

ROXBOROUGH WATER & SANITATION DISTRICT  
FINANCIAL STATEMENTS

March 31, 2024

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**Roxborough Water and Sanitation District**  
**Balance Sheet by Class**  
As of March 31, 2024

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	TOTAL
<b>ASSETS</b>								
Current Assets								
Checking/Savings								
1105 Wells Fargo Checking	241,574.71	4,578,928.87	34,406,946.68	5,754,721.06	510,927.32	-29,584,712.62	-1,537,982.35	14,370,403.67
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	2,195,854.83	2,195,854.83
1139 -WF Ravenna	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	3,196,997.18
1150-Investment in Colotrust	3,388,164.64	879,801.51	6,019,352.51	8,719,026.96	0.00	0.00	0.00	19,006,346.62
1155- Colotrust Bond Fund	0.00	0.00	389,149.40	540,177.29	0.00	0.00	0.00	929,326.69
1160 -System Develop Colo Trust	0.00	0.00	0.00	1,069,307.21	0.00	0.00	0.00	1,069,307.21
Total Checking/Savings	3,629,739.35	7,121,845.48	44,012,445.77	16,083,232.52	510,927.32	-29,584,712.62	657,872.48	42,431,350.30
Other Current Assets								
1300-A/R Service	0.00	0.00	471,941.29	319,777.84	0.00	0.00	0.00	791,719.13
1310-A/R Availability	0.00	0.00	787.68	20.12	0.00	0.00	0.00	807.80
1350 -A/R Taxes	1,576,131.00	675,485.00	0.00	0.00	0.00	0.00	447,966.00	2,699,562.00
1358-Due From NWDC Inclusion	0.00	0.00	6,211.74	0.00	0.00	0.00	0.00	6,211.74
1370- Due From Others	0.00	0.00	40,694.37	0.00	0.00	0.00	0.00	40,694.37
1400- Prepaid Insurance	21,250.55	0.00	21,250.55	0.00	0.00	21,252.35	0.00	85,004.00
Total Other Current Assets	1,597,381.55	675,485.00	540,885.63	341,048.51	0.00	21,252.35	447,966.00	3,624,019.04
Total Current Assets	5,227,120.90	7,797,330.48	44,553,331.40	16,424,281.03	510,927.32	-29,563,460.27	1,105,838.48	46,055,369.34
Fixed Assets								
1500- Capital Assets	0.00	0.00	107,121,944.32	33,589,082.45	0.00	0.00	0.00	140,711,026.77
1550- Accumulated Depreciation	0.00	0.00	-20,963,646.00	-16,690,569.00	0.00	0.00	0.00	-37,654,235.00
Total Fixed Assets	0.00	0.00	86,158,298.32	16,898,493.45	0.00	0.00	0.00	103,036,791.77
<b>TOTAL ASSETS</b>	<b>5,227,120.90</b>	<b>7,797,330.48</b>	<b>130,691,629.72</b>	<b>33,322,774.48</b>	<b>510,927.32</b>	<b>-29,563,460.27</b>	<b>1,105,838.48</b>	<b>149,092,161.11</b>
<b>LIABILITIES &amp; EQUITY</b>								
Current Liabilities								
Accounts Payable								
2000- Accounts Payable	5,115.50	0.00	7,491.90	29,710.71	39,523.91	104,991.44	3,795.00	190,628.46
Total Accounts Payable	5,115.50	0.00	7,491.90	29,710.71	39,523.91	104,991.44	3,795.00	190,628.46
Other Current Liabilities								
2015 Accrued Vac/ Sick Leave	0.00	0.00	33,598.37	40,127.85	0.00	32,625.71	0.00	106,351.93
2052 - Deferred Rental Income	0.00	0.00	4,866.64	0.00	0.00	0.00	0.00	4,866.64
2055- Ravenna Costs Advanced	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	3,196,997.18
2060 - Deferred Taxes	1,576,131.00	675,485.00	0.00	0.00	0.00	0.00	447,966.00	2,699,562.00
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	3,925,032.00	0.00	0.00	0.00	3,925,032.00
Total Other Current Liabilities	1,577,480.65	675,485.00	3,242,887.60	3,970,754.07	0.00	37,330.64	447,966.00	9,951,903.96
Total Current Liabilities	1,582,596.15	675,485.00	3,250,379.50	4,000,464.78	39,523.91	142,322.08	451,761.00	10,142,532.42
Total Liabilities	1,582,596.15	675,485.00	3,250,379.50	4,000,464.78	39,523.91	142,322.08	451,761.00	10,142,532.42
Equity								
3900 -Retained Earnings	3,312,542.99	7,276,315.51	127,304,843.14	29,010,880.69	974,331.42	-29,116,012.55	499,479.57	139,262,380.77
Net Income	331,981.76	-154,470.03	136,407.08	311,429.01	-502,928.01	-589,769.80	154,597.91	-312,752.08
Total Equity	3,644,524.75	7,121,845.48	127,441,250.22	29,322,309.70	471,403.41	-29,705,782.35	654,077.48	138,949,628.69
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,227,120.90</b>	<b>7,797,330.48</b>	<b>130,691,629.72</b>	<b>33,322,774.48</b>	<b>510,927.32</b>	<b>-29,563,460.27</b>	<b>1,105,838.48</b>	<b>149,092,161.11</b>

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

March 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	225,731.50	165,858.28	0.00	0.00	0.00	391,589.78
5101- Service Charges LMA	0.00	0.00	0.00	54,469.50	0.00	0.00	0.00	54,469.50
5200- Property Taxes	376,539.95	121,307.98	0.00	0.00	0.00	0.00	126,715.48	624,563.41
5210- Specific Ownership Taxes	9,849.16	3,173.05	0.00	0.00	0.00	0.00	2,724.68	15,746.89
5211- Dominion WTP Operations	0.00	0.00	57,833.66	0.00	0.00	0.00	0.00	57,833.66
5310-Permit Fees	0.00	0.00	250.00	250.00	0.00	0.00	0.00	500.00
5410-Hydrant Water	0.00	0.00	6,978.00	0.00	0.00	0.00	0.00	6,978.00
5510-Potable Irrigation Water	0.00	0.00	1,985.55	0.00	0.00	0.00	0.00	1,985.55
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	0.00	12.50	0.00	0.00	0.00	12.50
5610- Miscellaneous Income	0.00	0.00	987.35	-1,590.15	0.00	0.00	0.00	-602.80
5611-Inclusion fees-AMDC	0.00	0.00	5,682.04	0.00	0.00	0.00	0.00	5,682.04
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	50,400.00	0.00	0.00	0.00	50,400.00
5640- Dominion Treated Water Us	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5650 Dominion Exp Reimbursement	0.00	0.00	18,981.00	10,343.00	0.00	0.00	0.00	29,324.00
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	815.00	0.00	0.00	0.00	0.00	815.00
5705 Ravenna SDC	0.00	0.00	22,503.45	0.00	0.00	0.00	0.00	22,503.45
5710- Capital Surcharge	0.00	0.00	11,925.17	14,838.92	0.00	0.00	0.00	26,764.09
5715- Capital Surcharge WTP Sup	0.00	0.00	93,793.10	0.00	0.00	0.00	0.00	93,793.10
5820- Investment Income	15,246.55	20,973.79	48,945.58	66,473.87	0.00	0.00	1,981.38	153,621.17
5850 - Reimbursed Exp Other	0.00	0.00	3,837.50	0.00	0.00	0.00	0.00	3,837.50
<b>Total Income</b>	<b>401,635.66</b>	<b>145,454.82</b>	<b>515,696.01</b>	<b>361,075.92</b>	<b>0.00</b>	<b>0.00</b>	<b>131,421.54</b>	<b>1,555,283.95</b>
<b>Gross Profit</b>	<b>401,635.66</b>	<b>145,454.82</b>	<b>515,696.01</b>	<b>361,075.92</b>	<b>0.00</b>	<b>0.00</b>	<b>131,421.54</b>	<b>1,555,283.95</b>
Expense								
6020-Payroll Expenses	5,482.84	0.00	47,914.84	32,112.79	0.00	27,304.75	0.00	112,815.22
6040- Accounting	5,125.00	0.00	2,750.00	5,125.00	0.00	4,112.52	1,000.00	19,125.00
6050- Contract Labor	0.00	0.00	0.00	4,112.51	0.00	0.00	0.00	8,225.03
6080- Education	617.50	0.00	1,190.00	1,330.00	0.00	1,103.54	0.00	4,241.04
6100- Engineering	682.50	0.00	1,498.90	15,590.80	0.00	27,061.20	0.00	44,833.40
6115- GPS/GIS	0.00	0.00	2,772.50	0.00	0.00	577.50	0.00	3,350.00
6130- Insurance	2,361.00	0.00	2,361.00	2,361.00	0.00	2,361.00	0.00	9,444.00
6140- Lab & Test Fees	0.00	0.00	29.00	0.00	0.00	892.00	0.00	921.00
6150- Legal	1,683.00	0.00	1,683.00	1,683.00	0.00	1,683.00	217.00	6,949.00
6170 - Meter Expenses	0.00	0.00	0.00	0.00	0.00	12,205.42	0.00	12,205.42
6180- Misc. Expenses	387.02	0.00	614.46	60.36	0.00	67.72	0.00	1,129.56
6185- Littleton Service Fees	0.00	0.00	0.00	74,213.05	0.00	0.00	0.00	74,213.05
6200- Office Expense	5,113.24	0.00	859.86	1,097.17	0.00	1,130.41	0.00	8,200.68
6210-Operating Supplies	70.61	0.00	24,915.93	0.00	0.00	0.00	0.00	24,986.54
6220- Permits	4,162.96	0.00	0.00	0.00	0.00	190.00	0.00	4,352.96
6230- Repairs and Maint	20,549.02	0.00	17,427.99	8,848.63	0.00	38,489.37	0.00	85,315.01
6240- Safety Equipment	0.00	0.00	643.36	275.01	0.00	275.01	0.00	1,193.38
6250- Treasurers Fees	5,648.22	1,819.66	0.00	0.00	0.00	0.00	1,901.01	9,368.89
6260- Utilities	505.46	0.00	36,870.96	8,594.13	0.00	5,138.65	0.00	51,109.22
6270- Vehicle	75.00	0.00	25.50	5,456.96	0.00	2,942.45	0.00	8,499.91
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	72,619.54	0.00	72,619.54
7300- Capital Projects	0.00	0.00	106,074.34	12,414.41	0.00	16,217.90	0.00	134,706.65
7308- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	10,576.91	0.00	0.00	10,576.91
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	100,789.70	0.00	0.00	100,789.70
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	11,846.70	0.00	0.00	11,846.70
7313 - Valley View Project	0.00	0.00	0.00	0.00	251,797.20	0.00	0.00	251,797.20
<b>Total Expense</b>	<b>52,463.39</b>	<b>1,819.66</b>	<b>244,859.14</b>	<b>176,047.32</b>	<b>375,010.51</b>	<b>219,496.98</b>	<b>3,118.01</b>	<b>1,072,815.01</b>
<b>Net Ordinary Income</b>	<b>349,172.27</b>	<b>143,635.16</b>	<b>270,836.87</b>	<b>185,028.60</b>	<b>-375,010.51</b>	<b>-219,496.98</b>	<b>128,303.53</b>	<b>482,468.94</b>
Other Income/Expense								
Other Income								
6902- Transfers in WTP	0.00	93,793.10	0.00	0.00	0.00	0.00	0.00	93,793.10

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

March 2024

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Total Other Income	0.00	93,793.10	0.00	0.00	0.00	0.00	0.00	93,793.10
Other Expense								
8002- Transfers Water Supply SV	0.00	0.00	93,793.10	0.00	0.00	0.00	0.00	93,793.10
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	258,793.10	69,000.00	0.00	0.00	0.00	327,793.10
Net Other Income	0.00	93,793.10	-258,793.10	-69,000.00	0.00	0.00	0.00	-234,000.00
Net Income	<b>349,172.27</b>	<b>237,428.26</b>	<b>12,043.77</b>	<b>116,028.60</b>	<b>-375,010.51</b>	<b>-219,496.98</b>	<b>128,303.53</b>	<b>248,468.94</b>

**Roxborough Water and Sanitation District  
Profit & Loss by Class  
January through March 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								
5100- Service Charges	0.00	0.00	709,123.11	498,068.95	0.00	0.00	0.00	1,207,192.06
5100-Availability Charges	0.00	0.00	18,898.56	5,985.00	0.00	0.00	0.00	24,883.56
5101- Service Charges LMA	0.00	0.00	0.00	114,099.35	0.00	0.00	0.00	114,099.35
5200- Property Taxes	386,261.04	124,439.78	0.00	0.00	0.00	0.00	149,139.13	659,839.95
5210- Specific Ownership Taxes	31,065.73	10,008.29	0.00	0.00	0.00	0.00	8,628.43	48,702.45
5211- Dominion WTP Operations	0.00	0.00	173,500.98	0.00	0.00	0.00	0.00	173,500.98
5310-Permit Fees	0.00	0.00	250.00	250.00	0.00	0.00	0.00	500.00
5410-Hydrant Water	0.00	0.00	11,084.00	0.00	0.00	0.00	0.00	11,084.00
5510-Potable Irrigation Water	0.00	0.00	6,136.80	0.00	0.00	0.00	0.00	6,136.80
5511-Irrigation Water	0.00	0.00	20,076.39	0.00	0.00	0.00	0.00	20,076.39
5601-Late Fees, Penalties,	0.00	0.00	7,422.72	3,591.15	0.00	0.00	0.00	11,013.87
5610- Miscellaneous Income	0.00	0.00	397.59	-2,175.90	0.00	0.00	0.00	-1,778.31
5611-Inclusion fees-NWDC	0.00	0.00	19,066.44	0.00	0.00	0.00	0.00	19,066.44
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	149,100.00	0.00	0.00	0.00	149,100.00
5640- Dominion Treated Water Us	0.00	0.00	26,457.50	0.00	0.00	0.00	0.00	26,457.50
5650 Dominion Exp Reimbursement	0.00	0.00	32,476.02	17,310.47	0.00	0.00	0.00	49,786.49
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	1,085.00	0.00	0.00	0.00	0.00	1,085.00
5705 Ravenna SDC	0.00	0.00	73,361.95	0.00	0.00	0.00	0.00	73,361.95
5710- Capital Surcharge	0.00	0.00	35,795.94	41,224.93	0.00	0.00	0.00	77,020.87
5715- Capital Surcharge WTP Sup	0.00	0.00	281,567.01	0.00	0.00	0.00	0.00	281,567.01
5820- Investment Income	44,851.58	72,990.85	149,756.42	196,608.79	0.00	0.00	5,606.71	469,814.35
5850 - Reimbursed Exp Other	0.00	0.00	9,927.70	0.00	0.00	0.00	0.00	9,927.70
<b>Total Income</b>	<b>462,178.35</b>	<b>207,438.92</b>	<b>1,576,344.11</b>	<b>1,024,062.74</b>	<b>0.00</b>	<b>0.00</b>	<b>163,374.27</b>	<b>3,433,398.39</b>
<b>Gross Profit</b>	<b>462,178.35</b>	<b>207,438.92</b>	<b>1,576,344.11</b>	<b>1,024,062.74</b>	<b>0.00</b>	<b>0.00</b>	<b>163,374.27</b>	<b>3,433,398.39</b>
Expense								
6020-Payroll Expenses	17,097.17	0.00	146,298.73	96,632.31	0.00	82,286.67	0.00	342,314.88
6040- Accounting	7,875.00	0.00	10,625.00	7,875.00	0.00	7,875.00	1,783.00	36,033.00
6050- Contract Labor	0.00	0.00	0.00	7,000.97	0.00	7,001.00	0.00	14,001.97
6080- Education	480.00	0.00	1,682.50	1,962.50	0.00	1,736.04	0.00	5,861.04
6100- Engineering	2,147.50	0.00	9,126.40	36,322.55	0.00	47,874.25	0.00	95,470.70
6115- GPS/GIS	0.00	0.00	0.00	10,329.86	0.00	1,642.50	0.00	11,972.36
6130- Insurance	7,083.00	0.00	7,083.00	7,083.00	0.00	7,083.00	0.00	28,332.00
6140- Lab & Test Fees	0.00	0.00	2,173.00	0.00	0.00	2,726.00	0.00	4,899.00
6150- Legal	6,775.63	0.00	9,950.13	7,431.63	0.00	5,635.86	0.00	31,754.27
6170 - Meter Expenses	0.00	0.00	-105.77	0.00	0.00	12,205.42	0.00	12,099.65
6180- Misc. Expenses	1,652.32	0.00	1,591.77	679.11	0.00	686.47	0.00	4,609.67
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	11,042.49	0.00	1,662.65	4,694.27	0.00	4,836.49	0.00	22,235.90
6210-Operating Supplies	70.61	0.00	27,832.71	59,835.00	0.00	0.00	0.00	87,738.32
6220- Permits	20,829.63	0.00	0.00	3,000.00	0.00	990.00	0.00	24,819.63
6230- Repairs and Maint	33,959.61	0.00	24,496.86	13,438.80	0.00	131,695.77	0.00	203,591.04
6240- Safety Equipment	0.00	0.00	900.39	775.62	0.00	834.10	0.00	2,510.11
6250- Treasurers Fees	5,794.01	1,866.64	0.00	0.00	0.00	0.00	2,237.36	9,898.01
6260- Utilities	637.80	0.00	37,847.07	17,118.88	0.00	9,976.44	0.00	65,980.19
6270- Vehicle	7,895.45	0.00	4,983.78	14,885.52	0.00	12,071.45	0.00	39,846.20
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	207,555.92	0.00	207,555.92
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 D15a356- Prin	0.00	118,087.00	0.00	0.00	0.00	0.00	0.00	118,087.00
6501-Interest D15a356-PVH	0.00	35,051.69	0.00	0.00	0.00	0.00	0.00	35,051.69
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
7200- Interest Payments	0.00	-1,770.00	0.00	0.00	0.00	0.00	0.00	-1,770.00
7300- Capital Projects	6,856.37	0.00	357,511.34	136,014.41	0.00	45,057.40	2,795.00	548,234.52
7308- O-Line Capacity Improve.	0.00	0.00	0.00	0.00	39,896.31	0.00	0.00	39,896.31
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	107,838.90	0.00	0.00	107,838.90
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	77,981.70	0.00	0.00	77,981.70

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

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
7313 - Valley View Project	0.00	0.00	0.00	0.00	277,211.10	0.00	0.00	277,211.10
<b>Total Expense</b>	130,196.59	669,517.67	643,669.56	499,292.48	502,928.01	589,769.80	8,776.36	3,044,150.47
Net Ordinary Income	331,981.76	-462,078.75	932,674.55	524,770.26	-502,928.01	-589,769.80	154,597.91	389,247.92
Other Income/Expense								
Other Income	0.00	26,041.71	0.00	0.00	0.00	0.00	0.00	26,041.71
6900- Transfers In	0.00	281,567.01	0.00	0.00	0.00	0.00	0.00	281,567.01
6902- Transfers in WTP								
<b>Total Other Income</b>	0.00	307,608.72	0.00	0.00	0.00	0.00	0.00	307,608.72
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	19,700.46	6,341.25	0.00	0.00	0.00	26,041.71
8002- Transfers Water Supply SV	0.00	0.00	281,567.01	0.00	0.00	0.00	0.00	281,567.01
9000 -Depreciation Expense	0.00	0.00	495,000.00	207,000.00	0.00	0.00	0.00	702,000.00
<b>Total Other Expense</b>	0.00	0.00	796,267.47	213,341.25	0.00	0.00	0.00	1,009,608.72
Net Other Income	0.00	307,608.72	-796,267.47	-213,341.25	0.00	0.00	0.00	-702,000.00
<b>Net Income</b>	<b>331,981.76</b>	<b>-154,470.03</b>	<b>136,407.08</b>	<b>311,429.01</b>	<b>-502,928.01</b>	<b>-589,769.80</b>	<b>154,597.91</b>	<b>-312,752.08</b>

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

	<u>Mar 24</u>	<u>Jan - Mar 24</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	376,539.95	386,261.04
5210- Specific Ownership Taxes	9,849.16	31,065.73
5820- Investment Income	15,246.55	44,851.58
<b>Total Income</b>	<u>401,635.66</u>	<u>462,178.35</u>
<b>Gross Profit</b>	401,635.66	462,178.35
<b>Expense</b>		
6020-Payroll Expenses	5,482.84	17,097.17
6040- Accounting	5,125.00	7,875.00
6080- Education	617.50	480.00
6100- Engineering	682.50	2,147.50
6130- Insurance	2,361.00	7,083.00
6150- Legal	1,683.00	6,775.63
6180- Misc. Expenses	387.02	1,652.32
6200- Office Expense	5,113.24	11,042.49
6210-Operating Supplies	70.61	70.61
6220- Permits	4,162.96	20,829.63
6230- Repairs and Maint	20,549.02	33,959.61
6250- Treasurers Fees	5,648.22	5,794.01
6260- Utilities	505.48	637.80
6270- Vehicle	75.00	7,895.45
7300- Capital Projects	0.00	6,856.37
<b>Total Expense</b>	<u>52,463.39</u>	<u>130,196.59</u>
<b>Net Ordinary Income</b>	<u>349,172.27</u>	<u>331,981.76</u>
<b>Net Income</b>	<u><u>349,172.27</u></u>	<u><u>331,981.76</u></u>



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

	<u>Mar 24</u>	<u>Jan - Mar 24</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	121,307.98	124,439.78
5210- Specific Ownership Taxes	3,173.05	10,008.29
5820- Investment Income	20,973.79	72,990.85
<b>Total Income</b>	<u>145,454.82</u>	<u>207,438.92</u>
<b>Gross Profit</b>	145,454.82	207,438.92
<b>Expense</b>		
6250- Treasurers Fees	1,819.66	1,866.64
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	35,061.69
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
7200- Interest Payments	0.00	-1,770.00
<b>Total Expense</b>	<u>1,819.66</u>	<u>669,517.67</u>
<b>Net Ordinary Income</b>	143,635.16	-462,078.75
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	0.00	26,041.71
6902- Transfers In WTP	93,793.10	281,567.01
<b>Total Other Income</b>	<u>93,793.10</u>	<u>307,608.72</u>
<b>Net Other Income</b>	93,793.10	307,608.72
<b>Net Income</b>	<u><u>237,428.26</u></u>	<u><u>-154,470.03</u></u>

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

	Mar 24	Jan - Mar 24
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	225,731.50	709,123.11
5100-Availability Charges	0.00	18,858.56
5211- Dominion WTP Operations	57,833.66	173,500.98
5310-Permit Fees	250.00	250.00
5410-Hydrant Water	6,978.00	11,084.00
5510-Potable Irrigation Water	1,985.55	6,136.80
5511-Irrigation Water	6,692.13	20,076.39
5601-Late Fees, Penalties,	0.00	7,422.72
5610- Miscellaneous Income	987.35	397.59
5611-Inclusion fees-NWDC	5,682.04	19,066.44
5640- Dominion Treated Water Us	8,755.00	26,457.50
5650 Dominion Exp Reimbursement	18,981.00	32,476.02
5660- Ravenna Reimbursement	-0.02	-0.02
5700- Sys. Development Charge	815.00	1,085.00
5705 Ravenna SDC	22,503.45	73,361.95
5710- Capital Surcharge	11,925.17	35,795.94
5715- Capital Surcharge WTP Sup	93,793.10	281,567.01
5820- Investment Income	48,945.58	149,756.42
5850 - Reimbursed Exp Other	3,837.50	9,927.70
<b>Total Income</b>	515,696.01	1,576,344.11
<b>Gross Profit</b>	515,696.01	1,576,344.11
<b>Expense</b>		
6020-Payroll Expenses	47,914.84	146,298.73
6040- Accounting	2,750.00	10,625.00
6080- Education	1,190.00	1,682.50
6100- Engineering	1,498.90	9,126.40
6130- Insurance	2,361.00	7,083.00
6140- Lab & Test Fees	29.00	2,173.00
6150- Legal	1,683.00	9,950.13
6170 - Meter Expenses	0.00	-105.77
6180- Misc. Expenses	614.46	1,591.77
6200- Office Expense	859.86	1,662.65
6210-Operating Supplies	24,915.93	27,832.71
6230- Repairs and Maint	17,427.99	24,496.86
6240- Safety Equipment	643.36	900.39
6260- Utilities	36,870.96	37,847.07
6270- Vehicle	25.50	4,993.78
7300- Capital Projects	106,074.34	357,511.34
<b>Total Expense</b>	244,859.14	643,669.56
<b>Net Ordinary Income</b>	270,836.87	932,674.55
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
8000- Transfers to Other Funds	0.00	19,700.46
8002- Transfers Water Supply SV	93,793.10	281,567.01
9000 -Depreciation Expense	165,000.00	495,000.00
<b>Total Other Expense</b>	258,793.10	796,267.47
<b>Net Other Income</b>	-258,793.10	-796,267.47
<b>Net Income</b>	12,043.77	136,407.08

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

	<u>Mar 24</u>	<u>Jan - Mar 24</u>
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
6020- Payroll Expenses	27,304.75	82,286.67
6040- Accounting	5,125.00	7,875.00
6050- Contract Labor	4,112.52	7,001.00
6080- Education	1,103.54	1,736.04
6100- Engineering	27,061.20	47,874.25
6115- GPS/GIS	577.50	1,642.50
6130- Insurance	2,361.00	7,083.00
6140- Lab & Test Fees	892.00	2,726.00
6150- Legal	1,683.00	5,635.88
6170 - Meter Expenses	12,205.42	12,205.42
6180- Misc. Expenses	67.72	686.47
6200- Office Expense	1,130.41	4,836.49
6220- Permits	190.00	990.00
6230- Repairs and Maint	38,489.37	131,695.77
6240- Safety Equipment	275.01	834.10
6260- Utilities	5,138.65	9,976.44
6270- Vehicle	2,942.45	12,071.45
6280- Water Costs	72,619.54	207,555.92
7300- Capital Projects	16,217.90	45,057.40
<b>Total Expense</b>	<u>219,496.98</u>	<u>589,769.80</u>
<b>Net Ordinary Income</b>	<u>-219,496.98</u>	<u>-589,769.80</u>
<b>Net Income</b>	<u><u>-219,496.98</u></u>	<u><u>-589,769.80</u></u>

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

	<b>Mar 24</b>	<b>Jan - Mar 24</b>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5010- Service Charges	165,858.28	498,068.95
5100-Availability Charges	0.00	5,985.00
5101- Service Charges LMA	54,489.50	114,099.35
5310-Permit Fees	250.00	250.00
5601-Late Fees, Penalties,	12.50	3,591.15
5610- Miscellaneous Income	-1,590.15	-2,175.90
5625- Dominion Sewer Conveyance	50,400.00	149,100.00
5650 Dominion Exp Reimbursement	10,343.00	17,310.47
5710- Capital Surcharge	14,838.92	41,224.93
5820- Investment Income	66,473.87	196,608.79
<b>Total Income</b>	<b>361,075.92</b>	<b>1,024,062.74</b>
<b>Gross Profit</b>	<b>361,075.92</b>	<b>1,024,062.74</b>
<b>Expense</b>		
6020-Payroll Expenses	32,112.79	96,632.31
6040- Accounting	5,125.00	7,875.00
6050- Contract Labor	4,112.51	7,000.97
6080- Education	1,330.00	1,962.50
6100- Engineering	15,590.80	36,322.55
6115- GPS/GIS	2,772.50	10,329.86
6130- Insurance	2,361.00	7,083.00
6150- Legal	1,683.00	7,431.63
6180- Misc. Expenses	60.36	679.11
6185- Littleton Service Fees	74,213.05	74,213.05
6200- Office Expense	1,097.17	4,694.27
6210-Operating Supplies	0.00	59,835.00
6220- Permits	0.00	3,000.00
6230- Repairs and Maint	8,848.63	13,438.80
6240- Safety Equipment	275.01	775.62
6260- Utilities	8,594.13	17,118.88
6270- Vehicle	5,456.96	14,885.52
7300- Capital Projects	12,414.41	136,014.41
<b>Total Expense</b>	<b>176,047.32</b>	<b>499,292.48</b>
<b>Net Ordinary Income</b>	<b>185,028.60</b>	<b>524,770.26</b>
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
8000- Transfers to Other Funds	0.00	6,341.25
9000 -Depreciation Expense	69,000.00	207,000.00
<b>Total Other Expense</b>	<b>69,000.00</b>	<b>213,341.25</b>
<b>Net Other Income</b>	<b>-69,000.00</b>	<b>-213,341.25</b>
<b>Net Income</b>	<b>116,028.60</b>	<b>311,429.01</b>

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

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	<b>Mar 24</b>	<b>Jan - Mar 24</b>
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
7308- O-Line Capacity Improve.	10,576.91	39,896.31
7311- Dominion System Improve.	100,789.70	107,838.90
7312- Ravenna Pump Station	11,846.70	77,981.70
7313 - Valley View Project	251,797.20	277,211.10
<b>Total Expense</b>	<b>375,010.51</b>	<b>502,928.01</b>
<b>Net Ordinary Income</b>	<b>-375,010.51</b>	<b>-502,928.01</b>
<b>Net Income</b>	<b>-375,010.51</b>	<b>-502,928.01</b>

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

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	Mar 24	Jan - Mar 24
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	126,715.48	149,139.13
5210- Specific Ownership Taxes	2,724.68	8,628.43
5820- Investment Income	1,981.38	5,606.71
<b>Total Income</b>	131,421.54	163,374.27
<b>Gross Profit</b>	131,421.54	163,374.27
<b>Expense</b>		
6040- Accounting	1,000.00	1,783.00
6150- Legal	217.00	1,961.00
6250- Treasurers Fees	1,901.01	2,237.36
7300- Capital Projects	0.00	2,795.00
<b>Total Expense</b>	3,118.01	8,776.36
<b>Net Ordinary Income</b>	128,303.53	154,597.91
<b>Net Income</b>	128,303.53	154,597.91

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

	Jan - Mar 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	386,261.04	1,576,131.00	-1,189,869.96	24.5%
5210- Specific Ownership Taxes	31,065.73	120,000.00	-88,934.27	25.9%
5610- Miscellaneous Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	44,851.58	80,000.00	-35,148.42	56.1%
<b>Total Income</b>	462,178.35	1,777,131.00	-1,314,952.65	26.0%
<b>Gross Profit</b>	462,178.35	1,777,131.00	-1,314,952.65	26.0%
<b>Expense</b>				
6020-Payroll Expenses	17,097.17	150,000.00	-132,902.83	11.4%
6040- Accounting	7,875.00	31,500.00	-23,625.00	25.0%
6041- Audit	0.00	30,000.00	-30,000.00	0.0%
6050- Contract Labor	0.00	10,000.00	-10,000.00	0.0%
6060- Directors Fee	0.00	8,000.00	-8,000.00	0.0%
6080- Education	480.00	30,000.00	-29,520.00	1.6%
6100- Engineering	2,147.50	40,000.00	-37,852.50	5.4%
6130- Insurance	7,083.00	30,000.00	-22,917.00	23.6%
6150- Legal	6,775.63	25,000.00	-18,224.37	27.1%
6180- Misc. Expenses	1,652.32	10,000.00	-8,347.68	16.5%
6200- Office Expense	11,042.49	40,000.00	-28,957.51	27.6%
6210-Operating Supplies	70.61			
6220- Permits	20,829.63	50,000.00	-29,170.37	41.7%
6225-Rent	0.00	5,000.00	-5,000.00	0.0%
6230- Repairs and Maint	33,959.61	205,000.00	-171,040.39	16.6%
6250- Treasurers Fees	5,794.01	45,000.00	-39,205.99	12.9%
6260- Utilities	637.80	2,000.00	-1,362.20	31.9%
6270- Vehicle	7,895.45	5,000.00	2,895.45	157.9%
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%
<b>Total Expense</b>	130,196.59	793,500.00	-663,303.41	16.4%
<b>Net Ordinary Income</b>	331,981.76	983,631.00	-651,649.24	33.8%
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
8000- Transfers to Other Funds	0.00	700,000.00	-700,000.00	0.0%
<b>Total Other Expense</b>	0.00	700,000.00	-700,000.00	0.0%
<b>Net Other Income</b>	0.00	-700,000.00	700,000.00	0.0%
<b>Net Income</b>	<b>331,981.76</b>	<b>283,631.00</b>	<b>48,350.76</b>	<b>117.0%</b>

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

	Jan - Mar 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	124,439.78	675,485.00	-551,045.22	18.4%
5210- Specific Ownership Taxes	10,008.29	80,000.00	-69,991.71	12.5%
5820- Investment Income	72,990.85	30,000.00	42,990.85	243.3%
<b>Total Income</b>	<u>207,438.92</u>	<u>785,485.00</u>	<u>-578,046.08</u>	<u>26.4%</u>
<b>Gross Profit</b>	207,438.92	785,485.00	-578,046.08	26.4%
<b>Expense</b>				
6250- Treasurers Fees	1,866.64	15,000.00	-13,133.36	12.4%
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	35,061.69	71,586.00	-36,524.31	49.0%
6550-CWCB Principal c150346	0.00	483,231.00	-483,231.00	0.0%
6551- CWCB Interest c150346	0.00	493,412.00	-493,412.00	0.0%
6560- Principal CT2015- PVH	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	-1,770.00	61,956.00	-63,726.00	-2.9%
<b>Total Expense</b>	<u>669,517.67</u>	<u>1,757,824.00</u>	<u>-1,088,306.33</u>	<u>38.1%</u>
<b>Net Ordinary Income</b>	-462,078.75	-972,339.00	510,260.25	47.5%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	26,041.71	160,000.00	-133,958.29	16.3%
6901- Transfer In PVH Debt	0.00	1,092,000.00	-1,092,000.00	0.0%
6902- Transfers In WTP	281,567.01			
<b>Total Other Income</b>	<u>307,608.72</u>	<u>1,252,000.00</u>	<u>-944,391.28</u>	<u>24.6%</u>
<b>Net Other Income</b>	307,608.72	1,252,000.00	-944,391.28	24.6%
<b>Net Income</b>	<u><u>-154,470.03</u></u>	<u><u>279,661.00</u></u>	<u><u>-434,131.03</u></u>	<u><u>-55.2%</u></u>



**Roxborough Water & Sanitation District**  
**Balance Sheet - All Fund Types**  
**July 31, 2020**

	Governmental Funds			Business - Type Funds			Total
	General Fund	Debt Service Fund	Capital Projects	Water Fund	Sewer Fund	PVH	
<b>ASSETS</b>							
Checking & Savings	\$ 92,818	\$ 1,734,717	\$ 543,316	\$ 1,132,684	\$ 1,075,540	\$ (107,040)	\$ 4,472,035
Wells Fargo Bond Redemption		\$ 1,663,115	\$ -	\$ -	\$ -		\$ 1,663,115
Wells Fargo Savings	\$ -	\$ -	\$ -			\$ 500,245	\$ 500,245
Wells Fargo Ravenna				\$ 3,196,997			\$ 3,196,997
Investment in Colotrust	1,931,703	3,446,137	-	5,410,888	7,059,742		\$ 17,848,470
System Development	-	-	-	982,768	496,461		\$ 1,479,229
A/R - Taxes	1,407,649	693,848	-		-	467,661	\$ 2,569,158
A/R - Service				905,459	229,226	-	\$ 1,134,685
Due from Others				109,363			\$ 109,363
A/R - Availability				79,543	30,048		\$ 109,591
Due From Dominion				15,565	8,298		\$ 23,863
Due from NWDC Inclusion				12,101			\$ 12,101
Prepaid Insurance	11,851	-	-	24,345	11,851		\$ 48,047
Capital Assets, net	-	-	-	83,709,638	16,936,917	140,954	\$ 100,787,509
<b>Total Assets</b>	<b>\$ 3,444,021</b>	<b>\$ 7,537,817</b>	<b>\$ 543,316</b>	<b>\$ 95,579,351</b>	<b>\$ 25,848,083</b>	<b>\$ 1,001,820</b>	<b>\$ 133,954,408</b>
<b>LIABILITIES</b>							
Accounts Payable	\$ 13,591	\$ -	\$ -	\$ 342,711	\$ 64,679	\$ 2,218	\$ 423,199
Deferred Rental Income	-	-	-	24,333	-		\$ 24,333
Retainage Payable	-	-	-	25,311	-		\$ 25,311
Deffered Income	-	-	-	3,196,997			\$ 3,196,997
Deferred Taxes Receivable	1,407,649	693,848	-		-	467,661	\$ 2,569,158
Accrued Vac/Sick/Comp Payable	-	-	-	29,351	29,351		\$ 58,702
<b>Total Liabilities</b>	<b>\$ 1,421,240</b>	<b>\$ 693,848</b>	<b>\$ -</b>	<b>\$ 3,618,703</b>	<b>\$ 94,030</b>	<b>\$ 469,879</b>	<b>\$ 6,297,700</b>
<b>FUND BALANCES</b>							
<b>Total Fund Balances</b>	<b>\$ 2,022,781</b>	<b>\$ 6,843,969</b>	<b>\$ 543,316</b>	<b>\$ 91,960,648</b>	<b>\$ 25,754,053</b>	<b>\$ 531,941</b>	<b>\$ 127,656,708</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 3,444,021</b>	<b>\$ 7,537,817</b>	<b>\$ 543,316</b>	<b>\$ 95,579,351</b>	<b>\$ 25,848,083</b>	<b>\$ 1,001,820</b>	<b>\$ 133,954,408</b>

No Assurance is provided on these Financial Statements

## SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District  
March 31, 2024

**Long Term Obligations**

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

**Cash and Reserves Balances**

The board of directors has directed the authority to designate a portion of the cash on hand as operating and capital reserves for both the Water and Sewer Funds. The operating reserves will be in an amount equal to 25% of the budgeted annual expenditures for each fund. These funds will be used to fund any operational expenses in excess of operating cash on hand. The capital reserves will be funded in an amount equal to 20% of the budgeted annual expenditures for the water fund and 10 % of the budgeted annual expenditures for the sewer fund. These funds will be used to fund capital improvements on existing capital assets and acquisitions of new capital assets. The balance in these funds as of March 31, 2024 is as follows:

General Fund	Debt Service		Capital		Water		Sewer		Total
	Water Fund	Sewer Fund	Projects Fund	Fund	Fund	Fund	Fund		
\$ -	\$ -	\$ -	\$ 510,927	\$ 3,000,000	\$ 1,000,000	\$ 4,510,927			\$ 4,510,927
-	-	-		1,400,514	1,707,667	3,108,181			3,108,181
<u>3,629,739</u>	<u>1,083,323</u>	<u>6,038,522</u>	<u>510,927</u>	<u>10,027,219</u>	<u>13,375,566</u>	<u>657,874</u>	<u>34,812,243</u>		<u>34,812,243</u>
<u>\$ 3,629,739</u>	<u>\$ 1,083,323</u>	<u>\$ 6,038,522</u>	<u>\$ 510,927</u>	<u>\$ 14,427,733</u>	<u>\$ 16,083,233</u>	<u>\$ 657,874</u>	<u>\$ 42,431,351</u>		<u>\$ 42,431,351</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
<b>Cash Funds Available</b>												
Cash in Bank - Water Fund	14,263,008	14,517,377	11,243,468									
Total Funds Available	14,263,008	14,517,377	14,427,733	0	0	0	0	0	0	0	0	0
<b>Distribution of Available Funds</b>												
Operating Reserve 25% of Budgeted Expenditures	3,000,000	3,000,000	3,000,000									
Capital Reserve	1,033,741	1,272,806	1,400,514									
Operating Cash	10,229,267	10,244,571	10,027,219									
Total Cash	14,263,008	14,517,377	14,427,733	0	0	0	0	0	0	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	1,053,622	1,033,741	1,272,806									
Additions to Reserve	250,000	250,000	250,000									
Use of Reserves	269,881	10,935	122,292									
Ending Reserve Balance	1,033,741	1,272,806	1,400,514	0	0	0	0	0	0	0	0	0

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available</b>												
Cash in Bank - Sewer Fund	14,448,907	14,912,051	16,083,233									
Total Funds Available	14,448,907	14,912,051	16,083,233	0	0	0	0	0	0	0	0	0
<b>Distribution of Available Funds</b>												
Operating Reserve	1,000,000	1,000,000	1,000,000									
25% of Budgeted Expenditures												
Capital Reserve	1,369,891	1,535,081	1,707,667									
Operating Cash	12,079,016	12,376,970	13,375,566									
Total Available Funds	14,448,907	14,912,051	16,083,233	0	0	0	0	0	0	0	0	0
<b>Capital Reserve</b>												
Beginning Reserve Balance	1,198,681	1,369,891	1,535,081									
Additions to Reserve	185,000	185,000	185,000									
Use of Reserves	-13,790	-19,810	-12,414									
Ending Reserve Balance	1,369,891	1,535,081	1,707,667	0	0	0	0	0	0	0	0	0

No Assurance is provided on these Financial Statements

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available - Water Treatment Plant</b>												
Beginning Cash Balance	799,115	895,601	989,530									
Surcharge Collected	93,844	93,929	93,793									
Availability of Service Trans.	2,642	0	0									
Payment of Debt	0	0	0									
Ending Cash Balance	895,601	989,530	1,083,323	0	0	0	0	0	0	0	0	0
<b>Cash Funds Available - Sewer Debt Service</b>												
Operating Cash	6,258,494	6,466,097	6,038,522									
Total	7,154,095	7,455,627	7,121,845	0	0	0	0	0	0	0	0	0

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District  
 Property Tax Schedule  
 2024

SUMMARY – DOUGLAS & JEFFERSON COUNTIES

Property Taxes	2023										2023	
	Delinquent Tax, Rebates and Abatements	Specific Ownership Taxes	Interest	Treasurer's Fees	HB 1006 Treasurer's 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%	
\$ 12,316		\$ 15,344		\$ (185)		\$ 27,475	0.59%	0.61%	\$ 27,475	1.49%	2.05%	
\$ 497,848		\$ 13,022		\$ (7,468)		\$ 503,402	23.90%	24.51%	\$ 503,402	27.28%	29.34%	
April						\$ -	0.00%	24.51%	\$ -	0.00%	29.34%	
May						\$ -	0.00%	24.51%	\$ -	0.00%	29.34%	
June						\$ -	0.00%	24.51%	\$ -	0.00%	29.34%	
July						\$ -	0.00%	24.51%	\$ -	0.00%	29.34%	
August						\$ -	0.00%	24.51%	\$ -	0.00%	29.34%	
September						\$ -	0.00%	24.51%	\$ -	0.00%	29.34%	
October						\$ -	0.00%	24.51%	\$ -	0.00%	29.34%	
November				\$ (33)		\$ (33)	0.00%	24.51%	\$ (33)	0.00%	29.34%	
December						\$ -	0.00%	24.51%	\$ -	0.00%	29.34%	
TOTAL	\$ 510,701	\$ -	\$ 43,775	\$ -	\$ (7,694)	\$ -	\$ 546,782	24.51%	\$ 546,782	29.34%	29.34%	

No Assurance is provided on these Financial Statements  
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**Roxborough Water and Sanitation District**  
**Profit & Loss Budget vs. Actual-Water Treatment**  
**January through March 2024**

	Jan - Mar 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	709,123.11	3,200,000.00	-2,490,876.89	22.2%
5100-Availability Charges	18,858.56	120,000.00	-101,141.44	15.7%
5211- Dominion WTP Operations	173,500.98	500,000.00	-326,499.02	34.7%
5310-Permit Fees	250.00	1,200.00	-950.00	20.8%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	11,084.00	40,000.00	-28,916.00	27.7%
5510-Potable Irrigation Water	6,136.80	40,000.00	-33,863.20	15.3%
5511-Irrigation Water	20,076.39	250,000.00	-229,923.61	8.0%
5601-Late Fees, Penalties,	7,422.72	70,000.00	-62,577.28	10.6%
5610- Miscellaneous Income	397.59	0.00	397.59	100.0%
5611-Inclusion fees-NWDC	19,066.44	50,000.00	-30,933.56	38.1%
5620- Dominion Dist. Operations	0.00	200,000.00	-200,000.00	0.0%
5640- Dominion Treated Water Us	26,457.50	100,000.00	-73,542.50	26.5%
5650 Dominion Exp Reimbursement	32,476.02			
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	1,085.00	275,000.00	-273,915.00	0.4%
5705 Ravenna SDC	73,361.95	250,000.00	-176,638.05	29.3%
5710- Capital Surcharge	35,795.94	80,000.00	-44,204.06	44.7%
5715- Capital Surcharge WTP Sup	281,567.01	1,036,808.00	-755,240.99	27.2%
5820- Investment Income	149,756.42	50,000.00	99,756.42	299.5%
5850 - Reimbursed Exp Other	9,927.70	1,225,000.00	-1,215,072.30	0.8%
<b>Total Income</b>	<b>1,576,344.11</b>	<b>10,691,875.00</b>	<b>-9,115,530.89</b>	<b>14.7%</b>
<b>Gross Profit</b>	<b>1,576,344.11</b>	<b>10,691,875.00</b>	<b>-9,115,530.89</b>	<b>14.7%</b>
<b>Expense</b>				
6020-Payroll Expenses	146,298.73	750,000.00	-603,701.27	19.5%
6040- Accounting	10,625.00	32,500.00	-21,875.00	32.7%
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	1,682.50	30,000.00	-28,317.50	5.6%
6100- Engineering	9,126.40	175,000.00	-165,873.60	5.2%
6115- GPS/GIS	0.00	25,000.00	-25,000.00	0.0%
6130- Insurance	7,083.00	25,000.00	-17,917.00	28.3%
6140- Lab & Test Fees	2,173.00	15,000.00	-12,827.00	14.5%
6150- Legal	9,950.13	37,500.00	-27,549.87	26.5%
6170 - Meter Expenses	-105.77	0.00	-105.77	100.0%
6180- Misc. Expenses	1,591.77	10,000.00	-8,408.23	15.9%
6200- Office Expense	1,662.65	20,000.00	-18,337.35	8.3%
6210-Operating Supplies	27,832.71	175,000.00	-147,167.29	15.9%
6220- Permits	0.00	10,000.00	-10,000.00	0.0%
6230- Repairs and Maint	24,496.86	250,000.00	-225,503.14	9.8%
6240- Safety Equipment	900.39	5,000.00	-4,099.61	18.0%
6260- Utilities	37,847.07	240,000.00	-202,152.93	15.8%
6270- Vehicle	4,993.78	10,000.00	-5,006.22	49.9%
6280- Water Costs	0.00	50,000.00	-50,000.00	0.0%
7300- Capital Projects	357,511.34	530,000.00	-172,488.66	67.5%
7302- Water Taps Centennial	0.00	50,000.00	-50,000.00	0.0%
<b>Total Expense</b>	<b>643,669.56</b>	<b>2,475,000.00</b>	<b>-1,831,330.44</b>	<b>26.0%</b>
<b>Net Ordinary Income</b>	<b>932,674.55</b>	<b>8,216,875.00</b>	<b>-7,284,200.45</b>	<b>11.4%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	0.00	500,000.00	-500,000.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>500,000.00</b>	<b>-500,000.00</b>	<b>0.0%</b>
<b>Other Expense</b>				
8000- Transfers to Other Funds	19,700.46	120,000.00	-100,299.54	16.4%
8002- Transfers Water Supply SV	281,567.01	1,036,808.00	-755,240.99	27.2%
8100- Transfer to Other Funds	0.00	0.00	0.00	0.0%



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

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	<u>Jan - Mar 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
9000 -Depreciation Expense	495,000.00			
Total Other Expense	796,267.47	1,156,808.00	-360,540.53	68.8%
Net Other Income	-796,267.47	-656,808.00	-139,459.47	121.2%
Net Income	<u>136,407.08</u>	<u>7,560,067.00</u>	<u>-7,423,659.92</u>	<u>1.8%</u>

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

	Jan - Mar 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
6020-Payroll Expenses	82,286.67	400,000.00	-317,713.33	20.6%
6040- Accounting	7,875.00	32,500.00	-24,625.00	24.2%
6050- Contract Labor	7,001.00	40,000.00	-32,999.00	17.5%
6065- Dominion expenses	0.00	60,000.00	-60,000.00	0.0%
6080- Education	1,736.04	30,000.00	-28,263.96	5.8%
6100- Engineering	47,874.25	200,000.00	-152,125.75	23.9%
6110-Conservation Rebates	0.00	2,500.00	-2,500.00	0.0%
6115- GPS/GIS	1,642.50	25,000.00	-23,357.50	6.6%
6130- Insurance	7,083.00	25,000.00	-17,917.00	28.3%
6140- Lab & Test Fees	2,726.00	15,000.00	-12,274.00	18.2%
6150- Legal	5,635.88	37,500.00	-31,864.12	15.0%
6170 - Meter Expenses	12,205.42	50,000.00	-37,794.58	24.4%
6180- Misc. Expenses	686.47	10,000.00	-9,313.53	6.9%
6200- Office Expense	4,836.49	20,000.00	-15,163.51	24.2%
6220- Permits	990.00	10,000.00	-9,010.00	9.9%
6230- Repairs and Maint	131,695.77	225,000.00	-93,304.23	58.5%
6230-Meter Expenses	0.00	2,000.00	-2,000.00	0.0%
6240- Safety Equipment	834.10			
6260- Utilities	9,976.44	75,000.00	-65,023.56	13.3%
6270- Vehicle	12,071.45	5,000.00	7,071.45	241.4%
6280- Water Costs	207,555.92	2,000,000.00	-1,792,444.08	10.4%
7300- Capital Projects	45,057.40	6,400,000.00	-6,354,942.60	0.7%
<b>Total Expense</b>	<b>589,769.80</b>	<b>9,664,500.00</b>	<b>-9,074,730.20</b>	<b>6.1%</b>
<b>Net Ordinary Income</b>	<b>-589,769.80</b>	<b>-9,664,500.00</b>	<b>9,074,730.20</b>	<b>6.1%</b>
<b>Net Income</b>	<b>-589,769.80</b>	<b>-9,664,500.00</b>	<b>9,074,730.20</b>	<b>6.1%</b>

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

	Jan - Mar 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5010- Service Charges	498,068.95	1,800,000.00	-1,301,931.05	27.7%
5100-Availability Charges	5,985.00	40,000.00	-34,015.00	15.0%
5101- Service Charges LMA	114,099.35	300,000.00	-185,900.65	38.0%
5310-Permit Fees	250.00	33,000.00	-32,750.00	0.8%
5601-Late Fees, Penalties,	3,591.15	20,000.00	-16,408.85	18.0%
5610- Miscellaneous Income	-2,175.90	0.00	-2,175.90	100.0%
5625- Dominion Sewer Conveyance	149,100.00	360,000.00	-210,900.00	41.4%
5650 Dominion Exp Reimbursement	17,310.47	50,000.00	-32,689.53	34.6%
5670-Dominion Cap Lease O-Line	0.00	200,000.00	-200,000.00	0.0%
5700- Sys. Development Charge	0.00	200,000.00	-200,000.00	0.0%
5710- Capital Surcharge	41,224.93	160,000.00	-118,775.07	25.8%
5820- Investment Income	196,608.79	55,000.00	141,608.79	357.5%
<b>Total Income</b>	<u>1,024,062.74</u>	<u>3,218,000.00</u>	<u>-2,193,937.26</u>	<u>31.8%</u>
<b>Gross Profit</b>	1,024,062.74	3,218,000.00	-2,193,937.26	31.8%
<b>Expense</b>				
6020-Payroll Expenses	96,632.31	500,000.00	-403,367.69	19.3%
6040- Accounting	7,875.00	31,500.00	-23,625.00	25.0%
6050- Contract Labor	7,000.97	30,000.00	-22,999.03	23.3%
6080- Education	1,962.50	30,000.00	-28,037.50	6.5%
6099- Election	0.00	0.00	0.00	0.0%
6100- Engineering	36,322.55	125,000.00	-88,677.45	29.1%
6115- GPS/GIS	10,329.86	25,000.00	-14,670.14	41.3%
6130- Insurance	7,083.00	30,000.00	-22,917.00	23.6%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	7,431.63	15,000.00	-7,568.37	49.5%
6180- Misc. Expenses	679.11	1,000.00	-320.89	67.9%
6185- Littleton Service Fees	74,213.05	1,100,000.00	-1,025,786.95	6.7%
6200- Office Expense	4,694.27	15,000.00	-10,305.73	31.3%
6210-Operating Supplies	59,835.00	145,000.00	-85,165.00	41.3%
6220- Permits	3,000.00	10,000.00	-7,000.00	30.0%
6230- Repairs and Maint	13,438.80	150,000.00	-136,561.20	9.0%
6240- Safety Equipment	775.62	2,000.00	-1,224.38	38.8%
6260- Utilities	17,118.88	100,000.00	-82,881.12	17.1%
6270- Vehicle	14,885.52	2,000.00	12,885.52	744.3%
6300- Bank Service Charges	0.00	3,000.00	-3,000.00	0.0%
7300- Capital Projects	136,014.41	1,750,000.00	-1,613,985.59	7.8%
<b>Total Expense</b>	<u>499,292.48</u>	<u>4,065,500.00</u>	<u>-3,566,207.52</u>	<u>12.3%</u>
<b>Net Ordinary Income</b>	524,770.26	-847,500.00	1,372,270.26	-61.9%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	0.00	200,000.00	-200,000.00	0.0%
<b>Total Other Income</b>	0.00	200,000.00	-200,000.00	0.0%
<b>Other Expense</b>				
8000- Transfers to Other Funds	6,341.25	633,500.00	-627,158.75	1.0%
9000 -Depreciation Expense	207,000.00			
<b>Total Other Expense</b>	<u>213,341.25</u>	<u>633,500.00</u>	<u>-420,158.75</u>	<u>33.7%</u>
<b>Net Other Income</b>	-213,341.25	-433,500.00	220,158.75	49.2%
<b>Net Income</b>	<u><u>311,429.01</u></u>	<u><u>-1,281,000.00</u></u>	<u><u>1,592,429.01</u></u>	<u><u>-24.3%</u></u>

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

	<u>Jan - Mar 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5650 Dominion Exp Reimbursement	0.00	861,500.00	-861,500.00	0.0%
5850 - Reimbursed Exp Other	0.00	700,000.00	-700,000.00	0.0%
<b>Total Income</b>	<u>0.00</u>	<u>1,561,500.00</u>	<u>-1,561,500.00</u>	<u>0.0%</u>
<b>Gross Profit</b>	0.00	1,561,500.00	-1,561,500.00	0.0%
<b>Expense</b>				
6805-Ravenna Phase 3/4 Expense	0.00	2,360,000.00	-2,360,000.00	0.0%
6806-System Capacity Expense	0.00	785,000.00	-785,000.00	0.0%
7308- O-Line Capacity Improve.	39,896.31	670,000.00	-630,103.69	6.0%
7311- Dominion System Improve.	107,838.90			
7312- Ravenna Pump Station	77,981.70			
7313 - Valley View Project	277,211.10	700,000.00	-422,788.90	39.6%
<b>Total Expense</b>	<u>502,928.01</u>	<u>4,515,000.00</u>	<u>-4,012,071.99</u>	<u>11.1%</u>
<b>Net Ordinary Income</b>	-502,928.01	-2,953,500.00	2,450,571.99	17.0%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	0.00	2,953,500.00	-2,953,500.00	0.0%
<b>Total Other Income</b>	<u>0.00</u>	<u>2,953,500.00</u>	<u>-2,953,500.00</u>	<u>0.0%</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>2,953,500.00</u>	<u>-2,953,500.00</u>	<u>0.0%</u>
<b>Net Income</b>	<u><b>-502,928.01</b></u>	<u><b>0.00</b></u>	<u><b>-502,928.01</b></u>	<u><b>100.0%</b></u>

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

	Jan - Mar 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	149,139.13	447,966.00	-298,826.87	33.3%
5210- Specific Ownership Taxes	8,628.43	50,000.00	-41,371.57	17.3%
5820- Investment Income	5,606.71	1,000.00	4,606.71	560.7%
<b>Total Income</b>	<u>163,374.27</u>	<u>498,966.00</u>	<u>-335,591.73</u>	<u>32.7%</u>
<b>Gross Profit</b>	163,374.27	498,966.00	-335,591.73	32.7%
<b>Expense</b>				
6040- Accounting	1,783.00	12,000.00	-10,217.00	14.9%
6080- Education	0.00	1,000.00	-1,000.00	0.0%
6100- Engineering	0.00	2,500.00	-2,500.00	0.0%
6150- Legal	1,961.00	2,500.00	-539.00	78.4%
6250- Treasurers Fees	2,237.36	9,000.00	-6,762.64	24.9%
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			
<b>Total Expense</b>	<u>8,776.36</u>	<u>448,744.00</u>	<u>-439,967.64</u>	<u>2.0%</u>
<b>Net Ordinary Income</b>	<u>154,597.91</u>	<u>50,222.00</u>	<u>104,375.91</u>	<u>307.8%</u>
<b>Net Income</b>	<u><u>154,597.91</u></u>	<u><u>50,222.00</u></u>	<u><u>104,375.91</u></u>	<u><u>307.8%</u></u>