	0.00	10,535.79	0.00	0.00	0.00	0.00	10,535.79
1370- Due From Others	0.00	0.00	18,970.04	0.00	0.00	0.00	0.00	18,970.04
1394- Due From Ravenna	0.00	0.00	63,020.53	0.00	0.00	0.00	0.00	63,020.53
1400- Prepaid Insurance	21,554.55	0.00	11,806.55	11,806.55	0.00	11,808.35	0.00	56,976.00
<b>Total Other Current Assets</b>	<b>1,597,685.55</b>	<b>675,485.00</b>	<b>1,028,920.28</b>	<b>337,320.28</b>	<b>0.00</b>	<b>11,854.06</b>	<b>447,966.00</b>	<b>4,089,231.17</b>
<b>Total Current Assets</b>	<b>6,529,102.27</b>	<b>8,749,488.60</b>	<b>46,262,633.36</b>	<b>16,872,477.09</b>	<b>65,550.93</b>	<b>-31,034,491.55</b>	<b>1,400,286.90</b>	<b>48,845,047.60</b>
<b>Fixed Assets</b>								
1500- Capital Assets	0.00	0.00	106,606,141.32	35,245,905.45	0.00	1,337,294.00	0.00	143,189,340.77
1550- Accumulated Depreciation	0.00	0.00	-20,983,875.00	-16,693,720.00	0.00	0.00	0.00	-37,677,595.00
<b>Total Fixed Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>85,622,266.32</b>	<b>18,552,185.45</b>	<b>0.00</b>	<b>1,337,294.00</b>	<b>0.00</b>	<b>105,511,745.77</b>
<b>TOTAL ASSETS</b>	<b>6,529,102.27</b>	<b>8,749,488.60</b>	<b>131,884,899.68</b>	<b>35,424,662.54</b>	<b>65,550.93</b>	<b>-29,697,197.55</b>	<b>1,400,286.90</b>	<b>154,356,793.37</b>
<b>LIABILITIES &amp; EQUITY</b>								
<b>Current Liabilities</b>								
Accounts Payable	9,078.75	0.00	9,594.85	26,102.40	98,897.35	386,952.39	3,795.00	534,420.74
2000- Accounts Payable	9,078.75	0.00	9,594.85	26,102.40	98,897.35	386,952.39	3,795.00	534,420.74
<b>Total Accounts Payable</b>	<b>9,078.75</b>	<b>0.00</b>	<b>9,594.85</b>	<b>26,102.40</b>	<b>98,897.35</b>	<b>386,952.39</b>	<b>3,795.00</b>	<b>534,420.74</b>
<b>Other Current Liabilities</b>								
2015 Accrued Vac/ Sick Leave	0.00	0.00	33,598.37	40,127.85	0.00	32,625.71	0.00	106,351.93
2052 - Deferred Rental Income	0.00	0.00	4,866.64	0.00	0.00	0.00	0.00	4,866.64
2055- Ravenna Costs Advanced	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	3,196,997.18
2060 - Deferred Taxes	1,576,131.00	675,485.00	0.00	0.00	0.00	0.00	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
<b>Total Other Current Liabilities</b>	<b>1,577,480.65</b>	<b>675,485.00</b>	<b>3,242,887.60</b>	<b>3,573,949.07</b>	<b>0.00</b>	<b>37,330.64</b>	<b>447,966.00</b>	<b>9,555,088.96</b>
<b>Total Current Liabilities</b>	<b>1,586,559.40</b>	<b>675,485.00</b>	<b>3,252,482.45</b>	<b>3,600,051.47</b>	<b>98,897.35</b>	<b>424,283.03</b>	<b>451,761.00</b>	<b>10,089,519.70</b>
<b>Equity</b>								
3900 -Retained Earnings	3,319,915.89	7,276,315.51	127,446,436.14	31,337,377.69	-1,007,677.84	-27,781,093.55	498,479.57	143,071,762.77
Net Income	1,623,626.88	797,688.09	1,185,981.09	487,233.38	-33,346.42	-2,340,387.03	448,046.33	1,195,510.90
<b>Total Equity</b>	<b>4,943,542.87</b>	<b>8,074,003.60</b>	<b>128,632,417.23</b>	<b>31,824,611.07</b>	<b>-33,346.42</b>	<b>-30,121,480.58</b>	<b>947,525.90</b>	<b>144,267,273.67</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,530,102.27</b>	<b>8,749,488.60</b>	<b>131,884,899.68</b>	<b>35,424,662.54</b>	<b>65,550.93</b>	<b>-29,697,197.55</b>	<b>1,399,286.90</b>	<b>154,356,793.37</b>
<b>UNBALANCED CLASSES</b>	-1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00	-0.00

No assurance is provided on these financial statements

**Roxborough Water and Sanitation District**  
**Profit & Loss by Class**  
 July 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	473,044.23	173,996.88	0.00	0.00	0.00	647,041.11
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	19,522.68	6,162.75	0.00	0.00	0.00	25,685.43
5101- Service Charges LMA	0.00	0.00	0.00	32,782.32	0.00	0.00	0.00	32,782.32
5200- Property Taxes	301,640.96	97,178.15	0.00	0.00	0.00	0.00	88,864.40	487,683.51
5210- Specific Ownership Taxes	9,947.30	3,204.67	0.00	0.00	0.00	0.00	2,656.04	15,808.01
5211- Dominion WTP Operations	0.00	0.00	59,413.31	0.00	0.00	0.00	0.00	59,413.31
5410- Hydrant Water	0.00	0.00	10,095.00	0.00	0.00	0.00	0.00	10,095.00
5510- Potable Irrigation Water	0.00	0.00	11,193.75	0.00	0.00	0.00	0.00	11,193.75
5511- Irrigation Water	0.00	0.00	93,719.48	0.00	0.00	0.00	0.00	93,719.48
5601- Late Fees, Penalties,	0.00	0.00	3,677.72	1,369.30	0.00	0.00	0.00	5,047.02
5610- Miscellaneous Income	0.00	0.00	4,040.90	2,658.09	0.00	0.00	0.00	9,860.09
5611- Inclusion Fees-NWDC	0.00	0.00	7,741.87	0.00	0.00	0.00	0.00	7,741.87
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	53,660.00	0.00	0.00	0.00	53,660.00
5640- Dominion Treated Water Us	0.00	0.00	41,724.30	0.00	0.00	0.00	0.00	41,724.30
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	28,000.00	0.00	0.00	0.00	0.00	28,000.00
5710- Capital Surcharge	0.00	0.00	11,954.19	13,277.59	0.00	0.00	0.00	25,231.78
5715- Capital Surcharge WTP Sup	0.00	0.00	93,988.33	0.00	0.00	0.00	0.00	93,988.33
5820- Investment Income	21,440.75	26,203.86	48,421.91	73,267.76	0.00	0.00	2,256.34	171,590.62
<b>Total Income</b>	<b>333,029.01</b>	<b>126,586.68</b>	<b>969,693.20</b>	<b>357,174.69</b>	<b>0.00</b>	<b>3,161.10</b>	<b>93,776.78</b>	<b>1,883,421.46</b>
<b>Gross Profit</b>	<b>333,029.01</b>	<b>126,586.68</b>	<b>969,693.20</b>	<b>357,174.69</b>	<b>0.00</b>	<b>3,161.10</b>	<b>93,776.78</b>	<b>1,883,421.46</b>
<b>Expense</b>								
6020- Payroll Expenses	8,361.67	0.00	50,760.78	45,385.96	0.00	37,640.63	0.00	142,149.04
6040- Accounting	2,750.00	0.00	2,750.00	2,750.00	0.00	2,750.00	1,000.00	12,000.00
6041- Audit	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
6050- Contract Labor	0.00	0.00	0.00	2,924.57	0.00	2,924.58	0.00	5,849.15
6080- Education	693.68	0.00	816.27	764.73	0.00	764.74	0.00	3,039.42
6100- Engineering	775.00	0.00	5,041.10	7,923.75	0.00	8,158.75	0.00	21,898.60
6115- GPS/GIS	0.00	0.00	0.00	82.50	0.00	1,237.50	0.00	1,320.00
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	0.00	0.00	0.00	565.00	0.00	565.00
6150- Legal	1,803.75	0.00	1,803.75	1,803.75	0.00	1,923.75	0.00	7,335.00
6170- Meter Expenses	0.00	0.00	0.00	0.00	0.00	1,865.44	0.00	1,865.44
6180- Misc. Expenses	502.46	0.00	381.56	30.71	0.00	187.61	0.00	1,102.34
6185- Littleton Service Fees	0.00	0.00	0.00	527,734.00	0.00	0.00	0.00	527,734.00
6200- Office Expense	2,727.24	0.00	785.71	1,349.52	0.00	1,390.40	0.00	6,252.87
6210- Operating Supplies	0.00	0.00	2,240.61	0.00	0.00	0.00	0.00	2,240.61
6230- Repairs and Maint	12,791.80	0.00	17,997.90	2,920.69	0.00	91,623.48	0.00	125,233.87
6250- Treasurers Fees	4,524.62	1,457.67	0.00	0.00	0.00	0.00	1,332.95	7,315.24
6260- Utilities	77.62	0.00	21,455.33	8,958.09	0.00	9,852.26	0.00	40,343.30
6270- Vehicle	171.98	0.00	507.97	32.96	0.00	560.71	0.00	1,273.62
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	397,940.00	0.00	397,940.00
7300- Capital Projects	0.00	0.00	96,683.50	46,414.25	38,165.90	59,876.57	0.00	241,140.22
7309- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	66,479.20	0.00	0.00	66,479.20
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	446.00	0.00	0.00	446.00
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	78,665.25	0.00	0.00	78,665.25
7313 - Valley View Project	0.00	0.00	0.00	0.00	78,472.82	0.00	0.00	78,472.82
<b>Total Expense</b>	<b>40,540.82</b>	<b>1,457.67</b>	<b>203,485.48</b>	<b>651,436.48</b>	<b>262,229.17</b>	<b>621,622.42</b>	<b>2,332.95</b>	<b>1,783,104.99</b>
<b>Net Ordinary Income</b>	<b>292,488.19</b>	<b>125,129.01</b>	<b>766,207.72</b>	<b>-294,261.79</b>	<b>-262,229.17</b>	<b>-618,461.32</b>	<b>91,443.83</b>	<b>100,316.47</b>

No assurance is provided on these financial statements

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

July 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								
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	25,685.43	0.00	0.00	0.00	0.00	0.00	25,685.43
6902- Transfers In WTP	0.00	93,988.33	0.00	0.00	0.00	0.00	0.00	93,988.33
<b>Total Other Income</b>	<b>0.00</b>	<b>119,673.76</b>	<b>45,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>164,673.76</b>
<b>Other Expense</b>								
8000- Transfers to Other Funds	0.00	0.00	19,522.88	6,162.75	0.00	0.00	0.00	25,685.43
8002- Transfers Water Supply SV	0.00	0.00	93,988.33	0.00	0.00	0.00	0.00	93,988.33
9000 -Depreciation Expense	0.00	0.00	165,000.00	69,000.00	0.00	0.00	0.00	234,000.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>278,511.01</b>	<b>75,162.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>353,673.76</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>119,673.76</b>	<b>-233,511.01</b>	<b>-75,162.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-189,000.00</b>
<b>Net Income</b>	<b>292,488.19</b>	<b>244,802.77</b>	<b>532,696.71</b>	<b>-369,424.54</b>	<b>-262,228.17</b>	<b>-618,461.32</b>	<b>91,443.83</b>	<b>-88,683.53</b>

**Roxborough Water and Sanitation District**  
**Profit & Loss by Class**  
 January through July 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	2,206,945.72	1,193,304.89	0.00	0.00	0.00	3,400,250.61
5011- Service Charge Ravenna	0.00	0.00	63,020.53	0.00	0.00	0.00	0.00	63,020.53
5100-Availability Charge	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	245,841.82	0.00	0.00	0.00	245,841.82
5200- Property Taxes	1,786,303.98	569,041.26	0.00	0.00	0.00	0.00	431,613.46	2,766,958.70
5210- Specific Ownership Taxes	69,070.07	22,251.97	0.00	0.00	0.00	0.00	19,269.52	110,591.56
5211- Dominion WTP Operations	0.00	0.00	411,154.22	0.00	0.00	0.00	0.00	411,154.22
5310-Permit Fees	0.00	0.00	1,900.00	0.00	0.00	0.00	0.00	3,800.00
5410-Hydrant Water	0.00	0.00	46,284.00	0.00	0.00	0.00	0.00	46,284.00
5510-Potable Irrigation Water	0.00	0.00	30,908.05	0.00	0.00	0.00	0.00	30,908.05
5511-Irrigation Water	0.00	0.00	240,630.83	0.00	0.00	0.00	0.00	240,630.83
5601-Late Fees, Penalties,	0.00	0.00	24,487.19	11,516.95	0.00	0.00	0.00	36,004.14
5610- Miscellaneous Income	0.00	0.00	11,388.06	3,714.06	0.00	0.00	0.00	15,102.12
5611-Inclusion Fees-NWDC	0.00	0.00	45,903.15	0.00	0.00	0.00	0.00	45,903.15
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	356,120.00	0.00	0.00	0.00	356,120.00
5640- Dominion Treated Water Us	0.00	0.00	144,584.12	0.00	0.00	0.00	0.00	144,584.12
5650- Ravenna Exp Reimbursement	0.00	0.00	302,378.54	39,512.53	0.00	0.00	0.00	341,891.07
5660- Ravenna Reimbursement	0.00	0.00	-0.02	0.00	0.00	0.00	0.00	-0.02
5700- Sys. Development Charge	0.00	0.00	95,625.00	12,079.00	0.00	0.00	0.00	107,704.00
5705 Ravenna SDC	0.00	0.00	174,675.83	0.00	0.00	0.00	0.00	174,675.83
5715- Capital Surcharge WTP Sup	0.00	0.00	83,558.99	94,403.64	0.00	0.00	0.00	177,962.63
5820- Investment Income	118,100.36	0.00	657,177.65	0.00	0.00	0.00	0.00	657,177.65
5850 - Reimbursed Exp Other	0.00	148,939.40	325,009.12	460,967.96	0.00	0.00	14,052.16	1,067,009.00
	0.00	0.00	9,572.53	0.00	0.00	0.00	0.00	9,572.53
<b>Total Income</b>	<b>1,953,474.41</b>	<b>740,232.63</b>	<b>4,933,273.31</b>	<b>2,439,745.60</b>	<b>0.00</b>	<b>0.00</b>	<b>464,935.14</b>	<b>10,531,661.09</b>
<b>Gross Profit</b>	<b>1,953,474.41</b>	<b>740,232.63</b>	<b>4,933,273.31</b>	<b>2,439,745.60</b>	<b>0.00</b>	<b>0.00</b>	<b>464,935.14</b>	<b>10,531,661.09</b>
<b>Expense</b>								
6020-Payroll Expenses	42,974.14	0.00	335,918.88	251,132.44	0.00	210,733.79	0.00	840,759.25
6040- Accounting	19,250.00	0.00	19,250.00	21,625.00	0.00	22,000.00	6,000.00	88,125.00
6041- Audit	32,030.82	0.00	0.00	0.00	0.00	0.00	0.00	32,030.82
6050- Contract Labor	0.00	0.00	0.00	21,138.37	0.00	21,136.42	0.00	42,274.79
6080- Education	5,297.93	0.00	4,854.02	5,063.48	0.00	5,477.07	0.00	20,692.50
6100- Engineering	4,970.00	0.00	20,830.00	51,257.55	0.00	76,709.25	0.00	153,766.80
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	450.00	0.00	450.00
6115- GPS/GIS	0.00	0.00	0.00	11,154.86	0.00	4,282.50	0.00	15,437.36
6130- Insurance	16,697.41	0.00	16,553.75	16,697.42	0.00	16,697.42	0.00	66,646.00
6140- Lab & Test Fees	0.00	0.00	3,143.00	0.00	0.00	5,743.00	0.00	8,886.00
6160- Legal	20,611.64	0.00	18,354.14	14,523.64	0.00	15,331.37	1,413.98	70,234.77
6170 - Meter Expenses	0.00	0.00	-105.77	0.00	0.00	28,312.78	0.00	28,207.01
6180- Misc. Expenses	6,547.80	0.00	3,335.17	726.80	0.00	1,466.62	0.00	12,076.39
6185- Littleton Service Fees	0.00	0.00	0.00	601,947.05	0.00	0.00	0.00	601,947.05
6200- Office Expense	31,165.16	0.00	4,566.53	9,672.38	0.00	9,970.43	0.00	55,394.50
6210-Operating Supplies	70.61	0.00	70,416.74	92,393.26	0.00	2,290.00	0.00	162,880.61
6220- Permits	21,829.63	0.00	0.00	3,000.00	0.00	0.00	0.00	27,119.63
6230- Repairs and Maint	84,681.24	0.00	80,760.22	59,959.17	0.00	240,685.10	0.00	466,085.73
6240- Safety Equipment	0.00	0.00	1,857.81	2,118.54	0.00	2,476.47	0.00	6,452.82
6250- Treasurers Fees	26,494.74	0.00	116,485.99	55,310.90	0.00	40,751.69	5,679.83	40,710.28
6260- Utilities	1,280.53	0.00	8,785.47	12,177.79	0.00	9,948.70	0.00	213,829.11
6270- Vehicle	9,069.51	0.00	8,785.47	12,177.79	0.00	1,179,088.34	0.00	39,981.47
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,179,088.34
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	118,087.00	0.00	0.00	0.00	0.00	0.00	118,087.00
6501-Interest D15a356-PVH	0.00	33,291.69	0.00	0.00	0.00	0.00	0.00	33,291.69
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
7300- Capital Projects	6,856.37	0.00	665,347.72	208,870.66	38,165.90	449,995.18	2,795.00	1,372,030.83
7302- Water Taps Centennial	0.00	0.00	48,520.00	0.00	0.00	0.00	0.00	48,520.00

No assurance is provided on these financial statements

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

January through July 2024

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
7308- O-Line Capacity Improve.	0.00	0.00	0.00	9,426.91	154,707.27	0.00	0.00	164,134.18
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	275,248.75	0.00	0.00	276,042.50
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	391,808.34	0.00	0.00	391,808.34
7313 - Valley View Project	0.00	0.00	0.00	2,137.50	647,561.02	0.00	0.00	649,698.52
<b>Total Expense</b>	<b>329,847.53</b>	<b>676,186.74</b>	<b>1,418,873.67</b>	<b>1,451,127.47</b>	<b>1,507,677.84</b>	<b>2,343,548.13</b>	<b>15,988.81</b>	<b>7,743,150.19</b>
Net Ordinary Income	1,623,626.88	64,045.89	3,514,399.64	988,618.13	-1,507,677.84	-2,343,548.13	449,046.33	2,788,510.90
Other Income/Expense								
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	500,000.00	0.00	0.00	576,464.55
6902- Transfers In WTP	0.00	657,177.65	0.00	0.00	0.00	0.00	0.00	657,177.65
<b>Total Other Income</b>	<b>0.00</b>	<b>733,642.20</b>	<b>45,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,278,642.20</b>
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	558,079.80	18,384.75	0.00	0.00	0.00	576,464.55
8002- Transfers Water Supply SV	0.00	0.00	657,177.65	0.00	0.00	0.00	0.00	657,177.65
9000-Depreciation Expense	0.00	0.00	1,155,000.00	483,000.00	0.00	0.00	0.00	1,638,000.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>2,370,257.45</b>	<b>501,384.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,871,642.20</b>
Net Other Income	0.00	733,642.20	-2,325,257.45	-501,384.75	500,000.00	0.00	0.00	-1,593,000.00
<b>Net Income</b>	<b>1,623,626.88</b>	<b>797,688.09</b>	<b>1,189,142.19</b>	<b>487,233.38</b>	<b>-1,007,677.84</b>	<b>-2,343,548.13</b>	<b>449,046.33</b>	<b>1,195,510.90</b>

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

	<u>Jul 24</u>	<u>Jan - Jul 24</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	301,640.96	1,766,303.98
5210- Specific Ownership Taxes	9,947.30	69,070.07
5820- Investment Income	21,440.75	118,100.36
<b>Total Income</b>	<u>333,029.01</u>	<u>1,953,474.41</u>
<b>Gross Profit</b>	333,029.01	1,953,474.41
<b>Expense</b>		
6020-Payroll Expenses	8,361.67	42,974.14
6040- Accounting	2,750.00	19,250.00
6041- Audit	3,000.00	32,030.82
6080- Education	693.68	5,297.93
6100- Engineering	775.00	4,970.00
6130- Insurance	2,361.00	16,697.41
6150- Legal	1,803.75	20,611.64
6180- Misc. Expenses	502.46	6,547.80
6200- Office Expense	2,727.24	31,185.16
6210-Operating Supplies	0.00	70.61
6220- Permits	0.00	21,829.63
6230- Repairs and Maint	12,791.80	84,681.24
6250- Treasurers Fees	4,524.62	26,494.74
6260- Utilities	77.62	1,280.53
6270- Vehicle	171.98	9,069.51
7300- Capital Projects	0.00	6,856.37
<b>Total Expense</b>	<u>40,540.82</u>	<u>329,847.53</u>
<b>Net Ordinary Income</b>	<u>292,488.19</u>	<u>1,623,626.88</u>
<b>Net Income</b>	<u><u>292,488.19</u></u>	<u><u>1,623,626.88</u></u>



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

	<u>Jul 24</u>	<u>Jan - Jul 24</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	97,178.15	569,041.26
5210- Specific Ownership Taxes	3,204.67	22,251.97
5820- Investment Income	26,203.86	148,939.40
<b>Total Income</b>	<u>126,586.68</u>	<u>740,232.63</u>
<b>Gross Profit</b>	126,586.68	740,232.63
<b>Expense</b>		
6250- Treasurers Fees	1,457.67	8,535.71
6420-Loan Administrative Fees	0.00	38,400.00
6500- CWRPDA -PVH D15a356- Prin	0.00	118,087.00
6501-Interest D15a356-PVH	0.00	33,291.69
6560- Principal CT2015- PVH	0.00	56,134.69
6561 - Interest CT2015-176 PVH	0.00	59,312.46
7100-Principal Payments-W05A105	0.00	280,000.00
7150-Ravenna CWCB	0.00	82,425.19
<b>Total Expense</b>	<u>1,457.67</u>	<u>676,186.74</u>
<b>Net Ordinary Income</b>	125,129.01	64,045.89
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	25,685.43	76,464.55
6902- Transfers In WTP	93,988.33	657,177.65
<b>Total Other Income</b>	<u>119,673.76</u>	<u>733,642.20</u>
<b>Net Other Income</b>	119,673.76	733,642.20
<b>Net Income</b>	<u><u>244,802.77</u></u>	<u><u>797,688.09</u></u>

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

	<u>Jul 24</u>	<u>Jan - Jul 24</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	473,044.23	2,206,945.72
5011- Service Charge Ravenna	63,020.53	63,020.53
5100-Availability Charges	19,522.68	58,079.80
5211- Dominion WTP Operations	59,413.31	411,154.22
5310-Permit Fees	0.00	1,900.00
5410-Hydrant Water	10,095.00	46,284.00
5510-Potable Irrigation Water	11,193.75	30,908.05
5511-Irrigation Water	93,719.48	240,630.83
5601-Late Fees, Penalties,	3,677.72	24,497.19
5610- Miscellaneous Income	4,040.90	8,206.96
5611-Inclusion fees-NWDC	7,741.87	45,903.15
5640- Dominion Treated Water Us	41,724.30	144,584.12
5650 Dominion Exp Reimbursement	0.00	302,378.54
5660- Ravenna Reimbursement	0.00	-0.02
5700- Sys. Development Charge	135.00	95,625.00
5705 Ravenna SDC	28,000.00	174,675.83
5710- Capital Surcharge	11,954.19	83,558.99
5715- Capital Surcharge WTP Sup	93,988.33	657,177.65
5820- Investment Income	48,421.91	325,009.12
5850 - Reimbursed Exp Other	0.00	9,572.53
<b>Total Income</b>	<u>969,693.20</u>	<u>4,930,112.21</u>
<b>Gross Profit</b>	969,693.20	4,930,112.21
<b>Expense</b>		
6020-Payroll Expenses	50,760.78	335,918.88
6040- Accounting	2,750.00	19,250.00
6080- Education	816.27	4,854.02
6100- Engineering	5,041.10	20,830.00
6130- Insurance	2,361.00	16,553.75
6140- Lab & Test Fees	0.00	3,143.00
6150- Legal	1,803.75	18,354.14
6170 - Meter Expenses	0.00	-105.77
6180- Misc. Expenses	381.56	3,335.17
6200- Office Expense	785.71	4,566.53
6210-Operating Supplies	2,240.61	70,416.74
6230- Repairs and Maint	17,897.90	80,760.22
6240- Safety Equipment	0.00	1,857.81
6260- Utilities	21,455.33	116,485.99
6270- Vehicle	507.97	8,785.47
7300- Capital Projects	96,683.50	665,347.72
7302- Water Taps Centennial	0.00	48,520.00
<b>Total Expense</b>	<u>203,485.48</u>	<u>1,418,873.67</u>
<b>Net Ordinary Income</b>	766,207.72	3,511,238.54
<b>Other Income/Expense</b>		
<b>Other Income</b>		
5900-03 Gain on Sale of Assets	45,000.00	45,000.00
<b>Total Other Income</b>	<u>45,000.00</u>	<u>45,000.00</u>
<b>Other Expense</b>		
8000- Transfers to Other Funds	19,522.68	558,079.80
8002- Transfers Water Supply SV	93,988.33	657,177.65
9000 -Depreciation Expense	165,000.00	1,155,000.00
<b>Total Other Expense</b>	<u>278,511.01</u>	<u>2,370,257.45</u>
<b>Net Other Income</b>	<u>-233,511.01</u>	<u>-2,325,257.45</u>
<b>Net Income</b>	<u><b>532,696.71</b></u>	<u><b>1,185,981.09</b></u>

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

	<u>Jul 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5610- Miscellaneous Income	3,161.10			
<b>Total Income</b>	<u>3,161.10</u>			
<b>Gross Profit</b>	3,161.10			
<b>Expense</b>				
6020-Payroll Expenses	37,640.63	0.00	37,640.63	100.0%
6040- Accounting	2,750.00	0.00	2,750.00	100.0%
6050- Contract Labor	2,924.58	0.00	2,924.58	100.0%
6065- Dominion expenses	0.00	0.00	0.00	0.0%
6080- Education	764.74	0.00	764.74	100.0%
6100- Engineering	8,158.75	0.00	8,158.75	100.0%
6110-Conservation Rebates	0.00	0.00	0.00	0.0%
6115- GPS/GIS	1,237.50	0.00	1,237.50	100.0%
6130- Insurance	2,361.00	0.00	2,361.00	100.0%
6140- Lab & Test Fees	565.00	0.00	565.00	100.0%
6150- Legal	1,923.75	0.00	1,923.75	100.0%
6170 - Meter Expenses	1,865.44	0.00	1,865.44	100.0%
6180- Misc. Expenses	187.61	0.00	187.61	100.0%
6200- Office Expense	1,390.40	0.00	1,390.40	100.0%
6220- Permits	0.00	0.00	0.00	0.0%
6230- Repairs and Maint	91,623.48	0.00	91,623.48	100.0%
6230-Meter Expenses	0.00	0.00	0.00	0.0%
6260- Utilities	9,852.26	0.00	9,852.26	100.0%
6270- Vehicle	560.71	0.00	560.71	100.0%
6280- Water Costs	397,940.00	0.00	397,940.00	100.0%
7300- Capital Projects	59,876.57	0.00	59,876.57	100.0%
<b>Total Expense</b>	<u>621,622.42</u>	<u>0.00</u>	<u>621,622.42</u>	<u>100.0%</u>
<b>Net Ordinary Income</b>	<u>-618,461.32</u>	<u>0.00</u>	<u>-618,461.32</u>	<u>100.0%</u>
<b>Net Income</b>	<u><u>-618,461.32</u></u>	<u><u>0.00</u></u>	<u><u>-618,461.32</u></u>	<u><u>100.0%</u></u>

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

	<u>Jul 24</u>	<u>Jan - Jul 24</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	173,996.88	1,193,304.89
5100-Availability Charges	6,162.75	18,384.75
5101- Service Charges LMA	32,782.32	245,841.82
5310-Permit Fees	0.00	1,900.00
5601-Late Fees, Penalties,	1,369.30	11,516.95
5610- Miscellaneous Income	2,658.09	3,714.06
5625- Dominion Sewer Conveyance	53,660.00	358,120.00
5650 Dominion Exp Reimbursement	0.00	39,512.53
5700- Sys. Development Charge	0.00	12,079.00
5710- Capital Surcharge	13,277.59	94,403.64
5820- Investment Income	73,267.76	460,967.96
<b>Total Income</b>	<u>357,174.69</u>	<u>2,439,745.60</u>
<b>Gross Profit</b>	357,174.69	2,439,745.60
<b>Expense</b>		
6020-Payroll Expenses	45,385.96	251,132.44
6040- Accounting	2,750.00	21,625.00
6050- Contract Labor	2,924.57	21,138.37
6080- Education	764.73	5,063.48
6100- Engineering	7,923.75	51,257.55
6115- GPS/GIS	82.50	11,154.86
6130- Insurance	2,361.00	16,697.42
6150- Legal	1,803.75	14,523.64
6180- Misc. Expenses	30.71	726.80
6185- Littleton Service Fees	527,734.00	601,947.05
6200- Office Expense	1,349.52	9,672.38
6210-Operating Supplies	0.00	92,393.26
6220- Permits	0.00	3,000.00
6230- Repairs and Maint	2,920.69	59,959.17
6240- Safety Equipment	0.00	2,118.54
6260- Utilities	8,958.09	55,310.90
6270- Vehicle	32.96	12,177.79
7300- Capital Projects	46,414.25	208,870.66
7308- O-Line Capacity Improve.	0.00	9,426.91
7311- Dominion System Improve.	0.00	793.75
7313 - Valley View Project	0.00	2,137.50
<b>Total Expense</b>	<u>651,436.48</u>	<u>1,451,127.47</u>
<b>Net Ordinary Income</b>	-294,261.79	988,618.13
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
8000- Transfers to Other Funds	6,162.75	18,384.75
9000 -Depreciation Expense	69,000.00	483,000.00
<b>Total Other Expense</b>	<u>75,162.75</u>	<u>501,384.75</u>
<b>Net Other Income</b>	-75,162.75	-501,384.75
<b>Net Income</b>	<u><u>-369,424.54</u></u>	<u><u>487,233.38</u></u>

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

	<u>Jul 24</u>	<u>Jan - Jul 24</u>
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
7300- Capital Projects	38,165.90	38,165.90
7308- O-Line Capacity Improve.	66,479.20	154,707.27
7310 - WTP- Dominion Pump	0.00	186.56
7311- Dominion System Improve.	446.00	275,248.75
7312- Ravenna Pump Station	78,665.25	391,808.34
7313 - Valley View Project	78,472.82	647,561.02
<b>Total Expense</b>	<u>262,229.17</u>	<u>1,507,677.84</u>
<b>Net Ordinary Income</b>	-262,229.17	-1,507,677.84
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	0.00	500,000.00
<b>Total Other Income</b>	<u>0.00</u>	<u>500,000.00</u>
<b>Net Other Income</b>	0.00	500,000.00
<b>Net Income</b>	<u><u>-262,229.17</u></u>	<u><u>-1,007,677.84</u></u>

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

---

	Jul 24	Jan - Jul 24
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	88,864.40	431,613.46
5210- Specific Ownership Taxes	2,656.04	19,269.52
5820- Investment Income	2,256.34	14,052.16
<b>Total Income</b>	93,776.78	464,935.14
<b>Gross Profit</b>	93,776.78	464,935.14
<b>Expense</b>		
6040- Accounting	1,000.00	6,000.00
6150- Legal	0.00	1,413.98
6250- Treasurers Fees	1,332.95	5,679.83
7300- Capital Projects	0.00	2,795.00
<b>Total Expense</b>	2,332.95	15,888.81
<b>Net Ordinary Income</b>	91,443.83	449,046.33
<b>Net Income</b>	91,443.83	449,046.33

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

	Jan - Jul 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	1,766,303.98	1,576,131.00	190,172.98	112.1%
5210- Specific Ownership Taxes	69,070.07	120,000.00	-50,929.93	57.6%
5610- Miscellaneous Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	118,100.36	80,000.00	38,100.36	147.6%
<b>Total Income</b>	<u>1,953,474.41</u>	<u>1,777,131.00</u>	<u>176,343.41</u>	<u>109.9%</u>
<b>Gross Profit</b>	1,953,474.41	1,777,131.00	176,343.41	109.9%
<b>Expense</b>				
6020-Payroll Expenses	42,974.14	150,000.00	-107,025.86	28.6%
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	5,297.93	30,000.00	-24,702.07	17.7%
6100- Engineering	4,970.00	40,000.00	-35,030.00	12.4%
6130- Insurance	16,697.41	30,000.00	-13,302.59	55.7%
6150- Legal	20,611.64	25,000.00	-4,388.36	82.4%
6180- Misc. Expenses	6,547.80	10,000.00	-3,452.20	65.5%
6200- Office Expense	31,185.16	40,000.00	-8,814.84	78.0%
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	84,681.24	205,000.00	-120,318.76	41.3%
6250- Treasurers Fees	26,494.74	45,000.00	-18,505.26	58.9%
6260- Utilities	1,280.53	2,000.00	-719.47	64.0%
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>	<u>329,847.53</u>	<u>793,500.00</u>	<u>-463,652.47</u>	<u>41.6%</u>
<b>Net Ordinary Income</b>	1,623,626.88	983,631.00	639,995.88	165.1%
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
8000- Transfers to Other Funds	0.00	700,000.00	-700,000.00	0.0%
<b>Total Other Expense</b>	<u>0.00</u>	<u>700,000.00</u>	<u>-700,000.00</u>	<u>0.0%</u>
<b>Net Other Income</b>	0.00	-700,000.00	700,000.00	0.0%
<b>Net Income</b>	<u><u>1,623,626.88</u></u>	<u><u>283,631.00</u></u>	<u><u>1,339,995.88</u></u>	<u><u>572.4%</u></u>

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

	Jan - Jul 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	569,041.26	675,485.00	-106,443.74	84.2%
5210- Specific Ownership Taxes	22,251.97	80,000.00	-57,748.03	27.8%
5820- Investment Income	148,939.40	30,000.00	118,939.40	496.5%
<b>Total Income</b>	<u>740,232.63</u>	<u>785,485.00</u>	<u>-45,252.37</u>	<u>94.2%</u>
<b>Gross Profit</b>	740,232.63	785,485.00	-45,252.37	94.2%
<b>Expense</b>				
6250- Treasurers Fees	8,535.71	15,000.00	-6,464.29	56.9%
6420-Loan Administrative Fees	38,400.00	76,800.00	-38,400.00	50.0%
6500- CWRPDA -PVH D15a356- Prin	118,087.00	233,236.00	-115,149.00	50.6%
6501-Interest D15a356-PVH	33,291.69	71,586.00	-38,294.31	46.5%
6550-CWCB Principal c150346	0.00	483,231.00	-483,231.00	0.0%
6551- CWCB Interest c150346	0.00	493,412.00	-493,412.00	0.0%
6560- Principal CT2015- PVH	56,134.69	54,473.00	1,661.69	103.1%
6561 - Interest CT2015-176 PVH	59,312.46	60,974.00	-1,661.54	97.3%
6599- Less PVH Debt Service	0.00	-420,269.00	420,269.00	0.0%
7100-Principal Payments-W05A105	280,000.00	545,000.00	-265,000.00	51.4%
7150-Ravenna CWCB	82,425.19	82,425.00	0.19	100.0%
7200- Interest Payments	0.00	61,956.00	-61,956.00	0.0%
<b>Total Expense</b>	<u>676,186.74</u>	<u>1,757,824.00</u>	<u>-1,081,637.26</u>	<u>38.5%</u>
<b>Net Ordinary Income</b>	64,045.89	-972,339.00	1,036,384.89	-6.6%
<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	657,177.65			
<b>Total Other Income</b>	<u>733,642.20</u>	<u>1,252,000.00</u>	<u>-518,357.80</u>	<u>58.6%</u>
<b>Net Other Income</b>	733,642.20	1,252,000.00	-518,357.80	58.6%
<b>Net Income</b>	<u><u>797,688.09</u></u>	<u><u>279,661.00</u></u>	<u><u>518,027.09</u></u>	<u><u>285.2%</u></u>



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

	Jan - Jul 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	2,206,945.72	3,200,000.00	-993,054.28	69.0%
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	411,154.22	500,000.00	-88,845.78	82.2%
5310-Permit Fees	1,900.00	1,200.00	700.00	158.3%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	46,284.00	40,000.00	6,284.00	115.7%
5510-Potable Irrigation Water	30,908.05	40,000.00	-9,091.95	77.3%
5511-Irrigation Water	240,630.83	250,000.00	-9,369.17	96.3%
5601-Late Fees, Penalties,	24,497.19	70,000.00	-45,502.81	35.0%
5610- Miscellaneous Income	8,206.96	0.00	8,206.96	100.0%
5611-Inclusion fees-NWDC	45,903.15	50,000.00	-4,096.85	91.8%
5620- Dominion Dist. Operations	0.00	200,000.00	-200,000.00	0.0%
5640- Dominion Treated Water Us	144,584.12	100,000.00	44,584.12	144.6%
5650 Dominion Exp Reimbursement	302,378.54			
5660- Ravenna Reimbursement	-0.02	3,196,667.00	-3,196,667.02	-0.0%
5670-Dominion Cap Lease O-Line	0.00	0.00	0.00	0.0%
5700- Sys. Development Charge	95,625.00	275,000.00	-179,375.00	34.8%
5705 Ravenna SDC	174,675.83	250,000.00	-75,324.17	69.9%
5710- Capital Surcharge	83,558.99	80,000.00	3,558.99	104.4%
5715- Capital Surcharge WTP Sup	657,177.65	1,036,808.00	-379,630.35	63.4%
5820- Investment Income	325,009.12	50,000.00	275,009.12	650.0%
5850 - Reimbursed Exp Other	9,572.53	1,225,000.00	-1,215,427.47	0.8%
<b>Total Income</b>	<b>4,930,112.21</b>	<b>10,691,875.00</b>	<b>-5,761,762.79</b>	<b>46.1%</b>
<b>Gross Profit</b>	<b>4,930,112.21</b>	<b>10,691,875.00</b>	<b>-5,761,762.79</b>	<b>46.1%</b>
<b>Expense</b>				
6020-Payroll Expenses	335,918.88	750,000.00	-414,081.12	44.8%
6040- Accounting	19,250.00	32,500.00	-13,250.00	59.2%
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	4,854.02	30,000.00	-25,145.98	16.2%
6100- Engineering	20,830.00	175,000.00	-154,170.00	11.9%
6115- GPS/GIS	0.00	25,000.00	-25,000.00	0.0%
6130- Insurance	16,553.75	25,000.00	-8,446.25	66.2%
6140- Lab & Test Fees	3,143.00	15,000.00	-11,857.00	21.0%
6150- Legal	18,354.14	37,500.00	-19,145.86	48.9%
6170 - Meter Expenses	-105.77	0.00	-105.77	100.0%
6180- Misc. Expenses	3,335.17	10,000.00	-6,664.83	33.4%
6200- Office Expense	4,566.53	20,000.00	-15,433.47	22.8%
6210-Operating Supplies	70,416.74	175,000.00	-104,583.26	40.2%
6220- Permits	0.00	10,000.00	-10,000.00	0.0%
6230- Repairs and Maint	80,760.22	250,000.00	-169,239.78	32.3%
6240- Safety Equipment	1,857.81	5,000.00	-3,142.19	37.2%
6260- Utilities	116,485.99	240,000.00	-123,514.01	48.5%
6270- Vehicle	8,785.47	10,000.00	-1,214.53	87.9%
6280- Water Costs	0.00	50,000.00	-50,000.00	0.0%
7300- Capital Projects	665,347.72	530,000.00	135,347.72	125.5%
7302- Water Taps Centennial	48,520.00	50,000.00	-1,480.00	97.0%
<b>Total Expense</b>	<b>1,418,873.67</b>	<b>2,475,000.00</b>	<b>-1,056,126.33</b>	<b>57.3%</b>
<b>Net Ordinary Income</b>	<b>3,511,238.54</b>	<b>8,216,875.00</b>	<b>-4,705,636.46</b>	<b>42.7%</b>
<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>	<b>45,000.00</b>	<b>500,000.00</b>	<b>-455,000.00</b>	<b>9.0%</b>
<b>Other Expense</b>				
8000- Transfers to Other Funds	558,079.80	120,000.00	438,079.80	465.1%
8002- Transfers Water Supply SV	657,177.65	1,036,808.00	-379,630.35	63.4%

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

---

	<u>Jan - Jul 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	1,155,000.00			
<b>Total Other Expense</b>	<u>2,370,257.45</u>	<u>1,156,808.00</u>	<u>1,213,449.45</u>	<u>204.9%</u>
<b>Net Other Income</b>	<u>-2,325,257.45</u>	<u>-656,808.00</u>	<u>-1,668,449.45</u>	<u>354.0%</u>
<b>Net Income</b>	<u><u>1,185,981.09</u></u>	<u><u>7,560,067.00</u></u>	<u><u>-6,374,085.91</u></u>	<u><u>15.7%</u></u>

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

	Jan - Jul 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
6020-Payroll Expenses	210,733.79	400,000.00	-189,266.21	52.7%
6040- Accounting	22,000.00	32,500.00	-10,500.00	67.7%
6050- Contract Labor	21,138.42	40,000.00	-18,861.58	52.8%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	5,477.07	30,000.00	-24,522.93	18.3%
6100- Engineering	76,709.25	200,000.00	-123,290.75	38.4%
6110-Conservation Rebates	450.00	2,500.00	-2,050.00	18.0%
6115- GPS/GIS	4,282.50	25,000.00	-20,717.50	17.1%
6130- Insurance	16,697.42	25,000.00	-8,302.58	66.8%
6140- Lab & Test Fees	5,743.00	15,000.00	-9,257.00	38.3%
6150- Legal	15,331.37	37,500.00	-22,168.63	40.9%
6170 - Meter Expenses	28,312.78	50,000.00	-21,687.22	56.6%
6180- Misc. Expenses	1,466.62	10,000.00	-8,533.38	14.7%
6200- Office Expense	9,970.43	20,000.00	-10,029.57	49.9%
6220- Permits	2,290.00	10,000.00	-7,710.00	22.9%
6230- Repairs and Maint	240,685.10	225,000.00	15,685.10	107.0%
6230-Meter Expenses	0.00	2,000.00	-2,000.00	0.0%
6240- Safety Equipment	2,476.47			
6260- Utilities	40,751.69	75,000.00	-34,248.31	54.3%
6270- Vehicle	9,948.70	5,000.00	4,948.70	199.0%
6280- Water Costs	1,179,088.34	2,000,000.00	-820,911.66	59.0%
6500- CWRPDA -PVH D15a356- Prin	0.00			
7300- Capital Projects	449,995.18	6,400,000.00	-5,950,004.82	7.0%
<b>Total Expense</b>	<b>2,343,548.13</b>	<b>9,664,500.00</b>	<b>-7,320,951.87</b>	<b>24.2%</b>
<b>Net Ordinary Income</b>	<b>-2,343,548.13</b>	<b>-9,664,500.00</b>	<b>7,320,951.87</b>	<b>24.2%</b>
<b>Net Income</b>	<b>-2,343,548.13</b>	<b>-9,664,500.00</b>	<b>7,320,951.87</b>	<b>24.2%</b>

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

	Jan - Jul 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	1,193,304.89	1,800,000.00	-606,695.11	66.3%
5100-Availability Charges	18,384.75	40,000.00	-21,615.25	46.0%
5101- Service Charges LMA	245,841.82	300,000.00	-54,158.18	81.9%
5310-Permit Fees	1,900.00	33,000.00	-31,100.00	5.8%
5601-Late Fees, Penalties,	11,516.95	20,000.00	-8,483.05	57.6%
5610- Miscellaneous Income	3,714.06	0.00	3,714.06	100.0%
5625- Dominion Sewer Conveyance	358,120.00	360,000.00	-1,880.00	99.5%
5650 Dominion Exp Reimbursement	39,512.53	50,000.00	-10,487.47	79.0%
5670-Dominion Cap Lease O-Line	0.00	200,000.00	-200,000.00	0.0%
5700- Sys. Development Charge	12,079.00	200,000.00	-187,921.00	6.0%
5710- Capital Surcharge	94,403.64	160,000.00	-65,596.36	59.0%
5820- Investment Income	460,967.96	55,000.00	405,967.96	838.1%
<b>Total Income</b>	<u>2,439,745.60</u>	<u>3,218,000.00</u>	<u>-778,254.40</u>	<u>75.8%</u>
<b>Gross Profit</b>	2,439,745.60	3,218,000.00	-778,254.40	75.8%
<b>Expense</b>				
6020-Payroll Expenses	251,132.44	500,000.00	-248,867.56	50.2%
6040- Accounting	21,625.00	31,500.00	-9,875.00	68.7%
6050- Contract Labor	21,138.37	30,000.00	-8,861.63	70.5%
6080- Education	5,063.48	30,000.00	-24,936.52	16.9%
6099- Election	0.00	0.00	0.00	0.0%
6100- Engineering	51,257.55	125,000.00	-73,742.45	41.0%
6115- GPS/GIS	11,154.86	25,000.00	-13,845.14	44.6%
6130- Insurance	16,697.42	30,000.00	-13,302.58	55.7%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	14,523.64	15,000.00	-476.36	96.8%
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	9,672.38	15,000.00	-5,327.62	64.5%
6210-Operating Supplies	92,393.26	145,000.00	-52,606.74	63.7%
6220- Permits	3,000.00	10,000.00	-7,000.00	30.0%
6230- Repairs and Maint	59,959.17	150,000.00	-90,040.83	40.0%
6240- Safety Equipment	2,118.54	2,000.00	118.54	105.9%
6260- Utilities	55,310.90	100,000.00	-44,689.10	55.3%
6270- Vehicle	12,177.79	2,000.00	10,177.79	608.9%
6300- Bank Service Charges	0.00	3,000.00	-3,000.00	0.0%
7300- Capital Projects	208,870.66	1,750,000.00	-1,541,129.34	11.9%
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>1,451,127.47</u>	<u>4,065,500.00</u>	<u>-2,614,372.53</u>	<u>35.7%</u>
<b>Net Ordinary Income</b>	988,618.13	-847,500.00	1,836,118.13	-116.7%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	0.00	200,000.00	-200,000.00	0.0%
<b>Total Other Income</b>	0.00	200,000.00	-200,000.00	0.0%
<b>Other Expense</b>				
8000- Transfers to Other Funds	18,384.75	633,500.00	-615,115.25	2.9%
9000 -Depreciation Expense	483,000.00			
<b>Total Other Expense</b>	<u>501,384.75</u>	<u>633,500.00</u>	<u>-132,115.25</u>	<u>79.1%</u>
<b>Net Other Income</b>	-501,384.75	-433,500.00	-67,884.75	115.7%
<b>Net Income</b>	<u><u>487,233.38</u></u>	<u><u>-1,281,000.00</u></u>	<u><u>1,768,233.38</u></u>	<u><u>-38.0%</u></u>

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

	<u>Jan - Jul 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.	154,707.27	670,000.00	-515,292.73	23.1%
7310 - WTP- Dominion Pump	186.56			
7311- Dominion System Improve.	275,248.75			
7312- Ravenna Pump Station	391,808.34			
7313 - Valley View Project	647,561.02	700,000.00	-52,438.98	92.5%
<b>Total Expense</b>	<u>1,507,677.84</u>	<u>4,515,000.00</u>	<u>-3,007,322.16</u>	<u>33.4%</u>
<b>Net Ordinary Income</b>	-1,507,677.84	-2,953,500.00	1,445,822.16	51.0%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	500,000.00	2,953,500.00	-2,453,500.00	16.9%
<b>Total Other Income</b>	<u>500,000.00</u>	<u>2,953,500.00</u>	<u>-2,453,500.00</u>	<u>16.9%</u>
<b>Net Other Income</b>	500,000.00	2,953,500.00	-2,453,500.00	16.9%
<b>Net Income</b>	<u><u>-1,007,677.84</u></u>	<u><u>0.00</u></u>	<u><u>-1,007,677.84</u></u>	<u><u>100.0%</u></u>

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

	<u>Jan - Jul 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	431,613.46	447,966.00	-16,352.54	96.3%
5210- Specific Ownership Taxes	19,269.52	50,000.00	-30,730.48	38.5%
5820- Investment Income	14,052.16	1,000.00	13,052.16	1,405.2%
<b>Total Income</b>	<u>464,935.14</u>	<u>498,966.00</u>	<u>-34,030.86</u>	<u>93.2%</u>
<b>Gross Profit</b>	464,935.14	498,966.00	-34,030.86	93.2%
<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	1,413.98	2,500.00	-1,086.02	56.6%
6250- Treasurers Fees	5,679.83	9,000.00	-3,320.17	63.1%
6500- CWRPDA -PVH D15a356- Prin	0.00	306,297.00	-306,297.00	0.0%
7150-Ravenna CWCB	0.00	115,447.00	-115,447.00	0.0%
7300- Capital Projects	2,795.00			
<b>Total Expense</b>	<u>15,888.81</u>	<u>448,744.00</u>	<u>-432,855.19</u>	<u>3.5%</u>
<b>Net Ordinary Income</b>	<u>449,046.33</u>	<u>50,222.00</u>	<u>398,824.33</u>	<u>894.1%</u>
<b>Net Income</b>	<u><u>449,046.33</u></u>	<u><u>50,222.00</u></u>	<u><u>398,824.33</u></u>	<u><u>894.1%</u></u>

## SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District  
July 31, 2024

		Maturity
<b>Long Term Obligations</b>		
CWCB- 2014 Loan	\$ 14,698,681	12/01/2044
CT2015-176 CWCB-PVH Water Supply	\$ 1,888,536	08/01/2036
2015 CWRPDA- PVH Infrastructure	\$ 3,323,186	02/01/2047
2019-2250 CWCB- Ravenna	\$ 1,351,660	02/01/2047
2005 CWRPDA Loan Payable	<u>\$ 1,515,000</u>	08/01/2026
<b>TOTAL LONG TERM LIABILITIES</b>	<b>\$ 22,777,063</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 July 31, 2024 is as follows:

General Fund	Debt Service Water Fund	Debt Service Sewer Fund	Capital Projects Fund	Water Fund	Sewer Fund	PVH	Total
\$ -	\$ -	\$ -	\$ 65,551	\$ 3,000,000	\$ 1,000,000		\$ 4,065,551
-	-	-		1,774,956	2,381,798		\$ 4,156,754
<u>4,931,417</u>	<u>817,198</u>	<u>7,256,806</u>		<u>9,412,411</u>	<u>13,153,359</u>	<u>952,321</u>	<u>\$ 36,523,512</u>
<u>\$ 4,931,417</u>	<u>\$ 817,198</u>	<u>\$ 7,256,806</u>	<u>\$ 65,551</u>	<u>\$ 14,187,367</u>	<u>\$ 16,535,157</u>	<u>\$ 952,321</u>	<u>\$ 44,745,817</u>



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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available</b>												
Cash in Bank - Water Fund	14,263,008	14,517,377	11,243,468	14,603,218	14,785,283	14,084,310	14,187,367					
Total Funds Available	14,263,008	14,517,377	14,427,733	14,603,218	14,785,283	14,785,283	14,785,283	0	0	0	0	0
<b>Distribution of Available Funds</b>												
Operating Reserve	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000					
25% of Budgeted Expenditures												
Capital Reserve	1,033,741	1,272,806	1,400,514	1,489,516	1,696,868	1,681,517	1,774,956					
Operating Cash	10,229,267	10,244,571	10,027,219	10,113,702	10,088,415	9,402,793	9,412,411					
Total Cash	14,263,008	14,517,377	14,427,733	14,603,218	14,785,283	14,084,310	14,187,367	0	0	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	1,053,622	1,033,741	1,272,806	1,400,514	1,489,516	1,696,868	1,681,517					
Additions to Reserve	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					
Ending Reserve Balance	1,033,741	1,272,806	1,400,514	1,489,516	1,696,868	1,681,517	1,774,956	0	0	0	0	0

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available</b>												
Cash in Bank - Sewer Fund	14,448,907	14,912,051	16,083,233	16,306,531	16,554,367	16,819,095	16,535,157					
Total Funds Available	14,448,907	14,912,051	16,083,233	16,306,531	16,554,367	16,819,095	16,535,157	0	0	0	0	0
<b>Distribution of Available Funds</b>												
Operating Reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	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					
Operating Cash	12,079,016	12,376,970	13,375,566	13,426,170	13,490,884	13,575,883	13,153,359					
Total Available Funds	14,448,907	14,912,051	16,083,233	16,306,531	16,554,367	16,819,095	16,535,157	0	0	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	1,198,681	1,369,891	1,535,081	1,707,667	1,880,361	2,063,483	2,243,212					
Additions to Reserve	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					
Ending Reserve Balance	1,369,891	1,535,081	1,707,667	1,880,361	2,063,483	2,243,212	2,381,798	0	0	0	0	0

**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					
Surcharge Collected	93,844	93,929	93,793	93,882	93,743	93,977	93,988					
Availability of Service Trans.	2,642	0	0	25,936	0	0	0					
Payment of Debt	0	667,651	0	0	0	0	0					
Ending Cash Balance	895,601	321,879	415,672	535,490	629,233	723,210	817,198	0	0	0	0	0

	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec
<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					
Total	7,154,095	6,787,976	6,454,194	7,261,187	7,662,667	7,829,201	8,074,004	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 Ownerships Taxes	Interest	Treasurer's Fees	HB 1006 Tax	HB 1006 Treasurers 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							\$ -	0.00%	120.82%	\$ -	0.00%	139.64%	
September							\$ -	0.00%	120.82%	\$ -	0.00%	139.64%	
October							\$ -	0.00%	120.82%	\$ -	0.00%	139.64%	
November					\$ (33)		\$ (33)	0.00%	120.82%	\$ (33)	0.00%	139.64%	
December							\$ -	0.00%	120.82%	\$ -	0.00%	139.64%	
TOTAL	\$ 2,517,240	\$ -	\$ 102,490	\$ -	\$ (37,794)	\$ -	\$ 2,581,936	120.82%	120.82%	\$ 2,581,936	139.64%	139.64%	

No Assurance is provided on these Financial Statements