

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS

November 30, 2024

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Roxborough Water and Sanitation District Balance Sheet by Class

As of November 30, 2024

ASSETS	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	Unclassified	TOTAL
Current Assets									
Checking/Savings	89,459.83	5,551,007.83	36,424,905.39	5,004,084.32	-296,056.05	-33,527,995.00	-1,548,662.83	0.00	11,698,743.49
1105 Wells Fargo Checking	0.00	1,663,115.10	0.00	0.00	0.00	0.00	0.00	0.00	1,663,115.10
1111 WF Bond Redemption	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1125 Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	2,523,557.55	0.00	2,523,557.55
1139 WF Ravenna	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	0.00	3,196,997.18
1159 Investment Colortrust	4,802,736.19	924,579.63	6,236,111.58	9,233,797.38	0.00	0.00	0.00	0.00	21,197,924.78
115E Colortrust Bond Fund	0.00	0.00	403,084.35	559,520.39	0.00	0.00	0.00	0.00	962,604.74
1169 System Develop Colo Trust	0.00	0.00	0.00	1,107,597.70	0.00	0.00	0.00	0.00	1,107,597.70
Total Checking/Savings	4,892,196.02	8,138,702.56	46,261,098.90	15,904,969.79	-296,056.05	-33,527,995.00	976,894.72	0.00	42,349,840.54
Other Current Assets									
1300-A/R Service	0.00	0.00	609,651.17	334,745.47	0.00	0.00	0.00	0.00	944,396.64
1310-A/R Availability	0.00	0.00	8,767.16	3,897.43	0.00	0.00	0.00	0.00	12,710.30
1350-A/R Taxes	1,576,131.00	675,485.00	0.00	0.00	0.00	0.00	447,966.00	0.00	2,699,582.00
1356-Due From NWDC Inclusion	0.00	0.00	6,626.24	0.00	0.00	0.00	0.00	0.00	6,626.24
1366 Due Club at Ravenna	0.00	0.00	79,302.23	0.00	0.00	0.00	0.00	0.00	79,302.23
1370- Due From Others	0.00	0.00	23,758.64	0.00	0.00	0.00	0.00	0.00	23,758.64
1394- Due From Ravenna	0.00	0.00	81,969.82	0.00	0.00	0.00	0.00	0.00	81,969.82
1400- Prepaid Insurance	45,796.05	0.00	36,048.05	0.00	0.00	0.00	0.00	0.00	153,942.00
Total Other Current Assets	1,621,927.05	675,485.00	846,123.31	374,690.95	0.00	36,095.56	447,966.00	0.00	4,002,287.87
Total Current Assets	6,514,123.07	8,814,187.56	47,107,221.81	16,279,690.74	-296,056.05	-33,491,899.44	1,424,860.72	0.00	46,352,128.41
Fixed Assets									
1600-Capital Assets	0.00	0.00	105,946,141.32	34,969,905.45	0.00	1,337,294.00	0.00	0.00	142,253,340.77
1550-Accumulated Depreciation	0.00	0.00	-20,983,875.00	-16,693,720.00	0.00	0.00	0.00	0.00	-37,677,595.00
Total Fixed Assets	0.00	0.00	84,962,266.32	18,276,185.45	0.00	1,337,294.00	0.00	0.00	104,575,745.77
TOTAL ASSETS	6,514,123.07	8,814,187.56	132,069,488.13	34,555,876.19	-296,056.05	-32,154,605.44	1,424,860.72	0.00	160,927,874.16
LIABILITIES & EQUITY									
Liabilities									
Current Liabilities									
Accounts Payable	5,248.83	0.00	6,409.33	21,609.23	32,737.38	105,925.56	1,532.86	0.00	173,463.31
2000-Accounts Payable	5,248.83	0.00	6,409.33	21,609.23	32,737.38	105,925.56	1,532.86	0.00	173,463.31
Total Accounts Payable	10,497.66	0.00	12,818.66	43,218.46	65,474.76	211,851.12	3,065.72	0.00	346,926.62
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	0.00	106,351.93
2052-Deferred Rental Income	0.00	0.00	4,866.64	0.00	0.00	0.00	0.00	0.00	4,866.64
2055-Ravenna Coas Advanced	0.00	0.00	3,196,997.18	0.00	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	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	0.00	19,074.21
Deferred Income	0.00	0.00	0.00	3,528,227.00	0.00	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	0.00	9,555,096.96
Total Current Liabilities	1,582,729.48	675,485.00	3,249,296.93	3,595,558.30	32,737.38	143,256.20	449,498.98	0.00	9,728,562.27
Equity									
3900-Retained Earnings	3,319,915.99	7,276,315.51	127,446,436.14	31,337,377.69	974,331.42	-27,791,093.55	498,479.57	0.00	143,071,762.77
Net Income	1,611,477.60	662,387.05	1,373,755.06	-377,069.90	-1,303,124.85	-4,516,766.09	476,862.17	0.00	-1,872,450.66
Total Equity	4,931,393.59	7,938,702.56	128,820,191.20	30,960,307.79	-328,793.43	-32,297,861.64	975,361.74	0.00	141,199,311.91
TOTAL LIABILITIES & EQUITY	6,514,123.07	8,814,187.56	132,069,488.13	34,555,876.19	-296,056.05	-32,154,605.44	1,424,860.72	0.00	160,927,874.16

**Roxborough Water and Sanitation District
Profit & Loss by Class
November 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	297,489.38	174,304.07	0.00	0.00	0.00	471,793.45
5101- Service Charges LMA	0.00	0.00	0.00	35,793.72	0.00	0.00	0.00	35,793.72
5200- Property Taxes	2,761.11	889.63	0.00	0.00	0.00	0.00	0.00	3,650.74
5210- Specific Ownership Taxes	10,710.75	3,450.63	0.00	0.00	0.00	0.00	1,980.65	15,142.03
5211- Dominion WTP Operations	0.00	0.00	59,413.31	0.00	0.00	0.00	0.00	59,413.31
5310-Permit Fees	0.00	0.00	500.00	0.00	0.00	0.00	0.00	500.00
5410-Hydrant Water	0.00	0.00	4,257.00	0.00	0.00	0.00	0.00	4,257.00
5510-Potable Irrigation Water	0.00	0.00	2,869.50	0.00	0.00	0.00	0.00	2,869.50
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	3,694.89	1,533.73	0.00	0.00	0.00	5,228.62
5610- Miscellaneous Income	0.00	0.00	133,224.45	-1,775.62	0.00	0.00	0.00	131,448.83
5611-Inclusion fees-NWDC	0.00	0.00	5,706.40	0.00	0.00	0.00	0.00	5,706.40
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	56,940.00	0.00	0.00	0.00	56,940.00
5640- Dominion Treated Water Us	0.00	0.00	11,632.02	0.00	0.00	0.00	0.00	11,632.02
5650 Dominion Exp Reimbursement	0.00	0.00	29,119.97	0.00	0.00	0.00	0.00	29,119.97
5660- Ravenna Reimbursement	0.00	0.00	27,313.46	0.00	0.00	0.00	0.00	27,313.46
5700- Sys. Development Charge	0.00	0.00	4,424.00	0.00	0.00	0.00	0.00	4,424.00
5705 Ravenna SDC	0.00	0.00	22,705.59	0.00	0.00	0.00	0.00	22,705.59
5710- Capital Surcharge	0.00	0.00	11,958.47	13,516.01	0.00	0.00	0.00	25,474.48
5715- Capital Surcharge WTP Sup	0.00	0.00	94,021.50	0.00	0.00	0.00	0.00	94,021.50
5820- Investment Income	19,329.23	25,703.16	37,675.66	63,443.66	0.00	0.00	1,660.28	147,811.98
5850 - Reimbursed Exp Other	0.00	0.00	13,968.70	0.00	0.00	0.00	0.00	13,968.70
Total Income	32,801.09	30,043.32	766,806.43	343,755.56	0.00	0.00	6,636.80	1,180,043.20
Expenses								
6020-Payroll Expenses	11,960.86	0.00	73,559.81	49,708.91	0.00	44,113.78	0.00	179,343.36
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	3,638.11	0.00	3,638.12	0.00	7,276.23
6065- Dominion expenses	0.00	0.00	0.00	1,455.50	0.00	0.00	0.00	1,455.50
6080- Education	1,881.36	0.00	1,881.37	1,881.37	0.00	1,881.37	0.00	7,525.47
6099- Election	82.00	0.00	0.00	0.00	0.00	0.00	0.00	82.00
6100- Engineering	1,367.50	0.00	2,610.00	9,989.40	0.00	12,651.90	0.00	26,618.80
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	6,365.00	0.00	0.00	0.00	6,365.00
6130- Insurance	2,361.00	0.00	2,226.00	2,226.00	0.00	2,361.00	0.00	9,174.00
6140- Lab & Test Fees	0.00	0.00	577.00	0.00	0.00	1,768.00	0.00	2,345.00
6150- Legal	946.83	0.00	1,049.33	1,049.33	0.00	1,345.33	635.98	5,026.80
6170 - Meter Expenses	0.00	0.00	0.00	0.00	0.00	7,427.75	0.00	7,427.75
6180- Misc. Expenses	1,437.05	0.00	411.94	333.42	0.00	333.42	0.00	2,515.83
6185- Littleton Service Fees	0.00	0.00	0.00	527,690.03	0.00	0.00	0.00	527,690.03
6200- Office Expense	3,605.08	0.00	541.06	1,149.72	0.00	1,184.55	0.00	6,480.41
6210-Operating Supplies	0.00	0.00	149.57	0.00	0.00	0.00	0.00	149.57
6220- Permits	1,914.99	0.00	0.00	222.00	0.00	0.00	0.00	2,136.99
6230- Repairs and Maint	12,817.59	0.00	28,586.63	2,573.03	0.00	22,538.38	0.00	66,515.63
6240- Safety Equipment	0.00	0.00	831.94	831.94	0.00	831.94	0.00	2,495.82
6250- Treasurers Fees	41.40	13.34	0.00	0.00	0.00	0.00	29.71	84.45
6260- Utilities	180.79	0.00	20,653.43	6,897.22	0.00	1,509.34	0.00	29,240.78
6270- Vehicle	92.23	0.00	112.37	112.37	0.00	166.06	0.00	370.66
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	100,410.02	0.00	100,410.02
7300- Capital Projects	0.00	0.00	162,369.60	0.00	0.00	230,306.51	0.00	392,676.11
7308- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	87,968.71	0.00	0.00	87,968.71
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	275,144.27	0.00	0.00	275,144.27
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	28,375.28	0.00	0.00	28,375.28
Total Expense	41,438.68	13.34	286,197.68	618,863.35	391,488.26	435,317.47	1,665.69	1,786,984.47
Net Ordinary Income	-8,637.59	30,029.98	488,608.75	-275,107.79	-391,488.26	-435,317.47	4,971.11	-606,941.27
Other Income/Expense								
Other Income								

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

November 2024

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
6902- Transfers In WTP	0.00	94,021.50	0.00	0.00	0.00	0.00	0.00	94,021.50
Total Other Income	0.00	94,021.50	0.00	0.00	0.00	0.00	0.00	94,021.50
Other Expense	0.00	0.00	94,021.50	0.00	0.00	0.00	0.00	94,021.50
8002- Transfers Water Supply SV	0.00	0.00	165,000.00	69,000.00	0.00	0.00	0.00	234,000.00
9000- Depreciation Expense	0.00	0.00	259,021.50	69,000.00	0.00	0.00	0.00	328,021.50
Total Other Expense	0.00	0.00	259,021.50	69,000.00	0.00	0.00	0.00	328,021.50
Net Other Income	0.00	94,021.50	-259,021.50	-69,000.00	0.00	0.00	0.00	-234,000.00
Net Income	-8,637.59	124,051.48	209,587.25	-344,107.79	-391,488.26	-435,317.47	4,971.11	-840,941.27

Roxborough Water and Sanitation District
Profit & Loss by Class
 January through November 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	3,958,182.70	1,890,862.83	0.00	0.00	0.00	5,849,045.53
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	380,183.02	0.00	0.00	0.00	380,183.02
5200- Property Taxes	1,787,286.65	575,801.14	0.00	0.00	0.00	0.00	441,908.49	2,804,996.28
5210- Specific Ownership Taxes	110,226.66	35,511.18	0.00	0.00	0.00	0.00	30,834.15	176,571.99
5211- Dominion WTP Operations	0.00	0.00	648,807.46	0.00	0.00	0.00	0.00	648,807.46
5310-Permit Fees	0.00	0.00	4,875.00	4,375.00	0.00	0.00	0.00	9,250.00
5410-Hydrant Water	0.00	0.00	96,201.00	0.00	0.00	0.00	0.00	96,201.00
5510-Potable Irrigation Water	0.00	0.00	62,447.55	0.00	0.00	0.00	0.00	62,447.55
5511-Irrigation Water	0.00	0.00	457,707.72	0.00	0.00	0.00	0.00	457,707.72
5601-Late Fees, Penalties,	0.00	0.00	40,326.21	17,386.93	0.00	0.00	0.00	57,713.14
5610- Miscellaneous Income	0.00	0.00	152,016.81	336.69	0.00	0.00	0.00	152,353.50
5611-Inclusion fees-NWDC	0.00	0.00	70,698.32	0.00	0.00	0.00	0.00	70,698.32
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	580,660.00	0.00	0.00	0.00	580,660.00
5640- Dominion Treated Water Us	0.00	0.00	248,925.92	0.00	0.00	0.00	0.00	248,925.92
5650 Dominion Exp Reimbursement	0.00	0.00	414,428.22	388,404.85	0.00	0.00	0.00	802,833.07
5660- Ravenna Reimbursement	0.00	0.00	194,140.88	0.00	0.00	0.00	0.00	194,140.88
5700- Sys. Development Charge	0.00	0.00	318,669.00	83,786.00	0.00	0.00	0.00	402,455.00
5705 Ravenna SDC	0.00	0.00	270,695.82	0.00	0.00	0.00	0.00	270,695.82
5710- Capital Surcharge	0.00	0.00	131,374.90	147,798.81	0.00	0.00	0.00	279,173.71
5715- Capital Surcharge WTP Sup	0.00	0.00	1,033,156.80	0.00	0.00	0.00	0.00	1,033,156.80
5820- Investment Income	202,296.65	254,410.79	499,413.37	735,573.38	0.00	0.00	21,932.64	1,713,626.83
5850 - Reimbursed Exp Other	0.00	0.00	137,303.64	0.00	0.00	0.00	0.00	137,303.64
Total Income	2,099,809.96	865,723.11	8,816,797.92	4,253,915.01	0.00	0.00	494,675.28	16,530,921.28
Gross Profit	2,099,809.96	865,723.11	8,816,797.92	4,253,915.01	0.00	0.00	494,675.28	16,530,921.28
Expense								
6020-Payroll Expenses	84,432.54	0.00	576,639.34	442,671.19	0.00	374,220.12	0.00	1,479,963.19
6040- Accounting	27,500.00	0.00	30,250.00	29,875.00	0.00	27,500.00	9,000.00	124,125.00
6041- Audit	32,030.82	0.00	0.00	0.00	0.00	0.00	0.00	32,030.82
6050- Contract Labor	0.00	0.00	0.00	38,298.32	0.00	38,298.40	0.00	76,596.72
6065- Dominion expenses	0.00	0.00	0.00	1,455.50	0.00	0.00	0.00	1,455.50
6080- Education	9,914.91	0.00	9,362.67	10,619.61	0.00	11,128.58	0.00	41,025.77
6099- Election	214.50	0.00	0.00	0.00	0.00	0.00	0.00	214.50
6100- Engineering	8,385.00	0.00	36,256.25	80,613.35	0.00	120,470.50	0.00	245,725.10
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	650.00	0.00	650.00
6115- GPS/GIS	0.00	0.00	0.00	19,234.86	0.00	8,752.50	0.00	27,987.36
6130- Insurance	26,204.91	0.00	25,727.75	25,871.42	0.00	26,204.92	0.00	104,009.00
6140- Lab & Test Fees	0.00	0.00	4,384.00	0.00	0.00	10,524.00	0.00	14,908.00
6150- Legal	27,538.35	0.00	23,413.35	19,582.85	0.00	22,105.06	2,957.46	95,597.07
6170 - Meter Expenses	0.00	0.00	-105.77	0.00	0.00	46,076.94	0.00	45,971.17
6180- Misc. Expenses	10,405.29	0.00	5,837.87	1,744.21	0.00	2,193.78	0.00	20,181.15
6185- Littleton Service Fees	0.00	0.00	0.00	1,203,840.13	0.00	0.00	0.00	1,203,840.13
6200- Office Expense	50,376.52	0.00	7,900.85	15,238.75	0.00	17,278.06	0.00	90,794.18
6210-Operating Supplies	70.61	0.00	115,009.18	101,171.83	0.00	0.00	0.00	216,251.62
6220- Permits	28,997.69	0.00	2,671.00	5,272.00	0.00	4,465.00	0.00	41,405.69
6230- Repairs and Maint	137,405.65	0.00	211,897.64	167,934.78	0.00	389,619.55	0.00	906,857.62
6240- Safety Equipment	0.00	0.00	2,872.04	3,393.95	0.00	3,729.72	0.00	9,995.71
6250- Treasurers Fees	26,809.89	0.00	0.00	0.00	0.00	0.00	5,835.65	41,282.78
6260- Utilities	2,009.55	0.00	200,616.19	102,747.61	0.00	77,131.03	0.00	382,506.38
6270- Vehicle	9,179.76	0.00	11,209.25	15,493.31	0.00	13,397.11	0.00	49,279.43
6420-Loan Administrative Fees	0.00	0.00	0.00	0.00	0.00	2,158,653.51	0.00	2,158,653.51
6500- CWRPDA -PVH D15a356- Prin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76,800.00
6501-Interest D15a356-PVH	0.00	236,174.00	0.00	0.00	0.00	0.00	0.00	236,174.00
6560- Principal CT2015- PVH	0.00	68,353.38	0.00	0.00	0.00	0.00	0.00	68,353.38
6561 - Interest CT2015-176 PVH	0.00	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 CWCB	0.00	82,425.19	0.00	0.00	0.00	0.00	0.00	82,425.19
7300- Capital Projects	6,856.37	0.00	987,995.85	1,550,010.48	38,165.90	1,164,369.31	0.00	3,757,397.91

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

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
7302- Water Taps Centennial	0.00	0.00	48,520.00	0.00	0.00	0.00	0.00	48,520.00
7308- O-Line Capacity Improve.	0.00	0.00	0.00	9,426.91	1,073,945.57	0.00	0.00	1,083,372.48
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	769,562.24	0.00	0.00	769,355.99
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	992,985.04	0.00	0.00	992,985.04
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	488,332.36	1,138,466.96	2,312,459.46	3,847,427.31	3,553,124.85	4,516,768.09	17,793.11	15,874,372.14
Net Ordinary Income	1,611,477.60	-272,743.85	6,504,338.46	406,487.70	-3,553,124.85	-4,516,768.09	476,882.17	656,549.14
Other Income/Expense								
Other Income								
5900-03 Gain on Sale of Assets	0.00	0.00	45,000.00	0.00	0.00	0.00	0.00	45,000.00
8900- 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	1,033,156.80	0.00	0.00	0.00	0.00	0.00	1,033,156.80
Total Other Income	0.00	1,135,130.90	45,000.00	0.00	2,250,000.00	0.00	0.00	3,430,130.90
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	1,033,156.80	0.00	0.00	0.00	0.00	1,033,156.80
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	1,815,000.00	759,000.00	0.00	0.00	0.00	2,574,000.00
Total Other Expense	0.00	0.00	5,175,583.40	783,547.50	0.00	0.00	0.00	5,959,130.90
Net Other Income	0.00	1,135,130.90	-5,130,583.40	-783,547.50	2,250,000.00	0.00	0.00	-2,529,000.00
Net Income	1,611,477.60	862,387.05	1,373,755.06	-377,059.80	-1,303,124.85	-4,516,768.09	476,882.17	-1,872,450.86

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

	<u>Nov 24</u>	<u>Jan - Nov 24</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	2,761.11	1,787,286.65
5210- Specific Ownership Taxes	10,710.75	110,226.66
5820- Investment Income	19,329.23	202,296.65
Total Income	<u>32,801.09</u>	<u>2,099,809.96</u>
Gross Profit	32,801.09	2,099,809.96
Expense		
6020-Payroll Expenses	11,960.86	84,432.54
6040- Accounting	2,750.00	27,500.00
6041- Audit	0.00	32,030.82
6080- Education	1,881.36	9,914.91
6099- Election	82.00	214.50
6100- Engineering	1,367.50	8,385.00
6130- Insurance	2,361.00	26,204.91
6150- Legal	946.83	27,538.35
6180- Misc. Expenses	1,437.05	10,405.29
6200- Office Expense	3,605.08	50,376.52
6210-Operating Supplies	0.00	70.61
6220- Permits	1,914.99	28,997.69
6230- Repairs and Maint	12,817.59	137,405.65
6250- Treasurers Fees	41.40	26,809.89
6260- Utilities	180.79	2,009.55
6270- Vehicle	92.23	9,179.76
7300- Capital Projects	0.00	6,856.37
Total Expense	<u>41,438.68</u>	<u>488,332.36</u>
Net Ordinary Income	<u>-8,637.59</u>	<u>1,611,477.60</u>
Net Income	<u><u>-8,637.59</u></u>	<u><u>1,611,477.60</u></u>

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

	Nov 24	Jan - Nov 24
Ordinary Income/Expense		
Income		
5200- Property Taxes	889.53	575,801.14
5210- Specific Ownership Taxes	3,450.63	35,511.18
5820- Investment Income	25,703.16	254,410.79
Total Income	<u>30,043.32</u>	<u>865,723.11</u>
Gross Profit	30,043.32	865,723.11
Expense		
6250- Treasurers Fees	13.34	8,637.24
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>13.34</u>	<u>1,138,466.96</u>
Net Ordinary Income	30,029.98	-272,743.85
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	101,974.10
6902- Transfers In WTP	94,021.50	1,033,156.80
Total Other Income	<u>94,021.50</u>	<u>1,135,130.90</u>
Net Other Income	94,021.50	1,135,130.90
Net Income	<u><u>124,051.48</u></u>	<u><u>862,387.05</u></u>

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

	Nov 24	Jan - Nov 24
Ordinary Income/Expense		
Income		
5010- Service Charges	297,489.38	3,958,182.70
5100-Availability Charges	0.00	77,426.60
5211- Dominion WTP Operations	59,413.31	648,807.46
5310-Permit Fees	500.00	4,875.00
5410-Hydrant Water	4,257.00	96,201.00
5510-Potable Irrigation Water	2,869.50	62,447.55
5511-Irrigation Water	6,692.13	457,707.72
5601-Late Fees, Penalties,	3,834.89	40,326.21
5610- Miscellaneous Income	133,224.45	152,016.81
5611-Inclusion fees-NWDC	5,706.40	70,698.32
5640- Dominion Treated Water Us	11,632.02	248,925.92
5650 Dominion Exp Reimbursement	29,119.97	414,428.22
5660- Ravenna Reimbursement	27,313.46	194,140.88
5700- Sys. Development Charge	4,424.00	318,669.00
5705 Ravenna SDC	22,705.59	270,695.82
5710- Capital Surcharge	11,958.47	131,374.90
5715- Capital Surcharge WTP Sup	94,021.50	1,033,156.80
5820- Investment Income	37,675.66	499,413.37
5850 - Reimbursed Exp Other	13,968.70	137,303.64
Total Income	766,806.43	8,816,797.92
Gross Profit	766,806.43	8,816,797.92
Expense		
6020-Payroll Expenses	73,559.81	578,639.34
6040- Accounting	2,750.00	30,250.00
6080- Education	1,881.37	9,362.67
6100- Engineering	2,610.00	36,256.25
6130- Insurance	2,226.00	25,727.75
6140- Lab & Test Fees	577.00	4,384.00
6150- Legal	1,049.33	23,413.35
6170 - Meter Expenses	0.00	-105.77
6180- Misc. Expenses	411.94	5,837.87
6200- Office Expense	541.06	7,900.85
6210-Operating Supplies	149.57	115,009.18
6220- Permits	0.00	2,671.00
6230- Repairs and Maint	28,586.63	211,897.64
6240- Safety Equipment	831.94	2,872.04
6260- Utilities	20,653.43	200,618.19
6270- Vehicle	0.00	11,209.25
7300- Capital Projects	162,369.60	997,995.85
7302- Water Taps Centennial	0.00	48,520.00
Total Expense	298,197.68	2,312,459.46
Net Ordinary Income	468,608.75	6,504,338.46
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	0.00	1,077,426.60
8002- Transfers Water Supply SV	94,021.50	1,033,156.80
8100- Transfer to Other Funds	0.00	750,000.00
8150- Transfer to Capital Fund	0.00	500,000.00
9000 -Depreciation Expense	165,000.00	1,815,000.00
Total Other Expense	259,021.50	5,175,583.40
Net Other Income	-259,021.50	-5,130,583.40
Net Income	209,587.25	1,373,755.06

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

	<u>Nov 24</u>	<u>Jan - Nov 24</u>
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	44,113.78	374,220.12
6040- Accounting	2,750.00	27,500.00
6050- Contract Labor	3,638.12	38,298.40
6080- Education	1,881.37	11,128.58
6100- Engineering	12,651.90	120,470.50
6110-Conservation Rebates	100.00	650.00
6115- GPS/GIS	0.00	8,752.50
6130- Insurance	2,361.00	26,204.92
6140- Lab & Test Fees	1,768.00	10,524.00
6150- Legal	1,345.33	22,105.06
6170 - Meter Expenses	7,427.75	46,076.94
6180- Misc. Expenses	333.42	2,193.78
6200- Office Expense	1,184.55	17,278.06
6220- Permits	0.00	4,465.00
6230- Repairs and Maint	22,538.38	389,619.55
6240- Safety Equipment	831.94	3,729.72
6260- Utilities	1,509.34	77,131.03
6270- Vehicle	166.06	13,397.11
6280- Water Costs	100,410.02	2,158,653.51
6500- CWRPDA -PVH D15a356- Prin	0.00	0.00
7300- Capital Projects	230,306.51	1,164,369.31
Total Expense	<u>435,317.47</u>	<u>4,516,768.09</u>
Net Ordinary Income	<u>-435,317.47</u>	<u>-4,516,768.09</u>
Net Income	<u><u>-435,317.47</u></u>	<u><u>-4,516,768.09</u></u>

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

	Nov 24	Jan - Nov 24
Ordinary Income/Expense		
Income		
5010- Service Charges	174,304.07	1,890,862.83
5100-Availability Charges	0.00	24,547.50
5101- Service Charges LMA	35,793.72	380,183.02
5310-Permit Fees	0.00	4,375.00
5601-Late Fees, Penalties,	1,533.73	17,386.93
5610- Miscellaneous Income	-1,775.62	336.69
5625- Dominion Sewer Conveyance	56,940.00	580,660.00
5650 Dominion Exp Reimbursement	0.00	388,404.85
5700- Sys. Development Charge	0.00	83,786.00
5710- Capital Surcharge	13,516.01	147,798.81
5820- Investment Income	63,443.65	735,573.38
Total Income	<u>343,755.56</u>	<u>4,253,915.01</u>
Gross Profit	343,755.56	4,253,915.01
Expense		
6020-Payroll Expenses	49,708.91	442,671.19
6040- Accounting	2,750.00	29,875.00
6050- Contract Labor	3,638.11	38,298.32
6065- Dominion expenses	1,455.50	1,455.50
6080- Education	1,881.37	10,619.61
6100- Engineering	9,989.40	80,613.35
6115- GPS/GIS	6,365.00	19,234.86
6130- Insurance	2,226.00	25,871.42
6150- Legal	1,049.33	19,582.85
6180- Misc. Expenses	333.42	1,744.21
6185- Littleton Service Fees	527,680.03	1,203,840.13
6200- Office Expense	1,149.72	15,238.75
6210-Operating Supplies	0.00	101,171.83
6220- Permits	222.00	5,272.00
6230- Repairs and Maint	2,573.03	167,934.78
6240- Safety Equipment	831.94	3,393.95
6260- Utilities	6,897.22	102,747.61
6270- Vehicle	112.37	15,493.31
7300- Capital Projects	0.00	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>618,863.35</u>	<u>3,847,427.31</u>
Net Ordinary Income	-275,107.79	406,487.70
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	0.00	24,547.50
9000 -Depreciation Expense	69,000.00	759,000.00
Total Other Expense	<u>69,000.00</u>	<u>783,547.50</u>
Net Other Income	-69,000.00	-783,547.50
Net Income	<u><u>-344,107.79</u></u>	<u><u>-377,059.80</u></u>

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

	Nov 24	Jan - Nov 24
Ordinary Income/Expense		
Expense		
7300- Capital Projects	0.00	38,165.90
7308- O-Line Capacity Improve.	87,968.71	1,073,945.57
7310 - WTP- Dominion Pump	0.00	186.56
7311- Dominion System Improve.	275,144.27	768,562.24
7312- Ravenna Pump Station	28,375.28	992,985.04
7313 - Valley View Project	0.00	679,279.54
Total Expense	391,488.26	3,553,124.85
Net Ordinary Income	-391,488.26	-3,553,124.85
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	2,250,000.00
Total Other Income	0.00	2,250,000.00
Net Other Income	0.00	2,250,000.00
Net Income	-391,488.26	-1,303,124.85

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

	Nov 24	Jan - Nov 24
Ordinary Income/Expense		
Income		
5200- Property Taxes	1,980.65	441,908.49
5210- Specific Ownership Taxes	2,995.87	30,834.15
5820- Investment Income	1,660.28	21,932.64
Total Income	6,636.80	494,675.28
Gross Profit	6,636.80	494,675.28
Expense		
6040- Accounting	1,000.00	9,000.00
6150- Legal	635.98	2,957.46
6250- Treasurers Fees	29.71	5,835.65
7300- Capital Projects	0.00	0.00
Total Expense	1,665.69	17,793.11
Net Ordinary Income	4,971.11	476,882.17
Net Income	4,971.11	476,882.17

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

	Jan - Nov 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	1,787,286.65	1,576,131.00	211,155.65	113.4%
5210- Specific Ownership Taxes	110,226.66	120,000.00	-9,773.34	91.9%
5610- Miscellaneous Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	202,296.65	80,000.00	122,296.65	252.9%
Total Income	<u>2,099,809.96</u>	<u>1,777,131.00</u>	<u>322,678.96</u>	<u>118.2%</u>
Gross Profit	2,099,809.96	1,777,131.00	322,678.96	118.2%
Expense				
6020-Payroll Expenses	84,432.54	150,000.00	-65,567.46	56.3%
6040- Accounting	27,500.00	31,500.00	-4,000.00	87.3%
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	9,914.91	30,000.00	-20,085.09	33.0%
6099- Election	214.50			
6100- Engineering	8,385.00	40,000.00	-31,615.00	21.0%
6130- Insurance	26,204.91	30,000.00	-3,795.09	87.3%
6150- Legal	27,538.35	25,000.00	2,538.35	110.2%
6180- Misc. Expenses	10,405.29	10,000.00	405.29	104.1%
6200- Office Expense	50,376.52	40,000.00	10,376.52	125.9%
6210-Operating Supplies	70.61			
6220- Permits	28,997.69	50,000.00	-21,002.31	58.0%
6225-Rent	0.00	5,000.00	-5,000.00	0.0%
6230- Repairs and Maint	137,405.65	205,000.00	-67,594.35	67.0%
6250- Treasurers Fees	26,809.89	45,000.00	-18,190.11	59.6%
6260- Utilities	2,009.55	2,000.00	9.55	100.5%
6270- Vehicle	9,179.76	5,000.00	4,179.76	183.6%
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>488,332.36</u>	<u>793,500.00</u>	<u>-305,167.64</u>	<u>61.5%</u>
Net Ordinary Income	1,611,477.60	983,631.00	627,846.60	163.8%
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>1,611,477.60</u></u>	<u><u>283,631.00</u></u>	<u><u>1,327,846.60</u></u>	<u><u>568.2%</u></u>

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

	Jan - Nov 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	575,801.14	675,485.00	-99,683.86	85.2%
5210- Specific Ownership Taxes	35,511.18	80,000.00	-44,488.82	44.4%
5820- Investment Income	254,410.79	30,000.00	224,410.79	848.0%
Total Income	865,723.11	785,485.00	80,238.11	110.2%
Gross Profit	865,723.11	785,485.00	80,238.11	110.2%
Expense				
6250- Treasurers Fees	8,637.24	15,000.00	-6,362.76	57.6%
6420-Loan Administrative Fees	76,800.00	76,800.00	0.00	100.0%
6500- CWRPDA -PVH D15a356- Prin	236,174.00	233,236.00	2,938.00	101.3%
6501-Interest D15a356-PVH	68,353.38	71,586.00	-3,232.62	95.5%
6550-CWCB Principal c150346	0.00	483,231.00	-483,231.00	0.0%
6551- CWCB Interest c150346	0.00	493,412.00	-493,412.00	0.0%
6560- Principal CT2015- PVH	56,134.69	54,473.00	1,661.69	103.1%
6561 - Interest CT2015-176 PVH	59,312.46	60,974.00	-1,661.54	97.3%
6599- Less PVH Debt Service	0.00	-420,269.00	420,269.00	0.0%
7100-Principal Payments-W05A105	550,630.00	545,000.00	5,630.00	101.0%
7150-Ravenna CWCB	82,425.19	82,425.00	0.19	100.0%
7200- Interest Payments	0.00	61,956.00	-61,956.00	0.0%
Total Expense	1,138,466.96	1,757,824.00	-619,357.04	64.8%
Net Ordinary Income	-272,743.85	-972,339.00	699,595.15	28.1%
Other Income/Expense				
Other Income				
6900- Transfers In	101,974.10	160,000.00	-58,025.90	63.7%
6901- Transfer In PVH Debt	0.00	1,092,000.00	-1,092,000.00	0.0%
6902- Transfers In WTP	1,033,156.80			
Total Other Income	1,135,130.90	1,252,000.00	-116,869.10	90.7%
Net Other Income	1,135,130.90	1,252,000.00	-116,869.10	90.7%
Net Income	862,387.05	279,661.00	582,726.05	308.4%

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

	Jan - Nov 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	3,958,182.70	3,200,000.00	758,182.70	123.7%
5100-Availability Charges	77,426.60	120,000.00	-42,573.40	64.5%
5211- Dominion WTP Operations	648,807.46	500,000.00	148,807.46	129.8%
5310-Permit Fees	4,875.00	1,200.00	3,675.00	406.3%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	96,201.00	40,000.00	56,201.00	240.5%
5510-Potable Irrigation Water	62,447.55	40,000.00	22,447.55	156.1%
5511-Irrigation Water	457,707.72	250,000.00	207,707.72	183.1%
5601-Late Fees, Penalties,	40,326.21	70,000.00	-29,673.79	57.6%
5610- Miscellaneous Income	152,016.81	0.00	152,016.81	100.0%
5611-Inclusion fees-NWDC	70,698.32	50,000.00	20,698.32	141.4%
5620- Dominion Dist. Operations	0.00	200,000.00	-200,000.00	0.0%
5640- Dominion Treated Water Us	248,925.92	100,000.00	148,925.92	248.9%
5650 Dominion Exp Reimbursement	414,428.22			
5660- Ravenna Reimbursement	194,140.88	3,196,667.00	-3,002,526.12	6.1%
5670-Dominion Cap Lease O-Line	0.00	0.00	0.00	0.0%
5700- Sys. Development Charge	318,669.00	275,000.00	43,669.00	115.9%
5705 Ravenna SDC	270,695.82	250,000.00	20,695.82	108.3%
5710- Capital Surcharge	131,374.90	80,000.00	51,374.90	164.2%
5715- Capital Surcharge WTP Sup	1,033,156.80	1,036,808.00	-3,651.20	99.6%
5820- Investment Income	499,413.37	50,000.00	449,413.37	998.8%
5850 - Reimbursed Exp Other	137,303.64	1,225,000.00	-1,087,696.36	11.2%
Total Income	8,816,797.92	10,691,875.00	-1,875,077.08	82.5%
Gross Profit	8,816,797.92	10,691,875.00	-1,875,077.08	82.5%
Expense				
6020-Payroll Expenses	578,639.34	750,000.00	-171,360.66	77.2%
6040- Accounting	30,250.00	32,500.00	-2,250.00	93.1%
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	9,362.67	30,000.00	-20,637.33	31.2%
6100- Engineering	36,256.25	175,000.00	-138,743.75	20.7%
6115- GPS/GIS	0.00	25,000.00	-25,000.00	0.0%
6130- Insurance	25,727.75	25,000.00	727.75	102.9%
6140- Lab & Test Fees	4,384.00	15,000.00	-10,616.00	29.2%
6150- Legal	23,413.35	37,500.00	-14,086.65	62.4%
6170 - Meter Expenses	-105.77	0.00	-105.77	100.0%
6180- Misc. Expenses	5,837.87	10,000.00	-4,162.13	58.4%
6200- Office Expense	7,900.85	20,000.00	-12,099.15	39.5%
6210-Operating Supplies	115,009.18	175,000.00	-59,990.82	65.7%
6220- Permits	2,671.00	10,000.00	-7,329.00	26.7%
6230- Repairs and Maint	211,897.64	250,000.00	-38,102.36	84.8%
6240- Safety Equipment	2,872.04	5,000.00	-2,127.96	57.4%
6260- Utilities	200,618.19	240,000.00	-39,381.81	83.6%
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	997,995.85	530,000.00	467,995.85	188.3%
7302- Water Taps Centennial	48,520.00	50,000.00	-1,480.00	97.0%
Total Expense	2,312,459.46	2,475,000.00	-162,540.54	93.4%
Net Ordinary Income	6,504,338.46	8,216,875.00	-1,712,536.54	79.2%
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	1,033,156.80	1,036,808.00	-3,651.20	99.6%
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 November 2024

	<u>Jan - Nov 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
8150- Transfer to Capital Fund	500,000.00			
9000 -Depreciation Expense	1,815,000.00			
Total Other Expense	<u>5,175,583.40</u>	<u>1,156,808.00</u>	<u>4,018,775.40</u>	<u>447.4%</u>
Net Other Income	<u>-5,130,583.40</u>	<u>-656,808.00</u>	<u>-4,473,775.40</u>	<u>781.1%</u>
Net Income	<u><u>1,373,755.06</u></u>	<u><u>7,560,067.00</u></u>	<u><u>-6,186,311.94</u></u>	<u><u>18.2%</u></u>

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

	<u>Jan - Nov 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	374,220.12	400,000.00	-25,779.88	93.6%
6040- Accounting	27,500.00	32,500.00	-5,000.00	84.6%
6050- Contract Labor	38,298.40	40,000.00	-1,701.60	95.7%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	11,128.58	30,000.00	-18,871.42	37.1%
6100- Engineering	120,470.50	200,000.00	-79,529.50	60.2%
6110-Conservation Rebates	650.00	2,500.00	-1,850.00	26.0%
6115- GPS/GIS	8,752.50	25,000.00	-16,247.50	35.0%
6130- Insurance	26,204.92	25,000.00	1,204.92	104.8%
6140- Lab & Test Fees	10,524.00	15,000.00	-4,476.00	70.2%
6150- Legal	22,105.06	37,500.00	-15,394.94	58.9%
6170 - Meter Expenses	46,076.94	50,000.00	-3,923.06	92.2%
6180- Misc. Expenses	2,193.78	10,000.00	-7,806.22	21.9%
6200- Office Expense	17,278.06	20,000.00	-2,721.94	86.4%
6220- Permits	4,465.00	10,000.00	-5,535.00	44.7%
6230- Repairs and Maint	389,619.55	225,000.00	164,619.55	173.2%
6230-Meter Expenses	0.00	2,000.00	-2,000.00	0.0%
6240- Safety Equipment	3,729.72			
6260- Utilities	77,131.03	75,000.00	2,131.03	102.8%
6270- Vehicle	13,397.11	5,000.00	8,397.11	267.9%
6280- Water Costs	2,158,653.51	2,000,000.00	158,653.51	107.9%
6500- CWRPDA -PVH D15a356- Prin	0.00			
7300- Capital Projects	1,164,369.31	6,400,000.00	-5,235,630.69	18.2%
Total Expense	<u>4,516,768.09</u>	<u>9,664,500.00</u>	<u>-5,147,731.91</u>	<u>46.7%</u>
Net Ordinary Income	<u>-4,516,768.09</u>	<u>-9,664,500.00</u>	<u>5,147,731.91</u>	<u>46.7%</u>
Net Income	<u><u>-4,516,768.09</u></u>	<u><u>-9,664,500.00</u></u>	<u><u>5,147,731.91</u></u>	<u><u>46.7%</u></u>

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

	Jan - Nov 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	1,890,862.83	1,800,000.00	90,862.83	105.0%
5100-Availability Charges	24,547.50	40,000.00	-15,452.50	61.4%
5101- Service Charges LMA	380,183.02	300,000.00	80,183.02	126.7%
5310-Permit Fees	4,375.00	33,000.00	-28,625.00	13.3%
5601-Late Fees, Penalties,	17,386.93	20,000.00	-2,613.07	86.9%
5610- Miscellaneous Income	336.69	0.00	336.69	100.0%
5625- Dominion Sewer Conveyance	580,660.00	360,000.00	220,660.00	161.3%
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	147,798.81	160,000.00	-12,201.19	92.4%
5820- Investment Income	735,573.38	55,000.00	680,573.38	1,337.4%
Total Income	<u>4,253,915.01</u>	<u>3,218,000.00</u>	<u>1,035,915.01</u>	<u>132.2%</u>
Gross Profit	4,253,915.01	3,218,000.00	1,035,915.01	132.2%
Expense				
6020-Payroll Expenses	442,671.19	500,000.00	-57,328.81	88.5%
6040- Accounting	29,875.00	31,500.00	-1,625.00	94.8%
6050- Contract Labor	38,298.32	30,000.00	8,298.32	127.7%
6065- Dominion expenses	1,455.50			
6080- Education	10,619.61	30,000.00	-19,380.39	35.4%
6099- Election	0.00	0.00	0.00	0.0%
6100- Engineering	80,613.35	125,000.00	-44,386.65	64.5%
6115- GPS/GIS	19,234.86	25,000.00	-5,765.14	76.9%
6130- Insurance	25,871.42	30,000.00	-4,128.58	86.2%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	19,582.85	15,000.00	4,582.85	130.6%
6180- Misc. Expenses	1,744.21	1,000.00	744.21	174.4%
6185- Littleton Service Fees	1,203,840.13	1,100,000.00	103,840.13	109.4%
6200- Office Expense	15,238.75	15,000.00	238.75	101.6%
6210-Operating Supplies	101,171.83	145,000.00	-43,828.17	69.8%
6220- Permits	5,272.00	10,000.00	-4,728.00	52.7%
6230- Repairs and Maint	167,934.78	150,000.00	17,934.78	112.0%
6240- Safety Equipment	3,393.95	2,000.00	1,393.95	169.7%
6260- Utilities	102,747.61	100,000.00	2,747.61	102.7%
6270- Vehicle	15,493.31	2,000.00	13,493.31	774.7%
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>3,847,427.31</u>	<u>4,065,500.00</u>	<u>-218,072.69</u>	<u>94.6%</u>
Net Ordinary Income	406,487.70	-847,500.00	1,253,987.70	-48.0%
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	759,000.00			
Total Other Expense	<u>783,547.50</u>	<u>633,500.00</u>	<u>150,047.50</u>	<u>123.7%</u>
Net Other Income	-783,547.50	-433,500.00	-350,047.50	180.7%
Net Income	<u><u>-377,059.80</u></u>	<u><u>-1,281,000.00</u></u>	<u><u>903,940.20</u></u>	<u><u>29.4%</u></u>

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

	<u>Jan - Nov 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%
7300- Capital Projects	38,165.90			
7308- O-Line Capacity Improve.	1,073,945.57	670,000.00	403,945.57	160.3%
7310 - WTP- Dominion Pump	186.56			
7311- Dominion System Improve.	768,562.24			
7312- Ravenna Pump Station	992,985.04			
7313 - Valley View Project	679,279.54	700,000.00	-20,720.46	97.0%
Total Expense	<u>3,553,124.85</u>	<u>4,515,000.00</u>	<u>-961,875.15</u>	<u>78.7%</u>
Net Ordinary Income	-3,553,124.85	-2,953,500.00	-599,624.85	120.3%
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>-1,303,124.85</u></u>	<u><u>0.00</u></u>	<u><u>-1,303,124.85</u></u>	<u><u>100.0%</u></u>

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

	<u>Jan - Nov 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
5200- Property Taxes	441,908.49	447,966.00	-6,057.51	98.6%
5210- Specific Ownership Taxes	30,834.15	50,000.00	-19,165.85	61.7%
5820- Investment Income	21,932.64	1,000.00	20,932.64	2,193.3%
Total Income	<u>494,675.28</u>	<u>498,966.00</u>	<u>-4,290.72</u>	<u>99.1%</u>
Gross Profit	494,675.28	498,966.00	-4,290.72	99.1%
Expense				
6040- Accounting	9,000.00	12,000.00	-3,000.00	75.0%
6080- Education	0.00	1,000.00	-1,000.00	0.0%
6100- Engineering	0.00	2,500.00	-2,500.00	0.0%
6150- Legal	2,957.46	2,500.00	457.46	118.3%
6250- Treasurers Fees	5,835.65	9,000.00	-3,164.35	64.8%
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>17,793.11</u>	<u>448,744.00</u>	<u>-430,950.89</u>	<u>4.0%</u>
Net Ordinary Income	<u>476,882.17</u>	<u>50,222.00</u>	<u>426,660.17</u>	<u>949.5%</u>
Net Income	<u><u>476,882.17</u></u>	<u><u>50,222.00</u></u>	<u><u>426,660.17</u></u>	<u><u>949.5%</u></u>

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District
November 30, 2024

Maturity

Long Term Obligations

CWCB- 2014 Loan	\$ 14,698,681	12/01/2044
CT2015-176 CWCB-PVH Water Supply	\$ 1,770,449	08/01/2036
2015 CWRPDA- PVH Infrastructure	\$ 3,323,186	02/01/2047
2019-2250 CWCB- Ravenna	\$ 1,351,660	02/01/2047
2005 CWRPDA Loan Payable	<u>\$ 1,235,000</u>	08/01/2026
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 November 30, 2024 is as follows:

General Fund	Debt Service Water Fund	Debt Service Sewer Fund	Capital Projects Fund	Water Fund	Sewer Fund	PVH	Total
\$ -	\$ -	\$ -	\$ (296,056)	\$ 3,000,000	\$ 1,000,000		\$ 3,703,944
-	-	-		1,727,933	1,733,075		\$ 3,461,008
<u>4,892,196</u>	<u>804,296</u>	<u>7,334,407</u>		<u>8,005,171</u>	<u>13,171,925</u>	<u>976,895</u>	<u>\$ 35,184,890</u>
<u>\$ 4,892,196</u>	<u>\$ 804,296</u>	<u>\$ 7,334,407</u>	<u>\$ (296,056)</u>	<u>\$ 12,733,104</u>	<u>\$ 15,905,000</u>	<u>\$ 976,895</u>	<u>\$ 42,349,842</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	12,733,104	
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	14,785,283	14,785,283
Distribution of Available Funds												
Operating Reserve	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	3,000,000	3,000,000
25% of Budgeted Expenditures												
Capital Reserve	1,033,741	1,272,806	1,400,514	1,489,516	1,696,868	1,681,517	1,774,956	1,851,243	1,833,073	1,870,609	1,727,933	
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	8,005,171	
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	12,733,104	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	1,870,609	
Additions to Reserve	250,000	250,000	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	392,676	
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	1,727,933	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	15,905,000	
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	15,905,000	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	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	1,733,075	
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	13,171,925	
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	15,905,000	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	1,548,075	
Additions to Reserve	185,000	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	0	
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	1,733,075	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	710,274	
Surcharge Collected	93,844	93,929	93,793	93,882	93,743	93,977	93,988	94,032	93,985	93,940	94,022	
Availability of Service Trans.	26,042	0	0	24,737	0	0	25,685	0	0	25,510	0	
Payment of Debt	0	667,651	0	0	0	0	0	462,277	0	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	804,296	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	7,334,407	
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	8,138,703	0

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District
 Property Tax Schedule
 2024

SUMMARY – DOUGLAS & JEFFERSON COUNTIES

Property Taxes	2023										2023	
	Delinquent Tax, Rebates and Abatements	Specific Ownerships 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
\$ 537		\$ 15,409		\$ (8)		\$ 15,938	0.02%	0.02%	\$ 15,938	0.56%	0.56%	
\$ 34,739		\$ 18,546		\$ (521)		\$ 52,764	1.67%	1.69%	\$ 52,764	2.86%	3.42%	
\$ 624,563		\$ 15,747		\$ (9,369)		\$ 630,941	29.98%	31.66%	\$ 630,941	34.20%	37.62%	
\$ 96,293		\$ 14,811		\$ (1,446)		\$ 109,658	4.62%	36.29%	\$ 109,658	5.94%	43.56%	
\$ 1,175,036		\$ 12,997		\$ (17,618)		\$ 1,170,415	56.40%	92.69%	\$ 1,170,415	63.44%	107.00%	
\$ 187,253		\$ 11,828		\$ (2,816)		\$ 196,265	8.99%	101.67%	\$ 196,265	10.64%	117.64%	
\$ 398,819		\$ 13,152		\$ (5,983)		\$ 405,988	19.14%	120.82%	\$ 405,988	22.00%	139.64%	
\$ 18,556		\$ 16,744		\$ (278)		\$ 35,022	0.89%	121.71%	\$ 35,022	1.90%	141.54%	
\$ 7,378		\$ 13,469		\$ (111)		\$ 20,736	0.35%	122.06%	\$ 20,736	1.12%	142.66%	
\$ 3,444		\$ 12,974		\$ (52)		\$ 16,366	0.17%	122.23%	\$ 16,366	0.89%	143.55%	
\$ 3,651		\$ 14,165		\$ (54)		\$ 17,762	0.18%	122.40%	\$ 17,762	0.96%	144.51%	
\$ 2,550,269	\$ -	\$ 159,842	\$ -	\$ (38,256)	\$ -	\$ 2,671,855	122.40%	122.40%	\$ 2,671,855	144.51%	144.51%	
TOTAL												

No Assurance is provided on these Financial Statements