ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS
May 31, 2026

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Roxborough Water and Sanitation District
Balance Sheet by Class
As of May 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	131,907.94	5,486,437.14	43,929,657.78	1,959,554.55	99,415.50	-41,374,596.42	314,129.00	10,546,505.49
1125-Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	309,185.91	309,185.91
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	5,078,183.77	3,085,437.33	2,478,608.87	11,561,417.52	0.00	0.00	0.00	22,203,647.49
1155- Colotrust Bond Fund	0.00	0.00	429,212.60	595,789.05	0.00	0.00	0.00	1,025,001.65
1160 -System Develop Colo Trust	0.00	0.00	0.00	1,179,393.19	0.00	0.00	0.00	1,179,393.19
Total Checking/Savings	5,210,091.71	8,571,874.47	50,034,476.43	15,296,154.31	99,415.50	-41,374,596.42	623,314.91	38,460,730.91
Other Current Assets								
1300-A/R Service	0.00	0.00	792,516.53	371,524.27	0.00	0.00	0.00	1,164,040.80
1310-A/R Availabilty	0.00	0.00	7,957.23	2,626.54	0.00	0.00	0.00	10,583.77
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	12,125.69	0.00	0.00	0.00	0.00	12,125.69
1366 Due Club at Ravenna	0.00	0.00	28,086.55	0.00	0.00	0.00	0.00	28,086.55
1370- Due From Others	0.00	0.00	45,681.64	0.00	0.00	0.00	0.00	45,681.64
1390- Due from Dominion	0.00	0.00	1,795.10	1,000,000.00	0.00	0.00	0.00	1,001,795.10
1400- Prepaid Insurance	16,128.25	0.00	16,128.25	16,128.25	0.00	16,128.25	0.00	64,513.00
Total Other Current Assets	968,392.25	238,066.00	904,290.99	1,390,279.06	0.00	16,128.25	446,874.00	3,964,030.55
Total Current Assets	6,178,483.96	8,809,940.47	50,938,767.42	16,686,433.37	99,415.50	-41,358,468.17	1,070,188.91	42,424,761.46
Fixed Assets								
1500- Capital Assets	0.00	0.00	111,374,760.32	38,053,190.45	0.00	3,616,884.00	0.00	153,044,834.77
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	85,996,241.32	19,360,188.45	0.00	3,616,884.00	0.00	108,973,313.77
TOTAL ASSETS	**6,178,483.96**	**8,809,940.47**	**136,935,008.74**	**36,046,621.82**	**99,415.50**	**-37,741,584.17**	**1,070,188.91**	**151,398,075.23**
LIABILITIES & EQUITY								
Liabilities								
Current Liabilities								
Accounts Payable								
2000- Accounts Payable	5,334.07	0.00	5,974.07	12,747.55	682.50	185,084.04	1,343.92	211,166.15
Total Accounts Payable	5,334.07	0.00	5,974.07	12,747.55	682.50	185,084.04	1,343.92	211,166.15
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	957,598.07	238,066.00	40,494.36	3,958,687.44	682.50	220,755.00	448,217.92	5,864,501.29
Total Liabilities	957,598.07	238,066.00	40,494.36	3,958,687.44	682.50	220,755.00	448,217.92	5,864,501.29
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	559,991.07	485,407.27	847,604.38	-58,294.07	12,197.73	-1,362,447.81	4,323.87	488,782.44
Total Equity	5,220,885.89	8,571,874.47	136,894,514.38	32,087,934.38	98,733.00	-37,962,339.17	621,970.99	145,533,573.94
TOTAL LIABILITIES & EQUITY	**6,178,483.96**	**8,809,940.47**	**136,935,008.74**	**36,046,621.82**	**99,415.50**	**-37,741,584.17**	**1,070,188.91**	**151,398,075.23**

Roxborough Water and Sanitation District

Profit & Loss by Class

May 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	321,756.37	185,367.45	0.00	0.00	0.00	507,123.82
5050-Draught Surcharge	0.00	0.00	30,743.33	0.00	0.00	0.00	0.00	30,743.33
5100-Availability Charges	0.00	0.00	184.50	78.75	0.00	0.00	0.00	263.25
5101- Service Charges LMA	0.00	0.00	0.00	39,903.38	0.00	0.00	0.00	39,903.38
5200- Property Taxes	480,910.66	154,932.56	0.00	0.00	0.00	0.00	79,157.97	715,001.19
5210- Specific Ownership Taxes	4,649.75	1,497.98	0.00	0.00	0.00	0.00	2,447.93	8,595.66
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	19,397.50	0.00	0.00	0.00	0.00	19,397.50
5510-Potable Irrigation Water	0.00	0.00	3,878.50	0.00	0.00	0.00	0.00	3,878.50
5511-Irrigation Water	0.00	0.00	26,451.28	0.00	0.00	0.00	0.00	26,451.28
5601-Late Fees, Penalties,	0.00	0.00	3,096.80	1,442.42	0.00	0.00	0.00	4,539.22
5610- Miscellaneous Income	0.00	0.00	-1,480.75	-1,186.75	0.00	0.00	0.00	-2,667.50
5611-Inclusion fees-NWDC	0.00	0.00	5,701.76	0.00	0.00	0.00	0.00	5,701.76
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	65,000.00	0.00	0.00	0.00	65,000.00
5640- Dominion Treated Water Us	0.00	0.00	16,078.77	0.00	0.00	0.00	0.00	16,078.77
5650 Dominion Exp Reimbursement	0.00	0.00	1,795.10	0.00	0.00	0.00	0.00	1,795.10
5660- Ravenna Reimbursement	0.00	0.00	28,086.55	0.00	0.00	0.00	0.00	28,086.55
5700- Sys. Development Charge	0.00	0.00	180.00	11,164.20	0.00	0.00	0.00	11,344.20
5705 Ravenna SDC	0.00	0.00	23,053.33	0.00	0.00	0.00	0.00	23,053.33
5710- Capital Surcharge	0.00	0.00	15,923.07	2,451.00	0.00	0.00	0.00	18,374.07
5715- Capital Surcharge WTP Sup	0.00	0.00	94,287.48	0.00	0.00	0.00	0.00	94,287.48
5820- Investment Income	15,303.09	26,992.69	17,591.80	49,310.09	0.00	0.00	118.61	109,316.28
5850 - Reimbursed Exp Other	0.00	0.00	4,881.85	0.00	0.00	0.00	0.00	4,881.85
Total Income	500,863.50	183,423.23	665,637.19	353,530.54	0.00	0.00	81,724.51	1,785,178.97
Gross Profit	500,863.50	183,423.23	665,637.19	353,530.54	0.00	0.00	81,724.51	1,785,178.97
Expense								
6020-Payroll Expenses	10,195.36	0.00	43,779.03	22,168.10	0.00	22,033.48	0.00	98,175.97
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	6,077.61	0.00	4,646.11	0.00	10,723.72
6065- Dominion expenses	0.00	0.00	0.00	2,021.98	0.00	0.00	0.00	2,021.98
6080- Education	888.53	0.00	674.37	1,863.35	0.00	2,470.99	0.00	5,897.24
6100- Engineering	524.00	0.00	487.50	5,170.00	0.00	5,186.39	0.00	11,367.89
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	250.00	0.00	250.00
6115- GPS/GIS	0.00	0.00	0.00	0.00	0.00	585.00	0.00	585.00
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	307.00	0.00	0.00	408.00	0.00	715.00
6150- Legal	2,060.07	0.00	1,374.07	1,374.07	0.00	1,926.07	343.92	7,078.20
6170 - Meter Expenses	0.00	0.00	0.00	0.00	0.00	199.60	0.00	199.60
6180- Misc. Expenses	1,461.06	0.00	338.73	233.33	0.00	233.34	0.00	2,266.46
6200- Office Expense	6,221.49	0.00	13.29	2,004.01	0.00	2,049.54	0.00	10,288.33
6210-Operating Supplies	0.00	0.00	25,236.95	0.00	0.00	0.00	0.00	25,236.95
6220- Permits	505.50	0.00	0.00	0.00	0.00	935.00	0.00	1,440.50
6230- Repairs and Maint	4,959.18	0.00	9,542.49	1,418.29	0.00	21,406.99	0.00	37,326.95
6250- Treasurers Fees	7,210.74	2,323.04	0.00	0.00	0.00	0.00	1,174.17	10,707.95
6260- Utilities	186.11	0.00	22,697.83	9,717.60	0.00	8,879.92	0.00	41,481.46
6270- Vehicle	175.00	0.00	0.00	0.00	0.00	33.67	0.00	208.67
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	216,706.21	0.00	216,706.21
6300- Bank Service Charges	1,344.74	0.00	0.00	0.00	0.00	0.00	0.00	1,344.74
7300- Capital Projects	0.00	0.00	142,618.69	448,536.23	0.00	5,960.00	0.00	597,114.92
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	585.00	0.00	0.00	585.00
7320- Flow Equalization Basin	0.00	0.00	0.00	0.00	27,151.15	0.00	0.00	27,151.15
Total Expense	40,784.78	2,323.04	252,122.95	505,637.57	27,736.15	298,963.31	2,518.09	1,130,085.89
Net Ordinary Income	460,078.72	181,100.19	413,514.24	-152,107.03	-27,736.15	-298,963.31	79,206.42	655,093.08
Other Income/Expense								
Other Income								
6902- Transfers In WTP	0.00	94,287.48	0.00	0.00	0.00	0.00	0.00	94,287.48

No assurance is provided on these financial statements

Roxborough Water and Sanitation District

Profit & Loss by Class

May 2026

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Total Other Income	0.00	94,287.48	0.00	0.00	0.00	0.00	0.00	94,287.48
Other Expense								
8002- Transfers Water Supply SV	0.00	0.00	94,287.48	0.00	0.00	0.00	0.00	94,287.48
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	259,287.48	69,000.00	0.00	0.00	0.00	328,287.48
Net Other Income	0.00	94,287.48	-259,287.48	-69,000.00	0.00	0.00	0.00	-234,000.00
Net Income	**460,078.72**	**275,387.67**	**154,226.76**	**-221,107.03**	**-27,736.15**	**-298,963.31**	**79,206.42**	**421,093.08**

Roxborough Water and Sanitation District
Profit & Loss by Class
January through May 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	1,428,162.70	914,951.68	0.00	0.00	0.00	2,343,114.38
5050-Draught Surcharge	0.00	0.00	45,433.37	0.00	0.00	0.00	0.00	45,433.37
5100-Availability Charges	0.00	0.00	39,423.92	12,651.75	0.00	0.00	0.00	52,075.67
5101- Service Charges LMA	0.00	0.00	0.00	191,527.35	0.00	0.00	0.00	191,527.35
5200- Property Taxes	700,767.30	225,762.67	0.00	0.00	0.00	0.00	268,447.00	1,194,976.97
5210- Specific Ownership Taxes	29,848.48	9,616.13	0.00	0.00	0.00	0.00	13,236.01	52,700.62
5211- Dominion WTP Operations	0.00	0.00	306,137.33	0.00	0.00	0.00	0.00	306,137.33
5410-Hydrant Water	0.00	0.00	52,570.00	0.00	0.00	0.00	0.00	52,570.00
5510-Potable Irrigation Water	0.00	0.00	15,255.50	0.00	0.00	0.00	0.00	15,255.50
5511-Irrigation Water	0.00	0.00	121,060.88	0.00	0.00	0.00	0.00	121,060.88
5601-Late Fees, Penalties,	0.00	0.00	14,533.02	7,438.07	0.00	0.00	0.00	21,971.09
5610- Miscellaneous Income	0.00	0.00	-5,077.69	-5,251.19	0.00	0.00	0.00	-10,328.88
5611-Inclusion fees-NWDC	0.00	0.00	38,265.20	0.00	0.00	0.00	0.00	38,265.20
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	321,500.00	0.00	0.00	0.00	321,500.00
5640- Dominion Treated Water Us	0.00	0.00	72,600.57	0.00	0.00	0.00	0.00	72,600.57
5650 Dominion Exp Reimbursement	0.00	0.00	47,139.68	413,243.53	0.00	0.00	0.00	460,383.21
5660- Ravenna Reimbursement	0.00	0.00	73,220.62	0.00	0.00	0.00	0.00	73,220.62
5700- Sys. Development Charge	0.00	0.00	900.00	5,508.20	0.00	0.00	0.00	6,408.20
5705 Ravenna SDC	0.00	0.00	124,967.17	0.00	0.00	0.00	0.00	124,967.17
5710- Capital Surcharge	0.00	0.00	68,934.21	56,966.44	0.00	0.00	0.00	125,900.65
5715- Capital Surcharge WTP Sup	0.00	0.00	474,768.18	0.00	0.00	0.00	0.00	474,768.18
5820- Investment Income	72,580.99	127,753.56	85,272.04	243,494.80	0.00	0.00	273.85	529,375.24
5850 - Reimbursed Exp Other	0.00	0.00	17,874.86	0.00	0.00	0.00	0.00	17,874.86
Total Income	803,196.77	363,132.36	3,021,441.56	2,162,030.63	0.00	0.00	281,956.86	6,631,758.18
Gross Profit	803,196.77	363,132.36	3,021,441.56	2,162,030.63	0.00	0.00	281,956.86	6,631,758.18
Expense								
6020-Payroll Expenses	80,232.88	0.00	295,869.50	157,293.52	0.00	159,084.99	0.00	692,480.89
6040- Accounting	13,750.00	0.00	13,750.00	13,750.00	0.00	13,750.00	5,000.00	60,000.00
6041- Audit	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
6050- Contract Labor	0.00	0.00	0.00	15,127.57	0.00	13,696.08	0.00	28,823.65
6065- Dominion expenses	0.00	0.00	0.00	18,194.96	0.00	0.00	0.00	18,194.96
6080- Education	7,182.23	0.00	7,577.79	8,134.60	0.00	9,161.63	0.00	32,056.25
6100- Engineering	3,384.67	0.00	5,940.00	41,126.17	0.00	41,200.32	0.00	91,651.16
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	250.00	0.00	250.00
6115- GPS/GIS	0.00	0.00	0.00	8,042.50	0.00	6,300.00	0.00	14,342.50
6130- Insurance	11,683.00	0.00	11,683.00	11,683.00	0.00	11,683.00	0.00	46,732.00
6140- Lab & Test Fees	0.00	0.00	2,094.00	168.00	0.00	5,040.00	0.00	7,302.00
6150- Legal	7,238.58	0.00	6,552.58	9,644.58	0.00	11,026.06	1,094.42	35,556.22
6170 - Meter Expenses	0.00	0.00	0.00	3,695.24	0.00	14,669.79	0.00	18,365.03
6180- Misc. Expenses	6,629.76	0.00	1,181.23	472.48	0.00	510.44	0.00	8,793.91
6185- Littleton Service Fees	0.00	0.00	0.00	82,323.54	0.00	0.00	0.00	82,323.54
6200- Office Expense	25,998.63	0.00	538.02	10,380.12	0.00	11,219.20	0.00	48,135.97
6210-Operating Supplies	0.00	0.00	45,210.52	27,916.80	0.00	0.00	0.00	73,127.32
6220- Permits	8,017.02	0.00	0.00	6,112.00	0.00	20,636.67	0.00	34,765.69
6230- Repairs and Maint	52,948.68	0.00	110,557.03	25,756.91	0.00	64,586.33	0.00	253,848.95
6240- Safety Equipment	0.00	0.00	1,687.29	2,151.77	0.00	2,243.59	0.00	6,082.65
6250- Treasurers Fees	10,508.59	3,385.50	0.00	0.00	0.00	0.00	4,013.52	17,907.61
6260- Utilities	1,245.40	0.00	102,097.49	37,106.26	0.00	37,530.25	-15.54	177,963.86
6270- Vehicle	246.64	0.00	137.51	1,152.60	0.00	1,556.33	0.00	3,093.08
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	679,088.77	0.00	679,088.77
6300- Bank Service Charges	4,139.62	0.00	2,851.11	0.00	0.00	0.00	0.00	6,990.73
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	118,575.50	0.00	0.00	0.00	0.00	0.00	118,575.50
6501-Interest D15a356-PVH	0.00	33,517.94	0.00	0.00	0.00	0.00	0.00	33,517.94
6560- Principal CT2015- PVH	0.00	59,611.12	0.00	0.00	0.00	0.00	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	-267,540.59	0.00	0.00	0.00	0.00	0.00	-267,540.59
7100-Principal Payments-W05A105	0.00	304,095.00	0.00	0.00	0.00	0.00	118,575.50	422,670.50
7105 Interest Payments W05A105	0.00	0.00	0.00	0.00	0.00	0.00	33,517.94	33,517.94

Profit & Loss by Class

January through May 2026

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
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	227,102.51	782,519.08	0.00	259,214.36	0.00	1,268,835.95
7307-Ravenna Phase 3/4								
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	160.00	0.00	0.00	160.00
Total 7307-Ravenna Phase 3/4	0.00	0.00	0.00	0.00	160.00	0.00	0.00	160.00
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	3,179.99	0.00	0.00	3,179.99
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	584,462.28	0.00	0.00	584,462.28
Total Expense	243,205.70	404,305.69	834,829.58	1,262,751.70	587,802.27	1,362,447.81	277,632.99	4,972,975.74
Net Ordinary Income	559,991.07	-41,173.33	2,186,611.98	899,278.93	-587,802.27	-1,362,447.81	4,323.87	1,658,782.44
Other Income/Expense								
Other Income								
6900- Transfers In	0.00	51,812.42	0.00	0.00	600,000.00	0.00	0.00	651,812.42
6902- Transfers In WTP	0.00	474,768.18	0.00	0.00	0.00	0.00	0.00	474,768.18
Total Other Income	0.00	526,580.60	0.00	0.00	600,000.00	0.00	0.00	1,126,580.60
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	39,239.42	612,573.00	0.00	0.00	0.00	651,812.42
8002- Transfers Water Supply SV	0.00	0.00	474,768.18	0.00	0.00	0.00	0.00	474,768.18
9000 -Depreciation Expense	0.00	0.00	825,000.00	345,000.00	0.00	0.00	0.00	1,170,000.00
Total Other Expense	0.00	0.00	1,339,007.60	957,573.00	0.00	0.00	0.00	2,296,580.60
Net Other Income	0.00	526,580.60	-1,339,007.60	-957,573.00	600,000.00	0.00	0.00	-1,170,000.00
Net Income	**559,991.07**	**485,407.27**	**847,604.38**	**-58,294.07**	**12,197.73**	**-1,362,447.81**	**4,323.87**	**488,782.44**

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

	May 26	Jan - May 26
Ordinary Income/Expense		
Income		
5200- Property Taxes	480,910.66	700,767.30
5210- Specific Ownership Taxes	4,649.75	29,848.48
5820- Investment Income	15,303.09	72,580.99
Total Income	500,863.50	803,196.77
Gross Profit	500,863.50	803,196.77
Expense		
6020-Payroll Expenses	10,195.36	80,232.88
6040- Accounting	2,750.00	13,750.00
6041- Audit	0.00	10,000.00
6080- Education	888.53	7,182.23
6100- Engineering	524.00	3,384.67
6130- Insurance	2,303.00	11,683.00
6150- Legal	2,060.07	7,238.58
6180- Misc. Expenses	1,461.06	6,629.76
6200- Office Expense	6,221.49	25,998.63
6220- Permits	505.50	8,017.02
6230- Repairs and Maint	4,959.18	52,948.68
6250- Treasurers Fees	7,210.74	10,508.59
6260- Utilities	186.11	1,245.40
6270- Vehicle	175.00	246.64
6300- Bank Service Charges	1,344.74	4,139.62
Total Expense	40,784.78	243,205.70
Net Ordinary Income	460,078.72	559,991.07
Net Income	**460,078.72**	**559,991.07**

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

	May 26	Jan - May 26
Ordinary Income/Expense		
Income		
5200- Property Taxes	154,932.56	225,762.67
5210- Specific Ownership Taxes	1,497.98	9,616.13
5820- Investment Income	26,992.69	127,753.56
Total Income	183,423.23	363,132.36
Gross Profit	183,423.23	363,132.36
Expense		
6250- Treasurers Fees	2,323.04	3,385.50
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	2,323.04	404,305.69
Net Ordinary Income	181,100.19	-41,173.33
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	51,812.42
6902- Transfers In WTP	94,287.48	474,768.18
Total Other Income	94,287.48	526,580.60
Net Other Income	94,287.48	526,580.60
Net Income	**275,387.67**	**485,407.27**

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

	May 26	Jan - May 26
Ordinary Income/Expense		
Income		
5010- Service Charges	321,756.37	1,428,162.70
5050-Draught Surcharge	30,743.33	45,433.37
5100-Availability Charges	184.50	39,423.92
5211- Dominion WTP Operations	54,029.95	306,137.33
5410-Hydrant Water	19,397.50	52,570.00
5510-Potable Irrigation Water	3,878.50	15,255.50
5511-Irrigation Water	26,451.28	121,060.88
5601-Late Fees, Penalties,	3,096.80	14,533.02
5610- Miscellaneous Income	-1,480.75	-5,077.69
5611-Inclusion fees-NWDC	5,701.76	38,265.20
5640- Dominion Treated Water Us	16,078.77	72,600.57
5650 Dominion Exp Reimbursement	1,795.10	47,139.68
5660- Ravenna Reimbursement	28,086.55	73,220.62
5700- Sys. Development Charge	180.00	900.00
5705 Ravenna SDC	23,053.33	124,967.17
5710- Capital Surcharge	15,923.07	68,934.21
5715- Capital Surcharge WTP Sup	94,287.48	474,768.18
5820- Investment Income	17,591.80	85,272.04
5850 - Reimbursed Exp Other	4,881.85	17,874.86
Total Income	665,637.19	3,021,441.56
Gross Profit	665,637.19	3,021,441.56
Expense		
6020-Payroll Expenses	43,779.03	295,869.50
6040- Accounting	2,750.00	13,750.00
6080- Education	674.37	7,577.79
6100- Engineering	487.50	5,940.00
6130- Insurance	2,303.00	11,683.00
6140- Lab & Test Fees	307.00	2,094.00
6150- Legal	1,374.07	6,552.58
6180- Misc. Expenses	338.73	1,181.23
6200- Office Expense	13.29	538.02
6210-Operating Supplies	25,236.95	45,210.52
6220- Permits	0.00	0.00
6230- Repairs and Maint	9,542.49	110,557.03
6240- Safety Equipment	0.00	1,687.29
6260- Utilities	22,697.83	102,097.49
6270- Vehicle	0.00	137.51
6300- Bank Service Charges	0.00	2,851.11
7300- Capital Projects	142,618.69	227,102.51
Total Expense	252,122.95	834,829.58
Net Ordinary Income	413,514.24	2,186,611.98
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	0.00	39,239.42
8002- Transfers Water Supply SV	94,287.48	474,768.18
9000 -Depreciation Expense	165,000.00	825,000.00
Total Other Expense	259,287.48	1,339,007.60
Net Other Income	-259,287.48	-1,339,007.60
Net Income	**154,226.76**	**847,604.38**

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

	May 26	Jan - May 26
Ordinary Income/Expense		
Income		
5010- Service Charges	185,367.45	914,951.68
5100-Availability Charges	78.75	12,651.75
5101- Service Charges LMA	39,903.38	191,527.35
5601-Late Fees, Penalties,	1,442.42	7,438.07
5610- Miscellaneous Income	-1,186.75	-5,251.19
5625- Dominion Sewer Conveyance	65,000.00	321,500.00
5650 Dominion Exp Reimbursement	0.00	413,243.53
5700- Sys. Development Charge	11,164.20	5,508.20
5710- Capital Surcharge	2,451.00	56,966.44
5820- Investment Income	49,310.09	243,494.80
Total Income	353,530.54	2,162,030.63
Gross Profit	353,530.54	2,162,030.63
Expense		
6020-Payroll Expenses	22,168.10	157,293.52
6040- Accounting	2,750.00	13,750.00
6050- Contract Labor	6,077.61	15,127.57
6065- Dominion expenses	2,021.98	18,194.96
6080- Education	1,863.35	8,134.60
6100- Engineering	5,170.00	41,126.17
6115- GPS/GIS	0.00	8,042.50
6130- Insurance	2,303.00	11,683.00
6140- Lab & Test Fees	0.00	168.00
6150- Legal	1,374.07	9,644.58
6170 - Meter Expenses	0.00	3,695.24
6180- Misc. Expenses	233.33	472.48
6185- Littleton Service Fees	0.00	82,323.54
6200- Office Expense	2,004.01	10,380.12
6210-Operating Supplies	0.00	27,916.80
6220- Permits	0.00	6,112.00
6230- Repairs and Maint	1,418.29	25,756.91
6240- Safety Equipment	0.00	2,151.77
6260- Utilities	9,717.60	37,106.26
6270- Vehicle	0.00	1,152.60
7300- Capital Projects	448,536.23	782,519.08
Total Expense	505,637.57	1,262,751.70
Net Ordinary Income	-152,107.03	899,278.93
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	0.00	612,573.00
9000 -Depreciation Expense	69,000.00	345,000.00
Total Other Expense	69,000.00	957,573.00
Net Other Income	-69,000.00	-957,573.00
Net Income	**-221,107.03**	**-58,294.07**

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

	May 26	Jan - May 26
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	22,033.48	159,084.99
6040- Accounting	2,750.00	13,750.00
6050- Contract Labor	4,646.11	13,696.08
6080- Education	2,470.99	9,161.63
6100- Engineering	5,186.39	41,200.32
6110-Conservation Rebates	250.00	250.00
6115- GPS/GIS	585.00	6,300.00
6130- Insurance	2,303.00	11,683.00
6140- Lab & Test Fees	408.00	5,040.00
6150- Legal	1,926.07	11,026.06
6170 - Meter Expenses	199.60	14,669.79
6180- Misc. Expenses	233.34	510.44
6200- Office Expense	2,049.54	11,219.20
6220- Permits	935.00	20,636.67
6230- Repairs and Maint	21,406.99	64,586.33
6240- Safety Equipment	0.00	2,243.59
6260- Utilities	8,879.92	37,530.25
6270- Vehicle	33.67	1,556.33
6280- Water Costs	216,706.21	679,088.77
7300- Capital Projects	5,960.00	259,214.36
Total Expense	298,963.31	1,362,447.81
Net Ordinary Income	-298,963.31	-1,362,447.81
Net Income	**-298,963.31**	**-1,362,447.81**

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

	May 26	Jan - May 26
Ordinary Income/Expense		
Expense		
7307-Ravenna Phase 3/4		
7312- Ravenna Pump Station	0.00	160.00
Total 7307-Ravenna Phase 3/4	0.00	160.00
7311- Dominion System Improve.	585.00	3,179.99
7313 - Valley View Project	0.00	0.00
7320- Flow Equalization Basin	27,151.15	584,462.28
Total Expense	27,736.15	587,802.27
Net Ordinary Income	-27,736.15	-587,802.27
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	**-27,736.15**	**12,197.73**

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

	May 26	Jan - May 26
Ordinary Income/Expense		
Income		
5200- Property Taxes	79,157.97	268,447.00
5210- Specific Ownership Taxes	2,447.93	13,236.01
5820- Investment Income	118.61	273.85
Total Income	81,724.51	281,956.86
Gross Profit	81,724.51	281,956.86
Expense		
6040- Accounting	1,000.00	5,000.00
6150- Legal	343.92	1,094.42
6250- Treasurers Fees	1,174.17	4,013.52
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	2,518.09	277,632.99
Net Ordinary Income	79,206.42	4,323.87
Net Income	**79,206.42**	**4,323.87**

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

	Jan - May 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	700,767.30	952,264.00	-251,496.70	73.6%
5210- Specific Ownership Taxes	29,848.48	120,000.00	-90,151.52	24.9%
5610- Miscellaneous Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	72,580.99	100,000.00	-27,419.01	72.6%
Total Income	803,196.77	1,173,264.00	-370,067.23	68.5%
Gross Profit	803,196.77	1,173,264.00	-370,067.23	68.5%
Expense				
6020-Payroll Expenses	80,232.88	110,000.00	-29,767.12	72.9%
6040- Accounting	13,750.00	35,000.00	-21,250.00	39.3%
6041- Audit	10,000.00	36,750.00	-26,750.00	27.2%
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	7,182.23	30,000.00	-22,817.77	23.9%
6100- Engineering	3,384.67	15,000.00	-11,615.33	22.6%
6130- Insurance	11,683.00	40,000.00	-28,317.00	29.2%
6150- Legal	7,238.58	20,000.00	-12,761.42	36.2%
6180- Misc. Expenses	6,629.76	15,000.00	-8,370.24	44.2%
6200- Office Expense	25,998.63	50,000.00	-24,001.37	52.0%
6220- Permits	8,017.02	30,000.00	-21,982.98	26.7%
6225-Rent	0.00	3,000.00	-3,000.00	0.0%
6230- Repairs and Maint	52,948.68	205,000.00	-152,051.32	25.8%
6250- Treasurers Fees	10,508.59	45,000.00	-34,491.41	23.4%
6260- Utilities	1,245.40	2,000.00	-754.60	62.3%
6270- Vehicle	246.64	5,000.00	-4,753.36	4.9%
6300- Bank Service Charges	4,139.62	2,000.00	2,139.62	207.0%
7300- Capital Projects	0.00	10,000.00	-10,000.00	0.0%
Total Expense	243,205.70	671,750.00	-428,544.30	36.2%
Net Ordinary Income	559,991.07	501,514.00	58,477.07	111.7%
Other Income/Expense				
Other Expense				
8002- Transfers Water Supply SV	0.00	500,000.00	-500,000.00	0.0%
8100- Transfer to Other Funds	0.00	200,000.00	-200,000.00	0.0%
Total Other Expense	0.00	700,000.00	-700,000.00	0.0%
Net Other Income	0.00	-700,000.00	700,000.00	0.0%
Net Income	**559,991.07**	**-198,486.00**	**758,477.07**	**-282.1%**

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

	Jan - May 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	225,762.67	238,066.00	-12,303.33	94.8%
5210- Specific Ownership Taxes	9,616.13	40,000.00	-30,383.87	24.0%
5820- Investment Income	127,753.56	200,000.00	-72,246.44	63.9%
Total Income	363,132.36	478,066.00	-114,933.64	76.0%
Gross Profit	363,132.36	478,066.00	-114,933.64	76.0%
Expense				
6250- Treasurers Fees	3,385.50	15,000.00	-11,614.50	22.6%
6420-Loan Adminstrative Fees	14,400.00	28,800.00	-14,400.00	50.0%
6500- CWRPDA -PVH D15a356- Prin	118,575.50	237,050.00	-118,474.50	50.0%
6501-Interest D15a356-PVH	33,517.94	67,036.00	-33,518.06	50.0%
6550-CWCB Principal c150346	0.00	531,893.00	-531,893.00	0.0%
6551- CWCB Interest c150346	0.00	444,749.00	-444,749.00	0.0%
6560- Principal CT2015- PVH	59,611.12	59,611.00	0.12	100.0%
6561 - Interest CT2015-176 PVH	55,836.03	55,836.00	0.03	100.0%
6599- Less PVH Debt Service	-267,540.59	-419,533.00	151,992.41	63.8%
7100-Principal Payments-W05A105	304,095.00	640,000.00	-335,905.00	47.5%
7105 Interest Payments W05A105	0.00	16,946.00	-16,946.00	0.0%
7150-Ravenna CT2019 Interest	40,027.34	40,027.34	0.00	100.0%
7151- Ravenna CT 2019- Princ.	42,397.85	42,397.85	0.00	100.0%
Total Expense	404,305.69	1,759,813.19	-1,355,507.50	23.0%
Net Ordinary Income	-41,173.33	-1,281,747.19	1,240,573.86	3.2%
Other Income/Expense				
Other Income				
6900- Transfers In	51,812.42	160,000.00	-108,187.58	32.4%
6902- Transfers In WTP	474,768.18	1,036,808.00	-562,039.82	45.8%
Total Other Income	526,580.60	1,196,808.00	-670,227.40	44.0%
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	526,580.60	1,196,808.00	-670,227.40	44.0%
Net Income	**485,407.27**	**-84,939.19**	**570,346.46**	**-571.5%**

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

	Jan - May 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	1,428,162.70	3,200,000.00	-1,771,837.30	44.6%
5050-Draught Surcharge	45,433.37			
5100-Availability Charges	39,423.92	120,000.00	-80,576.08	32.9%
5211- Dominion WTP Operations	306,137.33	700,000.00	-393,862.67	43.7%
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	52,570.00	40,000.00	12,570.00	131.4%
5510-Potable Irrigation Water	15,255.50	40,000.00	-24,744.50	38.1%
5511-Irrigation Water	121,060.88	250,000.00	-128,939.12	48.4%
5601-Late Fees, Penalties,	14,533.02			
5610- Miscellaneous Income	-5,077.69	70,000.00	-75,077.69	-7.3%
5611-Inclusion fees-NWDC	38,265.20	50,000.00	-11,734.80	76.5%
5640- Dominion Treated Water Us	72,600.57	100,000.00	-27,399.43	72.6%
5650 Dominion Exp Reimbursement	47,139.68	1,503,875.00	-1,456,735.32	3.1%
5660- Ravenna Reimbursement	73,220.62			
5700- Sys. Development Charge	900.00	275,000.00	-274,100.00	0.3%
5705 Ravenna SDC	124,967.17	250,000.00	-125,032.83	50.0%
5710- Capital Surcharge	68,934.21	80,000.00	-11,065.79	86.2%
5715- Capital Surcharge WTP Sup	474,768.18	1,036,808.00	-562,039.82	45.8%
5820- Investment Income	85,272.04	200,000.00	-114,727.96	42.6%
5850 - Reimbursed Exp Other	17,874.86	20,000.00	-2,125.14	89.4%
Ravenna Bond Proceeds	0.00	3,196,997.00	-3,196,997.00	0.0%
Total Income	3,021,441.56	11,141,080.00	-8,119,638.44	27.1%
Gross Profit	3,021,441.56	11,141,080.00	-8,119,638.44	27.1%
Expense				
6020-Payroll Expenses	295,869.50	420,000.00	-124,130.50	70.4%
6040- Accounting	13,750.00	36,000.00	-22,250.00	38.2%
6080- Education	7,577.79	20,000.00	-12,422.21	37.9%
6100- Engineering	5,940.00	20,000.00	-14,060.00	29.7%
6130- Insurance	11,683.00	40,000.00	-28,317.00	29.2%
6140- Lab & Test Fees	2,094.00	10,000.00	-7,906.00	20.9%
6150- Legal	6,552.58	25,000.00	-18,447.42	26.2%
6180- Misc. Expenses	1,181.23			
6200- Office Expense	538.02	10,000.00	-9,461.98	5.4%
6210-Operating Supplies	45,210.52	175,000.00	-129,789.48	25.8%
6220- Permits	0.00	10,000.00	-10,000.00	0.0%
6230- Repairs and Maint	110,557.03	200,000.00	-89,442.97	55.3%
6240- Safety Equipment	1,687.29	2,000.00	-312.71	84.4%
6260- Utilities	102,097.49	270,000.00	-167,902.51	37.8%
6270- Vehicle	137.51	3,000.00	-2,862.49	4.6%
6300- Bank Service Charges	2,851.11			
7300- Capital Projects	227,102.51	910,000.00	-682,897.49	25.0%
7302- Water Taps Centennial	0.00	560,000.00	-560,000.00	0.0%
Total Expense	834,829.58	2,711,000.00	-1,876,170.42	30.8%
Net Ordinary Income	2,186,611.98	8,430,080.00	-6,243,468.02	25.9%
Other Income/Expense				
Other Income				
6900- Transfers In	0.00	500,000.00	-500,000.00	0.0%
Total Other Income	0.00	500,000.00	-500,000.00	0.0%
Other Expense				
8000- Transfers to Other Funds	39,239.42	120,000.00	-80,760.58	32.7%
8002- Transfers Water Supply SV	474,768.18	1,036,808.00	-562,039.82	45.8%
8150- Transfer to Capital Fund	0.00	1,000,000.00	-1,000,000.00	0.0%
9000 -Depreciation Expense	825,000.00			
Total Other Expense	1,339,007.60	2,156,808.00	-817,800.40	62.1%
Net Other Income	-1,339,007.60	-1,656,808.00	317,800.40	80.8%

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

	Jan - May 26	Budget	$ Over Budget	% of Budget
Net Income	847,604.38	6,773,272.00	-5,925,667.62	12.5%

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

	Jan - May 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	159,084.99	960,000.00	-800,915.01	16.6%
6040- Accounting	13,750.00	36,000.00	-22,250.00	38.2%
6050- Contract Labor	13,696.08	40,000.00	-26,303.92	34.2%
6080- Education	9,161.63	40,000.00	-30,838.37	22.9%
6100- Engineering	41,200.32	100,000.00	-58,799.68	41.2%
6110-Conservation Rebates	250.00	5,000.00	-4,750.00	5.0%
6115- GPS/GIS	6,300.00	15,000.00	-8,700.00	42.0%
6130- Insurance	11,683.00	40,000.00	-28,317.00	29.2%
6140- Lab & Test Fees	5,040.00	15,000.00	-9,960.00	33.6%
6150- Legal	11,026.06	25,000.00	-13,973.94	44.1%
6170 - Meter Expenses	14,669.79	85,000.00	-70,330.21	17.3%
6180- Misc. Expenses	510.44	10,000.00	-9,489.56	5.1%
6200- Office Expense	11,219.20	25,000.00	-13,780.80	44.9%
6220- Permits	20,636.67	40,000.00	-19,363.33	51.6%
6230- Repairs and Maint	64,586.33	400,000.00	-335,413.67	16.1%
6240- Safety Equipment	2,243.59	5,000.00	-2,756.41	44.9%
6260- Utilities	37,530.25	80,000.00	-42,469.75	46.9%
6270- Vehicle	1,556.33	12,000.00	-10,443.67	13.0%
6280- Water Costs	679,088.77	2,200,000.00	-1,520,911.23	30.9%
7300- Capital Projects	259,214.36	4,765,000.00	-4,505,785.64	5.4%
Total Expense	1,362,447.81	8,898,000.00	-7,535,552.19	15.3%
Net Ordinary Income	-1,362,447.81	-8,898,000.00	7,535,552.19	15.3%
Net Income	**-1,362,447.81**	**-8,898,000.00**	**7,535,552.19**	**15.3%**

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

	Jan - May 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	914,951.68	1,800,000.00	-885,048.32	50.8%
5100-Availability Charges	12,651.75	40,000.00	-27,348.25	31.6%
5101- Service Charges LMA	191,527.35	300,000.00	-108,472.65	63.8%
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,	7,438.07			
5610- Miscellaneous Income	-5,251.19	20,000.00	-25,251.19	-26.3%
5625- Dominion Sewer Conveyance	321,500.00	650,000.00	-328,500.00	49.5%
5650 Dominion Exp Reimbursement	413,243.53	50,000.00	363,243.53	826.5%
5670-Dominion Cap Lease O-Line	0.00	1,000,000.00	-1,000,000.00	0.0%
5700- Sys. Development Charge	5,508.20	200,000.00	-194,491.80	2.8%
5710- Capital Surcharge	56,966.44	160,000.00	-103,033.56	35.6%
5820- Investment Income	243,494.80	200,000.00	43,494.80	121.7%
Total Income	2,162,030.63	4,453,000.00	-2,290,969.37	48.6%
Gross Profit	2,162,030.63	4,453,000.00	-2,290,969.37	48.6%
Expense				
6020-Payroll Expenses	157,293.52	415,000.00	-257,706.48	37.9%
6040- Accounting	13,750.00	33,000.00	-19,250.00	41.7%
6050- Contract Labor	15,127.57	36,000.00	-20,872.43	42.0%
6065- Dominion expenses	18,194.96			
6080- Education	8,134.60	30,000.00	-21,865.40	27.1%
6100- Engineering	41,126.17	20,000.00	21,126.17	205.6%
6115- GPS/GIS	8,042.50	6,000.00	2,042.50	134.0%
6130- Insurance	11,683.00	40,000.00	-28,317.00	29.2%
6140- Lab & Test Fees	168.00	1,000.00	-832.00	16.8%
6150- Legal	9,644.58	15,000.00	-5,355.42	64.3%
6170 - Meter Expenses	3,695.24			
6180- Misc. Expenses	472.48	1,000.00	-527.52	47.2%
6185- Littleton Service Fees	82,323.54	1,100,000.00	-1,017,676.46	7.5%
6200- Office Expense	10,380.12	35,000.00	-24,619.88	29.7%
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	25,756.91	150,000.00	-124,243.09	17.2%
6240- Safety Equipment	2,151.77	4,000.00	-1,848.23	53.8%
6260- Utilities	37,106.26	110,000.00	-72,893.74	33.7%
6270- Vehicle	1,152.60	5,000.00	-3,847.40	23.1%
7300- Capital Projects	782,519.08	3,437,000.00	-2,654,480.92	22.8%
Total Expense	1,262,751.70	5,618,000.00	-4,355,248.30	22.5%
Net Ordinary Income	899,278.93	-1,165,000.00	2,064,278.93	-77.2%
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	612,573.00	40,000.00	572,573.00	1,531.4%
9000 -Depreciation Expense	345,000.00			
Total Other Expense	957,573.00	40,000.00	917,573.00	2,393.9%
Net Other Income	-957,573.00	160,000.00	-1,117,573.00	-598.5%
Net Income	**-58,294.07**	**-1,005,000.00**	**946,705.93**	**5.8%**

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

	Jan - May 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
7307-Ravenna Phase 3/4				
7312- Ravenna Pump Station	160.00			
Total 7307-Ravenna Phase 3/4	160.00			
7310 - WTP- Dominion Pump	0.00	310,000.00	-310,000.00	0.0%
7311- Dominion System Improve.	3,179.99			
7313 - Valley View Project	0.00			
7320- Flow Equalization Basin	584,462.28	800,000.00	-215,537.72	73.1%
Total Expense	587,802.27	1,110,000.00	-522,197.73	53.0%
Net Ordinary Income	-587,802.27	-1,110,000.00	522,197.73	53.0%
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	**12,197.73**	**-110,000.00**	**122,197.73**	**-11.1%**

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

	Jan - May 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	268,447.00	446,874.00	-178,427.00	60.1%
5210- Specific Ownership Taxes	13,236.01	30,000.00	-16,763.99	44.1%
5820- Investment Income	273.85	10,000.00	-9,726.15	2.7%
Total Income	281,956.86	486,874.00	-204,917.14	57.9%
Gross Profit	281,956.86	486,874.00	-204,917.14	57.9%
Expense				
6040- Accounting	5,000.00	12,000.00	-7,000.00	41.7%
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	1,094.42	2,500.00	-1,405.58	43.8%
6250- Treasurers Fees	4,013.52	9,000.00	-4,986.48	44.6%
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	277,632.99	569,406.03	-291,773.04	48.8%
Net Ordinary Income	4,323.87	-82,532.03	86,855.90	-5.2%
Net Income	**4,323.87**	**-82,532.03**	**86,855.90**	**-5.2%**

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District
May 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 May 31, 2026 is as follows:

General Fund	Debt Service Water Fund	Debt Service Sewer Fund	Capital Projects Fund	Water Fund	Sewer Fund	PVH	Total
$ -	$ -	$ -	$ 99,416	$ 3,000,000	$ 1,000,000		$ 4,099,416
-	-	-		2,155,152	3,031,874		$ 5,187,026
5,210,092	1,861,744	6,710,130		3,504,728	11,264,280	623,315	$ 29,174,289
$ 5,210,092	$ 1,861,744	$ 6,710,130	$ 99,416	$ 8,659,880	$ 15,296,154	$ 623,315	$ 38,460,731

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							
Total Funds Available	8,489,903	8,531,928	8,724,383	8,662,710	8,659,880							
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							
Capital Reserve	1,554,303	1,657,134	1,903,544	2,053,730	2,155,152							
Operating Cash	3,935,600	3,874,794	3,820,839	3,608,980	3,504,728							
Total Cash	8,489,903	8,531,928	8,724,383	8,662,710	8,659,880	0	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							
Additions to Reserve	250,000	250,000	250,000	250,000	250,000							
Use of Reserves	13,167	147,169	3,590	99,814	148,578							
Ending Reserve Balance	1,554,303	1,657,134	1,903,544	2,053,730	2,155,152	0	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							
Total Funds Available	15,077,292	15,716,095	15,854,669	15,446,125	15,296,154							
Distribution of Available Funds												
Operating Reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000							
25% of Budgeted Expenditures												
Capital Reserve	3,074,393	3,234,388	3,384,488	3,295,410	3,031,874							
Operating Cash	11,002,899	11,481,707	11,470,181	11,150,715	11,264,280							
Total Available Funds	15,077,292	15,716,095	15,854,669	15,446,125	15,296,154	0	0	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							
Additions to Reserve	185,000	185,000	185,000	185,000	185,000							
Use of Reserves	0	-25,005	-34,900	-274,078	-448,536							
Ending Reserve Balance	3,074,393	3,234,388	3,384,488	3,295,410	3,031,874	0	0	0	0	0	0	0

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

	Jan	Feb	March	April	May	June	July	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							
Surcharge Collected	94,249	97,789	94,198	94,244	94,287							
Availability of Service Trans.	25,771	0	0	26,042	26,042							
Payment of Debt	0	0	0	0	0							
Ending Cash Balance	1,429,142	1,526,931	1,621,129	1,741,415	1,861,744	0	0	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							
Total	8,236,419	7,961,060	8,137,530	8,296,487	8,571,874	0	0	0	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		Total Amount Received	Percentage of Levied Taxes Received	
									Monthly	Y-T-D		Monthly	Y-T-D
January			$ 13,926					$ 13,926	0.00%	0.00%	$ 13,926	0.49%	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								$ -	0.00%	50.64%	$ -	0.00%	58.85%
July								$ -	0.00%	50.64%	$ -	0.00%	58.85%
August								$ -	0.00%	50.64%	$ -	0.00%	58.85%
September								$ -	0.00%	50.64%	$ -	0.00%	58.85%
October								$ -	0.00%	50.64%	$ -	0.00%	58.85%
November								$ -	0.00%	50.64%	$ -	0.00%	58.85%
December								$ -	0.00%	50.64%	$ -	0.00%	58.85%
TOTAL	$ 1,055,099	$ -	$ 41,919	$ -	$ (6,289)	$ -	$ -	$ 1,090,729	50.64%	50.64%	$ 1,090,729	58.85%	58.85%