

ROXBOROUGH WATER & SANITATION DISTRICT  
FINANCIAL STATEMENTS

January 31, 2024

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# Roxborough Water and Sanitation District Balance Sheet by Class

As of January 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								
1105 Wells Fargo Checking	335,552.05	4,352,403.33	33,849,853.66	4,212,354.89	961,010.42	-29,135,318.93	-1,535,238.35	13,040,617.07
1111- WF Bond Redemption	0.00	1,663,115.10	0.00	0.00	0.00	0.00	0.00	1,663,115.10
1125-Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1139 -WF Ravenna	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	2,039,282.49
1150-Investment in Colotrust	2,959,979.10	1,408,577.53	5,965,807.48	8,641,467.04	0.00	0.00	0.00	3,196,997.18
1155- Colotrust Bond Fund	0.00	0.00	385,667.76	535,344.42	0.00	0.00	0.00	18,975,831.15
1160 -System Develop Colo Trust	0.00	0.00	0.00	1,059,740.27	0.00	0.00	0.00	921,012.18
Total Checking/Savings	3,295,531.15	7,424,095.96	43,398,326.08	14,448,906.62	961,010.42	-29,135,318.93	504,044.14	40,896,595.44
Other Current Assets								
1300-A/R Service	0.00	0.00	499,952.31	298,372.33	0.00	0.00	0.00	798,324.64
1310-A/R Availability	0.00	0.00	22,777.91	7,369.69	0.00	0.00	0.00	30,147.60
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	8,508.91	0.00	0.00	0.00	0.00	8,508.91
1366 Due Club at Ravenna	0.00	0.00	30,931.54	0.00	0.00	0.00	0.00	30,931.54
1370- Due From Others	0.00	0.00	37,181.87	0.00	0.00	0.00	0.00	37,181.87
1390- Due from Dominion	0.00	0.00	0.00	371,867.47	0.00	0.00	0.00	371,867.47
1400- Prepaid Insurance	25,972.55	0.00	25,972.55	0.00	0.00	0.00	0.00	103,892.00
Total Other Current Assets	1,602,103.55	675,485.00	625,325.09	703,582.04	0.00	25,974.35	447,966.00	4,080,436.03
Total Current Assets	4,897,634.70	8,099,580.96	44,023,651.17	15,152,488.66	961,010.42	-29,109,344.58	952,010.14	44,977,031.47
Fixed Assets								
1500- Capital Assets	0.00	0.00	107,451,944.32	33,727,082.45	0.00	0.00	0.00	141,179,026.77
1550- Accumulated Depreciation	0.00	0.00	-20,974,750.00	-16,653,535.00	0.00	0.00	0.00	-37,628,285.00
Total Fixed Assets	0.00	0.00	86,477,194.32	17,073,547.45	0.00	0.00	0.00	103,550,741.77
<b>TOTAL ASSETS</b>	<b>4,897,634.70</b>	<b>8,099,580.96</b>	<b>130,500,845.49</b>	<b>32,226,036.11</b>	<b>961,010.42</b>	<b>-29,109,344.58</b>	<b>952,010.14</b>	<b>148,527,773.24</b>
<b>LIABILITIES &amp; EQUITY</b>								
Liabilities								
Current Liabilities								
Accounts Payable								
2000- Accounts Payable	9,092.88	2,750.00	15,630.38	26,969.26	64,516.80	107,130.64	2,960.50	229,050.46
Total Accounts Payable	9,092.88	2,750.00	15,630.38	26,969.26	64,516.80	107,130.64	2,960.50	229,050.46
Other Current Liabilities								
2015 Accrued Vac/ Sick Leave	-0.23	0.00	44,294.38	36,309.38	0.00	30,120.97	0.00	110,724.50
2052 - Deferred Rental Income	0.00	0.00	14,599.98	0.00	0.00	0.00	0.00	14,599.98
2055- Ravenna Costs Advanced	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	3,196,997.18
2060 - Deferred Taxes	1,576,131.00	675,485.00	0.00	0.00	0.00	0.00	0.00	2,699,582.00
Accrued Payroll	1,349.65	0.00	7,425.41	5,594.22	0.00	4,704.93	0.00	19,074.21
Deferred Income	0.00	0.00	0.00	2,925,032.00	0.00	0.00	0.00	2,925,032.00
Total Other Current Liabilities	1,577,480.42	675,485.00	3,263,316.95	2,966,935.60	0.00	34,825.90	447,966.00	8,966,009.87
Total Current Liabilities	1,586,573.30	678,235.00	3,278,947.33	2,993,904.86	64,516.80	141,956.54	450,926.50	9,195,060.33
Total Liabilities	1,586,573.30	678,235.00	3,278,947.33	2,993,904.86	64,516.80	141,956.54	450,926.50	9,195,060.33
Equity								
3900 -Retained Earnings	3,310,167.99	7,276,315.51	127,290,994.79	29,049,378.16	961,010.42	-29,102,561.81	498,479.57	139,283,724.63
Net Income	893.41	145,030.45	-69,036.63	182,753.09	-64,516.80	-148,739.31	2,604.07	48,988.28
Total Equity	3,311,061.40	7,421,345.96	127,221,898.16	29,232,131.25	896,493.62	-29,251,301.12	501,083.64	139,332,712.91
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,897,634.70</b>	<b>8,099,580.96</b>	<b>130,500,845.49</b>	<b>32,226,036.11</b>	<b>961,010.42</b>	<b>-29,109,344.58</b>	<b>952,010.14</b>	<b>148,527,773.24</b>

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

January 2024

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Ordinary Income/Expense								
Income								
5010- Service Charges	0.00	0.00	234,372.23	165,747.12	0.00	0.00	0.00	400,119.35
5100-Availability Charges	0.00	0.00	19,700.46	6,341.25	0.00	0.00	0.00	26,041.71
5101- Service Charges LIMA	0.00	0.00	0.00	31,570.34	0.00	0.00	0.00	31,570.34
5200- Property Taxes	406.40	130.93	0.00	0.00	0.00	0.00	0.00	537.33
5210-Specific Ownership Taxes	9,611.86	3,096.61	0.00	0.00	0.00	0.00	2,700.73	15,409.20
5211- Dominion WTP Operations	0.00	0.00	57,833.66	0.00	0.00	0.00	0.00	57,833.66
5410-Hydrant Water	0.00	0.00	-1,532.00	0.00	0.00	0.00	0.00	-1,532.00
5510-Potable Irrigation Water	0.00	0.00	1,755.00	0.00	0.00	0.00	0.00	1,755.00
5511-Irrigation Water	0.00	0.00	6,692.13	0.00	0.00	0.00	0.00	6,692.13
5601-Late Fees, Penalties,	0.00	0.00	3,446.52	1,662.78	0.00	0.00	0.00	5,109.30
5610- Miscellaneous Income	0.00	0.00	-243.74	-239.74	0.00	0.00	0.00	-483.48
5611-Inclusion fees-NWDC	0.00	0.00	7,702.36	0.00	0.00	0.00	0.00	7,702.36
5625- Dominion Sewer Conveyance	0.00	0.00	8,028.75	49,040.00	0.00	0.00	0.00	57,068.75
5640- Dominion Treated Water Us	0.00	0.00	12,659.02	6,967.47	0.00	0.00	0.00	19,626.49
5650 Dominion Exp Reimbursement	0.00	0.00	135.00	0.00	0.00	0.00	0.00	135.00
5700-Sys. Development Charge	0.00	0.00	28,245.17	0.00	0.00	0.00	0.00	28,245.17
5705 Ravenna SDC	0.00	0.00	11,929.22	13,277.02	0.00	0.00	0.00	25,206.24
5710- Capital Surcharge	0.00	0.00	93,844.44	0.00	0.00	0.00	0.00	93,844.44
5715- Capital Surcharge WTP Sup	0.00	0.00	50,714.87	65,894.44	0.00	0.00	1,863.84	158,577.17
5820- Investment Income	15,435.29	24,668.73	0.00	0.00	0.00	0.00	0.00	40,104.02
5850 - Reimbursed Exp Other	0.00	0.00	3,138.00	0.00	0.00	0.00	0.00	3,138.00
<b>Total Income</b>	<b>25,453.55</b>	<b>27,896.27</b>	<b>538,421.09</b>	<b>340,260.68</b>	<b>0.00</b>	<b>0.00</b>	<b>4,564.57</b>	<b>936,596.16</b>
<b>Gross Profit</b>	<b>25,453.55</b>	<b>27,896.27</b>	<b>538,421.09</b>	<b>340,260.68</b>	<b>0.00</b>	<b>0.00</b>	<b>4,564.57</b>	<b>936,596.16</b>
Expense								
6020-Payroll Expenses	6,079.75	0.00	50,473.58	32,617.81	0.00	27,949.26	0.00	117,320.40
6040- Accounting	2,750.00	2,750.00	2,750.00	2,750.00	0.00	0.00	1,000.00	12,000.00
6050- Contract Labor	0.00	0.00	0.00	2,856.12	0.00	2,856.14	0.00	5,712.26
6080- Education	-618.75	0.00	-18.75	-18.75	0.00	-18.75	0.00	-675.00
6100- Engineering	910.00	0.00	1,202.50	6,736.75	0.00	4,130.55	0.00	12,979.80
6115- GPS/GIS	0.00	0.00	0.00	5,607.36	0.00	982.50	0.00	6,589.86
6130- Insurance	2,351.00	0.00	2,361.00	2,361.00	0.00	2,361.00	0.00	9,444.00
6140- Lab & Test Fees	.29	0.00	1,740.00	0.00	0.00	144.00	0.00	1,913.00
6150- Legal	3,057.88	0.00	4,197.63	3,713.88	0.00	1,918.13	960.50	13,848.02
6170 - Meter Expenses	0.00	0.00	-105.77	0.00	0.00	0.00	0.00	-105.77
6180- Misc. Expenses	618.75	0.00	618.75	618.75	0.00	618.75	0.00	2,475.00
6185- Littleton Service Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6200- Office Expense	1,946.74	0.00	0.00	1,745.32	0.00	1,798.21	0.00	5,490.27
6210-Operating Supplies	0.00	0.00	2,501.62	0.00	0.00	0.00	0.00	2,501.62
6220- Permits	0.00	0.00	0.00	2,400.00	0.00	800.00	0.00	3,200.00
6230- Repairs and Maint	1,772.84	0.00	7,656.08	8.19	0.00	4,281.96	0.00	13,719.07
6240- Safety Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6250- Treasurers Fees	6.09	1.97	0.00	0.00	0.00	0.00	0.00	8.06
6260- Utilities	77.46	0.00	45.04	114.04	0.00	110.42	0.00	346.96
6270- Vehicle	5,569.38	0.00	4,054.14	6,665.87	0.00	6,665.96	0.00	22,955.35
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	75,264.28	0.00	75,264.28
7300- Capital Projects	0.00	0.00	251,437.00	13,790.00	0.00	18,444.30	0.00	283,671.30
7308- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	0.00	432.60	0.00	432.60
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	15,009.30	0.00	0.00	15,009.30
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	2,788.70	0.00	0.00	2,788.70
7313 - Valley View Project	0.00	0.00	0.00	0.00	35,032.50	0.00	0.00	35,032.50
<b>Total Expense</b>	<b>24,550.14</b>	<b>2,751.97</b>	<b>328,912.82</b>	<b>82,166.34</b>	<b>64,516.80</b>	<b>148,739.31</b>	<b>1,960.50</b>	<b>653,607.88</b>
<b>Net Ordinary Income</b>	<b>893.41</b>	<b>25,144.30</b>	<b>209,508.27</b>	<b>258,094.34</b>	<b>-64,516.80</b>	<b>-148,739.31</b>	<b>2,604.07</b>	<b>282,988.28</b>

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

January 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	26,041.71	0.00	0.00	0.00	0.00	0.00	26,041.71
6900- Transfers In	0.00	93,844.44	0.00	0.00	0.00	0.00	0.00	93,844.44
6902- Transfers In WTP								
<b>Total Other Income</b>	0.00	119,886.15	0.00	0.00	0.00	0.00	0.00	119,886.15
<b>Other Expense</b>								
8000- Transfers to Other Funds	0.00	0.00	19,700.46	6,341.25	0.00	0.00	0.00	26,041.71
8002- Transfers Water Supply SV	0.00	0.00	93,844.44	0.00	0.00	0.00	0.00	93,844.44
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>	0.00	0.00	278,544.90	75,341.25	0.00	0.00	0.00	353,886.15
<b>Net Other Income</b>	0.00	119,886.15	-278,544.90	-75,341.25	0.00	0.00	0.00	-234,000.00
<b>Net Income</b>	<b>893.41</b>	<b>145,030.45</b>	<b>-69,036.63</b>	<b>182,753.09</b>	<b>-64,516.80</b>	<b>-148,739.31</b>	<b>2,604.07</b>	<b>48,988.28</b>

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

	<b>TOTAL</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
5200- Property Taxes	406.40
5210- Specific Ownership Taxes	9,611.86
5820- Investment Income	15,435.29
<b>Total Income</b>	<b>25,453.55</b>
<b>Gross Profit</b>	<b>25,453.55</b>
<b>Expense</b>	
6020-Payroll Expenses	6,079.75
6040- Accounting	2,750.00
6080- Education	-618.75
6100- Engineering	910.00
6130- Insurance	2,361.00
6140- Lab & Test Fees	29.00
6150- Legal	3,057.88
6180- Misc. Expenses	618.75
6200- Office Expense	1,946.74
6230- Repairs and Maint	1,772.84
6250- Treasurers Fees	6.09
6260- Utilities	77.46
6270- Vehicle	5,569.38
<b>Total Expense</b>	<b>24,560.14</b>
<b>Net Ordinary Income</b>	<b>893.41</b>
<b>Net Income</b>	<b>893.41</b>

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

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	<b>TOTAL</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
5200- Property Taxes	130.93
5210- Specific Ownership Taxes	3,096.61
5820- Investment Income	24,668.73
<b>Total Income</b>	27,896.27
<b>Gross Profit</b>	27,896.27
<b>Expense</b>	
6250- Treasurers Fees	1.97
<b>Total Expense</b>	1.97
<b>Net Ordinary Income</b>	27,894.30
<b>Other Income/Expense</b>	
<b>Other Income</b>	
6900- Transfers In	26,041.71
6902- Transfers In WTP	93,844.44
<b>Total Other Income</b>	119,886.15
<b>Net Other Income</b>	119,886.15
<b>Net Income</b>	<b>147,780.45</b>

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

	TOTAL
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
5010- Service Charges	234,372.23
5100-Availability Charges	19,700.46
5211- Dominion WTP Operations	57,833.66
5410-Hydrant Water	-1,532.00
5510-Potable Irrigation Water	1,755.00
5511-Irrigation Water	6,692.13
5601-Late Fees, Penalties,	3,446.52
5610- Miscellaneous Income	-243.74
5611-Inclusion fees-NWDC	7,702.36
5640- Dominion Treated Water Us	8,028.75
5650 Dominion Exp Reimbursement	12,659.02
5700- Sys. Development Charge	135.00
5705 Ravenna SDC	28,245.17
5710- Capital Surcharge	11,929.22
5715- Capital Surcharge WTP Sup	93,844.44
5820- Investment Income	50,714.87
5850 - Reimbursed Exp Other	3,138.00
<b>Total Income</b>	538,421.09
<b>Gross Profit</b>	538,421.09
<b>Expense</b>	
6020-Payroll Expenses	50,473.58
6040- Accounting	2,750.00
6080- Education	-18.75
6100- Engineering	1,202.50
6130- Insurance	2,361.00
6140- Lab & Test Fees	1,740.00
6150- Legal	4,197.63
6170 - Meter Expenses	-105.77
6180- Misc. Expenses	618.75
6200- Office Expense	0.00
6210-Operating Supplies	2,501.62
6230- Repairs and Maint	7,656.08
6240- Safety Equipment	0.00
6260- Utilities	45.04
6270- Vehicle	4,054.14
7300- Capital Projects	251,437.00
<b>Total Expense</b>	328,912.82
<b>Net Ordinary Income</b>	209,508.27
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
8000- Transfers to Other Funds	19,700.46
8002- Transfers Water Supply SV	93,844.44
9000 -Depreciation Expense	165,000.00
<b>Total Other Expense</b>	278,544.90
<b>Net Other Income</b>	-278,544.90
<b>Net Income</b>	-69,036.63



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

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	Jan 24	Jan 24
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
6020-Payroll Expenses	27,949.26	27,949.26
6040- Accounting	2,750.00	2,750.00
6050- Contract Labor	2,856.14	2,856.14
6080- Education	-18.75	-18.75
6100- Engineering	4,130.55	4,130.55
6115- GPS/GIS	982.50	982.50
6130- Insurance	2,361.00	2,361.00
6140- Lab & Test Fees	144.00	144.00
6150- Legal	1,918.13	1,918.13
6180- Misc. Expenses	618.75	618.75
6200- Office Expense	1,798.21	1,798.21
6220- Permits	800.00	800.00
6230- Repairs and Maint	4,281.96	4,281.96
6240- Safety Equipment	0.00	0.00
6260- Utilities	110.42	110.42
6270- Vehicle	6,665.96	6,665.96
6280- Water Costs	75,264.28	75,264.28
7300- Capital Projects	18,444.30	18,444.30
<b>Total Expense</b>	151,056.71	151,056.71
<b>Net Ordinary Income</b>	-151,056.71	-151,056.71
<b>Net Income</b>	-151,056.71	-151,056.71

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

	<b>TOTAL</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
5010- Service Charges	165,747.12
5100-Availability Charges	6,341.25
5101- Service Charges LMA	31,570.34
5601-Late Fees, Penalties,	1,662.78
5610- Miscellaneous Income	-239.74
5625- Dominion Sewer Conveyance	49,040.00
5650 Dominion Exp Reimbursement	6,967.47
5710- Capital Surcharge	13,277.02
5820- Investment Income	65,894.44
<b>Total Income</b>	<b>340,260.68</b>
<b>Gross Profit</b>	<b>340,260.68</b>
<b>Expense</b>	
6020-Payroll Expenses	32,817.81
6040- Accounting	2,750.00
6050- Contract Labor	2,856.12
6080- Education	-18.75
6100- Engineering	6,736.75
6115- GPS/GIS	5,607.36
6130- Insurance	2,361.00
6150- Legal	3,713.88
6180- Misc. Expenses	618.75
6185- Littleton Service Fees	0.00
6200- Office Expense	1,745.32
6220- Permits	2,400.00
6230- Repairs and Maint	8.19
6240- Safety Equipment	0.00
6260- Utilities	114.04
6270- Vehicle	6,665.87
7300- Capital Projects	13,790.00
<b>Total Expense</b>	<b>82,166.34</b>
<b>Net Ordinary Income</b>	<b>258,094.34</b>
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
8000- Transfers to Other Funds	6,341.25
9000 -Depreciation Expense	69,000.00
<b>Total Other Expense</b>	<b>75,341.25</b>
<b>Net Other Income</b>	<b>-75,341.25</b>
<b>Net Income</b>	<b>182,753.09</b>

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

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	<u>TOTAL</u>
Ordinary Income/Expense	
Expense	
7308- O-Line Capacity Improve.	15,009.30
7311- Dominion System Improve.	2,788.70
7312- Ravenna Pump Station	35,032.50
7313 - Valley View Project	11,686.30
	<hr/>
Total Expense	64,516.80
	<hr/>
Net Ordinary Income	-64,516.80
	<hr/>
Net Income	<u><u>-64,516.80</u></u>

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

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	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
5210- Specific Ownership Taxes	2,700.73
5820- Investment Income	1,863.84
<b>Total Income</b>	<u>4,564.57</u>
<b>Gross Profit</b>	4,564.57
<b>Expense</b>	
6040- Accounting	1,000.00
6150- Legal	960.50
<b>Total Expense</b>	<u>1,960.50</u>
<b>Net Ordinary Income</b>	<u>2,604.07</u>
<b>Net Income</b>	<u><u>2,604.07</u></u>

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

	Jan 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	406.40	1,576,131.00	-1,575,724.60	0.0%
5210- Specific Ownership Taxes	9,611.86	120,000.00	-110,388.14	8.0%
5610- Miscellaneous Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	15,435.29	80,000.00	-64,564.71	19.3%
<b>Total Income</b>	<b>25,453.55</b>	<b>1,777,131.00</b>	<b>-1,751,677.45</b>	<b>1.4%</b>
<b>Gross Profit</b>	<b>25,453.55</b>	<b>1,777,131.00</b>	<b>-1,751,677.45</b>	<b>1.4%</b>
<b>Expense</b>				
6020-Payroll Expenses	6,079.75	150,000.00	-143,920.25	4.1%
6040- Accounting	2,750.00	31,500.00	-28,750.00	8.7%
6041- Audit	0.00	30,000.00	-30,000.00	0.0%
6050- Contract Labor	0.00	10,000.00	-10,000.00	0.0%
6060- Directors Fee	0.00	8,000.00	-8,000.00	0.0%
6080- Education	-618.75	30,000.00	-30,618.75	-2.1%
6100- Engineering	910.00	40,000.00	-39,090.00	2.3%
6130- Insurance	2,361.00	30,000.00	-27,639.00	7.9%
6150- Legal	3,057.88	25,000.00	-21,942.12	12.2%
6180- Misc. Expenses	618.75	10,000.00	-9,381.25	6.2%
6200- Office Expense	1,946.74	40,000.00	-38,053.26	4.9%
6220- Permits	0.00	50,000.00	-50,000.00	0.0%
6225-Rent	0.00	5,000.00	-5,000.00	0.0%
6230- Repairs and Maint	1,772.84	205,000.00	-203,227.16	0.9%
6250- Treasurers Fees	6.09	45,000.00	-44,993.91	0.0%
6260- Utilities	77.46	2,000.00	-1,922.54	3.9%
6270- Vehicle	5,569.38	5,000.00	569.38	111.4%
6300- Bank Service Charges	0.00	2,000.00	-2,000.00	0.0%
7300- Capital Projects	0.00	75,000.00	-75,000.00	0.0%
<b>Total Expense</b>	<b>24,531.14</b>	<b>793,500.00</b>	<b>-768,968.86</b>	<b>3.1%</b>
<b>Net Ordinary Income</b>	<b>922.41</b>	<b>983,631.00</b>	<b>-982,708.59</b>	<b>0.1%</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>922.41</b>	<b>283,631.00</b>	<b>-282,708.59</b>	<b>0.3%</b>

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

	Jan 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	130.93	675,485.00	-675,354.07	0.0%
5210- Specific Ownership Taxes	3,096.61	80,000.00	-76,903.39	3.9%
5820- Investment Income	24,668.73	30,000.00	-5,331.27	82.2%
<b>Total Income</b>	<u>27,896.27</u>	<u>785,485.00</u>	<u>-757,588.73</u>	<u>3.6%</u>
<b>Gross Profit</b>	27,896.27	785,485.00	-757,588.73	3.6%
<b>Expense</b>				
6250- Treasurers Fees	1.97	15,000.00	-14,998.03	0.0%
6420-Loan Administrative Fees	0.00	76,800.00	-76,800.00	0.0%
6500- CWRPDA -PVH D15a356- Prin	0.00	233,236.00	-233,236.00	0.0%
6501-Interest D15a356-PVH	0.00	71,586.00	-71,586.00	0.0%
6550-CWCB Principal c150346	0.00	483,231.00	-483,231.00	0.0%
6551- CWCB Interest c150346	0.00	493,412.00	-493,412.00	0.0%
6560- Principal CT2015- PVH	0.00	54,473.00	-54,473.00	0.0%
6561 - Interest CT2015-176 PVH	0.00	60,974.00	-60,974.00	0.0%
6599- Less PVH Debt Service	0.00	-420,269.00	420,269.00	0.0%
7100-Principal Payments-W05A105	0.00	545,000.00	-545,000.00	0.0%
7150-Ravenna CWCB	0.00	82,425.00	-82,425.00	0.0%
7200- Interest Payments	0.00	61,956.00	-61,956.00	0.0%
<b>Total Expense</b>	<u>1.97</u>	<u>1,757,824.00</u>	<u>-1,757,822.03</u>	<u>0.0%</u>
<b>Net Ordinary Income</b>	27,894.30	-972,339.00	1,000,233.30	-2.9%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	26,041.71	160,000.00	-133,958.29	16.3%
6901- Transfer In PVH Debt	0.00	1,092,000.00	-1,092,000.00	0.0%
6902- Transfers In WTP	93,844.44			
<b>Total Other Income</b>	<u>119,886.15</u>	<u>1,252,000.00</u>	<u>-1,132,113.85</u>	<u>9.6%</u>
<b>Net Other Income</b>	119,886.15	1,252,000.00	-1,132,113.85	9.6%
<b>Net Income</b>	<u><u>147,780.45</u></u>	<u><u>279,661.00</u></u>	<u><u>-131,880.55</u></u>	<u><u>52.8%</u></u>

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

	Jan 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	234,372.23	3,200,000.00	-2,965,627.77	7.3%
5100-Availability Charges	19,700.46	120,000.00	-100,299.54	16.4%
5211- Dominion WTP Operations	57,833.66	500,000.00	-442,166.34	11.6%
5310-Permit Fees	0.00	1,200.00	-1,200.00	0.0%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	-1,532.00	40,000.00	-41,532.00	-3.8%
5510-Potable Irrigation Water	1,755.00	40,000.00	-38,245.00	4.4%
5511-Irrigation Water	6,692.13	250,000.00	-243,307.87	2.7%
5601-Late Fees, Penalties,	3,446.52	70,000.00	-66,553.48	4.9%
5610- Miscellaneous Income	-243.74	0.00	-243.74	100.0%
5611-Inclusion fees-NWDC	7,702.36	50,000.00	-42,297.64	15.4%
5620- Dominion Dist. Operations	0.00	200,000.00	-200,000.00	0.0%
5640- Dominion Treated Water Us	8,028.75	100,000.00	-91,971.25	8.0%
5650 Dominion Exp Reimbursement	12,659.02			
5660- Ravenna Reimbursement	0.00	3,196,667.00	-3,196,667.00	0.0%
5670-Dominion Cap Lease O-Line	0.00	0.00	0.00	0.0%
5700- Sys. Development Charge	135.00	275,000.00	-274,865.00	0.0%
5705 Ravenna SDC	28,245.17	250,000.00	-221,754.83	11.3%
5710- Capital Surcharge	11,929.22	80,000.00	-68,070.78	14.9%
5715- Capital Surcharge WTP Sup	93,844.44	1,036,808.00	-942,963.56	9.1%
5820- Investment Income	50,714.87	50,000.00	714.87	101.4%
5850 - Reimbursed Exp Other	3,138.00	1,225,000.00	-1,221,862.00	0.3%
<b>Total Income</b>	<b>538,421.09</b>	<b>10,691,875.00</b>	<b>-10,153,453.91</b>	<b>5.0%</b>
<b>Gross Profit</b>	<b>538,421.09</b>	<b>10,691,875.00</b>	<b>-10,153,453.91</b>	<b>5.0%</b>
<b>Expense</b>				
6020-Payroll Expenses	50,473.58	750,000.00	-699,526.42	6.7%
6040- Accounting	2,750.00	32,500.00	-29,750.00	8.5%
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	-18.75	30,000.00	-30,018.75	-0.1%
6100- Engineering	1,202.50	175,000.00	-173,797.50	0.7%
6115- GPS/GIS	0.00	25,000.00	-25,000.00	0.0%
6130- Insurance	2,361.00	25,000.00	-22,639.00	9.4%
6140- Lab & Test Fees	1,769.00	15,000.00	-13,231.00	11.8%
6150- Legal	4,197.63	37,500.00	-33,302.37	11.2%
6170 - Meter Expenses	-105.77	0.00	-105.77	100.0%
6180- Misc. Expenses	618.75	10,000.00	-9,381.25	6.2%
6200- Office Expense	0.00	20,000.00	-20,000.00	0.0%
6210-Operating Supplies	2,501.62	175,000.00	-172,498.38	1.4%
6220- Permits	0.00	10,000.00	-10,000.00	0.0%
6230- Repairs and Maint	7,656.08	250,000.00	-242,343.92	3.1%
6240- Safety Equipment	0.00	5,000.00	-5,000.00	0.0%
6260- Utilities	45.04	240,000.00	-239,954.96	0.0%
6270- Vehicle	4,054.14	10,000.00	-5,945.86	40.5%
6280- Water Costs	0.00	50,000.00	-50,000.00	0.0%
7300- Capital Projects	251,437.00	530,000.00	-278,563.00	47.4%
7302- Water Taps Centennial	0.00	50,000.00	-50,000.00	0.0%
<b>Total Expense</b>	<b>328,941.82</b>	<b>2,475,000.00</b>	<b>-2,146,058.18</b>	<b>13.3%</b>
<b>Net Ordinary Income</b>	<b>209,479.27</b>	<b>8,216,875.00</b>	<b>-8,007,395.73</b>	<b>2.5%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	0.00	500,000.00	-500,000.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>500,000.00</b>	<b>-500,000.00</b>	<b>0.0%</b>
<b>Other Expense</b>				
8000- Transfers to Other Funds	19,700.46	120,000.00	-100,299.54	16.4%
8002- Transfers Water Supply SV	93,844.44	1,036,808.00	-942,963.56	9.1%
8100- Transfer to Other Funds	0.00	0.00	0.00	0.0%

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

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	Jan 24	Budget	\$ Over Budget	% of Budget
9000 -Depreciation Expense	165,000.00			
Total Other Expense	278,544.90	1,156,808.00	-878,263.10	24.1%
Net Other Income	-278,544.90	-656,808.00	378,263.10	42.4%
Net Income	<b>-69,065.63</b>	<b>7,560,067.00</b>	<b>-7,629,132.63</b>	<b>-0.9%</b>



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

	Jan 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
6020-Payroll Expenses	27,949.26	400,000.00	-372,050.74	7.0%
6040- Accounting	2,750.00	32,500.00	-29,750.00	8.5%
6050- Contract Labor	2,856.14	40,000.00	-37,143.86	7.1%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	-18.75	30,000.00	-30,018.75	-0.1%
6100- Engineering	4,130.55	200,000.00	-195,869.45	2.1%
6110-Conservation Rebates	0.00	2,500.00	-2,500.00	0.0%
6115- GPS/GIS	982.50	25,000.00	-24,017.50	3.9%
6130- Insurance	2,361.00	25,000.00	-22,639.00	9.4%
6140- Lab & Test Fees	144.00	15,000.00	-14,856.00	1.0%
6150- Legal	1,918.13	37,500.00	-35,581.87	5.1%
6170 - Meter Expenses	0.00	50,000.00	-50,000.00	0.0%
6180- Misc. Expenses	618.75	10,000.00	-9,381.25	6.2%
6200- Office Expense	1,798.21	20,000.00	-18,201.79	9.0%
6220- Permits	800.00	10,000.00	-9,200.00	8.0%
6230- Repairs and Maint	4,281.96	225,000.00	-220,718.04	1.9%
6230-Meter Expenses	0.00	2,000.00	-2,000.00	0.0%
6240- Safety Equipment	0.00			
6260- Utilities	110.42	75,000.00	-74,889.58	0.1%
6270- Vehicle	6,665.96	5,000.00	1,665.96	133.3%
6280- Water Costs	75,264.28	2,000,000.00	-1,924,735.72	3.8%
7300- Capital Projects	18,444.30	6,400,000.00	-6,381,555.70	0.3%
<b>Total Expense</b>	<b>151,056.71</b>	<b>9,664,500.00</b>	<b>-9,513,443.29</b>	<b>1.6%</b>
<b>Net Ordinary Income</b>	<b>-151,056.71</b>	<b>-9,664,500.00</b>	<b>9,513,443.29</b>	<b>1.6%</b>
<b>Net Income</b>	<b>-151,056.71</b>	<b>-9,664,500.00</b>	<b>9,513,443.29</b>	<b>1.6%</b>

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

	Jan 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	165,747.12	1,800,000.00	-1,634,252.88	9.2%
5100-Availability Charges	6,341.25	40,000.00	-33,658.75	15.9%
5101- Service Charges LMA	31,570.34	300,000.00	-268,429.66	10.5%
5310-Permit Fees	0.00	33,000.00	-33,000.00	0.0%
5601-Late Fees, Penalties,	1,662.78	20,000.00	-18,337.22	8.3%
5610- Miscellaneous Income	-239.74	0.00	-239.74	100.0%
5625- Dominion Sewer Conveyance	49,040.00	360,000.00	-310,960.00	13.6%
5650 Dominion Exp Reimbursement	6,967.47	50,000.00	-43,032.53	13.9%
5670-Dominion Cap Lease O-Line	0.00	200,000.00	-200,000.00	0.0%
5700- Sys. Development Charge	0.00	200,000.00	-200,000.00	0.0%
5710- Capital Surcharge	13,277.02	160,000.00	-146,722.98	8.3%
5820- Investment Income	65,894.44	55,000.00	10,894.44	119.8%
<b>Total Income</b>	<u>340,260.68</u>	<u>3,218,000.00</u>	<u>-2,877,739.32</u>	<u>10.6%</u>
<b>Gross Profit</b>	340,260.68	3,218,000.00	-2,877,739.32	10.6%
<b>Expense</b>				
6020-Payroll Expenses	32,817.81	500,000.00	-467,182.19	6.6%
6040- Accounting	2,750.00	31,500.00	-28,750.00	8.7%
6050- Contract Labor	2,856.12	30,000.00	-27,143.88	9.5%
6080- Education	-18.75	30,000.00	-30,018.75	-0.1%
6099- Election	0.00	0.00	0.00	0.0%
6100- Engineering	6,736.75	125,000.00	-118,263.25	5.4%
6115- GPS/GIS	5,607.36	25,000.00	-19,392.64	22.4%
6130- Insurance	2,361.00	30,000.00	-27,639.00	7.9%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	3,713.88	15,000.00	-11,286.12	24.8%
6180- Misc. Expenses	618.75	1,000.00	-381.25	61.9%
6185- Littleton Service Fees	0.00	1,100,000.00	-1,100,000.00	0.0%
6200- Office Expense	1,745.32	15,000.00	-13,254.68	11.6%
6210-Operating Supplies	0.00	145,000.00	-145,000.00	0.0%
6220- Permits	2,400.00	10,000.00	-7,600.00	24.0%
6230- Repairs and Maint	8.19	150,000.00	-149,991.81	0.0%
6240- Safety Equipment	0.00	2,000.00	-2,000.00	0.0%
6260- Utilities	114.04	100,000.00	-99,885.96	0.1%
6270- Vehicle	6,665.87	2,000.00	4,665.87	333.3%
6300- Bank Service Charges	0.00	3,000.00	-3,000.00	0.0%
7300- Capital Projects	13,790.00	1,750,000.00	-1,736,210.00	0.8%
<b>Total Expense</b>	<u>82,166.34</u>	<u>4,065,500.00</u>	<u>-3,983,333.66</u>	<u>2.0%</u>
<b>Net Ordinary Income</b>	258,094.34	-847,500.00	1,105,594.34	-30.5%
<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	6,341.25	633,500.00	-627,158.75	1.0%
9000 -Depreciation Expense	69,000.00			
<b>Total Other Expense</b>	<u>75,341.25</u>	<u>633,500.00</u>	<u>-558,158.75</u>	<u>11.9%</u>
<b>Net Other Income</b>	-75,341.25	-433,500.00	358,158.75	17.4%
<b>Net Income</b>	<u><u>182,753.09</u></u>	<u><u>-1,281,000.00</u></u>	<u><u>1,463,753.09</u></u>	<u><u>-14.3%</u></u>

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

	Jan 24	Budget	\$ Over Budget	% of Budget
<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>	<b>0.00</b>	<b>1,561,500.00</b>	<b>-1,561,500.00</b>	<b>0.0%</b>
<b>Gross Profit</b>	<b>0.00</b>	<b>1,561,500.00</b>	<b>-1,561,500.00</b>	<b>0.0%</b>
<b>Expense</b>				
6805-Ravenna Phase 3/4 Expense	0.00	2,360,000.00	-2,360,000.00	0.0%
6806-System Capacity Expense	0.00	785,000.00	-785,000.00	0.0%
7308- O-Line Capacity Improve.	15,441.90	670,000.00	-654,558.10	2.3%
7311- Dominion System Improve.	2,788.70			
7312- Ravenna Pump Station	35,032.50			
7313 - Valley View Project	11,686.30	700,000.00	-688,313.70	1.7%
<b>Total Expense</b>	<b>64,949.40</b>	<b>4,515,000.00</b>	<b>-4,450,050.60</b>	<b>1.4%</b>
<b>Net Ordinary Income</b>	<b>-64,949.40</b>	<b>-2,953,500.00</b>	<b>2,888,550.60</b>	<b>2.2%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	0.00	2,953,500.00	-2,953,500.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>2,953,500.00</b>	<b>-2,953,500.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>2,953,500.00</b>	<b>-2,953,500.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>-64,949.40</b>	<b>0.00</b>	<b>-64,949.40</b>	<b>100.0%</b>

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

	<u>Jan 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	0.00	447,966.00	-447,966.00	0.0%
5210- Specific Ownership Taxes	2,700.73	50,000.00	-47,299.27	5.4%
5820- Investment Income	1,863.84	1,000.00	863.84	186.4%
<b>Total Income</b>	<u>4,564.57</u>	<u>498,966.00</u>	<u>-494,401.43</u>	<u>0.9%</u>
<b>Gross Profit</b>	4,564.57	498,966.00	-494,401.43	0.9%
<b>Expense</b>				
6040- Accounting	1,000.00	12,000.00	-11,000.00	8.3%
6080- Education	0.00	1,000.00	-1,000.00	0.0%
6100- Engineering	0.00	2,500.00	-2,500.00	0.0%
6150- Legal	960.50	2,500.00	-1,539.50	38.4%
6250- Treasurers Fees	0.00	9,000.00	-9,000.00	0.0%
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%
<b>Total Expense</b>	<u>1,960.50</u>	<u>448,744.00</u>	<u>-446,783.50</u>	<u>0.4%</u>
<b>Net Ordinary Income</b>	<u>2,604.07</u>	<u>50,222.00</u>	<u>-47,617.93</u>	<u>5.2%</u>
<b>Net Income</b>	<u><u>2,604.07</u></u>	<u><u>50,222.00</u></u>	<u><u>-47,617.93</u></u>	<u><u>5.2%</u></u>

## SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District  
January 31, 2024

**Long Term Obligations**

		Maturity
CWCB- 2014 Loan	\$ 14,698,681	12/01/2044
CT2015-176 CWCB-PVH Water Supply	\$ 1,944,671	08/01/2036
2015 CWRPDA- PVH Infrastructure	\$ 3,363,034	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>\$ 22,873,046</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 January 31, 2024 is as follows:

	Debt Service		Capital Projects Fund	Water		Sewer		Total
	Water Fund	Sewer Fund		Fund	Fund	Fund	PVH	
Operating Reserve	\$ -	\$ -	\$ 961,010	\$ 3,000,000	\$ 1,000,000	\$ -	\$ -	\$ 4,961,010
Capital Reserve	-	-	-	1,033,741	1,369,891	-	-	2,403,632
Operating Cash	<u>3,295,531</u>	<u>7,154,615</u>	<u>-</u>	<u>10,229,267</u>	<u>12,079,016</u>	<u>504,044</u>	<u>504,044</u>	<u>33,531,954</u>
<b>Total Cash on Hand</b>	<b>\$ 3,295,531</b>	<b>\$ 7,154,615</b>	<b>\$ 465,279</b>	<b>\$ 14,263,008</b>	<b>\$ 14,448,907</b>	<b>\$ 504,044</b>	<b>\$ 504,044</b>	<b>\$ 40,896,596</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											
<b>Total Funds Available</b>	14,263,008	0	0	0	0	0	0	0	0	0	0	0
<b>Distribution of Available Funds</b>												
Operating Reserve	3,000,000											
25% of Budgeted Expenditures												
Capital Reserve	1,033,741											
Operating Cash	10,229,267											
<b>Total Cash</b>	14,263,008	0	0	0	0	0	0	0	0	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	1,053,622											
Additions to Reserve	250,000											
Use of Reserves	269,881											
<b>Ending Reserve Balance</b>	1,033,741	0	0	0	0	0	0	0	0	0	0	0

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available</b>												
Cash in Bank - Sewer Fund	14,448,907											
Total Funds Available	14,448,907	0	0	0	0	0	0	0	0	0	0	0
<b>Distribution of Available Funds</b>												
Operating Reserve	1,000,000											
25% of Budgeted Expenditures												
Capital Reserve	1,369,891											
Operating Cash	12,079,016											
Total Available Funds	14,448,907	0	0	0	0	0	0	0	0	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	1,198,681											
Additions to Reserve	185,000											
Use of Reserves	-13,790											
Ending Reserve Balance	1,369,891	0	0	0	0	0	0	0	0	0	0	0



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

	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec
<b>Cash Funds Available - Water Treatment Plant</b>												
Beginning Cash Balance	172,995											
Surcharge Collected	93,844											
Availability of Service Trans.	2,642											
Payment of Debt	0											
Ending Cash Balance	269,481	0	0	0	0	0	0	0	0	0	0	0
<b>Cash Funds Available - Sewer Debt Service</b>												
Operating Cash	7,154,615											
Total	7,424,096	0	0	0	0	0	0	0	0	0	0	0

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District  
 Property Tax Schedule  
 2024

SUMMARY – DOUGLAS & JEFFERSON COUNTIES

Property Taxes	Delinquent Tax, Rebates and Abatements	Specific Ownerships	Interest	Treasurer's Fees	HB 1006 Tax	HB 1006 Treasurer's Fee	Total Amount Received	2023		2023	
								Percentage of Levied Taxes Received		Percentage of Levied Taxes Received	
								Monthly	Y-T-D	Monthly	Y-T-D
\$ 537		\$ 15,409		\$ (8)			\$ 15,938	0.02%	0.02%	\$ 15,938	0.56%
January								0.00%	0.02%		0.00%
February								0.00%	0.02%		0.00%
March								0.00%	0.02%		0.00%
April								0.00%	0.02%		0.00%
May								0.00%	0.02%		0.00%
June								0.00%	0.02%		0.00%
July								0.00%	0.02%		0.00%
August								0.00%	0.02%		0.00%
September								0.00%	0.02%		0.00%
October								0.00%	0.02%		0.00%
November				\$ (33)			\$ (33)	0.00%	0.02%		0.00%
December								0.00%	0.02%		0.00%
TOTAL	\$ -	\$ 15,409	\$ -	\$ (41)	\$ -	\$ -	\$ 15,905	0.02%	0.02%	\$ 15,905	0.56%

No Assurance is provided on these Financial Statements  
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