

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS

June 30, 2024

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Roxborough Water and Sanitation District Balance Sheet by Class

As of June 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								
1105 Wells Fargo Checking	107,971.45	4,921,456.98	34,872,377.29	6,348,549.11	308,840.35	-30,481,842.46	-1,540,652.33	14,536,700.39
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	2,401,529.40
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	4,529,651.71	1,244,628.75	6,102,356.52	8,839,258.20	0.00	0.00	0.00	20,715,895.18
1155- Colotrust Bond Fund	0.00	0.00	394,421.13	547,494.94	0.00	0.00	0.00	941,916.07
1160 -System Develop Colo Trust	0.00	0.00	0.00	1,083,792.87	0.00	0.00	0.00	1,083,792.87
Total Checking/Savings	4,637,623.16	7,829,200.83	44,566,152.12	16,819,095.12	308,840.35	-30,481,842.46	860,877.07	44,539,946.19
Other Current Assets								
1300-A/R Service	0.00	0.00	834,077.71	315,209.78	0.00	0.00	0.00	1,149,287.49
1310-A/R Availability	0.00	0.00	6,484.65	2,036.11	0.00	0.00	0.00	8,520.76
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	7,445.44	0.00	0.00	0.00	0.00	7,445.44
1370- Due From Others	0.00	0.00	36,588.50	0.00	0.00	0.00	0.00	36,588.50
1390- Due from Dominion	0.00	0.00	98,115.21	11,764.70	0.00	0.00	0.00	109,879.91
1400- Prepaid Insurance	23,915.55	0.00	14,167.55	14,167.55	0.00	14,169.35	0.00	66,420.00
Total Other Current Assets	1,600,046.55	675,485.00	996,879.06	343,178.14	0.00	14,169.35	447,966.00	4,077,724.10
Total Current Assets	6,237,669.71	8,504,685.83	45,563,031.18	17,162,273.26	308,840.35	-30,467,673.11	1,308,843.07	48,617,670.29
Fixed Assets								
1500- Capital Assets	0.00	0.00	106,771,141.32	35,314,905.45	0.00	1,337,294.00	0.00	143,423,340.77
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	85,787,266.32	18,621,185.45	0.00	1,337,294.00	0.00	105,745,745.77
TOTAL ASSETS	6,237,669.71	8,504,685.83	131,350,297.50	35,783,458.71	308,840.35	-29,130,379.11	1,308,843.07	154,363,416.06
LIABILITIES & EQUITY								
Liabilities								
Current Liabilities								
Accounts Payable								
2000- Accounts Payable	9,334.38	0.00	7,669.38	15,474.03	79,957.60	335,309.51	4,795.00	452,559.90
Total Accounts Payable	9,334.38	0.00	7,669.38	15,474.03	79,957.60	335,309.51	4,795.00	452,559.90
Other Current Liabilities								
2015 Accrued Vacr/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	3,242,867.60	3,573,949.07	0.00	37,330.64	447,966.00	9,555,098.96
Total Current Liabilities	1,586,815.03	675,485.00	3,250,576.98	3,589,423.10	79,957.60	372,640.15	452,761.00	10,007,658.86
Total Liabilities	1,586,815.03	675,485.00	3,250,576.98	3,589,423.10	79,957.60	372,640.15	452,761.00	10,007,658.86
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	1,330,938.69	552,885.32	653,284.38	856,657.92	-745,448.67	-1,721,925.71	357,602.50	1,283,994.43
Total Equity	4,650,854.68	7,829,200.83	128,099,720.52	32,194,035.61	228,882.75	-29,503,019.26	856,082.07	144,355,757.20
TOTAL LIABILITIES & EQUITY	6,237,669.71	8,504,685.83	131,350,297.50	35,783,458.71	308,840.35	-29,130,379.11	1,308,843.07	154,363,416.06

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

June 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	465,906.05	173,996.66	0.00	0.00	0.00	639,902.71
5101- Service Charges LMA	0.00	0.00	0.00	31,836.58	0.00	0.00	0.00	31,836.58
5200- Property Taxes	141,625.98	45,626.93	0.00	0.00	0.00	0.00	54,506.62	241,759.53
5210- Specific Ownership Taxes	8,945.59	2,881.96	0.00	0.00	0.00	0.00	2,673.09	14,500.64
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	0.00	1,650.00	0.00	0.00	0.00	1,650.00
5410-Hydrant Water	0.00	0.00	9,681.00	0.00	0.00	0.00	0.00	9,681.00
5510-Potable Irrigation Water	0.00	0.00	10,572.50	0.00	0.00	0.00	0.00	10,572.50
5511-Irrigation Water	0.00	0.00	71,777.69	0.00	0.00	0.00	0.00	71,777.69
5601-Late Fees, Penalties,	0.00	0.00	3,901.41	1,781.11	0.00	0.00	0.00	5,682.52
5610- Miscellaneous Income	0.00	0.00	-5.07	-191.68	0.00	0.00	0.00	-196.75
5611-Inclusion fees-NWDC	0.00	0.00	5,662.50	0.00	0.00	0.00	0.00	5,662.50
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	52,800.00	0.00	0.00	0.00	52,800.00
5640- Dominion Treated Water Us	0.00	0.00	37,235.16	0.00	0.00	0.00	0.00	37,235.16
5650 Dominion Exp Reimbursement	0.00	0.00	99,930.20	22,202.06	0.00	0.00	0.00	122,132.26
5700- Sys. Development Charge	0.00	0.00	135.00	12,079.00	0.00	0.00	0.00	12,214.00
5705 Ravenna SDC	0.00	0.00	22,603.87	0.00	0.00	0.00	0.00	22,603.87
5710- Capital Surcharge	0.00	0.00	11,950.34	13,250.55	0.00	0.00	0.00	25,200.89
5715- Capital Surcharge WTP Sup	0.00	0.00	93,997.12	0.00	0.00	0.00	0.00	93,997.12
5820- Investment Income	19,937.05	24,713.97	48,906.67	71,950.51	0.00	0.00	2,109.79	167,617.99
5850 - Reimbursed Exp Other	0.00	0.00	12,440.12	0.00	0.00	0.00	0.00	12,440.12
Total Income	170,508.62	73,222.86	954,107.87	381,354.79	0.00	0.00	59,289.50	1,638,483.64
Gross Profit	170,508.62	73,222.86	954,107.87	381,354.79	0.00	0.00	59,289.50	1,638,483.64
Expense								
6020-Payroll Expenses	7,937.86	0.00	52,269.20	44,473.92	0.00	37,108.70	0.00	141,789.68
6040- Accounting	2,750.00	0.00	2,750.00	2,750.00	0.00	2,750.00	0.00	12,000.00
6041- Audit	9,000.00	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00
6050- Contract Labor	0.00	0.00	0.00	3,395.45	0.00	3,395.45	0.00	6,790.90
6080- Education	412.50	0.00	412.50	497.50	0.00	512.54	0.00	1,835.04
6100- Engineering	682.50	0.00	1,787.50	1,551.25	0.00	12,291.25	0.00	16,312.50
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	300.00	0.00	300.00
6115- GPS/GIS	0.00	0.00	0.00	0.00	0.00	907.50	0.00	907.50
6130- Insurance	2,361.00	0.00	2,361.00	2,361.00	0.00	2,361.00	0.00	9,444.00
6140- Lab & Test Fees	0.00	0.00	0.00	0.00	0.00	684.00	0.00	684.00
6150- Legal	2,012.13	0.00	2,012.13	1,356.13	0.00	5,135.36	-217.00	10,238.75
6170 - Meter Expenses	0.00	0.00	0.00	0.00	0.00	10,256.04	0.00	10,256.04
6180- Misc. Expenses	671.04	0.00	592.78	16.98	0.00	0.00	0.00	1,280.80
6200- Office Expense	3,489.23	0.00	651.50	1,166.83	0.00	1,207.18	0.00	6,514.74
6210-Operating Supplies	0.00	0.00	11,890.62	31,232.00	0.00	0.00	0.00	43,112.62
6230- Repairs and Maint	8,699.35	0.00	14,671.34	3,051.44	0.00	96,660.32	0.00	123,082.45
6240- Safety Equipment	0.00	0.00	211.64	374.96	0.00	444.42	0.00	1,031.02
6250- Treasurers Fees	2,129.52	686.06	0.00	0.00	0.00	0.00	0.00	2,815.58
6260- Utilities	197.71	0.00	20,750.19	8,696.06	0.00	7,623.26	38.55	28,665.71
6270- Vehicle	0.00	0.00	84.95	0.00	0.00	0.00	0.00	84.95
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	294,686.57	0.00	294,686.57
7300- Capital Projects	0.00	0.00	195,360.41	5,270.90	0.00	64,720.17	0.00	265,351.48
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	0.00	20,491.24	0.00	0.00	20,491.24
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	796.00	0.00	0.00	796.00
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	164,844.19	0.00	0.00	164,844.19
7313 - Valley View Project	0.00	0.00	0.00	0.00	36,883.44	0.00	0.00	36,883.44
Total Expense	40,342.84	686.06	354,315.76	106,196.42	223,014.87	541,043.76	821.55	1,266,421.26
Net Ordinary Income	130,165.78	72,536.80	599,792.11	275,158.37	-223,014.87	-541,043.76	58,467.95	372,062.38
Other Income/Expense								
Other Income								
6900- Transfers In	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00	500,000.00

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

June 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	93,997.12	0.00	0.00	0.00	0.00	0.00	93,997.12
Total Other Income	0.00	93,997.12	0.00	0.00	500,000.00	0.00	0.00	593,997.12
Other Expense								
8006- Transfers to Other Funds	0.00	0.00	500,000.00	0.00	0.00	0.00	0.00	500,000.00
8002- Transfers Water Supply SV	0.00	0.00	93,997.12	0.00	0.00	0.00	0.00	93,997.12
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	758,997.12	69,000.00	0.00	0.00	0.00	827,997.12
Net Other Income	0.00	93,997.12	-758,997.12	-69,000.00	500,000.00	0.00	0.00	-234,000.00
Net Income	130,165.78	166,533.92	-159,205.01	206,158.37	276,985.13	-541,043.76	56,467.95	138,062.38

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

January through June 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	1,733,901.49	1,019,308.01	0.00	0.00	0.00	2,753,209.50
5100-Availability Charges	0.00	0.00	38,557.12	12,222.00	0.00	0.00	0.00	50,779.12
5101- Service Charges LMA	0.00	0.00	0.00	213,059.50	0.00	0.00	0.00	213,059.50
5200- Property Taxes	1,484,663.02	471,863.11	0.00	0.00	0.00	0.00	342,749.06	2,279,275.19
5210- Specific Ownership Taxes	59,122.77	19,047.30	0.00	0.00	0.00	0.00	16,613.48	94,783.55
5211- Dominion WTP Operations	0.00	0.00	351,740.91	0.00	0.00	0.00	0.00	351,740.91
5310-Permit Fees	0.00	0.00	1,900.00	1,900.00	0.00	0.00	0.00	3,800.00
5410-Hydrant Water	0.00	0.00	36,189.00	0.00	0.00	0.00	0.00	36,189.00
5510-Potable Irrigation Water	0.00	0.00	19,714.30	0.00	0.00	0.00	0.00	19,714.30
5511-Irrigation Water	0.00	0.00	146,911.35	0.00	0.00	0.00	0.00	146,911.35
5601-Late Fees, Penalties,	0.00	0.00	20,819.47	10,147.65	0.00	0.00	0.00	30,967.12
5610- Miscellaneous Income	0.00	0.00	4,166.06	1,055.97	0.00	0.00	0.00	5,222.03
5611-Inclusion fees-NWDC	0.00	0.00	38,161.28	0.00	0.00	0.00	0.00	38,161.28
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	304,460.00	0.00	0.00	0.00	304,460.00
5640- Dominion Treated Water Us	0.00	0.00	102,859.82	0.00	0.00	0.00	0.00	102,859.82
5650 Dominion Exp Reimbursement	0.00	0.00	302,378.54	39,512.53	0.00	0.00	0.00	341,891.07
5660- Ravenna Reimbursement	0.00	0.00	-0.02	0.00	0.00	0.00	0.00	-0.02
5700- Sys. Development Charge	0.00	0.00	95,490.00	12,079.00	0.00	0.00	0.00	107,569.00
5705 Ravenna SDC	0.00	0.00	146,675.83	0.00	0.00	0.00	0.00	146,675.83
5710- Capital Surcharge	0.00	0.00	71,604.80	81,126.05	0.00	0.00	0.00	152,730.85
5715- Capital Surcharge WTP Sup	0.00	0.00	563,189.32	0.00	0.00	0.00	0.00	563,189.32
5820- Investment Income	96,659.61	122,735.54	276,597.21	387,700.20	0.00	0.00	11,795.82	895,478.38
5850 - Reimbursed Exp Other	0.00	0.00	9,572.53	0.00	0.00	0.00	0.00	9,572.53
Total Income	1,620,445.40	613,645.95	3,960,419.01	2,082,570.91	0.00	0.00	371,158.36	8,648,239.63
Gross Profit	1,620,445.40	613,645.95	3,960,419.01	2,082,570.91	0.00	0.00	371,158.36	8,648,239.63
Expense								
6020-Payroll Expenses	34,812.47	0.00	285,158.10	205,746.48	0.00	173,093.16	0.00	698,810.21
6040- Accounting	16,500.00	0.00	16,500.00	18,875.00	0.00	19,250.00	5,000.00	76,125.00
6041- Audit	29,030.82	0.00	0.00	0.00	0.00	0.00	0.00	29,030.82
6050- Contract Labor	0.00	0.00	0.00	18,213.80	0.00	18,213.84	0.00	36,427.64
6090- Education	4,604.25	0.00	4,037.75	4,298.75	0.00	4,712.33	0.00	17,653.08
6100- Engineering	4,195.00	0.00	15,788.90	43,333.80	0.00	68,550.50	0.00	131,868.20
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	450.00	0.00	450.00
6115- GPS/GIS	0.00	0.00	0.00	11,072.36	0.00	3,045.00	0.00	14,117.36
6130- Insurance	14,336.41	0.00	14,192.75	14,336.42	0.00	14,336.42	0.00	57,202.00
6140- Lab & Test Fees	18,807.89	0.00	3,143.00	0.00	0.00	5,178.00	0.00	27,128.89
6150- Legal	0.00	0.00	16,550.39	12,719.89	0.00	13,407.62	0.00	42,678.28
6170- Meter Expenses	0.00	0.00	-105.77	0.00	0.00	26,447.34	0.00	26,341.57
6180- Misc. Expenses	6,045.34	0.00	2,953.61	696.09	0.00	1,279.01	0.00	10,974.05
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	28,457.92	0.00	3,780.82	6,322.86	0.00	8,580.03	0.00	46,843.63
6210-Operating Supplies	70.61	0.00	68,176.13	92,393.26	0.00	0.00	0.00	160,640.00
6220- Permits	21,829.63	0.00	0.00	3,000.00	0.00	2,290.00	0.00	27,119.63
6230- Repairs and Maint	71,889.44	0.00	62,862.32	57,038.46	0.00	260,941.86	0.00	452,732.10
6240- Safety Equipment	0.00	0.00	1,857.81	2,118.54	0.00	2,476.47	0.00	6,452.82
6250- Treasurers Fees	21,970.12	7,078.04	0.00	0.00	0.00	0.00	0.00	33,395.04
6260- Utilities	1,202.91	0.00	95,030.66	46,352.81	0.00	30,899.43	4,346.88	173,485.81
6270- Vehicle	8,897.53	0.00	8,277.50	12,144.83	0.00	9,367.99	0.00	38,707.85
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	781,148.34	0.00	781,148.34
6420-Loan Administrative Fees	0.00	38,400.00	0.00	0.00	0.00	0.00	0.00	38,400.00
6500- CWRPDA -PVH D16a356- Prin	0.00	118,087.00	0.00	0.00	0.00	0.00	0.00	118,087.00
6501-Interest D16a356-PVH	0.00	33,291.69	0.00	0.00	0.00	0.00	0.00	33,291.69
6560- Principal CT2015- PVH	0.00	56,134.69	0.00	0.00	0.00	0.00	0.00	56,134.69
6561 - Interest CT2015-176 PVH	0.00	59,312.46	0.00	0.00	0.00	0.00	0.00	59,312.46
7100-Principal Payments-W05A105	0.00	280,000.00	0.00	0.00	0.00	0.00	0.00	280,000.00
7150-Ravenna CWCB	0.00	82,425.19	0.00	0.00	0.00	0.00	0.00	82,425.19
7300- Capital Projects	6,856.37	0.00	568,684.22	162,456.41	0.00	278,238.37	2,795.00	1,019,010.37
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	88,228.07	0.00	0.00	97,654.98

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

January through June 2024

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
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	274,802.75	0.00	0.00	275,596.50
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	313,143.09	0.00	0.00	313,143.09
7313 - Valley View Project	0.00	0.00	0.00	2,137.50	569,088.20	0.00	0.00	571,225.70
Total Expense	289,506.71	674,729.07	1,215,388.19	799,690.99	1,245,448.67	1,721,925.71	13,555.86	5,960,245.20
Net Ordinary Income	1,330,938.69	-61,083.12	2,745,030.82	1,282,879.92	-1,245,448.67	-1,721,925.71	357,602.50	2,687,994.43
Other Income/Expense								
6900- Transfers In	0.00	50,779.12	0.00	0.00	500,000.00	0.00	0.00	550,779.12
6902- Transfers In WTP	0.00	563,189.32	0.00	0.00	0.00	0.00	0.00	563,189.32
Total Other Income	0.00	613,968.44	0.00	0.00	500,000.00	0.00	0.00	1,113,968.44
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	538,557.12	12,222.00	0.00	0.00	0.00	550,779.12
8002- Transfers Water Supply SV	0.00	0.00	563,189.32	0.00	0.00	0.00	0.00	563,189.32
9000 -Depreciation Expense	0.00	0.00	990,000.00	414,000.00	0.00	0.00	0.00	1,404,000.00
Total Other Expense	0.00	0.00	2,091,746.44	426,222.00	0.00	0.00	0.00	2,517,968.44
Net Other Income	0.00	613,968.44	-2,091,746.44	-426,222.00	500,000.00	0.00	0.00	-1,404,000.00
Net Income	1,330,938.69	552,885.32	653,284.38	856,657.92	-745,448.67	-1,721,925.71	357,602.50	1,283,994.43

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

	<u>Jun 24</u>	<u>Jan - Jun 24</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	141,625.98	1,464,663.02
5210- Specific Ownership Taxes	8,945.59	59,122.77
5820- Investment Income	19,937.05	96,659.61
Total Income	<u>170,508.62</u>	<u>1,620,445.40</u>
Gross Profit	170,508.62	1,620,445.40
Expense		
6020-Payroll Expenses	7,937.86	34,812.47
6040- Accounting	2,750.00	16,500.00
6041- Audit	9,000.00	29,030.82
6080- Education	412.50	4,604.25
6100- Engineering	682.50	4,195.00
6130- Insurance	2,361.00	14,336.41
6150- Legal	2,012.13	18,807.89
6180- Misc. Expenses	671.04	6,045.34
6200- Office Expense	3,489.23	28,457.92
6210-Operating Supplies	0.00	70.61
6220- Permits	0.00	21,829.63
6230- Repairs and Maint	8,699.35	71,889.44
6250- Treasurers Fees	2,129.52	21,970.12
6260- Utilities	197.71	1,202.91
6270- Vehicle	0.00	8,897.53
7300- Capital Projects	0.00	6,856.37
Total Expense	<u>40,342.84</u>	<u>289,506.71</u>
Net Ordinary Income	<u>130,165.78</u>	<u>1,330,938.69</u>
Net Income	<u><u>130,165.78</u></u>	<u><u>1,330,938.69</u></u>

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

	<u>Jun 24</u>	<u>Jan - Jun 24</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	45,626.93	471,863.11
5210- Specific Ownership Taxes	2,881.96	19,047.30
5820- Investment Income	24,713.97	122,735.54
Total Income	<u>73,222.86</u>	<u>613,645.95</u>
Gross Profit	73,222.86	613,645.95
Expense		
6250- Treasurers Fees	686.06	7,078.04
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>686.06</u>	<u>674,729.07</u>
Net Ordinary Income	72,536.80	-61,083.12
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	50,779.12
6902- Transfers In WTP	93,997.12	563,189.32
Total Other Income	<u>93,997.12</u>	<u>613,968.44</u>
Net Other Income	93,997.12	613,968.44
Net Income	<u><u>166,533.92</u></u>	<u><u>552,885.32</u></u>

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

	Jun 24	Jan - Jun 24
Ordinary Income/Expense		
Income		
5010- Service Charges	465,906.05	1,733,901.49
5100-Availability Charges	0.00	38,557.12
5211- Dominion WTP Operations	59,413.31	351,740.91
5310-Permit Fees	0.00	1,900.00
5410-Hydrant Water	9,681.00	36,189.00
5510-Potable Irrigation Water	10,572.50	19,714.30
5511-Irrigation Water	71,777.69	146,911.35
5601-Late Fees, Penalties,	3,901.41	20,819.47
5610- Miscellaneous Income	-5.07	4,166.06
5611-Inclusion fees-NWDC	5,662.50	38,161.28
5640- Dominion Treated Water Us	37,235.16	102,859.82
5650 Dominion Exp Reimbursement	99,930.20	302,378.54
5660- Ravenna Reimbursement	0.00	-0.02
5700- Sys. Development Charge	135.00	95,490.00
5705 Ravenna SDC	22,603.87	146,675.83
5710- Capital Surcharge	11,950.34	71,604.80
5715- Capital Surcharge WTP Sup	93,997.12	563,189.32
5820- Investment Income	48,906.67	276,587.21
5850 - Reimbursed Exp Other	12,440.12	9,572.53
Total Income	<u>954,107.87</u>	<u>3,960,419.01</u>
Gross Profit	954,107.87	3,960,419.01
Expense		
6020-Payroll Expenses	52,269.20	285,158.10
6040- Accounting	2,750.00	16,500.00
6080- Education	412.50	4,037.75
6100- Engineering	1,787.50	15,788.90
6130- Insurance	2,361.00	14,192.75
6140- Lab & Test Fees	0.00	3,143.00
6150- Legal	2,012.13	16,550.39
6170 - Meter Expenses	0.00	-105.77
6180- Misc. Expenses	592.78	2,953.61
6200- Office Expense	651.50	3,780.82
6210-Operating Supplies	11,880.62	68,176.13
6230- Repairs and Maint	14,671.34	62,862.32
6240- Safety Equipment	211.64	1,857.81
6260- Utilities	20,750.19	95,030.66
6270- Vehicle	84.95	8,277.50
7300- Capital Projects	195,360.41	568,664.22
7302- Water Taps Centennial	48,520.00	48,520.00
Total Expense	<u>354,315.76</u>	<u>1,215,388.19</u>
Net Ordinary Income	599,792.11	2,745,030.82
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	500,000.00	538,557.12
8002- Transfers Water Supply SV	93,997.12	563,189.32
9000 -Depreciation Expense	165,000.00	990,000.00
Total Other Expense	<u>758,997.12</u>	<u>2,091,746.44</u>
Net Other Income	-758,997.12	-2,091,746.44
Net Income	<u><u>-159,205.01</u></u>	<u><u>653,284.38</u></u>

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

	<u>Jun 24</u>	<u>Jan - Jun 24</u>
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	37,108.70	173,093.16
6040- Accounting	2,750.00	19,250.00
6050- Contract Labor	3,395.45	18,213.84
6080- Education	512.54	4,712.33
6100- Engineering	12,291.25	68,550.50
6110-Conservation Rebates	300.00	450.00
6115- GPS/GIS	907.50	3,045.00
6130- Insurance	2,361.00	14,336.42
6140- Lab & Test Fees	684.00	5,178.00
6150- Legal	5,135.36	13,407.62
6170 - Meter Expenses	10,256.04	26,447.34
6180- Misc. Expenses	0.00	1,279.01
6200- Office Expense	1,207.18	8,580.03
6220- Permits	0.00	2,290.00
6230- Repairs and Maint	96,660.32	260,941.86
6240- Safety Equipment	444.42	2,476.47
6260- Utilities	7,623.26	30,899.43
6270- Vehicle	0.00	9,387.99
6280- Water Costs	294,686.57	781,148.34
6500- CWRPDA -PVH D15a356- Prin	0.00	0.00
7300- Capital Projects	64,720.17	278,238.37
Total Expense	<u>541,043.76</u>	<u>1,721,925.71</u>
Net Ordinary Income	<u>-541,043.76</u>	<u>-1,721,925.71</u>
Net Income	<u><u>-541,043.76</u></u>	<u><u>-1,721,925.71</u></u>

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

	<u>Jun 24</u>	<u>Jan - Jun 24</u>
Ordinary Income/Expense		
Income		
5010- Service Charges	173,996.66	1,019,308.01
5100-Availability Charges	0.00	12,222.00
5101- Service Charges LMA	31,836.58	213,059.50
5310-Permit Fees	1,650.00	1,900.00
5601-Late Fees, Penalties,	1,781.11	10,147.65
5610- Miscellaneous Income	-191.68	1,055.97
5625- Dominion Sewer Conveyance	52,800.00	304,460.00
5650 Dominion Exp Reimbursement	22,202.06	39,512.53
5700- Sys. Development Charge	12,079.00	12,079.00
5710- Capital Surcharge	13,250.55	81,126.05
5820- Investment Income	71,950.51	387,700.20
Total Income	<u>381,354.79</u>	<u>2,082,570.91</u>
Gross Profit	381,354.79	2,082,570.91
Expense		
6020-Payroll Expenses	44,473.92	205,746.48
6040- Accounting	2,750.00	18,875.00
6050- Contract Labor	3,395.45	18,213.80
6080- Education	497.50	4,298.75
6100- Engineering	1,551.25	43,333.80
6115- GPS/GIS	0.00	11,072.36
6130- Insurance	2,361.00	14,336.42
6150- Legal	1,356.13	12,719.89
6180- Misc. Expenses	16.98	696.09
6185- Littleton Service Fees	0.00	74,213.05
6200- Office Expense	1,166.83	8,322.86
6210-Operating Supplies	31,232.00	92,393.26
6220- Permits	0.00	3,000.00
6230- Repairs and Maint	3,051.44	57,038.48
6240- Safety Equipment	374.96	2,118.54
6260- Utilities	8,698.06	46,352.81
6270- Vehicle	0.00	12,144.83
7300- Capital Projects	5,270.90	162,456.41
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>106,196.42</u>	<u>799,690.99</u>
Net Ordinary Income	275,158.37	1,282,879.92
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	0.00	12,222.00
9000 -Depreciation Expense	69,000.00	414,000.00
Total Other Expense	<u>69,000.00</u>	<u>426,222.00</u>
Net Other Income	<u>-69,000.00</u>	<u>-426,222.00</u>
Net Income	<u><u>206,158.37</u></u>	<u><u>856,657.92</u></u>

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

	Jun 24	Jan - Jun 24
Ordinary Income/Expense		
Expense		
7308- O-Line Capacity Improve.	20,491.24	88,228.07
7310 - WTP- Dominion Pump	0.00	186.56
7311- Dominion System Improve.	796.00	274,802.75
7312- Ravenna Pump Station	164,844.19	313,143.09
7313 - Valley View Project	36,883.44	569,088.20
Total Expense	223,014.87	1,245,448.67
Net Ordinary Income	-223,014.87	-1,245,448.67
Other Income/Expense		
Other Income		
6900- Transfers In	500,000.00	500,000.00
Total Other Income	500,000.00	500,000.00
Net Other Income	500,000.00	500,000.00
Net Income	276,985.13	-745,448.67

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

	Jun 24	Jan - Jun 24
Ordinary Income/Expense		
Income		
5200- Property Taxes	54,506.62	342,749.06
5210- Specific Ownership Taxes	2,673.09	16,613.48
5820- Investment Income	2,109.79	11,795.82
Total Income	59,289.50	371,158.36
Gross Profit	59,289.50	371,158.36
Expense		
6040- Accounting	1,000.00	5,000.00
6150- Legal	-217.00	1,413.98
6250- Treasurers Fees	38.55	4,346.88
7300- Capital Projects	0.00	2,795.00
Total Expense	821.55	13,555.86
Net Ordinary Income	58,467.95	357,602.50
Net Income	58,467.95	357,602.50

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

	Jan - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	1,464,663.02	1,576,131.00	-111,467.98	92.9%
5210- Specific Ownership Taxes	59,122.77	120,000.00	-60,877.23	49.3%
5610- Miscellaneous Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	96,659.61	80,000.00	16,659.61	120.8%
Total Income	<u>1,620,445.40</u>	<u>1,777,131.00</u>	<u>-156,685.60</u>	<u>91.2%</u>
Gross Profit	1,620,445.40	1,777,131.00	-156,685.60	91.2%
Expense				
6020- Payroll Expenses	34,812.47	150,000.00	-115,187.53	23.2%
6040- Accounting	16,500.00	31,500.00	-15,000.00	52.4%
6041- Audit	29,030.82	30,000.00	-969.18	96.8%
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	4,604.25	30,000.00	-25,395.75	15.3%
6100- Engineering	4,195.00	40,000.00	-35,805.00	10.5%
6130- Insurance	14,336.41	30,000.00	-15,663.59	47.8%
6150- Legal	18,807.89	25,000.00	-6,192.11	75.2%
6180- Misc. Expenses	6,045.34	10,000.00	-3,954.66	60.5%
6200- Office Expense	28,457.92	40,000.00	-11,542.08	71.1%
6210- Operating Supplies	70.61			
6220- Permits	21,829.63	50,000.00	-28,170.37	43.7%
6225- Rent	0.00	5,000.00	-5,000.00	0.0%
6230- Repairs and Maint	71,889.44	205,000.00	-133,110.56	35.1%
6250- Treasurers Fees	21,970.12	45,000.00	-23,029.88	48.8%
6260- Utilities	1,202.91	2,000.00	-797.09	60.1%
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>289,506.71</u>	<u>793,500.00</u>	<u>-503,993.29</u>	<u>36.5%</u>
Net Ordinary Income	1,330,938.69	983,631.00	347,307.69	135.3%
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>1,330,938.69</u></u>	<u><u>283,631.00</u></u>	<u><u>1,047,307.69</u></u>	<u><u>469.3%</u></u>

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

	Jan - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	471,863.11	675,485.00	-203,621.89	69.9%
5210- Specific Ownership Taxes	19,047.30	80,000.00	-60,952.70	23.8%
5820- Investment Income	122,735.54	30,000.00	92,735.54	409.1%
Total Income	613,645.95	785,485.00	-171,839.05	78.1%
Gross Profit	613,645.95	785,485.00	-171,839.05	78.1%
Expense				
6250- Treasurers Fees	7,078.04	15,000.00	-7,921.96	47.2%
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	674,729.07	1,757,824.00	-1,083,094.93	38.4%
Net Ordinary Income	-61,083.12	-972,339.00	911,255.88	6.3%
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	563,189.32			
Total Other Income	613,968.44	1,252,000.00	-638,031.56	49.0%
Net Other Income	613,968.44	1,252,000.00	-638,031.56	49.0%
Net Income	552,885.32	279,661.00	273,224.32	197.7%

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

	Jan - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	1,733,901.49	3,200,000.00	-1,466,098.51	54.2%
5100-Availability Charges	38,557.12	120,000.00	-81,442.88	32.1%
5211- Dominion WTP Operations	351,740.91	500,000.00	-148,259.09	70.3%
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	36,189.00	40,000.00	-3,811.00	90.5%
5510-Potable Irrigation Water	19,714.30	40,000.00	-20,285.70	49.3%
5511-Irrigation Water	146,911.35	250,000.00	-103,088.65	58.8%
5601-Late Fees, Penalties,	20,819.47	70,000.00	-49,180.53	29.7%
5610- Miscellaneous Income	4,166.06	0.00	4,166.06	100.0%
5611-Inclusion fees-NWDC	38,161.28	50,000.00	-11,838.72	76.3%
5620- Dominion Dist. Operations	0.00	200,000.00	-200,000.00	0.0%
5640- Dominion Treated Water Us	102,859.82	100,000.00	2,859.82	102.9%
5650 Dominion Exp Reimbursement	302,378.54			
5660- Ravenna Reimbursement	-0.02	3,196,667.00	-3,196,667.02	-0.0%
5670-Dominion Cap Lease O-Line	0.00	0.00	0.00	0.0%
5700- Sys. Development Charge	95,490.00	275,000.00	-179,510.00	34.7%
5705 Ravenna SDC	146,675.83	250,000.00	-103,324.17	58.7%
5710- Capital Surcharge	71,604.80	80,000.00	-8,395.20	89.5%
5715- Capital Surcharge WTP Sup	563,189.32	1,036,808.00	-473,618.68	54.3%
5820- Investment Income	276,587.21	50,000.00	226,587.21	553.2%
5850 - Reimbursed Exp Other	9,572.53	1,225,000.00	-1,215,427.47	0.8%
Total Income	3,960,419.01	10,691,875.00	-6,731,455.99	37.0%
Gross Profit	3,960,419.01	10,691,875.00	-6,731,455.99	37.0%
Expense				
6020-Payroll Expenses	285,158.10	750,000.00	-464,841.90	38.0%
6040- Accounting	16,500.00	32,500.00	-16,000.00	50.8%
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	4,037.75	30,000.00	-25,962.25	13.5%
6100- Engineering	15,788.90	175,000.00	-159,211.10	9.0%
6115- GPS/GIS	0.00	25,000.00	-25,000.00	0.0%
6130- Insurance	14,192.75	25,000.00	-10,807.25	56.8%
6140- Lab & Test Fees	3,143.00	15,000.00	-11,857.00	21.0%
6150- Legal	16,550.39	37,500.00	-20,949.61	44.1%
6170 - Meter Expenses	-105.77	0.00	-105.77	100.0%
6180- Misc. Expenses	2,953.61	10,000.00	-7,046.39	29.5%
6200- Office Expense	3,780.82	20,000.00	-16,219.18	18.9%
6210-Operating Supplies	68,176.13	175,000.00	-106,823.87	39.0%
6220- Permits	0.00	10,000.00	-10,000.00	0.0%
6230- Repairs and Maint	62,862.32	250,000.00	-187,137.68	25.1%
6240- Safety Equipment	1,857.81	5,000.00	-3,142.19	37.2%
6260- Utilities	95,030.66	240,000.00	-144,969.34	39.6%
6270- Vehicle	8,277.50	10,000.00	-1,722.50	82.8%
6280- Water Costs	0.00	50,000.00	-50,000.00	0.0%
7300- Capital Projects	568,664.22	530,000.00	38,664.22	107.3%
7302- Water Taps Centennial	48,520.00	50,000.00	-1,480.00	97.0%
Total Expense	1,215,388.19	2,475,000.00	-1,259,611.81	49.1%
Net Ordinary Income	2,745,030.82	8,216,875.00	-5,471,844.18	33.4%
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	538,557.12	120,000.00	418,557.12	448.8%
8002- Transfers Water Supply SV	563,189.32	1,036,808.00	-473,618.68	54.3%
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 June 2024

	<u>Jan - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
9000 -Depreciation Expense	990,000.00			
Total Other Expense	2,091,746.44	1,156,808.00	934,938.44	180.8%
Net Other Income	-2,091,746.44	-656,808.00	-1,434,938.44	318.5%
Net Income	<u>653,284.38</u>	<u>7,560,067.00</u>	<u>-6,906,782.62</u>	<u>8.6%</u>

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

	<u>Jan - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	173,093.16	400,000.00	-226,906.84	43.3%
6040- Accounting	19,250.00	32,500.00	-13,250.00	59.2%
6050- Contract Labor	18,213.84	40,000.00	-21,786.16	45.5%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	4,712.33	30,000.00	-25,287.67	15.7%
6100- Engineering	68,550.50	200,000.00	-131,449.50	34.3%
6110-Conservation Rebates	450.00	2,500.00	-2,050.00	18.0%
6115- GPS/GIS	3,045.00	25,000.00	-21,955.00	12.2%
6130- Insurance	14,336.42	25,000.00	-10,663.58	57.3%
6140- Lab & Test Fees	5,178.00	15,000.00	-9,822.00	34.5%
6150- Legal	13,407.62	37,500.00	-24,092.38	35.8%
6170 - Meter Expenses	26,447.34	50,000.00	-23,552.66	52.9%
6180- Misc. Expenses	1,279.01	10,000.00	-8,720.99	12.8%
6200- Office Expense	8,580.03	20,000.00	-11,419.97	42.9%
6220- Permits	2,290.00	10,000.00	-7,710.00	22.9%
6230- Repairs and Maint	260,941.86	225,000.00	35,941.86	116.0%
6230-Meter Expenses	0.00	2,000.00	-2,000.00	0.0%
6240- Safety Equipment	2,476.47			
6260- Utilities	30,899.43	75,000.00	-44,100.57	41.2%
6270- Vehicle	9,387.99	5,000.00	4,387.99	187.8%
6280- Water Costs	781,148.34	2,000,000.00	-1,218,851.66	39.1%
6500- CWRPDA -PVH D15a356- Prin	0.00			
7300- Capital Projects	278,238.37	6,400,000.00	-6,121,761.63	4.3%
Total Expense	<u>1,721,925.71</u>	<u>9,664,500.00</u>	<u>-7,942,574.29</u>	<u>17.8%</u>
Net Ordinary Income	<u>-1,721,925.71</u>	<u>-9,664,500.00</u>	<u>7,942,574.29</u>	<u>17.8%</u>
Net Income	<u><u>-1,721,925.71</u></u>	<u><u>-9,664,500.00</u></u>	<u><u>7,942,574.29</u></u>	<u><u>17.8%</u></u>

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

	Jan - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	1,019,308.01	1,800,000.00	-780,691.99	56.6%
5100-Availability Charges	12,222.00	40,000.00	-27,778.00	30.6%
5101- Service Charges LMA	213,059.50	300,000.00	-86,940.50	71.0%
5310-Permit Fees	1,900.00	33,000.00	-31,100.00	5.8%
5601-Late Fees, Penalties,	10,147.65	20,000.00	-9,852.35	50.7%
5610- Miscellaneous Income	1,055.97	0.00	1,055.97	100.0%
5625- Dominion Sewer Conveyance	304,460.00	360,000.00	-55,540.00	84.6%
5650 Dominion Exp Reimbursement	39,512.53	50,000.00	-10,487.47	79.0%
5670-Dominion Cap Lease O-Line	0.00	200,000.00	-200,000.00	0.0%
5700- Sys. Development Charge	12,079.00	200,000.00	-187,921.00	6.0%
5710- Capital Surcharge	81,126.05	160,000.00	-78,873.95	50.7%
5820- Investment Income	387,700.20	55,000.00	332,700.20	704.9%
Total Income	<u>2,082,570.91</u>	<u>3,218,000.00</u>	<u>-1,135,429.09</u>	<u>64.7%</u>
Gross Profit	2,082,570.91	3,218,000.00	-1,135,429.09	64.7%
Expense				
6020-Payroll Expenses	205,746.48	500,000.00	-294,253.52	41.1%
6040- Accounting	18,875.00	31,500.00	-12,625.00	59.9%
6050- Contract Labor	18,213.80	30,000.00	-11,786.20	60.7%
6080- Education	4,298.75	30,000.00	-25,701.25	14.3%
6099- Election	0.00	0.00	0.00	0.0%
6100- Engineering	43,333.80	125,000.00	-81,666.20	34.7%
6115- GPS/GIS	11,072.36	25,000.00	-13,927.64	44.3%
6130- Insurance	14,336.42	30,000.00	-15,663.58	47.8%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	12,719.89	15,000.00	-2,280.11	84.8%
6180- Misc. Expenses	696.09	1,000.00	-303.91	69.6%
6185- Littleton Service Fees	74,213.05	1,100,000.00	-1,025,786.95	6.7%
6200- Office Expense	8,322.86	15,000.00	-6,677.14	55.5%
6210-Operating Supplies	92,393.26	145,000.00	-52,606.74	63.7%
6220- Permits	3,000.00	10,000.00	-7,000.00	30.0%
6230- Repairs and Maint	57,038.48	150,000.00	-92,961.52	38.0%
6240- Safety Equipment	2,118.54	2,000.00	118.54	105.9%
6260- Utilities	46,352.81	100,000.00	-53,647.19	46.4%
6270- Vehicle	12,144.83	2,000.00	10,144.83	607.2%
6300- Bank Service Charges	0.00	3,000.00	-3,000.00	0.0%
7300- Capital Projects	162,456.41	1,750,000.00	-1,587,543.59	9.3%
7308- O-Line Capacity Improve.	9,426.91			
7311- Dominion System Improve.	793.75			
7313 - Valley View Project	2,137.50			
Total Expense	<u>799,690.99</u>	<u>4,065,500.00</u>	<u>-3,265,809.01</u>	<u>19.7%</u>
Net Ordinary Income	1,282,879.92	-847,500.00	2,130,379.92	-151.4%
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	12,222.00	633,500.00	-621,278.00	1.9%
9000 -Depreciation Expense	414,000.00			
Total Other Expense	<u>426,222.00</u>	<u>633,500.00</u>	<u>-207,278.00</u>	<u>67.3%</u>
Net Other Income	-426,222.00	-433,500.00	7,278.00	98.3%
Net Income	<u><u>856,657.92</u></u>	<u><u>-1,281,000.00</u></u>	<u><u>2,137,657.92</u></u>	<u><u>-66.9%</u></u>

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

	Jan - Jun 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	0.00	1,561,500.00	-1,561,500.00	0.0%
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.	88,228.07	670,000.00	-581,771.93	13.2%
7310 - WTP- Dominion Pump	186.56			
7311- Dominion System Improve.	274,802.75			
7312- Ravenna Pump Station	313,143.09			
7313 - Valley View Project	569,088.20	700,000.00	-130,911.80	81.3%
Total Expense	1,245,448.67	4,515,000.00	-3,269,551.33	27.6%
Net Ordinary Income	-1,245,448.67	-2,953,500.00	1,708,051.33	42.2%
Other Income/Expense				
Other Income				
6900- Transfers In	500,000.00	2,953,500.00	-2,453,500.00	16.9%
Total Other Income	500,000.00	2,953,500.00	-2,453,500.00	16.9%
Net Other Income	500,000.00	2,953,500.00	-2,453,500.00	16.9%
Net Income	-745,448.67	0.00	-745,448.67	100.0%

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

	Jan - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	342,749.06	447,966.00	-105,216.94	76.5%
5210- Specific Ownership Taxes	16,613.48	50,000.00	-33,386.52	33.2%
5820- Investment Income	11,795.82	1,000.00	10,795.82	1,179.6%
Total Income	371,158.36	498,966.00	-127,807.64	74.4%
Gross Profit	371,158.36	498,966.00	-127,807.64	74.4%
Expense				
6040- Accounting	5,000.00	12,000.00	-7,000.00	41.7%
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	1,413.98	2,500.00	-1,086.02	56.6%
6250- Treasurers Fees	4,346.88	9,000.00	-4,653.12	48.3%
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	13,555.86	448,744.00	-435,188.14	3.0%
Net Ordinary Income	357,602.50	50,222.00	307,380.50	712.0%
Net Income	357,602.50	50,222.00	307,380.50	712.0%

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District
June 30, 2024

Maturity

Long Term Obligations

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

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 June 30, 2024 is as follows:

General Fund	Debt Service Water Fund	Debt Service Sewer Fund	Capital Projects Fund	Water Fund	Sewer Fund	PVH	Total
\$ -	-	-	\$ 308,840	\$ 3,000,000	\$ 1,000,000		\$ 4,308,840
-	-	-		1,681,517	2,243,212		\$ 3,924,729
<u>4,637,623</u>	<u>723,210</u>	<u>7,105,991</u>	<u>-</u>	<u>9,402,793</u>	<u>13,575,883</u>	<u>860,877</u>	<u>\$ 36,306,377</u>
<u>\$ 4,637,623</u>	<u>\$ 723,210</u>	<u>\$ 7,105,991</u>	<u>\$ 308,840</u>	<u>\$ 14,084,310</u>	<u>\$ 16,819,095</u>	<u>\$ 860,877</u>	<u>\$ 44,539,946</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						
Total Funds Available	14,263,008	14,517,377	14,427,733	14,603,218	14,785,283	14,785,283	0	0	0	0	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						
Capital Reserve	1,033,741	1,272,806	1,400,514	1,489,516	1,696,868	1,681,517						
Operating Cash	10,229,267	10,244,571	10,027,219	10,113,702	10,088,415	9,402,793						
Total Cash	14,263,008	14,517,377	14,427,733	14,603,218	14,785,283	14,084,310	0	0	0	0	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						
Additions to Reserve	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						
Ending Reserve Balance	1,033,741	1,272,806	1,400,514	1,489,516	1,696,868	1,681,517	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	16,554,367	16,819,095						
Total Funds Available	14,448,907	14,912,051	16,083,233	16,306,531	16,554,367	16,819,095	0	0	0	0	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						
25% of Budgeted Expenditures												
Capital Reserve	1,369,891	1,535,081	1,707,667	1,880,361	2,063,483	2,243,212						
Operating Cash	12,079,016	12,376,970	13,375,566	13,426,170	13,490,884	13,575,883						
Total Available Funds	14,448,907	14,912,051	16,083,233	16,306,531	16,554,367	16,819,095	0	0	0	0	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						
Additions to Reserve	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						
Ending Reserve Balance	1,369,891	1,535,081	1,707,667	1,880,361	2,063,483	2,243,212	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	535,490	629,233						
Surcharge Collected	93,844	93,929	93,793	93,882	93,743	93,977						
Availability of Service Trans.	2,642	0	0	25,936	0	0						
Payment of Debt	0	667,651	0	0	0	0						
Ending Cash Balance	895,601	321,879	415,672	535,490	629,233	723,210	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	7,033,434	7,105,991						
Total	7,154,095	6,787,976	6,454,194	7,261,187	7,662,667	7,829,201	0	0	0	0	0	0

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District
Property Tax Schedule
2024

SUMMARY - DOUGLAS & JEFFERSON COUNTIES

Property Taxes	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
January		\$ 15,409		\$ (8)			\$ 15,938	0.02%	0.02%	\$ 15,938	0.56%	0.56%
February		\$ 18,546		\$ (521)			\$ 52,764	1.67%	1.69%	\$ 52,764	2.86%	3.42%
March		\$ 15,747		\$ (9,369)			\$ 630,941	29.98%	31.66%	\$ 630,941	34.20%	37.62%
April		\$ 14,811		\$ (1,446)			\$ 109,658	4.62%	36.29%	\$ 109,658	5.94%	43.56%
May		\$ 12,997		\$ (17,618)			\$ 1,170,415	56.40%	92.69%	\$ 1,170,415	63.44%	107.00%
June		\$ 11,828		\$ (2,816)			\$ 196,265	8.99%	101.67%	\$ 196,265	10.64%	117.64%
July							\$ -	0.00%	101.67%	\$ -	0.00%	117.64%
August							\$ -	0.00%	101.67%	\$ -	0.00%	117.64%
September							\$ -	0.00%	101.67%	\$ -	0.00%	117.64%
October							\$ -	0.00%	101.67%	\$ -	0.00%	117.64%
November				\$ (33)			\$ (33)	0.00%	101.67%	\$ (33)	0.00%	117.64%
December							\$ -	0.00%	101.67%	\$ -	0.00%	117.63%
TOTAL	\$ 2,118,421	\$ 89,338	\$ -	\$ (31,811)	\$ -	\$ -	\$ 2,175,948	101.67%	101.67%	\$ 2,175,948	117.63%	117.63%

No Assurance is provided on these Financial Statements
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