

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS

October 31, 2020

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Roxborough Water and Sanitation District Balance Sheet by Class

As of October 31, 2020

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	Unclassified	TOTAL
ASSETS									
Current Assets									
Checking/Savings									
1105-Checking	71,904.82	2,189,407.95	14,518,172.79	959,801.90	543,315.63	-13,796,520.46	-233,300.64	0.00	4,253,781.99
1111-WF Bond Redemption	0.00	1,683,115.10	0.00	0.00	0.00	0.00	0.00	0.00	1,683,115.10
1125-Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	522,174.61	0.00	522,174.61
1133-WF Ravenna	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	0.00	3,196,997.18
1150-Investment in Colotrust	1,820,169.83	3,029,686.92	5,056,231.86	7,263,983.73	0.00	0.00	0.00	0.00	17,170,592.34
1155-Colotrust Bond Fund	0.00	0.00	357,869.59	496,768.03	0.00	0.00	0.00	0.00	854,637.62
1160-System Develop Colo Trust	0.00	0.00	983,356.27	0.00	0.00	0.00	0.00	0.00	983,356.27
Total Checking/Savings	1,892,074.65	6,882,209.97	24,112,627.69	8,720,523.66	543,315.63	-13,796,520.46	288,873.97	0.00	28,643,105.11
Other Current Assets									
1300-A/R Service	0.00	0.00	1,556,577.80	342,255.08	0.00	0.00	0.00	0.00	1,898,832.88
1310-A/R Availability	0.00	0.00	39,212.84	13,354.95	0.00	0.00	0.00	0.00	52,567.79
1350-A/R Taxes	1,407,649.00	693,848.00	0.00	0.00	0.00	0.00	467,661.00	0.00	2,569,156.00
1356-Due From NWDC Inclusion	0.00	0.00	10,647.62	0.00	0.00	0.00	0.00	0.00	10,647.62
1366-Due from the Club at Raven	0.00	0.00	39,685.01	0.00	0.00	0.00	0.00	0.00	39,685.01
1370-Due From Others	0.00	0.00	7,849.30	0.00	0.00	0.00	0.00	0.00	7,849.30
1390-Due from Dominion	0.00	0.00	84,559.91	8,296.00	0.00	0.00	0.00	0.00	92,857.91
1396-Due from PA13	0.00	0.00	1,512.50	0.00	0.00	0.00	0.00	0.00	1,512.50
1399-Due From Arrowhead	0.00	0.00	140.00	0.00	0.00	0.00	0.00	0.00	140.00
1400- Prepaid Insurance	3,326.50	0.00	3,826.50	3,826.50	0.00	3,826.50	0.00	0.00	15,306.00
Total Other Current Assets	1,411,475.50	693,848.00	1,744,011.48	367,734.53	0.00	3,826.50	467,661.00	0.00	4,688,557.01
Total Current Assets	3,303,550.15	7,576,057.97	25,856,639.17	9,088,258.19	543,315.63	-13,792,693.96	756,534.97	0.00	33,331,662.12
Fixed Assets									
1500- Capital Assets	0.00	846.14	83,214,638.32	16,729,916.89	0.00	0.00	140,953.57	0.00	100,086,354.92
Total Fixed Assets	0.00	846.14	83,214,638.32	16,729,916.89	0.00	0.00	140,953.57	0.00	100,086,354.92
TOTAL ASSETS	3,303,550.15	7,576,904.11	109,071,277.49	25,818,175.08	543,315.63	-13,792,693.96	897,488.54	0.00	133,416,017.04
LIABILITIES & EQUITY									
Liabilities									
Current Liabilities									
Accounts Payable									
2000- Accounts Payable	8,867.59	0.00	41,439.68	28,919.34	0.00	203,170.41	1,093.00	0.00	283,490.02
Total Accounts Payable	8,867.59	0.00	41,439.68	28,919.34	0.00	203,170.41	1,093.00	0.00	283,490.02
Other Current Liabilities									
2015 Accrued Vac/ Sick Leave	0.00	0.00	29,350.98	29,350.98	0.00	0.00	0.00	0.00	58,701.96
2052 - Deferred Rental Income	0.00	0.00	24,333.32	0.00	0.00	0.00	0.00	0.00	24,333.32
2055- Ravenna Costs Advanced	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	0.00	3,196,997.18
2060 - Deferred Taxes	1,407,649.00	693,847.56	0.00	0.00	0.00	0.00	467,661.00	0.00	2,569,157.56
2400 -Retainage Payable	0.00	0.00	0.00	0.00	0.00	25,311.03	0.00	0.00	25,311.03
Total Other Current Liabilities	1,407,649.00	693,847.56	3,250,681.48	29,350.98	0.00	25,311.03	467,661.00	0.00	5,874,501.05
Total Current Liabilities	1,416,516.59	693,847.56	3,292,121.16	58,270.32	0.00	228,481.44	468,754.00	0.00	6,157,991.07
Total Liabilities	1,416,516.59	693,847.56	3,292,121.16	58,270.32	0.00	228,481.44	468,754.00	0.00	6,157,991.07
Equity									
3900 -Retained Earnings	939,738.78	5,829,607.31	103,318,375.19	25,882,445.96	546,588.68	-10,695,653.80	199,240.27	0.00	126,020,342.39
Net income	947,294.78	1,053,449.24	2,460,781.14	-122,541.20	-3,273.05	-3,325,521.60	229,494.27	0.00	1,239,683.58
Total Equity	1,887,033.56	6,883,056.55	105,778,156.33	25,759,904.76	543,315.63	-14,021,175.40	428,734.54	0.00	127,260,025.97
TOTAL LIABILITIES & EQUITY	3,303,550.15	7,576,904.11	109,071,277.49	25,818,175.08	543,315.63	-13,792,693.96	897,488.54	0.00	133,416,017.04

Roxborough Water and Sanitation District Profit & Loss by Class

October 2020

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	6-Water- Distribution	7-Plum Valley Heights	Unclassified	TOTAL
Ordinary Income/Expense								
Income								
5010- Service Charges	0.00	0.00	349,083.45	142,409.99	0.00	126.83	0.00	491,620.27
5100-Availability Charges	0.00	0.00	38,781.72	13,329.54	0.00	0.00	0.00	52,111.26
5101- Service Charges LMA	0.00	0.00	0.00	23,748.72	0.00	0.00	0.00	23,748.72
5200- Property Taxes	2,811.54	1,385.85	0.00	0.00	0.00	3,110.40	0.00	7,307.79
5210- Specific Ownership Taxes	10,868.46	5,357.20	0.00	0.00	0.00	3,780.16	0.00	20,005.82
5211- Dominion WTP Operations	0.00	0.00	42,037.13	0.00	0.00	0.00	0.00	42,037.13
5410-Hydrant Water	0.00	0.00	5,287.50	0.00	0.00	0.00	0.00	5,287.50
5510-Potable Irrigation Water	0.00	0.00	8,588.90	0.00	0.00	0.00	0.00	8,588.90
5511-Irrigation Water	0.00	0.00	47,280.06	0.00	0.00	0.00	0.00	47,280.06
5610- Miscellaneous Income	0.00	0.00	514.57	0.00	0.00	0.00	0.00	514.57
5611-Inclusion fees-NWDC	0.00	0.00	7,159.88	0.00	0.00	0.00	0.00	7,159.88
5620- Dominion Dist. Operations	0.00	0.00	24,158.33	0.00	0.00	0.00	0.00	24,158.33
5625- Dominion Other	0.00	0.00	0.00	19,320.00	0.00	0.00	0.00	19,320.00
5640- Dominion Treated Water Us	0.00	0.00	12,231.45	0.00	0.00	0.00	0.00	12,231.45
5650 Dominion Exp Reimbursement	0.00	0.00	36,339.28	0.00	0.00	0.00	0.00	36,339.28
5700- Sys. Development Charge	0.00	0.00	135.00	0.00	0.00	0.00	0.00	135.00
5705 Ravenna SDC	0.00	0.00	42,156.67	0.00	0.00	0.00	0.00	42,156.67
5710- Capital Surcharge	0.00	0.00	11,360.90	12,396.48	0.00	0.00	0.00	23,757.38
5715- Capital Surcharge WTP Sup	0.00	0.00	90,485.03	0.00	0.00	0.00	0.00	90,485.03
5820- Investment Income	279.83	1,308.28	982.80	1,192.31	0.00	4.42	0.00	3,767.64
5840- CWCB Loan Proceeds	0.00	0.00	0.00	0.00	0.00	1,240.00	0.00	1,240.00
5850 - Reimbursed Exp Other	0.00	0.00	2,497.50	0.00	0.00	0.00	0.00	2,497.50
Total Income	13,959.83	8,051.33	719,080.17	212,397.04	0.00	8,261.81	0.00	961,750.18
Gross Profit	13,959.83	8,051.33	719,080.17	212,397.04	0.00	8,261.81	0.00	961,750.18
Expense								
6020-Payroll Expenses	10,167.42	0.00	49,167.87	25,156.89	25,566.13	0.00	0.00	110,058.31
6040- Accounting	4,750.00	0.00	4,750.00	4,750.00	4,750.00	2,000.00	0.00	21,000.00
6050- Contract Labor	0.00	0.00	0.00	4,983.00	4,983.00	0.00	0.00	9,966.00
6053- Data Recovery	58,295.64	0.00	0.00	0.00	0.00	0.00	0.00	58,295.64
6080- Education	10.00	0.00	208.50	255.00	170.00	0.00	0.00	643.50
6100- Engineering	2,405.00	0.00	29,175.09	9,184.85	7,237.50	0.00	0.00	48,002.24
6130- Insurance	1,985.00	0.00	1,985.00	1,985.00	1,985.00	0.00	0.00	7,940.00
6140- Lab & Test Fees	0.00	0.00	195.00	0.00	253.00	0.00	0.00	448.00
6150- Legal	1,221.55	0.00	1,221.55	1,221.55	2,713.55	93.00	0.00	6,471.20
6170 - Meter Expenses	0.00	0.00	0.00	0.00	17,704.21	0.00	0.00	17,704.21
6180- Misc. Expenses	131.06	0.00	0.00	16.87	218.84	0.00	0.00	366.77
6200- Office Expense	3,681.35	0.00	968.67	105.11	116.09	0.00	0.00	5,071.22
6210-Operating Supplies	0.00	0.00	3,730.02	2,796.30	2,689.57	0.00	0.00	9,215.89
6230-Repairs and Maint	0.00	0.00	65,672.23	72,070.28	13,248.30	0.00	0.00	150,990.81
6240- Safety Equipment	0.00	0.00	274.74	274.74	274.77	0.00	0.00	824.25
6250- Treasurers Fees	42.17	20.80	0.00	0.00	0.00	0.00	0.00	111.52
6260- Utilities	67.86	0.00	11,000.69	4,385.43	6,682.76	48.55	0.00	22,136.74
6270- Vehicle	0.00	0.00	37.74	12.99	60.10	0.00	0.00	110.83
6280- Water Costs	0.00	0.00	200.00	0.00	185,504.62	0.00	0.00	185,704.62
6300- Bank Service Charges	367.35	0.00	367.35	367.35	367.36	0.00	0.00	1,469.41
7290- Water Rights	0.00	0.00	0.00	0.00	1,155.00	0.00	0.00	1,155.00
7300- Capital Projects	0.00	0.00	3,000.20	42,536.39	10,165.50	0.00	0.00	55,702.09
7301-Capital WTP	0.00	0.00	6,492.25	0.00	0.00	0.00	0.00	6,492.25
9000 - Depreciation Expense	0.00	0.00	165,000.00	69,000.00	0.00	0.00	0.00	234,000.00
Total Expense	83,324.40	20.80	343,446.90	239,101.55	285,845.30	2,141.55	0.00	953,880.50
Net Ordinary Income	-69,364.57	8,030.53	375,633.27	-26,704.51	-285,845.30	6,120.26	0.00	7,869.68
Other Income/Expense								
6900- Transfers In	0.00	52,111.26	0.00	0.00	0.00	0.00	0.00	52,111.26
6902- Transfers in WTP	0.00	90,485.03	0.00	0.00	0.00	0.00	0.00	90,485.03

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

October 2020

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	6-Water- Distribution	7-Plum Valley Heights	Unclassified	TOTAL
Total Other Income	0.00	142,596.29	0.00	0.00	0.00	0.00	0.00	142,596.29
Other Expense	0.00	0.00	38,781.72	13,329.54	0.00	0.00	0.00	52,111.26
8000- Transfers to Debt SVC	0.00	0.00	90,485.03	0.00	0.00	0.00	0.00	90,485.03
8002- Transfers Water Supply SV	0.00	0.00	129,266.75	13,329.54	0.00	0.00	0.00	142,596.29
Total Other Expense	0.00	0.00	-129,266.75	-13,329.54	0.00	0.00	0.00	0.00
Net Other Income	0.00	142,596.29	246,366.52	-40,034.05	-285,845.30	6,120.26	0.00	7,869.68
Net Income	-69,364.57	150,626.82	246,366.52	-40,034.05	-285,845.30	6,120.26	0.00	7,869.68

Roxborough Water and Sanitation District Profit & Loss by Class

January through October 2020

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	Unclassified	TOTAL
Ordinary Income/Expense									
Income									
5010- Service Charges	0.00	0.00	3,577,577.79	1,415,663.73	0.00	0.00	126.83	0.00	4,993,368.35
5100-Availability Charges	0.00	0.00	156,604.24	53,880.56	0.00	0.00	0.00	0.00	210,484.80
5101- Service Charges LMA	0.00	0.00	0.00	240,915.45	0.00	0.00	0.00	0.00	240,915.45
5200- Property Taxes	1,388,008.54	663,927.15	0.00	0.00	0.00	0.00	453,225.05	0.00	2,525,160.74
5210- Specific Ownership Taxes	97,673.99	48,144.74	0.00	0.00	0.00	0.00	33,749.30	0.00	179,568.03
5211- Dominion WTP Operations	0.00	0.00	491,741.71	56,875.98	0.00	0.00	0.00	0.00	548,617.69
5410-Hydrant Water	0.00	0.00	60,275.00	0.00	0.00	0.00	0.00	0.00	60,275.00
5510-Potable Irrigation Water	0.00	0.00	57,462.80	0.00	0.00	0.00	0.00	0.00	57,462.80
5511-Irrigation Water	0.00	0.00	432,223.74	0.00	0.00	0.00	0.00	0.00	432,223.74
5601-Late Fees, Penalties,	0.00	0.00	7,432.44	3,086.10	0.00	0.00	0.00	0.00	10,518.54
5610- Miscellaneous Income	183.00	0.00	15,394.04	7,997.03	0.00	0.00	0.00	0.00	23,574.07
5611-Inclusion fees-NWDC	0.00	0.00	64,337.00	0.00	0.00	0.00	0.00	0.00	64,337.00
5620- Dominion Dist. Operations	0.00	0.00	231,397.55	0.00	0.00	0.00	0.00	0.00	231,397.55
5625- Dominion Other	0.00	0.00	0.00	26,997.60	0.00	0.00	0.00	0.00	26,997.60
5640- Dominion Treated Water Us	0.00	0.00	29,022.84	0.00	0.00	0.00	0.00	0.00	29,022.84
5650- Dominion Exp Reimbursement	0.00	0.00	156,705.99	5,230.85	0.00	0.00	0.00	0.00	161,936.84
5700- Sys. Development Charge	0.00	0.00	336,626.83	37,254.70	0.00	0.00	0.00	0.00	373,881.53
5705 Ravenna SDC	0.00	0.00	280,958.84	0.00	0.00	0.00	0.00	0.00	280,958.84
5710- Capital Surcharge	0.00	0.00	114,343.24	123,842.98	0.00	0.00	0.00	0.00	238,186.22
5715- Capital Surcharge WTP Sup	0.00	0.00	906,616.46	0.00	0.00	0.00	0.00	0.00	906,616.46
5820- Investment Income	7,861.83	20,955.77	45,292.64	53,620.07	0.00	0.00	40.94	0.00	127,771.25
5840- CWCBC Loan Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	14,356.62	0.00	14,356.62
5850 - Reimbursed Exp Other	0.00	0.00	13,422.98	0.00	0.00	0.00	0.00	0.00	13,422.98
Total Income	1,493,727.36	753,027.66	6,957,435.93	2,025,365.05	0.00	0.00	501,498.74	0.00	11,731,054.74
Gross Profit	1,493,727.36	753,027.66	6,957,435.93	2,025,365.05	0.00	0.00	501,498.74	0.00	11,731,054.74
Expense									
6020-Payroll Expenses	99,604.48	0.00	467,479.78	243,711.51	0.00	263,431.23	0.00	0.00	1,074,227.00
6040- Accounting	23,750.00	0.00	23,750.00	0.00	0.00	23,750.00	10,000.00	0.00	105,000.00
6041- Audit	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
6050- Contract Labor	113,666.13	0.00	0.00	29,254.33	0.00	29,254.37	0.00	0.00	58,508.70
6053- Data Recovery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	113,666.13
6055- Dominion expenses	4,313.44	0.00	190.00	8,554.03	0.00	2,832.04	0.00	0.00	11,976.07
6080- Education	22,652.60	0.00	6,962.50	6,283.56	0.00	6,239.31	0.00	0.00	23,798.81
6095- Election	36,098.10	0.00	85,182.18	97,043.08	0.00	0.00	0.00	0.00	22,652.60
6100- Engineering	0.00	0.00	0.00	0.00	0.00	213,232.83	0.00	0.00	431,536.19
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	600.00	0.00	0.00	600.00
6115- GPS/GIS	19,850.00	0.00	19,375.82	2,725.00	0.00	20,240.00	0.00	0.00	22,965.00
6130- Insurance	0.00	0.00	14,936.85	19,375.84	0.00	19,996.34	0.00	0.00	78,596.00
6140- Lab & Test Fees	12,987.01	0.00	9,065.18	1,540.00	0.00	12,437.22	0.00	0.00	28,914.07
6150- Legal	5,587.99	0.00	0.00	14,969.25	0.00	19,488.18	549.50	0.00	56,758.12
6170 - Meter Expenses	0.00	0.00	17,486.62	0.00	0.00	41,055.13	0.00	0.00	41,055.13
6180- Misc. Expenses	36,746.25	0.00	0.00	572.59	0.00	712.71	0.00	0.00	24,369.51
6185- Littleton Service Fees	0.00	0.00	6,267.97	18,778.65	0.00	20,224.76	0.00	0.00	48,594.20
6200- Office Expense	6,139.15	0.00	85,900.62	37,250.14	0.00	2,689.57	0.00	0.00	82,071.63
6210-Operating Supplies	2,893.52	0.00	682.19	2,099.84	0.00	5,798.84	0.00	0.00	12,590.33
6220-Permits	65,773.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,720.02
6225-Rent	20,813.81	0.00	404,487.83	138,894.46	0.00	217,632.37	0.00	0.00	826,727.90
6230-Repairs and Maint	28,524.72	0.00	1,160.98	1,215.89	0.00	1,225.47	0.00	0.00	3,602.34
6240- Safety Equipment	1,091.17	0.00	0.00	0.00	0.00	0.00	6,800.26	0.00	37,873.46
6250- Treasurers Fees	3,556.16	0.00	106,595.15	59,482.50	0.00	56,986.56	0.00	0.00	251,675.94
6260- Utilities	0.00	0.00	6,050.75	5,466.68	0.00	6,288.25	0.00	0.00	18,876.66
6270- Vehicle	0.00	0.00	3,814.23	0.00	0.00	2,114,970.29	0.00	0.00	2,118,784.52
6280- Water Costs	0.00	0.00	1,569.68	1,455.60	0.00	1,793.68	0.00	0.00	8,664.12
6300- Bank Service Charges	0.00	38,400.00	0.00	468.00	0.00	0.00	0.00	0.00	38,668.00
6420-Loan Administrative Fees	0.00	0.00	0.00	0.00	0.00	0.00	139,207.56	0.00	139,207.56
6500- CWRPDA Debt Service	0.00	115,811.50	0.00	0.00	0.00	0.00	115,447.15	0.00	231,236.65
6550-CWCBC Debt Service	0.00	0.00	0.00	0.00	0.00	1,264.59	0.00	0.00	1,264.59
6830- Costs Returned to DC	0.00	505,000.00	0.00	0.00	0.00	0.00	0.00	0.00	505,000.00
7100-Principal Payments	0.00	147,208.77	0.00	0.00	0.00	0.00	0.00	0.00	147,208.77
7200-Interest Payments	0.00	0.00	3,687.75	0.00	0.00	33,646.97	0.00	0.00	37,334.72
7290- Water Rights	12,645.51	0.00	201,606.79	0.00	0.00	208,750.89	0.00	0.00	857,770.39
7300- Capital Projects	0.00	0.00	433,767.20	0.00	0.00	0.00	0.00	0.00	77,569.54
7301-Capital WTP	0.00	0.00	77,569.54	0.00	0.00	0.00	0.00	0.00	10,870.00
7302- Water Taps Centennial	0.00	0.00	10,870.00	0.00	0.00	0.00	0.00	0.00	0.00
7307-Ravenna Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,273.05
9000- Depreciation Expense	0.00	0.00	1,650,000.00	690,000.00	0.00	0.00	0.00	0.00	2,340,000.00
Total Expense	546,432.56	816,679.68	3,433,434.09	2,094,025.69	3,273.05	3,325,521.60	272,004.47	0.00	10,491,371.16
Net Ordinary Income	947,294.78	-63,652.02	3,524,001.84	-68,660.64	-3,273.05	-3,325,521.60	229,494.27	0.00	1,239,683.58
Other Income/Expense	0.00	210,484.80	0.00	0.00	0.00	0.00	0.00	0.00	210,484.80
6900- Transfers In									

No assurance is provided on these financial statements

Roxborough Water and Sanitation District Profit & Loss by Class

January through October 2020

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	Unclassified	TOTAL
6902- Transfers In WTP	0.00	906,616.46	0.00	0.00	0.00	0.00	0.00	0.00	906,616.46
Total Other Income	0.00	1,117,101.26	0.00	0.00	0.00	0.00	0.00	0.00	1,117,101.26
Other Expense	0.00	0.00	156,604.24	53,880.56	0.00	0.00	0.00	0.00	210,484.80
8000- Transfers to Debt SVC	0.00	0.00	906,616.46	0.00	0.00	0.00	0.00	0.00	906,616.46
8002- Transfers Water Supply SV	0.00	0.00	1,063,220.70	53,880.56	0.00	0.00	0.00	0.00	1,117,101.26
Total Other Expense	0.00	0.00	1,063,220.70	53,880.56	0.00	0.00	0.00	0.00	1,117,101.26
Net Other Income	0.00	1,117,101.26	-1,063,220.70	-53,880.56	0.00	0.00	0.00	0.00	0.00
Net Income	947,294.78	1,053,449.24	2,450,781.14	-122,541.20	-3,273.05	-3,325,521.60	229,494.27	0.00	1,239,683.58

Roxborough Water and Sanitation District
Profit & Loss -General Fund
October 2020

	Oct 20	Jan - Oct 20
Ordinary Income/Expense		
Income		
5200- Property Taxes	2,811.54	1,388,008.54
5210- Specific Ownership Taxes	10,868.46	97,673.99
5610- Miscellaneous Income	0.00	183.00
5820- Investment Income	279.83	7,861.83
Total Income	13,959.83	1,493,727.36
Gross Profit	13,959.83	1,493,727.36
Expense		
6020-Payroll Expenses	10,167.42	99,604.48
6040- Accounting	4,750.00	23,750.00
6041- Audit	0.00	30,000.00
6053- Data Recovery	58,295.64	113,666.13
6080- Education	10.00	4,313.44
6099- Election	0.00	22,652.60
6100- Engineering	2,405.00	36,098.10
6130- Insurance	1,985.00	19,850.00
6150- Legal	1,221.55	12,987.01
6180- Misc. Expenses	131.06	5,587.39
6200- Office Expense	3,881.35	36,746.25
6220- Permits	0.00	6,139.15
6225-Rent	0.00	2,693.52
6230- Repairs and Maint	0.00	65,713.14
6250- Treasurers Fees	42.17	20,813.81
6260- Utilities	67.86	28,524.72
6270- Vehicle	0.00	1,091.17
6300- Bank Service Charges	367.35	3,556.16
7300- Capital Projects	0.00	12,645.51
Total Expense	83,324.40	546,432.58
Net Ordinary Income	-69,364.57	947,294.78
Net Income	-69,364.57	947,294.78

Roxborough Water and Sanitation District
Profit & Loss -Debt Service
October 2020

	Oct 20	Jan - Oct 20
Ordinary Income/Expense		
Income		
5200- Property Taxes	1,385.85	683,927.15
5210- Specific Ownership Taxes	5,357.20	48,144.74
5820- Investment Income	1,308.28	20,955.77
Total Income	8,051.33	753,027.66
Gross Profit	8,051.33	753,027.66
Expense		
6250- Treasurers Fees	20.80	10,259.41
6420-Loan Administrative Fees	0.00	38,400.00
6550-CWCB Debt Service	0.00	115,811.50
7100-Principal Payments	0.00	505,000.00
7200- Interest Payments	0.00	147,208.77
Total Expense	20.80	816,679.68
Net Ordinary Income	8,030.53	-63,652.02
Other Income/Expense		
Other Income		
6900- Transfers In	52,111.26	210,484.80
6902- Transfers In WTP	90,485.03	906,616.46
Total Other Income	142,596.29	1,117,101.26
Net Other Income	142,596.29	1,117,101.26
Net Income	150,626.82	1,053,449.24

Roxborough Water and Sanitation District
Profit & Loss -Water Treatment
October 2020

	Oct 20	Jan - Oct 20
Ordinary Income/Expense		
Income		
5010- Service Charges	349,083.45	3,577,577.79
5100-Availability Charges	38,781.72	156,604.24
5211- Dominion WTP Operations	42,037.13	491,741.71
5410-Hydrant Water	5,287.50	60,275.00
5510-Potable Irrigation Water	8,588.90	57,462.60
5511-Irrigation Water	47,280.06	432,223.74
5601-Late Fees, Penalties,	0.00	7,432.44
5610- Miscellaneous Income	514.57	15,394.04
5611-Inclusion fees-NWDC	7,159.88	64,337.00
5620- Dominion Dist. Operations	24,158.33	231,397.55
5640- Dominion Treated Water Us	12,231.45	29,022.84
5650 Dominion Exp Reimbursement	36,339.28	156,705.99
5700- Sys. Development Charge	135.00	336,626.83
5705 Ravenna SDC	42,156.67	260,958.84
5710- Capital Surcharge	11,360.90	114,343.24
5715- Capital Surcharge WTP Sup	90,485.03	906,616.46
5820- Investment Income	982.80	45,292.64
5850 - Reimbursed Exp Other	2,497.50	13,422.98
Total Income	719,080.17	6,957,435.93
Gross Profit	719,080.17	6,957,435.93
Expense		
6020-Payroll Expenses	49,167.87	467,479.78
6040- Accounting	4,750.00	23,750.00
6065- Dominion expenses	0.00	190.00
6080- Education	208.50	6,962.50
6100- Engineering	29,175.09	85,162.18
6130- Insurance	1,985.00	19,375.82
6140- Lab & Test Fees	195.00	14,936.85
6150- Legal	1,221.55	9,065.18
6180- Misc. Expenses	0.00	17,496.62
6200- Office Expense	968.67	6,267.97
6210-Operating Supplies	3,730.02	85,900.62
6220- Permits	0.00	682.19
6230- Repairs and Maint	65,672.23	404,487.83
6240- Safety Equipment	274.74	1,160.98
6260- Utilities	11,000.69	106,585.16
6270- Vehicle	37.74	6,050.76
6280- Water Costs	200.00	3,814.23
6300- Bank Service Charges	367.35	1,858.68
7300- Capital Projects	3,000.20	433,767.20
7301-Capital WTP	6,492.25	77,569.54
7302- Water Taps Centennial	0.00	10,870.00
9000 -Depreciation Expense	165,000.00	1,650,000.00
Total Expense	343,446.90	3,433,434.09
Net Ordinary Income	375,633.27	3,524,001.84
Other Income/Expense		
Other Expense		
8000- Transfers to Debt SVC	38,781.72	156,604.24
8002- Transfers Water Supply SV	90,485.03	906,616.46
Total Other Expense	129,266.75	1,063,220.70
Net Other Income	-129,266.75	-1,063,220.70
Net Income	246,366.52	2,460,781.14

Roxborough Water and Sanitation District
Profit & Loss -Water Distribution
October 2020

	Oct 20	Jan - Oct 20
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	25,566.13	263,431.23
6040- Accounting	4,750.00	23,750.00
6050- Contract Labor	4,983.00	29,254.37
6065- Dominion expenses	0.00	2,832.04
6080- Education	170.00	6,239.31
6100- Engineering	7,237.50	213,232.83
6110-Conservation Rebates	0.00	600.00
6115- GPS/GIS	0.00	20,240.00
6130- Insurance	1,985.00	19,996.34
6140- Lab & Test Fees	253.00	12,437.22
6150- Legal	2,713.55	19,488.18
6170 - Meter Expenses	17,704.21	41,055.13
6180- Misc. Expenses	218.84	712.71
6200- Office Expense	116.09	20,224.76
6210-Operating Supplies	2,689.57	2,689.57
6220- Permits	0.00	5,798.84
6230- Repairs and Maint	13,248.30	217,632.37
6240- Safety Equipment	274.77	1,225.47
6260- Utilities	6,682.76	56,986.56
6270- Vehicle	60.10	6,268.25
6280- Water Costs	185,504.62	2,114,970.29
6300- Bank Service Charges	367.36	1,793.68
6830- Costs Returned to DC	0.00	1,264.59
7290- Water Rights	1,155.00	33,646.97
7300- Capital Projects	10,165.50	209,750.89
Total Expense	285,845.30	3,325,521.60
Net Ordinary Income	-285,845.30	-3,325,521.60
Net Income	-285,845.30	-3,325,521.60

Roxborough Water and Sanitation District
Profit & Loss -Sewer Fund
October 2020

	Oct 20	Jan - Oct 20
Ordinary Income/Expense		
Income		
5010- Service Charges	142,409.99	1,415,663.73
5100-Availability Charges	13,329.54	53,880.56
5101- Service Charges LMA	23,748.72	240,915.45
5211- Dominion WTP Operations	0.00	56,875.98
5601-Late Fees, Penalties,	0.00	3,086.10
5610- Miscellaneous Income	0.00	7,997.03
5625- Dominion Other	19,320.00	26,997.60
5650 Dominion Exp Reimbursement	0.00	5,230.85
5700- Sys. Development Charge	0.00	37,254.70
5710- Capital Surcharge	12,396.48	123,842.98
5820- Investment Income	1,192.31	53,620.07
Total Income	212,397.04	2,025,365.05
Gross Profit	212,397.04	2,025,365.05
Expense		
6020-Payroll Expenses	25,156.89	243,711.51
6040- Accounting	4,750.00	23,750.00
6050- Contract Labor	4,983.00	29,254.33
6065- Dominion expenses	0.00	8,854.03
6080- Education	255.00	6,283.56
6100- Engineering	9,184.65	97,043.08
6115- GPS/GIS	0.00	2,725.00
6130- Insurance	1,985.00	19,375.84
6140- Lab & Test Fees	0.00	1,540.00
6150- Legal	1,221.55	14,669.25
6180- Misc. Expenses	16.87	572.59
6185- Littleton Service Fees	0.00	485,840.20
6200- Office Expense	105.11	18,778.65
6210-Operating Supplies	2,796.30	37,250.14
6220- Permits	0.00	2,099.84
6230- Repairs and Maint	72,070.28	138,894.46
6240- Safety Equipment	274.74	1,215.89
6260- Utilities	4,385.43	59,482.50
6270- Vehicle	12.99	5,466.68
6300- Bank Service Charges	367.35	1,455.60
6420-Loan Administrative Fees	0.00	468.00
7290- Water Rights	0.00	3,687.75
7300- Capital Projects	42,536.39	201,606.79
9000 -Depreciation Expense	69,000.00	690,000.00
Total Expense	239,101.55	2,094,025.69
Net Ordinary Income	-26,704.51	-68,660.64
Other Income/Expense		
Other Expense		
8000- Transfers to Debt SVC	13,329.54	53,880.56
Total Other Expense	13,329.54	53,880.56
Net Other Income	-13,329.54	-53,880.56
Net Income	-40,034.05	-122,541.20

Roxborough Water and Sanitation District
Profit & Loss -Capital Fund
October 2020

	<u>Oct 20</u>	<u>Jan - Oct 20</u>
Ordinary Income/Expense		
Expense		
7307-Ravenna Infrastructure	<u>0.00</u>	<u>3,273.05</u>
Total Expense	<u>0.00</u>	<u>3,273.05</u>
Net Ordinary Income	<u>0.00</u>	<u>-3,273.05</u>
Net Income	<u><u>0.00</u></u>	<u><u>-3,273.05</u></u>

Roxborough Water and Sanitation District
Profit & Loss -PVH
October 2020

	Oct 20	Jan - Oct 20
Ordinary Income/Expense		
Income		
5010- Service Charges	126.83	126.83
5200- Property Taxes	3,110.40	453,225.05
5210- Specific Ownership Taxes	3,780.16	33,749.30
5820- Investment Income	4.42	40.94
5840- CWCB Loan Proceeds	1,240.00	14,356.62
Total Income	<u>8,261.81</u>	<u>501,498.74</u>
Gross Profit	8,261.81	501,498.74
Expense		
6040- Accounting	2,000.00	10,000.00
6100- Engineering	0.00	0.00
6150- Legal	93.00	549.50
6250- Treasurers Fees	48.55	6,800.26
6500- CWRPDA Debt Service	0.00	139,207.56
6550-CWCB Debt Service	0.00	115,447.15
Total Expense	<u>2,141.55</u>	<u>272,004.47</u>
Net Ordinary Income	<u>6,120.26</u>	<u>229,494.27</u>
Net Income	<u><u>6,120.26</u></u>	<u><u>229,494.27</u></u>

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual- General Fund
January through October 2020

	Jan - Oct 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	1,388,008.54	1,395,530.00	-7,521.46	99.5%
5210- Specific Ownership Taxes	97,673.99	90,000.00	7,673.99	108.5%
5610- Miscellaneous Income	183.00	1,000.00	-817.00	18.3%
5820- Investment Income	7,861.83	2,000.00	5,861.83	393.1%
Total Income	1,493,727.36	1,488,530.00	5,197.36	100.3%
Gross Profit	1,493,727.36	1,488,530.00	5,197.36	100.3%
Expense				
6020-Payroll Expenses	99,604.48	125,000.00	-25,395.52	79.7%
6040- Accounting	23,750.00	30,000.00	-6,250.00	79.2%
6041- Audit	30,000.00	25,000.00	5,000.00	120.0%
6050- Contract Labor	0.00	15,000.00	-15,000.00	0.0%
6053- Data Recovery	113,666.13	200,000.00	-86,333.87	56.8%
6060- Directors Fee	0.00	8,000.00	-8,000.00	0.0%
6080- Education	4,313.44	30,000.00	-25,686.56	14.4%
6099- Election	22,652.60	30,000.00	-7,347.40	75.5%
6100- Engineering	36,098.10	50,000.00	-13,901.90	72.2%
6130- Insurance	19,850.00	20,000.00	-150.00	99.3%
6150- Legal	12,987.01	30,000.00	-17,012.99	43.3%
6180- Misc. Expenses	5,587.39	20,000.00	-14,412.61	27.9%
6200- Office Expense	36,746.25	40,000.00	-3,253.75	91.9%
6220- Permits	6,139.15	15,000.00	-8,860.85	40.9%
6225-Rent	2,693.52	3,000.00	-306.48	89.8%
6230- Repairs and Maint	65,713.14	160,000.00	-94,286.86	41.1%
6250- Treasurers Fees	20,813.81	20,000.00	813.81	104.1%
6260- Utilities	28,524.72	11,000.00	17,524.72	259.3%
6270- Vehicle	1,091.17	0.00	1,091.17	100.0%
6300- Bank Service Charges	3,556.16	0.00	3,556.16	100.0%
7300- Capital Projects	12,645.51	12,000.00	645.51	105.4%
Total Expense	546,432.58	844,000.00	-297,567.42	64.7%
Net Ordinary Income	947,294.78	644,530.00	302,764.78	147.0%
Other Income/Expense				
Other Expense				
8000- Transfers to Other Funds	0.00	700,000.00	-700,000.00	0.0%
Total Other Expense	0.00	700,000.00	-700,000.00	0.0%
Net Other Income	0.00	-700,000.00	700,000.00	0.0%
Net Income	947,294.78	-55,470.00	1,002,764.78	-1,707.8%

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Debt Service
January through October 2020

	Jan - Oct 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	683,927.15	687,874.00	-3,946.85	99.4%
5210- Specific Ownership Taxes	48,144.74	80,000.00	-31,855.26	60.2%
5820- Investment Income	20,955.77	10,000.00	10,955.77	209.6%
Total Income	753,027.66	777,874.00	-24,846.34	96.8%
Gross Profit	753,027.66	777,874.00	-24,846.34	96.8%
Expense				
6250- Treasurers Fees	10,259.41	13,010.00	-2,750.59	78.9%
6420-Loan Administrative Fees	38,400.00	76,800.00	-38,400.00	50.0%
6500- CWRPDA Debt Service	0.00	439,020.00	-439,020.00	0.0%
6550-CWCB Debt Service	115,811.50	439,020.00	-323,208.50	26.4%
7100-Principal Payments	505,000.00	505,000.00	0.00	100.0%
7200- Interest Payments	147,208.77	724,532.00	-577,323.23	20.3%
Total Expense	816,679.68	2,197,382.00	-1,380,702.32	37.2%
Net Ordinary Income	-63,652.02	-1,419,508.00	1,355,855.98	4.5%
Other Income/Expense				
Other Income				
6900- Transfers In	210,484.80	130,000.00	80,484.80	161.9%
6902- Transfers In WTP	906,616.46	1,082,000.00	-175,383.54	83.8%
6903- Ravenna Loan Surcharge	0.00	82,425.00	-82,425.00	0.0%
Total Other Income	1,117,101.26	1,294,425.00	-177,323.74	86.3%
Net Other Income	1,117,101.26	1,294,425.00	-177,323.74	86.3%
Net Income	1,053,449.24	-125,083.00	1,178,532.24	-842.2%

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Water Treatment
January through October 2020

	Jan - Oct 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	3,577,577.79	3,000,000.00	577,577.79	119.3%
5100-Availability Charges	156,604.24	90,000.00	66,604.24	174.0%
5211- Dominion WTP Operations	491,741.71	432,000.00	59,741.71	113.8%
5310-Permit Fees	0.00	1,200.00	-1,200.00	0.0%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	60,275.00	40,000.00	20,275.00	150.7%
5510-Potable Irrigation Water	57,462.60	40,000.00	17,462.60	143.7%
5511-Irrigation Water	432,223.74	80,000.00	352,223.74	540.3%
5601-Late Fees, Penalties,	7,432.44			
5610- Miscellaneous Income	15,394.04	70,000.00	-54,605.96	22.0%
5611-Inclusion fees-NWDC	64,337.00	50,000.00	14,337.00	128.7%
5620- Dominion Dist. Operations	231,397.55	158,000.00	73,397.55	146.5%
5625- Dominion Other	0.00	425,000.00	-425,000.00	0.0%
5640- Dominion Treated Water Us	29,022.84	84,000.00	-54,977.16	34.6%
5650 Dominion Exp Reimbursement	156,705.99			
5660- Ravenna Reimbursement	0.00	82,425.00	-82,425.00	0.0%
5700- Sys. Development Charge	336,626.83	90,000.00	246,626.83	374.0%
5705 Ravenna SDC	260,958.84	210,375.00	50,583.84	124.0%
5710- Capital Surcharge	114,343.24	80,000.00	34,343.24	142.9%
5715- Capital Surcharge WTP Sup	906,616.46	1,036,808.00	-130,191.54	87.4%
5820- Investment Income	45,292.64	50,000.00	-4,707.36	90.6%
5850 - Reimbursed Exp Other	13,422.98			
Total Income	6,957,435.93	6,027,008.00	930,427.93	115.4%
Gross Profit	6,957,435.93	6,027,008.00	930,427.93	115.4%
Expense				
6020-Payroll Expenses	467,479.78	620,000.00	-152,520.22	75.4%
6040- Accounting	23,750.00	32,500.00	-8,750.00	73.1%
6050- Contract Labor	0.00	15,000.00	-15,000.00	0.0%
6065- Dominion expenses	190.00	20,000.00	-19,810.00	1.0%
6080- Education	6,962.50	25,000.00	-18,037.50	27.9%
6100- Engineering	85,162.18	100,000.00	-14,837.82	85.2%
6115- GPS/GIS	0.00	37,500.00	-37,500.00	0.0%
6130- Insurance	19,375.82	17,500.00	1,875.82	110.7%
6140- Lab & Test Fees	14,936.85	8,000.00	6,936.85	186.7%
6150- Legal	9,065.18	37,500.00	-28,434.82	24.2%
6180- Misc. Expenses	17,496.62	10,000.00	7,496.62	175.0%
6200- Office Expense	6,267.97	20,000.00	-13,732.03	31.3%
6210-Operating Supplies	85,900.62	120,000.00	-34,099.38	71.6%
6220- Permits	682.19	3,000.00	-2,317.81	22.7%
6230- Repairs and Maint	404,487.83	78,000.00	326,487.83	518.6%
6240- Safety Equipment	1,160.98	5,000.00	-3,839.02	23.2%
6260- Utilities	106,585.16	150,000.00	-43,414.84	71.1%
6270- Vehicle	6,050.76	17,500.00	-11,449.24	34.6%
6280- Water Costs	3,814.23	48,000.00	-44,185.77	7.9%
6300- Bank Service Charges	1,858.68	0.00	1,858.68	100.0%
7300- Capital Projects	433,767.20	1,000,000.00	-566,232.80	43.4%
7301-Capital WTP	77,569.54	0.00	77,569.54	100.0%
7302- Water Taps Centennial	10,870.00	50,000.00	-39,130.00	21.7%
9000 -Depreciation Expense	1,650,000.00			
Total Expense	3,433,434.09	2,414,500.00	1,018,934.09	142.2%
Net Ordinary Income	3,524,001.84	3,612,508.00	-88,506.16	97.6%
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	156,604.24	90,000.00	66,604.24	174.0%
8002- Transfers Water Supply SV	906,616.46	1,082,000.00	-175,383.54	83.8%

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Water Treatment
January through October 2020

	Jan - Oct 20	Budget	\$ Over Budget	% of Budget
8100- Transfer to Other Funds	0.00	82,425.00	-82,425.00	0.0%
9000-Depreciation	0.00	0.00	0.00	0.0%
Total Other Expense	1,063,220.70	1,254,425.00	-191,204.30	84.8%
Net Other Income	-1,063,220.70	-754,425.00	-308,795.70	140.9%
Net Income	2,460,781.14	2,858,083.00	-397,301.86	86.1%

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Water Distribution
January through October 2020

	Jan - Oct 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	263,431.23	320,000.00	-56,568.77	82.3%
6040- Accounting	23,750.00	32,500.00	-8,750.00	73.1%
6050- Contract Labor	29,254.37	40,000.00	-10,745.63	73.1%
6065- Dominion expenses	2,832.04	60,000.00	-57,167.96	4.7%
6080- Education	6,239.31	25,000.00	-18,760.69	25.0%
6100- Engineering	213,232.83	100,000.00	113,232.83	213.2%
6110-Conservation Rebates	600.00	2,500.00	-1,900.00	24.0%
6115- GPS/GIS	20,240.00	37,500.00	-17,260.00	54.0%
6130- Insurance	19,996.34	17,500.00	2,496.34	114.3%
6140- Lab & Test Fees	12,437.22	14,000.00	-1,562.78	88.8%
6150- Legal	19,488.18	37,500.00	-18,011.82	52.0%
6170 - Meter Expenses	41,055.13	125,000.00	-83,944.87	32.8%
6180- Misc. Expenses	712.71	10,000.00	-9,287.29	7.1%
6200- Office Expense	20,224.76	20,000.00	224.76	101.1%
6210-Operating Supplies	2,689.57	4,000.00	-1,310.43	67.2%
6220- Permits	5,798.84	5,000.00	798.84	116.0%
6230- Repairs and Maint	217,632.37	200,000.00	17,632.37	108.8%
6240- Safety Equipment	1,225.47	2,000.00	-774.53	61.3%
6260- Utilities	56,986.56	75,000.00	-18,013.44	76.0%
6270- Vehicle	6,268.25	17,500.00	-11,231.75	35.8%
6280- Water Costs	2,114,970.29	1,552,000.00	562,970.29	136.3%
6300- Bank Service Charges	1,793.68	0.00	1,793.68	100.0%
6830- Costs Returned to DC	1,264.59	0.00	1,264.59	100.0%
7290- Water Rights	33,646.97	100,000.00	-66,353.03	33.6%
7300- Capital Projects	209,750.89	1,700,000.00	-1,490,249.11	12.3%
Total Expense	3,325,521.60	4,497,000.00	-1,171,478.40	73.9%
Net Ordinary Income	-3,325,521.60	-4,497,000.00	1,171,478.40	73.9%
Net Income	-3,325,521.60	-4,497,000.00	1,171,478.40	73.9%

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Sewer Fund
January through October 2020

	Jan - Oct 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	1,415,663.73	1,500,000.00	-84,336.27	94.4%
5100-Availability Charges	53,880.56	40,000.00	13,880.56	134.7%
5101- Service Charges LMA	240,915.45	300,000.00	-59,084.55	80.3%
5211- Dominion WTP Operations	0.00	0.00	0.00	0.0%
5213-Sewer Service Dominion	56,875.98	8,400.00	48,475.98	677.1%
5310-Permit Fees	0.00	5,000.00	-5,000.00	0.0%
5601-Late Fees, Penalties,	3,086.10	0.00	3,086.10	100.0%
5610- Miscellaneous Income	7,997.03	30,000.00	-22,002.97	26.7%
5625- Dominion Other	26,997.60	39,600.00	-12,602.40	68.2%
5630-Dominion Collections Opear	0.00	39,600.00	-39,600.00	0.0%
5650 Dominion Exp Reimbursement	5,230.85	50,000.00	-44,769.15	10.5%
5700- Sys. Development Charge	37,254.70	50,000.00	-12,745.30	74.5%
5710- Capital Surcharge	123,842.98	120,000.00	3,842.98	103.2%
5820- Investment Income	53,620.07	15,000.00	38,620.07	357.5%
Total Income	2,025,365.05	2,197,600.00	-172,234.95	92.2%
Gross Profit	2,025,365.05	2,197,600.00	-172,234.95	92.2%
Expense				
6020-Payroll Expenses	243,711.51	310,000.00	-66,288.49	78.6%
6040- Accounting	23,750.00	30,000.00	-6,250.00	79.2%
6050- Contract Labor	29,254.33	40,000.00	-10,745.67	73.1%
6065- Dominion expenses	8,854.03	50,000.00	-41,145.97	17.7%
6080- Education	6,283.56	30,000.00	-23,716.44	20.9%
6100- Engineering	97,043.08	100,000.00	-2,956.92	97.0%
6115- GPS/GIS	2,725.00	50,000.00	-47,275.00	5.5%
6130- Insurance	19,375.84	12,500.00	6,875.84	155.0%
6140- Lab & Test Fees	1,540.00	1,000.00	540.00	154.0%
6150- Legal	14,669.25	35,000.00	-20,330.75	41.9%
6180- Misc. Expenses	572.59	8,000.00	-7,427.41	7.2%
6185- Littleton Service Fees	485,840.20	925,000.00	-439,159.80	52.5%
6200- Office Expense	18,778.65	20,000.00	-1,221.35	93.9%
6210-Operating Supplies	37,250.14	80,000.00	-42,749.86	46.6%
6220- Permits	2,099.84	3,000.00	-900.16	70.0%
6230- Repairs and Maint	139,362.46	200,000.00	-60,637.54	69.7%
6240- Safety Equipment	1,215.89	2,000.00	-784.11	60.8%
6260- Utilities	59,482.50	110,000.00	-50,517.50	54.1%
6270- Vehicle	5,466.68	8,000.00	-2,533.32	68.3%
6300- Bank Service Charges	1,455.60	0.00	1,455.60	100.0%
6420-Loan Administrative Fees	0.00	0.00	0.00	0.0%
7290- Water Rights	0.00	0.00	0.00	0.0%
7300- Capital Projects	201,606.79	2,025,000.00	-1,823,393.21	10.0%
9000 -Depreciation Expense	690,000.00			
Total Expense	2,090,337.94	4,039,500.00	-1,949,162.06	51.7%
Net Ordinary Income	-64,972.89	-1,841,900.00	1,776,927.11	3.5%
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	53,880.56	40,000.00	13,880.56	134.7%
9000-Depreciation	0.00	0.00	0.00	0.0%
Total Other Expense	53,880.56	40,000.00	13,880.56	134.7%
Net Other Income	-53,880.56	160,000.00	-213,880.56	-33.7%
Net Income	-118,853.45	-1,681,900.00	1,563,046.55	7.1%

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Capital Fund
January through October 2020

	Jan - Oct 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5809-System Capacity Revenue	0.00	500,000.00	-500,000.00	0.0%
5850 - Reimbursed Exp Other	0.00	500,000.00	-500,000.00	0.0%
Total Income	0.00	1,000,000.00	-1,000,000.00	0.0%
Gross Profit	0.00	1,000,000.00	-1,000,000.00	0.0%
Expense				
6805-Ravenna Phase 3/4 Expense	0.00	500,000.00	-500,000.00	0.0%
6806-System Capacity Expense	0.00	500,000.00	-500,000.00	0.0%
7307-Ravenna Infrastructure	3,273.05	0.00	3,273.05	100.0%
Total Expense	3,273.05	1,000,000.00	-996,726.95	0.3%
Net Ordinary Income	-3,273.05	0.00	-3,273.05	100.0%
Net Income	-3,273.05	0.00	-3,273.05	100.0%

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-PVH
January through October 2020

	Jan - Oct 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	126.83			
5200- Property Taxes	453,225.05	467,661.00	-14,435.95	96.9%
5210- Specific Ownership Taxes	33,749.30	50,000.00	-16,250.70	67.5%
5820- Investment Income	40.94	75.00	-34.06	54.6%
5840- CWCB Loan Proceeds	14,356.62			
Total Income	501,498.74	517,736.00	-16,237.26	96.9%
Gross Profit	501,498.74	517,736.00	-16,237.26	96.9%
Expense				
6040- Accounting	10,000.00	12,000.00	-2,000.00	83.3%
6080- Education	0.00	2,500.00	-2,500.00	0.0%
6100- Engineering	0.00	25,000.00	-25,000.00	0.0%
6150- Legal	549.50	7,500.00	-6,950.50	7.3%
6250- Treasurers Fees	6,800.26	9,000.00	-2,199.74	75.6%
6500- CWRPDA Debt Service	139,207.56	307,208.00	-168,000.44	45.3%
6550-CWCB Debt Service	115,447.15	115,447.00	0.15	100.0%
Total Expense	272,004.47	478,655.00	-206,650.53	56.8%
Net Ordinary Income	229,494.27	39,081.00	190,413.27	587.2%
Net Income	229,494.27	39,081.00	190,413.27	587.2%

Roxborough Water & Sanitation District
October 31, 2020

Long Term Obligations

CWCB- 2014 Loan	\$ 16,542,239
CT2015-176 CWCB-PVH Water Supply	\$ 2,103,302
2015 CWRPDA- PVH Infrastructure	\$ 4,056,129
2019-2250 CWCB- Ravenna	\$ 1,464,050
2005 CWRPDA Loan Payable	<u>\$ 3,395,000</u>

TOTAL LONG TERM LIABILITIES

\$ 27,560,720

Cash and Reserves Balances

The board of directors has directed the authority to designate a portion of the cash on hand as operating and capital reserves for both the Water and Sewer Funds. The operating reserves will be in an amount equal to 25% of the budgeted annual expenditures for each fund. These funds will be used to fund any operational expenses in excess of operating cash on hand. The capital reserves will be funded in an amount equal to 20% of the budgeted annual expenditures for the water fund and 10 % of the budgeted annual expenditures for the sewer fund. These funds will be used to fund capital improvements on existing capital assets and acquisitions of new capital assets. The balance in these funds as of October 31, 2020 is as follows:

	General Fund	Debt Service Water Fund	Debt Service Sewer Fund	Capital Projects Fund	Water Fund	Sewer Fund	PVH	Total
Operating Reserve	\$ -	\$ -	\$ -	\$ 543,316	\$ 1,100,000	\$ 500,000		\$ 2,143,316
Capital Reserve	-	-	-		199,224	88,149		\$ 287,373
Operating Cash	1,892,075	2,431,884	4,450,326	-	9,013,196	8,136,062	288,874	\$ 26,212,417
Total Cash on Hand	<u>\$ 1,892,075</u>	<u>\$ 2,431,884</u>	<u>\$ 4,450,326</u>	<u>\$ 543,316</u>	<u>\$ 10,312,420</u>	<u>\$ 8,724,211</u>	<u>\$ 288,874</u>	<u>\$ 28,643,106</u>

No Assurance is provided on these Financial Statements

Roxborough Water and Sanitation
Distribution of Cash in Bank- Water Fund
2020

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available												
Cash in Bank - Water Fund	\$ 10,442,248	\$ 10,557,556	\$ 10,688,240	\$ 10,764,521	\$ 10,787,881	\$ 10,931,949	\$ 10,723,337	\$ 10,930,668	\$ 10,369,748	\$ 10,312,420		
Total Funds Available	\$ 10,442,248	\$ 10,557,556	\$ 10,688,240	\$ 10,764,521	\$ 10,787,881	\$ 10,931,949	\$ 10,723,337	\$ 10,930,668	\$ 10,369,748	\$ 10,312,420	\$ -	\$ -
Distribution of Available Funds												
Operating Reserve	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000		
25% of Budgeted Expenditures												
Capital Reserve	255,745	318,375	344,141	394,919	388,635	313,864	129,032	136,457	148,882	199,224		
Operating Cash	9,086,503	9,139,181	9,244,099	9,269,602	9,299,246	9,518,085	9,494,305	9,694,211	9,120,866	9,013,196		
Total Cash	\$ 10,442,248	\$ 10,557,556	\$ 10,688,240	\$ 10,764,521	\$ 10,787,881	\$ 10,931,949	\$ 10,723,337	\$ 10,930,668	\$ 10,369,748	\$ 10,312,420	\$ -	\$ -
Capital Reserve												
Beginning Reserve Balance	\$ 228,456	\$ 255,745	\$ 318,375	\$ 344,141	\$ 394,919	\$ 388,635	\$ 313,864	\$ 129,032	\$ 136,457	\$ 148,882		
Additions to Reserve	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000		
Use of Reserves	42,711	7,370	44,234	19,222	76,284	144,771	254,832	62,575	57,575	19,658		
Ending Reserve Balance	\$ 255,745	\$ 318,375	\$ 344,141	\$ 394,919	\$ 388,635	\$ 313,864	\$ 129,032	\$ 136,457	\$ 148,882	\$ 199,224	\$ -	\$ -

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	\$ 8,397,724	\$ 8,499,466	\$ 8,647,107	\$ 8,762,527	\$ 8,879,366	\$ 8,948,053	\$ 8,631,743	\$ 8,674,174	\$ 8,759,853	\$ 8,724,211		
Total Funds Available	\$ 8,449,067	\$ 8,499,466	\$ 8,647,107	\$ 8,762,527	\$ 8,879,366	\$ 8,948,053	\$ 8,631,743	\$ 8,674,174	\$ 8,759,853	\$ 8,724,211	\$ -	\$ -
Distribution of Available Funds												
Operating Reserve	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000		
25% of Budgeted Expenditures												
Capital Reserve	110,462	100,112	104,540	124,540	123,272	108,391	122,500	123,982	110,685	88,149		
Operating Cash	7,838,605	7,899,354	8,042,567	8,137,987	8,256,094	8,339,662	8,009,243	8,050,192	8,149,168	8,136,062		
Total Available Funds	\$ 8,449,067	\$ 8,499,466	\$ 8,647,107	\$ 8,762,527	\$ 8,879,366	\$ 8,948,053	\$ 8,631,743	\$ 8,674,174	\$ 8,759,853	\$ 8,724,211	\$ -	\$ -
Capital Reserve												
Beginning Reserve Balance	\$ 137,821	\$ 110,462	\$ 100,112	\$ 104,540	\$ 124,540	\$ 123,272	\$ 108,391	\$ 122,500	\$ 123,982	\$ 110,685		
Additions to Reserve	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000		
Use of Reserves	(47,359)	(30,350)	(15,572)	-	(21,268)	(34,881)	(5,891)	(18,518)	(33,297)	(42,536)		
Ending Reserve Balance	\$ 110,462	\$ 100,112	\$ 104,540	\$ 124,540	\$ 123,272	\$ 108,391	\$ 122,500	\$ 123,982	\$ 110,685	\$ 88,149	\$ -	\$ -

No Assurance is provided on these Financial Statements

Roxborough Water and Sanitation
Distribution of Cash in Bank - Debt Service
2020

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available - Water Treatment Plant												
Beginning Cash Balance	\$ 2,139,907	\$ 1,919,590	\$ 2,010,343	\$ 2,101,146	\$ 2,244,893	\$ 2,335,703	\$ 2,426,559	\$ 2,569,190	\$ 2,198,739	\$ 2,289,288		
Surcharge Collected	90,748	90,753	90,803	90,866	90,810	90,856	90,957	90,941	90,549	90,485		
Availability of Service Trans.	-	-	-	52,881	-	-	51,674			52,111		
Payment of Debt	311,065	-	-	-	-	-	-	461,392	-	-		
Ending Cash Balance	\$ 1,919,590	\$ 2,010,343	\$ 2,101,146	\$ 2,244,893	\$ 2,335,703	\$ 2,426,559	\$ 2,569,190	\$ 2,198,739	\$ 2,289,288	\$ 2,431,884	\$ -	\$ -
Cash Funds Available - Sewer Debt Service												
Operating Cash	\$ 3,700,637	\$ 3,561,903	\$ 3,813,499	\$ 3,841,132	\$ 4,074,180	\$ 4,121,045	\$ 4,274,779	\$ 4,289,845	\$ 4,442,295	\$ 4,450,326		
Total	\$ 5,620,227	\$ 5,572,246	\$ 5,914,645	\$ 6,086,025	\$ 6,409,883	\$ 6,547,604	\$ 6,843,969	\$ 6,488,584	\$ 6,731,583	\$ 6,882,210	\$ -	\$ -

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District
Property Tax Schedule

2020

SUMMARY – DOUGLAS & JEFFERSON COUNTIES

2020										2019			
	Property Taxes	Delinquent Tax, Rebates and Abatements	Specific Ownership Taxes	Interest	Treasurer's Fees	HB 1006 Tax	HB 1006 Treasurer's Fee	Total Amount Received	Percentage of Levied Taxes Received		Total Amount Received	Percentage of Levied Taxes Received	
									Monthly	Y-T-D		Monthly	Y-T-D
January	\$ 4		\$ 18,426					\$ 18,430	0.00%	0.00%	\$ 18,430	1.00%	1.00%
February	\$ 57,575		\$ 16,801		\$ (864)			\$ 73,512	2.76%	2.76%	\$ 91,942	4.98%	5.98%
March	\$ 583,039		\$ 12,388	4	\$ (8,746)			\$ 586,685	27.98%	30.75%	\$ 678,627	36.78%	42.76%
April	\$ 65,693		\$ 11,439		\$ (986)			\$ 76,146	3.15%	33.90%	\$ 754,773	40.91%	83.67%
May	\$ 700,317		\$ 10,761		\$ (10,505)			\$ 700,573	33.61%	67.52%		0.00%	83.67%
June	\$ 128,110		\$ 12,014		\$ (1,922)			\$ 138,202	6.15%	73.66%	\$ 138,202	7.49%	91.16%
July	\$ 453,364		\$ 15,700		\$ (6,800)			\$ 462,264	21.76%	95.43%	\$ 600,466	32.54%	123.71%
August	\$ 26,253		\$ 17,212		\$ (394)			\$ 43,071	1.26%	96.69%	\$ 643,537	34.88%	158.59%
September	\$ 52,894		\$ 22,368		\$ (794)			\$ 74,468	2.54%	99.22%	\$ 718,005	38.92%	197.50%
October	\$ 4,198		\$ 13,680		\$ (63)			\$ 17,815	0.20%	99.43%	\$ 735,820	39.88%	237.38%
November								\$ -	0.00%	99.43%	\$ 735,820	39.88%	277.26%
December								\$ -	0.00%	99.43%	\$ 735,820	39.88%	317.14%
TOTAL	\$ 2,071,447	\$ -	\$ 150,789	4	\$ (31,074)	\$ -	\$ -	\$ 2,191,166	99.43%	99.43%	\$ 5,851,442	317.14%	317.14%

Douglas County

\$ 173,028,260

6.208 General Mill Levy

\$ 1,074,159

Jefferson County

Assessed Value \$ 51,767,113

6.208

\$ 321,370

3.0600 Debt Mill Levy

\$ 529,466

3.0600

\$ 158,407

No Assurance is provided on these Financial Statements