Roxborough
Water & Sanitation District

The Roxborough Water & Sanitation District and Plum Valley Heights Subdistrict of the Roxborough Water & Sanitation District Regular Board meeting will be held in the Community Room at the West Metro Fire Station #15 located at 6222 N Roxborough Park Rd, Littleton, CO 80125

This meeting can also be accessed via video conference at **ZOOM Meeting ID:** 878 7526 3896 **Password:** 784798

Date: Wednesday, October 21, 2026, Time 8:00 am

Board of Directors	**Term Expiration**
Loren McFall, President	5/2027
Dave Bane, Vice President	5/2027
Fran Santagata, Secretary	5/2029
David Thomas, Treasurer	5/2029
Kim DeGrande, Assistant Secretary	5/2029

I. Call to Order as the Roxborough Water and Sanitation District (RWSD) Board of Directors regular meeting.
II. Declaration of Quorum/Disclosure of Conflicts of Interest
III. Public Comment on items not on Agenda
  a. Robert Case, dispute meter tampering charge.
  b. Ephram Glass, discuss polling results for shared ballot.

CONVENE AS THE BOARD OF THE PLUM VALLEY HEIGHTS (PVH) SUBDISTRICT OF THE RWSD

IV. Consent Agenda
  a. Approve the Minutes of the Regular Meeting of the PVH Subdistrict which are contained in and part of the Minutes of the Roxborough Water & Sanitation District Minutes for the Regular Meeting on August 19, 2026.

V. Staff Reports
  a. General Manager's Report
  b. Financial Report

VI. **Board Action Items**
  a. None

ADJOURN AS THE PVH SUBDISTRICT OF RWSD AND RECONVENE AS THE RWSD BOARD

VII. Consent Agenda
  a. Approve the Minutes of the Regular Meeting of the RWSD Board on August 19, 2026.
  b. Ratify Payrolls from August 31, 2026:
  c. Ratify Payments from August 19, 2026:
  d. Approve Payments of Claims: Checks:
  e. Ratify Final Pay App #7 from QP Services, LLC for $38,424.73 for the 2026 Roxborough CIPP project.

VIII. Staff Reports
  a. General Manager's Report
  b. Legal Counsel Report
  c. Director of Operations Report
  d. Engineering Report / Water Use Graphs
  e. Financial Report
  f. Administrative Update

IX. **Board Action Items:**
  a. Set November 18, 2026, at 8:00 a.m. for a Hearing on the 2027 Budget.
  b. Resolution 2026-10-01 Certifying Delinquent Accounts to Douglas County Treasurer.
  c. Executive Session pursuant to Section 24-6-404(4)(b), C.R.S., to receive legal advice concerning pending Aurora Water IGA restatement.

Roxborough
Water & Sanitation District

d. Executive Session pursuant to Section 24-6-402(4)(f)(I) to Discuss Personnel Matters with the General Manager

X. Adjourn

6 years of consuntion using 5 months @ 12K and 7 months @ 4k using lowest tier at todays rate $3,036

Roxborough Water & Sanitation District
Print Read/Usage Report

Location: 130150/7834 Kyle Way

Serial No: 89061818 Service Code:WA Service No: 0

Post/Bill Date	Current Reading	Read Date	Consumption	Demand Reading	Demand Consumption
07/24/2026	338	07/21/2026	1	0	0
06/24/2026	337	06/16/2026	1	0	0
05/22/2026	336	05/19/2026	0	0	0
04/24/2026	336	04/21/2026	0	0	0
03/24/2026	336	03/17/2026	0	0	0
02/24/2026	336	02/17/2026	0	0	0
01/23/2026	336	01/20/2026	0	0	0
12/22/2025	336	12/16/2025	0	0	0
11/24/2025	336	11/18/2025	0	0	0
10/24/2025	336	10/21/2025	1	0	0
09/24/2025	335	09/16/2025	0	0	0
08/25/2025	335	08/19/2025	1	0	0
07/24/2025	334	07/15/2025	0	0	0
06/24/2025	334	06/17/2025	0	0	0
05/23/2025	334	05/20/2025	0	0	0
04/24/2025	334	04/15/2025	0	0	0
03/24/2025	334	03/18/2025	1	0	0
02/24/2025	333	02/18/2025	0	0	0
01/24/2025	333	01/21/2025	0	0	0
12/23/2024	333	12/17/2024	0	0	0
11/25/2024	333	11/19/2024	0	0	0
10/24/2024	333	10/15/2024	0	0	0
09/24/2024	333	09/17/2024	0	0	0
08/23/2024	333	08/20/2024	0	0	0
07/24/2024	333	07/16/2024	0	0	0
06/21/2024	333	06/20/2024	0	0	0
05/24/2024	333	05/21/2024	0	0	0
04/24/2024	333	04/16/2024	0	0	0
03/22/2024	333	03/19/2024	0	0	0
02/23/2024	333	02/20/2024	0	0	0
01/24/2024	333	01/17/2024	0	0	0
12/21/2023	333	12/18/2023	0	0	0
11/21/2023	333	11/20/2023	1	0	0
10/24/2023	332	10/17/2023	0	0	0
09/25/2023	332	09/19/2023	1	0	0
08/24/2023	331	08/15/2023	0	0	0
07/24/2023	331	07/18/2023	1	0	0
06/26/2023	330	06/20/2023	0	0	0
05/24/2023	330	05/16/2023	0	0	0
04/24/2023	330	04/18/2023	0	0	0
03/24/2023	330	03/21/2023	0	0	0
02/24/2023	330	02/21/2023	0	0	0
01/24/2023	330	01/17/2023	0	0	0
12/22/2022	330	12/20/2022	0	0	0
11/22/2022	330	11/14/2022	1	0	0
10/24/2022	329	10/18/2022	0	0	0
09/23/2022	329	09/21/2022	0	0	0
08/24/2022	329	08/16/2022	0	0	0
07/22/2022	329	07/19/2022	1	0	0
06/24/2022	328	06/21/2022	0	0	0
05/24/2022	328	05/18/2022	0	0	0
04/25/2022	328	04/18/2022	0	0	0
03/24/2022	328	03/15/2022	0	0	0
02/24/2022	328	02/15/2022	1	0	0
01/24/2022	327	01/18/2022	0	0	0

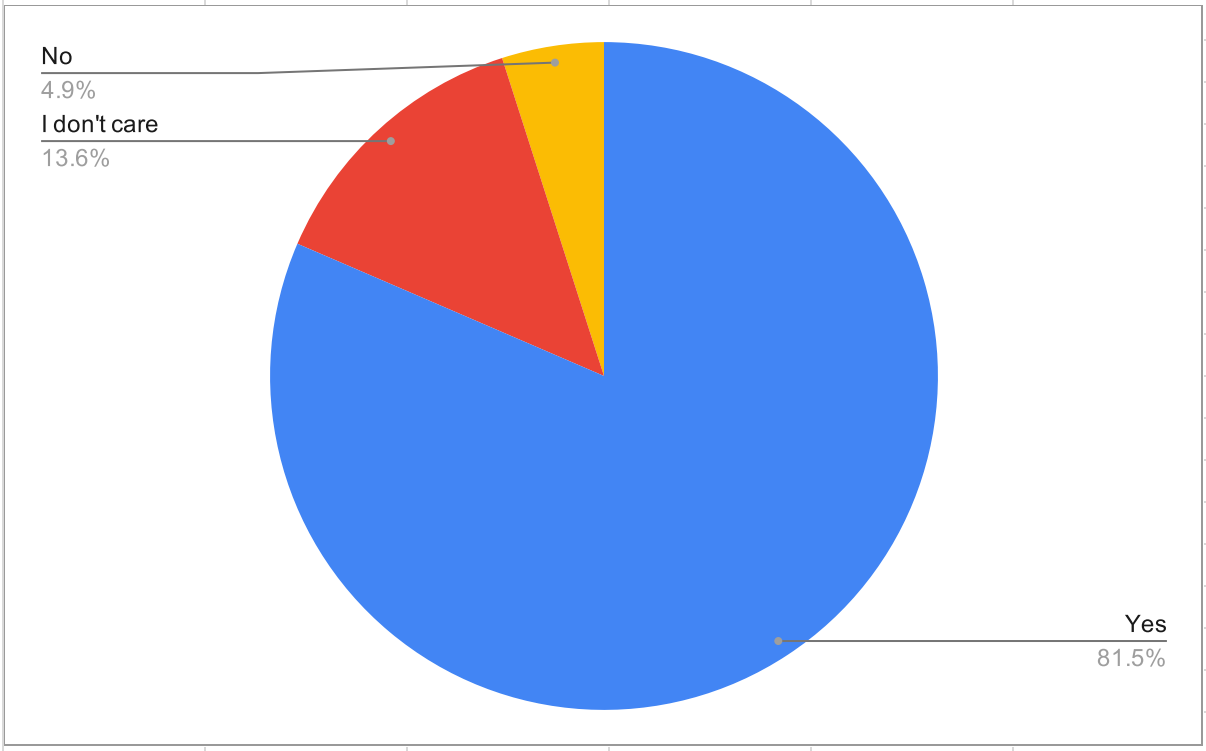
Roxborough Water & Sanitation District
Print Read/Usage Report

Location: 130150/7834 Kyle Way

Serial No: 89061818 Service Code:WA Service No: 0

Post/Bill Date	Current Reading	Read Date	Consumption	Demand Reading	Demand Consumption
12/22/2021	327	12/20/2021	1	0	0
11/25/2021	326	11/22/2021	0	0	0
10/25/2021	326	10/19/2021	1	0	0
09/24/2021	325	09/21/2021	1	0	0
08/23/2021	324	08/17/2021	1	0	0
07/26/2021	323	07/20/2021	1	0	0
06/25/2021	322	06/21/2021	0	0	0
05/25/2021	322	05/18/2021	1	0	0
04/24/2021	321	04/20/2021	0	0	0
03/25/2021	321	03/23/2021	1	0	0
02/25/2021	320	02/22/2021	0	0	0
01/27/2021	320	01/19/2021	1	0	0
12/31/2020	319	12/15/2020	0	0	0
11/30/2020	319	11/16/2020	0	0	0
10/31/2020	319	10/20/2020	1	0	0
09/30/2020	318	09/21/2020	0	0	0
08/24/2020	318	08/18/2020	1	0	0

RESULTS



Timestamp	Do you want a combined, single ballot for Roxborou
8/14/2026 15:57:06	Yes
8/14/2026 15:57:56	I don't care
8/14/2026 15:58:11	Yes
8/14/2026 15:58:16	Yes
8/14/2026 15:59:18	Yes
8/14/2026 16:00:07	Yes
8/14/2026 16:00:45	I don't care
8/14/2026 16:02:55	Yes
8/14/2026 16:03:37	I don't care
8/14/2026 16:05:34	Yes
8/14/2026 16:06:08	Yes
8/14/2026 16:07:54	Yes
8/14/2026 16:08:00	Yes
8/14/2026 16:09:28	Yes
8/14/2026 16:09:58	Yes
8/14/2026 16:15:39	Yes
8/14/2026 16:17:30	Yes
8/14/2026 16:19:07	Yes
8/14/2026 16:29:39	Yes
8/14/2026 16:35:42	I don't care
8/14/2026 16:44:56	Yes
8/14/2026 16:50:27	Yes
8/14/2026 16:52:43	Yes
8/14/2026 17:02:21	Yes
8/14/2026 17:02:30	Yes
8/14/2026 17:13:59	Yes
8/14/2026 17:17:58	Yes
8/14/2026 17:19:04	No
8/14/2026 17:23:47	Yes

Timestamp	Do you want a combined, single ballot for Roxborou
8/14/2026 17:24:13	Yes
8/14/2026 17:24:35	I don't care
8/14/2026 17:31:21	Yes
8/14/2026 17:59:16	Yes
8/14/2026 18:15:48	Yes
8/14/2026 18:18:18	I don't care
8/14/2026 18:56:24	Yes
8/14/2026 19:03:05	Yes
8/14/2026 19:10:33	Yes
8/14/2026 19:41:50	I don't care
8/14/2026 19:46:38	Yes
8/14/2026 19:50:38	Yes
8/14/2026 20:41:48	Yes
8/14/2026 20:52:05	No
8/14/2026 20:55:23	Yes
8/14/2026 21:00:18	Yes
8/14/2026 21:19:12	No
8/15/2026 2:14:36	Yes
8/15/2026 6:16:22	Yes
8/15/2026 6:45:30	I don't care
8/15/2026 8:42:27	Yes
8/15/2026 9:04:55	Yes
8/15/2026 9:29:54	Yes
8/15/2026 9:37:01	Yes
8/15/2026 9:37:02	Yes
8/15/2026 10:13:29	Yes
8/15/2026 10:29:52	Yes
8/15/2026 10:29:52	Yes
8/15/2026 11:07:55	Yes

Timestamp	Do you want a combined, single ballot for Roxborou
8/15/2026 11:17:24	No
8/15/2026 11:35:01	I don't care
8/15/2026 12:11:22	Yes
8/15/2026 14:54:24	Yes
8/15/2026 15:08:14	Yes
8/15/2026 15:09:38	Yes
8/15/2026 19:07:48	Yes
8/15/2026 19:17:28	Yes
8/15/2026 20:02:02	Yes
8/16/2026 7:43:30	I don't care
8/16/2026 16:49:22	Yes
8/16/2026 17:42:35	Yes
8/16/2026 21:56:26	Yes
8/17/2026 8:28:02	Yes
8/17/2026 8:35:39	Yes
8/17/2026 10:04:08	Yes
8/17/2026 12:20:59	Yes
8/17/2026 13:52:17	I don't care
8/18/2026 7:32:25	Yes
8/18/2026 11:54:52	Yes
8/21/2026 17:04:22	Yes
8/27/2026 19:42:34	Yes
8/31/2026 10:12:50	Yes

MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE ROXBOROUGH WATER AND SANITATION DISTRICT AND THE BOARD OF DIRECTORS OF THE PLUM VALLEY HEIGHTS SUBDISTRICT OF ROXBOROUGH WATER AND SANITATION DISTRICT HELD
August 19, 2026

A regular meeting of the Board of Directors of the Roxborough Water and Sanitation District and the Board of Directors of the Plum Valley Heights Subdistrict was held on August 19, 2026, at 8:00 a.m. The meeting was conducted in person and via Zoom meeting. Notice of the meeting and the Zoom ID and Password were duly posted at the District's Administrative Offices and on the District's website, as required by State law.

ATTENDANCE:

Directors:	Loren McFall	President
	Dave Bane	Vice President
	Fran Santagata	Secretary
	David Thomas	Treasurer
	Kim DeGrande	Assistant Secretary
Consultants:	Michael Gerstner, TST Infrastructure, LLC	
	Ted Snailum, TWS Financial	
	Alan Pogue, Icenogle Seaver Pogue PC (via zoom)	
RWSD Staff:	Mike Marcum	
	Mitchell Stroehlein	
	Lisa Hoover	
	Lucie Taylor	
	Dorice Vidger	
Public:	Christian Schilder	

CALL TO ORDER:
The meeting was called to order as the Roxborough Water and Sanitation District (RWSD) Board of Directors regular meeting at 7:56AM by Director McFall, it was established that a quorum was in attendance and there were no conflicts of interest to disclose.

PLUM VALLEY HEIGHTS SUBDISTRICT:
Upon a motion by Director Santigata, second by Director Thomas and unanimous vote, the Board convened as the Board of the Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District.

CONSENT AGENDA:
Upon a motion by Director Santagata, second by Director Thomas, and unanimous vote, the Board approved the Consent Agenda which consisted of:

a) Approved the Minutes of the Regular Meeting of the PVH Subdistrict which are contained in and part of the Minutes of the Roxborough Water & Sanitation District Minutes for the Regular Meeting on July 15, 2026.

GENERAL MANAGER'S REPORT:
Mr. Marcum provided the report on recent activities in the Plum Valley Heights Subdistrict. A copy of Mr. Marcum's report is attached to these minutes.

FINANCIAL PVH:
Ted Snailum of TWS Financial presented the June 2026 Financial Recap for Plum Valley Heights. Upon a motion from Director Santagata, second by Director DeGrande and unanimous vote, the Board accepted the June 2026 financial reports for Plum Valley Heights.

ADJOURN AS THE PVH SUBDISTRICT OF RWSD AND RECONVENE AS THE ROXBOROUGH WATER AND SANITATION DISTRICT BOARD:
Upon a motion by Director Thomas second by Director Santagata, and unanimous vote, the Board adjourned as the Subdistrict Board and reconvened as the Roxborough Water and Sanitation District Board (RWSD).

CONSENT AGENDA:
Upon a motion from Director Santagata, second by Director Thomas and unanimous vote, the Board approved the Consent Agenda which consisted of:

a. Approved the Minutes of the Regular Meeting of the RWSD Board on July 15, 2026.
    a. Ratified Payrolls for July 31, 2026: 105599-105617, 105619-105629, 105633, 105635, 105637-105643, 105646-105647, 105650-105656, 105658, 105662, 105664, 105666-105671, 105673.
    b. Ratified Payments from July 15, 2026: 105618, 105630-105632, 105634, 105636, 105644-105645, 105648-105649, , 105657, 105663, 105665, 105672, 105674-105676.
    b. Approved Payments of Claims: Checks:
    c. Ratified Pay App # 6 from QP Services, LLC for $66,600.00 for the 2026 Roxborough CIPP project.

GENERAL MANAGER'S REPORT:
Mr. Marcum provided the General Manager's Report. A copy of Mr. Marcum's report is attached to these minutes.

LEGAL COUNSEL REPORT: Mr. Pogue reported the Immediate Possession Hearing for discovery for Pomeroy Project will scheduled late November – early December.

OPERATIONS:
Mr. Stroehlein provided the Operations Report, and a copy is attached to these minutes.

ENGINEERING:
Mr. Gerstner, of TST Infrastructure, provided the engineering status report to the Board. A copy of TST's report is attached to these minutes.

FINANCIAL RWSD:
Ted Snailum, of TWS Financial, presented the June 2026 RWSD Financial Statements to the Board. Upon a motion by Director Santagata, second by Director Thomas and unanimous vote by the Board, the June 2026 financial reports were accepted.

ADMINISTRATIVE REPORT:
Ms. Hoover provided the Administrative Report. A copy of Ms. Hoover's report is attached to these minutes.

BOARD ACTION Items:

ADJOURN: Upon a motion by Director Santagata, second by Director Thomas and unanimous vote, the meeting was adjourned at 8:48AM.

Secretary of the meeting: Lisa Hoover

Roxborough
Water & Sanitation District

GENERAL MANAGER'S REPORT

Plum Valley Heights Subdistrict

Of

Roxborough Water and Sanitation District

October 21st, 2026

Titan Road Industrial Park

- Comcast has indicated that their legal team has completed the review of the documents provided and will plan to petition to include into both districts. We are also waiting on the prepayment for the engineering and past due design review invoices.
- Martin Marrieta has submitted their plans for review and continues to work through Douglas County on approvals.

Plum Valley Heights

- As CAB infrastructure has moved down Moore Rd. to serve the relocated helipad and ultimately Zebulan, I am planning to approach them soon to inquire if they are still willing to allow a second PVH feed off their line. That will bring better fire flows and increased pressures to them along with dual feed. However, this will just be conceptual at this point as it's not budgeted for in 2027.

McMakin Property

- I got an email from Keith Lehman stating that the POA has nearly reached an agreement with Linda McMakin for the development on her 40 acres and said the maximum number of units allowed will be 12. Currently the agreement allows for 16, she used 1 to connect her house so 3 will revert back to us pending an amended inclusion agreement.

General

- Bobcat of the Rockies is in the Douglas County planning process to build a facility on the east side of Santa Fe, south of Titan. They have been provided with a will-serve letter as well. They have continued coordination with us on design requirements, but I have put it on them to seek the necessary easements.

Roxborough Water and Sanitation - PVH Financial Recap
July 31, 2026

General Fund

- Property taxes collected: $ 115,725
- Specific ownership taxes: $2,748
- Interest income: $175
- Professional fees: $1,000

Roxborough Water and Sanitation - PVH Financial Recap
August 31, 2026

General Fund

- Property taxes collected: $ 4,473
- Specific ownership taxes: $2,759
- Interest income: $191
- Professional fees: $1,000
- Debt Service payment $152,044

APPLICATION AND CERTIFICATE FOR PAYMENT
--Summary Sheet--Unit Price Contract--

TO: Roxborough Water & Sanitation District
8383 Waterton Rd, Littleton CO 80125
Attn: Mitch Stroehlein

PROJECT:
Project 2026 Roxborough CIPP

APPLICATION NO.: (#7)

SUBMITTAL DATE: 9/9/2026

OWNER:
Roxborough Water & Sanitation
8383 Waterton Rd, Littleton, CO 80125

CONTRACTOR:
QP Services, LLC.
12503 E Euclid, Ste 220
Centennial, CO 80111

PERIOD FROM: 8/1/2026
TO: 8/31/2026

TASK (ACCT.) NO.: (#)

CHANGE ORDER SUMMARY:

Net total from Previous Application:		$20,605.65
Approved this Period: NO.	DATE	AMOUNT (+/-)
		$0.00
(CO#2)	5/14/2026	$142,250.00
(CO#)		$0.00
Total CO's to Date		$162,855.65

CONTRACT STATUS:

Notice to Proceed Date		January 14, 2026
Substantial Completion Date		
Final Completion Date		
% Complete (Time) ($s)	0%	97%

Application is made for Payment as indicated below and on the attached Continuation Sheets, in accordance with the Contract Documents:

Original Contract Amount	$997,900.00	
Total Change Orders to Date	$162,855.65	
Current Contract Amount	**$1,160,755.65**	
Gross Amount Due	$1,120,730.38	0
Less 0% Retainage*	$0.00	
Amount Due to Date	$1,120,730.38	
Less Previous Payments	$1,082,305.65	
AMOUNT DUE THIS APPLICATION:	**$38,424.73**	
*Value of securities currently deposited if provided in lieu of retainage	$0.00	

For Owner Use Only

ACCOMPANYING DOCUMENTATION:

CONTRACTORS CERTIFICATION:

The undersigned Contractor certifies that: (1) all previous progress payments received from Owner on account of Work done under the Contract referenced above have been applied to discharge in full all obligations of Contractor incurred in connection with Work covered by prior Applications for Payment; (2) title to all Work, materials and equipment incorporated in said Work or otherwise listed in or covered by this Application for Payment will pass to Owner at time of payment free and clear of all liens, claims, security interest and encumbrances (except such as are covered by Bond acceptable to Owner indemnifying Owner against any such lien, claim, security interest or encumbrances); and 3) all Work covered by this Application for Payment is in accordance with the Contract Documents and not defective as that term is defined in the Contract Documents.

By: _____ Title: Director of Operations Date: 9-Sep
(CONTRACTOR)

OWNER APPROVAL:

By: _____, Owner Project Manager Date: _____
Roxborough Water & Sanitation

OKP/okp 8/24/21 PMRM\Construction\50 02 Pay Application Spreadsheet-unit price.xlsx

APPLICATION AND CERTIFICATE FOR PAYMENT
--Continuation Sheet --
Unit Price Contract Items

TO: Roxborough Water & Sanitation District
8383 Waterton Rd, Littleton CO 80125
Attn: Mitch Stroehlein

PROJECT: 2026 Roxborough CIPP

APPLICATION NO.: #7
SHEET 1 **OF** 1

SUBMITTAL DATE: 09.09.26

PERIOD FROM: 8/1/2026

TO: 8/31/2026

ENGINEER:
Roxborough Water & Sanitation
8383 Waterton Rd, Littleton, CO 80125

CONTRACTOR:
QP Services, LLC.
12503 E Euclid, Ste 220
Centennial, CO 80111

CONTRACT					WORK PROGRESS						
					Quantities			Amounts ($)			
ITEM NO.	DESCRIPTION OF WORK	QUANTITY	UNIT	UNIT PRICE	PREVIOUSLY COMPLETED	THIS PERIOD	TO DATE	PREVIOUSLY PAID	DUE THIS PERIOD	DUE TO DATE	% COMPLETED
1	**Mobilization/Demobilization Crew**	1.00	LS	$34,900.00	1.00	0.00	1	$34,900.00	$0.00	$34,900.00	100%
2	**CIPP 8" Installation**	16700.00	LF	$50.00	16,700.00	0.00	16700	$835,000.00	$0.00	$835,000.00	100%
3	**CIPP 10" Installation**	2000.00	LF	$64.00	1,425.00	0.00	1425	$91,200.00	$0.00	$91,200.00	71%
CO1	**Harebell Run Point Repair**	1	LS	$20,605.65	1.00	0.00	1	$20,605.65	$0.00	$20,605.65	100%
CO2	**Added CIPP 8" Installation**	2615	LF	$50.00	1,782.00	304.00	2086	$89,100.00	$15,200.00	$104,300.00	80%
CO2	**Added Mobilization/Demobilization Crew**	1	LS	$11,500.00	1.00	0.00	1	$11,500.00	$0.00	$11,500.00	100%
CO3	**Added Raise MH to grade in Homeowner driveway**	1	LS	$23,224.73	0.00	1.00	1	$0.00	$23,224.73	$23,224.73	100%
							0	$0.00	$0.00	$0.00	#DIV/0!
							0	$0.00	$0.00	$0.00	#DIV/0!
							0	$0.00	$0.00	$0.00	#DIV/0!
							0	$0.00	$0.00	$0.00	#DIV/0!
							0	$0.00	$0.00	$0.00	#DIV/0!
							0	$0.00	$0.00	$0.00	#DIV/0!
							0	$0.00	$0.00	$0.00	#DIV/0!
							0	$0.00	$0.00	$0.00	#DIV/0!
	TOTALS							$1,082,305.65	$38,424.73	$1,120,730.38	#DIV/0!

OKP/okp PMRM\Construction\Pay App Spreadsheet-Unit Price.xlsx

Roxborough
Water & Sanitation District

General Manager's Report

October 21st, 2026

Projects

- CORE has sent the contract for construction for the removal of the powerlines in Ketcham's property, and we have executed it and sent the payment. Once processed they will schedule a pre-construction with Mitch. Steve Ketcham sent an apology email stating he is working on a land swap with CPW and sorry for the delay. I was also told he has a potential buyer that might purchase all four lots and build a small-scale multi-family unit.
- We continue designing the Halley's / Dusk waterline replacement. We will re-look at our phasing because of the last break and the condition of the pipe as we had another break on Westside and Lynx.

Potential Inclusions / Updates

- The Chatfield Commercial Property has engaged a firm to assist with the formation of a water & sanitation district to serve the corridor. I got an email from their attorney asking for Roxborough to consider forming another sub-district (like PVH) instead of them, recall prior direction from the board was to let them do the heavy lifting and hold the debt, but I thought I'd bring it up again since they asked.
- We've got several locates for the property north of Sherwin Williams and the feedback the field staff has received that they are putting a carwash there, however I have not got a referral nor a request for water.

Dominion Water & Sanitation District

- DWSD has opened bids for the steel structures at their CBWRF and solicited bids for the remainder of the plant. Construction trailers have been installed onsite and work will commence soon.

Public Outreach/Opportunities

- I met with Alex Davis to discuss our IGA. She stated because of a recent rate study it appears RWSD has a shortcoming and they'd like to restate the IGA to correct it. We will discuss further in Executive Session.
- City of Littleton is also evaluating a rate increase that hits the connector districts hard, we are working through that with them. This is to support treatment upgrades at South Platte Renew to keep up with treatment requirements.
- Aurora announced a new watering ban on 9/28 stating no outdoor, spray, irrigation from 10/15-4/30. We also sent a mailer requesting folks limit outdoor watering to 1 day until the ban.
- Lucie has already begun working with Resource Central for our 2027 conservation efforts. 2026 was a huge success and all the rebates were claimed.

Roxborough
Water & Sanitation District

General Manager's Report

- I hope everyone has received the 2027 draft budget for RWSD and PVH, this was sent before the October 15 deadline as required by statute. We will take action to set the budget hearing for next month later in the meeting today.
- Hopefully everyone has received the save the date for the annual board celebration, once the entrée selections are selected you'll receive the official invitation.

LEGAL COUNSEL

REPORT

August Flows (Million Gallons)

Water			
	RWSD	DWSD	Total
WTP	42.1	16.2	58.3
CASTLE ROCK		22 (estimate)	
TOTAL	42.1	38.2 (estimate)	80.3

SEWER			
RWSD	DWSD	LOCKHEED MARTIN	TOTAL RLS
15.6	10.5	4.5	30.6

September Flows (Million Gallons)

Water			
	RWSD	DWSD	Total
WTP	36.5	11.5	48.0
CASTLE ROCK		22 (estimate)	
TOTAL	36.5	33.5 (estimate)	70.0

SEWER			
RWSD	DWSD	LOCKHEED MARTIN	TOTAL RLS
14.0	9.9	4.5	28.4

Water Plant

Inflexion Point continues work on the new SCADA. Most of the plant is complete. IxP is planning to deploy what they have to start providing actual data while running side by side with the current SCADA.

This year's Rotork valve actuators and adapters have been delivered. Due to manufacturing delays, installation will be scheduled after the 2027 order is delivered. 2027 will complete all actuator replacements.

Anthracite has been delivered to replace the top 4" of filter media to improve filter run times. Operators will replace the media.

Operators are also draining both reclaim basins to inspect equipment and have all sludge pumped out and processed in preparation for winter.



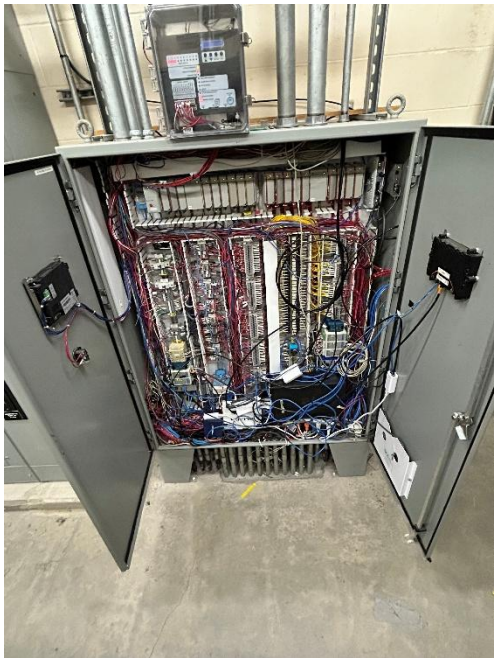
Installation of new pH analyzers is nearly complete. These analyzers are proving to be much more reliable than the old analyzers and will save over $8,600 per year on maintenance costs.

Lift Stations

A small generator is being added to the Transition Vault to power the PLC during power outages. Without PLC communications, the valves cannot open on their own and pumps fault at Roxborough Lift Station.

Force main air vac parts have been delivered. Rebuilding the air vac will save over $300,000 that was budgeted for replacement. The Field Department is working on a maintenance program to ensure proper function following initial rebuilds.

Inflexion Point provided a quote to rehabilitate the existing PLC cabinet. They will methodically reroute each wire, clearly label the wires, replace power supplies, as well as replace network switches. This will take more time but be less intrusive. The other quote was for full demolition and replacement of the entire cabinet, resulting in significant downtime.



Field

The field had **181** locates for the month of September.

Dominion is on the Filing 3 interconnect while repairs are done to a PRV vault in Waterton Rd.

Filanc is working on a warranty claim from the Pump Stations Improvements project. Two of the pumps have separated from the pedestals.

Another leak was found on an old style PRV in NWDC. The last time this PRV leaked, there was a mudslide onto the Santa Fe off ramp. Operators caught this leak early enough to avoid any issues. All pump station PRVs were upgraded in 2025 with the rehabilitation project. The remaining old style PRVs will be phased out.





The usual nitrification in Tank 4 started in August. This year, operators have been able to dose chlorine directly into the tank to stop nitrification and maintain a chlorine residual without needing to flush any water. Regular testing and dosing will continue until the water temperature drops enough to naturally stop nitrification.

QPS completed sewer lining for 2026. They were able to line over 20,000 feet of sewer. 2027 lining will require coordination with Arrowhead and Ravenna golf courses to complete 16,500 feet of the remaining clay sewer in the park.

Annual valve turning in the park is complete. There were a few non-emergency issues with valves that required digging. QPS completed those repairs.

MEMORANDUM

TO: Roxborough Water and Sanitation District
Board of Directors

FROM: TST Infrastructure
Michael Gerstner

SUBJECT: Engineering Status Report

DATE: October 14, 2026

I. DEVELOPMENT PROJECTS

A. Berkeley Homes – Construction of water and sewer lines has not started. (No Change)

B. Ravenna Maintenance Facility – Plans resubmitted April 27, 2026 were reviewed and all comments have been addressed. License agreements were reviewed for crossing Denver Water property and have been completed. A revised easement for the revised alignment on Ravenna property is outstanding.

C. Ravenna 8-Lots near Roxborough Lift Station – The plans were approved. Pending Ravenna Maintenance Facility for construction. (No Change)

D. Ravenna 4-Lots near Ravenna Tank – All comments were addressed and plans were approved August 26,2026. Easements are outstanding.

E. Pomeroy – Received District formation approval from Douglas County for infrastructure. Pending developer lawsuit for immediate possession to move forward. (No Change)

F. Roxborough State Park – The plans were approved. (No Change)

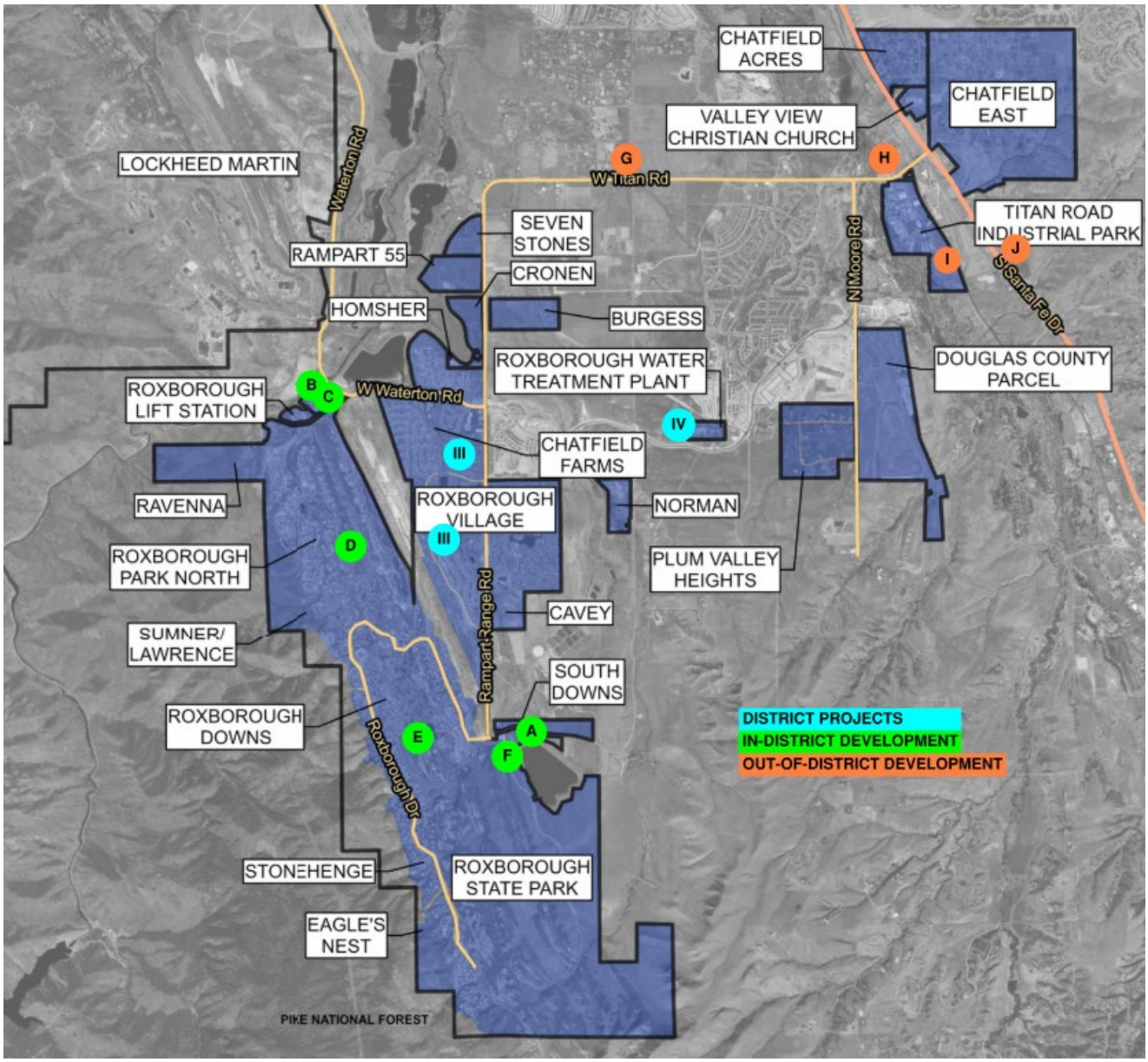
G. Chatfield Commercial Center – Meeting with the developer District Formation Lawyer and potential water customers to discuss potential new District for infrastructure financing. Coordinating for map needs. (No Change)

H. Comcast – Meetings with Comcast on next steps were completed the cost estimate was updated. (No Change)

I. Martin Marietta – Review and comment on Douglas County referral for new concrete batch plant.

J. Bobcat of the Rockies – Review and comment on conceptual plan layout.

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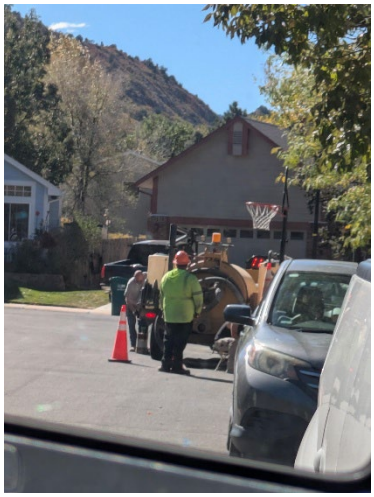
II. MASTER PLAN UPDATE

The Master Plan draft is complete and District review is in progress.

III. 2027 ROXBOROUGH VILLAGE WATERLINE REPLACEMENT

The Subsuface Utility Engineering (SUE) potholing investigation is in progress. Design drawings are approaching 60% completion.





IV. WTP DIESEL STORAGE AND BACKUP POWER SUPPLY/BATTERY BANK EVALUATION

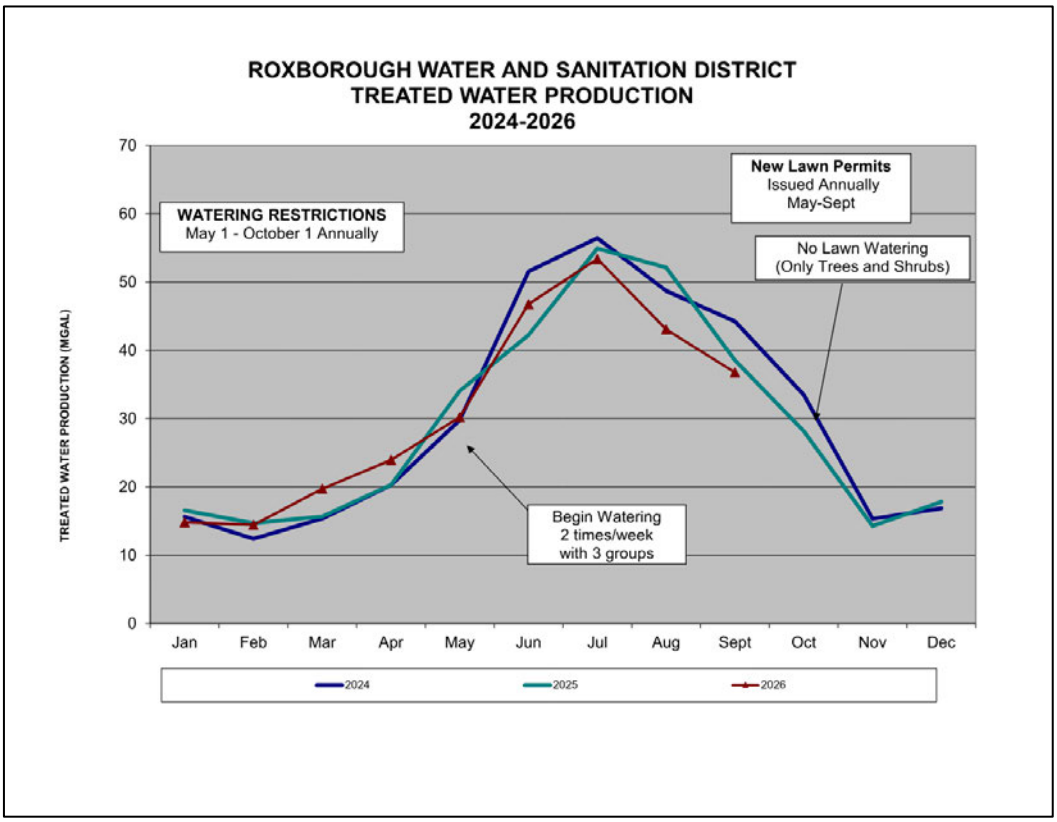
A diesel tank has been delivered. Drawings have been submitted to building department and fire department for permits.

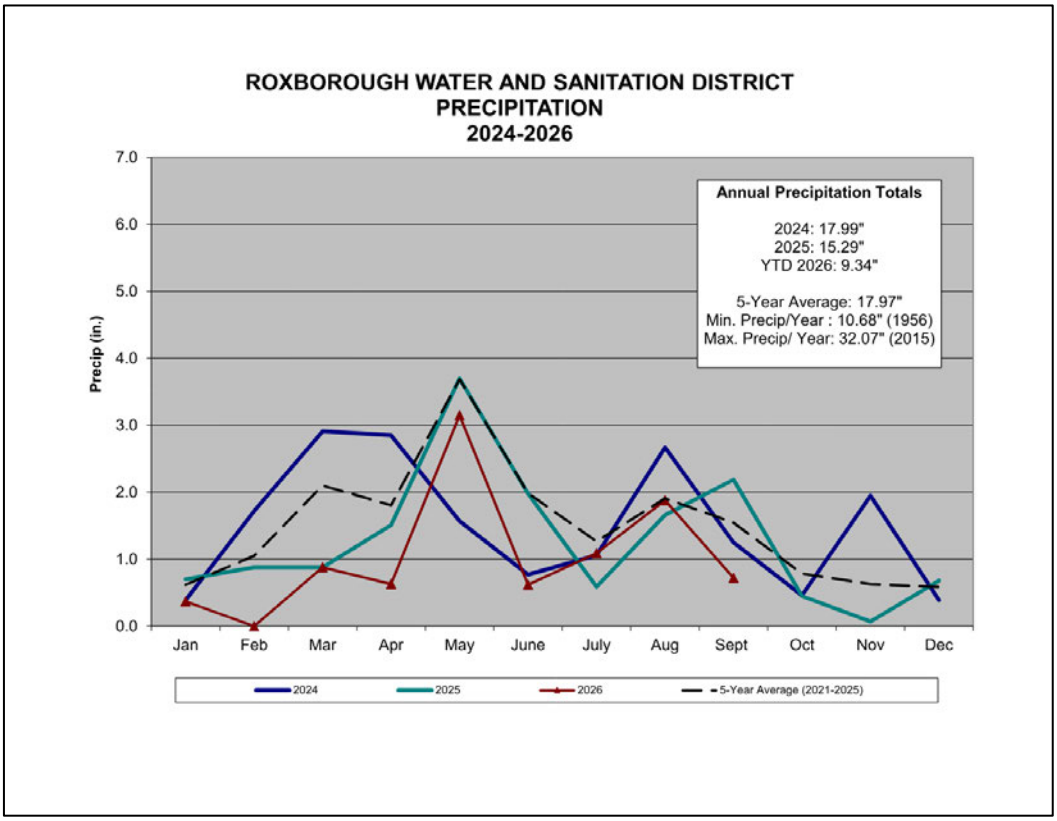
A draft power study for powering critical equipment when the large generators are not needed has been prepared and is under review.

V. GIS

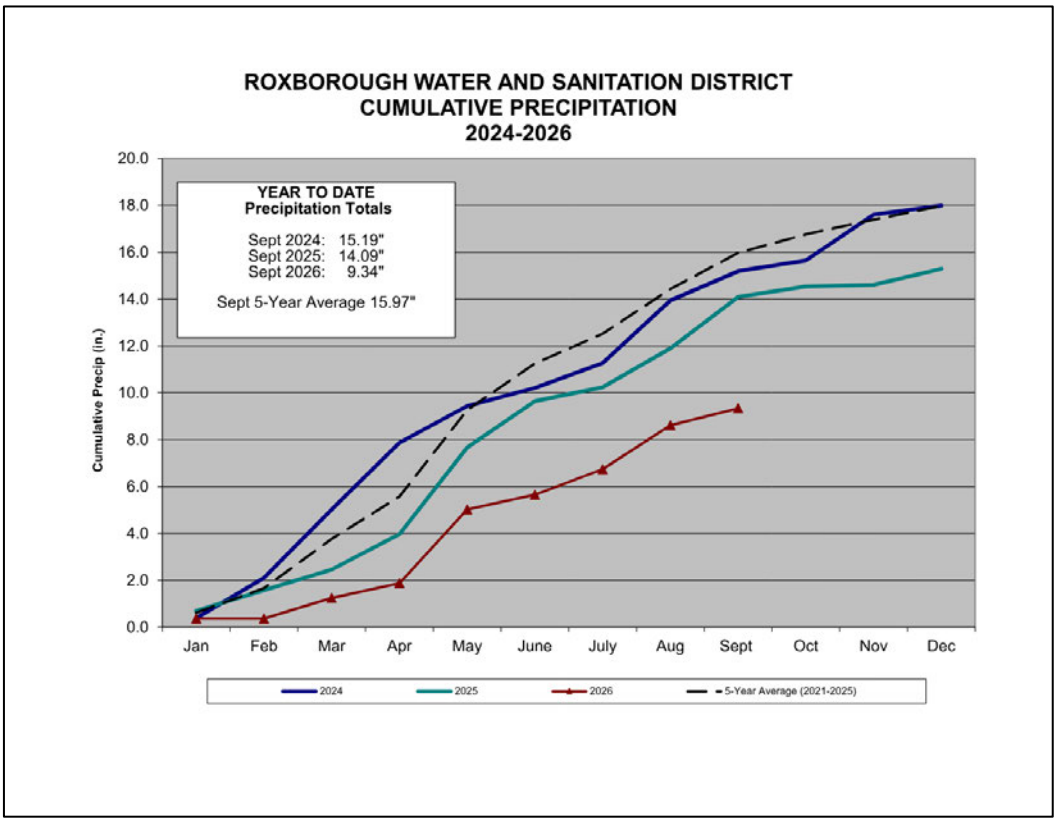
GIS was updated for watering violation changes and inclusion of latest sewer inspection data.

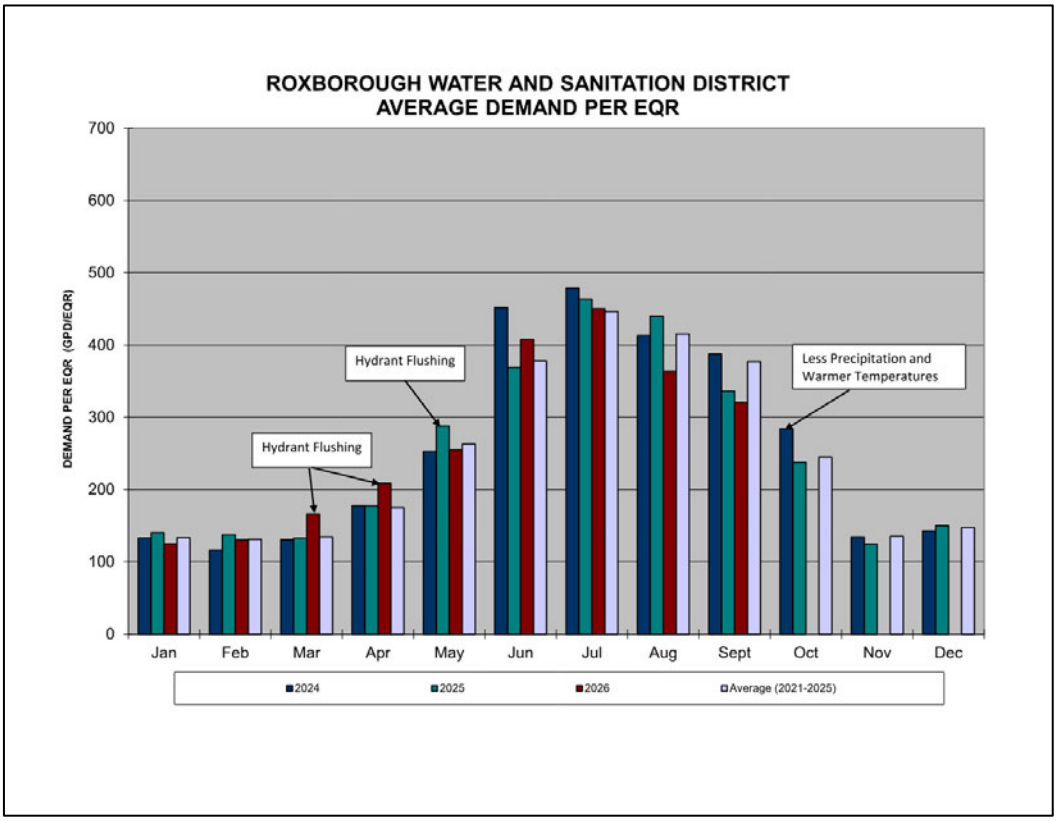
VI. WATER GRAPHS



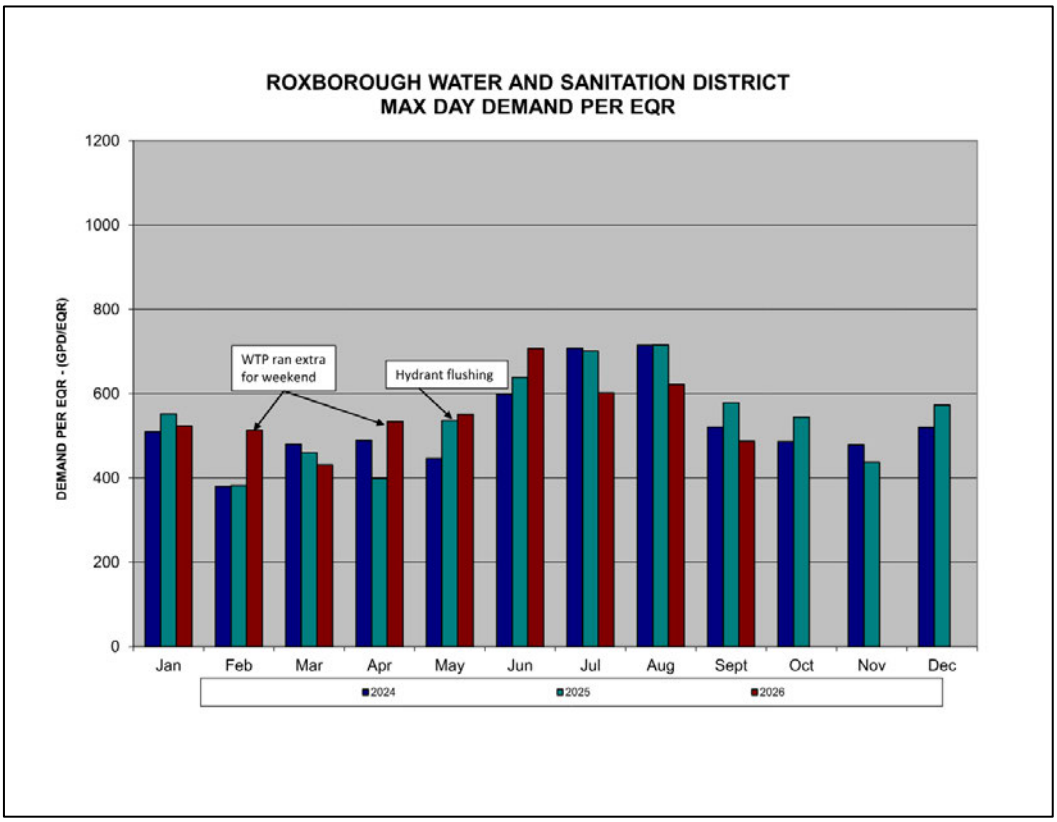


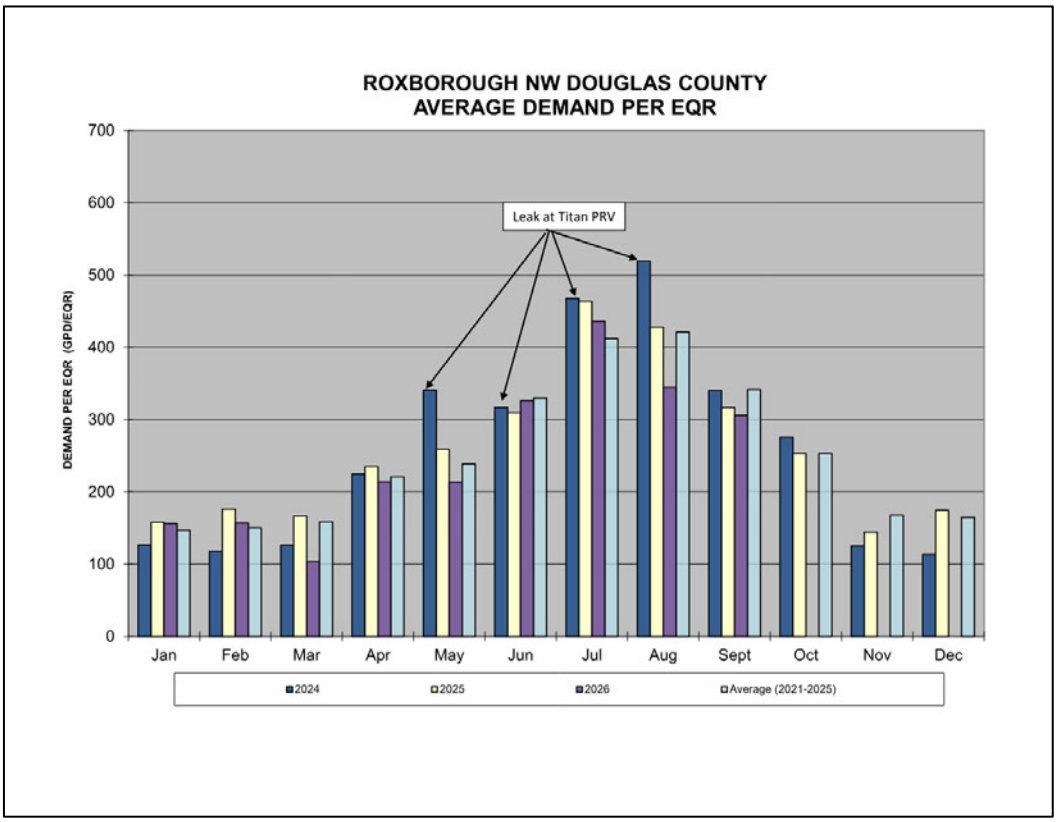
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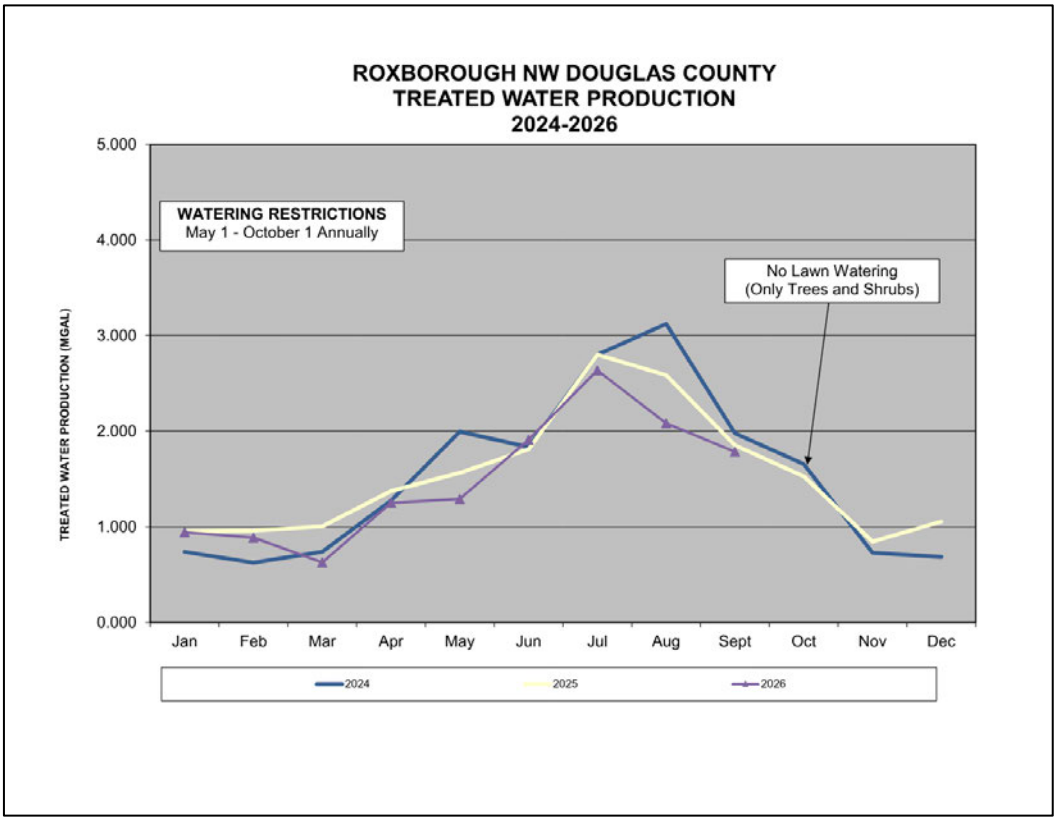


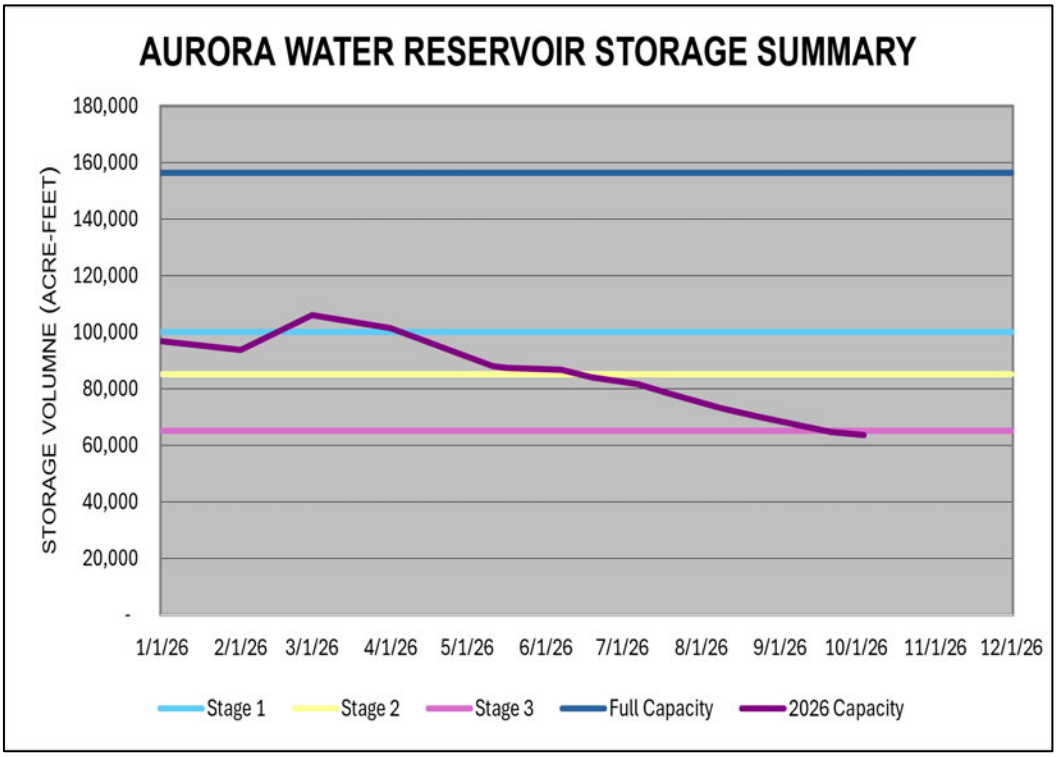
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Roxborough Water and Sanitation Financial Recap July 31, 2026

General Fund

- Property taxes collected: $147,316
- Specific ownership taxes: $ 5,041
- Repairs expense: Including $ 4,429 to Initial. IT
- Office expense includes $ 619 to Jet Print and Mail and $ 2,917 to Silver Cloud Mgmt
- Paid $ 5,400 for annual Audit

Debt Service Fund

- Property taxes collected: $ 47,364
- Specific ownership taxes: $1,624
- Transfers in (Debt Surcharge): $94,257

Water Fund – Treatment

- Service charges billed: $ 572,104
- Draught Surcharge billed for the month $ 123,689
- Dominion WTP Operations income: $ 54,030
- Capital surcharges collected: $94,257
- Ravenna monthly SDC: $27,427
- Operating Supplies for the month $ 11,151
- Capital Projects for the month includes $ 17,301 to Beabout Brock Easley and $ 78,354 to Inflexion Point.

Water Fund - Distribution

- Water costs: $430,488
- Repairs Includes $ 29,353 to C&L Water Solutions

Sewer Fund

- Service charges: $185,095
- Lockheed Martin charges: $39,170
- Dominion Sewer Conveyance income: $80,189
- Capital Projects includes $ 238,534 to QPS

Capital Fund

- Flow Equalization Basin - $ 30,462

Interest Income Recap

- Interest income: $110,389
- Wells Fargo rate: 3.5405%
- Colotrust rate: 3.7658%

Roxborough Water and Sanitation
Financial Recap
August 31, 2026

General Fund

- Property taxes collected: $ 9,218
- Specific ownership taxes: $ 5,140
- Repairs expense: Including $ 4,495 to Initial. IT
- Office expense includes $ 1,830 to Jet Print and Mail
- Paid $ 5,000 for to Douglas County

Debt Service Fund

- Property taxes collected: $ 2,970
- Specific ownership taxes: $1,656
- Transfers in (Debt Surcharge): $94,324
- Paid $ 309,790 for August Debt Service

Water Fund – Treatment

- Service charges billed: $ 545,472
- Draught Surcharge billed for the month $ 97,939
- Dominion WTP Operations income: $ 54,030
- Capital surcharges collected: $94,324
- Ravenna monthly SDC: $23,387
- Operating Supplies for the month $ 15,998

• Capital Projects for the month includes $ 26,396 to Beabout Brock Easley and $ 8,537 to Brown Trout Landscape.

Water Fund - Distribution

• Water costs: $ 330,824

• Repairs Includes $ 29,353 to C&L Water Solutions

Sewer Fund

• Service charges: $186,127

• Lockheed Martin charges: $42,593

• Dominion Sewer Conveyance income: $80,949

• Capital Projects includes $ 66,600 to QPS

Capital Fund

• Dominion System Improvements - $ 3,656

Interest Income Recap

• Interest income: $110,739

• Wells Fargo rate: 3.54032%

• Colotrust rate: 3.8172%

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS
July 31, 2026

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Roxborough Water and Sanitation District
Balance Sheet by Class
As of July 31, 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	44,320.06	5,737,132.42	44,967,372.60	1,181,270.31	64,847.27	-42,172,221.97	311,453.60	10,134,174.29
1125-Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	463,188.48	463,188.48
1139 -WF Ravenna	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	3,196,997.18
1150-Investment in Colotrust	5,292,647.31	3,163,742.82	2,494,280.28	11,634,515.20	0.00	0.00	0.00	22,585,185.61
1155- Colotrust Bond Fund	0.00	0.00	431,916.81	599,542.78	0.00	0.00	0.00	1,031,459.59
1160 -System Develop Colo Trust	0.00	0.00	0.00	1,186,823.84	0.00	0.00	0.00	1,186,823.84
Total Checking/Savings	5,336,967.37	8,900,875.24	51,090,566.87	14,602,152.13	64,847.27	-42,172,221.97	774,642.08	38,597,828.99
Other Current Assets								
1300-A/R Service	0.00	0.00	1,108,743.26	381,739.87	0.00	0.00	0.00	1,490,483.13
1310-A/R Availabilty	0.00	0.00	25,591.21	8,273.07	0.00	0.00	0.00	33,864.28
1350- A/R Taxes	952,264.00	238,066.00	0.00	0.00	0.00	0.00	446,874.00	1,637,204.00
1356-Due From NWDC Inclusion	0.00	0.00	13,797.29	0.00	0.00	0.00	0.00	13,797.29
1366 Due Club at Ravenna	0.00	0.00	41,540.43	0.00	0.00	0.00	0.00	41,540.43
1370- Due From Others	0.00	0.00	271,773.57	0.00	0.00	0.00	0.00	271,773.57
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	11,522.25	0.00	11,522.25	11,522.25	0.00	11,522.25	0.00	46,089.00
Total Other Current Assets	963,786.25	238,066.00	1,472,968.01	1,401,535.19	0.00	11,522.25	446,874.00	4,534,751.70
Total Current Assets	6,300,753.62	9,138,941.24	52,563,534.88	16,003,687.32	64,847.27	-42,160,699.72	1,221,516.08	43,132,580.69
Fixed Assets								
1500- Capital Assets	0.00	0.00	111,044,760.32	37,915,190.45	0.00	3,616,884.00	0.00	152,576,834.77
1550- Accumulated Depreciation	0.00	0.00	-25,378,519.00	-18,693,002.00	0.00	0.00	0.00	-44,071,521.00
Total Fixed Assets	0.00	0.00	85,666,241.32	19,222,188.45	0.00	3,616,884.00	0.00	108,505,313.77
TOTAL ASSETS	**6,300,753.62**	**9,138,941.24**	**138,229,776.20**	**35,225,875.77**	**64,847.27**	**-38,543,815.72**	**1,221,516.08**	**151,637,894.46**
LIABILITIES & EQUITY								
Liabilities								
Current Liabilities								
Accounts Payable								
2000- Accounts Payable	3,813.75	0.00	7,000.03	10,293.00	0.00	422,288.84	1,000.00	444,395.62
Total Accounts Payable	3,813.75	0.00	7,000.03	10,293.00	0.00	422,288.84	1,000.00	444,395.62
Other Current Liabilities								
2015 Accrued Vac/ Sick Leave	0.00	0.00	34,520.29	44,876.37	0.00	35,670.96	0.00	115,067.62
2060 - Deffered Taxes	952,264.00	238,066.00	0.00	0.00	0.00	0.00	446,874.00	1,637,204.00
Deferred Income	0.00	0.00	0.00	3,901,063.52	0.00	0.00	0.00	3,901,063.52
Total Other Current Liabilities	952,264.00	238,066.00	34,520.29	3,945,939.89	0.00	35,670.96	446,874.00	5,653,335.14
Total Current Liabilities	956,077.75	238,066.00	41,520.32	3,956,232.89	0.00	457,959.80	447,874.00	6,097,730.76
Total Liabilities	956,077.75	238,066.00	41,520.32	3,956,232.89	0.00	457,959.80	447,874.00	6,097,730.76
Equity								
3900 -Retained Earnings	4,660,894.82	8,086,467.20	136,046,910.00	32,146,228.45	86,535.27	-36,599,891.36	617,647.12	145,044,791.50
Net Income	683,781.05	814,408.04	2,141,345.88	-876,585.57	-21,688.00	-2,401,884.16	155,994.96	495,372.20
Total Equity	5,344,675.87	8,900,875.24	138,188,255.88	31,269,642.88	64,847.27	-39,001,775.52	773,642.08	145,540,163.70
TOTAL LIABILITIES & EQUITY	**6,300,753.62**	**9,138,941.24**	**138,229,776.20**	**35,225,875.77**	**64,847.27**	**-38,543,815.72**	**1,221,516.08**	**151,637,894.46**

Roxborough Water and Sanitation District
Profit & Loss by Class
July 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	0.00	0.00	572,104.15	186,095.49	0.00	0.00	0.00	758,199.64
5050-Draught Surcharge	0.00	0.00	123,689.17	0.00	0.00	0.00	0.00	123,689.17
5100-Availability Charges	0.00	0.00	19,557.00	6,221.25	0.00	0.00	0.00	25,778.25
5101- Service Charges LMA	0.00	0.00	0.00	39,169.92	0.00	0.00	0.00	39,169.92
5200- Property Taxes	147,316.12	47,364.27	0.00	0.00	0.00	0.00	115,725.17	310,405.56
5210- Specific Ownership Taxes	5,041.44	1,624.17	0.00	0.00	0.00	0.00	2,748.75	9,414.36
5211- Dominion WTP Operations	0.00	0.00	54,029.95	0.00	0.00	0.00	0.00	54,029.95
5410-Hydrant Water	0.00	0.00	67,400.00	0.00	0.00	0.00	0.00	67,400.00
5510-Potable Irrigation Water	0.00	0.00	13,519.50	0.00	0.00	0.00	0.00	13,519.50
5511-Irrigation Water	0.00	0.00	84,999.28	0.00	0.00	0.00	0.00	84,999.28
5601-Late Fees, Penalties,	0.00	0.00	3,382.83	1,439.90	0.00	0.00	0.00	4,822.73
5610- Miscellaneous Income	0.00	0.00	-1,133.59	-1,193.59	0.00	0.00	0.00	-2,327.18
5611-Inclusion fees-NWDC	0.00	0.00	7,722.13	0.00	0.00	0.00	0.00	7,722.13
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	80,188.57	0.00	0.00	0.00	80,188.57
5640- Dominion Treated Water Us	0.00	0.00	24,341.33	0.00	0.00	0.00	0.00	24,341.33
5650 Dominion Exp Reimbursement	0.00	0.00	0.00	-4,918.79	0.00	0.00	0.00	-4,918.79
5660- Ravenna Reimbursement	0.00	0.00	41,540.43	0.00	0.00	0.00	0.00	41,540.43
5700- Sys. Development Charge	0.00	0.00	180.00	-11,312.00	0.00	0.00	0.00	-11,132.00
5705 Ravenna SDC	0.00	0.00	27,426.66	0.00	0.00	0.00	0.00	27,426.66
5710- Capital Surcharge	0.00	0.00	15,923.45	13,569.66	0.00	0.00	0.00	29,493.11
5715- Capital Surcharge WTP Sup	0.00	0.00	94,256.65	0.00	0.00	0.00	0.00	94,256.65
5820- Investment Income	16,536.58	28,294.28	18,532.70	46,850.38	0.00	0.00	174.98	110,388.92
5850 - Reimbursed Exp Other	0.00	0.00	40,476.91	0.00	0.00	0.00	0.00	40,476.91
Total Income	168,894.14	77,282.72	1,207,948.55	356,110.79	0.00	0.00	118,648.90	1,928,885.10
Gross Profit	168,894.14	77,282.72	1,207,948.55	356,110.79	0.00	0.00	118,648.90	1,928,885.10
Expense								
6020-Payroll Expenses	13,663.93	0.00	66,022.70	38,736.10	0.00	37,187.35	0.00	155,610.08
6040- Accounting	2,750.00	0.00	2,750.00	2,750.00	0.00	2,750.00	1,000.00	12,000.00
6041- Audit	5,400.00	0.00	0.00	0.00	0.00	0.00	0.00	5,400.00
6050- Contract Labor	0.00	0.00	0.00	3,074.58	0.00	3,074.59	0.00	6,149.17
6065- Dominion expenses	0.00	0.00	0.00	122.00	0.00	0.00	0.00	122.00
6080- Education	1,300.62	0.00	1,330.62	1,330.63	0.00	2,319.10	0.00	6,280.97
6100- Engineering	524.00	0.00	1,720.28	4,931.25	0.00	9,625.14	0.00	16,800.67
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	125.00	0.00	125.00
6115- GPS/GIS	0.00	0.00	0.00	1,950.00	0.00	1,950.00	0.00	3,900.00
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	172.00	0.00	0.00	2,077.00	0.00	2,249.00
6150- Legal	539.75	0.00	539.75	732.25	0.00	192.50	0.00	2,004.25
6170 - Meter Expenses	0.00	0.00	0.00	0.00	0.00	1,765.80	0.00	1,765.80
6180- Misc. Expenses	1,876.94	0.00	0.00	0.00	0.00	0.00	0.00	1,876.94
6185- Littleton Service Fees	0.00	0.00	0.00	583,838.38	0.00	0.00	0.00	583,838.38
6200- Office Expense	6,003.01	0.00	701.40	618.75	0.00	637.50	0.00	7,960.66
6210-Operating Supplies	0.00	0.00	11,151.63	0.00	0.00	0.00	0.00	11,151.63
6220- Permits	1,442.30	0.00	0.00	0.00	0.00	3,950.00	0.00	5,392.30
6230- Repairs and Maint	8,365.60	0.00	49,184.70	119,797.95	0.00	32,303.12	0.00	209,651.37
6240- Safety Equipment	0.00	0.00	0.00	695.11	0.00	79.99	0.00	775.10
6250- Treasurers Fees	2,205.36	710.49	0.00	0.00	0.00	0.00	1,736.00	4,651.85
6260- Utilities	306.18	0.00	15,962.79	10,052.41	0.00	19,117.47	0.00	45,438.85
6270- Vehicle	46.07	0.00	46.07	69.10	0.00	684.19	0.00	845.43
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	430,487.77	0.00	430,487.77
6300- Bank Service Charges	1,254.75	0.00	0.00	0.00	0.00	0.00	0.00	1,254.75
7300- Capital Projects	0.00	0.00	121,379.70	236,699.29	0.00	38,417.12	0.00	396,496.11
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

Roxborough Water and Sanitation District
Profit & Loss by Class
July 2026

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
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	30,462.40	0.00	0.00	30,462.40
Total Expense	47,981.51	710.49	273,264.64	1,007,700.80	30,462.40	589,046.64	2,736.00	1,951,902.48
Net Ordinary Income	120,912.63	76,572.23	934,683.91	-651,590.01	-30,462.40	-589,046.64	115,912.90	-23,017.38
Other Income/Expense								
Other Income								
6900- Transfers In	0.00	25,778.25	0.00	0.00	0.00	0.00	0.00	25,778.25
6902- Transfers In WTP	0.00	94,256.65	0.00	0.00	0.00	0.00	0.00	94,256.65
Total Other Income	0.00	120,034.90	0.00	0.00	0.00	0.00	0.00	120,034.90
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	19,557.00	6,221.25	0.00	0.00	0.00	25,778.25
8002- Transfers Water Supply SV	0.00	0.00	94,256.65	0.00	0.00	0.00	0.00	94,256.65
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	278,813.65	75,221.25	0.00	0.00	0.00	354,034.90
Net Other Income	0.00	120,034.90	-278,813.65	-75,221.25	0.00	0.00	0.00	-234,000.00
Net Income	**120,912.63**	**196,607.13**	**655,870.26**	**-726,811.26**	**-30,462.40**	**-589,046.64**	**115,912.90**	**-257,017.38**

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

	Jul 26	Jan - Jul 26
Ordinary Income/Expense		
Income		
5200- Property Taxes	147,316.12	876,355.42
5210- Specific Ownership Taxes	5,041.44	39,588.28
5820- Investment Income	16,536.58	104,887.95
Total Income	168,894.14	1,020,831.65
Gross Profit	168,894.14	1,020,831.65
Expense		
6020-Payroll Expenses	13,663.93	89,357.00
6040- Accounting	2,750.00	19,250.00
6041- Audit	5,400.00	34,400.00
6080- Education	1,300.62	8,981.66
6100- Engineering	524.00	4,530.17
6130- Insurance	2,303.00	16,289.00
6150- Legal	539.75	8,839.71
6180- Misc. Expenses	1,876.94	9,733.65
6200- Office Expense	6,003.01	43,235.50
6220- Permits	1,442.30	9,459.32
6230- Repairs and Maint	8,365.60	71,331.12
6250- Treasurers Fees	2,205.36	13,138.05
6260- Utilities	306.18	1,624.83
6270- Vehicle	46.07	292.71
6300- Bank Service Charges	1,254.75	6,587.88
Total Expense	47,981.51	337,050.60
Net Ordinary Income	120,912.63	683,781.05
Net Income	**120,912.63**	**683,781.05**

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

	Jul 26	Jan - Jul 26
Ordinary Income/Expense		
Income		
5200- Property Taxes	47,364.27	282,235.19
5210- Specific Ownership Taxes	1,624.17	12,753.95
5820- Investment Income	28,294.28	183,657.73
Total Income	77,282.72	478,646.87
Gross Profit	77,282.72	478,646.87
Expense		
6250- Treasurers Fees	710.49	4,232.62
6420-Loan Adminstrative Fees	0.00	14,400.00
6500- CWRPDA -PVH D15a356- Prin	0.00	118,575.50
6501-Interest D15a356-PVH	0.00	33,517.94
6560- Principal CT2015- PVH	0.00	59,611.12
6561 - Interest CT2015-176 PVH	0.00	55,836.03
6599- Less PVH Debt Service	0.00	-267,540.59
7100-Principal Payments-W05A105	0.00	304,095.00
7150-Ravenna CT2019 Interest	0.00	40,027.34
7151- Ravenna CT 2019- Princ.	0.00	42,397.85
Total Expense	710.49	405,152.81
Net Ordinary Income	76,572.23	73,494.06
Other Income/Expense		
Other Income		
6900- Transfers In	25,778.25	77,590.67
6902- Transfers In WTP	94,256.65	663,323.31
Total Other Income	120,034.90	740,913.98
Net Other Income	120,034.90	740,913.98
Net Income	**196,607.13**	**814,408.04**

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

	Jul 26	Jan - Jul 26
Ordinary Income/Expense		
Income		
5010- Service Charges	572,104.15	2,399,257.51
5050-Draught Surcharge	123,689.17	252,751.13
5100-Availability Charges	19,557.00	58,980.92
5211- Dominion WTP Operations	54,029.95	414,197.23
5410-Hydrant Water	67,400.00	161,956.00
5510-Potable Irrigation Water	13,519.50	34,198.25
5511-Irrigation Water	84,999.28	284,519.20
5601-Late Fees, Penalties,	3,382.83	20,815.02
5610- Miscellaneous Income	-1,133.59	-6,501.79
5611-Inclusion fees-NWDC	7,722.13	51,703.07
5640- Dominion Treated Water Us	24,341.33	108,230.60
5650 Dominion Exp Reimbursement	0.00	77,031.87
5660- Ravenna Reimbursement	41,540.43	127,387.80
5700- Sys. Development Charge	180.00	1,260.00
5705 Ravenna SDC	27,426.66	175,299.64
5710- Capital Surcharge	15,923.45	100,788.73
5715- Capital Surcharge WTP Sup	94,256.65	663,323.31
5820- Investment Income	18,532.70	121,277.59
5850 - Reimbursed Exp Other	40,476.91	288,615.29
Total Income	1,207,948.55	5,335,091.37
Gross Profit	1,207,948.55	5,335,091.37
Expense		
6020-Payroll Expenses	66,022.70	449,702.45
6040- Accounting	2,750.00	19,250.00
6080- Education	1,330.62	9,727.16
6100- Engineering	1,720.28	7,660.28
6130- Insurance	2,303.00	16,289.00
6140- Lab & Test Fees	172.00	2,347.00
6150- Legal	539.75	9,713.71
6180- Misc. Expenses	0.00	1,181.23
6200- Office Expense	701.40	1,239.42
6210-Operating Supplies	11,151.63	75,427.92
6220- Permits	0.00	0.00
6230- Repairs and Maint	49,184.70	177,474.76
6240- Safety Equipment	0.00	1,687.29
6260- Utilities	15,962.79	142,298.21
6270- Vehicle	46.07	183.58
6300- Bank Service Charges	0.00	2,851.11
7300- Capital Projects	121,379.70	399,592.64
Total Expense	273,264.64	1,316,625.76
Net Ordinary Income	934,683.91	4,018,465.61
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	19,557.00	58,796.42
8002- Transfers Water Supply SV	94,256.65	663,323.31
9000 -Depreciation Expense	165,000.00	1,155,000.00
Total Other Expense	278,813.65	1,877,119.73
Net Other Income	-278,813.65	-1,877,119.73
Net Income	**655,870.26**	**2,141,345.88**

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Water Distribution
July 2026

	Jul 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	37,187.35	0.00	37,187.35	100.0%
6040- Accounting	2,750.00	0.00	2,750.00	100.0%
6050- Contract Labor	3,074.59	0.00	3,074.59	100.0%
6080- Education	2,319.10	0.00	2,319.10	100.0%
6100- Engineering	9,625.14	0.00	9,625.14	100.0%
6110-Conservation Rebates	125.00	0.00	125.00	100.0%
6115- GPS/GIS	1,950.00	0.00	1,950.00	100.0%
6130- Insurance	2,303.00	0.00	2,303.00	100.0%
6140- Lab & Test Fees	2,077.00	0.00	2,077.00	100.0%
6150- Legal	192.50	0.00	192.50	100.0%
6170 - Meter Expenses	1,765.80	0.00	1,765.80	100.0%
6180- Misc. Expenses	0.00	0.00	0.00	0.0%
6200- Office Expense	637.50	0.00	637.50	100.0%
6220- Permits	3,950.00	0.00	3,950.00	100.0%
6230- Repairs and Maint	32,303.12	0.00	32,303.12	100.0%
6240- Safety Equipment	79.99	0.00	79.99	100.0%
6260- Utilities	19,117.47	0.00	19,117.47	100.0%
6270- Vehicle	684.19	0.00	684.19	100.0%
6280- Water Costs	430,487.77	0.00	430,487.77	100.0%
7300- Capital Projects	38,417.12	0.00	38,417.12	100.0%
Total Expense	589,046.64	0.00	589,046.64	100.0%
Net Ordinary Income	-589,046.64	0.00	-589,046.64	100.0%
Net Income	**-589,046.64**	**0.00**	**-589,046.64**	**100.0%**

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

	Jul 26	Jan - Jul 26
Ordinary Income/Expense		
Income		
5010- Service Charges	186,095.49	1,286,985.33
5100-Availability Charges	6,221.25	18,873.00
5101- Service Charges LMA	39,169.92	269,504.28
5601-Late Fees, Penalties,	1,439.90	10,216.53
5610- Miscellaneous Income	-1,193.59	-7,552.28
5625- Dominion Sewer Conveyance	80,188.57	466,928.57
5650 Dominion Exp Reimbursement	-4,918.79	414,157.56
5700- Sys. Development Charge	-11,312.00	-5,803.80
5710- Capital Surcharge	13,569.66	84,127.00
5820- Investment Income	46,850.38	337,584.91
Total Income	356,110.79	2,875,021.10
Gross Profit	356,110.79	2,875,021.10
Expense		
6020-Payroll Expenses	38,736.10	227,776.60
6040- Accounting	2,750.00	19,250.00
6050- Contract Labor	3,074.58	21,060.73
6065- Dominion expenses	122.00	19,859.46
6080- Education	1,330.63	10,274.10
6100- Engineering	4,931.25	53,709.92
6115- GPS/GIS	1,950.00	12,445.00
6130- Insurance	2,303.00	16,289.00
6140- Lab & Test Fees	0.00	168.00
6150- Legal	732.25	11,796.96
6170 - Meter Expenses	0.00	3,695.24
6180- Misc. Expenses	0.00	472.48
6185- Littleton Service Fees	583,838.38	666,161.92
6200- Office Expense	618.75	12,533.83
6210-Operating Supplies	0.00	27,916.80
6220- Permits	0.00	6,112.00
6230- Repairs and Maint	119,797.95	152,342.08
6240- Safety Equipment	695.11	3,198.02
6260- Utilities	10,052.41	56,977.35
6270- Vehicle	69.10	5,146.87
7300- Capital Projects	236,699.29	1,322,626.06
Total Expense	1,007,700.80	2,649,812.42
Net Ordinary Income	-651,590.01	225,208.68
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	6,221.25	618,794.25
9000 -Depreciation Expense	69,000.00	483,000.00
Total Other Expense	75,221.25	1,101,794.25
Net Other Income	-75,221.25	-1,101,794.25
Net Income	**-726,811.26**	**-876,585.57**

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

	Jul 26	Jan - Jul 26
Ordinary Income/Expense		
Expense		
7307-Ravenna Phase 3/4		
7312- Ravenna Pump Station	0.00	600.00
Total 7307-Ravenna Phase 3/4	0.00	600.00
7311- Dominion System Improve.	0.00	6,163.32
7313 - Valley View Project	0.00	0.00
7320- Flow Equalization Basin	30,462.40	614,924.68
Total Expense	30,462.40	621,688.00
Net Ordinary Income	-30,462.40	-621,688.00
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	600,000.00
Total Other Income	0.00	600,000.00
Net Other Income	0.00	600,000.00
Net Income	**-30,462.40**	**-21,688.00**

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

	Jul 26	Jan - Jul 26
Ordinary Income/Expense		
Income		
5200- Property Taxes	115,725.17	419,153.73
5210- Specific Ownership Taxes	2,748.75	10,622.32
5211- Dominion WTP Operations	0.00	7,863.07
5820- Investment Income	174.98	581.04
Total Income	118,648.90	438,220.16
Gross Profit	118,648.90	438,220.16
Expense		
6040- Accounting	1,000.00	7,000.00
6150- Legal	0.00	1,425.90
6250- Treasurers Fees	1,736.00	6,274.25
6260- Utilities	0.00	-15.54
6560- Principal CT2015- PVH	0.00	59,611.12
6561 - Interest CT2015-176 PVH	0.00	55,836.03
7100-Principal Payments-W05A105	0.00	118,575.50
7105 Interest Payments W05A105	0.00	33,517.94
Total Expense	2,736.00	282,225.20
Net Ordinary Income	115,912.90	155,994.96
Net Income	**115,912.90**	**155,994.96**

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

	Jan - Jul 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	876,355.42	952,264.00	-75,908.58	92.0%
5210- Specific Ownership Taxes	39,588.28	120,000.00	-80,411.72	33.0%
5610- Miscellaneous Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	104,887.95	100,000.00	4,887.95	104.9%
Total Income	1,020,831.65	1,173,264.00	-152,432.35	87.0%
Gross Profit	1,020,831.65	1,173,264.00	-152,432.35	87.0%
Expense				
6020-Payroll Expenses	89,357.00	110,000.00	-20,643.00	81.2%
6040- Accounting	19,250.00	35,000.00	-15,750.00	55.0%
6041- Audit	34,400.00	36,750.00	-2,350.00	93.6%
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	8,981.66	30,000.00	-21,018.34	29.9%
6100- Engineering	4,530.17	15,000.00	-10,469.83	30.2%
6130- Insurance	16,289.00	40,000.00	-23,711.00	40.7%
6150- Legal	8,839.71	20,000.00	-11,160.29	44.2%
6180- Misc. Expenses	9,733.65	15,000.00	-5,266.35	64.9%
6200- Office Expense	43,235.50	50,000.00	-6,764.50	86.5%
6220- Permits	9,459.32	30,000.00	-20,540.68	31.5%
6225-Rent	0.00	3,000.00	-3,000.00	0.0%
6230- Repairs and Maint	71,331.12	205,000.00	-133,668.88	34.8%
6250- Treasurers Fees	13,138.05	45,000.00	-31,861.95	29.2%
6260- Utilities	1,624.83	2,000.00	-375.17	81.2%
6270- Vehicle	292.71	5,000.00	-4,707.29	5.9%
6300- Bank Service Charges	6,587.88	2,000.00	4,587.88	329.4%
7300- Capital Projects	0.00	10,000.00	-10,000.00	0.0%
Total Expense	337,050.60	671,750.00	-334,699.40	50.2%
Net Ordinary Income	683,781.05	501,514.00	182,267.05	136.3%
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	**683,781.05**	**-198,486.00**	**882,267.05**	**-344.5%**

Roxborough Water and Sanitation District
Profit & Loss -Debt Service
January through July 2026

	Jan - Jul 26	Jan - Jul 26
Ordinary Income/Expense		
Income		
5200- Property Taxes	282,235.19	282,235.19
5210- Specific Ownership Taxes	12,753.95	12,753.95
5820- Investment Income	183,657.73	183,657.73
Total Income	478,646.87	478,646.87
Gross Profit	478,646.87	478,646.87
Expense		
6250- Treasurers Fees	4,232.62	4,232.62
6420-Loan Adminstrative 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	405,152.81	405,152.81
Net Ordinary Income	73,494.06	73,494.06
Other Income/Expense		
Other Income		
6900- Transfers In	77,590.67	77,590.67
6902- Transfers In WTP	663,323.31	663,323.31
Total Other Income	740,913.98	740,913.98
Net Other Income	740,913.98	740,913.98
Net Income	**814,408.04**	**814,408.04**

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

	Jan - Jul 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	2,399,257.51	3,200,000.00	-800,742.49	75.0%
5050-Draught Surcharge	252,751.13			
5100-Availability Charges	58,980.92	120,000.00	-61,019.08	49.2%
5211- Dominion WTP Operations	414,197.23	700,000.00	-285,802.77	59.2%
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	161,956.00	40,000.00	121,956.00	404.9%
5510-Potable Irrigation Water	34,198.25	40,000.00	-5,801.75	85.5%
5511-Irrigation Water	284,519.20	250,000.00	34,519.20	113.8%
5601-Late Fees, Penalties,	20,815.02			
5610- Miscellaneous Income	-6,501.79	70,000.00	-76,501.79	-9.3%
5611-Inclusion fees-NWDC	51,703.07	50,000.00	1,703.07	103.4%
5640- Dominion Treated Water Us	108,230.60	100,000.00	8,230.60	108.2%
5650 Dominion Exp Reimbursement	77,031.87	1,503,875.00	-1,426,843.13	5.1%
5660- Ravenna Reimbursement	127,387.80			
5700- Sys. Development Charge	1,260.00	275,000.00	-273,740.00	0.5%
5705 Ravenna SDC	175,299.64	250,000.00	-74,700.36	70.1%
5710- Capital Surcharge	100,788.73	80,000.00	20,788.73	126.0%
5715- Capital Surcharge WTP Sup	663,323.31	1,036,808.00	-373,484.69	64.0%
5820- Investment Income	121,277.59	200,000.00	-78,722.41	60.6%
5850 - Reimbursed Exp Other	288,615.29	20,000.00	268,615.29	1,443.1%
Ravenna Bond Proceeds	0.00	3,196,997.00	-3,196,997.00	0.0%
Total Income	5,335,091.37	11,141,080.00	-5,805,988.63	47.9%
Gross Profit	5,335,091.37	11,141,080.00	-5,805,988.63	47.9%
Expense				
6020-Payroll Expenses	449,702.45	420,000.00	29,702.45	107.1%
6040- Accounting	19,250.00	36,000.00	-16,750.00	53.5%
6080- Education	9,727.16	20,000.00	-10,272.84	48.6%
6100- Engineering	7,660.28	20,000.00	-12,339.72	38.3%
6130- Insurance	16,289.00	40,000.00	-23,711.00	40.7%
6140- Lab & Test Fees	2,347.00	10,000.00	-7,653.00	23.5%
6150- Legal	9,713.71	25,000.00	-15,286.29	38.9%
6180- Misc. Expenses	1,181.23			
6200- Office Expense	1,239.42	10,000.00	-8,760.58	12.4%
6210-Operating Supplies	75,427.92	175,000.00	-99,572.08	43.1%
6220- Permits	0.00	10,000.00	-10,000.00	0.0%
6230- Repairs and Maint	177,474.76	200,000.00	-22,525.24	88.7%
6240- Safety Equipment	1,687.29	2,000.00	-312.71	84.4%
6260- Utilities	142,298.21	270,000.00	-127,701.79	52.7%
6270- Vehicle	183.58	3,000.00	-2,816.42	6.1%
6300- Bank Service Charges	2,851.11			
7300- Capital Projects	399,592.64	910,000.00	-510,407.36	43.9%
7302- Water Taps Centennial	0.00	560,000.00	-560,000.00	0.0%
Total Expense	1,316,625.76	2,711,000.00	-1,394,374.24	48.6%
Net Ordinary Income	4,018,465.61	8,430,080.00	-4,411,614.39	47.7%
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	58,796.42	120,000.00	-61,203.58	49.0%
8002- Transfers Water Supply SV	663,323.31	1,036,808.00	-373,484.69	64.0%
8150- Transfer to Capital Fund	0.00	1,000,000.00	-1,000,000.00	0.0%
9000 -Depreciation Expense	1,155,000.00			
Total Other Expense	1,877,119.73	2,156,808.00	-279,688.27	87.0%
Net Other Income	-1,877,119.73	-1,656,808.00	-220,311.73	113.3%

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

	Jan - Jul 26	Budget	$ Over Budget	% of Budget
Net Income	2,141,345.88	6,773,272.00	-4,631,926.12	31.6%

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

	Jan - Jul 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	227,572.91	960,000.00	-732,427.09	23.7%
6040- Accounting	19,250.00	36,000.00	-16,750.00	53.5%
6050- Contract Labor	19,629.26	40,000.00	-20,370.74	49.1%
6080- Education	13,352.51	40,000.00	-26,647.49	33.4%
6100- Engineering	60,587.96	100,000.00	-39,412.04	60.6%
6110-Conservation Rebates	575.00	5,000.00	-4,425.00	11.5%
6115- GPS/GIS	10,395.00	15,000.00	-4,605.00	69.3%
6130- Insurance	16,289.00	40,000.00	-23,711.00	40.7%
6140- Lab & Test Fees	7,562.00	15,000.00	-7,438.00	50.4%
6150- Legal	12,664.19	25,000.00	-12,335.81	50.7%
6170 - Meter Expenses	19,401.39	85,000.00	-65,598.61	22.8%
6180- Misc. Expenses	510.44	10,000.00	-9,489.56	5.1%
6200- Office Expense	13,438.15	25,000.00	-11,561.85	53.8%
6220- Permits	24,586.67	40,000.00	-15,413.33	61.5%
6230- Repairs and Maint	120,185.24	400,000.00	-279,814.76	30.0%
6240- Safety Equipment	2,674.72	5,000.00	-2,325.28	53.5%
6260- Utilities	62,772.32	80,000.00	-17,227.68	78.5%
6270- Vehicle	8,954.04	12,000.00	-3,045.96	74.6%
6280- Water Costs	1,461,659.38	2,200,000.00	-738,340.62	66.4%
7300- Capital Projects	299,823.98	4,765,000.00	-4,465,176.02	6.3%
Total Expense	2,401,884.16	8,898,000.00	-6,496,115.84	27.0%
Net Ordinary Income	-2,401,884.16	-8,898,000.00	6,496,115.84	27.0%
Net Income	**-2,401,884.16**	**-8,898,000.00**	**6,496,115.84**	**27.0%**

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

	Jan - Jul 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	1,286,985.33	1,800,000.00	-513,014.67	71.5%
5100-Availability Charges	18,873.00	40,000.00	-21,127.00	47.2%
5101- Service Charges LMA	269,504.28	300,000.00	-30,495.72	89.8%
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,	10,216.53			
5610- Miscellaneous Income	-7,552.28	20,000.00	-27,552.28	-37.8%
5625- Dominion Sewer Conveyance	466,928.57	650,000.00	-183,071.43	71.8%
5650 Dominion Exp Reimbursement	414,157.56	50,000.00	364,157.56	828.3%
5670-Dominion Cap Lease O-Line	0.00	1,000,000.00	-1,000,000.00	0.0%
5700- Sys. Development Charge	-5,803.80	200,000.00	-205,803.80	-2.9%
5710- Capital Surcharge	84,127.00	160,000.00	-75,873.00	52.6%
5820- Investment Income	337,584.91	200,000.00	137,584.91	168.8%
Total Income	2,875,021.10	4,453,000.00	-1,577,978.90	64.6%
Gross Profit	2,875,021.10	4,453,000.00	-1,577,978.90	64.6%
Expense				
6020-Payroll Expenses	227,776.60	415,000.00	-187,223.40	54.9%
6040- Accounting	19,250.00	33,000.00	-13,750.00	58.3%
6050- Contract Labor	21,060.73	36,000.00	-14,939.27	58.5%
6065- Dominion expenses	19,859.46			
6080- Education	10,274.10	30,000.00	-19,725.90	34.2%
6100- Engineering	53,709.92	20,000.00	33,709.92	268.5%
6115- GPS/GIS	12,445.00	6,000.00	6,445.00	207.4%
6130- Insurance	16,289.00	40,000.00	-23,711.00	40.7%
6140- Lab & Test Fees	168.00	1,000.00	-832.00	16.8%
6150- Legal	11,796.96	15,000.00	-3,203.04	78.6%
6170 - Meter Expenses	3,695.24			
6180- Misc. Expenses	472.48	1,000.00	-527.52	47.2%
6185- Littleton Service Fees	666,161.92	1,100,000.00	-433,838.08	60.6%
6200- Office Expense	12,533.83	35,000.00	-22,466.17	35.8%
6210-Operating Supplies	27,916.80	160,000.00	-132,083.20	17.4%
6220- Permits	6,112.00	20,000.00	-13,888.00	30.6%
6230- Repairs and Maint	152,342.08	150,000.00	2,342.08	101.6%
6240- Safety Equipment	3,198.02	4,000.00	-801.98	80.0%
6260- Utilities	56,977.35	110,000.00	-53,022.65	51.8%
6270- Vehicle	5,146.87	5,000.00	146.87	102.9%
7300- Capital Projects	1,322,626.06	3,437,000.00	-2,114,373.94	38.5%
Total Expense	2,649,812.42	5,618,000.00	-2,968,187.58	47.2%
Net Ordinary Income	225,208.68	-1,165,000.00	1,390,208.68	-19.3%
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	618,794.25	40,000.00	578,794.25	1,547.0%
9000 -Depreciation Expense	483,000.00			
Total Other Expense	1,101,794.25	40,000.00	1,061,794.25	2,754.5%
Net Other Income	-1,101,794.25	160,000.00	-1,261,794.25	-688.6%
Net Income	**-876,585.57**	**-1,005,000.00**	**128,414.43**	**87.2%**

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

	Jan - Jul 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
7307-Ravenna Phase 3/4				
7312- Ravenna Pump Station	600.00			
Total 7307-Ravenna Phase 3/4	600.00			
7310 - WTP- Dominion Pump	0.00	310,000.00	-310,000.00	0.0%
7311- Dominion System Improve.	6,163.32			
7313 - Valley View Project	0.00			
7320- Flow Equalization Basin	614,924.68	800,000.00	-185,075.32	76.9%
Total Expense	621,688.00	1,110,000.00	-488,312.00	56.0%
Net Ordinary Income	-621,688.00	-1,110,000.00	488,312.00	56.0%
Other Income/Expense				
Other Income				
6900- Transfers In	600,000.00	1,000,000.00	-400,000.00	60.0%
Total Other Income	600,000.00	1,000,000.00	-400,000.00	60.0%
Net Other Income	600,000.00	1,000,000.00	-400,000.00	60.0%
Net Income	**-21,688.00**	**-110,000.00**	**88,312.00**	**19.7%**

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

	Jan - Jul 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	419,153.73	446,874.00	-27,720.27	93.8%
5210- Specific Ownership Taxes	10,622.32	30,000.00	-19,377.68	35.4%
5211- Dominion WTP Operations	7,863.07			
5820- Investment Income	581.04	10,000.00	-9,418.96	5.8%
Total Income	438,220.16	486,874.00	-48,653.84	90.0%
Gross Profit	438,220.16	486,874.00	-48,653.84	90.0%
Expense				
6040- Accounting	7,000.00	12,000.00	-5,000.00	58.3%
6080- Education	0.00	1,000.00	-1,000.00	0.0%
6100- Engineering	0.00	2,500.00	-2,500.00	0.0%
6150- Legal	1,425.90	2,500.00	-1,074.10	57.0%
6250- Treasurers Fees	6,274.25	9,000.00	-2,725.75	69.7%
6260- Utilities	-15.54			
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	282,225.20	569,406.03	-287,180.83	49.6%
Net Ordinary Income	155,994.96	-82,532.03	238,526.99	-189.0%
Net Income	**155,994.96**	**-82,532.03**	**238,526.99**	**-189.0%**

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District
July 31, 2026

Long Term Obligations

		Maturity
CWCB- 2014 Loan	$ 13,684,595	12/01/2044
CT2015-176 CWCB-PVH Water Supply	$ 1,771,078	08/01/2036
2015 CWRPDA- PVH Infrastructure	$ 2,888,730	02/01/2047
2019-2250 CWCB- Ravenna	$ 1,228,311	02/01/2047
2005 CWRPDA Loan Payable	$ 633,405	08/01/2026
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 July 31, 2026 is as follows:

General Fund	Debt Service Water Fund	Debt Service Sewer Fund	Capital Projects Fund	Water Fund	Sewer Fund	PVH	Total
$ -	$ -	$ -	$ 64,847	$ 3,000,000	$ 1,000,000		$ 4,064,847
-	-	-		2,442,052	2,861,767		$ 5,303,819
5,336,967	2,050,035	6,850,840		3,476,293	10,740,385	774,642	$ 29,229,162
$ 5,336,967	$ 2,050,035	$ 6,850,840	$ 64,847	$ 8,918,345	$ 14,602,152	$ 774,642	$ 38,597,828

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	8,724,383	8,662,710	8,659,880	8,877,101	8,918,345					
Total Funds Available	8,489,903	8,531,928	8,724,383	8,662,710	8,659,880	8,877,101	8,918,345					
Distribution of Available Funds												
Operating Reserve 25% of Budgeted Expenditures	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000					
Capital Reserve	1,554,303	1,657,134	1,903,544	2,053,730	2,155,152	2,351,849	2,442,052					
Operating Cash	3,935,600	3,874,794	3,820,839	3,608,980	3,504,728	3,525,252	3,476,293					
Total Cash	8,489,903	8,531,928	8,724,383	8,662,710	8,659,880	8,877,101	8,918,345	0	0	0	0	0
Capital Reserve												
Beginning Reserve Balance	1,317,470	1,554,303	1,657,134	1,903,544	2,053,730	2,155,152	2,351,849					
Additions to Reserve	250,000	250,000	250,000	250,000	250,000	250,000	250,000					
Use of Reserves	13,167	147,169	3,590	99,814	148,578	53,303	159,797					
Ending Reserve Balance	1,554,303	1,657,134	1,903,544	2,053,730	2,155,152	2,351,849	2,442,052	0	0	0	0	0

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	15,854,669	15,446,125	15,296,154	15,271,729	14,602,152					
Total Funds Available	15,077,292	15,716,095	15,854,669	15,446,125	15,296,154	15,271,729	14,602,152					
Distribution of Available Funds												
Operating Reserve 25% of Budgeted Expenditures	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000					
Capital Reserve	3,074,393	3,234,388	3,384,488	3,295,410	3,031,874	2,913,466	2,861,767					
Operating Cash	11,002,899	11,481,707	11,470,181	11,150,715	11,264,280	11,358,263	10,740,385					
Total Available Funds	15,077,292	15,716,095	15,854,669	15,446,125	15,296,154	15,271,729	14,602,152	0	0	0	0	0
Capital Reserve												
Beginning Reserve Balance	2,889,393	3,074,393	3,234,388	3,384,488	3,295,410	3,031,874	2,913,466					
Additions to Reserve	185,000	185,000	185,000	185,000	185,000	185,000	185,000					
Use of Reserves	0	-25,005	-34,900	-274,078	-448,536	-303,408	-236,699					
Ending Reserve Balance	3,074,393	3,234,388	3,384,488	3,295,410	3,031,874	2,913,466	2,861,767	0	0	0	0	0

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available - Water Treatment Plant												
Beginning Cash Balance	1,309,122	1,429,142	1,526,931	1,621,129	1,741,415	1,835,702	1,930,000					
Surcharge Collected	94,249	97,789	94,198	94,244	94,287	94,298	94,257					
Availability of Service Trans.	25,771	0	0	26,042		0	25,778					
Payment of Debt	0	0	0	0	0	0	0					
Ending Cash Balance	1,429,142	1,526,931	1,621,129	1,741,415	1,835,702	1,930,000	2,050,035	0	0	0	0	0

	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec
Cash Funds Available - Sewer Debt Service												
Operating Cash	6,807,277	6,434,129	6,516,401	6,555,072	6,710,130	6,748,226	6,850,840					
Total	8,236,419	7,961,060	8,137,530	8,296,487	8,545,832	8,678,226	8,900,875	0	0	0	0	0

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District
Property Tax Schedule
2026

SUMMARY – DOUGLAS & JEFFERSON COUNTIES

	2026										2026		
	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 Monthly	Percentage of Levied Taxes Received Y-T-D	Total Amount Received	Percentage of Levied Taxes Received Monthly	Percentage of Levied Taxes Received Y-T-D
January			$ 13,926					$ 13,926	0.00%	0.00%	$ 13,926	0.49%	0.49%
February	$ 5,132		$ 6,943		$ (77)			$ 11,998	0.25%	0.25%	$ 11,998	0.65%	1.14%
March	$ 367,254		$ 8,457		$ (5,509)			$ 370,202	17.63%	17.87%	$ 370,202	20.06%	21.21%
April	$ 46,869		$ 6,445		$ (703)			$ 52,611	2.25%	20.12%	$ 52,611	2.85%	24.06%
May	$ 635,844		$ 6,148					$ 641,992	30.52%	50.64%	$ 641,992	34.80%	58.85%
June	$ 36,380		$ 6,212		$ (424)			$ 42,168	1.75%	52.39%	$ 42,168	2.29%	61.14%
July	$ 194,680		$ 6,665		$ (2,915)			$ 198,430	9.34%	61.73%	$ 198,430	10.75%	71.89%
August								$ -	0.00%	61.73%	$ -	0.00%	71.89%
September								$ -	0.00%	61.73%	$ -	0.00%	71.89%
October								$ -	0.00%	61.73%	$ -	0.00%	71.89%
November								$ -	0.00%	61.73%	$ -	0.00%	71.89%
December								$ -	0.00%	61.73%	$ -	0.00%	71.89%
TOTAL	$ 1,286,159	$ -	$ 54,796	$ -	$ (9,628)	$ -	$ -	$ 1,331,327	61.73%	61.73%	$ 1,331,327	71.89%	71.89%

No Assurance is provided on these Financial Statements

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS
August 31, 2026

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Roxborough Water and Sanitation District
Balance Sheet by Class
As of August 31, 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	99,726.15	6,001,614.41	45,753,790.58	1,248,750.31	61,119.27	-42,818,151.40	158,410.16	10,505,259.48
1125-Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	470,544.93	470,544.93
1139 -WF Ravenna	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	3,196,997.18
1150-Investment in Colotrust	5,224,212.49	2,715,363.93	2,502,384.00	11,772,114.09	0.00	0.00	0.00	22,214,074.51
1155- Colotrust Bond Fund	0.00	0.00	433,319.24	601,489.47	0.00	0.00	0.00	1,034,808.71
1160 -System Develop Colo Trust	0.00	0.00	0.00	1,190,677.39	0.00	0.00	0.00	1,190,677.39
Total Checking/Savings	5,323,938.64	8,716,978.34	51,886,491.00	14,813,031.26	61,119.27	-42,818,151.40	628,955.09	38,612,362.20
Other Current Assets								
1300-A/R Service	0.00	0.00	1,047,541.98	398,780.07	0.00	0.00	0.00	1,446,322.05
1310-A/R Availabilty	0.00	0.00	8,893.72	3,116.93	0.00	0.00	0.00	12,010.65
1350- A/R Taxes	952,264.00	238,066.00	0.00	0.00	0.00	0.00	446,874.00	1,637,204.00
1356-Due From NWDC Inclusion	0.00	0.00	11,444.97	0.00	0.00	0.00	0.00	11,444.97
1366 Due Club at Ravenna	0.00	0.00	82,969.72	0.00	0.00	0.00	0.00	82,969.72
1370- Due From Others	0.00	0.00	275,014.58	0.00	0.00	0.00	0.00	275,014.58
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	9,219.25	0.00	9,219.25	9,219.25	0.00	9,219.25	0.00	36,877.00
Total Other Current Assets	961,483.25	238,066.00	1,435,084.22	1,411,116.25	0.00	9,219.25	446,874.00	4,501,842.97
Total Current Assets	6,285,421.89	8,955,044.34	53,321,575.22	16,224,147.51	61,119.27	-42,808,932.15	1,075,829.09	43,114,205.17
Fixed Assets								
1500- Capital Assets	0.00	0.00	110,879,760.32	37,846,190.45	0.00	3,616,884.00	0.00	152,342,834.77
1550- Accumulated Depreciation	0.00	0.00	-25,378,519.00	-18,693,002.00	0.00	0.00	0.00	-44,071,521.00
Total Fixed Assets	0.00	0.00	85,501,241.32	19,153,188.45	0.00	3,616,884.00	0.00	108,271,313.77
TOTAL ASSETS	**6,285,421.89**	**8,955,044.34**	**138,822,816.54**	**35,377,335.96**	**61,119.27**	**-39,192,048.15**	**1,075,829.09**	**151,385,518.94**
LIABILITIES & EQUITY								
Liabilities								
Current Liabilities								
Accounts Payable								
2000- Accounts Payable	3,824.50	0.00	6,321.86	7,829.36	0.00	311,107.47	1,045.00	330,128.19
Total Accounts Payable	3,824.50	0.00	6,321.86	7,829.36	0.00	311,107.47	1,045.00	330,128.19
Other Current Liabilities								
2015 Accrued Vac/ Sick Leave	0.00	0.00	34,520.29	44,876.37	0.00	35,670.96	0.00	115,067.62
2060 - Deffered Taxes	952,264.00	238,066.00	0.00	0.00	0.00	0.00	446,874.00	1,637,204.00
Deferred Income	0.00	0.00	0.00	3,901,063.52	0.00	0.00	0.00	3,901,063.52
Total Other Current Liabilities	952,264.00	238,066.00	34,520.29	3,945,939.89	0.00	35,670.96	446,874.00	5,653,335.14
Total Current Liabilities	956,088.50	238,066.00	40,842.15	3,953,769.25	0.00	346,778.43	447,919.00	5,983,463.33
Total Liabilities	956,088.50	238,066.00	40,842.15	3,953,769.25	0.00	346,778.43	447,919.00	5,983,463.33
Equity								
3900 -Retained Earnings	4,660,894.82	8,086,467.20	136,046,910.00	32,146,228.45	86,535.27	-36,599,891.36	617,647.12	145,044,791.50
Net Income	668,438.57	630,511.14	2,735,064.39	-722,661.74	-25,416.00	-2,938,935.22	10,262.97	357,264.11
Total Equity	5,329,333.39	8,716,978.34	138,781,974.39	31,423,566.71	61,119.27	-39,538,826.58	627,910.09	145,402,055.61
TOTAL LIABILITIES & EQUITY	**6,285,421.89**	**8,955,044.34**	**138,822,816.54**	**35,377,335.96**	**61,119.27**	**-39,192,048.15**	**1,075,829.09**	**151,385,518.94**

Roxborough Water and Sanitation District
Profit & Loss by Class
August 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	0.00	0.00	545,471.75	186,126.98	0.00	0.00	0.00	731,598.73
5050-Draught Surcharge	0.00	0.00	97,939.02	0.00	0.00	0.00	0.00	97,939.02
5100-Availability Charges	0.00	0.00	184.50	0.00	0.00	0.00	0.00	184.50
5101- Service Charges LMA	0.00	0.00	0.00	42,592.55	0.00	0.00	0.00	42,592.55
5200- Property Taxes	9,218.42	2,969.85	0.00	0.00	0.00	0.00	4,473.14	16,661.41
5210- Specific Ownership Taxes	5,139.28	1,655.69	0.00	0.00	0.00	0.00	2,759.46	9,554.43
5211- Dominion WTP Operations	0.00	0.00	54,029.95	0.00	0.00	0.00	0.00	54,029.95
5410-Hydrant Water	0.00	0.00	28,650.50	0.00	0.00	0.00	0.00	28,650.50
5510-Potable Irrigation Water	0.00	0.00	11,371.75	0.00	0.00	0.00	0.00	11,371.75
5511-Irrigation Water	0.00	0.00	55,758.60	0.00	0.00	0.00	0.00	55,758.60
5601-Late Fees, Penalties,	0.00	0.00	4,105.65	1,441.22	0.00	0.00	0.00	5,546.87
5610- Miscellaneous Income	0.00	0.00	-1,856.18	-2,348.02	0.00	0.00	0.00	-4,204.20
5611-Inclusion fees-NWDC	0.00	0.00	5,707.52	0.00	0.00	0.00	0.00	5,707.52
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	80,949.00	0.00	0.00	0.00	80,949.00
5640- Dominion Treated Water Us	0.00	0.00	18,295.83	0.00	0.00	0.00	0.00	18,295.83
5650 Dominion Exp Reimbursement	0.00	0.00	51,726.35	2,660.61	0.00	0.00	0.00	54,386.96
5660- Ravenna Reimbursement	0.00	0.00	41,429.29	0.00	0.00	0.00	0.00	41,429.29
5700- Sys. Development Charge	0.00	0.00	180.00	0.00	0.00	0.00	0.00	180.00
5705 Ravenna SDC	0.00	0.00	23,387.10	0.00	0.00	0.00	0.00	23,387.10
5710- Capital Surcharge	0.00	0.00	15,933.34	13,786.97	0.00	0.00	0.00	29,720.31
5715- Capital Surcharge WTP Sup	0.00	0.00	94,323.63	0.00	0.00	0.00	0.00	94,323.63
5820- Investment Income	17,505.99	26,943.49	18,622.21	47,476.27	0.00	0.00	190.94	110,738.90
5850 - Reimbursed Exp Other	0.00	0.00	3,241.01	0.00	0.00	0.00	0.00	3,241.01
Total Income	31,863.69	31,569.03	1,068,501.82	372,685.58	0.00	0.00	7,423.54	1,512,043.66
Gross Profit	31,863.69	31,569.03	1,068,501.82	372,685.58	0.00	0.00	7,423.54	1,512,043.66
Expense								
6020-Payroll Expenses	13,470.44	0.00	75,578.79	41,356.20	0.00	40,114.33	0.00	170,519.76
6040- Accounting	2,750.00	0.00	2,750.00	2,750.00	0.00	2,750.00	1,000.00	12,000.00
6050- Contract Labor	0.00	0.00	0.00	3,391.98	0.00	3,391.99	0.00	6,783.97
6065- Dominion expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6080- Education	6,556.55	0.00	2,200.49	1,931.43	0.00	1,931.42	0.00	12,619.89
6099- Election	44.98	0.00	0.00	0.00	0.00	0.00	0.00	44.98
6100- Engineering	713.89	0.00	97.50	4,763.73	0.00	9,103.75	0.00	14,678.87
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	125.00	0.00	125.00
6115- GPS/GIS	0.00	0.00	0.00	0.00	0.00	315.00	0.00	315.00
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	1,180.00	0.00	0.00	4,077.80	0.00	5,257.80
6150- Legal	315.63	0.00	315.63	1,155.63	0.00	1,787.38	45.00	3,619.27
6170 - Meter Expenses	0.00	0.00	0.00	0.00	0.00	1,858.03	0.00	1,858.03
6180- Misc. Expenses	2,177.22	0.00	417.38	0.00	0.00	0.00	0.00	2,594.60
6200- Office Expense	3,032.74	0.00	342.62	1,830.46	0.00	1,885.93	0.00	7,091.75
6210-Operating Supplies	0.00	0.00	15,997.95	547.05	0.00	0.00	0.00	16,545.00
6220- Permits	5,000.00	0.00	0.00	0.00	0.00	1,875.00	0.00	6,875.00
6230- Repairs and Maint	5,450.68	0.00	18,952.17	323.24	0.00	108,372.46	0.00	133,098.55
6240- Safety Equipment	0.00	0.00	0.00	44.00	0.00	203.99	0.00	247.99
6250- Treasurers Fees	138.35	44.56	0.00	0.00	0.00	0.00	67.09	250.00
6260- Utilities	2,567.70	0.00	50,400.35	22,651.32	0.00	13,759.72	0.00	89,379.09
6270- Vehicle	120.00	0.00	0.00	113.71	0.00	0.00	0.00	233.71
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	330,823.76	0.00	330,823.76
6300- Bank Service Charges	2,564.99	0.00	0.00	0.00	0.00	0.00	0.00	2,564.99
6420-Loan Adminstrative 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	118,525.50	0.00	0.00	0.00	0.00	0.00	118,525.50
6501-Interest D15a356-PVH	0.00	33,517.94	0.00	0.00	0.00	0.00	0.00	33,517.94
6599- Less PVH Debt Service	0.00	-152,043.44	0.00	0.00	0.00	0.00	0.00	-152,043.44
7100-Principal Payments-W05A105	0.00	295,345.00	0.00	0.00	0.00	0.00	118,525.50	413,870.50
7105 Interest Payments W05A105	0.00	0.00	0.00	0.00	0.00	0.00	33,517.94	33,517.94
7300- Capital Projects	0.00	0.00	44,923.80	66,600.00	0.00	12,372.50	0.00	123,896.30
7307-Ravenna Phase 3/4								

Roxborough Water and Sanitation District
Profit & Loss by Class
August 2026

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	72.50	0.00	0.00	72.50
Total 7307-Ravenna Phase 3/4	0.00	0.00	0.00	0.00	72.50	0.00	0.00	72.50
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	3,655.50	0.00	0.00	3,655.50
Total Expense	47,206.17	309,789.56	215,459.68	149,761.75	3,728.00	537,051.06	153,155.53	1,416,151.75
Net Ordinary Income	-15,342.48	-278,220.53	853,042.14	222,923.83	-3,728.00	-537,051.06	-145,731.99	95,891.91
Other Income/Expense								
Other Income								
6902- Transfers In WTP	0.00	94,323.63	0.00	0.00	0.00	0.00	0.00	94,323.63
Total Other Income	0.00	94,323.63	0.00	0.00	0.00	0.00	0.00	94,323.63
Other Expense								
8002- Transfers Water Supply SV	0.00	0.00	94,323.63	0.00	0.00	0.00	0.00	94,323.63
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	259,323.63	69,000.00	0.00	0.00	0.00	328,323.63
Net Other Income	0.00	94,323.63	-259,323.63	-69,000.00	0.00	0.00	0.00	-234,000.00
Net Income	**-15,342.48**	**-183,896.90**	**593,718.51**	**153,923.83**	**-3,728.00**	**-537,051.06**	**-145,731.99**	**-138,108.09**

Roxborough Water and Sanitation District
Profit & Loss by Class
January through August 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	0.00	0.00	2,944,729.26	1,473,112.31	0.00	0.00	0.00	4,417,841.57
5050-Draught Surcharge	0.00	0.00	350,690.15	0.00	0.00	0.00	0.00	350,690.15
5100-Availability Charges	0.00	0.00	59,165.42	18,873.00	0.00	0.00	0.00	78,038.42
5101- Service Charges LMA	0.00	0.00	0.00	312,096.83	0.00	0.00	0.00	312,096.83
5200- Property Taxes	885,573.84	285,205.04	0.00	0.00	0.00	0.00	423,626.87	1,594,405.75
5210- Specific Ownership Taxes	44,727.56	14,409.64	0.00	0.00	0.00	0.00	21,244.85	80,382.05
5211- Dominion WTP Operations	0.00	0.00	468,227.18	0.00	0.00	0.00	0.00	468,227.18
5410-Hydrant Water	0.00	0.00	190,606.50	0.00	0.00	0.00	0.00	190,606.50
5510-Potable Irrigation Water	0.00	0.00	45,570.00	0.00	0.00	0.00	0.00	45,570.00
5511-Irrigation Water	0.00	0.00	340,277.80	0.00	0.00	0.00	0.00	340,277.80
5601-Late Fees, Penalties,	0.00	0.00	24,920.67	11,657.75	0.00	0.00	0.00	36,578.42
5610- Miscellaneous Income	0.00	0.00	-8,357.97	-9,900.30	0.00	0.00	0.00	-18,258.27
5611-Inclusion fees-NWDC	0.00	0.00	57,410.59	0.00	0.00	0.00	0.00	57,410.59
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	547,877.57	0.00	0.00	0.00	547,877.57
5640- Dominion Treated Water Us	0.00	0.00	126,526.43	0.00	0.00	0.00	0.00	126,526.43
5650 Dominion Exp Reimbursement	0.00	0.00	128,758.22	416,818.17	0.00	0.00	0.00	545,576.39
5660- Ravenna Reimbursement	0.00	0.00	168,817.09	0.00	0.00	0.00	0.00	168,817.09
5700- Sys. Development Charge	0.00	0.00	1,440.00	-5,803.80	0.00	0.00	0.00	-4,363.80
5705 Ravenna SDC	0.00	0.00	198,686.74	0.00	0.00	0.00	0.00	198,686.74
5710- Capital Surcharge	0.00	0.00	116,722.07	97,913.97	0.00	0.00	0.00	214,636.04
5715- Capital Surcharge WTP Sup	0.00	0.00	757,646.94	0.00	0.00	0.00	0.00	757,646.94
5820- Investment Income	122,393.94	210,601.22	139,899.80	385,061.18	0.00	0.00	771.98	858,728.12
5850 - Reimbursed Exp Other	0.00	0.00	291,856.30	0.00	0.00	0.00	0.00	291,856.30
Total Income	1,052,695.34	510,215.90	6,403,593.19	3,247,706.68	0.00	0.00	445,643.70	11,659,854.81
Gross Profit	1,052,695.34	510,215.90	6,403,593.19	3,247,706.68	0.00	0.00	445,643.70	11,659,854.81
Expense								
6020-Payroll Expenses	102,827.44	0.00	525,281.24	269,132.80	0.00	267,687.24	0.00	1,164,928.72
6040- Accounting	22,000.00	0.00	22,000.00	22,000.00	0.00	22,000.00	8,000.00	96,000.00
6041- Audit	34,400.00	0.00	0.00	0.00	0.00	0.00	0.00	34,400.00
6050- Contract Labor	0.00	0.00	0.00	24,452.71	0.00	23,021.25	0.00	47,473.96
6065- Dominion expenses	0.00	0.00	0.00	19,859.46	0.00	0.00	0.00	19,859.46
6080- Education	15,538.21	0.00	11,927.65	12,205.53	0.00	15,283.93	0.00	54,955.32
6099- Election	44.98	0.00	0.00	0.00	0.00	0.00	0.00	44.98
6100- Engineering	5,244.06	0.00	7,757.78	58,473.65	0.00	69,691.71	0.00	141,167.20
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	700.00	0.00	700.00
6115- GPS/GIS	0.00	0.00	0.00	12,445.00	0.00	10,710.00	0.00	23,155.00
6130- Insurance	18,592.00	0.00	18,592.00	18,592.00	0.00	18,592.00	0.00	74,368.00
6140- Lab & Test Fees	0.00	0.00	3,527.00	168.00	0.00	11,639.80	0.00	15,334.80
6150- Legal	9,155.34	0.00	10,029.34	12,952.59	0.00	14,451.57	1,470.90	48,059.74
6170 - Meter Expenses	0.00	0.00	0.00	3,695.24	0.00	21,259.42	0.00	24,954.66
6180- Misc. Expenses	11,910.87	0.00	1,598.61	472.48	0.00	510.44	0.00	14,492.40
6185- Littleton Service Fees	0.00	0.00	0.00	666,161.92	0.00	0.00	0.00	666,161.92
6200- Office Expense	46,268.24	0.00	1,582.04	14,364.29	0.00	15,324.08	0.00	77,538.65
6210-Operating Supplies	0.00	0.00	91,425.87	28,463.85	0.00	0.00	0.00	119,889.72
6220- Permits	14,459.32	0.00	0.00	6,112.00	0.00	26,461.67	0.00	47,032.99
6230- Repairs and Maint	76,781.80	0.00	196,426.93	152,665.32	0.00	228,557.70	0.00	654,431.75
6240- Safety Equipment	0.00	0.00	1,687.29	3,242.02	0.00	2,878.71	0.00	7,808.02
6250- Treasurers Fees	13,276.40	4,277.18	0.00	0.00	0.00	0.00	6,341.34	23,894.92
6260- Utilities	4,192.53	0.00	192,698.56	79,628.67	0.00	76,532.04	-15.54	353,036.26
6270- Vehicle	412.71	0.00	183.58	5,260.58	0.00	8,954.04	0.00	14,810.91
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	1,792,483.14	0.00	1,792,483.14
6300- Bank Service Charges	9,152.87	0.00	2,851.11	0.00	0.00	0.00	0.00	12,003.98
6420-Loan Adminstrative Fees	0.00	28,800.00	0.00	0.00	0.00	0.00	0.00	28,800.00
6500- CWRPDA -PVH D15a356- Prin	0.00	237,101.00	0.00	0.00	0.00	0.00	0.00	237,101.00
6501-Interest D15a356-PVH	0.00	67,035.88	0.00	0.00	0.00	0.00	0.00	67,035.88
6560- Principal CT2015- PVH	0.00	59,611.12	0.00	0.00	0.00	0.00	59,611.12	119,222.24
6561 - Interest CT2015-176 PVH	0.00	55,836.03	0.00	0.00	0.00	0.00	55,836.03	111,672.06
6599- Less PVH Debt Service	0.00	-419,584.03	0.00	0.00	0.00	0.00	0.00	-419,584.03
7100-Principal Payments-W05A105	0.00	599,440.00	0.00	0.00	0.00	0.00	237,101.00	836,541.00

Roxborough Water and Sanitation District
Profit & Loss by Class
January through August 2026

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
7105 Interest Payments W05A105	0.00	0.00	0.00	0.00	0.00	0.00	67,035.88	67,035.88
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	444,516.44	1,389,226.06	0.00	312,196.48	0.00	2,145,938.98
7307-Ravenna Phase 3/4								
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	672.50	0.00	0.00	672.50
Total 7307-Ravenna Phase 3/4	0.00	0.00	0.00	0.00	672.50	0.00	0.00	672.50
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	9,818.82	0.00	0.00	9,818.82
7313 - Valley View Project	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	614,924.68	0.00	0.00	614,924.68
Total Expense	384,256.77	714,942.37	1,532,085.44	2,799,574.17	625,416.00	2,938,935.22	435,380.73	9,430,590.70
Net Ordinary Income	668,438.57	-204,726.47	4,871,507.75	448,132.51	-625,416.00	-2,938,935.22	10,262.97	2,229,264.11
Other Income/Expense								
Other Income								
6900- Transfers In	0.00	77,590.67	0.00	0.00	600,000.00	0.00	0.00	677,590.67
6902- Transfers In WTP	0.00	757,646.94	0.00	0.00	0.00	0.00	0.00	757,646.94
Total Other Income	0.00	835,237.61	0.00	0.00	600,000.00	0.00	0.00	1,435,237.61
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	58,796.42	618,794.25	0.00	0.00	0.00	677,590.67
8002- Transfers Water Supply SV	0.00	0.00	757,646.94	0.00	0.00	0.00	0.00	757,646.94
9000 -Depreciation Expense	0.00	0.00	1,320,000.00	552,000.00	0.00	0.00	0.00	1,872,000.00
Total Other Expense	0.00	0.00	2,136,443.36	1,170,794.25	0.00	0.00	0.00	3,307,237.61
Net Other Income	0.00	835,237.61	-2,136,443.36	-1,170,794.25	600,000.00	0.00	0.00	-1,872,000.00
Net Income	**668,438.57**	**630,511.14**	**2,735,064.39**	**-722,661.74**	**-25,416.00**	**-2,938,935.22**	**10,262.97**	**357,264.11**

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

	Aug 26	Jan - Aug 26
Ordinary Income/Expense		
Income		
5200- Property Taxes	9,218.42	885,573.84
5210- Specific Ownership Taxes	5,139.28	44,727.56
5820- Investment Income	17,505.99	122,393.94
Total Income	31,863.69	1,052,695.34
Gross Profit	31,863.69	1,052,695.34
Expense		
6020-Payroll Expenses	13,470.44	102,827.44
6040- Accounting	2,750.00	22,000.00
6041- Audit	0.00	34,400.00
6080- Education	6,556.55	15,538.21
6099- Election	44.98	44.98
6100- Engineering	713.89	5,244.06
6130- Insurance	2,303.00	18,592.00
6150- Legal	315.63	9,155.34
6180- Misc. Expenses	2,177.22	11,910.87
6200- Office Expense	3,032.74	46,268.24
6220- Permits	5,000.00	14,459.32
6230- Repairs and Maint	5,450.68	76,781.80
6250- Treasurers Fees	138.35	13,276.40
6260- Utilities	2,567.70	4,192.53
6270- Vehicle	120.00	412.71
6300- Bank Service Charges	2,564.99	9,152.87
Total Expense	47,206.17	384,256.77
Net Ordinary Income	-15,342.48	668,438.57
Net Income	**-15,342.48**	**668,438.57**

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

	Aug 26	Jan - Aug 26
Ordinary Income/Expense		
Income		
5200- Property Taxes	2,969.85	285,205.04
5210- Specific Ownership Taxes	1,655.69	14,409.64
5820- Investment Income	26,943.49	210,601.22
Total Income	31,569.03	510,215.90
Gross Profit	31,569.03	510,215.90
Expense		
6250- Treasurers Fees	44.56	4,277.18
6420-Loan Adminstrative Fees	14,400.00	28,800.00
6500- CWRPDA -PVH D15a356- Prin	118,525.50	237,101.00
6501-Interest D15a356-PVH	33,517.94	67,035.88
6560- Principal CT2015- PVH	0.00	59,611.12
6561 - Interest CT2015-176 PVH	0.00	55,836.03
6599- Less PVH Debt Service	-152,043.44	-419,584.03
7100-Principal Payments-W05A105	295,345.00	599,440.00
7150-Ravenna CT2019 Interest	0.00	40,027.34
7151- Ravenna CT 2019- Princ.	0.00	42,397.85
Total Expense	309,789.56	714,942.37
Net Ordinary Income	-278,220.53	-204,726.47
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	77,590.67
6902- Transfers In WTP	94,323.63	757,646.94
Total Other Income	94,323.63	835,237.61
Net Other Income	94,323.63	835,237.61
Net Income	**-183,896.90**	**630,511.14**

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

	Aug 26	Jan - Aug 26
Ordinary Income/Expense		
Income		
5010- Service Charges	545,471.75	2,944,729.26
5050-Draught Surcharge	97,939.02	350,690.15
5100-Availability Charges	184.50	59,165.42
5211- Dominion WTP Operations	54,029.95	468,227.18
5410-Hydrant Water	28,650.50	190,606.50
5510-Potable Irrigation Water	11,371.75	45,570.00
5511-Irrigation Water	55,758.60	340,277.80
5601-Late Fees, Penalties,	4,105.65	24,920.67
5610- Miscellaneous Income	-1,856.18	-8,357.97
5611-Inclusion fees-NWDC	5,707.52	57,410.59
5640- Dominion Treated Water Us	18,295.83	126,526.43
5650 Dominion Exp Reimbursement	51,726.35	128,758.22
5660- Ravenna Reimbursement	41,429.29	168,817.09
5700- Sys. Development Charge	180.00	1,440.00
5705 Ravenna SDC	23,387.10	198,686.74
5710- Capital Surcharge	15,933.34	116,722.07
5715- Capital Surcharge WTP Sup	94,323.63	757,646.94
5820- Investment Income	18,622.21	139,899.80
5850 - Reimbursed Exp Other	3,241.01	291,856.30
Total Income	1,068,501.82	6,403,593.19
Gross Profit	1,068,501.82	6,403,593.19
Expense		
6020-Payroll Expenses	75,578.79	525,281.24
6040- Accounting	2,750.00	22,000.00
6080- Education	2,200.49	11,927.65
6100- Engineering	97.50	7,757.78
6130- Insurance	2,303.00	18,592.00
6140- Lab & Test Fees	1,180.00	3,527.00
6150- Legal	315.63	10,029.34
6180- Misc. Expenses	417.38	1,598.61
6200- Office Expense	342.62	1,582.04
6210-Operating Supplies	15,997.95	91,425.87
6220- Permits	0.00	0.00
6230- Repairs and Maint	18,952.17	196,426.93
6240- Safety Equipment	0.00	1,687.29
6260- Utilities	50,400.35	192,698.56
6270- Vehicle	0.00	183.58
6300- Bank Service Charges	0.00	2,851.11
7300- Capital Projects	44,923.80	444,516.44
Total Expense	215,459.68	1,532,085.44
Net Ordinary Income	853,042.14	4,871,507.75
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	0.00	58,796.42
8002- Transfers Water Supply SV	94,323.63	757,646.94
9000 -Depreciation Expense	165,000.00	1,320,000.00
Total Other Expense	259,323.63	2,136,443.36
Net Other Income	-259,323.63	-2,136,443.36
Net Income	**593,718.51**	**2,735,064.39**

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

	Aug 26	Jan - Aug 26
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	40,114.33	267,687.24
6040- Accounting	2,750.00	22,000.00
6050- Contract Labor	3,391.99	23,021.25
6080- Education	1,931.42	15,283.93
6100- Engineering	9,103.75	69,691.71
6110-Conservation Rebates	125.00	700.00
6115- GPS/GIS	315.00	10,710.00
6130- Insurance	2,303.00	18,592.00
6140- Lab & Test Fees	4,077.80	11,639.80
6150- Legal	1,787.38	14,451.57
6170 - Meter Expenses	1,858.03	21,259.42
6180- Misc. Expenses	0.00	510.44
6200- Office Expense	1,885.93	15,324.08
6220- Permits	1,875.00	26,461.67
6230- Repairs and Maint	108,372.46	228,557.70
6240- Safety Equipment	203.99	2,878.71
6260- Utilities	13,759.72	76,532.04
6270- Vehicle	0.00	8,954.04
6280- Water Costs	330,823.76	1,792,483.14
7300- Capital Projects	12,372.50	312,196.48
Total Expense	537,051.06	2,938,935.22
Net Ordinary Income	-537,051.06	-2,938,935.22
Net Income	**-537,051.06**	**-2,938,935.22**

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

	Aug 26	Jan - Aug 26
Ordinary Income/Expense		
Income		
5010- Service Charges	186,126.98	1,473,112.31
5100-Availability Charges	0.00	18,873.00
5101- Service Charges LMA	42,592.55	312,096.83
5601-Late Fees, Penalties,	1,441.22	11,657.75
5610- Miscellaneous Income	-2,348.02	-9,900.30
5625- Dominion Sewer Conveyance	80,949.00	547,877.57
5650 Dominion Exp Reimbursement	2,660.61	416,818.17
5700- Sys. Development Charge	0.00	-5,803.80
5710- Capital Surcharge	13,786.97	97,913.97
5820- Investment Income	47,476.27	385,061.18
Total Income	372,685.58	3,247,706.68
Gross Profit	372,685.58	3,247,706.68
Expense		
6020-Payroll Expenses	41,356.20	269,132.80
6040- Accounting	2,750.00	22,000.00
6050- Contract Labor	3,391.98	24,452.71
6065- Dominion expenses	0.00	19,859.46
6080- Education	1,931.43	12,205.53
6100- Engineering	4,763.73	58,473.65
6115- GPS/GIS	0.00	12,445.00
6130- Insurance	2,303.00	18,592.00
6140- Lab & Test Fees	0.00	168.00
6150- Legal	1,155.63	12,952.59
6170 - Meter Expenses	0.00	3,695.24
6180- Misc. Expenses	0.00	472.48
6185- Littleton Service Fees	0.00	666,161.92
6200- Office Expense	1,830.46	14,364.29
6210-Operating Supplies	547.05	28,463.85
6220- Permits	0.00	6,112.00
6230- Repairs and Maint	323.24	152,665.32
6240- Safety Equipment	44.00	3,242.02
6260- Utilities	22,651.32	79,628.67
6270- Vehicle	113.71	5,260.58
7300- Capital Projects	66,600.00	1,389,226.06
Total Expense	149,761.75	2,799,574.17
Net Ordinary Income	222,923.83	448,132.51
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	0.00	618,794.25
9000 -Depreciation Expense	69,000.00	552,000.00
Total Other Expense	69,000.00	1,170,794.25
Net Other Income	-69,000.00	-1,170,794.25
Net Income	**153,923.83**	**-722,661.74**

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

	Aug 26	Jan - Aug 26
Ordinary Income/Expense		
Expense		
7307-Ravenna Phase 3/4		
7312- Ravenna Pump Station	72.50	672.50
Total 7307-Ravenna Phase 3/4	72.50	672.50
7311- Dominion System Improve.	3,655.50	9,818.82
7313 - Valley View Project	0.00	0.00
7320- Flow Equalization Basin	0.00	614,924.68
Total Expense	3,728.00	625,416.00
Net Ordinary Income	-3,728.00	-625,416.00
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	600,000.00
Total Other Income	0.00	600,000.00
Net Other Income	0.00	600,000.00
Net Income	**-3,728.00**	**-25,416.00**

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

	Aug 26	Jan - Aug 26
Ordinary Income/Expense		
Income		
5200- Property Taxes	4,473.14	423,626.87
5210- Specific Ownership Taxes	2,759.46	21,244.85
5820- Investment Income	190.94	771.98
Total Income	7,423.54	445,643.70
Gross Profit	7,423.54	445,643.70
Expense		
6040- Accounting	1,000.00	8,000.00
6150- Legal	45.00	1,470.90
6250- Treasurers Fees	67.09	6,341.34
6260- Utilities	0.00	-15.54
6560- Principal CT2015- PVH	0.00	59,611.12
6561 - Interest CT2015-176 PVH	0.00	55,836.03
7100-Principal Payments-W05A105	118,525.50	237,101.00
7105 Interest Payments W05A105	33,517.94	67,035.88
Total Expense	153,155.53	435,380.73
Net Ordinary Income	-145,731.99	10,262.97
Net Income	**-145,731.99**	**10,262.97**

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

	Jan - Aug 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	885,573.84	952,264.00	-66,690.16	93.0%
5210- Specific Ownership Taxes	44,727.56	120,000.00	-75,272.44	37.3%
5610- Miscellaneous Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	122,393.94	100,000.00	22,393.94	122.4%
Total Income	1,052,695.34	1,173,264.00	-120,568.66	89.7%
Gross Profit	1,052,695.34	1,173,264.00	-120,568.66	89.7%
Expense				
6020-Payroll Expenses	102,827.44	110,000.00	-7,172.56	93.5%
6040- Accounting	22,000.00	35,000.00	-13,000.00	62.9%
6041- Audit	34,400.00	36,750.00	-2,350.00	93.6%
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	15,538.21	30,000.00	-14,461.79	51.8%
6099- Election	44.98			
6100- Engineering	5,244.06	15,000.00	-9,755.94	35.0%
6130- Insurance	18,592.00	40,000.00	-21,408.00	46.5%
6150- Legal	9,155.34	20,000.00	-10,844.66	45.8%
6180- Misc. Expenses	11,910.87	15,000.00	-3,089.13	79.4%
6200- Office Expense	46,268.24	50,000.00	-3,731.76	92.5%
6220- Permits	14,459.32	30,000.00	-15,540.68	48.2%
6225-Rent	0.00	3,000.00	-3,000.00	0.0%
6230- Repairs and Maint	76,781.80	205,000.00	-128,218.20	37.5%
6250- Treasurers Fees	13,276.40	45,000.00	-31,723.60	29.5%
6260- Utilities	4,192.53	2,000.00	2,192.53	209.6%
6270- Vehicle	412.71	5,000.00	-4,587.29	8.3%
6300- Bank Service Charges	9,152.87	2,000.00	7,152.87	457.6%
7300- Capital Projects	0.00	10,000.00	-10,000.00	0.0%
Total Expense	384,256.77	671,750.00	-287,493.23	57.2%
Net Ordinary Income	668,438.57	501,514.00	166,924.57	133.3%
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	**668,438.57**	**-198,486.00**	**866,924.57**	**-336.8%**

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

	Jan - Aug 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	285,205.04	238,066.00	47,139.04	119.8%
5210- Specific Ownership Taxes	14,409.64	40,000.00	-25,590.36	36.0%
5820- Investment Income	210,601.22	200,000.00	10,601.22	105.3%
Total Income	510,215.90	478,066.00	32,149.90	106.7%
Gross Profit	510,215.90	478,066.00	32,149.90	106.7%
Expense				
6250- Treasurers Fees	4,277.18	15,000.00	-10,722.82	28.5%
6420-Loan Adminstrative Fees	28,800.00	28,800.00	0.00	100.0%
6500- CWRPDA -PVH D15a356- Prin	237,101.00	237,050.00	51.00	100.0%
6501-Interest D15a356-PVH	67,035.88	67,036.00	-0.12	100.0%
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	-419,584.03	-419,533.00	-51.03	100.0%
7100-Principal Payments-W05A105	599,440.00	640,000.00	-40,560.00	93.7%
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	714,942.37	1,759,813.19	-1,044,870.82	40.6%
Net Ordinary Income	-204,726.47	-1,281,747.19	1,077,020.72	16.0%
Other Income/Expense				
Other Income				
6900- Transfers In	77,590.67	160,000.00	-82,409.33	48.5%
6902- Transfers In WTP	757,646.94	1,036,808.00	-279,161.06	73.1%
Total Other Income	835,237.61	1,196,808.00	-361,570.39	69.8%
Other Expense				
8002- Transfers Water Supply SV	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	835,237.61	1,196,808.00	-361,570.39	69.8%
Net Income	**630,511.14**	**-84,939.19**	**715,450.33**	**-742.3%**

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

	Jan - Aug 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	2,944,729.26	3,200,000.00	-255,270.74	92.0%
5050-Draught Surcharge	350,690.15			
5100-Availability Charges	59,165.42	120,000.00	-60,834.58	49.3%
5211- Dominion WTP Operations	468,227.18	700,000.00	-231,772.82	66.9%
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	190,606.50	40,000.00	150,606.50	476.5%
5510-Potable Irrigation Water	45,570.00	40,000.00	5,570.00	113.9%
5511-Irrigation Water	340,277.80	250,000.00	90,277.80	136.1%
5601-Late Fees, Penalties,	24,920.67			
5610- Miscellaneous Income	-8,357.97	70,000.00	-78,357.97	-11.9%
5611-Inclusion fees-NWDC	57,410.59	50,000.00	7,410.59	114.8%
5640- Dominion Treated Water Us	126,526.43	100,000.00	26,526.43	126.5%
5650 Dominion Exp Reimbursement	128,758.22	1,503,875.00	-1,375,116.78	8.6%
5660- Ravenna Reimbursement	168,817.09			
5700- Sys. Development Charge	1,440.00	275,000.00	-273,560.00	0.5%
5705 Ravenna SDC	198,686.74	250,000.00	-51,313.26	79.5%
5710- Capital Surcharge	116,722.07	80,000.00	36,722.07	145.9%
5715- Capital Surcharge WTP Sup	757,646.94	1,036,808.00	-279,161.06	73.1%
5820- Investment Income	139,899.80	200,000.00	-60,100.20	69.9%
5850 - Reimbursed Exp Other	291,856.30	20,000.00	271,856.30	1,459.3%
Ravenna Bond Proceeds	0.00	3,196,997.00	-3,196,997.00	0.0%
Total Income	6,403,593.19	11,141,080.00	-4,737,486.81	57.5%
Gross Profit	6,403,593.19	11,141,080.00	-4,737,486.81	57.5%
Expense				
6020-Payroll Expenses	525,281.24	420,000.00	105,281.24	125.1%
6040- Accounting	22,000.00	36,000.00	-14,000.00	61.1%
6080- Education	11,927.65	20,000.00	-8,072.35	59.6%
6100- Engineering	7,757.78	20,000.00	-12,242.22	38.8%
6130- Insurance	18,592.00	40,000.00	-21,408.00	46.5%
6140- Lab & Test Fees	3,527.00	10,000.00	-6,473.00	35.3%
6150- Legal	10,029.34	25,000.00	-14,970.66	40.1%
6180- Misc. Expenses	1,598.61			
6200- Office Expense	1,582.04	10,000.00	-8,417.96	15.8%
6210-Operating Supplies	91,425.87	175,000.00	-83,574.13	52.2%
6220- Permits	0.00	10,000.00	-10,000.00	0.0%
6230- Repairs and Maint	196,426.93	200,000.00	-3,573.07	98.2%
6240- Safety Equipment	1,687.29	2,000.00	-312.71	84.4%
6260- Utilities	192,698.56	270,000.00	-77,301.44	71.4%
6270- Vehicle	183.58	3,000.00	-2,816.42	6.1%
6300- Bank Service Charges	2,851.11			
7300- Capital Projects	444,516.44	910,000.00	-465,483.56	48.8%
7302- Water Taps Centennial	0.00	560,000.00	-560,000.00	0.0%
Total Expense	1,532,085.44	2,711,000.00	-1,178,914.56	56.5%
Net Ordinary Income	4,871,507.75	8,430,080.00	-3,558,572.25	57.8%
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	58,796.42	120,000.00	-61,203.58	49.0%
8002- Transfers Water Supply SV	757,646.94	1,036,808.00	-279,161.06	73.1%
8150- Transfer to Capital Fund	0.00	1,000,000.00	-1,000,000.00	0.0%
9000 -Depreciation Expense	1,320,000.00			
Total Other Expense	2,136,443.36	2,156,808.00	-20,364.64	99.1%
Net Other Income	-2,136,443.36	-1,656,808.00	-479,635.36	128.9%

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

	Jan - Aug 26	Budget	$ Over Budget	% of Budget
Net Income	2,735,064.39	6,773,272.00	-4,038,207.61	40.4%

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

	Jan - Aug 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	267,687.24	960,000.00	-692,312.76	27.9%
6040- Accounting	22,000.00	36,000.00	-14,000.00	61.1%
6050- Contract Labor	23,021.25	40,000.00	-16,978.75	57.6%
6080- Education	15,283.93	40,000.00	-24,716.07	38.2%
6100- Engineering	69,691.71	100,000.00	-30,308.29	69.7%
6110-Conservation Rebates	700.00	5,000.00	-4,300.00	14.0%
6115- GPS/GIS	10,710.00	15,000.00	-4,290.00	71.4%
6130- Insurance	18,592.00	40,000.00	-21,408.00	46.5%
6140- Lab & Test Fees	11,639.80	15,000.00	-3,360.20	77.6%
6150- Legal	14,451.57	25,000.00	-10,548.43	57.8%
6170 - Meter Expenses	21,259.42	85,000.00	-63,740.58	25.0%
6180- Misc. Expenses	510.44	10,000.00	-9,489.56	5.1%
6200- Office Expense	15,324.08	25,000.00	-9,675.92	61.3%
6220- Permits	26,461.67	40,000.00	-13,538.33	66.2%
6230- Repairs and Maint	228,557.70	400,000.00	-171,442.30	57.1%
6240- Safety Equipment	2,878.71	5,000.00	-2,121.29	57.6%
6260- Utilities	76,532.04	80,000.00	-3,467.96	95.7%
6270- Vehicle	8,954.04	12,000.00	-3,045.96	74.6%
6280- Water Costs	1,792,483.14	2,200,000.00	-407,516.86	81.5%
7300- Capital Projects	312,196.48	4,765,000.00	-4,452,803.52	6.6%
Total Expense	2,938,935.22	8,898,000.00	-5,959,064.78	33.0%
Net Ordinary Income	-2,938,935.22	-8,898,000.00	5,959,064.78	33.0%
Net Income	**-2,938,935.22**	**-8,898,000.00**	**5,959,064.78**	**33.0%**

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

	Jan - Aug 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	1,473,112.31	1,800,000.00	-326,887.69	81.8%
5100-Availability Charges	18,873.00	40,000.00	-21,127.00	47.2%
5101- Service Charges LMA	312,096.83	300,000.00	12,096.83	104.0%
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,	11,657.75			
5610- Miscellaneous Income	-9,900.30	20,000.00	-29,900.30	-49.5%
5625- Dominion Sewer Conveyance	547,877.57	650,000.00	-102,122.43	84.3%
5650 Dominion Exp Reimbursement	416,818.17	50,000.00	366,818.17	833.6%
5670-Dominion Cap Lease O-Line	0.00	1,000,000.00	-1,000,000.00	0.0%
5700- Sys. Development Charge	-5,803.80	200,000.00	-205,803.80	-2.9%
5710- Capital Surcharge	97,913.97	160,000.00	-62,086.03	61.2%
5820- Investment Income	385,061.18	200,000.00	185,061.18	192.5%
Total Income	3,247,706.68	4,453,000.00	-1,205,293.32	72.9%
Gross Profit	3,247,706.68	4,453,000.00	-1,205,293.32	72.9%
Expense				
6020-Payroll Expenses	269,132.80	415,000.00	-145,867.20	64.9%
6040- Accounting	22,000.00	33,000.00	-11,000.00	66.7%
6050- Contract Labor	24,452.71	36,000.00	-11,547.29	67.9%
6065- Dominion expenses	19,859.46			
6080- Education	12,205.53	30,000.00	-17,794.47	40.7%
6100- Engineering	58,473.65	20,000.00	38,473.65	292.4%
6115- GPS/GIS	12,445.00	6,000.00	6,445.00	207.4%
6130- Insurance	18,592.00	40,000.00	-21,408.00	46.5%
6140- Lab & Test Fees	168.00	1,000.00	-832.00	16.8%
6150- Legal	12,952.59	15,000.00	-2,047.41	86.4%
6170 - Meter Expenses	3,695.24			
6180- Misc. Expenses	472.48	1,000.00	-527.52	47.2%
6185- Littleton Service Fees	666,161.92	1,100,000.00	-433,838.08	60.6%
6200- Office Expense	14,364.29	35,000.00	-20,635.71	41.0%
6210-Operating Supplies	28,463.85	160,000.00	-131,536.15	17.8%
6220- Permits	6,112.00	20,000.00	-13,888.00	30.6%
6230- Repairs and Maint	152,665.32	150,000.00	2,665.32	101.8%
6240- Safety Equipment	3,242.02	4,000.00	-757.98	81.1%
6260- Utilities	79,628.67	110,000.00	-30,371.33	72.4%
6270- Vehicle	5,260.58	5,000.00	260.58	105.2%
7300- Capital Projects	1,389,226.06	3,437,000.00	-2,047,773.94	40.4%
Total Expense	2,799,574.17	5,618,000.00	-2,818,425.83	49.8%
Net Ordinary Income	448,132.51	-1,165,000.00	1,613,132.51	-38.5%
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	618,794.25	40,000.00	578,794.25	1,547.0%
9000 -Depreciation Expense	552,000.00			
Total Other Expense	1,170,794.25	40,000.00	1,130,794.25	2,927.0%
Net Other Income	-1,170,794.25	160,000.00	-1,330,794.25	-731.7%
Net Income	**-722,661.74**	**-1,005,000.00**	**282,338.26**	**71.9%**

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

	Jan - Aug 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
7307-Ravenna Phase 3/4				
7312- Ravenna Pump Station	672.50			
Total 7307-Ravenna Phase 3/4	672.50			
7310 - WTP- Dominion Pump	0.00	310,000.00	-310,000.00	0.0%
7311- Dominion System Improve.	9,818.82			
7313 - Valley View Project	0.00			
7320- Flow Equalization Basin	614,924.68	800,000.00	-185,075.32	76.9%
Total Expense	625,416.00	1,110,000.00	-484,584.00	56.3%
Net Ordinary Income	-625,416.00	-1,110,000.00	484,584.00	56.3%
Other Income/Expense				
Other Income				
6900- Transfers In	600,000.00	1,000,000.00	-400,000.00	60.0%
Total Other Income	600,000.00	1,000,000.00	-400,000.00	60.0%
Net Other Income	600,000.00	1,000,000.00	-400,000.00	60.0%
Net Income	**-25,416.00**	**-110,000.00**	**84,584.00**	**23.1%**

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

	Jan - Aug 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	423,626.87	446,874.00	-23,247.13	94.8%
5210- Specific Ownership Taxes	21,244.85	30,000.00	-8,755.15	70.8%
5820- Investment Income	771.98	10,000.00	-9,228.02	7.7%
Total Income	445,643.70	486,874.00	-41,230.30	91.5%
Gross Profit	445,643.70	486,874.00	-41,230.30	91.5%
Expense				
6040- Accounting	8,000.00	12,000.00	-4,000.00	66.7%
6080- Education	0.00	1,000.00	-1,000.00	0.0%
6100- Engineering	0.00	2,500.00	-2,500.00	0.0%
6150- Legal	1,470.90	2,500.00	-1,029.10	58.8%
6250- Treasurers Fees	6,341.34	9,000.00	-2,658.66	70.5%
6260- Utilities	-15.54			
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	237,101.00	237,051.00	50.00	100.0%
7105 Interest Payments W05A105	67,035.88	67,035.88	0.00	100.0%
Total Expense	435,380.73	569,406.03	-134,025.30	76.5%
Net Ordinary Income	10,262.97	-82,532.03	92,795.00	-12.4%
Net Income	**10,262.97**	**-82,532.03**	**92,795.00**	**-12.4%**

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District
August 31, 2026

Long Term Obligations

		Maturity
CWCB- 2014 Loan	$ 13,684,595	12/01/2044
CT2015-176 CWCB-PVH Water Supply	$ 1,771,078	08/01/2036
2015 CWRPDA- PVH Infrastructure	$ 2,650,699	02/01/2047
2019-2250 CWCB- Ravenna	$ 1,228,311	02/01/2047
TOTAL LONG TERM LIABILITIES	$ 19,334,683	

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 August 31, 2026 is as follows:

General Fund	Debt Service Water Fund	Debt Service Sewer Fund	Capital Projects Fund	Water Fund	Sewer Fund	PVH	Total
$ -	$ -	$ -	$ 61,119	$ 3,000,000	$ 1,000,000		$ 4,061,119
-	-	-		2,634,755	2,980,167		$ 5,614,922
5,323,939	2,170,137	6,546,841		3,433,585	10,832,864	628,955	$ 28,936,321
$ 5,323,939	$ 2,170,137	$ 6,546,841	$ 61,119	$ 9,068,340	$ 14,813,031	$ 628,955	$ 38,612,362

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	8,724,383	8,662,710	8,659,880	8,877,101	8,918,345	9,068,340				
Total Funds Available	8,489,903	8,531,928	8,724,383	8,662,710	8,659,880	8,877,101	8,918,345	9,068,340				
Distribution of Available Funds												
Operating Reserve 25% of Budgeted Expenditures	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000				
Capital Reserve	1,554,303	1,657,134	1,903,544	2,053,730	2,155,152	2,351,849	2,442,052	2,634,755				
Operating Cash	3,935,600	3,874,794	3,820,839	3,608,980	3,504,728	3,525,252	3,476,293	3,433,585				
Total Cash	8,489,903	8,531,928	8,724,383	8,662,710	8,659,880	8,877,101	8,918,345	9,068,340	0	0	0	0
Capital Reserve												
Beginning Reserve Balance	1,317,470	1,554,303	1,657,134	1,903,544	2,053,730	2,155,152	2,351,849	2,442,052				
Additions to Reserve	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000				
Use of Reserves	13,167	147,169	3,590	99,814	148,578	53,303	159,797	57,297				
Ending Reserve Balance	1,554,303	1,657,134	1,903,544	2,053,730	2,155,152	2,351,849	2,442,052	2,634,755	0	0	0	0

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	15,854,669	15,446,125	15,296,154	15,271,729	14,602,152	14,813,031				
Total Funds Available	15,077,292	15,716,095	15,854,669	15,446,125	15,296,154	15,271,729	14,602,152	14,813,031				
Distribution of Available Funds												
Operating Reserve 25% of Budgeted Expenditures	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000				
Capital Reserve	3,074,393	3,234,388	3,384,488	3,295,410	3,031,874	2,913,466	2,861,767	2,980,167				
Operating Cash	11,002,899	11,481,707	11,470,181	11,150,715	11,264,280	11,358,263	10,740,385	10,832,864				
Total Available Funds	15,077,292	15,716,095	15,854,669	15,446,125	15,296,154	15,271,729	14,602,152	14,813,031	0	0	0	0
Capital Reserve												
Beginning Reserve Balance	2,889,393	3,074,393	3,234,388	3,384,488	3,295,410	3,031,874	2,913,466	2,861,767				
Additions to Reserve	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000				
Use of Reserves	0	-25,005	-34,900	-274,078	-448,536	-303,408	-236,699	-66,600				
Ending Reserve Balance	3,074,393	3,234,388	3,384,488	3,295,410	3,031,874	2,913,466	2,861,767	2,980,167	0	0	0	0

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available - Water Treatment Plant												
Beginning Cash Balance	1,309,122	1,429,142	1,526,931	1,621,129	1,741,415	1,835,702	1,930,000	2,050,035				
Surcharge Collected	94,249	97,789	94,198	94,244	94,287	94,298	94,257	94,324				
Availability of Service Trans.	25,771	0	0	26,042		0	25,778	25,778				
Payment of Debt	0	0	0	0	0	0	0	0				
Ending Cash Balance	1,429,142	1,526,931	1,621,129	1,741,415	1,835,702	1,930,000	2,050,035	2,170,137	0	0	0	0

	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec
Cash Funds Available - Sewer Debt Service												
Operating Cash	6,807,277	6,434,129	6,516,401	6,555,072	6,710,130	6,748,226	6,850,840	6,546,841				
Total	8,236,419	7,961,060	8,137,530	8,296,487	8,545,832	8,678,226	8,900,875	8,716,978	0	0	0	0

Roxborough Water & Sanitation District
Property Tax Schedule
2026

SUMMARY – DOUGLAS & JEFFERSON COUNTIES

	2026										2026		
	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 Monthly	Percentage of Levied Taxes Received Y-T-D	Total Amount Received	Percentage of Levied Taxes Received Monthly	Percentage of Levied Taxes Received Y-T-D
January			$ 13,926					$ 13,926	0.00%	0.00%	$ 13,926	0.49%	0.49%
February	$ 5,132		$ 6,943		$ (77)			$ 11,998	0.25%	0.25%	$ 11,998	0.65%	1.14%
March	$ 367,254		$ 8,457		$ (5,509)			$ 370,202	17.63%	17.87%	$ 370,202	20.06%	21.21%
April	$ 46,869		$ 6,445		$ (703)			$ 52,611	2.25%	20.12%	$ 52,611	2.85%	24.06%
May	$ 635,844		$ 6,148					$ 641,992	30.52%	50.64%	$ 641,992	34.80%	58.85%
June	$ 36,380		$ 6,212		$ (424)			$ 42,168	1.75%	52.39%	$ 42,168	2.29%	61.14%
July	$ 194,680		$ 6,665		$ (2,915)			$ 198,430	9.34%	61.73%	$ 198,430	10.75%	71.89%
August	$ 12,188		$ 6,795		$ (184)			$ 18,799	0.59%	62.32%	$ 18,799	1.02%	72.91%
September								$ -	0.00%	62.32%	$ -	0.00%	72.91%
October								$ -	0.00%	62.32%	$ -	0.00%	72.91%
November								$ -	0.00%	62.32%	$ -	0.00%	72.91%
December								$ -	0.00%	62.32%	$ -	0.00%	72.91%
TOTAL	$ 1,298,347	$ -	$ 61,591	$ -	$ (9,812)	$ -	$ -	$ 1,350,126	62.32%	62.32%	$ 1,350,126	72.91%	72.91%

Roxborough
Water & Sanitation District

Administrative Updates

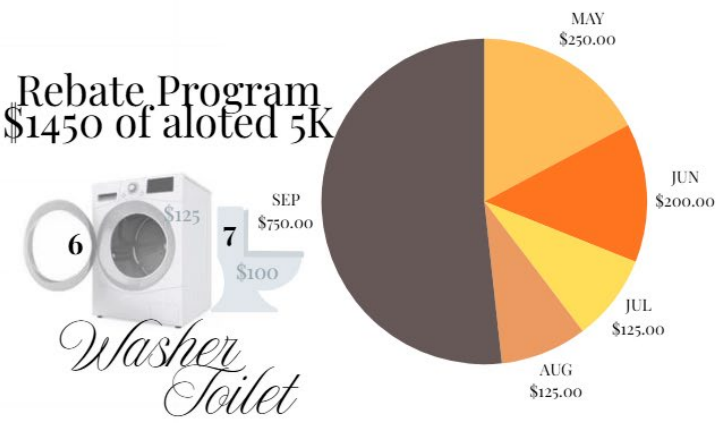
October 21st, 2026



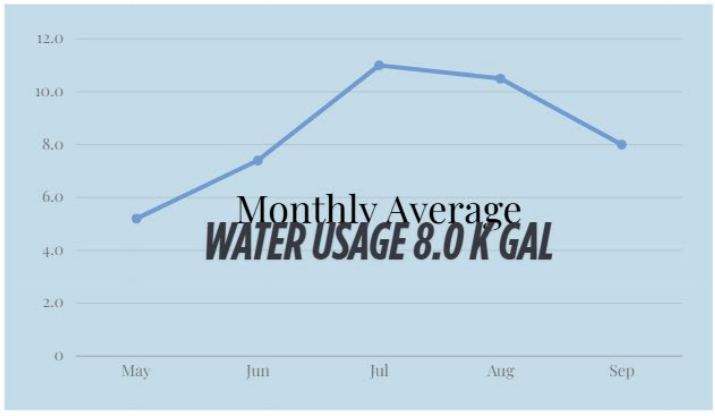
Septmeber 2026 Delinquent Accounts

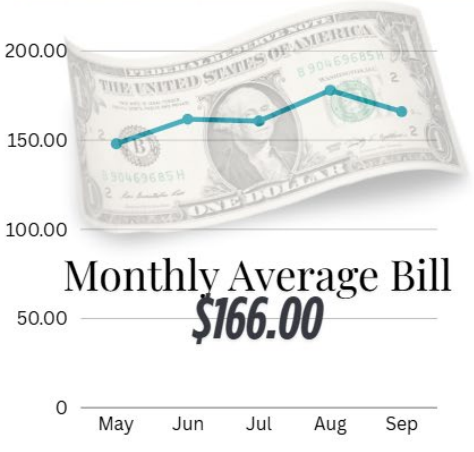
10 Customers Posted for Non-Payment

- all paid - No Shut Offs



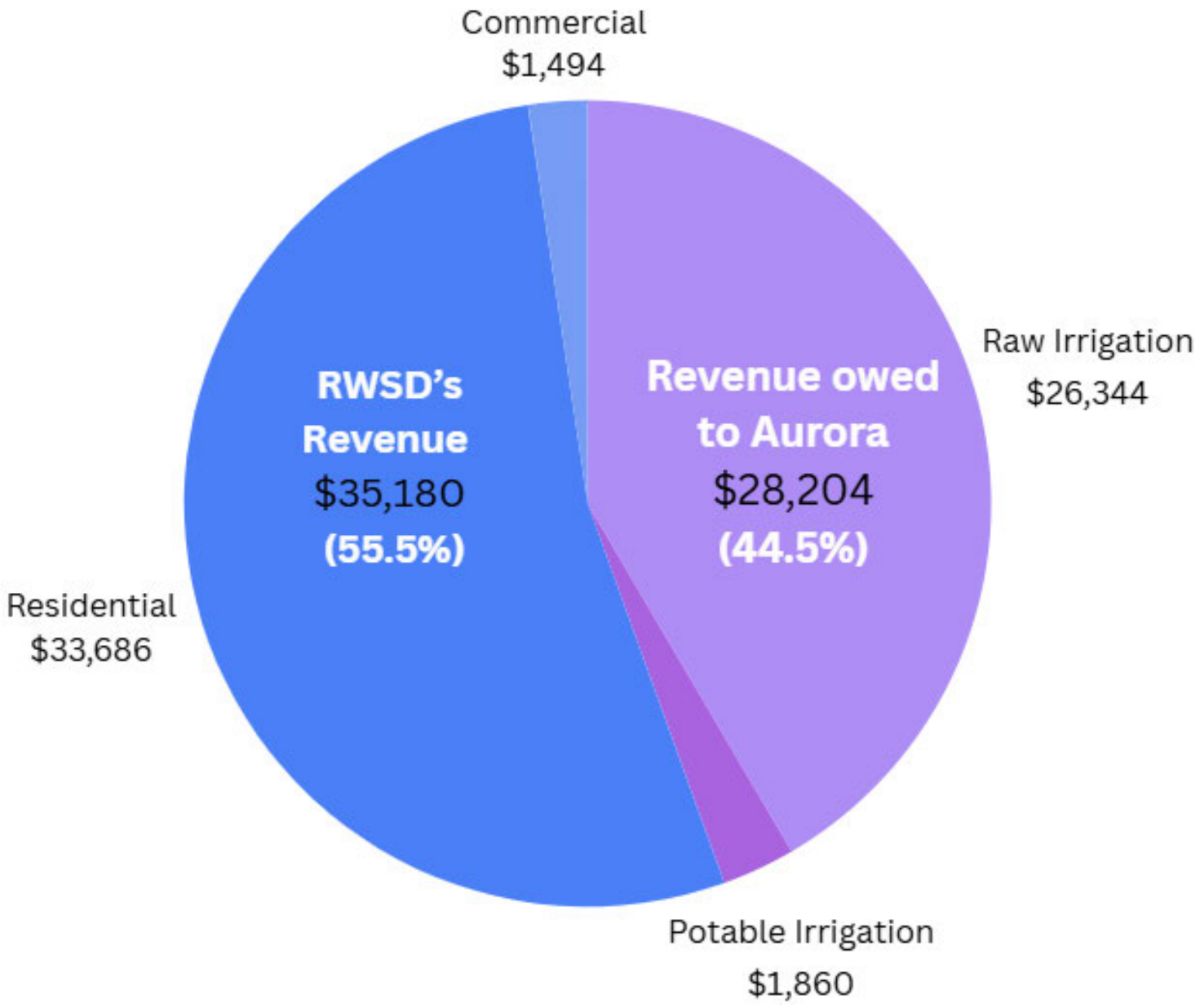






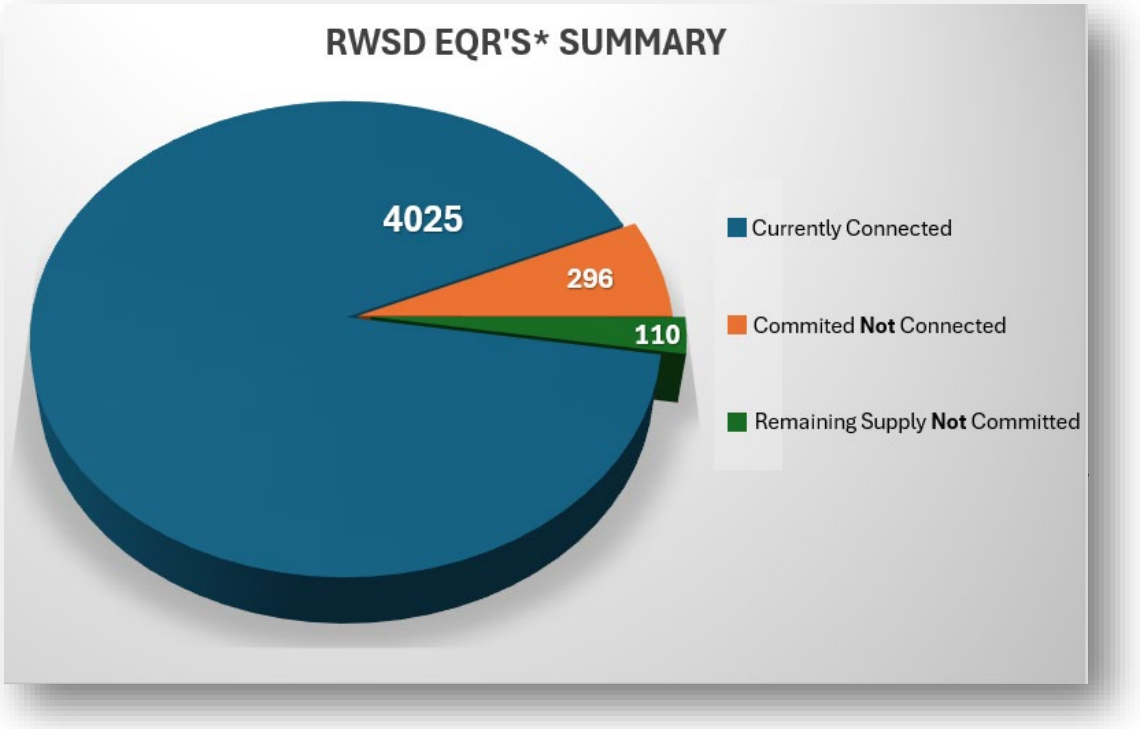
Administrative Updates

September Irrigation Usage vs. Commercial/Residential



Roxborough
Water & Sanitation District

Administrative Updates



Chart

***EQR (Equivalent Residential Unit) Conversion Chart**

Water Tap Size	Multiplier (EQR)
¾"	1
1"	2
1 ½"	4
2"	8
3"	18

This Chart shows how many water service connections we have connected to our water service….

*EQR stands for **Equivalent Residential Unit**. a standardized unit of measurement the district uses to fairly allocate costs based on the equivalent water consumption of a residential/commercial unit.*

Spreadsheet

Roxborough
Water & Sanitation District

Administrative Updates

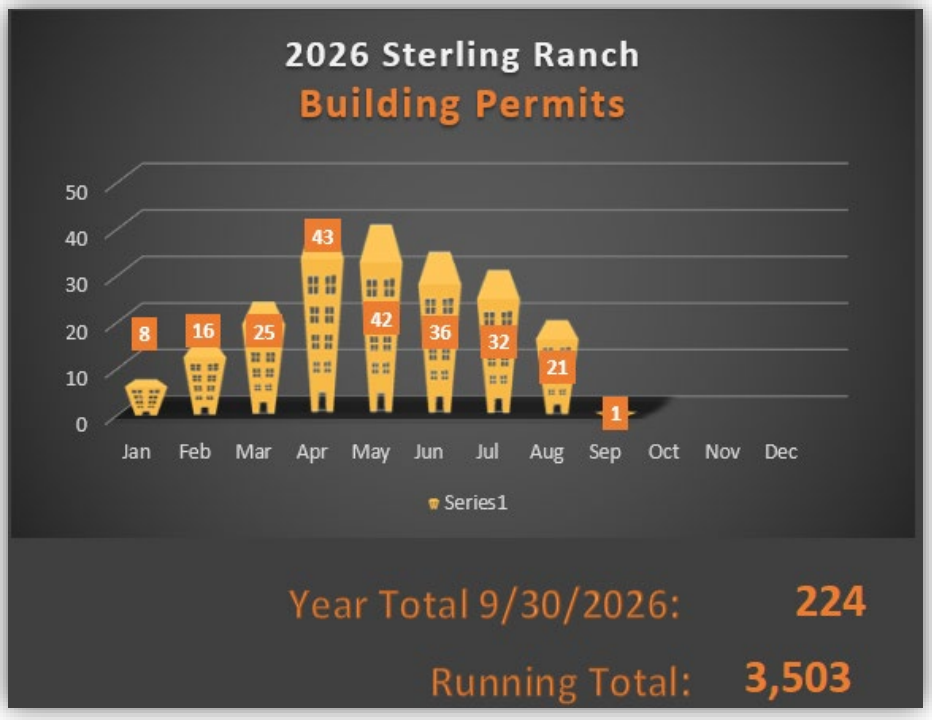
Dominion

Sterling Ranch

There were an additional **12** Certificates of Occupancy (CO) issued in Sterling Ranch in **September** bringing the total number of CO's that have been issued in Sterling Ranch to **3,300.** The monthly Wastewater Conveyance Charge for **September** was **$80,949**

($24.53/EQR)





In **September**, Sterling Ranch had **1** new Building Permit.

Running Total of **3,503** building permits issued.

($300/EQR)

RESOLUTION NO. 2026-10-01

RESOLUTION OF THE BOARD OF DIRECTORS OF ROXBOROUGH WATER AND SANITATION DISTRICT

A RESOLUTION CERTIFYING DELINQUENT CHARGES PURSUANT TO SECTION 32-1-1101(1)(e), C.R.S.

WHEREAS, pursuant to Section 32-1-1001(1)(j)(I), C.R.S., Roxborough Water and Sanitation District (the "District") is authorized to assess fees, rates, tolls, penalties, or charges (collectively, "fees") for services, programs or facilities furnished by the District, and until paid, such fees constitute a perpetual lien on and against the property served, which lien may be foreclosed in the same manner as provided by the laws of this state for the foreclosure of mechanics' liens; and

WHEREAS, pursuant to Section 32-1-1006(1)(h), C.R.S., the District is also authorized to assess availability of service or facility charges when water, sewer, or both water and sewer lines are installed and ready for connection within one hundred feet of any property line of the residential lot or residential lot equivalent to be assessed, but to one or both of which line or lines the particular lot or lot equivalent to be assessed is not connected; and

WHEREAS, the District imposes water and sewer service charges, availability of service charges, and system development charges on property located within its boundaries, and additionally imposes fees to include certain properties into the District for purposes of providing water service to said properties; and

WHEREAS, Section 32-1-1101(1)(e), C.R.S. authorizes the District's Board of Directors (the "Board"), in addition to any other means provided by law, to elect, by resolution, at a public meeting held after receipt of notice by the affected parties, including the property owner, to have certain delinquent fees, rates, tolls, penalties, charges, or assessments made or levied solely for water, sewer, or water and sewer services, certified to the Jefferson and/or Douglas County Treasurer (the "County Treasurer") to be collected and paid over by the County Treasurer in the same manner as taxes are authorized to be collected and paid; and

WHEREAS, Section 32-1-1101(1)(e), C.R.S. further provides that any such fee, rate, toll, penalty, charge, or assessment to be certified to the County Treasurer shall total at least one hundred fifty dollars ($150.00) per account and shall be at least six (6) months delinquent; and

WHEREAS, on October 9, 2026, the District sent, by certified U.S. Mail return receipt requested and by First-Class U.S. Mail, a Notice of Public Meeting to Certify Delinquent Fees to the affected parties, indicating the District's intent to certify the delinquent fees at the Board's regular meeting scheduled for October 21, 2026, at 8:00 a.m.; and

WHEREAS, the Board has reviewed the delinquent accounts listed in Exhibit A attached hereto and incorporated herein by reference, and desires to adopt this Resolution to certify the delinquent fees listed therein to the County Treasurer for collection.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF ROXBOROUGH WATER AND SANITATION DISTRICT HEREBY RESOLVES AS FOLLOWS:

1. The Board hereby elects to certify the delinquent fees listed in Exhibit A to the County Treasurer to be collected and paid over by the County Treasurer in the same manner as taxes are authorized to be collected and paid over pursuant to Section 39-10-107, C.R.S. **The amount of this certification does not include the County Treasurer's collection fee, penalties, or other applicable fees.**

2. Until paid, the certification of delinquent fees set forth in Exhibit A shall constitute a lien on and against the applicable property served, which lien may be foreclosed in the same manner as provided by the laws of this state for the foreclosure of mechanics' liens.

3. The Board hereby authorizes and directs District staff and legal counsel to take all necessary steps to effect the certification of the delinquent fees listed in Exhibit A. If an account is paid in full to the District prior to submission of the certified delinquent fees to the County Treasurer, the Board authorizes District legal counsel to remove the delinquent account from the list set forth in Exhibit A.

4. This Resolution shall take effect on the date and at the time of its adoption and shall be recorded in the Douglas and Jefferson County Clerk and Recorder's Offices, as applicable, against the affected property listed in Exhibit A. Upon receipt of payment by the District of any delinquent fees listed in Exhibit A, the District's legal counsel is authorized to execute and record a "Release of Lien" against the applicable property for which payment was received.

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ADOPTED AND APPROVED THIS 21st DAY OF OCTOBER 2026.

ROXBOROUGH WATER & SANITATION DISTRICT

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By: Loren McFall, President

EXHIBIT A

LIST OF ACCOUNTS TO BE CERTIFIED TO DOUGLAS COUNTY TREASURER
BY ROXBOROUGH WATER AND SANITATION DISTRICT

LIST IS SUBJECT TO CHANGE

County Account Number	State Parcel Number	Property Owner	Property Address	Amount Certified
R0422935	2355-013-06-011	XELA DUNCAN	7309 LITTLE FAWN WAY LITTLETON, CO 80125	$965.25
R0429982	2355-012-06-246	SUSAN EDGLEY	9873 FALCON LN LITTLETON, CO 80125	$1,525.50
R0391456	2355-111-01-012	ISAAC/ASHLEY MEISENHEIMER	6586 OLD RANCH TRL LITTLETON, CO 80125	$1,064.93
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
R0000756	2229-200-01-007	TOM EGLE	7345 W PINEVIEW DR LITTLETON, CO 80125	$1,405.17