

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS

April 30, 2024

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SUPPLEMENTAL INFORMATION

Roxborough Water and Sanitation District Balance Sheet by Class

As of April 30, 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	207,258.72	4,696,097.37	34,874,299.88	5,931,861.73	345,084.35	-29,905,228.16	-1,538,765.35	14,610,608.54
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	2,232,624.83
1139 -WF Ravenna	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	3,196,997.18
1150-Investment in Colotrult	3,459,927.63	901,974.34	6,046,264.09	8,758,008.36	0.00	0.00	0.00	19,166,174.42
1155- Colotrult Bond Fund	0.00	0.00	390,884.44	542,585.69	0.00	0.00	0.00	933,470.13
1160 -System Develop Colo Trust	0.00	0.00	0.00	1,074,074.75	0.00	0.00	0.00	1,074,074.75
Total Checking/Savings	3,667,186.35	7,261,186.81	44,508,445.59	16,306,530.53	345,084.35	-29,905,228.16	693,859.48	42,877,064.95
Other Current Assets								
1300-A/R Service	0.00	0.00	520,632.46	305,956.69	0.00	0.00	0.00	826,589.15
1310-A/R Availability	0.00	0.00	22,720.99	7,194.58	0.00	0.00	0.00	29,915.57
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	8,648.60	0.00	0.00	0.00	0.00	8,648.60
1370- Due From Others	0.00	0.00	13,853.33	0.00	0.00	0.00	0.00	13,853.33
1400- Prepaid Insurance	28,637.55	0.00	18,889.55	18,889.55	0.00	18,891.35	0.00	85,308.00
Total Other Current Assets	1,604,768.55	675,485.00	584,744.93	332,040.82	0.00	18,891.35	447,966.00	3,663,896.65
Total Current Assets	5,271,954.90	7,936,671.81	45,093,190.52	16,638,571.35	345,084.35	-29,886,336.81	1,141,825.48	46,540,961.60
Fixed Assets								
1500- Capital Assets	0.00	0.00	107,101,141.32	35,452,905.45	0.00	1,337,294.00	0.00	143,891,340.77
1550- Accumulated Depreciation	0.00	0.00	-20,983,875.00	-16,693,720.00	0.00	0.00	0.00	-37,677,595.00
Total Fixed Assets	0.00	0.00	86,117,266.32	18,759,185.45	0.00	1,337,294.00	0.00	106,213,745.77
TOTAL ASSETS	5,271,954.90	7,936,671.81	131,210,456.84	35,397,756.80	345,084.35	-28,549,042.81	1,141,825.48	152,754,707.37
LIABILITIES & EQUITY								
Liabilities								
Current Liabilities								
Accounts Payable	5,115.50	0.00	7,491.90	29,710.71	39,523.91	104,991.44	3,795.00	190,628.46
2000- Accounts Payable	5,115.50	0.00	7,491.90	29,710.71	39,523.91	104,991.44	3,795.00	190,628.46
Total Accounts Payable	10,231.00	0.00	14,983.80	59,421.42	79,047.82	209,982.88	7,590.00	381,256.92
Other Current Liabilities								
2015 Accrued Vac Sick Leave	0.00	0.00	33,596.37	40,127.85	0.00	32,625.71	0.00	106,351.93
2052 - Deferred Rental Income	0.00	0.00	4,866.64	0.00	0.00	0.00	0.00	4,866.64
2055- Ravenna Costs Advanced	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	3,196,997.18
2060 - Deferred Taxes	1,576,131.00	675,485.00	0.00	0.00	0.00	0.00	0.00	2,699,582.00
Accrued Payroll	1,349.65	0.00	7,425.41	5,594.22	0.00	4,704.93	0.00	19,074.21
Deferred Income	0.00	0.00	0.00	3,528,227.00	0.00	0.00	0.00	3,528,227.00
Total Other Current Liabilities	1,577,480.65	675,485.00	3,242,887.60	3,573,949.07	0.00	37,330.64	447,966.00	9,555,098.96
Total Current Liabilities	1,582,596.15	675,485.00	3,250,379.50	3,603,659.78	39,523.91	142,322.08	451,761.00	9,745,727.42
Total Liabilities	1,582,596.15	675,485.00	3,250,379.50	3,603,659.78	39,523.91	142,322.08	451,761.00	9,745,727.42
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	486,479.57	143,071,762.77
Net Income	369,442.76	-15,128.70	513,641.20	456,719.33	-688,770.98	-910,271.34	191,584.91	-62,782.82
Total Equity	3,689,358.75	7,261,186.81	127,960,077.34	31,794,097.02	305,560.44	-28,691,364.89	690,064.48	143,008,979.95
TOTAL LIABILITIES & EQUITY	5,271,954.90	7,936,671.81	131,210,456.84	35,397,756.80	345,084.35	-28,549,042.81	1,141,825.48	152,754,707.37

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

April 2024

Ordinary Income/Expense	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	TOTAL
Income								
5010- Service Charges	0.00	0.00	243,302.44	173,505.34	0.00	0.00	0.00	416,807.78
5100-Availability Charges	0.00	0.00	19,698.56	6,237.00	0.00	0.00	0.00	25,935.56
5101- Service Charges LMA	0.00	0.00	0.00	33,882.49	0.00	0.00	0.00	33,882.49
5200- Property Taxes	48,055.22	15,481.71	0.00	0.00	0.00	0.00	0.00	63,536.93
5210- Specific Ownership Taxes	9,281.69	2,990.24	0.00	0.00	0.00	0.00	32,755.73	12,271.93
5211- Dominion WTP Operations	0.00	0.00	59,413.31	0.00	0.00	0.00	2,539.33	61,952.64
5310-Permit Fees	0.00	0.00	1,650.00	0.00	0.00	0.00	0.00	1,650.00
5410-Hydrant Water	0.00	0.00	10,153.00	0.00	0.00	0.00	0.00	10,153.00
5510-Potable Irrigation Water	0.00	0.00	-166.00	0.00	0.00	0.00	0.00	-166.00
5511-Irrigation Water	0.00	0.00	20,376.40	0.00	0.00	0.00	0.00	20,376.40
5601-Late Fees, Penalties,	0.00	0.00	2,947.04	1,543.95	0.00	0.00	0.00	4,490.99
5610- Miscellaneous Income	0.00	0.00	-257.40	-207.40	0.00	0.00	0.00	-464.80
5611-Inclusion fees-NWDC	0.00	0.00	7,724.82	0.00	0.00	0.00	0.00	7,724.82
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	50,960.00	0.00	0.00	0.00	50,960.00
5640- Dominion Treated Water Us	0.00	0.00	17,570.16	0.00	0.00	0.00	0.00	17,570.16
5650 Dominion Exp Reimbursement	0.00	0.00	148,972.28	0.00	0.00	0.00	0.00	148,972.28
5700- Sys. Development Charge	0.00	0.00	84,135.00	0.00	0.00	0.00	0.00	84,135.00
5705 Ravenna SDC	0.00	0.00	28,320.00	0.00	0.00	0.00	0.00	28,320.00
5710- Capital Surcharge	0.00	0.00	11,936.32	13,372.44	0.00	0.00	0.00	25,308.76
5715- Capital Surcharge WTP Sup	0.00	0.00	93,881.85	0.00	0.00	0.00	0.00	93,881.85
5820- Investment Income	16,409.98	23,872.83	50,223.60	66,829.50	0.00	0.00	1,966.28	159,302.19
Total Income	73,746.89	42,344.78	809,881.38	346,123.32	0.00	0.00	37,261.34	1,309,357.71
Gross Profit	73,746.89	42,344.78	809,881.38	346,123.32	0.00	0.00	37,261.34	1,309,357.71
Expense								
6020-Payroll Expenses	1,763.14	0.00	46,170.38	30,931.18	0.00	25,559.59	0.00	104,424.29
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	3,672.48	0.00	3,672.48	0.00	7,344.96
6080- Education	1,914.25	0.00	1,416.25	1,416.25	0.00	1,991.25	0.00	6,738.00
6100- Engineering	682.50	0.00	1,498.90	15,590.80	0.00	16,071.20	0.00	33,843.40
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	100.00	0.00	100.00
6115- GPS/GIS	0.00	0.00	0.00	2,772.50	0.00	577.50	0.00	3,350.00
6130- Insurance	2,387.75	0.00	2,387.75	2,387.75	0.00	2,387.75	0.00	9,551.00
6140- Lab & Test Fees	0.00	0.00	58.00	0.00	0.00	624.00	0.00	682.00
6150- Legal	1,683.00	0.00	1,683.00	1,683.00	0.00	1,683.00	0.00	6,732.00
6170 - Meter Expenses	0.00	0.00	0.00	0.00	0.00	2,120.44	0.00	2,120.44
6180- Misc. Expenses	1,312.23	0.00	389.73	0.00	0.00	466.60	0.00	2,168.56
6200- Office Expense	6,524.43	0.00	778.66	1,578.74	0.00	1,626.58	0.00	10,508.41
6210-Operating Supplies	0.00	0.00	17,556.56	1,326.26	0.00	0.00	0.00	18,882.82
6220- Permits	12,023.78	0.00	12,104.01	25,651.69	0.00	1,300.00	0.00	1,300.00
6230- Repairs and Maint	0.00	0.00	0.00	292.17	0.00	23,484.13	0.00	73,463.61
6240- Safety Equipment	721.87	232.57	69.99	0.00	0.00	522.15	0.00	884.31
6250- Treasurers Fees	182.80	0.00	0.00	0.00	0.00	0.00	491.34	1,445.78
6260- Utilities	2,566.47	0.00	16,371.52	8,361.00	0.00	10,282.26	0.00	35,197.58
6270- Vehicle	0.00	0.00	40.38	166.43	0.00	198.17	0.00	2,971.45
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	75,282.39	0.00	75,282.39
7300- Capital Projects	0.00	0.00	2,370.00	12,308.41	0.00	158,627.90	0.00	173,304.31
7308- O-Line Capacity Improve.	0.00	0.00	9,426.91	0.00	0.00	0.00	0.00	9,426.91
7311- Dominion System Improve.	0.00	0.00	0.00	793.75	46,810.30	0.00	0.00	47,604.05
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	11,846.70	0.00	0.00	11,846.70
7313 - Valley View Project	0.00	0.00	0.00	2,137.50	107,185.97	0.00	0.00	109,323.47
Total Expense	34,512.22	232.57	115,072.04	114,017.91	165,842.97	329,327.39	1,491.34	760,496.44
Net Ordinary Income	39,234.67	42,112.21	694,809.34	232,105.41	-165,842.97	-329,327.39	35,770.00	548,861.27

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

April 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	24,737.41	0.00	0.00	0.00	0.00	0.00	24,737.41
6902- Transfers In WTP	0.00	93,881.85	0.00	0.00	0.00	0.00	0.00	93,881.85
Total Other Income	0.00	118,619.26	0.00	0.00	0.00	0.00	0.00	118,619.26
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	18,856.66	5,880.75	0.00	0.00	0.00	24,737.41
8002- Transfers Water Supply SV	0.00	0.00	93,881.85	0.00	0.00	0.00	0.00	93,881.85
9000 -Depreciation Expense	0.00	0.00	165,000.00	69,000.00	0.00	0.00	0.00	234,000.00
Total Other Expense	0.00	0.00	277,738.51	74,880.75	0.00	0.00	0.00	352,619.26
Net Other Income	0.00	118,619.26	-277,738.51	-74,880.75	0.00	0.00	0.00	-234,000.00
Net Income	39,234.67	160,731.47	417,070.83	157,224.66	-165,842.97	-329,327.39	35,770.00	314,861.27

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

	<u>Apr 24</u>	<u>Jan - Apr 24</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	48,055.22	434,316.26
5210- Specific Ownership Taxes	9,281.69	40,347.42
5820- Investment Income	16,409.98	59,612.33
Total Income	<u>73,746.89</u>	<u>534,276.01</u>
Gross Profit	73,746.89	534,276.01
Expense		
6020-Payroll Expenses	1,763.14	18,631.89
6040- Accounting	2,750.00	8,250.00
6080- Education	1,914.25	2,394.25
6100- Engineering	682.50	2,830.00
6130- Insurance	2,387.75	9,470.75
6150- Legal	1,683.00	12,750.88
6180- Misc. Expenses	1,312.23	2,964.55
6200- Office Expense	6,524.43	17,566.92
6210-Operating Supplies	0.00	70.61
6220- Permits	0.00	20,829.63
6230- Repairs and Maint	12,023.78	45,983.39
6250- Treasurers Fees	721.87	6,515.88
6260- Utilities	182.80	820.60
6270- Vehicle	2,566.47	8,897.53
7300- Capital Projects	0.00	6,856.37
Total Expense	<u>34,512.22</u>	<u>164,833.25</u>
Net Ordinary Income	<u>39,234.67</u>	<u>369,442.76</u>
Net Income	<u><u>39,234.67</u></u>	<u><u>369,442.76</u></u>

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

	<u>Apr 24</u>	<u>Jan - Apr 24</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	15,481.71	139,921.49
5210- Specific Ownership Taxes	2,990.24	12,998.53
5820- Investment Income	23,872.83	75,473.54
Total Income	<u>42,344.78</u>	<u>228,393.56</u>
Gross Profit	42,344.78	228,393.56
Expense		
6250- Treasurers Fees	232.57	2,099.21
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
Total Expense	<u>232.57</u>	<u>669,750.24</u>
Net Ordinary Income	42,112.21	-441,356.68
Other Income/Expense		
Other Income		
6900- Transfers In	24,737.41	50,779.12
6902- Transfers In WTP	93,881.85	375,448.86
Total Other Income	<u>118,619.26</u>	<u>426,227.98</u>
Net Other Income	<u>118,619.26</u>	<u>426,227.98</u>
Net Income	<u><u>160,731.47</u></u>	<u><u>-15,128.70</u></u>

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

	Apr 24	Jan - Apr 24
Ordinary Income/Expense		
Income		
5010- Service Charges	243,302.44	952,425.55
5100-Availability Charges	19,698.56	38,557.12
5211- Dominion WTP Operations	59,413.31	232,914.29
5310-Permit Fees	1,650.00	1,900.00
5410-Hydrant Water	10,153.00	21,237.00
5510-Potable Irrigation Water	-166.00	5,970.80
5511-Irrigation Water	20,376.40	40,452.79
5601-Late Fees, Penalties,	2,947.04	13,765.80
5610- Miscellaneous Income	-257.40	140.19
5611-Inclusion fees-NWDC	7,724.82	26,791.26
5640- Dominion Treated Water Us	17,570.16	44,027.66
5650 Dominion Exp Reimbursement	148,972.28	181,448.30
5660- Ravenna Reimbursement	0.00	-0.02
5700- Sys. Development Charge	94,135.00	95,220.00
5705 Ravenna SDC	28,320.00	101,681.95
5710- Capital Surcharge	11,936.32	47,732.26
5715- Capital Surcharge WTP Sup	93,881.85	375,448.86
5820- Investment Income	50,223.60	176,808.07
5850 - Reimbursed Exp Other	0.00	-16,663.34
Total Income	809,881.38	2,339,858.54
Gross Profit	809,881.38	2,339,858.54
Expense		
6020-Payroll Expenses	46,170.38	184,760.45
6040- Accounting	2,750.00	11,000.00
6080- Education	1,416.25	3,098.75
6100- Engineering	1,498.90	10,625.30
6130- Insurance	2,387.75	9,470.75
6140- Lab & Test Fees	58.00	2,231.00
6150- Legal	1,683.00	10,493.38
6170 - Meter Expenses	0.00	-105.77
6180- Misc. Expenses	389.73	1,981.50
6200- Office Expense	778.66	2,441.31
6210-Operating Supplies	17,556.56	45,389.27
6230- Repairs and Maint	12,104.01	36,600.87
6240- Safety Equipment	69.99	970.38
6260- Utilities	16,371.52	54,218.59
6270- Vehicle	40.38	9,727.33
7300- Capital Projects	2,370.00	359,881.34
7308- O-Line Capacity Improve.	9,426.91	9,426.91
Total Expense	115,072.04	752,211.36
Net Ordinary Income	694,809.34	1,587,647.18
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	18,856.66	38,557.12
8002- Transfers Water Supply SV	93,881.85	375,448.86
9000 -Depreciation Expense	165,000.00	660,000.00
Total Other Expense	277,738.51	1,074,005.98
Net Other Income	-277,738.51	-1,074,005.98
Net Income	417,070.83	513,641.20

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

	<u>Apr 24</u>	<u>Jan - Apr 24</u>
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	25,559.59	104,099.55
6040- Accounting	2,750.00	8,250.00
6050- Contract Labor	3,672.48	10,673.48
6080- Education	1,991.25	3,727.29
6100- Engineering	16,071.20	63,945.45
6110-Conservation Rebates	100.00	100.00
6115- GPS/GIS	577.50	2,220.00
6130- Insurance	2,387.75	9,470.75
6140- Lab & Test Fees	624.00	3,350.00
6150- Legal	1,683.00	6,179.13
6170 - Meter Expenses	2,120.44	14,325.86
6180- Misc. Expenses	466.60	1,153.07
6200- Office Expense	1,626.58	6,463.07
6220- Permits	1,300.00	2,290.00
6230- Repairs and Maint	23,484.13	155,179.90
6240- Safety Equipment	522.15	1,356.25
6260- Utilities	10,282.26	20,258.70
6270- Vehicle	198.17	10,705.23
6280- Water Costs	75,282.39	282,838.31
7300- Capital Projects	158,627.90	203,685.30
Total Expense	<u>329,327.39</u>	<u>910,271.34</u>
Net Ordinary Income	<u>-329,327.39</u>	<u>-910,271.34</u>
Net Income	<u><u>-329,327.39</u></u>	<u><u>-910,271.34</u></u>

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

	<u>Apr 24</u>	<u>Jan - Apr 24</u>
Ordinary Income/Expense		
Income		
5010- Service Charges	173,505.34	671,574.29
5100-Availability Charges	6,237.00	12,222.00
5101- Service Charges LMA	33,882.49	147,981.84
5310-Permit Fees	0.00	250.00
5601-Late Fees, Penalties,	1,543.95	6,795.77
5610- Miscellaneous Income	-207.40	-2,383.30
5625- Dominion Sewer Conveyance	50,960.00	200,060.00
5650 Dominion Exp Reimbursement	0.00	17,310.47
5710- Capital Surcharge	13,372.44	54,597.37
5820- Investment Income	66,829.50	242,736.42
Total Income	<u>346,123.32</u>	<u>1,351,144.86</u>
Gross Profit	346,123.32	1,351,144.86
Expense		
6020-Payroll Expenses	30,931.18	123,816.77
6040- Accounting	2,750.00	10,625.00
6050- Contract Labor	3,672.48	10,673.45
6080- Education	1,416.25	3,378.75
6100- Engineering	15,590.80	51,913.35
6115- GPS/GIS	2,772.50	13,102.36
6130- Insurance	2,387.75	9,470.75
6150- Legal	1,683.00	7,318.88
6180- Misc. Expenses	0.00	679.11
6185- Littleton Service Fees	0.00	74,213.05
6200- Office Expense	1,578.74	6,273.01
6210-Operating Supplies	1,326.26	61,161.26
6220- Permits	0.00	3,000.00
6230- Repairs and Maint	25,851.69	39,290.49
6240- Safety Equipment	292.17	1,067.79
6260- Utilities	8,361.00	25,479.88
6270- Vehicle	166.43	13,487.56
7300- Capital Projects	12,306.41	148,320.82
7311- Dominion System Improve.	793.75	793.75
7313 - Valley View Project	2,137.50	2,137.50
Total Expense	<u>114,017.91</u>	<u>606,203.53</u>
Net Ordinary Income	232,105.41	744,941.33
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	5,880.75	12,222.00
9000 -Depreciation Expense	69,000.00	276,000.00
Total Other Expense	<u>74,880.75</u>	<u>288,222.00</u>
Net Other Income	<u>-74,880.75</u>	<u>-288,222.00</u>
Net Income	<u><u>157,224.66</u></u>	<u><u>456,719.33</u></u>

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

	Apr 24	Jan - Apr 24
Ordinary Income/Expense		
Expense		
7308- O-Line Capacity Improve.	0.00	39,896.31
7311- Dominion System Improve.	46,810.30	154,649.20
7312- Ravenna Pump Station	11,846.70	89,828.40
7313 - Valley View Project	107,185.97	384,397.07
Total Expense	165,842.97	668,770.98
Net Ordinary Income	-165,842.97	-668,770.98
Net Income	-165,842.97	-668,770.98

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

	Apr 24	Jan - Apr 24
Ordinary Income/Expense		
Income		
5200- Property Taxes	32,755.73	181,894.86
5210- Specific Ownership Taxes	2,539.33	11,167.76
5820- Investment Income	1,966.28	7,572.99
Total Income	37,261.34	200,635.61
Gross Profit	37,261.34	200,635.61
Expense		
6040- Accounting	1,000.00	1,783.00
6150- Legal	0.00	1,744.00
6250- Treasurers Fees	491.34	2,728.70
7300- Capital Projects	0.00	2,795.00
Total Expense	1,491.34	9,050.70
Net Ordinary Income	35,770.00	191,584.91
Net Income	35,770.00	191,584.91

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

	<u>Jan - Apr 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
5200- Property Taxes	434,316.26	1,576,131.00	-1,141,814.74	27.6%
5210- Specific Ownership Taxes	40,347.42	120,000.00	-79,652.58	33.6%
5610- Miscellaneous Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	59,612.33	80,000.00	-20,387.67	74.5%
Total Income	<u>534,276.01</u>	<u>1,777,131.00</u>	<u>-1,242,854.99</u>	<u>30.1%</u>
Gross Profit	534,276.01	1,777,131.00	-1,242,854.99	30.1%
Expense				
6020-Payroll Expenses	18,631.89	150,000.00	-131,368.11	12.4%
6040- Accounting	8,250.00	31,500.00	-23,250.00	26.2%
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	2,394.25	30,000.00	-27,605.75	8.0%
6100- Engineering	2,830.00	40,000.00	-37,170.00	7.1%
6130- Insurance	9,470.75	30,000.00	-20,529.25	31.6%
6150- Legal	12,750.88	25,000.00	-12,249.12	51.0%
6180- Misc. Expenses	2,964.55	10,000.00	-7,035.45	29.6%
6200- Office Expense	17,566.92	40,000.00	-22,433.08	43.9%
6210-Operating Supplies	70.61			
6220- Permits	20,829.63	50,000.00	-29,170.37	41.7%
6225-Rent	0.00	5,000.00	-5,000.00	0.0%
6230- Repairs and Maint	45,983.39	205,000.00	-159,016.61	22.4%
6250- Treasurers Fees	6,515.88	45,000.00	-38,484.12	14.5%
6260- Utilities	820.60	2,000.00	-1,179.40	41.0%
6270- Vehicle	8,897.53	5,000.00	3,897.53	178.0%
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>164,833.25</u>	<u>793,500.00</u>	<u>-628,666.75</u>	<u>20.8%</u>
Net Ordinary Income	369,442.76	983,631.00	-614,188.24	37.6%
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>369,442.76</u></u>	<u><u>283,631.00</u></u>	<u><u>85,811.76</u></u>	<u><u>130.3%</u></u>

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

	Jan - Apr 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	139,921.49	675,485.00	-535,563.51	20.7%
5210- Specific Ownership Taxes	12,998.53	80,000.00	-67,001.47	16.2%
5820- Investment Income	75,473.54	30,000.00	45,473.54	251.6%
Total Income	<u>228,393.56</u>	<u>785,485.00</u>	<u>-557,091.44</u>	<u>29.1%</u>
Gross Profit	228,393.56	785,485.00	-557,091.44	29.1%
Expense				
6250- Treasurers Fees	2,099.21	15,000.00	-12,900.79	14.0%
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%
Total Expense	<u>669,750.24</u>	<u>1,757,824.00</u>	<u>-1,088,073.76</u>	<u>38.1%</u>
Net Ordinary Income	-441,356.68	-972,339.00	530,982.32	45.4%
Other Income/Expense				
Other Income				
6900- Transfers In	50,779.12	160,000.00	-109,220.88	31.7%
6901- Transfer In PVH Debt	0.00	1,092,000.00	-1,092,000.00	0.0%
6902- Transfers In WTP	375,448.86			
Total Other Income	<u>426,227.98</u>	<u>1,252,000.00</u>	<u>-825,772.02</u>	<u>34.0%</u>
Net Other Income	426,227.98	1,252,000.00	-825,772.02	34.0%
Net Income	<u><u>-15,128.70</u></u>	<u><u>279,661.00</u></u>	<u><u>-294,789.70</u></u>	<u><u>-5.4%</u></u>

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

	Jan - Apr 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	952,425.55	3,200,000.00	-2,247,574.45	29.8%
5100-Availability Charges	38,557.12	120,000.00	-81,442.88	32.1%
5211- Dominion WTP Operations	232,914.29	500,000.00	-267,085.71	46.6%
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	21,237.00	40,000.00	-18,763.00	53.1%
5510-Potable Irrigation Water	5,970.80	40,000.00	-34,029.20	14.9%
5511-Irrigation Water	40,452.79	250,000.00	-209,547.21	16.2%
5601-Late Fees, Penalties,	13,765.80	70,000.00	-56,234.20	19.7%
5610- Miscellaneous Income	140.19	0.00	140.19	100.0%
5611-Inclusion fees-NWDC	26,791.26	50,000.00	-23,208.74	53.6%
5620- Dominion Dist. Operations	0.00	200,000.00	-200,000.00	0.0%
5640- Dominion Treated Water Us	44,027.66	100,000.00	-55,972.34	44.0%
5650 Dominion Exp Reimbursement	181,448.30			
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	95,220.00	275,000.00	-179,780.00	34.6%
5705 Ravenna SDC	101,681.95	250,000.00	-148,318.05	40.7%
5710- Capital Surcharge	47,732.26	80,000.00	-32,267.74	59.7%
5715- Capital Surcharge WTP Sup	375,448.86	1,036,808.00	-661,359.14	36.2%
5820- Investment Income	176,808.07	50,000.00	126,808.07	353.6%
5850 - Reimbursed Exp Other	-16,663.34	1,225,000.00	-1,241,663.34	-1.4%
Total Income	2,339,858.54	10,691,875.00	-8,352,016.46	21.9%
Gross Profit	2,339,858.54	10,691,875.00	-8,352,016.46	21.9%
Expense				
6020-Payroll Expenses	184,760.45	750,000.00	-565,239.55	24.6%
6040- Accounting	11,000.00	32,500.00	-21,500.00	33.8%
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	3,098.75	30,000.00	-26,901.25	10.3%
6100- Engineering	10,625.30	175,000.00	-164,374.70	6.1%
6115- GPS/GIS	0.00	25,000.00	-25,000.00	0.0%
6130- Insurance	9,470.75	25,000.00	-15,529.25	37.9%
6140- Lab & Test Fees	2,231.00	15,000.00	-12,769.00	14.9%
6150- Legal	10,493.38	37,500.00	-27,006.62	28.0%
6170 - Meter Expenses	-105.77	0.00	-105.77	100.0%
6180- Misc. Expenses	1,981.50	10,000.00	-8,018.50	19.8%
6200- Office Expense	2,441.31	20,000.00	-17,558.69	12.2%
6210-Operating Supplies	45,389.27	175,000.00	-129,610.73	25.9%
6220- Permits	0.00	10,000.00	-10,000.00	0.0%
6230- Repairs and Maint	36,600.87	250,000.00	-213,399.13	14.6%
6240- Safety Equipment	970.38	5,000.00	-4,029.62	19.4%
6260- Utilities	54,218.59	240,000.00	-185,781.41	22.6%
6270- Vehicle	9,727.33	10,000.00	-272.67	97.3%
6280- Water Costs	0.00	50,000.00	-50,000.00	0.0%
7300- Capital Projects	359,881.34	530,000.00	-170,118.66	67.9%
7302- Water Taps Centennial	0.00	50,000.00	-50,000.00	0.0%
7308- O-Line Capacity Improve.	9,426.91			
Total Expense	752,211.36	2,475,000.00	-1,722,788.64	30.4%
Net Ordinary Income	1,587,647.18	8,216,875.00	-6,629,227.82	19.3%
Other Income/Expense				
Other Income				
6900- Transfers In	0.00	500,000.00	-500,000.00	0.0%
Total Other Income	0.00	500,000.00	-500,000.00	0.0%
Other Expense				
8000- Transfers to Other Funds	38,557.12	120,000.00	-81,442.88	32.1%
8002- Transfers Water Supply SV	375,448.86	1,036,808.00	-661,359.14	36.2%
8100- Transfer to Other Funds	0.00	0.00	0.00	0.0%

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

	<u>Jan - Apr 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
9000 -Depreciation Expense	660,000.00			
Total Other Expense	1,074,005.98	1,156,808.00	-82,802.02	92.8%
Net Other Income	-1,074,005.98	-656,808.00	-417,197.98	163.5%
Net Income	<u>513,641.20</u>	<u>7,560,067.00</u>	<u>-7,046,425.80</u>	<u>6.8%</u>

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

	Jan - Apr 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	104,099.55	400,000.00	-295,900.45	26.0%
6040- Accounting	8,250.00	32,500.00	-24,250.00	25.4%
6050- Contract Labor	10,673.48	40,000.00	-29,326.52	26.7%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	3,727.29	30,000.00	-26,272.71	12.4%
6100- Engineering	63,945.45	200,000.00	-136,054.55	32.0%
6110-Conservation Rebates	100.00	2,500.00	-2,400.00	4.0%
6115- GPS/GIS	2,220.00	25,000.00	-22,780.00	8.9%
6130- Insurance	9,470.75	25,000.00	-15,529.25	37.9%
6140- Lab & Test Fees	3,350.00	15,000.00	-11,650.00	22.3%
6150- Legal	6,179.13	37,500.00	-31,320.87	16.5%
6170 - Meter Expenses	14,325.86	50,000.00	-35,674.14	28.7%
6180- Misc. Expenses	1,153.07	10,000.00	-8,846.93	11.5%
6200- Office Expense	6,463.07	20,000.00	-13,536.93	32.3%
6220- Permits	2,290.00	10,000.00	-7,710.00	22.9%
6230- Repairs and Maint	155,179.90	225,000.00	-69,820.10	69.0%
6230-Meter Expenses	0.00	2,000.00	-2,000.00	0.0%
6240- Safety Equipment	1,356.25			
6260- Utilities	20,258.70	75,000.00	-54,741.30	27.0%
6270- Vehicle	10,705.23	5,000.00	5,705.23	214.1%
6280- Water Costs	282,838.31	2,000,000.00	-1,717,161.69	14.1%
7300- Capital Projects	203,685.30	6,400,000.00	-6,196,314.70	3.2%
Total Expense	910,271.34	9,664,500.00	-8,754,228.66	9.4%
Net Ordinary Income	-910,271.34	-9,664,500.00	8,754,228.66	9.4%
Net Income	-910,271.34	-9,664,500.00	8,754,228.66	9.4%

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

	Jan - Apr 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	671,574.29	1,800,000.00	-1,128,425.71	37.3%
5100-Availability Charges	12,222.00	40,000.00	-27,778.00	30.6%
5101- Service Charges LMA	147,981.84	300,000.00	-152,018.16	49.3%
5310-Permit Fees	250.00	33,000.00	-32,750.00	0.8%
5601-Late Fees, Penalties,	6,795.77	20,000.00	-13,204.23	34.0%
5610- Miscellaneous Income	-2,383.30	0.00	-2,383.30	100.0%
5625- Dominion Sewer Conveyance	200,060.00	360,000.00	-159,940.00	55.6%
5650 Dominion Exp Reimbursement	17,310.47	50,000.00	-32,689.53	34.6%
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	54,597.37	160,000.00	-105,402.63	34.1%
5820- Investment Income	242,736.42	55,000.00	187,736.42	441.3%
Total Income	<u>1,351,144.86</u>	<u>3,218,000.00</u>	<u>-1,866,855.14</u>	<u>42.0%</u>
Gross Profit	1,351,144.86	3,218,000.00	-1,866,855.14	42.0%
Expense				
6020-Payroll Expenses	123,816.77	500,000.00	-376,183.23	24.8%
6040- Accounting	10,625.00	31,500.00	-20,875.00	33.7%
6050- Contract Labor	10,673.45	30,000.00	-19,326.55	35.6%
6080- Education	3,378.75	30,000.00	-26,621.25	11.3%
6099- Election	0.00	0.00	0.00	0.0%
6100- Engineering	51,913.35	125,000.00	-73,086.65	41.5%
6115- GPS/GIS	13,102.36	25,000.00	-11,897.64	52.4%
6130- Insurance	9,470.75	30,000.00	-20,529.25	31.6%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	7,318.88	15,000.00	-7,681.12	48.8%
6180- Misc. Expenses	679.11	1,000.00	-320.89	67.9%
6185- Littleton Service Fees	74,213.05	1,100,000.00	-1,025,786.95	6.7%
6200- Office Expense	6,273.01	15,000.00	-8,726.99	41.8%
6210-Operating Supplies	61,161.26	145,000.00	-83,838.74	42.2%
6220- Permits	3,000.00	10,000.00	-7,000.00	30.0%
6230- Repairs and Maint	39,290.49	150,000.00	-110,709.51	26.2%
6240- Safety Equipment	1,067.79	2,000.00	-932.21	53.4%
6260- Utilities	25,479.88	100,000.00	-74,520.12	25.5%
6270- Vehicle	13,487.56	2,000.00	11,487.56	674.4%
6300- Bank Service Charges	0.00	3,000.00	-3,000.00	0.0%
7300- Capital Projects	148,320.82	1,750,000.00	-1,601,679.18	8.5%
7311- Dominion System Improve.	793.75			
7313 - Valley View Project	2,137.50			
Total Expense	<u>606,203.53</u>	<u>4,065,500.00</u>	<u>-3,459,296.47</u>	<u>14.9%</u>
Net Ordinary Income	744,941.33	-847,500.00	1,592,441.33	-87.9%
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	12,222.00	633,500.00	-621,278.00	1.9%
9000 -Depreciation Expense	276,000.00			
Total Other Expense	<u>288,222.00</u>	<u>633,500.00</u>	<u>-345,278.00</u>	<u>45.5%</u>
Net Other Income	-288,222.00	-433,500.00	145,278.00	66.5%
Net Income	<u><u>456,719.33</u></u>	<u><u>-1,281,000.00</u></u>	<u><u>1,737,719.33</u></u>	<u><u>-35.7%</u></u>

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

	<u>Jan - Apr 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
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%
7308- O-Line Capacity Improve.	39,896.31	670,000.00	-630,103.69	6.0%
7311- Dominion System Improve.	154,649.20			
7312- Ravenna Pump Station	89,828.40			
7313 - Valley View Project	384,397.07	700,000.00	-315,602.93	54.9%
Total Expense	<u>668,770.98</u>	<u>4,515,000.00</u>	<u>-3,846,229.02</u>	<u>14.8%</u>
Net Ordinary Income	-668,770.98	-2,953,500.00	2,284,729.02	22.6%
Other Income/Expense				
Other Income				
6900- Transfers In	0.00	2,953,500.00	-2,953,500.00	0.0%
Total Other Income	<u>0.00</u>	<u>2,953,500.00</u>	<u>-2,953,500.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>2,953,500.00</u>	<u>-2,953,500.00</u>	<u>0.0%</u>
Net Income	<u>-668,770.98</u>	<u>0.00</u>	<u>-668,770.98</u>	<u>100.0%</u>

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

	Jan - Apr 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	181,894.86	447,966.00	-266,071.14	40.6%
5210- Specific Ownership Taxes	11,167.76	50,000.00	-38,832.24	22.3%
5820- Investment Income	7,572.99	1,000.00	6,572.99	757.3%
Total Income	200,635.61	498,966.00	-298,330.39	40.2%
Gross Profit	200,635.61	498,966.00	-298,330.39	40.2%
Expense				
6040- Accounting	1,783.00	12,000.00	-10,217.00	14.9%
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	1,744.00	2,500.00	-756.00	69.8%
6250- Treasurers Fees	2,728.70	9,000.00	-6,271.30	30.3%
6500- CWRPDA -PVH D15a356- Prin	0.00	306,297.00	-306,297.00	0.0%
7150-Ravenna CWCB	0.00	115,447.00	-115,447.00	0.0%
7300- Capital Projects	2,795.00			
Total Expense	9,050.70	448,744.00	-439,693.30	2.0%
Net Ordinary Income	191,584.91	50,222.00	141,362.91	381.5%
Net Income	191,584.91	50,222.00	141,362.91	381.5%

Roxborough Water & Sanitation District
April 30, 2024

Long Term Obligations

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

Cash and Reserves Balances

The board of directors has directed the authority to designate a portion of the cash on hand as operating and capital reserves for both the Water and Sewer Funds. The operating reserves will be in an amount equal to 25% of the budgeted annual expenditures for each fund. These funds will be used to fund any operational expenses in excess of operating cash on hand. The capital reserves will be funded in an amount equal to 20% of the budgeted annual expenditures for the water fund and 10 % of the budgeted annual expenditures for the sewer fund. These funds will be used to fund capital improvements on existing capital assets and acquisitions of new capital assets. The balance in these funds as of April 30, 2024 is as follows:

General Fund	Debt Service		Capital		Water		Sewer		PVH	Total
	Water Fund	Sewer Fund	Projects Fund	Fund	Fund	Fund				
\$ -	\$ -	\$ -	\$ 345,084	\$ 3,000,000	\$ 1,000,000	\$ 4,345,084	\$ -	\$ -	\$ -	\$ -
-	-	-	-	1,489,516	1,880,361	3,369,877	-	-	-	-
<u>3,667,186</u>	<u>535,490</u>	<u>6,725,697</u>	<u>-</u>	<u>10,113,702</u>	<u>13,426,170</u>	<u>35,162,104</u>	<u>693,859</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>\$ 3,667,186</u>	<u>\$ 535,490</u>	<u>\$ 6,725,697</u>	<u>\$ 345,084</u>	<u>\$ 14,603,218</u>	<u>\$ 16,306,531</u>	<u>\$ 42,877,065</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</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								
Total Funds Available	14,263,008	14,517,377	14,427,733	14,603,218	0	0	0	0	0	0	0	0
Distribution of Available Funds												
Operating Reserve 2.5% of Budgeted Expenditures	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								
Operating Cash	10,229,267	10,244,571	10,027,219	10,113,702								
Total Cash	14,263,008	14,517,377	14,427,733	14,603,218	0	0	0	0	0	0	0	0
Capital Reserve												
Beginning Reserve Balance	1,053,622	1,033,741	1,272,806	1,400,514								
Additions to Reserve	250,000	250,000	250,000	250,000								
Use of Reserves	269,881	10,935	122,292	160,998								
Ending Reserve Balance	1,033,741	1,272,806	1,400,514	1,489,516	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
Cash Funds Available												
Cash in Bank - Sewer Fund	14,448,907	14,912,051	16,083,233	16,306,531								
Total Funds Available	14,448,907	14,912,051	16,083,233	16,306,531	0	0	0	0	0	0	0	0
Distribution of Available Funds												
Operating Reserve	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								
Operating Cash	12,079,016	12,376,970	13,375,566	13,426,170								
Total Available Funds	14,448,907	14,912,051	16,083,233	16,306,531	0	0	0	0	0	0	0	0
Capital Reserve												
Beginning Reserve Balance	1,198,681	1,369,891	1,535,081	1,707,667								
Additions to Reserve	185,000	185,000	185,000	185,000								
Use of Reserves	-13,790	-19,810	-12,414	-12,306								
Ending Reserve Balance	1,369,891	1,535,081	1,707,667	1,880,361	0	0	0	0	0	0	0	0

No Assurance is provided on these Financial Statements

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available - Water Treatment Plant												
Beginning Cash Balance	799,115	895,601	321,879	415,672								
Surcharge Collected	93,844	93,929	93,793	93,882								
Availability of Service Trans.	2,642	0	0	25,936								
Payment of Debt	0	667,651	0	0								
Ending Cash Balance	895,601	321,879	415,672	535,490	0	0	0	0	0	0	0	0
Cash Funds Available - Sewer Debt Service												
Operating Cash	6,258,494	6,466,097	6,038,522	6,725,697								
Total	7,154,095	6,787,976	6,454,194	7,261,187	0	0	0	0	0	0	0	0

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District
 Property Tax Schedule
 2024

SUMMARY – DOUGLAS & JEFFERSON COUNTIES

	2023										2023							
	Delinquent Tax, Rebates and Abatements					Specific Ownerships					HB 1006 Treasurer's Fees		HB 1006 Treasurer's Fee		Total Amount Received		Percentage of Levied Taxes Received	
	Property Taxes					Taxes	Interest	Fees	Tax	Tax	Total Amount Received	Monthly	Y-T-D	Total Amount Received	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											\$ -	0.00%	36.29%	\$ -	0.00%	43.56%		
June											\$ -	0.00%	36.29%	\$ -	0.00%	43.56%		
July											\$ -	0.00%	36.29%	\$ -	0.00%	43.56%		
August											\$ -	0.00%	36.29%	\$ -	0.00%	43.56%		
September											\$ -	0.00%	36.29%	\$ -	0.00%	43.56%		
October											\$ -	0.00%	36.29%	\$ -	0.00%	43.56%		
November								\$ (33)			\$ (33)	0.00%	36.29%	\$ (33)	0.00%	43.56%		
December											\$ -	0.00%	36.29%	\$ -	0.00%	43.56%		
TOTAL	\$ 756,132	\$ -	\$ 64,513	\$ -	\$ -	\$ (11,377)	\$ -	\$ -	\$ -	\$ 809,268	36.29%	36.29%	\$ 809,268	43.56%	43.56%			

No Assurance is provided on these Financial Statements
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