

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS

October 31, 2024

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Roxborough Water and Sanitation District Balance Sheet by Class

As of October 31, 2024

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	TOTAL
ASSETS								
Current Assets								
Checking/Savings	124,810.39	5,434,927.12	35,898,120.22	5,024,784.15	122,253.93	-32,977,082.75	-1,546,560.33	12,081,252.73
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	2,516,950.46
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	4,770,341.39	916,608.86	6,211,418.28	9,197,234.07	0.00	0.00	0.00	21,095,602.60
1155-Colotrust Bond Fund	0.00	0.00	401,479.53	557,292.73	0.00	0.00	0.00	958,772.26
1160-System Develop Colo Trust	0.00	0.00	0.00	1,103,187.95	0.00	0.00	0.00	1,103,187.95
Total Checking/Savings	4,895,151.78	8,014,651.08	45,708,015.21	15,882,498.90	122,253.93	-32,977,082.75	970,390.13	42,815,878.28
Other Current Assets								
1300-A/R Service	0.00	0.00	798,867.42	321,297.40	0.00	0.00	0.00	1,120,164.82
1310-A/R Availability	0.00	0.00	20,842.49	7,285.99	0.00	0.00	0.00	28,174.19
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	8,654.23	0.00	0.00	0.00	0.00	8,654.23
1366 Due Club at Ravenna	0.00	0.00	79,302.23	0.00	0.00	0.00	0.00	79,302.23
1370- Due From Others	0.00	0.00	20,990.24	0.00	0.00	0.00	0.00	20,990.24
1390- Due from Dominion	0.00	0.00	0.00	297,445.16	0.00	0.00	0.00	297,445.16
1394- Due From Ravenna	0.00	0.00	54,656.36	0.00	0.00	0.00	0.00	54,656.36
1400- Prepaid Insurance	48,157.05	0.00	38,409.05	38,409.05	0.00	0.00	0.00	163,385.00
Total Other Current Assets	1,624,288.05	675,485.00	1,021,722.02	664,437.60	0.00	0.00	447,966.00	4,472,355.23
Total Current Assets	6,519,439.83	8,690,136.08	46,729,737.23	18,546,936.50	122,253.93	-32,938,626.19	1,418,356.13	47,088,233.51
Fixed Assets								
1500-Capital Assets	0.00	0.00	106,111,141.32	35,038,905.45	0.00	1,337,294.00	0.00	142,487,340.77
1550-Accumulated Depreciation	0.00	0.00	-20,983,875.00	-18,693,720.00	0.00	0.00	0.00	-37,677,595.00
Total Fixed Assets	0.00	0.00	85,127,266.32	18,345,185.45	0.00	1,337,294.00	0.00	104,809,745.77
TOTAL ASSETS	6,519,439.83	8,690,136.08	131,857,003.55	34,892,121.95	122,253.93	-31,601,332.19	1,418,356.13	151,897,979.28
LIABILITIES & EQUITY								
Liabilities								
Current Liabilities								
Accounts Payable	1,928.00	0.00	3,512.00	13,747.20	59,559.10	223,881.34	-0.50	302,627.14
2000- Accounts Payable	1,928.00	0.00	3,512.00	13,747.20	59,559.10	223,881.34	-0.50	302,627.14
Total Accounts Payable	3,856.00	0.00	7,024.00	27,494.40	119,118.20	447,762.68	-0.50	605,254.28
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	447,966.00	2,699,582.00
Accrued Payroll	1,349.65	0.00	7,425.41	5,594.22	0.00	4,704.93	0.00	19,074.21
Deferred Income	0.00	0.00	0.00	3,528,227.00	0.00	0.00	0.00	3,528,227.00
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	3,433,966.65	675,485.00	6,467,771.60	7,147,393.47	59,559.10	261,211.98	447,965.50	9,857,726.10
Total Liabilities	5,370,413.30	675,485.00	12,935,543.20	10,294,786.87	119,118.20	447,762.68	447,965.50	10,815,451.55
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	1,620,115.19	738,335.57	1,164,167.81	-32,952.01	-911,636.59	-4,081,450.62	471,911.06	-1,031,509.59
Total Equity	4,940,031.18	8,014,651.08	128,610,603.95	31,304,425.68	62,694.83	-31,862,544.17	970,390.63	142,040,253.18
TOTAL LIABILITIES & EQUITY	6,519,439.83	8,690,136.08	131,857,003.55	34,892,121.95	122,253.93	-31,601,332.19	1,418,356.13	151,897,979.28

No assurance is provided on these financial statements

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

October 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	418,208.21	174,283.32	0.00	0.00	0.00	592,491.53
5100-Availability Charges	0.00	0.00	19,348.80	6,162.75	0.00	0.00	0.00	25,509.55
5101- Service Charges LMA	0.00	0.00	0.00	35,014.66	0.00	0.00	0.00	35,014.66
5200- Property Taxes	2,605.33	839.35	0.00	0.00	0.00	0.00	-796.52	2,648.16
5210- Specific Ownership Taxes	9,812.65	3,161.29	0.00	0.00	0.00	0.00	2,720.69	15,694.63
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	14,201.00	0.00	0.00	0.00	0.00	14,201.00
5510-Potable Irrigation Water	0.00	0.00	6,999.00	0.00	0.00	0.00	0.00	6,999.00
5511-Irrigation Water	0.00	0.00	70,563.87	0.00	0.00	0.00	0.00	70,563.87
5601-Late Fees, Penalties,	0.00	0.00	4,030.24	1,508.01	0.00	0.00	0.00	5,538.25
5610- Miscellaneous Income	0.00	0.00	445.00	195.00	0.00	0.00	0.00	640.00
5611-Inclusion fees-NWDC	0.00	0.00	7,724.69	0.00	0.00	0.00	0.00	7,724.69
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	56,040.00	0.00	0.00	0.00	56,040.00
5640- Dominion Treated Water Us	0.00	0.00	26,879.64	0.00	0.00	0.00	0.00	26,879.64
5660- Ravenna Reimbursement	0.00	0.00	103,806.89	0.00	0.00	0.00	0.00	103,806.89
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	28,053.33	0.00	0.00	0.00	0.00	28,053.33
5710- Capital Surcharge	0.00	0.00	11,954.70	13,422.90	0.00	0.00	0.00	25,377.60
5715- Capital Surcharge WTP Sup	0.00	0.00	93,984.99	0.00	0.00	0.00	0.00	93,984.99
5820- Investment Income	21,624.15	27,490.04	41,863.59	69,013.35	0.00	0.00	1,874.89	160,866.02
5850 - Reimbursed Exp Other	0.00	0.00	14,311.29	0.00	0.00	0.00	0.00	14,311.29
Total Income	34,042.13	31,490.68	921,921.55	354,639.99	0.00	0.00	3,799.06	1,345,893.41
Gross Profit	34,042.13	31,490.68	921,921.55	354,639.99	0.00	0.00	3,799.06	1,345,893.41
Expense								
6020-Payroll Expenses	12,734.39	0.00	73,183.54	59,997.56	0.00	50,523.21	0.00	196,438.70
6040- Accounting	2,750.00	0.00	2,750.00	2,750.00	0.00	2,750.00	1,000.00	12,000.00
6050- Contract Labor	0.00	0.00	0.00	3,136.10	0.00	0.00	0.00	6,272.21
6080- Education	1,411.03	0.00	1,411.03	1,411.06	0.00	1,294.38	0.00	5,527.50
6099- Election	71.00	0.00	0.00	0.00	0.00	0.00	0.00	71.00
6100- Engineering	682.50	0.00	2,440.00	8,245.90	0.00	8,689.40	0.00	20,057.80
6115- GPS/GIS	0.00	0.00	0.00	232.50	0.00	507.50	0.00	740.00
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	58.00	0.00	0.00	738.00	0.00	796.00
6150- Legal	1,174.50	0.00	1,072.00	1,072.00	0.00	2,490.50	0.00	5,809.00
6170 - Meter Expenses	0.00	0.00	0.00	0.00	0.00	5,624.03	0.00	5,624.03
6180- Misc. Expenses	1,830.56	0.00	906.63	382.18	0.00	0.00	0.00	3,119.37
6185- Littleton Service Fees	0.00	0.00	0.00	74,213.05	0.00	0.00	0.00	74,213.05
6200- Office Expense	5,318.30	0.00	2,183.61	0.00	0.00	1,572.58	0.00	9,074.49
6210-Operating Supplies	0.00	0.00	23,548.99	8,778.57	0.00	0.00	0.00	32,327.56
6220- Permits	0.00	0.00	0.00	2,000.00	0.00	1,200.00	0.00	3,200.00
6230- Repairs and Maint	15,325.35	0.00	59,733.26	357.59	0.00	2,192.48	0.00	77,608.68
6240- Safety Equipment	0.00	0.00	182.29	240.71	0.00	218.09	0.00	641.09
6250- Treasurers Fees	39.51	12.73	0.00	0.00	0.00	0.00	-10.55	41.69
6260- Utilities	84.47	0.00	37,525.41	19,588.46	0.00	19,003.54	0.00	76,201.88
6270- Vehicle	18.02	0.00	721.58	1,221.49	0.00	1,271.50	0.00	3,232.59
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	238,650.74	0.00	238,650.74
7300- Capital Projects	0.00	0.00	26,768.56	859,610.14	0.00	185,694.61	0.00	1,072,073.31
7308- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	104,850.90	0.00	0.00	104,850.90
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	163,461.81	0.00	0.00	163,461.81
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	362,273.04	0.00	0.00	362,273.04
7313 - Valley View Project	0.00	0.00	0.00	0.00	106.00	0.00	0.00	106.00
Total Expense	43,800.63	12.73	234,845.90	1,045,598.31	630,691.75	527,917.67	989.45	2,483,856.44
Net Ordinary Income	-9,758.50	31,477.95	687,075.65	-690,958.32	-630,691.75	-527,917.67	2,809.61	-1,137,963.03

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

October 2024

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Other Income/Expense								
Other Income								
6900- Transfers In	0.00	25,509.55	0.00	0.00	500,000.00	0.00	0.00	525,509.55
6902- Transfers in WTP	0.00	93,984.99	0.00	0.00	0.00	0.00	0.00	93,984.99
Total Other Income	0.00	119,494.54	0.00	0.00	500,000.00	0.00	0.00	619,494.54
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	19,346.80	6,162.75	0.00	0.00	0.00	25,509.55
8002- Transfers Water Supply SV	0.00	0.00	93,984.99	0.00	0.00	0.00	0.00	93,984.99
8150- Transfer to Capital Fund	0.00	0.00	500,000.00	0.00	0.00	0.00	0.00	500,000.00
9000 - Depreciation Expense	0.00	0.00	165,000.00	68,000.00	0.00	0.00	0.00	234,000.00
Total Other Expense	0.00	0.00	778,331.79	75,162.75	0.00	0.00	0.00	853,494.54
Net Other Income	0.00	119,494.54	-778,331.79	-75,162.75	500,000.00	0.00	0.00	-234,000.00
Net Income	-9,758.50	150,972.49	-91,256.14	-766,121.07	-130,691.75	-527,917.67	2,809.61	-1,371,963.03

Roxborough Water and Sanitation District
Profit & Loss by Class
January through October 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	3,660,693.32	1,716,558.76	0.00	0.00	0.00	5,377,252.08
5100-Availability Charges	0.00	0.00	77,426.60	24,547.50	0.00	0.00	0.00	101,974.10
5101- Service Charges LMA	0.00	0.00	0.00	344,389.30	0.00	0.00	0.00	344,389.30
5200- Property Taxes	1,784,525.54	574,911.61	0.00	0.00	0.00	0.00	439,927.84	2,799,364.99
5210- Specific Ownership Taxes	99,515.91	32,060.55	0.00	0.00	0.00	0.00	27,838.28	159,414.74
5211- Dominion WTP Operations	0.00	0.00	589,394.15	0.00	0.00	0.00	0.00	589,394.15
5310-Permit Fees	0.00	0.00	4,375.00	0.00	0.00	0.00	0.00	8,750.00
5410-Hydrant Water	0.00	0.00	91,944.00	0.00	0.00	0.00	0.00	91,944.00
5510-Potable Irrigation Water	0.00	0.00	59,578.05	0.00	0.00	0.00	0.00	59,578.05
5511-Irrigation Water	0.00	0.00	451,015.59	0.00	0.00	0.00	0.00	451,015.59
5601-Late Fees, Penalties,	0.00	0.00	36,491.32	15,853.20	0.00	0.00	0.00	52,344.52
5610- Miscellaneous Income	0.00	0.00	18,792.36	2,112.31	0.00	0.00	0.00	20,904.67
5611-Inclusion fees-NWDC	0.00	0.00	64,991.92	0.00	0.00	0.00	0.00	64,991.92
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	523,720.00	0.00	0.00	0.00	523,720.00
5640- Dominion Treated Water Us	0.00	0.00	237,293.90	0.00	0.00	0.00	0.00	237,293.90
5650 Dominion Exp Reimbursement	0.00	0.00	385,308.25	388,404.85	0.00	0.00	0.00	773,713.10
5660- Ravenna Reimbursement	0.00	0.00	166,827.42	0.00	0.00	0.00	0.00	166,827.42
5700- Sys. Development Charge	0.00	0.00	314,245.00	83,786.00	0.00	0.00	0.00	398,031.00
5705 Ravenna SDC	0.00	0.00	247,990.23	0.00	0.00	0.00	0.00	247,990.23
5710- Capital Surcharge	0.00	0.00	119,416.43	134,282.80	0.00	0.00	0.00	253,699.23
5715- Capital Surcharge WTP Sup	0.00	0.00	939,135.30	0.00	0.00	0.00	0.00	939,135.30
5820- Investment Income	182,967.42	228,707.63	461,737.71	672,129.73	0.00	0.00	20,272.36	1,565,814.85
5850 - Reimbursed Exp Other	0.00	0.00	123,334.94	0.00	0.00	0.00	0.00	123,334.94
Total Income	2,067,008.87	835,679.79	8,049,991.49	3,910,159.45	0.00	0.00	488,038.48	15,350,878.08
Gross Profit	2,067,008.87	835,679.79	8,049,991.49	3,910,159.45	0.00	0.00	488,038.48	15,350,878.08
Expense								
6020-Payroll Expenses	72,471.68	0.00	505,079.53	392,962.28	0.00	330,106.34	0.00	1,300,619.83
6040- Accounting	24,750.00	0.00	27,500.00	27,125.00	0.00	24,750.00	8,000.00	112,125.00
6041- Audit	32,030.92	0.00	0.00	0.00	0.00	0.00	0.00	32,030.92
6050- Contract Labor	0.00	0.00	0.00	34,660.21	0.00	34,660.28	0.00	69,320.49
6080- Education	8,033.55	0.00	7,481.30	8,736.24	0.00	9,247.21	0.00	33,500.30
6099- Election	132.50	0.00	0.00	0.00	0.00	0.00	0.00	132.50
6100- Engineering	7,017.50	0.00	33,646.25	70,623.95	0.00	107,818.60	0.00	219,106.30
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	12,869.86	0.00	8,752.50	0.00	21,622.36
6130- Insurance	23,843.91	0.00	23,501.75	23,645.42	0.00	23,843.92	0.00	94,835.00
6140- Lab & Test Fees	0.00	0.00	3,807.00	0.00	0.00	8,756.00	0.00	12,563.00
6150- Legal	26,591.52	0.00	22,364.02	18,533.52	0.00	20,759.73	2,321.48	90,570.27
6170 - Meter Expenses	0.00	0.00	-105.77	0.00	0.00	38,649.19	0.00	38,543.42
6180- Misc. Expenses	8,968.24	0.00	5,425.93	0.00	0.00	1,860.36	0.00	17,665.32
6185- Littleton Service Fees	0.00	0.00	0.00	1,410.79	0.00	0.00	0.00	1,410.79
6200- Office Expense	46,771.44	0.00	7,359.79	676,160.10	0.00	16,093.51	0.00	676,160.10
6210-Operating Supplies	70.61	0.00	114,859.61	14,069.03	0.00	0.00	0.00	84,313.77
6220- Permits	27,062.70	0.00	2,671.00	101,171.83	0.00	0.00	0.00	216,102.05
6230- Repairs and Maint	124,588.06	0.00	183,311.01	5,050.00	0.00	4,465.00	0.00	39,268.70
6240- Safety Equipment	0.00	0.00	2,040.10	165,361.75	0.00	367,081.17	0.00	840,341.99
6250- Treasurers Fees	26,768.49	8,623.90	2,040.10	2,562.01	0.00	2,897.78	0.00	7,489.89
6260- Utilities	1,828.76	0.00	99,000.00	0.00	0.00	0.00	5,805.94	41,198.33
6270- Vehicle	9,087.53	0.00	179,964.76	95,850.39	0.00	75,621.69	0.00	353,265.60
6280- Water Costs	0.00	0.00	11,209.25	15,380.94	0.00	13,231.05	0.00	48,908.77
6420-Loan Administrative Fees	0.00	76,800.00	0.00	0.00	0.00	2,058,243.49	0.00	2,058,243.49
6500- CWRPDA -PVH D15a356- Prin	0.00	236,117.00	0.00	0.00	0.00	0.00	0.00	236,117.00
6501-Interest D15a356-PVH	0.00	68,353.38	0.00	0.00	0.00	0.00	0.00	68,353.38
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	550,630.00	0.00	0.00	0.00	0.00	0.00	550,630.00
7150-Ravenna CWEC	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	835,626.25	1,550,010.48	38,165.90	934,062.80	0.00	3,364,721.80
7302- Water Taps Centennial	0.00	0.00	48,520.00	0.00	0.00	0.00	0.00	48,520.00

Roxborough Water and Sanitation District
Profit & Loss by Class

January through October 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	985,976.86	0.00	0.00	995,403.77
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	493,417.97	0.00	0.00	494,211.72
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	964,609.76	0.00	0.00	964,609.76
7313 - Valley View Project	0.00	0.00	0.00	2,137.50	679,279.54	0.00	0.00	681,417.04
Total Expense	446,893.68	1,138,453.62	2,014,261.78	3,228,563.96	3,161,636.69	4,081,450.62	16,127.42	14,087,387.67
Net Ordinary Income	1,620,115.19	-302,773.83	6,035,729.71	681,595.49	-3,161,636.69	-4,081,450.62	471,911.06	1,263,490.41
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	101,974.10	0.00	0.00	2,250,000.00	0.00	0.00	2,351,974.10
6902- Transfers in WTP	0.00	939,135.30	0.00	0.00	0.00	0.00	0.00	939,135.30
Total Other Income	0.00	1,041,109.40	45,000.00	0.00	2,250,000.00	0.00	0.00	3,336,109.40
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	1,077,426.60	24,547.50	0.00	0.00	0.00	1,101,974.10
8002- Transfers Water Supply SV	0.00	0.00	939,135.30	0.00	0.00	0.00	0.00	939,135.30
8100- Transfer to Other Funds	0.00	0.00	750,000.00	0.00	0.00	0.00	0.00	750,000.00
8150- Transfer to Capital Fund	0.00	0.00	500,000.00	0.00	0.00	0.00	0.00	500,000.00
9000- Depreciation Expense	0.00	0.00	1,650,000.00	690,000.00	0.00	0.00	0.00	2,340,000.00
Total Other Expense	0.00	0.00	4,916,561.90	714,547.50	0.00	0.00	0.00	5,631,109.40
Net Other Income	0.00	1,041,109.40	-4,871,561.90	-714,547.50	2,250,000.00	0.00	0.00	-2,295,000.00
Net Income	1,620,115.19	738,335.57	1,164,167.81	-32,952.01	-811,636.69	-4,081,450.62	471,911.06	-1,031,509.59

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

	<u>Oct 24</u>	<u>Jan - Oct 24</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	2,605.33	1,784,525.54
5210- Specific Ownership Taxes	9,812.65	99,515.91
5820- Investment Income	21,624.15	182,967.42
Total Income	<u>34,042.13</u>	<u>2,067,008.87</u>
Gross Profit	34,042.13	2,067,008.87
Expense		
6020-Payroll Expenses	12,734.39	72,471.68
6040- Accounting	2,750.00	24,750.00
6041- Audit	0.00	32,030.82
6080- Education	1,411.03	8,033.55
6099- Election	71.00	132.50
6100- Engineering	682.50	7,017.50
6130- Insurance	2,361.00	23,843.91
6150- Legal	1,174.50	26,591.52
6180- Misc. Expenses	1,830.56	8,968.24
6200- Office Expense	5,318.30	46,771.44
6210-Operating Supplies	0.00	70.61
6220- Permits	0.00	27,082.70
6230- Repairs and Maint	15,325.35	124,588.06
6250- Treasurers Fees	39.51	26,768.49
6260- Utilities	84.47	1,828.76
6270- Vehicle	18.02	9,087.53
7300- Capital Projects	0.00	6,856.37
Total Expense	<u>43,800.63</u>	<u>446,893.68</u>
Net Ordinary Income	<u>-9,758.50</u>	<u>1,620,115.19</u>
Net Income	<u><u>-9,758.50</u></u>	<u><u>1,620,115.19</u></u>

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

	<u>Oct 24</u>	<u>Jan - Oct 24</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	839.35	574,911.61
5210- Specific Ownership Taxes	3,161.29	32,060.55
5820- Investment Income	27,490.04	228,707.63
Total Income	<u>31,490.68</u>	<u>835,679.79</u>
Gross Profit	31,490.68	835,679.79
Expense		
6250- Treasurers Fees	12.73	8,623.90
6420-Loan Administrative Fees	0.00	76,800.00
6500- CWRPDA -PVH D15a356- Prin	0.00	236,174.00
6501-Interest D15a356-PVH	0.00	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	0.00	550,630.00
7150-Ravenna CWCB	0.00	82,425.19
Total Expense	<u>12.73</u>	<u>1,138,453.62</u>
Net Ordinary Income	31,477.95	-302,773.83
Other Income/Expense		
Other Income		
6900- Transfers In	25,509.55	101,974.10
6902- Transfers In WTP	93,984.99	939,135.30
Total Other Income	<u>119,494.54</u>	<u>1,041,109.40</u>
Net Other Income	<u>119,494.54</u>	<u>1,041,109.40</u>
Net Income	<u><u>150,972.49</u></u>	<u><u>738,335.57</u></u>

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

	Oct 24	Jan - Oct 24
Ordinary Income/Expense		
Income		
5010- Service Charges	418,208.21	3,660,693.32
5100-Availability Charges	19,346.80	77,426.60
5211- Dominion WTP Operations	59,413.31	589,394.15
5310-Permit Fees	0.00	4,375.00
5410-Hydrant Water	14,201.00	91,944.00
5510-Potable Irrigation Water	6,999.00	59,578.05
5511-Irrigation Water	70,563.87	451,015.59
5601-Late Fees, Penalties,	4,030.24	36,491.32
5610- Miscellaneous Income	445.00	18,792.36
5611-Inclusion fees-NWDC	7,724.69	64,991.92
5640- Dominion Treated Water Us	26,879.64	237,293.90
5650 Dominion Exp Reimbursement	0.00	385,308.25
5660- Ravenna Reimbursement	103,806.89	166,827.42
5700- Sys. Development Charge	135.00	314,245.00
5705 Ravenna SDC	28,053.33	247,990.23
5710- Capital Surcharge	11,954.70	119,416.43
5715- Capital Surcharge WTP Sup	93,984.99	939,135.30
5820- Investment Income	41,863.59	461,737.71
5850 - Reimbursed Exp Other	14,311.29	123,334.94
Total Income	921,921.55	8,049,991.49
Gross Profit	921,921.55	8,049,991.49
Expense		
6020-Payroll Expenses	73,183.54	505,079.53
6040- Accounting	2,750.00	27,500.00
6080- Education	1,411.03	7,481.30
6100- Engineering	2,440.00	33,646.25
6130- Insurance	2,361.00	23,501.75
6140- Lab & Test Fees	58.00	3,807.00
6150- Legal	1,072.00	22,364.02
6170 - Meter Expenses	0.00	-105.77
6180- Misc. Expenses	906.63	5,425.93
6200- Office Expense	2,183.61	7,359.79
6210-Operating Supplies	23,548.99	114,859.61
6220- Permits	0.00	2,671.00
6230- Repairs and Maint	59,733.26	183,311.01
6240- Safety Equipment	182.29	2,040.10
6260- Utilities	37,525.41	179,964.76
6270- Vehicle	721.58	11,209.25
7300- Capital Projects	26,768.56	835,626.25
7302- Water Taps Centennial	0.00	48,520.00
Total Expense	234,845.90	2,014,261.78
Net Ordinary Income	687,075.65	6,035,729.71
Other Income/Expense		
Other Income		
5900-03 Gain on Sale of Assets	0.00	45,000.00
Total Other Income	0.00	45,000.00
Other Expense		
8000- Transfers to Other Funds	19,346.80	1,077,426.60
8002- Transfers Water Supply SV	93,984.99	939,135.30
8100- Transfer to Other Funds	0.00	750,000.00
8150- Transfer to Capital Fund	500,000.00	500,000.00
9000 -Depreciation Expense	165,000.00	1,650,000.00
Total Other Expense	778,331.79	4,916,561.90
Net Other Income	-778,331.79	-4,871,561.90
Net Income	-91,256.14	1,164,167.81

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

	<u>Oct 24</u>	<u>Jan - Oct 24</u>
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	50,523.21	330,106.34
6040- Accounting	2,750.00	24,750.00
6050- Contract Labor	3,136.11	34,660.28
6080- Education	1,294.38	9,247.21
6100- Engineering	8,689.40	107,818.60
6110-Conservation Rebates	0.00	550.00
6115- GPS/GIS	507.50	8,752.50
6130- Insurance	2,361.00	23,843.92
6140- Lab & Test Fees	738.00	8,756.00
6150- Legal	2,490.50	20,759.73
6170 - Meter Expenses	5,624.03	38,649.19
6180- Misc. Expenses	0.00	1,860.36
6200- Office Expense	1,572.58	16,093.51
6220- Permits	1,200.00	4,465.00
6230- Repairs and Maint	2,192.48	367,081.17
6240- Safety Equipment	218.09	2,897.78
6260- Utilities	19,003.54	75,621.69
6270- Vehicle	1,271.50	13,231.05
6280- Water Costs	238,650.74	2,058,243.49
6500- CWRPDA -PVH D15a356- Prin	0.00	0.00
7300- Capital Projects	185,694.61	934,062.80
Total Expense	<u>527,917.67</u>	<u>4,081,450.62</u>
Net Ordinary Income	<u>-527,917.67</u>	<u>-4,081,450.62</u>
Net Income	<u><u>-527,917.67</u></u>	<u><u>-4,081,450.62</u></u>

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

	<u>Oct 24</u>	<u>Jan - Oct 24</u>
Ordinary Income/Expense		
Income		
5010- Service Charges	174,283.32	1,716,558.76
5100-Availability Charges	6,162.75	24,547.50
5101- Service Charges LMA	35,014.66	344,389.30
5310-Permit Fees	0.00	4,375.00
5601-Late Fees, Penalties,	1,508.01	15,853.20
5610- Miscellaneous Income	195.00	2,112.31
5625- Dominion Sewer Conveyance	56,040.00	523,720.00
5650 Dominion Exp Reimbursement	0.00	388,404.85
5700- Sys. Development Charge	0.00	83,786.00
5710- Capital Surcharge	13,422.90	134,282.80
5820- Investment Income	68,013.35	672,129.73
Total Income	<u>354,639.99</u>	<u>3,910,159.45</u>
Gross Profit	354,639.99	3,910,159.45
Expense		
6020-Payroll Expenses	59,997.56	392,962.28
6040- Accounting	2,750.00	27,125.00
6050- Contract Labor	3,136.10	34,660.21
6080- Education	1,411.06	8,738.24
6100- Engineering	8,245.90	70,623.95
6115- GPS/GIS	232.50	12,869.86
6130- Insurance	2,361.00	23,645.42
6150- Legal	1,072.00	18,533.52
6180- Misc. Expenses	382.18	1,410.79
6185- Littleton Service Fees	74,213.05	676,160.10
6200- Office Expense	0.00	14,089.03
6210-Operating Supplies	8,778.57	101,171.83
6220- Permits	2,000.00	5,050.00
6230- Repairs and Maint	357.59	165,361.75
6240- Safety Equipment	240.71	2,562.01
6260- Utilities	19,588.46	95,850.39
6270- Vehicle	1,221.49	15,380.94
7300- Capital Projects	859,610.14	1,550,010.48
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
Total Expense	<u>1,045,598.31</u>	<u>3,228,563.96</u>
Net Ordinary Income	-690,958.32	681,595.49
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	6,162.75	24,547.50
9000 -Depreciation Expense	69,000.00	690,000.00
Total Other Expense	<u>75,162.75</u>	<u>714,547.50</u>
Net Other Income	<u>-75,162.75</u>	<u>-714,547.50</u>
Net Income	<u><u>-766,121.07</u></u>	<u><u>-32,952.01</u></u>

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

	Oct 24	Jan - Oct 24
Ordinary Income/Expense		
Expense		
7300- Capital Projects	0.00	38,165.90
7308- O-Line Capacity Improve.	104,850.90	985,976.86
7310 - WTP- Dominion Pump	0.00	186.56
7311- Dominion System Improve.	163,461.81	493,417.97
7312- Ravenna Pump Station	362,273.04	964,609.76
7313 - Valley View Project	106.00	679,279.54
Total Expense	630,691.75	3,161,636.59
Net Ordinary Income	-630,691.75	-3,161,636.59
Other Income/Expense		
Other Income		
6900- Transfers In	500,000.00	2,250,000.00
Total Other Income	500,000.00	2,250,000.00
Net Other Income	500,000.00	2,250,000.00
Net Income	-130,691.75	-911,636.59

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

	Oct 24	Jan - Oct 24
Ordinary Income/Expense		
Income		
5200- Property Taxes	-796.52	439,927.84
5210- Specific Ownership Taxes	2,720.69	27,838.28
5820- Investment Income	1,874.89	20,272.36
Total Income	3,799.06	488,038.48
Gross Profit	3,799.06	488,038.48
Expense		
6040- Accounting	1,000.00	8,000.00
6150- Legal	0.00	2,321.48
6250- Treasurers Fees	-10.55	5,805.94
7300- Capital Projects	0.00	0.00
Total Expense	989.45	16,127.42
Net Ordinary Income	2,809.61	471,911.06
Net Income	2,809.61	471,911.06

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

	Jan - Oct 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	1,784,525.54	1,576,131.00	208,394.54	113.2%
5210- Specific Ownership Taxes	99,515.91	120,000.00	-20,484.09	82.9%
5610- Miscellaneous Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	182,967.42	80,000.00	102,967.42	228.7%
Total Income	<u>2,067,008.87</u>	<u>1,777,131.00</u>	<u>289,877.87</u>	<u>116.3%</u>
Gross Profit	2,067,008.87	1,777,131.00	289,877.87	116.3%
Expense				
6020-Payroll Expenses	72,471.68	150,000.00	-77,528.32	48.3%
6040- Accounting	24,750.00	31,500.00	-6,750.00	78.6%
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	8,033.55	30,000.00	-21,966.45	26.8%
6099- Election	132.50			
6100- Engineering	7,017.50	40,000.00	-32,982.50	17.5%
6130- Insurance	23,843.91	30,000.00	-6,156.09	79.5%
6150- Legal	26,591.52	25,000.00	1,591.52	106.4%
6180- Misc. Expenses	8,968.24	10,000.00	-1,031.76	89.7%
6200- Office Expense	46,771.44	40,000.00	6,771.44	116.9%
6210-Operating Supplies	70.61			
6220- Permits	27,082.70	50,000.00	-22,917.30	54.2%
6225-Rent	0.00	5,000.00	-5,000.00	0.0%
6230- Repairs and Maint	124,588.06	205,000.00	-80,411.94	60.8%
6250- Treasurers Fees	26,768.49	45,000.00	-18,231.51	59.5%
6260- Utilities	1,828.76	2,000.00	-171.24	91.4%
6270- Vehicle	9,087.53	5,000.00	4,087.53	181.8%
6300- Bank Service Charges	0.00	2,000.00	-2,000.00	0.0%
7300- Capital Projects	6,856.37	75,000.00	-68,143.63	9.1%
Total Expense	<u>446,893.68</u>	<u>793,500.00</u>	<u>-346,606.32</u>	<u>56.3%</u>
Net Ordinary Income	1,620,115.19	983,631.00	636,484.19	164.7%
Other Income/Expense				
Other Expense				
8000- Transfers to Other Funds	0.00	700,000.00	-700,000.00	0.0%
Total Other Expense	<u>0.00</u>	<u>700,000.00</u>	<u>-700,000.00</u>	<u>0.0%</u>
Net Other Income	0.00	-700,000.00	700,000.00	0.0%
Net Income	<u><u>1,620,115.19</u></u>	<u><u>283,631.00</u></u>	<u><u>1,336,484.19</u></u>	<u><u>571.2%</u></u>

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

	Oct 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	839.35	0.00	839.35	100.0%
5210- Specific Ownership Taxes	3,161.29	0.00	3,161.29	100.0%
5820- Investment Income	27,490.04	0.00	27,490.04	100.0%
Total Income	31,490.68	0.00	31,490.68	100.0%
Gross Profit	31,490.68	0.00	31,490.68	100.0%
Expense				
6250- Treasurers Fees	12.73	0.00	12.73	100.0%
6420-Loan Administrative Fees	0.00	0.00	0.00	0.0%
6500- CWRPDA -PVH D15a356- Prin	0.00	0.00	0.00	0.0%
6501-Interest D15a356-PVH	0.00	0.00	0.00	0.0%
6550-CWCB Principal c150346	0.00	0.00	0.00	0.0%
6551- CWCB Interest c150346	0.00	0.00	0.00	0.0%
6560- Principal CT2015- PVH	0.00	0.00	0.00	0.0%
6561 - Interest CT2015-176 PVH	0.00	0.00	0.00	0.0%
6599- Less PVH Debt Service	0.00	0.00	0.00	0.0%
7100-Principal Payments-W05A105	0.00	0.00	0.00	0.0%
7150-Ravenna CWCB	0.00	0.00	0.00	0.0%
7200- Interest Payments	0.00	0.00	0.00	0.0%
Total Expense	12.73	0.00	12.73	100.0%
Net Ordinary Income	31,477.95	0.00	31,477.95	100.0%
Other Income/Expense				
Other Income				
6900- Transfers In	25,509.55	0.00	25,509.55	100.0%
6901- Transfer In PVH Debt	0.00	0.00	0.00	0.0%
6902- Transfers In WTP	93,984.99			
Total Other Income	119,494.54	0.00	119,494.54	100.0%
Net Other Income	119,494.54	0.00	119,494.54	100.0%
Net Income	150,972.49	0.00	150,972.49	100.0%

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

	Jan - Oct 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	3,660,693.32	3,200,000.00	460,693.32	114.4%
5100-Availability Charges	77,426.60	120,000.00	-42,573.40	64.5%
5211- Dominion WTP Operations	589,394.15	500,000.00	89,394.15	117.9%
5310-Permit Fees	4,375.00	1,200.00	3,175.00	364.6%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	91,944.00	40,000.00	51,944.00	229.9%
5510-Potable Irrigation Water	59,578.05	40,000.00	19,578.05	148.9%
5511-Irrigation Water	451,015.59	250,000.00	201,015.59	180.4%
5601-Late Fees, Penalties,	36,491.32	70,000.00	-33,508.68	52.1%
5610- Miscellaneous Income	18,792.36	0.00	18,792.36	100.0%
5611-Inclusion fees-NWDC	64,991.92	50,000.00	14,991.92	130.0%
5620- Dominion Dist. Operations	0.00	200,000.00	-200,000.00	0.0%
5640- Dominion Treated Water Us	237,293.90	100,000.00	137,293.90	237.3%
5650 Dominion Exp Reimbursement	385,308.25			
5660- Ravenna Reimbursement	166,827.42	3,196,667.00	-3,029,839.58	5.2%
5670-Dominion Cap Lease O-Line	0.00	0.00	0.00	0.0%
5700- Sys. Development Charge	314,245.00	275,000.00	39,245.00	114.3%
5705 Ravenna SDC	247,990.23	250,000.00	-2,009.77	99.2%
5710- Capital Surcharge	119,416.43	80,000.00	39,416.43	149.3%
5715- Capital Surcharge WTP Sup	939,135.30	1,036,808.00	-97,672.70	90.6%
5820- Investment Income	461,737.71	50,000.00	411,737.71	923.5%
5850 - Reimbursed Exp Other	123,334.94	1,225,000.00	-1,101,665.06	10.1%
Total Income	8,049,991.49	10,691,875.00	-2,641,883.51	75.3%
Gross Profit	8,049,991.49	10,691,875.00	-2,641,883.51	75.3%
Expense				
6020-Payroll Expenses	505,079.53	750,000.00	-244,920.47	67.3%
6040- Accounting	27,500.00	32,500.00	-5,000.00	84.6%
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	7,481.30	30,000.00	-22,518.70	24.9%
6100- Engineering	33,646.25	175,000.00	-141,353.75	19.2%
6115- GPS/GIS	0.00	25,000.00	-25,000.00	0.0%
6130- Insurance	23,501.75	25,000.00	-1,498.25	94.0%
6140- Lab & Test Fees	3,807.00	15,000.00	-11,193.00	25.4%
6150- Legal	22,364.02	37,500.00	-15,135.98	59.6%
6170 - Meter Expenses	-105.77	0.00	-105.77	100.0%
6180- Misc. Expenses	5,425.93	10,000.00	-4,574.07	54.3%
6200- Office Expense	7,359.79	20,000.00	-12,640.21	36.8%
6210-Operating Supplies	114,859.61	175,000.00	-60,140.39	65.6%
6220- Permits	2,671.00	10,000.00	-7,329.00	26.7%
6230- Repairs and Maint	183,311.01	250,000.00	-66,688.99	73.3%
6240- Safety Equipment	2,040.10	5,000.00	-2,959.90	40.8%
6260- Utilities	179,964.76	240,000.00	-60,035.24	75.0%
6270- Vehicle	11,209.25	10,000.00	1,209.25	112.1%
6280- Water Costs	0.00	50,000.00	-50,000.00	0.0%
7300- Capital Projects	835,626.25	530,000.00	305,626.25	157.7%
7302- Water Taps Centennial	48,520.00	50,000.00	-1,480.00	97.0%
Total Expense	2,014,261.78	2,475,000.00	-460,738.22	81.4%
Net Ordinary Income	6,035,729.71	8,216,875.00	-2,181,145.29	73.5%
Other Income/Expense				
Other Income				
5900-03 Gain on Sale of Assets	45,000.00			
6900- Transfers In	0.00	500,000.00	-500,000.00	0.0%
Total Other Income	45,000.00	500,000.00	-455,000.00	9.0%
Other Expense				
8000- Transfers to Other Funds	1,077,426.60	120,000.00	957,426.60	897.9%
8002- Transfers Water Supply SV	939,135.30	1,036,808.00	-97,672.70	90.6%
8100- Transfer to Other Funds	750,000.00	0.00	750,000.00	100.0%

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

	<u>Jan - Oct 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
8150- Transfer to Capital Fund	500,000.00			
9000 -Depreciation Expense	1,650,000.00			
Total Other Expense	<u>4,916,561.90</u>	<u>1,156,808.00</u>	<u>3,759,753.90</u>	<u>425.0%</u>
Net Other Income	<u>-4,871,561.90</u>	<u>-656,808.00</u>	<u>-4,214,753.90</u>	<u>741.7%</u>
Net Income	<u><u>1,164,167.81</u></u>	<u><u>7,560,067.00</u></u>	<u><u>-6,395,899.19</u></u>	<u><u>15.4%</u></u>

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

	Oct 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	50,523.21	0.00	50,523.21	100.0%
6040- Accounting	2,750.00	0.00	2,750.00	100.0%
6050- Contract Labor	3,136.11	0.00	3,136.11	100.0%
6065- Dominion expenses	0.00	0.00	0.00	0.0%
6080- Education	1,294.38	0.00	1,294.38	100.0%
6100- Engineering	8,689.40	0.00	8,689.40	100.0%
6110-Conservation Rebates	0.00	0.00	0.00	0.0%
6115- GPS/GIS	507.50	0.00	507.50	100.0%
6130- Insurance	2,361.00	0.00	2,361.00	100.0%
6140- Lab & Test Fees	738.00	0.00	738.00	100.0%
6150- Legal	2,490.50	0.00	2,490.50	100.0%
6170 - Meter Expenses	5,624.03	0.00	5,624.03	100.0%
6180- Misc. Expenses	0.00	0.00	0.00	0.0%
6200- Office Expense	1,572.58	0.00	1,572.58	100.0%
6220- Permits	1,200.00	0.00	1,200.00	100.0%
6230- Repairs and Maint	2,192.48	0.00	2,192.48	100.0%
6230-Meter Expenses	0.00	0.00	0.00	0.0%
6240- Safety Equipment	218.09			
6260- Utilities	19,003.54	0.00	19,003.54	100.0%
6270- Vehicle	1,271.50	0.00	1,271.50	100.0%
6280- Water Costs	238,650.74	0.00	238,650.74	100.0%
7300- Capital Projects	185,694.61	0.00	185,694.61	100.0%
Total Expense	527,917.67	0.00	527,917.67	100.0%
Net Ordinary Income	-527,917.67	0.00	-527,917.67	100.0%
Net Income	-527,917.67	0.00	-527,917.67	100.0%

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

	Jan - Oct 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	1,716,558.76	1,800,000.00	-83,441.24	95.4%
5100-Availability Charges	24,547.50	40,000.00	-15,452.50	61.4%
5101- Service Charges LMA	344,389.30	300,000.00	44,389.30	114.8%
5310-Permit Fees	4,375.00	33,000.00	-28,625.00	13.3%
5601-Late Fees, Penalties,	15,853.20	20,000.00	-4,146.80	79.3%
5610- Miscellaneous Income	2,112.31	0.00	2,112.31	100.0%
5625- Dominion Sewer Conveyance	523,720.00	360,000.00	163,720.00	145.5%
5650 Dominion Exp Reimbursement	388,404.85	50,000.00	338,404.85	776.8%
5670-Dominion Cap Lease O-Line	0.00	200,000.00	-200,000.00	0.0%
5700- Sys. Development Charge	83,786.00	200,000.00	-116,214.00	41.9%
5710- Capital Surcharge	134,282.80	160,000.00	-25,717.20	83.9%
5820- Investment Income	672,129.73	55,000.00	617,129.73	1,222.1%
Total Income	<u>3,910,159.45</u>	<u>3,218,000.00</u>	<u>692,159.45</u>	<u>121.5%</u>
Gross Profit	3,910,159.45	3,218,000.00	692,159.45	121.5%
Expense				
6020-Payroll Expenses	392,962.28	500,000.00	-107,037.72	78.6%
6040- Accounting	27,125.00	31,500.00	-4,375.00	86.1%
6050- Contract Labor	34,660.21	30,000.00	4,660.21	115.5%
6080- Education	8,738.24	30,000.00	-21,261.76	29.1%
6099- Election	0.00	0.00	0.00	0.0%
6100- Engineering	70,623.95	125,000.00	-54,376.05	56.5%
6115- GPS/GIS	12,869.86	25,000.00	-12,130.14	51.5%
6130- Insurance	23,645.42	30,000.00	-6,354.58	78.8%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	18,533.52	15,000.00	3,533.52	123.6%
6180- Misc. Expenses	1,410.79	1,000.00	410.79	141.1%
6185- Littleton Service Fees	676,160.10	1,100,000.00	-423,839.90	61.5%
6200- Office Expense	14,089.03	15,000.00	-910.97	93.9%
6210-Operating Supplies	101,171.83	145,000.00	-43,828.17	69.8%
6220- Permits	5,050.00	10,000.00	-4,950.00	50.5%
6230- Repairs and Maint	165,361.75	150,000.00	15,361.75	110.2%
6240- Safety Equipment	2,562.01	2,000.00	562.01	128.1%
6260- Utilities	95,850.39	100,000.00	-4,149.61	95.9%
6270- Vehicle	15,380.94	2,000.00	13,380.94	769.0%
6300- Bank Service Charges	0.00	3,000.00	-3,000.00	0.0%
7300- Capital Projects	1,550,010.48	1,750,000.00	-199,989.52	88.6%
7308- O-Line Capacity Improve.	9,426.91			
7311- Dominion System Improve.	793.75			
7313 - Valley View Project	2,137.50			
Total Expense	<u>3,228,563.96</u>	<u>4,065,500.00</u>	<u>-836,936.04</u>	<u>79.4%</u>
Net Ordinary Income	681,595.49	-847,500.00	1,529,095.49	-80.4%
Other Income/Expense				
Other Income				
6900- Transfers In	0.00	200,000.00	-200,000.00	0.0%
Total Other Income	0.00	200,000.00	-200,000.00	0.0%
Other Expense				
8000- Transfers to Other Funds	24,547.50	633,500.00	-608,952.50	3.9%
9000 -Depreciation Expense	690,000.00			
Total Other Expense	<u>714,547.50</u>	<u>633,500.00</u>	<u>81,047.50</u>	<u>112.8%</u>
Net Other Income	-714,547.50	-433,500.00	-281,047.50	164.8%
Net Income	<u><u>-32,952.01</u></u>	<u><u>-1,281,000.00</u></u>	<u><u>1,248,047.99</u></u>	<u><u>2.6%</u></u>

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

	Jan - Oct 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5650 Dominion Exp Reimbursement	0.00	861,500.00	-861,500.00	0.0%
5850 - Reimbursed Exp Other	0.00	700,000.00	-700,000.00	0.0%
Total Income	<u>0.00</u>	<u>1,561,500.00</u>	<u>-1,561,500.00</u>	<u>0.0%</u>
Gross Profit	0.00	1,561,500.00	-1,561,500.00	0.0%
Expense				
6805-Ravenna Phase 3/4 Expense	0.00	2,360,000.00	-2,360,000.00	0.0%
6806-System Capacity Expense	0.00	785,000.00	-785,000.00	0.0%
7300- Capital Projects	38,165.90			
7308- O-Line Capacity Improve.	985,976.86	670,000.00	315,976.86	147.2%
7310 - WTP- Dominion Pump	186.56			
7311- Dominion System Improve.	493,417.97			
7312- Ravenna Pump Station	964,609.76			
7313 - Valley View Project	679,279.54	700,000.00	-20,720.46	97.0%
Total Expense	<u>3,161,636.59</u>	<u>4,515,000.00</u>	<u>-1,353,363.41</u>	<u>70.0%</u>
Net Ordinary Income	-3,161,636.59	-2,953,500.00	-208,136.59	107.0%
Other Income/Expense				
Other Income				
6900- Transfers In	2,250,000.00	2,953,500.00	-703,500.00	76.2%
Total Other Income	<u>2,250,000.00</u>	<u>2,953,500.00</u>	<u>-703,500.00</u>	<u>76.2%</u>
Net Other Income	<u>2,250,000.00</u>	<u>2,953,500.00</u>	<u>-703,500.00</u>	<u>76.2%</u>
Net Income	<u><u>-911,636.59</u></u>	<u><u>0.00</u></u>	<u><u>-911,636.59</u></u>	<u><u>100.0%</u></u>

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

	Jan - Oct 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	439,927.84	447,966.00	-8,038.16	98.2%
5210- Specific Ownership Taxes	27,838.28	50,000.00	-22,161.72	55.7%
5820- Investment Income	20,272.36	1,000.00	19,272.36	2,027.2%
Total Income	<u>488,038.48</u>	<u>498,966.00</u>	<u>-10,927.52</u>	<u>97.8%</u>
Gross Profit	488,038.48	498,966.00	-10,927.52	97.8%
Expense				
6040- Accounting	8,000.00	12,000.00	-4,000.00	66.7%
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	2,321.48	2,500.00	-178.52	92.9%
6250- Treasurers Fees	5,805.94	9,000.00	-3,194.06	64.5%
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			
Total Expense	<u>16,127.42</u>	<u>448,744.00</u>	<u>-432,616.58</u>	<u>3.6%</u>
Net Ordinary Income	<u>471,911.06</u>	<u>50,222.00</u>	<u>421,689.06</u>	<u>939.7%</u>
Net Income	<u><u>471,911.06</u></u>	<u><u>50,222.00</u></u>	<u><u>421,689.06</u></u>	<u><u>939.7%</u></u>

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District
October 31, 2024

Long Term Obligations

	Maturity
CWCB- 2014 Loan	12/01/2044
CT2015-176 CWCB-PVH Water Supply	08/01/2036
2015 CWRPDA- PVH Infrastructure	02/01/2047
2019-2250 CWCB- Ravenna	02/01/2047
2005 CWRPDA Loan Payable	08/01/2026
	\$ 14,698,681
	\$ 1,770,449
	\$ 3,323,186
	\$ 1,351,660
	<u>\$ 1,235,000</u>
TOTAL LONG TERM LIABILITIES	\$ 22,378,976

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 October 31, 2024 is as follows:

General Fund	Debt Service		Capital		Water		Sewer		Total
	Water Fund	Sewer Fund	Projects Fund	Fund	Fund	Fund	PVH		
\$ -	-	\$ -	\$ 122,254	\$ 3,000,000	-	-	-	-	\$ 4,122,254
-	-	-	-	1,870,609	-	-	-	-	\$ 3,418,684
<u>4,895,152</u>	<u>710,274</u>	<u>7,304,377</u>	<u>-</u>	<u>7,860,323</u>	<u>13,334,424</u>	<u>970,390</u>	<u>-</u>	<u>-</u>	<u>\$ 35,074,940</u>
<u>\$ 4,895,152</u>	<u>\$ 710,274</u>	<u>\$ 7,304,377</u>	<u>\$ 122,254</u>	<u>\$ 12,730,932</u>	<u>\$ 15,882,499</u>	<u>\$ 970,390</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,615,878</u>

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available												
Cash in Bank - Water Fund	14,263,008	14,517,377	11,243,468	14,603,218	14,785,283	14,084,310	14,187,367	13,796,210	13,314,522	12,730,932		
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	14,785,283	14,785,283	0	0
Distribution of Available Funds												
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	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	1,833,073	1,870,609		
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	8,481,449	7,860,323		
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	13,314,522	12,730,932	0	0
Capital Reserve												
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	1,851,243	1,833,073		
Additions to Reserve	250,000	250,000	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	268,170	212,464		
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	1,833,073	1,870,609	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
Cash Funds Available												
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	16,627,455	15,882,499		
Total Funds Available	14,448,907	14,912,051	16,083,233	16,306,531	16,554,367	16,819,095	16,535,157	16,688,329	16,627,455	15,882,499	0	0
Distribution of Available Funds												
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	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	2,222,685	1,548,075		
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	13,404,770	13,334,424		
Total Available Funds	14,448,907	14,912,051	16,083,233	16,306,531	16,554,367	16,819,095	16,535,157	16,688,329	16,627,455	15,882,499	0	0
Capital Reserve												
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	2,411,407	2,222,685		
Additions to Reserve	185,000	185,000	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	-373,722	-859,610		
Ending Reserve Balance	1,369,891	1,535,081	1,707,667	1,880,361	2,063,483	2,243,212	2,381,798	2,411,407	2,222,685	1,548,075	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
Cash Funds Available - Water Treatment Plant												
Beginning Cash Balance	799,115	919,001	345,279	439,072	557,691	651,434	745,411	865,084	496,839	590,824		
Surcharge Collected	93,844	93,929	93,793	93,882	93,743	93,977	93,988	94,032	93,985	93,940		
Availability of Service Trans.	26,042	0	0	24,737	0	0	19,523	25,685	0	25,510		
Payment of Debt	0	667,651	0	0	0	0	0	462,277	0	0		
Ending Cash Balance	919,001	345,279	439,072	557,691	651,434	745,411	865,084	496,839	590,824	710,274	0	0

	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec
Cash Funds Available - Sewer Debt Service												
Operating Cash	6,258,494	6,466,097	6,038,522	6,725,697	7,033,434	7,105,991	7,256,806	7,290,377	7,320,786	7,304,377		
Total	7,177,495	6,811,376	6,477,594	7,283,388	7,684,868	7,851,402	8,121,890	7,787,216	7,911,610	8,014,651	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	\$ 7,378		\$ 13,469		\$ (111)		\$ 20,736	0.35%	122.06%	\$ 20,736	1.12%	142.66%	
October	\$ 3,444		\$ 12,974		\$ (52)		\$ 16,366	0.17%	122.23%	\$ 16,366	0.89%	143.55%	
November							\$ -	0.00%	122.23%	\$ -	0.00%	143.55%	
December							\$ -	0.00%	122.23%	\$ -	0.00%	143.55%	
TOTAL	\$ 2,546,618	\$ -	\$ 145,677	\$ -	\$ (38,202)	\$ -	\$ 2,654,093	122.23%	122.23%	\$ 2,654,093	143.55%	143.55%	

No Assurance is provided on these Financial Statements
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