

ROXBOROUGH WATER & SANITATION DISTRICT  
FINANCIAL STATEMENTS

November 30, 2020

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# Roxborough Water and Sanitation District Balance Sheet by Class

As of November 30, 2020

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	Unclassified	TOTAL
<b>ASSETS</b>									
Current Assets									
Checking/Savings	293,457.34	2,280,029.71	14,868,720.70	647,381.06	543,315.63	-14,078,865.14	-234,393.64	0.00	4,319,625.66
1105-Checking	0.00	1,863,115.10	0.00	0.00	0.00	0.00	0.00	0.00	1,863,115.10
1111- WF Bond Redemption	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	526,960.76
1125-Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,196,997.18
1139 -WF Ravena	835,446.41	2,060,910.55	3,196,997.18	7,764,768.51	0.00	0.00	0.00	0.00	16,217,517.52
1150-Investment in Colotrust	0.00	0.00	5,556,792.05	0.00	0.00	0.00	0.00	0.00	5,556,792.05
1155- Colotrust Bond Fund	0.00	0.00	357,909.69	496,813.68	0.00	0.00	0.00	0.00	854,723.37
1160 -System Develop Colo Trust	0.00	0.00	983,466.45	0.00	0.00	0.00	0.00	0.00	983,466.45
Total Checking/Savings	1,128,903.75	6,003,955.36	24,963,886.07	8,906,963.25	543,315.63	-14,078,865.14	292,567.12	0.00	27,762,706.04
Other Current Assets									
1300-A/R Service	0.00	0.00	1,504,925.15	436,167.58	0.00	0.00	0.00	0.00	1,941,092.73
1310-A/R Availability	0.00	0.00	29,217.08	10,540.15	0.00	0.00	0.00	0.00	39,757.23
1350-A/R Taxes	1,407,649.00	693,847.56	0.00	0.00	0.00	0.00	467,661.00	0.00	2,568,158.00
1356-Due From NWDC Inclusion	0.00	0.00	12,066.92	0.00	0.00	0.00	0.00	0.00	12,066.92
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	7,369.02	8,288.00	0.00	0.00	0.00	0.00	15,657.02
1396- Due from PA13	0.00	0.00	1,527.63	0.00	0.00	0.00	0.00	0.00	1,527.63
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	3,575.00	0.00	3,575.00	3,575.00	0.00	3,575.00	0.00	0.00	14,300.00
Total Other Current Assets	1,411,224.00	693,848.00	1,566,670.10	456,580.73	0.00	3,575.00	467,661.00	0.00	4,601,558.83
Total Current Assets	2,540,127.75	6,697,803.36	26,530,556.17	9,363,543.98	543,315.63	-14,075,310.14	760,228.12	0.00	32,364,264.87
Fixed Assets	0.00	0.00	83,049,638.32	16,660,916.89	0.00	0.00	140,953.57	0.00	99,851,508.78
1500- Capital Assets	0.00	0.00	83,049,638.32	16,660,916.89	0.00	0.00	140,953.57	0.00	99,851,508.78
Total Fixed Assets	0.00	0.00	83,049,638.32	16,660,916.89	0.00	0.00	140,953.57	0.00	99,851,508.78
TOTAL ASSETS	2,540,127.75	6,697,803.36	109,580,194.49	26,026,460.87	543,315.63	-14,075,310.14	901,181.69	0.00	132,215,773.65
<b>LIABILITIES &amp; EQUITY</b>									
Current Liabilities									
Accounts Payable	5,044.09	0.00	16,937.47	44,075.39	0.00	105,266.67	1,521.76	0.00	172,845.38
2000- Accounts Payable	5,044.09	0.00	16,937.47	44,075.39	0.00	105,266.67	1,521.76	0.00	172,845.38
Total Accounts Payable	5,044.09	0.00	16,937.47	44,075.39	0.00	105,266.67	1,521.76	0.00	172,845.38
Other Current Liabilities	0.00	0.00	29,350.98	29,350.98	0.00	0.00	0.00	0.00	58,701.96
2015 Accrued Vac/ Sick Leave	0.00	0.00	24,333.32	0.00	0.00	0.00	0.00	0.00	24,333.32
2015 Deferred V/ Rental Income	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	0.00	3,196,997.18
2065- Ravena Costs Advanced	1,407,649.00	693,847.56	0.00	0.00	0.00	0.00	467,661.00	0.00	2,568,157.56
2060- Deferred Taxes	0.00	0.00	0.00	0.00	0.00	25,311.03	0.00	0.00	25,311.03
2400 -Retainage Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	1,412,693.09	693,847.56	3,267,618.95	73,426.37	0.00	130,577.70	469,182.76	0.00	6,047,346.43
Total Liabilities	1,412,693.09	693,847.56	3,267,618.95	73,426.37	0.00	130,577.70	469,182.76	0.00	6,047,346.43
Equity									
3900-Retained Earnings	939,738.78	5,829,607.31	103,318,375.19	25,882,445.96	546,588.88	-10,695,653.80	199,240.27	0.00	126,020,342.39
Net Income	187,695.88	174,348.49	2,994,200.35	72,589.54	-3,273.05	-3,510,234.04	232,758.66	0.00	148,084.83
Total Equity	1,127,434.66	6,003,955.80	106,312,575.54	25,955,034.50	543,315.63	-14,205,987.84	431,998.93	0.00	126,168,427.22
TOTAL LIABILITIES & EQUITY	2,540,127.75	6,697,803.36	109,580,194.49	26,026,460.87	543,315.63	-14,075,310.14	901,181.69	0.00	132,215,773.65

# Roxborough Water and Sanitation District

## Profit & Loss by Class

November 2020

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Ordinary Income/Expense							
Income							
5010- Service Charges	0.00	0.00	197,434.46	141,649.54	0.00	0.00	339,084.00
5101- Service Charges LMA	0.00	0.00	0.00	24,042.28	0.00	0.00	24,042.28
5200- Property Taxes	4,732.60	2,332.75	0.00	0.00	0.00	1,254.45	8,319.80
5210- Specific Ownership Taxes	10,413.45	5,132.92	0.00	0.00	0.00	3,546.20	19,092.57
5211- Dominion WTP Operations	0.00	0.00	42,037.13	0.00	0.00	0.00	42,037.13
5213- Sewer Service Dominion	0.00	0.00	0.00	19,820.00	0.00	0.00	19,820.00
5410-Hydrant Water	0.00	0.00	5,762.50	0.00	0.00	0.00	5,762.50
5510-Potable Irrigation Water	0.00	0.00	1,724.40	0.00	0.00	0.00	1,724.40
5511-Irrigation Water	0.00	0.00	19,530.80	0.00	0.00	0.00	19,530.80
5610- Miscellaneous Income	-138.23	0.00	7,379.94	68.64	-119.72	0.00	7,190.63
5611-Inclusion fees-NWDC	0.00	0.00	5,121.48	0.00	0.00	0.00	5,121.48
5620- Dominion Dist. Operations	0.00	0.00	24,158.33	0.00	0.00	0.00	24,158.33
5640- Dominion Treated Water Us	0.00	0.00	3,931.29	0.00	0.00	0.00	3,931.29
5700- Sys. Development Charge	0.00	0.00	135.00	0.00	0.00	0.00	135.00
5705 Ravenna SDC	0.00	0.00	15,100.00	0.00	0.00	0.00	15,100.00
5710- Capital Surcharge	0.00	0.00	11,378.59	12,444.31	0.00	0.00	23,822.90
5715- Capital Surcharge WTP Sup	0.00	0.00	90,621.76	0.00	0.00	0.00	90,621.76
5820- Investment Income	201.66	335.66	710.47	860.43	0.00	4.32	2,112.54
5850 - Reimbursed Exp Other	0.00	0.00	15.13	0.00	0.00	0.00	15.13
Total Income	15,209.48	7,801.33	425,041.28	198,885.20	-119.72	4,804.97	651,622.54
Gross Profit	15,209.48	7,801.33	425,041.28	198,885.20	-119.72	4,804.97	651,622.54
Expense							
6020-Payroll Expenses	18,294.55	0.00	58,604.04	44,031.75	40,995.92	0.00	161,926.26
6040- Accounting	2,375.00	0.00	2,375.00	2,375.00	2,375.00	1,000.00	10,500.00
6050- Contract Labor	0.00	0.00	0.00	1,625.00	1,625.00	0.00	3,250.00
6053- Data Recovery	44,193.00	0.00	0.00	0.00	0.00	0.00	44,193.00
6080- Education	868.12	0.00	868.12	868.13	868.13	0.00	3,472.50
6100- Engineering	1,337.00	0.00	13,113.38	19,117.30	9,427.15	0.00	42,994.83
6130- Insurance	1,985.00	0.00	1,985.00	1,985.00	1,985.00	0.00	7,940.00
6140- Lab & Test Fees	0.00	0.00	429.00	39.00	1,574.00	0.00	2,042.00
6150- Legal	1,374.09	0.00	1,044.09	1,044.09	1,979.59	521.76	5,963.62
6170 - Meter Expenses	0.00	0.00	0.00	0.00	10,111.22	0.00	10,111.22
6180- Misc. Expenses	0.00	0.00	0.00	0.00	357.10	0.00	357.10
6200- Office Expense	892.04	0.00	0.00	458.33	458.34	0.00	1,808.71
6210-Operating Supplies	0.00	0.00	11,922.76	0.00	0.00	0.00	11,922.76
6220- Permits	850.00	0.00	0.00	0.00	0.00	0.00	850.00
6230- Repairs and Maint	2,405.55	0.00	-7,178.67	1,824.78	3,449.60	0.00	501.26
6250- Treasurers Fees	71.13	35.06	0.00	0.00	0.00	18.82	125.01
6260- Utilities	6.92	0.00	12,800.28	5,851.35	13,429.06	0.00	32,087.61
6280- Water Costs	0.00	0.00	0.00	0.00	83,117.12	0.00	83,117.12
6300- Bank Service Charges	155.98	0.00	155.98	155.98	155.99	0.00	623.93
6500- CWRPDA Debt Service	0.00	439,019.86	0.00	0.00	0.00	0.00	439,019.86
7200- Interest Payments	0.00	537,622.78	0.00	0.00	0.00	0.00	537,622.78
7300- Capital Projects	0.00	27,441.45	0.00	59,067.50	12,684.50	0.00	99,193.45
7301-Capital WTP	0.00	0.00	185.00	0.00	0.00	0.00	185.00
9000 -Depreciation Expense	0.00	0.00	165,000.00	69,000.00	0.00	0.00	234,000.00
Total Expense	74,808.38	976,677.70	286,745.43	207,443.21	184,592.72	1,540.58	1,733,808.02
Net Ordinary Income	-59,598.90	-968,876.37	136,295.85	-8,558.01	-184,712.44	3,264.39	-1,082,185.48
Other Income/Expense							
Other Income							
6900- Transfers In	0.00	0.00	500,000.00	200,000.00	0.00	0.00	700,000.00
6902- Transfers in WTP	0.00	90,621.76	0.00	0.00	0.00	0.00	90,621.76
Total Other Income	0.00	90,621.76	500,000.00	200,000.00	0.00	0.00	790,621.76
Other Expense							
8000- Transfers to Other Funds	700,000.00	0.00	0.00	0.00	0.00	0.00	700,000.00

No assurance is provided on these financial statements

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

November 2020

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	6-Water- Distribution	7-Plum Valley Heights	TOTAL
8002- Transfers Water Supply SV	0.00	0.00	90,621.76	0.00	0.00	0.00	90,621.76
Total Other Expense	700,000.00	0.00	90,621.76	0.00	0.00	0.00	790,621.76
Net Other Income	-700,000.00	90,621.76	409,378.24	200,000.00	0.00	0.00	0.00
Net Income	-759,598.90	-878,254.61	545,674.09	191,441.99	-184,712.44	3,264.39	-1,082,185.48

# Roxborough Water and Sanitation District Profit & Loss by Class

January through November 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	3,775,012.25	1,557,313.27	0.00	0.00	0.00	0.00	5,332,325.52
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	284,957.73	0.00	0.00	0.00	0.00	264,957.73
5200- Property Taxes	1,392,741.14	686,259.90	0.00	0.00	0.00	0.00	454,606.33	0.00	2,533,607.37
5210- Specific Ownership Taxes	108,087.44	53,277.66	0.00	0.00	0.00	0.00	37,295.30	0.00	198,660.60
5211- Dominion WTP Operations	0.00	0.00	533,778.84	0.00	0.00	0.00	0.00	0.00	533,778.84
5213-Sewer Service Dominion	0.00	0.00	0.00	103,893.58	0.00	0.00	0.00	0.00	103,893.58
5410-Hydrant Water	0.00	0.00	66,037.50	0.00	0.00	0.00	0.00	0.00	66,037.50
5510-Potable Irrigation Water	0.00	0.00	59,187.00	0.00	0.00	0.00	0.00	0.00	59,187.00
5511-Irrigation Water	0.00	0.00	451,754.54	0.00	0.00	0.00	0.00	0.00	451,754.54
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	44.77	0.00	22,773.98	8,065.67	0.00	-119.72	0.00	0.00	30,764.70
5611-Inclusion fees-NWDC	0.00	0.00	69,458.48	0.00	0.00	0.00	0.00	0.00	69,458.48
5620- Dominion Dist. Operations	0.00	0.00	255,555.88	0.00	0.00	0.00	0.00	0.00	255,555.88
5640- Dominion Treated Water Us	0.00	0.00	32,954.13	0.00	0.00	0.00	0.00	0.00	32,954.13
5650 Dominion Exp Reimbursement	0.00	0.00	148,138.86	5,230.85	0.00	0.00	0.00	0.00	153,369.71
5700- Sys. Development Charge	0.00	0.00	336,761.83	37,254.70	0.00	0.00	0.00	0.00	374,016.53
5705 Ravenna SDC	0.00	0.00	276,058.84	0.00	0.00	0.00	0.00	0.00	276,058.84
5710- Capital Surcharge	0.00	0.00	125,721.83	136,287.29	0.00	0.00	0.00	0.00	262,009.12
5715- Capital Surcharge WTP Sup	0.00	0.00	997,238.22	0.00	0.00	0.00	0.00	0.00	997,238.22
5820- Investment Income	8,063.49	20,445.29	46,003.11	54,460.50	0.00	0.00	45.26	0.00	129,037.65
5940- CWCB Loan Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	14,356.62	0.00	14,356.62
5950 - Reimbursed Exp Other	0.00	0.00	13,438.11	0.00	0.00	0.00	0.00	0.00	13,438.11
Total Income	1,508,936.84	759,982.85	7,373,910.06	2,224,250.25	0.00	-119.72	506,303.71	0.00	12,373,264.01
Gross Profit	1,508,936.84	759,982.85	7,373,910.06	2,224,250.25	0.00	-119.72	506,303.71	0.00	12,373,264.01
Expense									
6020-Payroll Expenses	117,899.03	0.00	526,083.82	287,743.26	0.00	304,427.15	0.00	0.00	1,236,153.26
6040- Accounting	26,125.00	0.00	26,125.00	26,125.00	0.00	26,125.00	11,000.00	0.00	115,500.00
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	0.00	0.00	0.00	30,879.33	0.00	30,879.37	0.00	0.00	61,758.70
6053- Data Recovery	157,659.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	157,659.13
6065- Dominion expenses	0.00	0.00	190.00	8,854.03	0.00	2,632.04	0.00	0.00	11,876.07
6080- Education	5,181.56	0.00	7,830.62	7,151.69	0.00	7,107.44	0.00	0.00	22,652.80
6095- Election	22,652.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,652.60
6100- Engineering	37,435.10	0.00	98,275.56	116,160.38	0.00	222,659.98	0.00	0.00	474,531.02
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6115- GPS/GIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6130- Insurance	21,835.00	0.00	0.00	2,725.00	0.00	20,240.00	0.00	0.00	22,965.00
6140- Lab & Test Fees	0.00	0.00	21,360.82	21,360.84	0.00	21,991.34	0.00	0.00	86,538.00
6150- Legal	14,361.10	0.00	15,365.85	1,579.00	0.00	14,011.22	0.00	0.00	30,956.07
6170 - Meter Expenses	0.00	0.00	10,109.27	15,713.34	0.00	21,467.77	1,071.26	0.00	62,722.74
6185- Misc. Expenses	5,597.39	0.00	17,496.62	0.00	0.00	51,166.35	0.00	0.00	51,166.35
6185- Littleton Service Fees	0.00	0.00	0.00	485,840.20	0.00	1,058.61	0.00	0.00	24,726.41
6200- Office Expense	37,638.29	0.00	6,267.97	19,236.98	0.00	20,663.10	0.00	0.00	85,840.20
6210-Operating Supplies	0.00	0.00	97,823.38	37,250.14	0.00	2,698.57	0.00	0.00	83,826.34
6220- Permits	6,989.15	0.00	682.19	2,089.84	0.00	5,796.84	0.00	0.00	137,763.09
6225-Rent	2,693.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,693.52
6230- Repairs and Maint	68,118.69	0.00	387,309.16	141,187.24	0.00	221,081.97	0.00	0.00	827,697.06
6240- Safety Equipment	0.00	0.00	1,160.98	1,215.89	0.00	1,225.47	0.00	0.00	3,602.34
6250- Treasurers Fees	20,884.94	10,294.47	0.00	0.00	0.00	0.00	6,818.08	0.00	37,998.49
6260- Utilities	28,531.64	0.00	119,395.44	65,333.85	0.00	70,415.62	0.00	0.00	283,666.55
6270- Vehicle	1,091.17	0.00	6,050.76	5,466.68	0.00	6,268.25	0.00	0.00	18,878.86
6280- Water Costs	3,712.14	0.00	3,814.23	0.00	0.00	2,198,087.41	0.00	0.00	2,201,901.64
6300- Bank Service Charges	0.00	38,400.00	0.00	0.00	0.00	0.00	0.00	0.00	9,288.05
6420-Loan Administrative Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,400.00
6500- CWRPDA Debt Service	0.00	439,019.86	0.00	0.00	0.00	0.00	139,207.56	0.00	578,227.42
6550-CWCB Debt Service	0.00	115,811.50	0.00	0.00	0.00	0.00	115,447.15	0.00	231,258.65
6830- Costs Returned to DC	0.00	0.00	2,014.66	1,611.58	0.00	1,949.67	0.00	0.00	2,201,901.64
7100-Principal Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,288.05
7200- Interest Payments	0.00	505,000.00	0.00	0.00	0.00	0.00	0.00	0.00	38,400.00
7290- Water Rights	0.00	684,831.55	0.00	0.00	0.00	1,264.59	0.00	0.00	231,258.65
7300- Capital Projects	0.00	0.00	3,687.75	0.00	0.00	0.00	0.00	0.00	1,264.59
7301-Capital WTP	12,645.51	0.00	260,674.28	0.00	0.00	0.00	0.00	0.00	505,000.00
7302- Water Taps Centennial	0.00	0.00	461,208.65	0.00	0.00	33,646.97	0.00	0.00	684,831.55
7307-Ravenna Infrastructure	0.00	0.00	77,754.54	0.00	0.00	222,335.39	0.00	0.00	37,334.72
9000 -Depreciation Expense	0.00	0.00	10,870.00	0.00	0.00	0.00	0.00	0.00	956,963.84
Total Expense	621,240.96	1,793,357.38	3,725,867.27	2,297,781.15	3,273.05	3,510,114.32	273,545.05	0.00	12,225,179.18
Net Ordinary Income	887,695.88	-1,033,374.53	3,648,042.81	-73,530.90	-3,273.05	-3,510,234.04	232,756.66	0.00	148,084.83
Other Income/Expense									
Other Income	0.00	210,484.80	500,000.00	200,000.00	0.00	0.00	0.00	0.00	910,484.80
6900- Transfers In									

No assurance is provided on these financial statements

# Roxborough Water and Sanitation District Profit & Loss by Class

January through November 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	997,238.22	0.00	0.00	0.00	0.00	0.00	0.00	997,238.22
Total Other Income	0.00	1,207,723.02	500,000.00	200,000.00	0.00	0.00	0.00	0.00	1,907,723.02
Other Expense									
8000- Transfers to Other Funds	700,000.00	0.00	156,604.24	53,880.56	0.00	0.00	0.00	0.00	910,484.80
8002- Transfers Water Supply SV	0.00	0.00	997,238.22	0.00	0.00	0.00	0.00	0.00	997,238.22
Total Other Expense	700,000.00	0.00	1,153,842.46	53,880.56	0.00	0.00	0.00	0.00	1,907,723.02
Net Other Income	-700,000.00	1,207,723.02	-653,842.46	146,119.44	0.00	0.00	0.00	0.00	0.00
Net Income	197,695.88	174,348.49	2,994,200.35	72,588.54	-3,273.05	-3,510,234.04	232,758.66	0.00	148,084.83

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

	Nov 20	Jan - Nov 20
<b>Ordinary Income/Expense</b>		
Income		
5200- Property Taxes	4,732.60	1,392,741.14
5210- Specific Ownership Taxes	10,413.45	108,087.44
5610- Miscellaneous Income	-138.23	44.77
5820- Investment Income	201.66	8,063.49
<b>Total Income</b>	<b>15,209.48</b>	<b>1,508,936.84</b>
<b>Gross Profit</b>	<b>15,209.48</b>	<b>1,508,936.84</b>
Expense		
6020-Payroll Expenses	18,294.55	117,899.03
6040- Accounting	2,375.00	26,125.00
6041- Audit	0.00	30,000.00
6053- Data Recovery	44,193.00	157,859.13
6080- Education	868.12	5,181.56
6099- Election	0.00	22,652.60
6100- Engineering	1,337.00	37,435.10
6130- Insurance	1,985.00	21,835.00
6150- Legal	1,374.09	14,361.10
6180- Misc. Expenses	0.00	5,587.39
6200- Office Expense	892.04	37,638.29
6220- Permits	850.00	6,989.15
6225-Rent	0.00	2,693.52
6230- Repairs and Maint	2,405.55	68,118.69
6250- Treasurers Fees	71.13	20,884.94
6260- Utilities	6.92	28,531.64
6270- Vehicle	0.00	1,091.17
6300- Bank Service Charges	155.98	3,712.14
7300- Capital Projects	0.00	12,645.51
<b>Total Expense</b>	<b>74,808.38</b>	<b>621,240.96</b>
<b>Net Ordinary Income</b>	<b>-59,598.90</b>	<b>887,695.88</b>
<b>Other Income/Expense</b>		
Other Expense		
8000- Transfers to Other Funds	700,000.00	700,000.00
<b>Total Other Expense</b>	<b>700,000.00</b>	<b>700,000.00</b>
<b>Net Other Income</b>	<b>-700,000.00</b>	<b>-700,000.00</b>
<b>Net Income</b>	<b>-759,598.90</b>	<b>187,695.88</b>



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

	Nov 20	Jan - Nov 20
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	2,332.75	686,259.90
5210- Specific Ownership Taxes	5,132.92	53,277.66
5820- Investment Income	335.66	20,445.29
<b>Total Income</b>	7,801.33	759,982.85
<b>Gross Profit</b>	7,801.33	759,982.85
<b>Expense</b>		
6250- Treasurers Fees	35.06	10,294.47
6420-Loan Administrative Fees	0.00	38,400.00
6500- CWRPDA Debt Service	439,019.86	439,019.86
6550-CWCB Debt Service	0.00	115,811.50
7100-Principal Payments	0.00	505,000.00
7200- Interest Payments	537,622.78	684,831.55
<b>Total Expense</b>	976,677.70	1,793,357.38
<b>Net Ordinary Income</b>	-968,876.37	-1,033,374.53
<b>Other Income/Expense</b>		
<b>Other Income</b>		
6900- Transfers In	0.00	210,484.80
6902- Transfers In WTP	90,621.76	997,238.22
<b>Total Other Income</b>	90,621.76	1,207,723.02
<b>Net Other Income</b>	90,621.76	1,207,723.02
<b>Net Income</b>	<b>-878,254.61</b>	<b>174,348.49</b>

**Roxborough Water and Sanitation District**  
**Profit & Loss -Water Treatment**  
November 2020

	Nov 20	Jan - Nov 20
<b>Ordinary Income/Expense</b>		
Income		
5010- Service Charges	197,434.46	3,775,012.25
5100-Availability Charges	0.00	156,604.24
5211- Dominion WTP Operations	42,037.13	533,778.84
5410-Hydrant Water	5,762.50	66,037.50
5510-Potable Irrigation Water	1,724.40	59,187.00
5511-Irrigation Water	19,530.80	451,754.54
5601-Late Fees, Penalties,	0.00	7,432.44
5610- Miscellaneous Income	7,379.94	22,773.98
5611-Inclusion fees-NWDC	5,121.48	69,458.48
5620- Dominion Dist. Operations	24,158.33	255,555.88
5640- Dominion Treated Water Us	3,931.29	32,954.13
5650 Dominion Exp Reimbursement	0.00	148,138.86
5700- Sys. Development Charge	135.00	336,761.83
5705 Ravenna SDC	15,100.00	276,058.84
5710- Capital Surcharge	11,378.59	125,721.83
5715- Capital Surcharge WTP Sup	90,621.76	997,238.22
5820- Investment Income	710.47	46,003.11
5850 - Reimbursed Exp Other	15.13	13,438.11
<b>Total Income</b>	<b>425,041.28</b>	<b>7,373,910.08</b>
<b>Gross Profit</b>	<b>425,041.28</b>	<b>7,373,910.08</b>
Expense		
6020-Payroll Expenses	58,604.04	526,083.82
6040- Accounting	2,375.00	26,125.00
6065- Dominion expenses	0.00	190.00
6080- Education	868.12	7,830.62
6100- Engineering	13,113.38	98,275.56
6130- Insurance	1,985.00	21,360.82
6140- Lab & Test Fees	429.00	15,365.85
6150- Legal	1,044.09	10,109.27
6180- Misc. Expenses	0.00	17,496.62
6200- Office Expense	0.00	6,267.97
6210-Operating Supplies	11,922.76	97,823.38
6220- Permits	0.00	682.19
6230- Repairs and Maint	-7,178.67	397,309.16
6240- Safety Equipment	0.00	1,160.98
6260- Utilities	12,800.28	119,385.44
6270- Vehicle	0.00	6,050.76
6280- Water Costs	0.00	3,814.23
6300- Bank Service Charges	155.98	2,014.66
7290- Water Rights	0.00	3,687.75
7300- Capital Projects	27,441.45	461,208.65
7301-Capital WTP	185.00	77,754.54
7302- Water Taps Centennial	0.00	10,870.00
9000 -Depreciation Expense	165,000.00	1,815,000.00
<b>Total Expense</b>	<b>288,745.43</b>	<b>3,725,867.27</b>
<b>Net Ordinary Income</b>	<b>136,295.85</b>	<b>3,648,042.81</b>
<b>Other Income/Expense</b>		
Other Income		
6900- Transfers In	500,000.00	500,000.00
<b>Total Other Income</b>	<b>500,000.00</b>	<b>500,000.00</b>
Other Expense		
8000- Transfers to Other Funds	0.00	156,604.24
8002- Transfers Water Supply SV	90,621.76	997,238.22
<b>Total Other Expense</b>	<b>90,621.76</b>	<b>1,153,842.46</b>
<b>Net Other Income</b>	<b>409,378.24</b>	<b>-653,842.46</b>

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**Roxborough Water and Sanitation District**  
**Profit & Loss -Water Treatment**  
November 2020

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	Nov 20	Jan - Nov 20
Net Income	545,674.09	2,994,200.35

**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**  
November 2020

	Nov 20	Jan - Nov 20
<b>Ordinary Income/Expense</b>		
Income		
5010- Service Charges	141,649.54	1,557,313.27
5100-Availability Charges	0.00	53,880.56
5101- Service Charges LMA	24,042.28	264,957.73
5213-Sewer Service Dominion	19,820.00	103,693.58
5601-Late Fees, Penalties,	0.00	3,086.10
5610- Miscellaneous Income	68.64	8,065.67
5650 Dominion Exp Reimbursement	0.00	5,230.85
5700- Sys. Development Charge	0.00	37,254.70
5710- Capital Surcharge	12,444.31	136,287.29
5820- Investment Income	860.43	54,480.50
<b>Total Income</b>	<b>198,885.20</b>	<b>2,224,250.25</b>
<b>Gross Profit</b>	<b>198,885.20</b>	<b>2,224,250.25</b>
Expense		
6020-Payroll Expenses	44,031.75	287,743.26
6040- Accounting	2,375.00	26,125.00
6050- Contract Labor	1,625.00	30,879.33
6065- Dominion expenses	0.00	8,854.03
6080- Education	868.13	7,151.69
6100- Engineering	19,117.30	116,160.38
6115- GPS/GIS	0.00	2,725.00
6130- Insurance	1,985.00	21,360.84
6140- Lab & Test Fees	39.00	1,579.00
6150- Legal	1,044.09	15,713.34
6180- Misc. Expenses	0.00	572.59
6185- Littleton Service Fees	0.00	485,840.20
6200- Office Expense	458.33	19,236.98
6210-Operating Supplies	0.00	37,250.14
6220- Permits	0.00	2,099.84
6230- Repairs and Maint	1,824.78	141,187.24
6240- Safety Equipment	0.00	1,215.89
6260- Utilities	5,851.35	65,333.85
6270- Vehicle	0.00	5,466.68
6300- Bank Service Charges	155.98	1,611.58
7300- Capital Projects	59,067.50	260,674.29
9000 -Depreciation Expense	69,000.00	759,000.00
<b>Total Expense</b>	<b>207,443.21</b>	<b>2,297,781.15</b>
<b>Net Ordinary Income</b>	<b>-8,558.01</b>	<b>-73,530.90</b>
<b>Other Income/Expense</b>		
Other Income		
6900- Transfers In	200,000.00	200,000.00
<b>Total Other Income</b>	<b>200,000.00</b>	<b>200,000.00</b>
Other Expense		
8000- Transfers to Other Funds	0.00	53,880.56
<b>Total Other Expense</b>	<b>0.00</b>	<b>53,880.56</b>
<b>Net Other Income</b>	<b>200,000.00</b>	<b>146,119.44</b>
<b>Net Income</b>	<b>191,441.99</b>	<b>72,588.54</b>

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

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	Nov 20	Jan - Nov 20
Ordinary Income/Expense		
Expense		
7307-Ravenna Infrastructure	0.00	3,273.05
Total Expense	0.00	3,273.05
Net Ordinary Income	0.00	-3,273.05
Net Income	0.00	-3,273.05

**Roxborough Water and Sanitation District**  
**Profit & Loss -PVH**  
November 2020

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	<u>Nov 20</u>	<u>Jan - Nov 20</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5200- Property Taxes	1,254.45	454,606.33
5210- Specific Ownership Taxes	3,546.20	37,295.50
5820- Investment Income	4.32	45.26
5840- CWCB Loan Proceeds	0.00	14,356.62
<b>Total Income</b>	<u>4,804.97</u>	<u>506,303.71</u>
<b>Gross Profit</b>	4,804.97	506,303.71
<b>Expense</b>		
6040- Accounting	1,000.00	11,000.00
6100- Engineering	0.00	0.00
6150- Legal	521.76	1,071.26
6250- Treasurers Fees	18.82	6,819.08
6500- CWRPDA Debt Service	0.00	139,207.56
6550-CWCB Debt Service	0.00	115,447.15
<b>Total Expense</b>	<u>1,540.58</u>	<u>273,545.05</u>
<b>Net Ordinary Income</b>	<u>3,264.39</u>	<u>232,758.66</u>
<b>Net Income</b>	<u><u>3,264.39</u></u>	<u><u>232,758.66</u></u>

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

	Jan - Nov 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	1,392,741.14	1,395,530.00	-2,788.86	99.8%
5210- Specific Ownership Taxes	108,087.44	90,000.00	18,087.44	120.1%
5610- Miscellaneous Income	44.77	1,000.00	-955.23	4.5%
5820- Investment Income	8,063.49	2,000.00	6,063.49	403.2%
<b>Total Income</b>	<b>1,508,936.84</b>	<b>1,488,530.00</b>	<b>20,406.84</b>	<b>101.4%</b>
<b>Gross Profit</b>	<b>1,508,936.84</b>	<b>1,488,530.00</b>	<b>20,406.84</b>	<b>101.4%</b>
<b>Expense</b>				
6020-Payroll Expenses	117,899.03	125,000.00	-7,100.97	94.3%
6040- Accounting	26,125.00	30,000.00	-3,875.00	87.1%
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	157,859.13	200,000.00	-42,140.87	78.9%
6060- Directors Fee	0.00	8,000.00	-8,000.00	0.0%
6080- Education	5,181.56	30,000.00	-24,818.44	17.3%
6099- Election	22,652.60	30,000.00	-7,347.40	75.5%
6100- Engineering	37,435.10	50,000.00	-12,564.90	74.9%
6130- Insurance	21,835.00	20,000.00	1,835.00	109.2%
6150- Legal	14,361.10	30,000.00	-15,638.90	47.9%
6180- Misc. Expenses	5,587.39	20,000.00	-14,412.61	27.9%
6200- Office Expense	37,638.29	40,000.00	-2,361.71	94.1%
6220- Permits	6,989.15	15,000.00	-8,010.85	46.6%
6225-Rent	2,693.52	3,000.00	-306.48	89.8%
6230- Repairs and Maint	68,118.69	160,000.00	-91,881.31	42.6%
6250- Treasurers Fees	20,884.94	20,000.00	884.94	104.4%
6260- Utilities	28,531.64	11,000.00	17,531.64	259.4%
6270- Vehicle	1,091.17	0.00	1,091.17	100.0%
6300- Bank Service Charges	3,712.14	0.00	3,712.14	100.0%
7300- Capital Projects	12,645.51	12,000.00	645.51	105.4%
<b>Total Expense</b>	<b>621,240.96</b>	<b>844,000.00</b>	<b>-222,759.04</b>	<b>73.6%</b>
<b>Net Ordinary Income</b>	<b>887,695.88</b>	<b>644,530.00</b>	<b>243,165.88</b>	<b>137.7%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
8000- Transfers to Other Funds	700,000.00	700,000.00	0.00	100.0%
<b>Total Other Expense</b>	<b>700,000.00</b>	<b>700,000.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Net Other Income</b>	<b>-700,000.00</b>	<b>-700,000.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Net Income</b>	<b>187,695.88</b>	<b>-55,470.00</b>	<b>243,165.88</b>	<b>-338.4%</b>



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

	Jan - Nov 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	686,259.90	687,874.00	-1,614.10	99.8%
5210- Specific Ownership Taxes	53,277.66	80,000.00	-26,722.34	66.6%
5820- Investment Income	20,445.29	10,000.00	10,445.29	204.5%
<b>Total Income</b>	<b>759,982.85</b>	<b>777,874.00</b>	<b>-17,891.15</b>	<b>97.7%</b>
<b>Gross Profit</b>	<b>759,982.85</b>	<b>777,874.00</b>	<b>-17,891.15</b>	<b>97.7%</b>
<b>Expense</b>				
6250- Treasurers Fees	10,294.47	13,010.00	-2,715.53	79.1%
6420-Loan Administrative Fees	38,400.00	76,800.00	-38,400.00	50.0%
6500- CWRPDA Debt Service	439,019.86	439,020.00	-0.14	100.0%
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	684,831.55	724,532.00	-39,700.45	94.5%
<b>Total Expense</b>	<b>1,793,357.38</b>	<b>2,197,382.00</b>	<b>-404,024.62</b>	<b>81.6%</b>
<b>Net Ordinary Income</b>	<b>-1,033,374.53</b>	<b>-1,419,508.00</b>	<b>386,133.47</b>	<b>72.8%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6900- Transfers In	210,484.80	130,000.00	80,484.80	161.9%
6902- Transfers In WTP	997,238.22	1,082,000.00	-84,761.78	92.2%
6903- Ravenna Loan Surcharge	0.00	82,425.00	-82,425.00	0.0%
<b>Total Other Income</b>	<b>1,207,723.02</b>	<b>1,294,425.00</b>	<b>-86,701.98</b>	<b>93.3%</b>
<b>Net Other Income</b>	<b>1,207,723.02</b>	<b>1,294,425.00</b>	<b>-86,701.98</b>	<b>93.3%</b>
<b>Net Income</b>	<b>174,348.49</b>	<b>-125,083.00</b>	<b>299,431.49</b>	<b>-139.4%</b>

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

	Jan - Nov 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
5010- Service Charges	3,775,012.25	3,000,000.00	775,012.25	125.8%
5100-Availability Charges	156,604.24	90,000.00	66,604.24	174.0%
5211- Dominion WTP Operations	533,778.84	432,000.00	101,778.84	123.6%
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	66,037.50	40,000.00	26,037.50	165.1%
5510-Potable Irrigation Water	59,187.00	40,000.00	19,187.00	148.0%
5511-Irrigation Water	451,754.54	80,000.00	371,754.54	564.7%
5601-Late Fees, Penalties,	7,432.44			
5610- Miscellaneous Income	22,773.98	70,000.00	-47,226.02	32.5%
5611-Inclusion fees-NWDC	69,458.48	50,000.00	19,458.48	138.9%
5620- Dominion Dist. Operations	255,555.88	158,000.00	97,555.88	161.7%
5625- Dominion Sewer Conveyance	0.00	425,000.00	-425,000.00	0.0%
5640- Dominion Treated Water Us	32,954.13	84,000.00	-51,045.87	39.2%
5650 Dominion Exp Reimbursement	148,138.86			
5660- Ravenna Reimbursement	0.00	82,425.00	-82,425.00	0.0%
5700- Sys. Development Charge	336,761.83	90,000.00	246,761.83	374.2%
5705 Ravenna SDC	276,058.84	210,375.00	65,683.84	131.2%
5710- Capital Surcharge	125,721.83	80,000.00	45,721.83	157.2%
5715- Capital Surcharge WTP Sup	997,238.22	1,036,808.00	-39,569.78	96.2%
5820- Investment Income	46,003.11	50,000.00	-3,996.89	92.0%
5850 - Reimbursed Exp Other	13,438.11			
<b>Total Income</b>	<b>7,373,910.08</b>	<b>6,027,008.00</b>	<b>1,346,902.08</b>	<b>122.3%</b>
<b>Gross Profit</b>	<b>7,373,910.08</b>	<b>6,027,008.00</b>	<b>1,346,902.08</b>	<b>122.3%</b>
Expense				
6020-Payroll Expenses	526,083.82	620,000.00	-93,916.18	84.9%
6040- Accounting	26,125.00	32,500.00	-6,375.00	80.4%
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	7,830.62	25,000.00	-17,169.38	31.3%
6100- Engineering	98,275.56	100,000.00	-1,724.44	98.3%
6115- GPS/GIS	0.00	37,500.00	-37,500.00	0.0%
6130- Insurance	21,360.82	17,500.00	3,860.82	122.1%
6140- Lab & Test Fees	15,365.85	8,000.00	7,365.85	192.1%
6150- Legal	10,109.27	37,500.00	-27,390.73	27.0%
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	97,823.38	120,000.00	-22,176.62	81.5%
6220- Permits	682.19	3,000.00	-2,317.81	22.7%
6230- Repairs and Maint	397,309.16	78,000.00	319,309.16	509.4%
6240- Safety Equipment	1,160.98	5,000.00	-3,839.02	23.2%
6260- Utilities	119,385.44	150,000.00	-30,614.56	79.6%
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	2,014.66	0.00	2,014.66	100.0%
7290- Water Rights	3,687.75			
7300- Capital Projects	461,208.65	1,000,000.00	-538,791.35	46.1%
7301-Capital WTP	77,754.54	0.00	77,754.54	100.0%
7302- Water Taps Centennial	10,870.00	50,000.00	-39,130.00	21.7%
9000 -Depreciation Expense	1,815,000.00			
<b>Total Expense</b>	<b>3,725,867.27</b>	<b>2,414,500.00</b>	<b>1,311,367.27</b>	<b>154.3%</b>
<b>Net Ordinary Income</b>	<b>3,648,042.81</b>	<b>3,612,508.00</b>	<b>35,534.81</b>	<b>101.0%</b>
<b>Other Income/Expense</b>				
Other Income				
6900- Transfers In	500,000.00	500,000.00	0.00	100.0%
<b>Total Other Income</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>100.0%</b>
Other Expense				
8000- Transfers to Other Funds	156,604.24	90,000.00	66,604.24	174.0%

No assurance is provided on these financial statements

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

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	Jan - Nov 20	Budget	\$ Over Budget	% of Budget
8002- Transfers Water Supply SV	997,238.22	1,082,000.00	-84,761.78	92.2%
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%
<b>Total Other Expense</b>	<b>1,153,842.46</b>	<b>1,254,425.00</b>	<b>-100,582.54</b>	<b>92.0%</b>
<b>Net Other Income</b>	<b>-653,842.46</b>	<b>-754,425.00</b>	<b>100,582.54</b>	<b>86.7%</b>
<b>Net Income</b>	<b>2,994,200.35</b>	<b>2,858,083.00</b>	<b>136,117.35</b>	<b>104.8%</b>

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

	Jan - Nov 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	304,427.15	320,000.00	-15,572.85	95.1%
6040- Accounting	26,125.00	32,500.00	-6,375.00	80.4%
6050- Contract Labor	30,879.37	40,000.00	-9,120.63	77.2%
6065- Dominion expenses	2,832.04	60,000.00	-57,167.96	4.7%
6080- Education	7,107.44	25,000.00	-17,892.56	28.4%
6100- Engineering	222,659.98	100,000.00	122,659.98	222.7%
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	21,981.34	17,500.00	4,481.34	125.6%
6140- Lab & Test Fees	14,011.22	14,000.00	11.22	100.1%
6150- Legal	21,467.77	37,500.00	-16,032.23	57.2%
6170 - Meter Expenses	51,166.35	125,000.00	-73,833.65	40.9%
6180- Misc. Expenses	1,069.81	10,000.00	-8,930.19	10.7%
6200- Office Expense	20,683.10	20,000.00	683.10	103.4%
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	221,201.69	200,000.00	21,201.69	110.6%
6240- Safety Equipment	1,225.47	2,000.00	-774.53	61.3%
6260- Utilities	70,415.62	75,000.00	-4,584.38	93.9%
6270- Vehicle	6,268.25	17,500.00	-11,231.75	35.8%
6280- Water Costs	2,198,087.41	1,552,000.00	646,087.41	141.6%
6300- Bank Service Charges	1,949.67	0.00	1,949.67	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	222,435.39	1,700,000.00	-1,477,564.61	13.1%
<b>Total Expense</b>	<b>3,510,234.04</b>	<b>4,497,000.00</b>	<b>-986,765.96</b>	<b>78.1%</b>
<b>Net Ordinary Income</b>	<b>-3,510,234.04</b>	<b>-4,497,000.00</b>	<b>986,765.96</b>	<b>78.1%</b>
<b>Net Income</b>	<b>-3,510,234.04</b>	<b>-4,497,000.00</b>	<b>986,765.96</b>	<b>78.1%</b>

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

	Jan - Nov 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
5010- Service Charges	1,557,313.27	1,500,000.00	57,313.27	103.8%
5100-Availability Charges	53,880.56	40,000.00	13,880.56	134.7%
5101- Service Charges LMA	264,957.73	300,000.00	-35,042.27	88.3%
5211- Dominion WTP Operations	0.00	0.00	0.00	0.0%
5213-Sewer Service Dominion	103,693.58	8,400.00	95,293.58	1,234.4%
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	8,065.67	30,000.00	-21,934.33	26.9%
5625- Dominion Sewer Conveyance	0.00	39,600.00	-39,600.00	0.0%
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	136,287.29	120,000.00	16,287.29	113.6%
5820- Investment Income	54,480.50	15,000.00	39,480.50	363.2%
<b>Total Income</b>	<b>2,224,250.25</b>	<b>2,197,600.00</b>	<b>26,650.25</b>	<b>101.2%</b>
<b>Gross Profit</b>	<b>2,224,250.25</b>	<b>2,197,600.00</b>	<b>26,650.25</b>	<b>101.2%</b>
Expense				
6020-Payroll Expenses	287,743.26	310,000.00	-22,256.74	92.8%
6040- Accounting	26,125.00	30,000.00	-3,875.00	87.1%
6050- Contract Labor	30,879.33	40,000.00	-9,120.67	77.2%
6065- Dominion expenses	8,854.03	50,000.00	-41,145.97	17.7%
6080- Education	7,151.69	30,000.00	-22,848.31	23.8%
6100- Engineering	116,160.38	100,000.00	16,160.38	116.2%
6115- GPS/GIS	2,725.00	50,000.00	-47,275.00	5.5%
6130- Insurance	21,360.84	12,500.00	8,860.84	170.9%
6140- Lab & Test Fees	1,579.00	1,000.00	579.00	157.9%
6150- Legal	15,713.34	35,000.00	-19,286.66	44.9%
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	19,236.98	20,000.00	-763.02	96.2%
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	141,187.24	200,000.00	-58,812.76	70.6%
6240- Safety Equipment	1,215.89	2,000.00	-784.11	60.8%
6260- Utilities	65,333.85	110,000.00	-44,666.15	59.4%
6270- Vehicle	5,466.68	8,000.00	-2,533.32	68.3%
6300- Bank Service Charges	1,611.58	0.00	1,611.58	100.0%
6420-Loan Adminstrative Fees	0.00	0.00	0.00	0.0%
7290- Water Rights	0.00	0.00	0.00	0.0%
7300- Capital Projects	260,674.29	2,025,000.00	-1,764,325.71	12.9%
9000 -Depreciation Expense	759,000.00			
<b>Total Expense</b>	<b>2,297,781.15</b>	<b>4,039,500.00</b>	<b>-1,741,718.85</b>	<b>56.9%</b>
<b>Net Ordinary Income</b>	<b>-73,530.90</b>	<b>-1,841,900.00</b>	<b>1,768,369.10</b>	<b>4.0%</b>
<b>Other Income/Expense</b>				
Other Income				
6900- Transfers In	200,000.00	200,000.00	0.00	100.0%
<b>Total Other Income</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>100.0%</b>
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%
<b>Total Other Expense</b>	<b>53,880.56</b>	<b>40,000.00</b>	<b>13,880.56</b>	<b>134.7%</b>
<b>Net Other Income</b>	<b>146,119.44</b>	<b>160,000.00</b>	<b>-13,880.56</b>	<b>91.3%</b>
<b>Net Income</b>	<b>72,588.54</b>	<b>-1,681,900.00</b>	<b>1,754,488.54</b>	<b>-4.3%</b>

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

	Jan - Nov 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
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%
<b>Total Income</b>	0.00	1,000,000.00	-1,000,000.00	0.0%
<b>Gross Profit</b>	0.00	1,000,000.00	-1,000,000.00	0.0%
<b>Expense</b>				
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%
<b>Total Expense</b>	3,273.05	1,000,000.00	-996,726.95	0.3%
<b>Net Ordinary Income</b>	-3,273.05	0.00	-3,273.05	100.0%
<b>Net Income</b>	-3,273.05	0.00	-3,273.05	100.0%

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

	<u>Jan - Nov 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5200- Property Taxes	454,606.33	467,661.00	-13,054.67	97.2%
5210- Specific Ownership Taxes	37,295.50	50,000.00	-12,704.50	74.6%
5820- Investment Income	45.26	75.00	-29.74	60.3%
5840- CWCB Loan Proceeds	14,356.62			
<b>Total Income</b>	<u>506,303.71</u>	<u>517,736.00</u>	<u>-11,432.29</u>	<u>97.8%</u>
<b>Gross Profit</b>	506,303.71	517,736.00	-11,432.29	97.8%
<b>Expense</b>				
6040- Accounting	11,000.00	12,000.00	-1,000.00	91.7%
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	1,071.26	7,500.00	-6,428.74	14.3%
6250- Treasurers Fees	6,819.08	9,000.00	-2,180.92	75.8%
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%
<b>Total Expense</b>	<u>273,545.05</u>	<u>478,655.00</u>	<u>-205,109.95</u>	<u>57.1%</u>
<b>Net Ordinary Income</b>	<u>232,758.66</u>	<u>39,081.00</u>	<u>193,677.66</u>	<u>595.6%</u>
<b>Net Income</b>	<u><u>232,758.66</u></u>	<u><u>39,081.00</u></u>	<u><u>193,677.66</u></u>	<u><u>595.6%</u></u>

## SUPPLEMENTAL INFORMATION



Roxborough Water & Sanitation District  
November 30, 2020

**Long Term Obligations**

CWCB- 2014 Loan	\$ 16,103,219
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	 <u>\$ 27,121,700</u>

**Cash and Reserves Balances**

The board of directors has directed the authority to designate a portion of the cash on hand as operating and capital reserves for both the Water and Sewer Funds. The operating reserves will be in an amount equal to 25% of the budgeted annual expenditures for each fund. These funds will be used to fund any operational expenses in excess of operating cash on hand. The capital reserves will be funded in an amount equal to 20% of the budgeted annual expenditures for the water fund and 10 % of the budgeted annual expenditures for the sewer fund. These funds will be used to fund capital improvements on existing capital assets and acquisitions of new capital assets. The balance in these funds as of November 30, 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	-	-	-		231,618	49,081		\$ 280,699
Operating Cash	<u>1,128,904</u>	<u>1,597,939</u>	<u>4,406,016</u>	<u>-</u>	<u>9,553,383</u>	<u>8,359,882</u>	<u>292,567</u>	<u>\$ 25,338,691</u>
 Total Cash on Hand	 <u>\$ 1,128,904</u>	 <u>\$ 1,597,939</u>	 <u>\$ 4,406,016</u>	 <u>\$ 543,316</u>	 <u>\$ 10,885,001</u>	 <u>\$ 8,908,963</u>	 <u>\$ 292,567</u>	 <u>\$ 27,762,706</u>

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Cash Funds Available</b>												
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	\$ 10,885,001	
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	\$ 10,885,001	\$
<b>Distribution of Available Funds</b>												
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	\$ 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	231,618	
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	9,553,383	
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	\$ 10,885,001	\$
<b>Capital Reserve</b>												
Beginning Reserve Balance	\$ 228,456	\$ 255,745	\$ 318,375	\$ 344,141	\$ 394,919	\$ 388,635	\$ 313,864	\$ 129,032	\$ 136,457	\$ 148,882	\$ 199,224	
Additions to Reserve	70,000	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	37,606	
Ending Reserve Balance	\$ 255,745	\$ 318,375	\$ 344,141	\$ 394,919	\$ 388,635	\$ 313,864	\$ 129,032	\$ 136,457	\$ 148,882	\$ 199,224	\$ 231,618	\$

**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	\$ 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	\$ 8,908,963	
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	\$ 8,908,963	\$ -
<b>Distribution of Available Funds</b>												
Operating Reserve	\$ 500,000	\$ 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	49,081	
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	8,359,882	
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	\$ 8,908,963	\$ -
<b>Capital Reserve</b>												
Beginning Reserve Balance	\$ 137,821	\$ 110,462	\$ 100,112	\$ 104,540	\$ 124,540	\$ 123,272	\$ 108,391	\$ 122,500	\$ 123,982	\$ 110,685	\$ 88,149	
Additions to Reserve	20,000	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)	(59,068)	
Ending Reserve Balance	\$ 110,462	\$ 100,112	\$ 104,540	\$ 124,540	\$ 123,272	\$ 108,391	\$ 122,500	\$ 123,982	\$ 110,685	\$ 88,149	\$ 49,081	\$ -

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
<b>Cash Funds Available - Water Treatment Plant</b>												
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	\$ 2,431,884	
Surcharge Collected	90,748	90,753	90,803	90,866	90,810	90,856	90,957	90,941	90,549	90,485	90,622	
Availability of Service Trans.	-	-	-	52,881	-	-	51,674	-	-	52,111	52,111	
Payment of Debt	311,065	-	-	-	-	-	-	461,392	-	-	976,678	
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	\$ 1,597,939	\$ -
<b>Cash Funds Available - Sewer Debt Service</b>												
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	\$ 4,406,016	
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	\$ 6,003,955	\$ -

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		HB 1006 Tax	HB 1006 Treasurer's Fee	Total Amount Received	Percentage of Levied Taxes Received		Total Amount Received	Percentage of Levied Taxes Received	
					Fees	Fees				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	\$ 8,320		\$ 19,093		\$ (125)				\$ 27,288	0.40%	99.83%	\$ 763,108	41.36%	278.74%
December									\$ -	0.00%	99.83%	\$ 763,108	41.36%	320.10%
TOTAL	\$ 2,079,767	\$ -	\$ 169,882	\$ 4	\$ (31,199)	\$ -	\$ -	\$ -	\$ 2,218,454	99.83%	99.83%	\$ 5,906,018	320.10%	320.10%

Douglas County

\$ 173,028,260 Assessed Value \$ 51,767,113

6.208 General Mill Levy 6.208

\$ 1,074,159 \$ 321,370

3.0600 Debt Mill Levy 3.0600

\$ 529,466 \$ 158,407

Jefferson County