

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS
February 28, 2026

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Roxborough Water and Sanitation District Balance Sheet by Class

As of February 28, 2026

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
ASSETS								
Current Assets								
Checking/Savings								
1105 Wells Fargo Checking	283,825.78	5,128,926.83	43,037,910.20	2,506,224.51	187,699.72	-40,583,172.85	317,203.46	10,878,617.65
1125-Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	45,847.54	45,847.54
1139 -W/F Ravenna	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	3,196,997.18
1150-Investment in Colostrust	4,334,738.75	2,832,133.49	2,455,024.84	11,451,411.25	0.00	0.00	0.00	21,073,308.13
1155- Colostrust Bond Fund	0.00	0.00	425,169.21	590,176.46	0.00	0.00	0.00	1,015,345.67
1160 -System Develop Colo Trust	0.00	0.00	0.00	1,168,282.82	0.00	0.00	0.00	1,168,282.82
Total Checking/Savings	4,618,564.53	7,961,060.32	49,115,101.23	15,716,095.04	187,699.72	-40,583,172.85	363,051.00	37,378,398.99
Other Current Assets								
1300-A/R Service	0.00	0.00	605,484.75	369,127.82	0.00	151.50	0.00	974,764.07
1310-A/R Availability	0.00	0.00	5,784.06	2,198.61	0.00	0.00	0.00	7,982.67
1330- A/R Taxes	1,616,905.00	692,959.00	0.00	0.00	0.00	0.00	452,895.00	2,762,759.00
1336-Due From NWDC Inclusion	0.00	0.00	11,711.12	0.00	0.00	0.00	0.00	11,711.12
1366 Due Club at Ravenna	0.00	0.00	172,536.86	0.00	0.00	0.00	0.00	172,536.86
1370- Due From Others	0.00	0.00	39,196.32	0.00	0.00	0.00	0.00	39,196.32
1390- Due from Dominion	0.00	0.00	0.00	1,000,000.00	0.00	0.00	0.00	1,000,000.00
1400- Prepaid Insurance	23,037.25	0.00	23,037.25	23,037.25	0.00	23,037.25	0.00	92,149.00
Total Other Current Assets	1,639,942.25	692,959.00	857,750.36	1,394,363.68	0.00	23,188.75	452,895.00	5,061,099.04
Total Current Assets	6,258,506.78	8,654,019.32	49,972,851.59	17,110,458.72	187,699.72	-40,559,984.10	815,946.00	42,439,498.03
Fixed Assets								
1500- Capital Assets	0.00	0.00	109,889,760.32	37,432,190.45	0.00	3,616,884.00	0.00	150,938,834.77
1550- Accumulated Depreciation	0.00	0.00	-23,142,211.00	-17,673,260.00	0.00	0.00	0.00	-40,815,471.00
Total Fixed Assets	0.00	0.00	86,747,549.32	19,758,930.45	0.00	3,616,884.00	0.00	110,123,363.77
TOTAL ASSETS	6,258,506.78	8,654,019.32	136,720,400.91	36,869,389.17	187,699.72	-36,943,100.10	815,946.00	152,562,861.80
LIABILITIES & EQUITY								
Liabilities								
Current Liabilities								
Accounts Payable	4,253.55	0.00	6,474.88	99,184.60	389.99	103,937.58	1,000.00	215,240.60
2000- Accounts Payable	4,253.55	0.00	6,474.88	99,184.60	389.99	103,937.58	1,000.00	215,240.60
Other Current Liabilities								
2015 Accrued Vac/ Sick Leave	0.00	0.00	36,179.17	45,881.40	0.00	37,185.68	0.00	119,246.25
2015- Ravenna Costs Advanced	0.00	0.00	2,351,045.18	0.00	0.00	0.00	0.00	2,351,045.18
2060 - Deferred Taxes	1,616,905.00	692,959.00	0.00	0.00	0.00	0.00	452,895.00	2,762,759.00
Deferred Income	0.00	0.00	0.00	3,901,063.52	0.00	0.00	0.00	3,901,063.52
Retainage Payable	0.00	0.00	47,640.00	0.00	0.00	82,303.00	0.00	129,943.00
Total Other Current Liabilities	1,616,905.00	692,959.00	2,434,864.35	3,946,944.92	0.00	119,488.68	452,895.00	9,264,056.95
Total Current Liabilities	1,621,158.55	692,959.00	2,441,339.23	4,046,129.52	389.99	223,426.26	453,895.00	9,479,297.55
Equity								
3900 -Retained Earnings	4,660,894.82	8,086,467.20	133,904,726.37	32,336,801.19	86,535.27	-36,683,709.08	617,647.12	143,009,362.89
Net Income	-23,546.59	-125,406.88	374,358.31	486,458.46	100,774.46	-482,817.28	-255,986.12	74,201.36
Total Equity	4,637,348.23	7,961,060.32	134,279,084.68	32,823,259.65	187,309.73	-37,186,526.36	362,051.00	143,089,564.25
TOTAL LIABILITIES & EQUITY	6,258,506.78	8,654,019.32	136,720,400.91	36,869,389.17	187,699.72	-36,943,100.10	815,946.00	152,562,861.80

No assurance is provided on these financial statements

Roxborough Water and Sanitation District Profit & Loss by Class

February 2026

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Ordinary Income/Expense								
Income								
5010- Service Charges LMA	0.00	0.00	266,482.43	184,759.56	0.00	0.00	0.00	453,241.99
5101- Property Taxes	0.00	1,245.61	0.00	36,821.89	0.00	0.00	0.00	36,821.89
5200- Specific Ownership Taxes	3,886.38	0.00	0.00	0.00	0.00	0.00	0.00	3,886.38
5211- Dominion WTP Operations	5,251.49	1,691.84	0.00	0.00	0.00	0.00	0.00	8,999.98
5410-Hydrant Water	0.00	0.00	66,026.81	0.00	0.00	0.00	0.00	66,026.81
5510-Portable Irrigation Water	0.00	0.00	4,537.50	0.00	0.00	0.00	0.00	4,537.50
5511-Irrigation Water	0.00	0.00	3,746.50	0.00	0.00	0.00	0.00	3,746.50
5601-Late Fees, Penalties, etc	0.00	0.00	24,756.72	0.00	0.00	0.00	0.00	24,756.72
5610- Miscellaneous Income	0.00	0.00	3,039.73	0.00	0.00	0.00	0.00	3,039.73
5611-Inclusion fees-NWDC	0.00	0.00	-934.00	1,501.69	0.00	0.00	0.00	567.69
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5640- Dominion Treated Water Us	0.00	0.00	0.00	63,820.00	0.00	0.00	0.00	63,820.00
5650 Dominion Exp Reimbursement	0.00	0.00	17,178.56	0.00	0.00	0.00	0.00	17,178.56
5660- Ravenna Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5700- Sys. Development Charge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5706 Ravenna SDC	0.00	0.00	19,578.00	0.00	0.00	0.00	0.00	19,578.00
5715- Capital Surcharge	0.00	0.00	270.00	-5,656.00	0.00	0.00	0.00	-5,386.00
5715- Capital Surcharge WTP Sup	0.00	0.00	23,604.52	0.00	0.00	0.00	0.00	23,604.52
5820- Reimbursed Exp Other	13,095.30	0.00	13,101.72	0.00	0.00	0.00	0.00	26,999.72
	0.00	24,853.85	16,189.21	45,470.25	0.00	0.00	0.00	57,789.34
	0.00	0.00	1,794.23	0.00	0.00	0.00	0.00	1,794.23
Total Income	22,203.17	27,791.30	570,575.31	339,581.39	0.00	0.00	11,814.96	971,966.13
Gross Profit	22,203.17	27,791.30	570,575.31	339,581.39	0.00	0.00	11,814.96	971,966.13
Expense								
6020-Payroll Expenses	12,701.22	0.00	67,768.43	32,584.81	0.00	33,152.61	0.00	146,207.07
6040- Accounting	2,750.00	0.00	2,750.00	2,750.00	0.00	2,750.00	0.00	12,000.00
6050- Contract Labor	0.00	0.00	0.00	3,005.08	0.00	3,005.08	0.00	6,010.16
6085- Dominion expenses	0.00	0.00	0.00	1,502.98	0.00	0.00	0.00	1,502.98
6100- Education	2,492.89	0.00	3,895.02	2,923.27	0.00	3,111.28	0.00	12,422.46
6100- Engineering	411.17	0.00	1,462.50	11,515.70	0.00	10,080.70	0.00	23,470.07
6115- GPS/GIS	0.00	0.00	0.00	0.00	0.00	2,302.50	0.00	2,302.50
6130- Insurance	2,303.00	0.00	2,303.00	2,303.00	0.00	2,303.00	0.00	9,212.00
6140- Lab & Test Fees	0.00	0.00	552.00	0.00	0.00	1,642.00	0.00	2,194.00
6150- Legal	1,092.38	0.00	1,092.38	2,951.88	0.00	3,990.38	0.00	9,787.52
6170- Meter Expenses	0.00	0.00	0.00	3,712.00	0.00	1,765.80	0.00	5,477.80
6180- Misc. Expenses	1,050.03	0.00	393.45	239.15	0.00	277.10	0.00	1,959.73
6185- Littleton Service Fees	0.00	0.00	0.00	896.40	0.00	923.56	0.00	5,048.46
6200- Office Expense	3,227.51	0.00	0.99	0.00	0.00	0.00	0.00	82,323.54
6220- Permits	6,628.96	0.00	14,064.35	1,802.44	0.00	9,028.16	0.00	6,628.96
6230- Repairs and Maint	6,638.35	0.00	699.60	846.21	0.00	863.75	0.00	31,534.30
6240- Safety Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,408.56
6250- Treasurers Fees	58.01	18.68	0.00	0.00	0.00	0.00	0.00	211.69
6260- Utilities	341.16	0.00	26,103.68	4,062.92	0.00	7,090.17	135.00	37,597.93
6270- Vehicle	0.00	0.00	0.00	0.00	0.00	7.93	0.00	7.93
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	90,257.38	0.00	90,257.38
6300- Bank Service Charges	0.00	0.00	1,427.72	0.00	0.00	0.00	0.00	1,427.72
6420-Loan Administrative Fees	0.00	14,400.00	0.00	0.00	0.00	0.00	0.00	14,400.00
6500- CWRPDA -PVH D15a356- Prin	0.00	118,575.50	0.00	0.00	0.00	0.00	0.00	118,575.50
6501-Interest D15a356-PVH	0.00	33,517.94	0.00	0.00	0.00	0.00	0.00	33,517.94
6560- Principal CT2015- PVH	0.00	59,611.12	0.00	0.00	0.00	0.00	0.00	119,222.24
6561 - Interest CT2015-176 PVH	0.00	55,836.03	0.00	0.00	0.00	0.00	0.00	111,672.06
6599- Less PVH Debt Service	0.00	-267,540.59	0.00	0.00	0.00	0.00	0.00	-267,540.59
7100-Principal Payments-W05A105	0.00	304,095.00	0.00	0.00	0.00	0.00	0.00	422,670.50
7105-Interest Payments-W05A105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,517.94
7150-Ravenna CT2019 Interest	0.00	40,027.34	0.00	0.00	0.00	0.00	0.00	40,027.34
7151- Ravenna CT 2019- Princ.	0.00	42,397.85	0.00	0.00	0.00	0.00	0.00	42,397.85
7300- Capital Projects	0.00	0.00	1,170.00	25,004.85	0.00	145,998.56	0.00	172,173.41

No assurance is provided on these financial statements

Roxborough Water and Sanitation District Profit & Loss by Class

February 2026

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
7307-Ravenna Phase 3/4								
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 7307-Ravenna Phase 3/4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7320- Flow Equalization Basin	0.00	0.00	0.00	0.00	194.99	0.00	0.00	194.99
Total Expense	39,694.68	400,938.87	123,682.12	178,424.23	389.99	318,551.16	269,336.09	1,331,017.14
Net Ordinary Income	-17,491.51	-373,147.57	446,893.19	161,157.16	-389.99	-318,551.16	-257,521.13	-359,051.01
Other Income/Expense								
Other Income								
6902- Transfers in WTP	0.00	97,789.34	0.00	0.00	0.00	0.00	0.00	97,789.34
Total Other Income	0.00	97,789.34	0.00	0.00	0.00	0.00	0.00	97,789.34
Other Expense								
8002- Transfers Water Supply SV	0.00	0.00	97,789.34	0.00	0.00	0.00	0.00	97,789.34
9000 -Depreciation Expense	0.00	0.00	165,000.00	69,000.00	0.00	0.00	0.00	234,000.00
Total Other Expense	0.00	0.00	262,789.34	69,000.00	0.00	0.00	0.00	331,789.34
Net Other Income	0.00	97,789.34	-262,789.34	-69,000.00	0.00	0.00	0.00	-234,000.00
Net Income	-17,491.51	-275,358.23	184,103.85	92,157.16	-389.99	-318,551.16	-257,521.13	-593,051.01

Roxborough Water and Sanitation District
Profit & Loss
January through February 2026

	Jan 26	Feb 26	TOTAL
Ordinary Income/Expense			
Income			
5010- Service Charges	449,338.14	453,241.99	902,580.13
5100-Availability Charges	25,770.92	0.00	25,770.92
5101- Service Charges LMA	37,029.35	36,821.89	73,851.24
5200- Property Taxes	0.00	14,111.97	14,111.97
5210- Specific Ownership Taxes	16,851.84	9,742.96	26,594.80
5211- Dominion WTP Operations	66,025.81	66,025.81	132,051.62
5410-Hydrant Water	5,993.75	4,537.50	10,531.25
5510-Potable Irrigation Water	1,867.50	3,746.50	5,614.00
5511-Irrigation Water	7,849.20	24,756.72	32,605.92
5601-Late Fees, Penalties,	4,035.00	4,541.42	8,576.42
5610- Miscellaneous Income	-1,277.25	-1,868.00	-3,145.25
5611-Inclusion fees-NWDC	7,720.44	11,415.04	19,135.48
5625- Dominion Sewer Conveyance	63,660.00	63,820.00	127,480.00
5640- Dominion Treated Water Us	5,258.40	17,178.56	22,436.96
5650 Dominion Exp Reimbursement	444,270.95	0.00	444,270.95
5660- Ravenna Reimbursement	0.00	19,578.00	19,578.00
5700- Sys. Development Charge	135.00	-5,386.00	-5,251.00
5705 Ravenna SDC	27,905.70	23,604.52	51,510.22
5710- Capital Surcharge	25,505.98	26,899.72	52,405.70
5715- Capital Surcharge WTP Sup	94,248.77	97,789.34	192,038.11
5820- Investment Income	108,984.14	99,613.96	208,598.10
5850 - Reimbursed Exp Other	4,659.69	1,794.23	6,453.92
Total Income	1,395,833.33	971,966.13	2,367,799.46
Gross Profit	1,395,833.33	971,966.13	2,367,799.46
Expense			
6020-Payroll Expenses	146,611.55	146,207.07	292,818.62
6040- Accounting	12,000.00	12,000.00	24,000.00
6050- Contract Labor	0.00	6,010.16	6,010.16
6065- Dominion expenses	6,526.50	1,502.98	8,029.48
6080- Education	2,420.00	12,422.46	14,842.46
6100- Engineering	16,814.92	23,470.07	40,284.99
6115- GPS/GIS	7,975.00	2,302.50	10,277.50
6130- Insurance	9,212.00	9,212.00	18,424.00
6140- Lab & Test Fees	384.00	2,194.00	2,578.00
6150- Legal	8,158.50	9,787.52	17,946.02
6170 - Meter Expenses	6,726.48	5,477.80	12,204.28
6180- Misc. Expenses	0.00	1,959.73	1,959.73
6185- Littleton Service Fees	0.00	82,323.54	82,323.54
6200- Office Expense	7,579.76	5,048.46	12,628.22
6210-Operating Supplies	10,790.40	0.00	10,790.40
6220- Permits	22,778.67	6,628.96	29,407.63
6230- Repairs and Maint	45,250.17	31,534.30	76,784.47
6240- Safety Equipment	0.00	2,408.56	2,408.56
6250- Treasurers Fees	0.00	211.69	211.69
6260- Utilities	5,618.87	37,597.93	43,216.80
6270- Vehicle	152.51	7.93	160.44
6280- Water Costs	72,080.82	90,257.58	162,338.40
6300- Bank Service Charges	1,498.26	1,427.72	2,925.98
6420-Loan Administrative Fees	0.00	14,400.00	14,400.00
6500- CWRPDA -PVH D15a356- Prin	0.00	118,575.50	118,575.50
6501-Interest D15a356-PVH	0.00	33,517.94	33,517.94
6560- Principal CT2015- PVH	0.00	119,222.24	119,222.24
6561 - Interest CT2015-176 PVH	0.00	111,672.06	111,672.06
6599- Less PVH Debt Service	0.00	-267,540.59	-267,540.59
7100-Principal Payments-W05A105	0.00	422,670.50	422,670.50
7105 Interest Payments W05A105	0.00	33,517.94	33,517.94
7150-Ravenna CT2019 Interest	0.00	40,027.34	40,027.34
7151- Ravenna CT 2019- Princ.	0.00	42,397.85	42,397.85
7300- Capital Projects	13,167.00	172,173.41	185,340.41

Roxborough Water and Sanitation District
Profit & Loss
January through February 2026

	Jan 26	Feb 26	TOTAL
7307-Ravenna Phase 3/4			
7312- Ravenna Pump Station	160.00	0.00	160.00
Total 7307-Ravenna Phase 3/4	160.00	0.00	160.00
7311- Dominion System Improve.	1,560.00	194.99	1,754.99
7313 - Valley View Project	0.00	0.00	0.00
7320- Flow Equalization Basin	97,115.55	195.00	97,310.55
Total Expense	494,580.96	1,331,017.14	1,825,598.10
Net Ordinary Income	901,252.37	-359,051.01	542,201.36
Other Income/Expense			
Other Income			
6900- Transfers In	225,770.92	0.00	225,770.92
6902- Transfers In WTP	94,248.77	97,789.34	192,038.11
Total Other Income	320,019.69	97,789.34	417,809.03
Other Expense			
8000- Transfers to Other Funds	225,770.92	0.00	225,770.92
8002- Transfers Water Supply SV	94,248.77	97,789.34	192,038.11
9000 -Depreciation Expense	234,000.00	234,000.00	468,000.00
Total Other Expense	554,019.69	331,789.34	885,809.03
Net Other Income	-234,000.00	-234,000.00	-468,000.00
Net Income	667,252.37	-593,051.01	74,201.36

Roxborough Water and Sanitation District
Profit & Loss -General Fund
February 2026

	<u>Feb 26</u>	<u>Jan - Feb 26</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	3,866.38	3,866.38
5210- Specific Ownership Taxes	5,251.49	15,784.84
5820- Investment Income	13,085.30	28,116.75
Total Income	<u>22,203.17</u>	<u>47,767.97</u>
Gross Profit	22,203.17	47,767.97
Expense		
6020-Payroll Expenses	12,701.22	25,588.33
6040- Accounting	2,750.00	5,500.00
6080- Education	2,492.89	2,492.89
6100- Engineering	411.17	1,325.17
6130- Insurance	2,303.00	4,606.00
6150- Legal	1,092.38	2,873.13
6180- Misc. Expenses	1,050.03	1,050.03
6200- Office Expense	3,227.51	5,766.97
6220- Permits	6,628.96	6,628.96
6230- Repairs and Maint	6,638.35	13,463.34
6250- Treasurers Fees	58.01	58.01
6260- Utilities	341.16	463.47
6270- Vehicle	0.00	0.00
6300- Bank Service Charges	0.00	1,498.26
Total Expense	<u>39,694.68</u>	<u>71,314.56</u>
Net Ordinary Income	<u>-17,491.51</u>	<u>-23,546.59</u>
Net Income	<u><u>-17,491.51</u></u>	<u><u>-23,546.59</u></u>

Roxborough Water and Sanitation District
Profit & Loss -Debt Service
February 2026

	Feb 26	Jan - Feb 26
Ordinary Income/Expense		
Income		
5200- Property Taxes	1,245.61	1,245.61
5210- Specific Ownership Taxes	1,691.84	5,085.32
5820- Investment Income	24,853.85	51,392.03
Total Income	27,791.30	57,722.96
Gross Profit	27,791.30	57,722.96
Expense		
6250- Treasurers Fees	18.68	18.68
6420-Loan Administrative Fees	14,400.00	14,400.00
6500- CWRPDA -PVH D15a356- Prin	118,575.50	118,575.50
6501-Interest D15a356-PVH	33,517.94	33,517.94
6560- Principal CT2015- PVH	59,611.12	59,611.12
6561 - Interest CT2015-176 PVH	55,836.03	55,836.03
6599- Less PVH Debt Service	-267,540.59	-267,540.59
7100-Principal Payments-W05A105	304,095.00	304,095.00
7150-Ravenna CT2019 Interest	40,027.34	40,027.34
7151- Ravenna CT 2019- Princ.	42,397.85	42,397.85
Total Expense	400,938.87	400,938.87
Net Ordinary Income	-373,147.57	-343,215.91
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	25,770.92
6902- Transfers In WTP	97,789.34	192,038.11
Total Other Income	97,789.34	217,809.03
Net Other Income	97,789.34	217,809.03
Net Income	-275,358.23	-125,406.88

Roxborough Water and Sanitation District
Profit & Loss -Water Treatment
February 2026

	Feb 26	Jan - Feb 26
Ordinary Income/Expense		
Income		
5010- Service Charges	268,482.43	538,167.34
5100-Availability Charges	0.00	19,497.92
5211- Dominion WTP Operations	66,025.81	132,051.62
5410-Hydrant Water	4,537.50	10,531.25
5510-Potable Irrigation Water	3,746.50	5,614.00
5511-Irrigation Water	24,756.72	32,605.92
5601-Late Fees, Penalties,	3,039.73	5,621.44
5610- Miscellaneous Income	-934.00	-1,522.63
5611-Inclusion fees-NWDC	11,415.04	19,135.48
5640- Dominion Treated Water Us	17,178.56	22,436.96
5650 Dominion Exp Reimbursement	0.00	40,885.95
5660- Ravenna Reimbursement	19,578.00	19,578.00
5700- Sys. Development Charge	270.00	405.00
5705 Ravenna SDC	23,604.52	51,510.22
5710- Capital Surcharge	13,101.72	25,099.57
5715- Capital Surcharge WTP Sup	97,789.34	192,038.11
5820- Investment Income	16,189.21	33,854.03
5850 - Reimbursed Exp Other	1,794.23	6,453.92
Total Income	570,575.31	1,153,964.10
Gross Profit	570,575.31	1,153,964.10
Expense		
6020-Payroll Expenses	67,768.43	135,451.72
6040- Accounting	2,750.00	5,500.00
6080- Education	3,895.02	4,701.68
6100- Engineering	1,462.50	2,242.50
6130- Insurance	2,303.00	4,606.00
6140- Lab & Test Fees	552.00	552.00
6150- Legal	1,092.38	2,873.13
6180- Misc. Expenses	393.45	393.45
6200- Office Expense	0.99	0.99
6220- Permits	0.00	0.00
6230- Repairs and Maint	14,064.35	38,533.69
6240- Safety Equipment	698.60	698.60
6260- Utilities	26,103.68	26,774.28
6270- Vehicle	0.00	0.00
6300- Bank Service Charges	1,427.72	1,427.72
7300- Capital Projects	1,170.00	14,337.00
Total Expense	123,682.12	238,092.76
Net Ordinary Income	446,893.19	915,871.34
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	0.00	19,497.92
8002- Transfers Water Supply SV	97,789.34	192,038.11
9000 -Depreciation Expense	165,000.00	330,000.00
Total Other Expense	262,789.34	541,536.03
Net Other Income	-262,789.34	-541,536.03
Net Income	184,103.85	374,335.31

Roxborough Water and Sanitation District
Profit & Loss -Water Distribution
February 2026

	<u>Feb 26</u>	<u>Jan - Feb 26</u>
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	33,152.61	66,463.91
6040- Accounting	2,750.00	5,500.00
6050- Contract Labor	3,005.08	3,005.08
6080- Education	3,111.28	3,917.95
6100- Engineering	10,080.70	18,660.04
6115- GPS/GIS	2,302.50	4,290.00
6130- Insurance	2,303.00	4,606.00
6140- Lab & Test Fees	1,642.00	2,026.00
6150- Legal	3,990.38	6,146.13
6170 - Meter Expenses	1,765.80	8,509.04
6180- Misc. Expenses	277.10	277.10
6200- Office Expense	923.56	3,481.33
6220- Permits	0.00	16,666.67
6230- Repairs and Maint	9,029.16	18,416.16
6240- Safety Equipment	863.75	863.75
6260- Utilities	7,090.17	11,507.48
6270- Vehicle	7.93	143.68
6280- Water Costs	90,257.58	162,338.40
7300- Capital Projects	145,998.56	145,998.56
Total Expense	<u>318,551.16</u>	<u>482,817.28</u>
Net Ordinary Income	<u>-318,551.16</u>	<u>-482,817.28</u>
Net Income	<u><u>-318,551.16</u></u>	<u><u>-482,817.28</u></u>

Roxborough Water and Sanitation District
Profit & Loss -Sewer Fund
February 2026

	Feb 26	Jan - Feb 26
Ordinary Income/Expense		
Income		
5010- Service Charges	184,759.56	364,412.79
5100-Availability Charges	0.00	6,273.00
5101- Service Charges LMA	36,821.89	73,851.24
5601-Late Fees, Penalties,	1,501.69	2,954.98
5610- Miscellaneous Income	-934.00	-1,622.62
5625- Dominion Sewer Conveyance	63,820.00	127,480.00
5650 Dominion Exp Reimbursement	0.00	403,385.00
5700- Sys. Development Charge	-5,656.00	-5,656.00
5710- Capital Surcharge	13,798.00	27,306.13
5820- Investment Income	45,470.25	95,219.94
Total Income	339,581.39	1,093,604.46
Gross Profit	339,581.39	1,093,604.46
Expense		
6020-Payroll Expenses	32,584.81	65,314.66
6040- Accounting	2,750.00	5,500.00
6050- Contract Labor	3,005.08	3,005.08
6065- Dominion expenses	1,502.98	8,029.48
6080- Education	2,923.27	3,729.94
6100- Engineering	11,515.70	18,057.28
6115- GPS/GIS	0.00	5,987.50
6130- Insurance	2,303.00	4,606.00
6150- Legal	2,951.88	5,393.13
6170 - Meter Expenses	3,712.00	3,695.24
6180- Misc. Expenses	239.15	239.15
6185- Littleton Service Fees	82,323.54	82,323.54
6200- Office Expense	896.40	3,378.93
6210-Operating Supplies	0.00	10,790.40
6220- Permits	0.00	6,112.00
6230- Repairs and Maint	1,802.44	6,371.28
6240- Safety Equipment	846.21	846.21
6260- Utilities	4,062.92	4,471.57
6270- Vehicle	0.00	16.76
7300- Capital Projects	25,004.85	25,004.85
Total Expense	178,424.23	262,873.00
Net Ordinary Income	161,157.16	830,731.46
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	0.00	206,273.00
9000 -Depreciation Expense	69,000.00	138,000.00
Total Other Expense	69,000.00	344,273.00
Net Other Income	-69,000.00	-344,273.00
Net Income	92,157.16	486,458.46

Roxborough Water and Sanitation District
Profit & Loss -Capital Fund
February 2026

	<u>Feb 26</u>	<u>Jan - Feb 26</u>
Ordinary Income/Expense		
Expense		
7307-Ravenna Phase 3/4		
7312- Ravenna Pump Station	0.00	160.00
Total 7307-Ravenna Phase 3/4	0.00	160.00
7311- Dominion System Improve.	194.99	1,754.99
7313 - Valley View Project	0.00	0.00
7320- Flow Equalization Basin	195.00	97,310.55
Total Expense	389.99	99,225.54
Net Ordinary Income	-389.99	-99,225.54
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	200,000.00
Total Other Income	0.00	200,000.00
Net Other Income	0.00	200,000.00
Net Income	-389.99	100,774.46

Roxborough Water and Sanitation District
Profit & Loss -PVH
February 2026

	Feb 26	Jan - Feb 26
Ordinary Income/Expense		
Income		
5200- Property Taxes	8,999.98	8,999.98
5210- Specific Ownership Taxes	2,799.63	5,724.64
5820- Investment Income	15.35	15.35
Total Income	11,814.96	14,739.97
Gross Profit	11,814.96	14,739.97
Expense		
6040- Accounting	1,000.00	2,000.00
6150- Legal	660.50	660.50
6250- Treasurers Fees	135.00	135.00
6560- Principal CT2015- PVH	59,611.12	59,611.12
6561 - Interest CT2015-176 PVH	55,836.03	55,836.03
7100-Principal Payments-W05A105	118,575.50	118,575.50
7105 Interest Payments W05A105	33,517.94	33,517.94
Total Expense	269,336.09	270,336.09
Net Ordinary Income	-257,521.13	-255,596.12
Net Income	-257,521.13	-255,596.12

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual- General Fund
 January through February 2026

	Jan - Feb 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	3,866.38	952,264.00	-948,397.62	0.4%
5210- Specific Ownership Taxes	15,784.84	120,000.00	-104,215.16	13.2%
5610- Miscellaneous Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	28,116.75	100,000.00	-71,883.25	28.1%
Total Income	47,767.97	1,173,264.00	-1,125,496.03	4.1%
Gross Profit	47,767.97	1,173,264.00	-1,125,496.03	4.1%
Expense				
6020-Payroll Expenses	25,588.33	110,000.00	-84,411.67	23.3%
6040- Accounting	5,500.00	35,000.00	-29,500.00	15.7%
6041- Audit	0.00	36,750.00	-36,750.00	0.0%
6050- Contract Labor	0.00	10,000.00	-10,000.00	0.0%
6060- Directors Fee	0.00	8,000.00	-8,000.00	0.0%
6080- Education	2,492.89	30,000.00	-27,507.11	8.3%
6100- Engineering	1,325.17	15,000.00	-13,674.83	8.8%
6130- Insurance	4,606.00	40,000.00	-35,394.00	11.5%
6150- Legal	2,873.13	20,000.00	-17,126.87	14.4%
6180- Misc. Expenses	1,050.03	15,000.00	-13,949.97	7.0%
6200- Office Expense	5,766.97	50,000.00	-44,233.03	11.5%
6220- Permits	6,628.96	30,000.00	-23,371.04	22.1%
6225-Rent	0.00	3,000.00	-3,000.00	0.0%
6230- Repairs and Maint	13,463.34	205,000.00	-191,536.66	6.6%
6250- Treasurers Fees	58.01	45,000.00	-44,941.99	0.1%
6260- Utilities	463.47	2,000.00	-1,536.53	23.2%
6270- Vehicle	0.00	5,000.00	-5,000.00	0.0%
6300- Bank Service Charges	1,498.26	2,000.00	-501.74	74.9%
7300- Capital Projects	0.00	10,000.00	-10,000.00	0.0%
Total Expense	71,314.56	671,750.00	-600,435.44	10.6%
Net Ordinary Income	-23,546.59	501,514.00	-525,060.59	-4.7%
Other Income/Expense				
Other Expense				
8002- Transfers Water Supply SV	0.00	500,000.00	-500,000.00	0.0%
8100- Transfer to Other Funds	0.00	200,000.00	-200,000.00	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	-23,546.59	-198,486.00	174,939.41	11.9%

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Debt Service
January through December 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	1,245.61	238,066.00	-236,820.39	0.5%
5210- Specific Ownership Taxes	5,085.32	40,000.00	-34,914.68	12.7%
5820- Investment Income	51,392.03	200,000.00	-148,607.97	25.7%
Total Income	<u>57,722.96</u>	<u>478,066.00</u>	<u>-420,343.04</u>	<u>12.1%</u>
Gross Profit	57,722.96	478,066.00	-420,343.04	12.1%
Expense				
6250- Treasurers Fees	18.68	15,000.00	-14,981.32	0.1%
6420-Loan Administrative Fees	14,400.00	28,800.00	-14,400.00	50.0%
6500- CWRPDA -PVH D15a356- Prin	118,575.50	237,050.00	-118,474.50	50.0%
6501-Interest D15a356-PVH	33,517.94	67,036.00	-33,518.06	50.0%
6550-CWCB Principal c150346	0.00	531,893.00	-531,893.00	0.0%
6551- CWCB Interest c150346	0.00	444,749.00	-444,749.00	0.0%
6560- Principal CT2015- PVH	59,611.12	59,611.00	0.12	100.0%
6561 - Interest CT2015-176 PVH	55,836.03	55,836.00	0.03	100.0%
6599- Less PVH Debt Service	-267,540.59	-419,533.00	151,992.41	63.8%
7100-Principal Payments-W05A105	304,095.00	640,000.00	-335,905.00	47.5%
7105 Interest Payments W05A105	0.00	16,946.00	-16,946.00	0.0%
7150-Ravenna CT2019 Interest	40,027.34	40,027.34	0.00	100.0%
7151- Ravenna CT 2019- Princ.	42,397.85	42,397.85	0.00	100.0%
Total Expense	<u>400,938.87</u>	<u>1,759,813.19</u>	<u>-1,358,874.32</u>	<u>22.8%</u>
Net Ordinary Income	-343,215.91	-1,281,747.19	938,531.28	26.8%
Other Income/Expense				
Other Income				
6900- Transfers In	25,770.92	160,000.00	-134,229.08	16.1%
6902- Transfers In WTP	192,038.11	1,036,808.00	-844,769.89	18.5%
Total Other Income	<u>217,809.03</u>	<u>1,196,808.00</u>	<u>-978,998.97</u>	<u>18.2%</u>
Other Expense				
8002- Transfers Water Supply SV	0.00	0.00	0.00	0.0%
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	217,809.03	1,196,808.00	-978,998.97	18.2%
Net Income	<u><u>-125,406.88</u></u>	<u><u>-84,939.19</u></u>	<u><u>-40,467.69</u></u>	<u><u>147.6%</u></u>

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Water Treatment
January through February 2026

	Jan - Feb 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	538,167.34	3,200,000.00	-2,661,832.66	16.8%
5100-Availability Charges	19,497.92	120,000.00	-100,502.08	16.2%
5211- Dominion WTP Operations	132,051.62	700,000.00	-567,948.38	18.9%
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	10,531.25	40,000.00	-29,468.75	26.3%
5510-Potable Irrigation Water	5,614.00	40,000.00	-34,386.00	14.0%
5511-Irrigation Water	32,605.92	250,000.00	-217,394.08	13.0%
5601-Late Fees, Penalties,	5,621.44			
5610- Miscellaneous Income	-1,522.63	70,000.00	-71,522.63	-2.2%
5611-Inclusion fees-NWDC	19,135.48	50,000.00	-30,864.52	38.3%
5640- Dominion Treated Water Us	22,436.96	100,000.00	-77,563.04	22.4%
5650 Dominion Exp Reimbursement	40,885.95	1,503,875.00	-1,462,989.05	2.7%
5660- Ravenna Reimbursement	19,578.00			
5700- Sys. Development Charge	405.00	275,000.00	-274,595.00	0.1%
5705 Ravenna SDC	51,510.22	250,000.00	-198,489.78	20.6%
5710- Capital Surcharge	25,099.57	80,000.00	-54,900.43	31.4%
5715- Capital Surcharge WTP Sup	192,038.11	1,036,808.00	-844,769.89	18.5%
5820- Investment Income	33,854.03	200,000.00	-166,145.97	16.9%
5850 - Reimbursed Exp Other	6,453.92	20,000.00	-13,546.08	32.3%
Ravenna Bond Proceeds	0.00	3,196,997.00	-3,196,997.00	0.0%
Total Income	<u>1,153,964.10</u>	<u>11,141,080.00</u>	<u>-9,987,115.90</u>	<u>10.4%</u>
Gross Profit	1,153,964.10	11,141,080.00	-9,987,115.90	10.4%
Expense				
6020-Payroll Expenses	135,451.72	420,000.00	-284,548.28	32.3%
6040- Accounting	5,500.00	36,000.00	-30,500.00	15.3%
6080- Education	4,701.68	20,000.00	-15,298.32	23.5%
6100- Engineering	2,242.50	20,000.00	-17,757.50	11.2%
6130- Insurance	4,606.00	40,000.00	-35,394.00	11.5%
6140- Lab & Test Fees	552.00	10,000.00	-9,448.00	5.5%
6150- Legal	2,873.13	25,000.00	-22,126.87	11.5%
6180- Misc. Expenses	393.45			
6200- Office Expense	0.99	10,000.00	-9,999.01	0.0%
6210-Operating Supplies	0.00	175,000.00	-175,000.00	0.0%
6220- Permits	0.00	10,000.00	-10,000.00	0.0%
6230- Repairs and Maint	38,533.69	200,000.00	-161,466.31	19.3%
6240- Safety Equipment	698.60	2,000.00	-1,301.40	34.9%
6260- Utilities	26,774.28	270,000.00	-243,225.72	9.9%
6270- Vehicle	0.00	3,000.00	-3,000.00	0.0%
6300- Bank Service Charges	1,427.72			
7300- Capital Projects	14,337.00	910,000.00	-895,663.00	1.6%
7302- Water Taps Centennial	0.00	560,000.00	-560,000.00	0.0%
Total Expense	<u>238,092.76</u>	<u>2,711,000.00</u>	<u>-2,472,907.24</u>	<u>8.8%</u>
Net Ordinary Income	915,871.34	8,430,080.00	-7,514,208.66	10.9%
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	19,497.92	120,000.00	-100,502.08	16.2%
8002- Transfers Water Supply SV	192,038.11	1,036,808.00	-844,769.89	18.5%
8150- Transfer to Capital Fund	0.00	1,000,000.00	-1,000,000.00	0.0%
9000 -Depreciation Expense	330,000.00			
Total Other Expense	<u>541,536.03</u>	<u>2,156,808.00</u>	<u>-1,615,271.97</u>	<u>25.1%</u>
Net Other Income	<u>-541,536.03</u>	<u>-1,656,808.00</u>	<u>1,115,271.97</u>	<u>32.7%</u>

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Water Treatment
January through February 2026

	<u>Jan - Feb 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Net Income	<u>374,335.31</u>	<u>6,773,272.00</u>	<u>-6,398,936.69</u>	<u>5.5%</u>

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Sewer Fund
January through February 2026

	Jan - Feb 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	364,412.79	1,800,000.00	-1,435,587.21	20.2%
5100-Availability Charges	6,273.00	40,000.00	-33,727.00	15.7%
5101- Service Charges LMA	73,851.24	300,000.00	-226,148.76	24.6%
5213-Sewer Service Dominion	0.00	0.00	0.00	0.0%
5310-Permit Fees	0.00	33,000.00	-33,000.00	0.0%
5601-Late Fees, Penalties,	2,954.98			
5610- Miscellaneous Income	-1,622.62	20,000.00	-21,622.62	-8.1%
5625- Dominion Sewer Conveyance	127,480.00	650,000.00	-522,520.00	19.6%
5650 Dominion Exp Reimbursement	403,385.00	50,000.00	353,385.00	806.8%
5670-Dominion Cap Lease O-Line	0.00	1,000,000.00	-1,000,000.00	0.0%
5700- Sys. Development Charge	-5,656.00	200,000.00	-205,656.00	-2.8%
5710- Capital Surcharge	27,306.13	160,000.00	-132,693.87	17.1%
5820- Investment Income	95,219.94	200,000.00	-104,780.06	47.6%
Total Income	1,093,604.46	4,453,000.00	-3,359,395.54	24.6%
Gross Profit	1,093,604.46	4,453,000.00	-3,359,395.54	24.6%
Expense				
6020-Payroll Expenses	65,314.66	415,000.00	-349,685.34	15.7%
6040- Accounting	5,500.00	33,000.00	-27,500.00	16.7%
6050- Contract Labor	3,005.08	36,000.00	-32,994.92	8.3%
6065- Dominion expenses	8,029.48			
6080- Education	3,729.94	30,000.00	-26,270.06	12.4%
6100- Engineering	18,057.28	20,000.00	-1,942.72	90.3%
6115- GPS/GIS	5,987.50	6,000.00	-12.50	99.8%
6130- Insurance	4,606.00	40,000.00	-35,394.00	11.5%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	5,393.13	15,000.00	-9,606.87	36.0%
6170 - Meter Expenses	3,695.24			
6180- Misc. Expenses	239.15	1,000.00	-760.85	23.9%
6185- Littleton Service Fees	82,323.54	1,100,000.00	-1,017,676.46	7.5%
6200- Office Expense	3,378.93	35,000.00	-31,621.07	9.7%
6210-Operating Supplies	10,790.40	160,000.00	-149,209.60	6.7%
6220- Permits	6,112.00	20,000.00	-13,888.00	30.6%
6230- Repairs and Maint	6,371.28	150,000.00	-143,628.72	4.2%
6240- Safety Equipment	846.21	4,000.00	-3,153.79	21.2%
6260- Utilities	4,471.57	110,000.00	-105,528.43	4.1%
6270- Vehicle	16.76	5,000.00	-4,983.24	0.3%
7300- Capital Projects	25,004.85	3,437,000.00	-3,411,995.15	0.7%
Total Expense	262,873.00	5,618,000.00	-5,355,127.00	4.7%
Net Ordinary Income	830,731.46	-1,165,000.00	1,995,731.46	-71.3%
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	206,273.00	40,000.00	166,273.00	515.7%
9000 -Depreciation Expense	138,000.00			
Total Other Expense	344,273.00	40,000.00	304,273.00	860.7%
Net Other Income	-344,273.00	160,000.00	-504,273.00	-215.2%
Net Income	486,458.46	-1,005,000.00	1,491,458.46	-48.4%

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Capital Fund
January through February 2026

	Jan - Feb 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
7307-Ravenna Phase 3/4				
7312- Ravenna Pump Station	160.00			
Total 7307-Ravenna Phase 3/4	160.00			
7310 - WTP- Dominion Pump	0.00	310,000.00	-310,000.00	0.0%
7311- Dominion System Improve.	1,754.99			
7313 - Valley View Project	0.00			
7320- Flow Equalization Basin	97,310.55	800,000.00	-702,689.45	12.2%
Total Expense	99,225.54	1,110,000.00	-1,010,774.46	8.9%
Net Ordinary Income	-99,225.54	-1,110,000.00	1,010,774.46	8.9%
Other Income/Expense				
Other Income				
6900- Transfers In	200,000.00	1,000,000.00	-800,000.00	20.0%
Total Other Income	200,000.00	1,000,000.00	-800,000.00	20.0%
Net Other Income	200,000.00	1,000,000.00	-800,000.00	20.0%
Net Income	100,774.46	-110,000.00	210,774.46	-91.6%

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-PVH
January through February 2026

	<u>Jan - Feb 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
5200- Property Taxes	8,999.98	446,874.00	-437,874.02	2.0%
5210- Specific Ownership Taxes	5,724.64	30,000.00	-24,275.36	19.1%
5820- Investment Income	15.35	10,000.00	-9,984.65	0.2%
Total Income	<u>14,739.97</u>	<u>486,874.00</u>	<u>-472,134.03</u>	<u>3.0%</u>
Gross Profit	14,739.97	486,874.00	-472,134.03	3.0%
Expense				
6040- Accounting	2,000.00	12,000.00	-10,000.00	16.7%
6080- Education	0.00	1,000.00	-1,000.00	0.0%
6100- Engineering	0.00	2,500.00	-2,500.00	0.0%
6150- Legal	660.50	2,500.00	-1,839.50	26.4%
6250- Treasurers Fees	135.00	9,000.00	-8,865.00	1.5%
6450 - Interest Expense	0.00	122,872.00	-122,872.00	0.0%
6560- Principal CT2015- PVH	59,611.12	59,611.12	0.00	100.0%
6561 - Interest CT2015-176 PVH	55,836.03	55,836.03	0.00	100.0%
7100-Principal Payments-W05A105	118,575.50	237,051.00	-118,475.50	50.0%
7105 Interest Payments W05A105	33,517.94	67,035.88	-33,517.94	50.0%
Total Expense	<u>270,336.09</u>	<u>569,406.03</u>	<u>-299,069.94</u>	<u>47.5%</u>
Net Ordinary Income	<u>-255,596.12</u>	<u>-82,532.03</u>	<u>-173,064.09</u>	<u>309.7%</u>
Net Income	<u>-255,596.12</u>	<u>-82,532.03</u>	<u>-173,064.09</u>	<u>309.7%</u>

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District
February 28, 2026

	Maturity
Long Term Obligations	
CWCB- 2014 Loan	12/01/2044
CT2015-176 CWCB-PVH Water Supply	08/01/2036
2015 CWRPDA- PVH Infrastructure	02/01/2047
2019-2250 CWCB- Ravenna	02/01/2047
2005 CWRPDA Loan Payable	08/01/2026
	\$ 13,684,595
	\$ 1,771,078
	\$ 2,888,730
	\$ 1,228,311
	<u>\$ 633,405</u>
TOTAL LONG TERM LIABILITIES	\$ 20,206,119

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 February 28, 2026 is as follows:

General Fund	Debt Service		Capital Projects Fund	Water Fund		Sewer Fund		PVH	Total
	Water Fund	Sewer Fund		Water Fund	Sewer Fund				
\$ -	-	-	\$ 187,700	\$ 3,000,000	\$ 1,000,000	-	-	-	\$ 4,187,700
-	-	-	-	1,657,134	3,234,388	-	-	-	\$ 4,891,522
<u>4,618,564</u>	<u>1,526,931</u>	<u>6,434,129</u>	<u>-</u>	<u>3,874,794</u>	<u>11,481,707</u>	<u>-</u>	<u>-</u>	<u>363,051</u>	<u>\$ 28,299,176</u>
<u>\$ 4,618,564</u>	<u>\$ 1,526,931</u>	<u>\$ 6,434,129</u>	<u>\$ 187,700</u>	<u>\$ 8,531,928</u>	<u>\$ 15,716,095</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 363,051</u>	<u>\$ 37,378,398</u>

**Roxborough Water and Sanitation
Distribution of Cash in Bank- Water Fund
2026**

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available												
Cash in Bank - Water Fund	8,489,903	8,531,928										
Total Funds Available	8,489,903	8,531,928										
Distribution of Available Funds												
Operating Reserve 25% of Budgeted Expenditures	3,000,000	3,000,000										
Capital Reserve	1,554,303	1,657,134										
Operating Cash	3,935,600	3,874,794										
Total Cash	8,489,903	8,531,928	0	0	0	0	0	0	0	0	0	0
Capital Reserve												
Beginning Reserve Balance	1,317,470	1,554,303										
Additions to Reserve	250,000	250,000										
Use of Reserves	13,167	147,169										
Ending Reserve Balance	1,554,303	1,657,134	0	0	0	0	0	0	0	0	0	0

No Assurance is provided on these Financial Statements

**Roxborough Water and Sanitation
Distribution of Cash in Bank- Sewer Fund
2026**

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available												
Cash in Bank - Sewer Fund	15,077,292	15,716,095										
Total Funds Available	15,077,292	15,716,095										
Distribution of Available Funds												
Operating Reserve	1,000,000	1,000,000										
25% of Budgeted Expenditures												
Capital Reserve	3,074,393	3,234,388										
Operating Cash	11,002,899	11,481,707										
Total Available Funds	15,077,292	15,716,095	0	0	0	0	0	0	0	0	0	0
Capital Reserve												
Beginning Reserve Balance	2,889,393	3,074,393										
Additions to Reserve	185,000	185,000										
Use of Reserves	0	-25,005										
Ending Reserve Balance	3,074,393	3,234,388	0	0	0	0	0	0	0	0	0	0

**Roxborough Water and Sanitation
Distribution of Cash in Bank - Debt Service
2026**

	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec
Cash Funds Available - Water Treatment Plant												
Beginning Cash Balance	1,309,122	1,429,142										
Surcharge Collected	94,249	97,789										
Availability of Service Trans.	25,771	0										
Payment of Debt	0	0										
Ending Cash Balance	1,429,142	1,526,931	0	0	0	0	0	0	0	0	0	0
Cash Funds Available - Sewer Debt Service												
Operating Cash	6,807,277	6,434,129										
Total	8,236,419	7,961,060	0	0	0	0	0	0	0	0	0	0

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District
 Property Tax Schedule
 2025

SUMMARY – DOUGLAS & JEFFERSON COUNTIES

	2025										2025		
	Property Taxes	Delinquent Tax, Rebates and Abatements	Specific Ownerships	Interest	Treasurer's Fees	HB 1006 Tax	HB 1006 Treasurers 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			\$ 13,926					\$ 13,926	0.00%	0.00%	\$ 13,926	0.00%	0.49%
February	5,132		\$ 6,943		\$ (77)			\$ 11,998	0.25%	0.25%	\$ 11,998	0.65%	1.14%
March								\$ -	0.00%	0.25%	\$ -	0.00%	1.14%
April								\$ -	0.00%	0.25%	\$ -	0.00%	1.14%
May								\$ -	0.00%	0.25%	\$ -	0.00%	1.14%
June								\$ -	0.00%	0.25%	\$ -	0.00%	1.14%
July								\$ -	0.00%	0.25%	\$ -	0.00%	1.14%
August								\$ -	0.00%	0.25%	\$ -	0.00%	1.14%
September								\$ -	0.00%	0.25%	\$ -	0.00%	1.14%
October								\$ -	0.00%	0.25%	\$ -	0.00%	1.14%
November								\$ -	0.00%	0.25%	\$ -	0.00%	1.14%
December								\$ -	0.00%	0.25%	\$ -	0.00%	1.14%
TOTAL	\$ 5,132	\$ -	\$ 20,869	\$ -	\$ (77)	\$ -	\$ -	\$ 25,924	0.25%	0.25%	\$ 25,924	1.14%	1.14%

No Assurance is provided on these Financial Statements
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