



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, May 20, 2026, Time 8:00 am

Board of Directors

Loren McFall, President

Dave Bane, Vice President

Fran Santagata, Secretary

David Thomas, Treasurer

Kim DeGrande, Assistant Secretary

Term Expiration

5/2027

5/2027

5/2029

5/2029

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

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 April 15, 2026.

V. Staff Reports

- a. General Manager's Report
- b. Financial Report

VI. Board Action Items

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 April 15, 2026.
- b. Ratify Payrolls from April 30, 2026:
- c. Ratify Payments from April 15, 2026:
- d. Approve Payments of Claims: Checks:
- e. Ratify Pay Application #3 to QP Services in the amount of \$311,405.65 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. None

ADJOURN AS THE PVH SUBDISTRICT OF RWSD AND RECONVENE AS THE ROXBOROUGH WATER AND SANITATION DISTRICT BOARD:

Upon a motion by Director Santagata second by Director DeGrande, 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 DeGrande 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 March 18, 2026.
- b. Ratified Payrolls for March 31, 2026:
- c. Ratified Payments from March 18, 2026: 105290-105317, 105319-105331, 105335-105347, 105349-105356.
- d. Approved Payments of Claims: Checks: 105318, 105332-105334, 105348, 105357.
- e. Ratified Application #2 to QP Services in the amount of \$155,600.00 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 gave an update on the Condemnation Hearing with Arrowhead Metro District.

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 February 2026 RWSD Financial Statements to the Board. Upon a motion by Director Santagata, second by Director Thomas and unanimous vote by the Board, the February 2026 financial reports were accepted.

ADMINISTRATIVE REPORT:

Ms. Hoover provided the Administrative Report.

BOARD ACTION Items:

Upon a motion by Director Santagata, second by Director DeGrande, and unanimous vote the Board approved Resolution No. 26-04-01 Approving and adopting The City of Aurora’s Stage 1 drought Restrictions as required by our 2020 Water Supply Agreement IGA.

Upon a motion by Director Santagata, second by Director DeGrande, and unanimous vote the Board approved the Work Order Contract for Flowmore Services in the amount of \$24,389 for Forcemain Pigging Maintenance.

Upon a motion by Director Thomas, second by Director Santagata, and unanimous vote the Board granted approval to execute the Amended and Restated Water Service Agreement with Highlands Ranch Water when all conditions have been met and approved by Mike Marcum, Michael Gerstner and Alan Pogue and allow the General Manager Mike Marcum to Execute the Agreement.

ADJOURN: Upon a motion by Director Santagata, second by Director DeGrande and unanimous vote, the meeting was adjourned at 8:59am.

Secretary of the meeting: _____



GENERAL MANAGER'S REPORT

Plum Valley Heights Subdistrict

Of

Roxborough Water and Sanitation District

May 20th, 2026

Titan Road Industrial Park

- Highlands Ranch Water Board has approved the amended service agreement, and it has been executed by both parties.
- I had a quick meeting with Comcast and let them know the process moving forward would include petitions to include into both District's, inclusion fee payments, prepayment of engineering design and bringing account current. I have provided them links to RWSD's Rules & Reg, fee structure and the amended HRW agreement.
- I had a meeting with Martin Marrieta earlier this month who owns an empty parcel on the SE corner of Titan Circle. They prepaid for 34 EQR's while the District was gauging interest before the sub-district was constructed. They are ready to move forward with their project and would like to construct in the 12-18-month period. They did inquire about any remaining taps which I let them know there were 6 remaining after Comcast and the WVCC addition. He said they would like to purchase them. I let him know I was given direction by the board not to float EQR's until projects are real not concept.

Plum Valley Heights

- I was contacted by 8045 Moore Rd.; this is the Zuma Rescue Ranch informing me their well is dry and inquiring about water. I spoke to her about the challenges and the process and offered some solutions, this remains a work in progress but based on flow projections appears an 1-1/2" tap would be required.

McMakin Property

- No action

General

- No action

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

General Fund

- Property taxes collected: \$128,548
- Specific ownership taxes: \$2,456
- Interest income: \$56
- Professional fees: \$1,000

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.: (#3)

SUBMITTAL DATE: 4/30/2026

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

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

PERIOD FROM: 4/1/2026

TO: 4/30/2026

TASK (ACCT.) NO.: (#)

CHANGE ORDER SUMMARY:		
Net total from Previous Application:		\$0.00
Approved this Period:		
NO.	DATE	AMOUNT (+/-)
(CO#1)	4/28/2026	\$20,605.65
(CO#)	(Date)	\$0.00
(CO#)	(Date)	\$0.00
Total CO's to Date		\$20,605.65

CONTRACT STATUS:	
Notice to Proceed Date	January 14, 2026
Substantial Completion Date	
Final Completion Date	
% Complete (Time) (\$s)	0% 49%

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.	\$20,605.65
Current Contract Amount.	\$1,018,505.65
Gross Amount Due.	\$501,905.65 0
Less 0% Retainage*.	\$0.00
Amount Due to Date.	\$501,905.65
Less Previous Payments	\$190,500.00
AMOUNT DUE THIS APPLICATION:	\$311,405.65
*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: 05.04.2026

(CONTRACTOR)

OWNER APPROVAL:

By: _____, Owner Project Manager Date: _____

Roxborough Water & Sanitation

2026 CIPP Roxborough
MASTER

SHOT #	SEG #	USMH	DSMH	MAP PAGE	PLAN DIA	MATERIAL	PLAN LENGTH	FIELD LENGTH (LF)	Variance (LF)	# TAPS	Jet/CCTV DATE	CIPP Install Date	MHs	COMMENTS
1	1	MH_DB2-4	MH_DB2-3	1	8	VCP	211	202	-9.4		2.5	4/13/2026	64	
2	4	MH_DB2-1.2	MH_DB2-1.1	1	8	VCP	126	122	-4.1		2.6	3/10/2026		
2	100	MH_DB2-1.1	MH_DB2-1	1	8	VCP	101	92	-8.6		2.6	3/10/2026	49.5	
3	5	MH_DB2-1	MH_DB2		8	VCP	127	122	-4.8		2.9	3/9/2026	49.5	
4	2	MH_DB3-2	MH_DB3-1		8	VCP	229	223	-5.9		2.9	3/13/2026		
4	3	MH_DB3-1	MH_DB3		8	VCP	261	255	-5.6		2.9	3/13/2026		
5	6	MH_DB3	MH_DB2		8	VCP	228	223	-4.7		2.9	3/11/2026	81.5	
6	9	MH_DB-7	MH_DB-6		8	VCP	375	362	-12.8		2.6	3/19/2023		
7	10	MH_DB-6	MH_DB-5		8	VCP	106	99	-6.8		2.6	4/2/2026		
8	8	MH_DB-5	MH_DB-4		8	VCP	400	384	-16.2		2.6	3/17/2026		
8	7	MH_DB-4	MH_DB3		8	VCP	309	298	-11.3		2.9	3/27/2028		
9	11	MH_BG-9.11	MH_BG-9.1		8	VCP	331	328	-3		2.9	3/19/2026		
10	12	MH_BG-9.2	MH_BG-9.1		8	VCP	270	267	-2.9		2.9	3/25/2026		
11	13	MH_BG-9.1	MH_BG-9		8	VCP	54	50	-4		2.9	4/1/2026		
12	14	MH_BG-8	MH_BG-7		8	VCP	254	248	-6.3		2.9	3/30/2026		
12	15	MH_BG-7	MH_BG-7		8	VCP	361	361	0		2.9	3/26/2026		
13	30	MH_BA-24	MH_BA-23		8	VCP	125	121	-4.3		2.12	4/16/2026		
14	16	MH_BG-5.2	MH_BG-5.1		8	VCP	159	154	-4.8		2.9	3/24/2026		
15	17	MH_BG-5.1	MH_BG-5		8	VCP	281	272	-9.2		2.9	4/2/2026		
16	28	MH_BA24.2	MH_BA24.1		8	VCP	253	255	1.6			4/8/2026		
17	29	MH_BA-24.1	MH_BA-24		8	VCP	179	175	-4.5		2.12	4/2/2026		
18	27	MH_BA-25	MH_BA-24		8	VCP	259	259	0		2.11	4/3/2026		
19	24	MH_BA-19.1	MH_BA-19		8	VCP	267	258	-9		2.1	4/16/2026		
20	26	MH_BA-20	MH_BA-19		8	VCP	275	260	-15.5		2.1	4/10/2026		
20	25	MH_BA-19	MH_BA-18		8	VCP	221	213	-8.2		2.1	4/10/2026		
21	18	MH_BG-4	MH_BG-3		8	VCP	272	265	-6.8		2.9	4/20/2026		
22	19	MH_BG-3.1	MH_BG-3		8	VCP	130	124	-6.2		2.1	4/14/2026		
22	20	MH_BG-3	MH_BG-2		8	VCP	170	158	-12.4		2.1	4/14/2026		
23	21	MH_BG-2	MH_BG-1		8	VCP	277	264	-13.2		2.1	4/15/2026		
24	22	MH_BG-1.2	MH_BG-1.1		8	VCP	169	152	-17.2		2.1	4/9/2026		
25	23	MH_BG-1.1	MH_BG-1		8	VCP	163	156	-6.6		2.1	4/21/2026		
26	31	MH_BA-23	MH_BA-22		8	VCP	400	393	-6.7		2.12	4/6/2026		
27	32	MH_BJ-14.3	MH_BJ-14.2		8	VCP	260	252	-8		2.1	4/21/2026		
28	33	MH_BJ-16	MH_BJ-15		8	VCP	249	242	-6.7		2.11	4/23/2026		
28	34	MH_BJ-15	MH_BJ-14		8	VCP	304	294	-9.9			4/22/2026		
30	38	MH_BJ-11.1A	MH_BJ-11.1		8	VCP	97	93	-3.8			4/24/2026		
30	39	MH_BJ-11.1	MH_BJ-11		8	VCP	156	135	-21.4			4/24/2026		MSA: LINER 134.6; Need reversal
33	42	MH_BJ-9	MH_BJ-8		8	VCP	70	63	-6.6		2.11	4/30/2026		
33	43	MH_BJ-8	MH_BJ-7		8	VCP	97	93	-4		2.11	4/28/2026		
33	44	MH_BJ-7	MH_BJ-6		8	VCP	133	123	-10.5		2.11	4/28/2026		
34	45	MH_BJ-7.1	MH_BJ-7		8	VCP	255	248	-7.5		2.11	4/30/2026		
42	52	MH_AC-7	MH_AC-6		8	VCP	185	180	-5.4		2.12	4/29/2026		
40	50	MH_BJ-2	MH_BJ-1		8	VCP	95	92	-3.1		2.12	4/23/2026		

General Manager's Report

May 20th, 2026

Projects

- We are working with CORE Electric to complete the removal of the electrical power pole that remains in the easement for the raw water line on Ketcham's property that fed the old raw water pump station. They have performed their site visit and are working on design. They indicated it would be roughly \$6,000 - \$7,000 for our piece. I'm told Ketcham's design is complete and they are actively working on our portion.

Potential Inclusions / Updates

- I had lunch with Jeremy & Jamie Luther who are working on developing the Chatfield Commercial Center on the 1st of May. They are working through the County on their zoning, they have engaged an engineer to assist with the metro district formation and have funding options. I'm working on setting up another meeting with the folks along the corridor to gauge interest.

Dominion Water & Sanitation District

- Our team had a meeting with Andrea Cole, Dominion's General Manager, on May 4th to discuss the Restated O-Line Agreement draft. The 3rd draft is in their court for review; they are eager to execute.
- DWSD would like to host a dinner with the board for all of those who will be attending SDA this year. It is on September 15-17, as you all know lodging goes fast and booking is already open. Follow this link to book <https://www.sdaco.org/2025-conference>.

Public Outreach/Opportunities

- April 6th Aurora issued Stage 1 Drought Restrictions. We had 3 follow-up meetings with Alex Davis, Assistant General Manager, to fully understand the restrictions. All RWSD irrigation customers, raw and potable, are being assessed a \$3.23 surcharge which represents a 150% extra-territorial charge. We will be required to give them accounting on all irrigation water at the end of each month and they will access the charge on our monthly bills. Their goal is to see a 20% reduction to avoid moving into stage 2 which will be a larger surcharge and reduce outdoor watering to 1 day per week. We sent drought inserts to all the customers and there was a glitch where some of the customers' names were put on the wrong accounts. We are working on figuring out a solution but know the data file was off by one line.
- As usual the Garden in a Box coupons are going like crazy, there is only 1 remaining per the last update. They released the Slow the Flow, Rain Sensors and Smart Controllers on May 1st. While gauging interest during the preseason period it showed there was more interest than we had signed up for; so due to the drought I opted to add 5 additional controllers and 5 additional rain sensors. The last report showed they are both between 75-100% on the interest list.
- RWSD qualified to host the blood drive, the date is June 29th, there is a banner on the website with a QR code if you'd like to sign up.

General Manager's Report

- We got lots of interest for our summer help positions this year, Toby has hired 4 qualified young adults who will be starting June 1st.
- Fran attended a meeting that I couldn't last week hosted by RVMD and represented the District and fielded questions from the public. She indicated it went well, big thanks to Fran.
- I will be giving a joint presentation with Douglas County OEM & Aurora Water focused on our District's capabilities during emergencies and how we collaborate with management partners.

LEGAL COUNSEL

REPORT

Water Plant

In April, the plant was operational for 22 days with an average plant production of **1.8** MGD and a max day of **3.8** million gallons.

CDM Smith was out for testing following the switch to ACH. They found that our chemical dosing is in line. They also analyzed core samples of the filters. The top 4" of anthracite are showing signs of breaking down and clogged with Actiflo sand and polymer. Much of this sand settles on the top of the filters after a backwash. Before replacing the top 4", operators have attempted skimming the top layer of sand. This has already proved to be an improvement.

Xcel and gas plumbers were onsite to set the gas meter and make connections for the WTP generators dual fuel conversions. Once the lift station is complete, all generators will be commissioned with a load bank test to set the natural gas feed.

A quote from InflexionPoint has been approved to build a more robust SCADA system on a more modern platform. Operators will be working closely with programmers to ensure the final product is more useful for all operators. InflexionPoint will replace Browns Hill for SCADA support following implementation of the new platform.

This year's Rotork valve actuators will arrive any day. These actuators will replace original Keystone actuators that have been faulting.

The Hach pH sensors around the plant have been unreliable and expensive to maintain. A Badger sensor has shown to be very accurate with simple maintenance operators can perform themselves. BBE, the distributor, is putting together a quote to replace the rest of the plant pH sensors.

DWSD expects flow from Castle Rock to return in the week of May 18th. Prior to Castle Rock's chlorine burnout, DWSD was receiving 9 million gallons per month from Castle Rock.

April production was **40** million gallons of treated water, **15.5** million gallons of that was for Sterling Ranch.

Lift Stations

Flow Equalization Basin is in service following successful testing.

Force main air vac replacements are being evaluated. Current air vacs have been neglected due to size. Replacements would be significantly lighter and have flushing ports to allow maintenance without disassembly.

May's Operations Report

A PO has been sent to replace all four grinders at Waterton and Roxborough lift stations. Grinders shipped 5/18.

The new blower for the Transition Vault has been installed. This is an exact replacement for the old blower with some upgraded parts. The last blower lasted 15 years running nonstop before the enclosure collapsed in on it due to rust.



April saw **27.5** million gallons of sewage pumped to Littleton-Englewood. Approximately **9.7** million was conveyed for Sterling Ranch.

Field

The field had **279** locates for the month of April.

Annual valve turning continues. One 2" valve broke on Rain Dance Trail this was repaired on the same day.

QPS is nearly complete with annual sewer lining. One homeowner called with a sewer backup. This house was just outside of the area that was lined. Sticks and leaves were found clogging a floor drain. QPS ate the cost of Roto Rooter. Final costs are further under budget, so additional lines are being quoted to get a head start on next year.

Redline was scheduled to start making repairs to a hillside off Sumac that was damaged due to flushing mid May.

Annual sewer jetting and TVing are scheduled to start the last week of May. This year includes Village Circle East and the Chatfields.

May's Operations Report

There was a water main break on Big Horn Trail in the park. This is the second issue in the last two years on a 2" spur that was not installed to Roxborough spec.



MEMORANDUM

TO: Roxborough Water and Sanitation District
Board of Directors

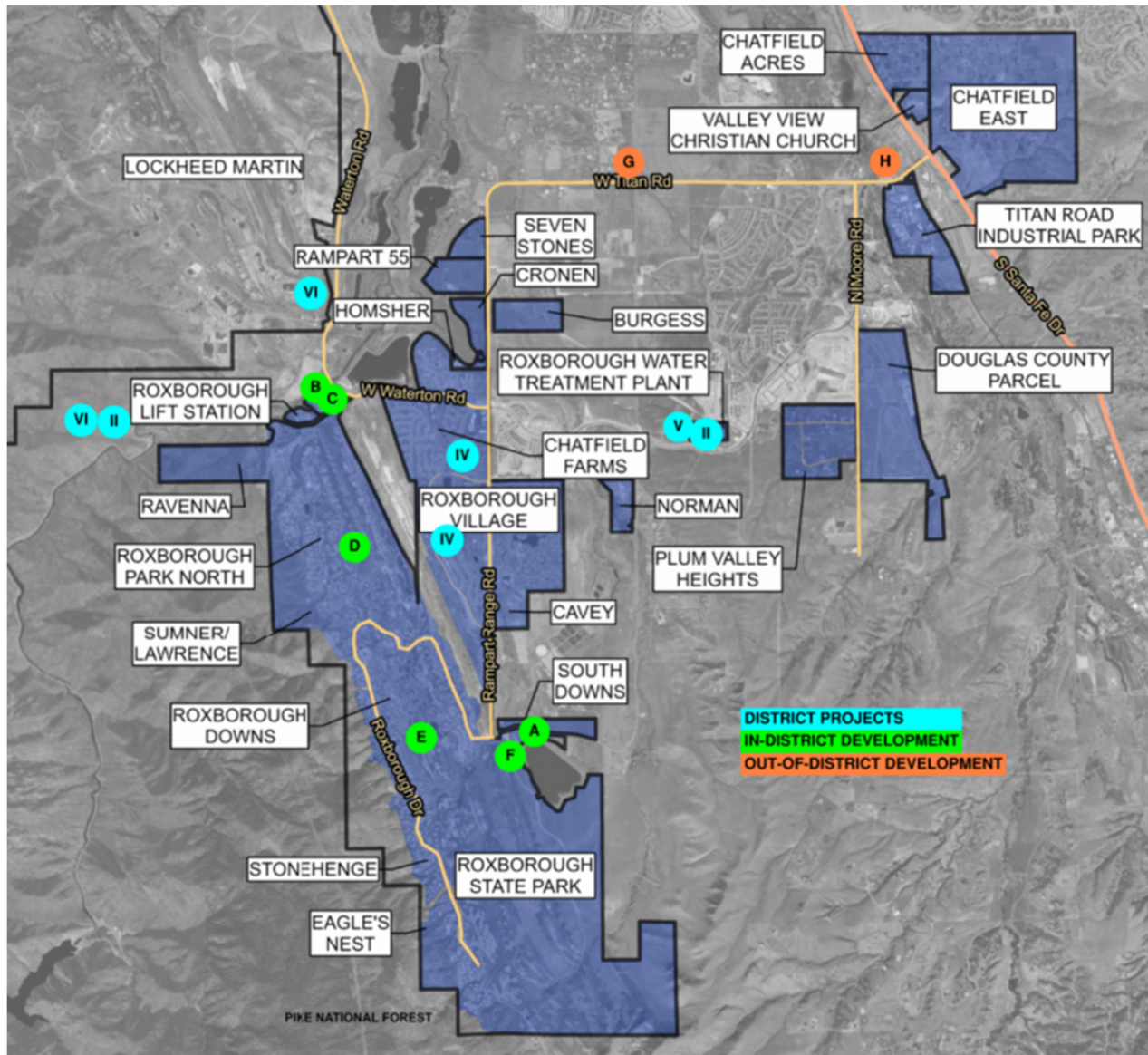
FROM: TST Infrastructure
Michael Gerstner

SUBJECT: Engineering Status Report

DATE: May 14, 2026

I. DEVELOPMENT PROJECTS

- A. Berkeley Homes – Construction of water and sewer lines has not started. A meeting occurred with the developer and the developer indicated no immediate plans to proceed with development. (No Change)
- B. Ravenna Maintenance Facility – Plans resubmitted April 27, 2026 were reviewed and all comments have been addressed. License agreements for water mains in Denver Water Caretaker Road are in progress.
- C. Ravenna 8-Lots near Roxborough Lift Station – The plans were approved.
- D. Ravenna 4-Lots near Ravenna Tank – The second set of plans were reviewed and comments returned May 1, 2026.
- 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.
- G. Chatfield Commercial Center – Review of response for eReferral for rezoning of lot to Light Industrial. (No Change)
- H. Comcast – Meetings with Comcast on next steps were completed the cost estimate was updated.



II. LIFT STATION AND WTP GENERATOR NATURAL GAS CONVERSION

The lift station gas meter is pending installation, and the conversion is ready for startup in progress at the Lift Station, pending Xcel. (No Change)

The Xcel gas line has been upsized, and the gas service line installed to the Generator at the WTP. Pending startup on Xcel installing new meter. (No Change)

III. MASTER PLAN UPDATE

Master Plan EQR historical evaluation of water use, and sewer flow evaluations are completed, and planning numbers has been prepared. The water model update is nearing completion. The Master Plan draft is in progress.

IV. 2027 ROXBOROUGH VILLAGE WATERLINE REPLACEMENT

Survey for site is completed. The Geotechnical and Cathodic field investigation is completed and lab work and reports are in progress.

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

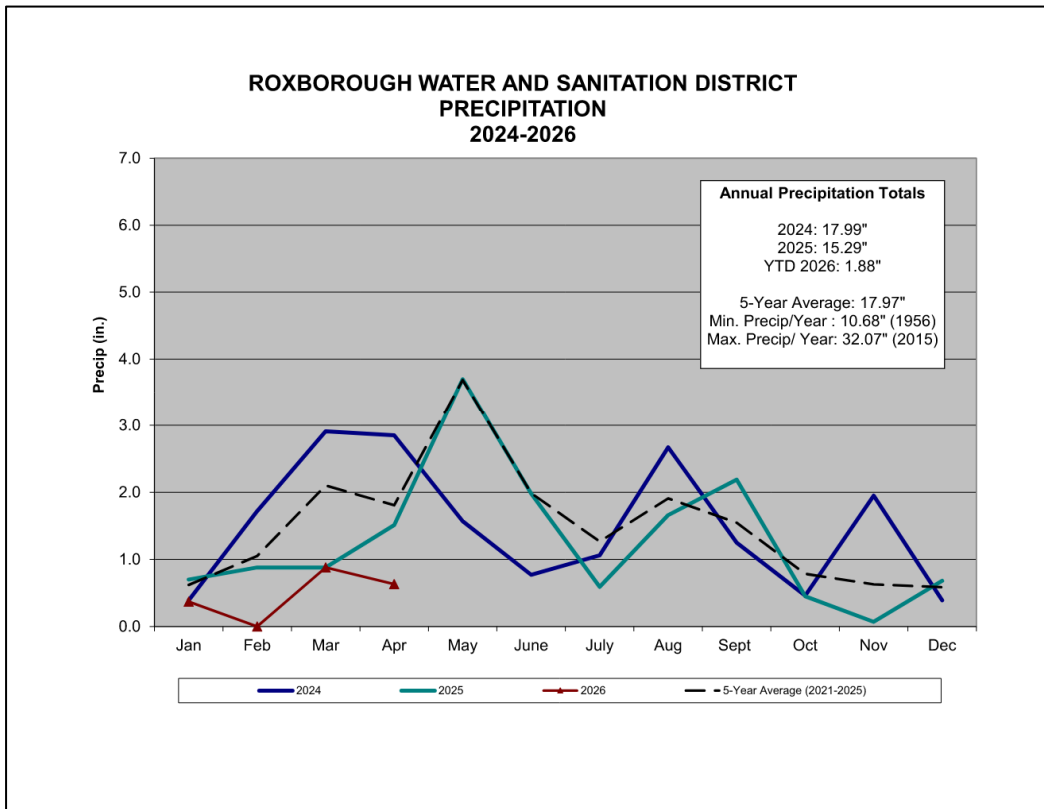
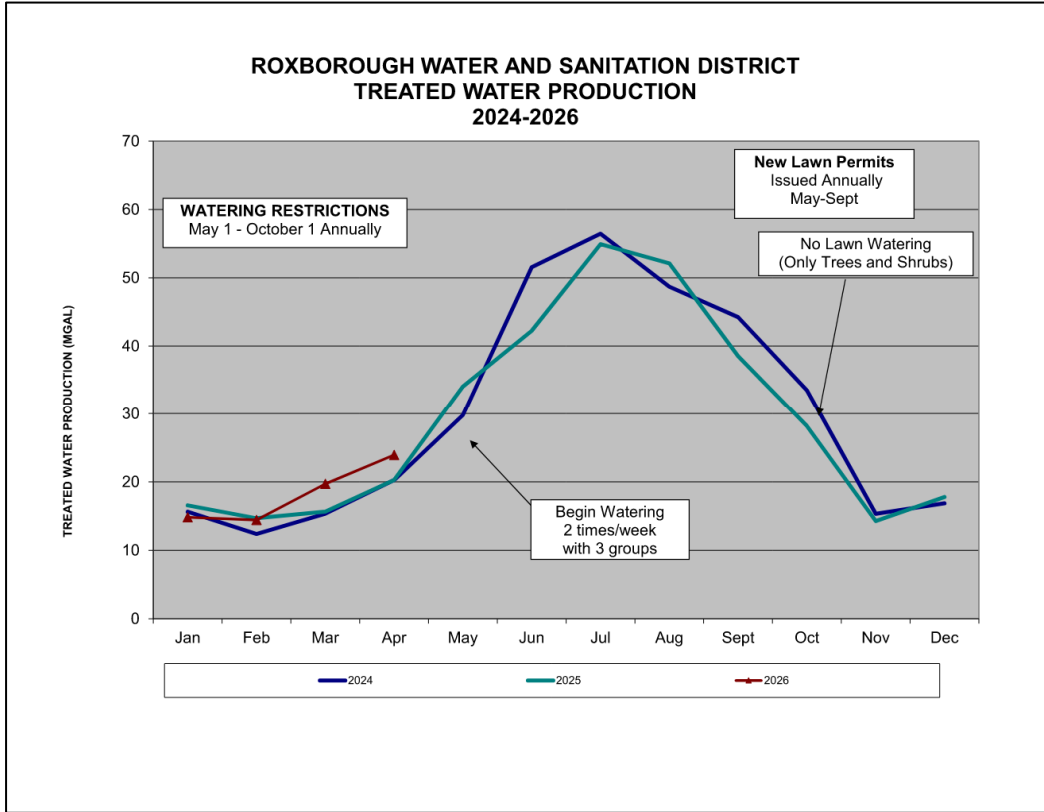
A diesel tank quote has been obtained and is under review and will need to be updated.

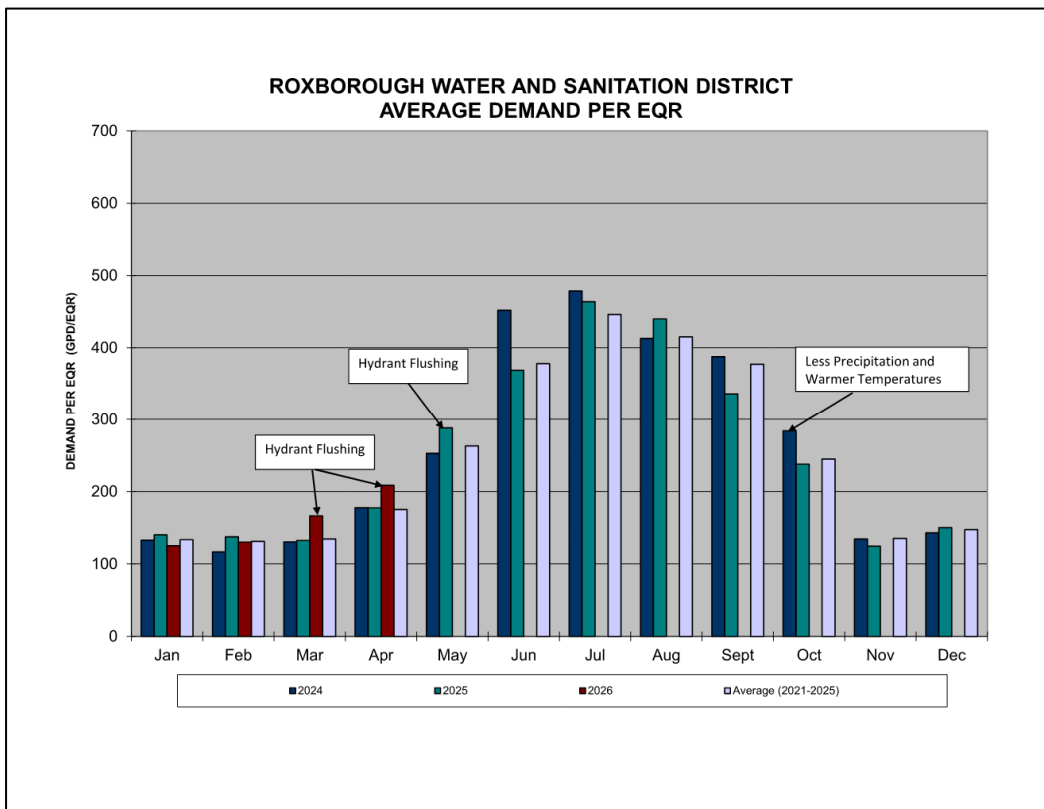
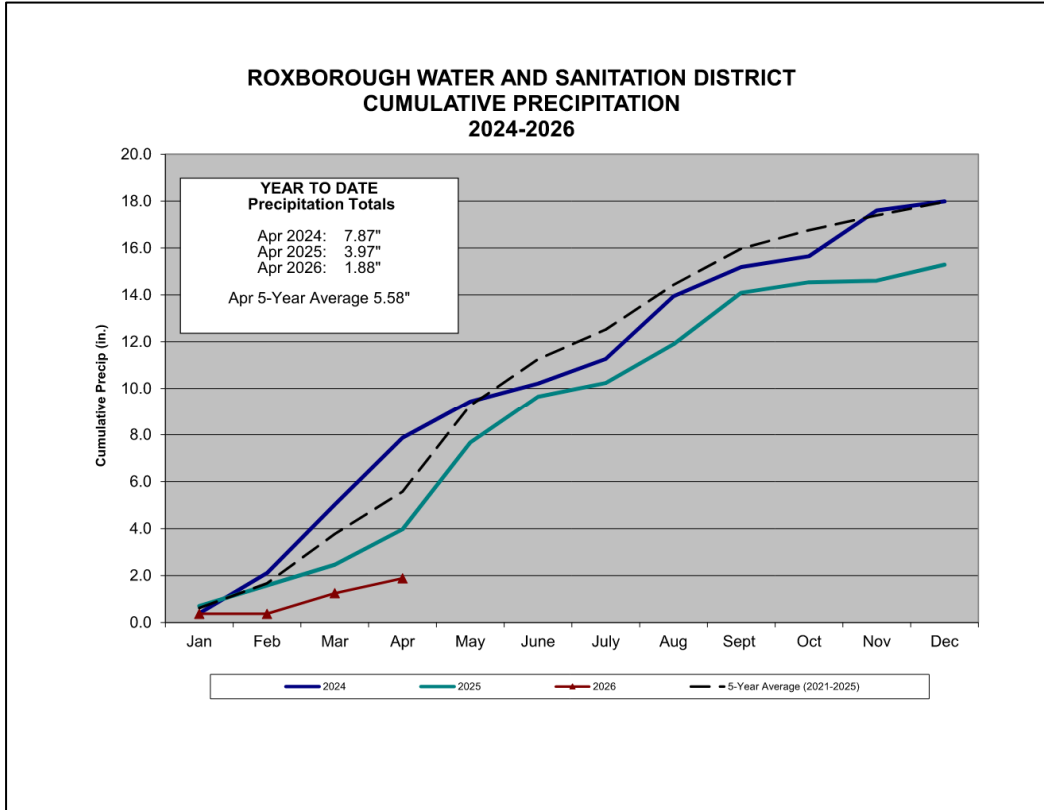
A site walk was conducted to evaluate necessary equipment to power during a power outage. A powering schedule has been prepared and a power study is being coordinated.

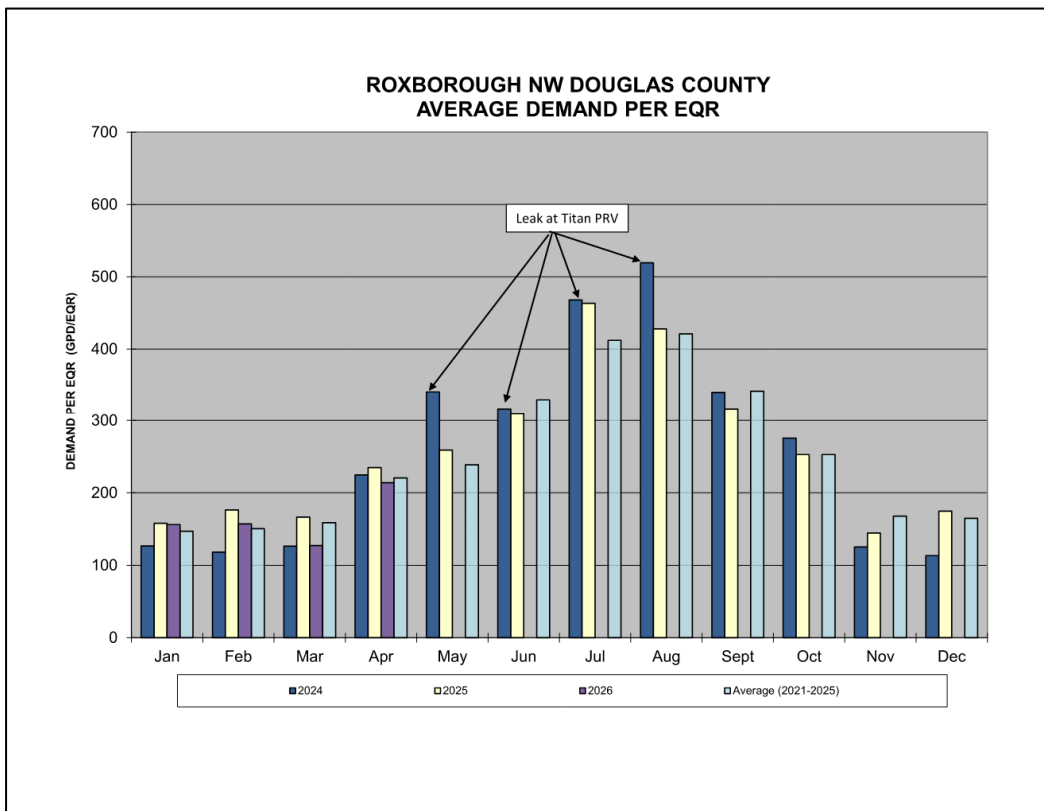
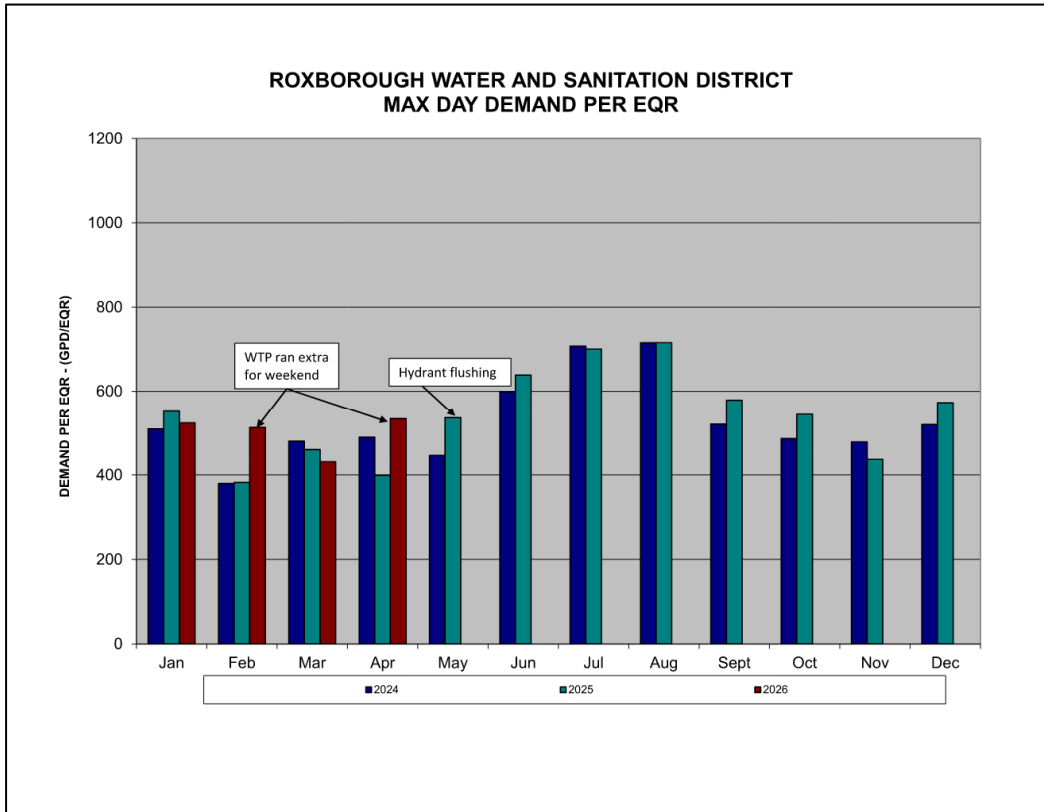
VI. FORCEMAIN CLEANING

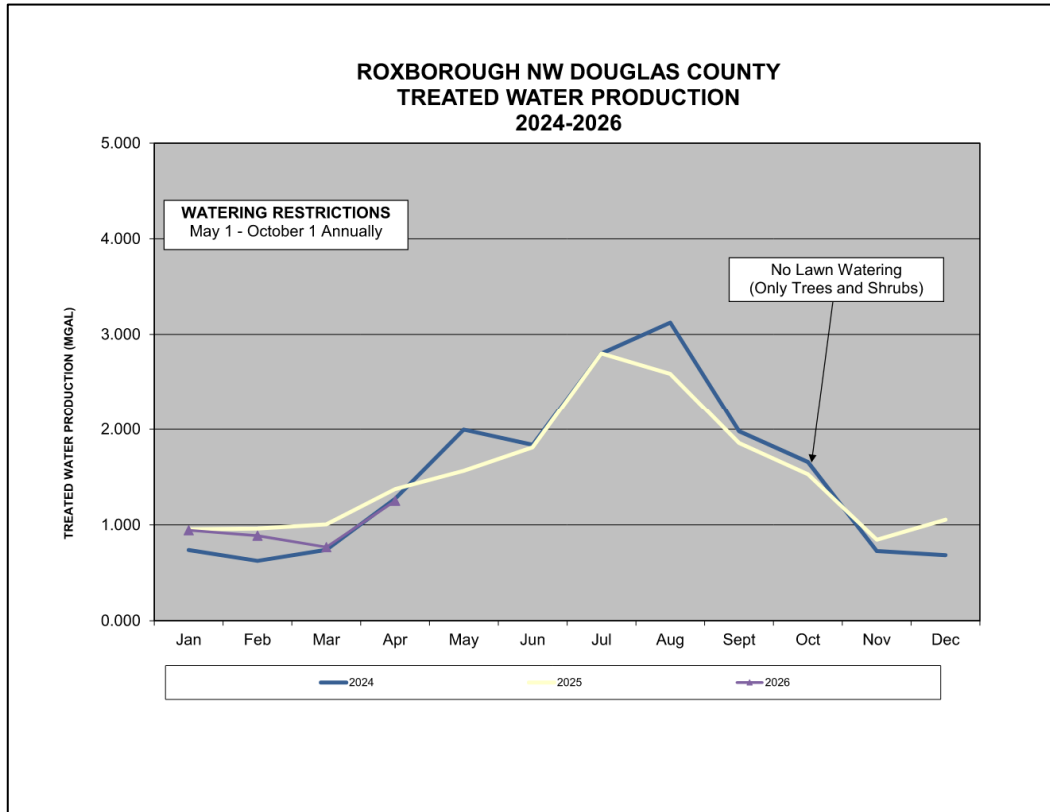
The forcemain cleaning has been scheduled to occur the week of June 1st.

VII. WATER GRAPHS









Roxborough Water and Sanitation Financial Recap March 31, 2026

General Fund

- Property taxes collected: \$180,541
- Specific ownership taxes: \$ 4,539
- Repairs expense: \$ 15,387 including \$ 10,845 to Egnyte and \$ 4,473 to Initial.IT
- Office expense includes \$ 2800 to Silver Cloud Management

Debt Service Fund

- Property taxes collected: \$58,164
- Specific ownership taxes: \$1,462
- Transfers in (Debt Surcharge): \$94,198

Water Fund - Treatment

- Service charges billed: \$245,993
- Dominion WTP Operations income: \$66,02
- Capital surcharges collected: \$94,198
- Ravenna monthly SDC: \$22,799
- Repairs expense includes \$17,157 to Generator Source

Water Fund - Distribution

- Water costs: \$128,560
- Capital projects: Includes \$ 40,504 to Ferguson Waterworks and \$ 33,195 to TST

Sewer Fund

- Service charges: \$179,484
- Lockheed Martin charges: \$39,482
- Dominion Sewer Conveyance income: \$64,400
- Paid \$34,900 to QPS for Capital Projects
- Repairs Expenses includes \$ 14,461 to Generator Source

Capital Fund

- Dominion System Improvements: \$353
- Flow Equalization Basin: \$249,945

Interest Income Recap

- Interest income: \$104,620
- Wells Fargo rate: 3.7909%
- Colotrust rate: 3.7610%

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS
March 31, 2026

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**Roxborough Water and Sanitation District
Balance Sheet by Class**

As of March 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	223,172.39	5,237,509.99	43,450,515.22	2,602,247.03	-62,635.19	-40,812,599.66	316,203.46	10,954,413.24
1125-Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	174,979.43	174,979.43
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	4,531,089.02	2,900,020.26	2,462,941.27	11,488,337.58	0.00	0.00	0.00	21,382,388.13
1155- Colotrust Bond Fund	0.00	0.00	426,529.23	592,064.28	0.00	0.00	0.00	1,018,593.51
1160 -System Develop Colo Trust	0.00	0.00	0.00	1,172,019.86	0.00	0.00	0.00	1,172,019.86
Total Checking/Savings	4,754,261.41	8,137,530.25	49,536,982.90	15,654,668.75	-62,635.19	-40,812,599.66	491,182.89	37,899,391.35
Other Current Assets								
1300-A/R Service	0.00	0.00	635,570.54	366,885.61	0.00	0.00	0.00	1,002,456.15
1310-A/R Availability	0.00	0.00	5,288.79	1,970.64	0.00	0.00	0.00	7,259.43
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	11,627.17	0.00	0.00	0.00	0.00	11,627.17
1366 Due Club at Ravenna	0.00	0.00	29,587.07	0.00	0.00	0.00	0.00	29,587.07
1370- Due From Others	0.00	0.00	42,257.33	0.00	0.00	0.00	0.00	42,257.33
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	20,734.25	0.00	20,734.25	20,734.25	0.00	20,734.25	0.00	82,937.00
Total Other Current Assets	972,998.25	238,066.00	745,065.15	1,389,590.50	0.00	20,734.25	446,874.00	3,813,328.15
Total Current Assets	5,727,259.66	8,375,596.25	50,282,048.05	17,244,259.25	-62,635.19	-40,791,865.41	938,056.89	41,712,719.50
Fixed Assets								
1500- Capital Assets	0.00	0.00	111,704,760.32	38,191,190.45	0.00	3,616,884.00	0.00	153,512,834.77
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	86,326,241.32	19,498,188.45	0.00	3,616,884.00	0.00	109,441,313.77
TOTAL ASSETS	5,727,259.66	8,375,596.25	136,608,289.37	36,742,447.70	-62,635.19	-37,174,981.41	938,056.89	151,154,033.27
LIABILITIES & EQUITY								
Liabilities								
Current Liabilities								
Accounts Payable								
2000- Accounts Payable	5,020.38	0.00	8,574.08	22,128.52	352.50	163,021.91	1,000.00	200,097.39
Total Accounts Payable	5,020.38	0.00	8,574.08	22,128.52	352.50	163,021.91	1,000.00	200,097.39
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 - Deferred 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	957,284.38	238,066.00	43,094.37	3,968,068.41	352.50	198,692.87	447,874.00	5,853,432.53
Total Liabilities	957,284.38	238,066.00	43,094.37	3,968,068.41	352.50	198,692.87	447,874.00	5,853,432.53
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	109,080.46	51,063.05	518,285.00	628,150.84	-149,522.96	-773,782.92	-127,464.23	255,809.24
Total Equity	4,769,975.28	8,137,530.25	136,565,195.00	32,774,379.29	-62,987.69	-37,373,674.28	490,182.89	145,300,600.74
TOTAL LIABILITIES & EQUITY	5,727,259.66	8,375,596.25	136,608,289.37	36,742,447.70	-62,635.19	-37,174,981.41	938,056.89	151,154,033.27

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

March 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	245,992.76	179,483.51	0.00	0.00	0.00	425,476.27
5101- Service Charges LMA	0.00	0.00	0.00	39,482.14	0.00	0.00	0.00	39,482.14
5200- Property Taxes	180,541.17	58,164.04	0.00	0.00	0.00	0.00	128,548.39	367,253.60
5210- Specific Ownership Taxes	4,539.13	1,462.35	0.00	0.00	0.00	0.00	2,455.70	8,457.18
5211- Dominion WTP Operations	0.00	0.00	66,025.81	0.00	0.00	0.00	0.00	66,025.81
5410-Hydrant Water	0.00	0.00	5,181.25	0.00	0.00	0.00	0.00	5,181.25
5510-Potable Irrigation Water	0.00	0.00	1,976.75	0.00	0.00	0.00	0.00	1,976.75
5511-Irrigation Water	0.00	0.00	32,506.00	0.00	0.00	0.00	0.00	32,506.00
5601-Late Fees, Penalties,	0.00	0.00	3,060.02	1,587.76	0.00	0.00	0.00	4,647.78
5610- Miscellaneous Income	0.00	0.00	-1,034.06	-1,284.07	0.00	0.00	0.00	-2,318.13
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	64,400.00	0.00	0.00	0.00	64,400.00
5640- Dominion Treated Water Us	0.00	0.00	16,506.56	0.00	0.00	0.00	0.00	16,506.56
5650 Dominion Exp Reimbursement	0.00	0.00	487.50	8,086.50	0.00	0.00	0.00	8,574.00
5700- Sys. Development Charge	0.00	0.00	135.00	0.00	0.00	0.00	0.00	135.00
5705 Ravenna SDC	0.00	0.00	22,799.53	0.00	0.00	0.00	0.00	22,799.53
5710- Capital Surcharge	0.00	0.00	11,991.86	13,657.09	0.00	0.00	0.00	25,648.95
5715- Capital Surcharge WTP Sup	0.00	0.00	94,198.49	0.00	0.00	0.00	0.00	94,198.49
5820- Investment Income	14,577.04	23,517.52	16,707.72	49,761.69	0.00	0.00	56.04	104,620.01
5850 - Reimbursed Exp Other	0.00	0.00	4,538.18	0.00	0.00	0.00	0.00	4,538.18
Total Income	199,657.34	83,143.91	526,780.89	355,174.62	0.00	0.00	131,060.13	1,295,816.89
Gross Profit	199,657.34	83,143.91	526,780.89	355,174.62	0.00	0.00	131,060.13	1,295,816.89
Expense								
6020-Payroll Expenses	30,613.87	0.00	51,225.87	37,746.51	0.00	37,876.96	0.00	157,463.21
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	2,993.13	0.00	2,993.14	0.00	5,986.27
6065- Dominion expenses	0.00	0.00	0.00	6,712.00	0.00	0.00	0.00	6,712.00
6080- Education	1,847.75	0.00	899.18	1,292.75	0.00	1,518.62	0.00	5,558.30
6100- Engineering	914.00	0.00	877.50	11,310.14	0.00	11,385.14	0.00	24,486.78
6115- GPS/GIS	0.00	0.00	0.00	0.00	0.00	97.50	0.00	97.50
6130- Insurance	2,471.00	0.00	2,471.00	2,471.00	0.00	2,471.00	0.00	9,884.00
6140- Lab & Test Fees	0.00	0.00	65.00	168.00	0.00	604.00	0.00	837.00
6150- Legal	1,356.38	0.00	1,356.38	1,592.63	0.00	1,669.11	0.00	5,974.50
6170 - Meter Expenses	0.00	0.00	0.00	0.00	0.00	5,961.15	0.00	5,961.15
6180- Misc. Expenses	1,366.50	0.00	15.31	0.00	0.00	0.00	0.00	1,381.81
6185- Littleton Service Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6200- Office Expense	6,538.90	0.00	216.20	1,960.28	0.00	2,574.63	0.00	11,290.01
6210-Operating Supplies	0.00	0.00	9,186.54	11,700.00	0.00	0.00	0.00	20,886.54
6220- Permits	882.56	0.00	0.00	0.00	0.00	0.00	0.00	882.56
6230- Repairs and Maint	15,387.98	0.00	22,402.95	16,785.82	0.00	9,501.17	0.00	64,077.92
6240- Safety Equipment	0.00	0.00	495.82	798.92	0.00	873.20	0.00	2,167.94
6250- Treasurers Fees	2,708.12	872.47	0.00	0.00	0.00	0.00	1,928.24	5,508.83
6260- Utilities	193.23	0.00	26,559.04	10,758.24	0.00	7,665.73	0.00	45,176.24
6270- Vehicle	0.00	0.00	98.33	542.82	0.00	464.60	0.00	1,105.75
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	128,560.39	0.00	128,560.39
6300- Bank Service Charges	0.00	0.00	1,423.39	0.00	0.00	0.00	0.00	1,423.39
7300- Capital Projects	0.00	0.00	3,590.20	34,900.00	0.00	73,999.30	0.00	112,489.50
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	352.50	0.00	0.00	352.50
7320- Flow Equalization Basin	0.00	0.00	0.00	0.00	249,944.92	0.00	0.00	249,944.92
Total Expense	67,030.29	872.47	123,632.71	144,482.24	250,297.42	290,965.64	2,928.24	880,209.01
Net Ordinary Income	132,627.05	82,271.44	403,148.18	210,692.38	-250,297.42	-290,965.64	128,131.89	415,607.88
Other Income/Expense								
Other Income								
6902- Transfers In WTP	0.00	94,198.49	0.00	0.00	0.00	0.00	0.00	94,198.49
Total Other Income	0.00	94,198.49	0.00	0.00	0.00	0.00	0.00	94,198.49

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

March 2026

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Other Expense								
8002- Transfers Water Supply SV	0.00	0.00	94,198.49	0.00	0.00	0.00	0.00	94,198.49
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	259,198.49	69,000.00	0.00	0.00	0.00	328,198.49
Net Other Income	0.00	94,198.49	-259,198.49	-69,000.00	0.00	0.00	0.00	-234,000.00
Net Income	132,627.05	176,469.93	143,949.69	141,692.38	-250,297.42	-290,965.64	128,131.89	181,607.88

Roxborough Water and Sanitation District
Profit & Loss by Class
 January through March 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	784,160.10	543,896.30	0.00	0.00	0.00	1,328,056.40
5100-Availability Charges	0.00	0.00	19,497.92	6,273.00	0.00	0.00	0.00	25,770.92
5101- Service Charges LMA	0.00	0.00	0.00	113,333.38	0.00	0.00	0.00	113,333.38
5200- Property Taxes	184,407.55	59,409.65	0.00	0.00	0.00	0.00	137,548.37	381,365.57
5210- Specific Ownership Taxes	20,323.97	6,547.67	0.00	0.00	0.00	0.00	8,180.34	35,051.98
5211- Dominion WTP Operations	0.00	0.00	198,077.43	0.00	0.00	0.00	0.00	198,077.43
5410-Hydrant Water	0.00	0.00	15,712.50	0.00	0.00	0.00	0.00	15,712.50
5510-Potable Irrigation Water	0.00	0.00	7,590.75	0.00	0.00	0.00	0.00	7,590.75
5511-Irrigation Water	0.00	0.00	65,111.92	0.00	0.00	0.00	0.00	65,111.92
5601-Late Fees, Penalties,	0.00	0.00	8,681.46	4,542.74	0.00	0.00	0.00	13,224.20
5610- Miscellaneous Income	0.00	0.00	-2,556.69	-2,906.69	0.00	0.00	0.00	-5,463.38
5611-Inclusion fees-NWDC	0.00	0.00	24,843.00	0.00	0.00	0.00	0.00	24,843.00
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	191,880.00	0.00	0.00	0.00	191,880.00
5640- Dominion Treated Water Us	0.00	0.00	38,943.52	0.00	0.00	0.00	0.00	38,943.52
5650 Dominion Exp Reimbursement	0.00	0.00	41,373.45	411,471.50	0.00	0.00	0.00	452,844.95
5660- Ravenna Reimbursement	0.00	0.00	19,578.00	0.00	0.00	0.00	0.00	19,578.00
5700- Sys. Development Charge	0.00	0.00	540.00	-5,656.00	0.00	0.00	0.00	-5,116.00
5705 Ravenna SDC	0.00	0.00	74,309.75	0.00	0.00	0.00	0.00	74,309.75
5710- Capital Surcharge	0.00	0.00	37,091.43	40,963.22	0.00	0.00	0.00	78,054.65
5715- Capital Surcharge WTP Sup	0.00	0.00	286,236.60	0.00	0.00	0.00	0.00	286,236.60
5820- Investment Income	42,693.79	74,909.55	50,561.75	144,981.63	0.00	0.00	71.39	313,218.11
5850 - Reimbursed Exp Other	0.00	0.00	10,992.10	0.00	0.00	0.00	0.00	10,992.10
Total Income	247,425.31	140,866.87	1,680,744.99	1,448,779.08	0.00	0.00	145,800.10	3,663,616.35
Gross Profit	247,425.31	140,866.87	1,680,744.99	1,448,779.08	0.00	0.00	145,800.10	3,663,616.35
Expense								
6020-Payroll Expenses	56,202.20	0.00	186,677.59	103,061.17	0.00	104,340.87	0.00	450,281.83
6040- Accounting	8,250.00	0.00	8,250.00	8,250.00	0.00	8,250.00	3,000.00	36,000.00
6050- Contract Labor	0.00	0.00	0.00	5,998.21	0.00	5,998.22	0.00	11,996.43
6065- Dominion expenses	0.00	0.00	0.00	14,741.48	0.00	0.00	0.00	14,741.48
6080- Education	4,340.64	0.00	5,600.86	5,022.69	0.00	5,436.57	0.00	20,400.76
6100- Engineering	2,239.17	0.00	3,120.00	29,367.42	0.00	30,045.18	0.00	64,771.77
6115- GPS/GIS	0.00	0.00	0.00	5,987.50	0.00	4,387.50	0.00	10,375.00
6130- Insurance	7,077.00	0.00	7,077.00	7,077.00	0.00	7,077.00	0.00	28,308.00
6140- Lab & Test Fees	0.00	0.00	617.00	168.00	0.00	2,630.00	0.00	3,415.00
6150- Legal	4,229.51	0.00	4,229.51	6,985.76	0.00	7,815.24	660.50	23,920.52
6170 - Meter Expenses	0.00	0.00	0.00	3,695.24	0.00	14,470.19	0.00	18,165.43
6180- Misc. Expenses	2,416.53	0.00	408.76	239.15	0.00	277.10	0.00	3,341.54
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	12,305.87	0.00	217.19	5,339.21	0.00	6,055.96	0.00	23,918.23
6210-Operating Supplies	0.00	0.00	9,186.54	22,490.40	0.00	0.00	0.00	31,676.94
6220- Permits	7,511.52	0.00	0.00	6,112.00	0.00	16,666.67	0.00	30,290.19
6230- Repairs and Maint	28,851.32	0.00	60,936.64	23,157.10	0.00	27,917.33	0.00	140,862.39
6240- Safety Equipment	0.00	0.00	1,194.42	1,645.13	0.00	1,736.95	0.00	4,576.50
6250- Treasurers Fees	2,766.13	891.15	0.00	0.00	0.00	0.00	2,063.24	5,720.52
6260- Utilities	656.70	0.00	53,333.32	15,229.81	0.00	19,173.21	0.00	88,393.04
6270- Vehicle	0.00	0.00	98.33	559.58	0.00	608.28	0.00	1,266.19
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	290,898.79	0.00	290,898.79
6300- Bank Service Charges	1,498.26	0.00	2,851.11	0.00	0.00	0.00	0.00	4,349.37
6420-Loan Administrative Fees	0.00	14,400.00	0.00	0.00	0.00	0.00	0.00	14,400.00
6500- CWRPDA -PVH D15a356- Prin	0.00	118,575.50	0.00	0.00	0.00	0.00	0.00	118,575.50
6501-Interest D15a356-PVH	0.00	33,517.94	0.00	0.00	0.00	0.00	0.00	33,517.94
6560- Principal CT2015- PVH	0.00	59,611.12	0.00	0.00	0.00	0.00	0.00	59,611.12
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
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	17,927.20	59,904.85	0.00	219,997.86	0.00	297,829.91

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

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
7307-Ravenna Phase 3/4								
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	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	2,107.49	0.00	0.00	2,107.49
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	347,255.47	0.00	0.00	347,255.47
Total Expense	138,344.85	401,811.34	361,725.47	407,355.24	349,522.96	773,782.92	273,264.33	2,705,807.11
Net Ordinary Income	109,080.46	-260,944.47	1,319,019.52	1,041,423.84	-349,522.96	-773,782.92	-127,464.23	957,809.24
Other Income/Expense								
Other Income								
6900- Transfers In	0.00	25,770.92	0.00	0.00	200,000.00	0.00	0.00	225,770.92
6902- Transfers In WTP	0.00	286,236.60	0.00	0.00	0.00	0.00	0.00	286,236.60
Total Other Income	0.00	312,007.52	0.00	0.00	200,000.00	0.00	0.00	512,007.52
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	19,497.92	206,273.00	0.00	0.00	0.00	225,770.92
8002- Transfers Water Supply SV	0.00	0.00	286,236.60	0.00	0.00	0.00	0.00	286,236.60
9000 -Depreciation Expense	0.00	0.00	495,000.00	207,000.00	0.00	0.00	0.00	702,000.00
Total Other Expense	0.00	0.00	800,734.52	413,273.00	0.00	0.00	0.00	1,214,007.52
Net Other Income	0.00	312,007.52	-800,734.52	-413,273.00	200,000.00	0.00	0.00	-702,000.00
Net Income	109,080.46	51,063.05	518,285.00	628,150.84	-149,522.96	-773,782.92	-127,464.23	255,809.24

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

	<u>Mar 26</u>	<u>Jan - Mar 26</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	180,541.17	184,407.55
5210- Specific Ownership Taxes	4,539.13	20,323.97
5820- Investment Income	14,577.04	42,693.79
Total Income	<u>199,657.34</u>	<u>247,425.31</u>
Gross Profit	199,657.34	247,425.31
Expense		
6020-Payroll Expenses	30,613.87	56,202.20
6040- Accounting	2,750.00	8,250.00
6080- Education	1,847.75	4,340.64
6100- Engineering	914.00	2,239.17
6130- Insurance	2,471.00	7,077.00
6150- Legal	1,356.38	4,229.51
6180- Misc. Expenses	1,366.50	2,416.53
6200- Office Expense	6,538.90	12,305.87
6220- Permits	882.56	7,511.52
6230- Repairs and Maint	15,387.98	28,851.32
6250- Treasurers Fees	2,708.12	2,766.13
6260- Utilities	193.23	656.70
6270- Vehicle	0.00	0.00
6300- Bank Service Charges	0.00	1,498.26
Total Expense	<u>67,030.29</u>	<u>138,344.85</u>
Net Ordinary Income	<u>132,627.05</u>	<u>109,080.46</u>
Net Income	<u><u>132,627.05</u></u>	<u><u>109,080.46</u></u>

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

	<u>Mar 26</u>	<u>Jan - Mar 26</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	58,164.04	59,409.65
5210- Specific Ownership Taxes	1,462.35	6,547.67
5820- Investment Income	23,517.52	74,909.55
Total Income	<u>83,143.91</u>	<u>140,866.87</u>
Gross Profit	83,143.91	140,866.87
Expense		
6250- Treasurers Fees	872.47	891.15
6420-Loan Administrative 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	<u>872.47</u>	<u>401,811.34</u>
Net Ordinary Income	82,271.44	-260,944.47
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	25,770.92
6902- Transfers In WTP	94,198.49	286,236.60
Total Other Income	<u>94,198.49</u>	<u>312,007.52</u>
Net Other Income	94,198.49	312,007.52
Net Income	<u><u>176,469.93</u></u>	<u><u>51,063.05</u></u>

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

	<u>Mar 26</u>	<u>Jan - Mar 26</u>
Ordinary Income/Expense		
Income		
5010- Service Charges	245,992.76	784,160.10
5100-Availability Charges	0.00	19,497.92
5211- Dominion WTP Operations	66,025.81	198,077.43
5410-Hydrant Water	5,181.25	15,712.50
5510-Potable Irrigation Water	1,976.75	7,590.75
5511-Irrigation Water	32,506.00	65,111.92
5601-Late Fees, Penalties,	3,060.02	8,681.46
5610- Miscellaneous Income	-1,034.06	-2,556.69
5611-Inclusion fees-NWDC	5,707.52	24,843.00
5640- Dominion Treated Water Us	16,506.56	38,943.52
5650 Dominion Exp Reimbursement	487.50	41,373.45
5660- Ravenna Reimbursement	0.00	19,578.00
5700- Sys. Development Charge	135.00	540.00
5705 Ravenna SDC	22,799.53	74,309.75
5710- Capital Surcharge	11,991.86	37,091.43
5715- Capital Surcharge WTP Sup	94,198.49	286,236.60
5820- Investment Income	16,707.72	50,561.75
5850 - Reimbursed Exp Other	4,538.18	10,992.10
Total Income	<u>526,780.89</u>	<u>1,680,744.99</u>
Gross Profit	526,780.89	1,680,744.99
Expense		
6020-Payroll Expenses	51,225.87	186,677.59
6040- Accounting	2,750.00	8,250.00
6080- Education	899.18	5,600.86
6100- Engineering	877.50	3,120.00
6130- Insurance	2,471.00	7,077.00
6140- Lab & Test Fees	65.00	617.00
6150- Legal	1,356.38	4,229.51
6180- Misc. Expenses	15.31	408.76
6200- Office Expense	216.20	217.19
6210-Operating Supplies	9,186.54	9,186.54
6220- Permits	0.00	0.00
6230- Repairs and Maint	22,402.95	60,936.64
6240- Safety Equipment	495.82	1,194.42
6260- Utilities	26,559.04	53,333.32
6270- Vehicle	98.33	98.33
6300- Bank Service Charges	1,423.39	2,851.11
7300- Capital Projects	3,590.20	17,927.20
Total Expense	<u>123,632.71</u>	<u>361,725.47</u>
Net Ordinary Income	403,148.18	1,319,019.52
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	0.00	19,497.92
8002- Transfers Water Supply SV	94,198.49	286,236.60
9000 -Depreciation Expense	165,000.00	495,000.00
Total Other Expense	<u>259,198.49</u>	<u>800,734.52</u>
Net Other Income	<u>-259,198.49</u>	<u>-800,734.52</u>
Net Income	<u><u>143,949.69</u></u>	<u><u>518,285.00</u></u>

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

	<u>Mar 26</u>	<u>Jan - Mar 26</u>
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	37,876.96	104,340.87
6040- Accounting	2,750.00	8,250.00
6050- Contract Labor	2,993.14	5,998.22
6080- Education	1,518.62	5,436.57
6100- Engineering	11,385.14	30,045.18
6115- GPS/GIS	97.50	4,387.50
6130- Insurance	2,471.00	7,077.00
6140- Lab & Test Fees	604.00	2,630.00
6150- Legal	1,669.11	7,815.24
6170 - Meter Expenses	5,961.15	14,470.19
6180- Misc. Expenses	0.00	277.10
6200- Office Expense	2,574.63	6,055.96
6220- Permits	0.00	16,666.67
6230- Repairs and Maint	9,501.17	27,917.33
6240- Safety Equipment	873.20	1,736.95
6260- Utilities	7,665.73	19,173.21
6270- Vehicle	464.60	608.28
6280- Water Costs	128,560.39	290,898.79
7300- Capital Projects	73,999.30	219,997.86
Total Expense	<u>290,965.64</u>	<u>773,782.92</u>
Net Ordinary Income	<u>-290,965.64</u>	<u>-773,782.92</u>
Net Income	<u><u>-290,965.64</u></u>	<u><u>-773,782.92</u></u>

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

	<u>Mar 26</u>	<u>Jan - Mar 26</u>
Ordinary Income/Expense		
Income		
5010- Service Charges	179,483.51	543,896.30
5100-Availability Charges	0.00	6,273.00
5101- Service Charges LMA	39,482.14	113,333.38
5601-Late Fees, Penalties,	1,587.76	4,542.74
5610- Miscellaneous Income	-1,284.07	-2,906.69
5625- Dominion Sewer Conveyance	64,400.00	191,880.00
5650 Dominion Exp Reimbursement	8,086.50	411,471.50
5700- Sys. Development Charge	0.00	-5,656.00
5710- Capital Surcharge	13,657.09	40,963.22
5820- Investment Income	49,761.69	144,981.63
Total Income	<u>355,174.62</u>	<u>1,448,779.08</u>
Gross Profit	355,174.62	1,448,779.08
Expense		
6020-Payroll Expenses	37,746.51	103,061.17
6040- Accounting	2,750.00	8,250.00
6050- Contract Labor	2,993.13	5,998.21
6065- Dominion expenses	6,712.00	14,741.48
6080- Education	1,292.75	5,022.69
6100- Engineering	11,310.14	29,367.42
6115- GPS/GIS	0.00	5,987.50
6130- Insurance	2,471.00	7,077.00
6140- Lab & Test Fees	168.00	168.00
6150- Legal	1,592.63	6,985.76
6170 - Meter Expenses	0.00	3,695.24
6180- Misc. Expenses	0.00	239.15
6185- Littleton Service Fees	0.00	82,323.54
6200- Office Expense	1,960.28	5,339.21
6210-Operating Supplies	11,700.00	22,490.40
6220- Permits	0.00	6,112.00
6230- Repairs and Maint	16,785.82	23,157.10
6240- Safety Equipment	798.92	1,645.13
6260- Utilities	10,758.24	15,229.81
6270- Vehicle	542.82	559.58
7300- Capital Projects	34,900.00	59,904.85
Total Expense	<u>144,482.24</u>	<u>407,355.24</u>
Net Ordinary Income	210,692.38	1,041,423.84
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	0.00	206,273.00
9000 -Depreciation Expense	69,000.00	207,000.00
Total Other Expense	<u>69,000.00</u>	<u>413,273.00</u>
Net Other Income	<u>-69,000.00</u>	<u>-413,273.00</u>
Net Income	<u><u>141,692.38</u></u>	<u><u>628,150.84</u></u>

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

	Mar 26	Jan - Mar 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.	352.50	2,107.49
7313 - Valley View Project	0.00	0.00
7320- Flow Equalization Basin	249,944.92	347,255.47
Total Expense	250,297.42	349,522.96
Net Ordinary Income	-250,297.42	-349,522.96
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	200,000.00
Total Other Income	0.00	200,000.00
Net Other Income	0.00	200,000.00
Net Income	-250,297.42	-149,522.96

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

	Mar 26	Jan - Mar 26
Ordinary Income/Expense		
Income		
5200- Property Taxes	128,548.39	137,548.37
5210- Specific Ownership Taxes	2,455.70	8,180.34
5820- Investment Income	56.04	71.39
Total Income	131,060.13	145,800.10
Gross Profit	131,060.13	145,800.10
Expense		
6040- Accounting	1,000.00	3,000.00
6150- Legal	0.00	660.50
6250- Treasurers Fees	1,928.24	2,063.24
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	2,928.24	273,264.33
Net Ordinary Income	128,131.89	-127,464.23
Net Income	128,131.89	-127,464.23

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

	Jan - Mar 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	184,407.55	952,264.00	-767,856.45	19.4%
5210- Specific Ownership Taxes	20,323.97	120,000.00	-99,676.03	16.9%
5610- Miscellaneous Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	42,693.79	100,000.00	-57,306.21	42.7%
Total Income	247,425.31	1,173,264.00	-925,838.69	21.1%
Gross Profit	247,425.31	1,173,264.00	-925,838.69	21.1%
Expense				
6020-Payroll Expenses	56,202.20	110,000.00	-53,797.80	51.1%
6040- Accounting	8,250.00	35,000.00	-26,750.00	23.6%
6041- Audit	0.00	36,750.00	-36,750.00	0.0%
6050- Contract Labor	0.00	10,000.00	-10,000.00	0.0%
6060- Directors Fee	0.00	8,000.00	-8,000.00	0.0%
6080- Education	4,340.64	30,000.00	-25,659.36	14.5%
6100- Engineering	2,239.17	15,000.00	-12,760.83	14.9%
6130- Insurance	7,077.00	40,000.00	-32,923.00	17.7%
6150- Legal	4,229.51	20,000.00	-15,770.49	21.1%
6180- Misc. Expenses	2,416.53	15,000.00	-12,583.47	16.1%
6200- Office Expense	12,305.87	50,000.00	-37,694.13	24.6%
6220- Permits	7,511.52	30,000.00	-22,488.48	25.0%
6225-Rent	0.00	3,000.00	-3,000.00	0.0%
6230- Repairs and Maint	28,851.32	205,000.00	-176,148.68	14.1%
6250- Treasurers Fees	2,766.13	45,000.00	-42,233.87	6.1%
6260- Utilities	656.70	2,000.00	-1,343.30	32.8%
6270- Vehicle	0.00	5,000.00	-5,000.00	0.0%
6300- Bank Service Charges	1,498.26	2,000.00	-501.74	74.9%
7300- Capital Projects	0.00	10,000.00	-10,000.00	0.0%
Total Expense	138,344.85	671,750.00	-533,405.15	20.6%
Net Ordinary Income	109,080.46	501,514.00	-392,433.54	21.8%
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	109,080.46	-198,486.00	307,566.46	-55.0%

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

	Jan - Mar 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	59,409.65	238,066.00	-178,656.35	25.0%
5210- Specific Ownership Taxes	6,547.67	40,000.00	-33,452.33	16.4%
5820- Investment Income	74,909.55	200,000.00	-125,090.45	37.5%
Total Income	<u>140,866.87</u>	<u>478,066.00</u>	<u>-337,199.13</u>	<u>29.5%</u>
Gross Profit	140,866.87	478,066.00	-337,199.13	29.5%
Expense				
6250- Treasurers Fees	891.15	15,000.00	-14,108.85	5.9%
6420-Loan Administrative Fees	14,400.00	28,800.00	-14,400.00	50.0%
6500- CWRPDA -PVH D15a356- Prin	118,575.50	237,050.00	-118,474.50	50.0%
6501-Interest D15a356-PVH	33,517.94	67,036.00	-33,518.06	50.0%
6550-CWCB Principal c150346	0.00	531,893.00	-531,893.00	0.0%
6551- CWCB Interest c150346	0.00	444,749.00	-444,749.00	0.0%
6560- Principal CT2015- PVH	59,611.12	59,611.00	0.12	100.0%
6561 - Interest CT2015-176 PVH	55,836.03	55,836.00	0.03	100.0%
6599- Less PVH Debt Service	-267,540.59	-419,533.00	151,992.41	63.8%
7100-Principal Payments-W05A105	304,095.00	640,000.00	-335,905.00	47.5%
7105 Interest Payments W05A105	0.00	16,946.00	-16,946.00	0.0%
7150-Ravenna CT2019 Interest	40,027.34	40,027.34	0.00	100.0%
7151- Ravenna CT 2019- Princ.	42,397.85	42,397.85	0.00	100.0%
Total Expense	<u>401,811.34</u>	<u>1,759,813.19</u>	<u>-1,358,001.85</u>	<u>22.8%</u>
Net Ordinary Income	-260,944.47	-1,281,747.19	1,020,802.72	20.4%
Other Income/Expense				
Other Income				
6900- Transfers In	25,770.92	160,000.00	-134,229.08	16.1%
6902- Transfers In WTP	286,236.60	1,036,808.00	-750,571.40	27.6%
Total Other Income	<u>312,007.52</u>	<u>1,196,808.00</u>	<u>-884,800.48</u>	<u>26.1%</u>
Other Expense				
8002- Transfers Water Supply SV	0.00	0.00	0.00	0.0%
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	<u>312,007.52</u>	<u>1,196,808.00</u>	<u>-884,800.48</u>	<u>26.1%</u>
Net Income	<u><u>51,063.05</u></u>	<u><u>-84,939.19</u></u>	<u><u>136,002.24</u></u>	<u><u>-60.1%</u></u>

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

	Jan - Mar 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	784,160.10	3,200,000.00	-2,415,839.90	24.5%
5100-Availability Charges	19,497.92	120,000.00	-100,502.08	16.2%
5211- Dominion WTP Operations	198,077.43	700,000.00	-501,922.57	28.3%
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	15,712.50	40,000.00	-24,287.50	39.3%
5510-Potable Irrigation Water	7,590.75	40,000.00	-32,409.25	19.0%
5511-Irrigation Water	65,111.92	250,000.00	-184,888.08	26.0%
5601-Late Fees, Penalties,	8,681.46			
5610- Miscellaneous Income	-2,556.69	70,000.00	-72,556.69	-3.7%
5611-Inclusion fees-NWDC	24,843.00	50,000.00	-25,157.00	49.7%
5640- Dominion Treated Water Us	38,943.52	100,000.00	-61,056.48	38.9%
5650 Dominion Exp Reimbursement	41,373.45	1,503,875.00	-1,462,501.55	2.8%
5660- Ravenna Reimbursement	19,578.00			
5700- Sys. Development Charge	540.00	275,000.00	-274,460.00	0.2%
5705 Ravenna SDC	74,309.75	250,000.00	-175,690.25	29.7%
5710- Capital Surcharge	37,091.43	80,000.00	-42,908.57	46.4%
5715- Capital Surcharge WTP Sup	286,236.60	1,036,808.00	-750,571.40	27.6%
5820- Investment Income	50,561.75	200,000.00	-149,438.25	25.3%
5850 - Reimbursed Exp Other	10,992.10	20,000.00	-9,007.90	55.0%
Ravenna Bond Proceeds	0.00	3,196,997.00	-3,196,997.00	0.0%
Total Income	1,680,744.99	11,141,080.00	-9,460,335.01	15.1%
Gross Profit	1,680,744.99	11,141,080.00	-9,460,335.01	15.1%
Expense				
6020-Payroll Expenses	186,677.59	420,000.00	-233,322.41	44.4%
6040- Accounting	8,250.00	36,000.00	-27,750.00	22.9%
6080- Education	5,600.86	20,000.00	-14,399.14	28.0%
6100- Engineering	3,120.00	20,000.00	-16,880.00	15.6%
6130- Insurance	7,077.00	40,000.00	-32,923.00	17.7%
6140- Lab & Test Fees	617.00	10,000.00	-9,383.00	6.2%
6150- Legal	4,229.51	25,000.00	-20,770.49	16.9%
6180- Misc. Expenses	408.76			
6200- Office Expense	217.19	10,000.00	-9,782.81	2.2%
6210-Operating Supplies	9,186.54	175,000.00	-165,813.46	5.2%
6220- Permits	0.00	10,000.00	-10,000.00	0.0%
6230- Repairs and Maint	60,936.64	200,000.00	-139,063.36	30.5%
6240- Safety Equipment	1,194.42	2,000.00	-805.58	59.7%
6260- Utilities	53,333.32	270,000.00	-216,666.68	19.8%
6270- Vehicle	98.33	3,000.00	-2,901.67	3.3%
6300- Bank Service Charges	2,851.11			
7300- Capital Projects	17,927.20	910,000.00	-892,072.80	2.0%
7302- Water Taps Centennial	0.00	560,000.00	-560,000.00	0.0%
Total Expense	361,725.47	2,711,000.00	-2,349,274.53	13.3%
Net Ordinary Income	1,319,019.52	8,430,080.00	-7,111,060.48	15.6%
Other Income/Expense				
Other Income				
6900- Transfers In	0.00	500,000.00	-500,000.00	0.0%
Total Other Income	0.00	500,000.00	-500,000.00	0.0%
Other Expense				
8000- Transfers to Other Funds	19,497.92	120,000.00	-100,502.08	16.2%
8002- Transfers Water Supply SV	286,236.60	1,036,808.00	-750,571.40	27.6%
8150- Transfer to Capital Fund	0.00	1,000,000.00	-1,000,000.00	0.0%
9000 -Depreciation Expense	495,000.00			
Total Other Expense	800,734.52	2,156,808.00	-1,356,073.48	37.1%
Net Other Income	-800,734.52	-1,656,808.00	856,073.48	48.3%

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

	<u>Jan - Mar 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Net Income	<u>518,285.00</u>	<u>6,773,272.00</u>	<u>-6,254,987.00</u>	<u>7.7%</u>

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

	<u>Jan - Mar 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	104,340.87	960,000.00	-855,659.13	10.9%
6040- Accounting	8,250.00	36,000.00	-27,750.00	22.9%
6050- Contract Labor	5,998.22	40,000.00	-34,001.78	15.0%
6080- Education	5,436.57	40,000.00	-34,563.43	13.6%
6100- Engineering	30,045.18	100,000.00	-69,954.82	30.0%
6110-Conservation Rebates	0.00	5,000.00	-5,000.00	0.0%
6115- GPS/GIS	4,387.50	15,000.00	-10,612.50	29.3%
6130- Insurance	7,077.00	40,000.00	-32,923.00	17.7%
6140- Lab & Test Fees	2,630.00	15,000.00	-12,370.00	17.5%
6150- Legal	7,815.24	25,000.00	-17,184.76	31.3%
6170 - Meter Expenses	14,470.19	85,000.00	-70,529.81	17.0%
6180- Misc. Expenses	277.10	10,000.00	-9,722.90	2.8%
6200- Office Expense	6,055.96	25,000.00	-18,944.04	24.2%
6220- Permits	16,666.67	40,000.00	-23,333.33	41.7%
6230- Repairs and Maint	27,917.33	400,000.00	-372,082.67	7.0%
6240- Safety Equipment	1,736.95	5,000.00	-3,263.05	34.7%
6260- Utilities	19,173.21	80,000.00	-60,826.79	24.0%
6270- Vehicle	608.28	12,000.00	-11,391.72	5.1%
6280- Water Costs	290,898.79	2,200,000.00	-1,909,101.21	13.2%
7300- Capital Projects	219,997.86	4,765,000.00	-4,545,002.14	4.6%
Total Expense	<u>773,782.92</u>	<u>8,898,000.00</u>	<u>-8,124,217.08</u>	<u>8.7%</u>
Net Ordinary Income	<u>-773,782.92</u>	<u>-8,898,000.00</u>	<u>8,124,217.08</u>	<u>8.7%</u>
Net Income	<u><u>-773,782.92</u></u>	<u><u>-8,898,000.00</u></u>	<u><u>8,124,217.08</u></u>	<u><u>8.7%</u></u>

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

	<u>Jan - Mar 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
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.	2,107.49			
7313 - Valley View Project	0.00			
7320- Flow Equalization Basin	347,255.47	800,000.00	-452,744.53	43.4%
Total Expense	<u>349,522.96</u>	<u>1,110,000.00</u>	<u>-760,477.04</u>	<u>31.5%</u>
Net Ordinary Income	-349,522.96	-1,110,000.00	760,477.04	31.5%
Other Income/Expense				
Other Income				
6900- Transfers In	200,000.00	1,000,000.00	-800,000.00	20.0%
Total Other Income	<u>200,000.00</u>	<u>1,000,000.00</u>	<u>-800,000.00</u>	<u>20.0%</u>
Net Other Income	<u>200,000.00</u>	<u>1,000,000.00</u>	<u>-800,000.00</u>	<u>20.0%</u>
Net Income	<u><u>-149,522.96</u></u>	<u><u>-110,000.00</u></u>	<u><u>-39,522.96</u></u>	<u><u>135.9%</u></u>

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

	Jan - Mar 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	137,548.37	446,874.00	-309,325.63	30.8%
5210- Specific Ownership Taxes	8,180.34	30,000.00	-21,819.66	27.3%
5820- Investment Income	71.39	10,000.00	-9,928.61	0.7%
Total Income	<u>145,800.10</u>	<u>486,874.00</u>	<u>-341,073.90</u>	<u>29.9%</u>
Gross Profit	145,800.10	486,874.00	-341,073.90	29.9%
Expense				
6040- Accounting	3,000.00	12,000.00	-9,000.00	25.0%
6080- Education	0.00	1,000.00	-1,000.00	0.0%
6100- Engineering	0.00	2,500.00	-2,500.00	0.0%
6150- Legal	660.50	2,500.00	-1,839.50	26.4%
6250- Treasurers Fees	2,063.24	9,000.00	-6,936.76	22.9%
6450 - Interest Expense	0.00	122,872.00	-122,872.00	0.0%
6560- Principal CT2015- PVH	59,611.12	59,611.12	0.00	100.0%
6561 - Interest CT2015-176 PVH	55,836.03	55,836.03	0.00	100.0%
7100-Principal Payments-W05A105	118,575.50	237,051.00	-118,475.50	50.0%
7105 Interest Payments W05A105	33,517.94	67,035.88	-33,517.94	50.0%
Total Expense	<u>273,264.33</u>	<u>569,406.03</u>	<u>-296,141.70</u>	<u>48.0%</u>
Net Ordinary Income	<u>-127,464.23</u>	<u>-82,532.03</u>	<u>-44,932.20</u>	<u>154.4%</u>
Net Income	<u>-127,464.23</u>	<u>-82,532.03</u>	<u>-44,932.20</u>	<u>154.4%</u>

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District
March 31, 2026

Maturity

Long Term Obligations

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	<u>\$ 633,405</u>	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 March 31, 2026 is as follows:

General Fund	Debt Service Water Fund	Debt Service Sewer Fund	Capital Projects Fund	Water Fund	Sewer Fund	PVH	Total
\$ -	\$ -	\$ -	\$ (62,635)	\$ 3,000,000	\$ 1,000,000		\$ 3,937,365
-	-	-		1,903,544	3,384,488		\$ 5,288,032
<u>4,754,261</u>	<u>1,621,129</u>	<u>6,516,401</u>	<u> </u>	<u>3,820,839</u>	<u>11,470,181</u>	<u>491,183</u>	<u>\$ 28,673,994</u>
<u>\$ 4,754,261</u>	<u>\$ 1,621,129</u>	<u>\$ 6,516,401</u>	<u>\$ (62,635)</u>	<u>\$ 8,724,383</u>	<u>\$ 15,854,669</u>	<u>\$ 491,183</u>	<u>\$ 37,899,391</u>

No Assurance is provided on these Financial Statements

**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									
Total Funds Available	8,489,903	8,531,928	8,724,383									
Distribution of Available Funds												
Operating Reserve 25% of Budgeted Expenditures	3,000,000	3,000,000	3,000,000									
Capital Reserve	1,554,303	1,657,134	1,903,544									
Operating Cash	3,935,600	3,874,794	3,820,839									
Total Cash	8,489,903	8,531,928	8,724,383	0	0	0	0	0	0	0	0	0
Capital Reserve												
Beginning Reserve Balance	1,317,470	1,554,303	1,657,134									
Additions to Reserve	250,000	250,000	250,000									
Use of Reserves	13,167	147,169	3,590									
Ending Reserve Balance	1,554,303	1,657,134	1,903,544	0	0	0	0	0	0	0	0	0

No Assurance is provided on these Financial Statements

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available												
Cash in Bank - Sewer Fund	15,077,292	15,716,095	15,854,669									
Total Funds Available	15,077,292	15,716,095	15,854,669									
Distribution of Available Funds												
Operating Reserve 25% of Budgeted Expenditures	1,000,000	1,000,000	1,000,000									
Capital Reserve	3,074,393	3,234,388	3,384,488									
Operating Cash	11,002,899	11,481,707	11,470,181									
Total Available Funds	15,077,292	15,716,095	15,854,669	0	0	0	0	0	0	0	0	0
Capital Reserve												
Beginning Reserve Balance	2,889,393	3,074,393	3,234,388									
Additions to Reserve	185,000	185,000	185,000									
Use of Reserves	0	-25,005	-34,900									
Ending Reserve Balance	3,074,393	3,234,388	3,384,488	0	0	0	0	0	0	0	0	0

No Assurance is provided on these Financial Statements

**Roxborough Water and Sanitation
Distribution of Cash in Bank - 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									
Surcharge Collected	94,249	97,789	94,198									
Availability of Service Trans.	25,771	0	0									
Payment of Debt	0	0	0									
Ending Cash Balance	1,429,142	1,526,931	1,621,129	0	0	0	0	0	0	0	0	0
Cash Funds Available - Sewer Debt Service												
Operating Cash	6,807,277	6,434,129	6,516,401									
Total	8,236,419	7,961,060	8,137,530	0	0	0	0	0	0	0	0	0

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District
Property Tax Schedule
2025

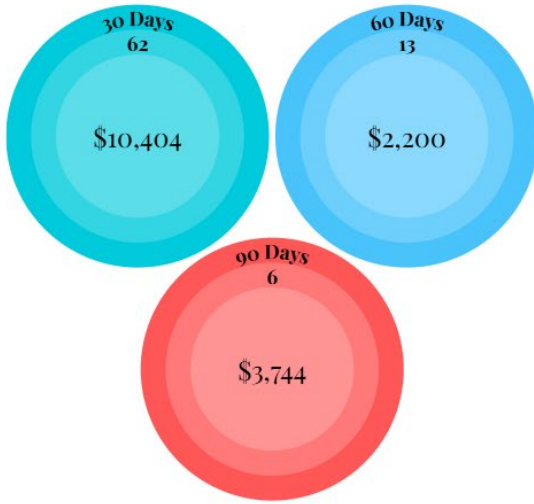
SUMMARY – DOUGLAS & JEFFERSON COUNTIES

	2025								2025				
	Property Taxes	Delinquent Tax, Rebates and Abatements	Specific 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							\$ -	\$ -	0.00%	17.87%	\$ -	0.00%	21.21%
May							\$ -	\$ -	0.00%	17.87%	\$ -	0.00%	21.21%
June							\$ -	\$ -	0.00%	17.87%	\$ -	0.00%	21.21%
July							\$ -	\$ -	0.00%	17.87%	\$ -	0.00%	21.21%
August							\$ -	\$ -	0.00%	17.87%	\$ -	0.00%	21.21%
September							\$ -	\$ -	0.00%	17.87%	\$ -	0.00%	21.21%
October							\$ -	\$ -	0.00%	17.87%	\$ -	0.00%	21.21%
November							\$ -	\$ -	0.00%	17.87%	\$ -	0.00%	21.21%
December							\$ -	\$ -	0.00%	17.87%	\$ -	0.00%	21.21%
TOTAL	\$ 372,386	\$ -	\$ 29,326	\$ -	\$ (5,586)	\$ -	\$ -	\$ 396,126	17.87%	17.87%	\$ 396,126	21.21%	21.21%

No Assurance is provided on these Financial Statements

Administrative Updates

May 20th, 2026

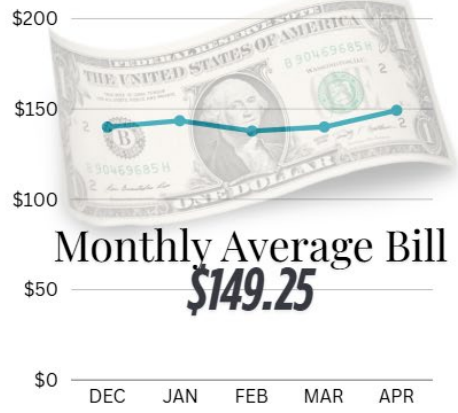
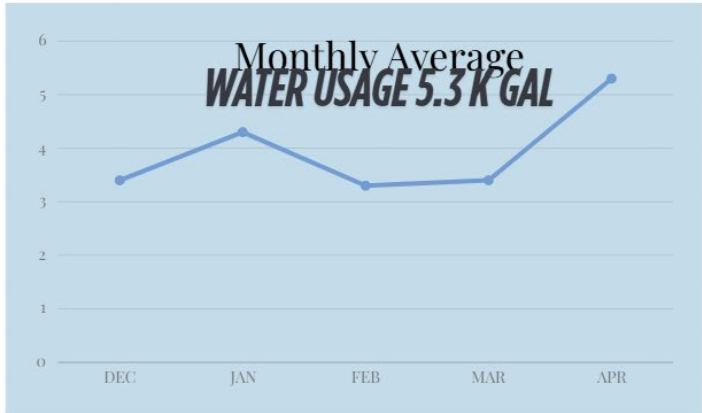
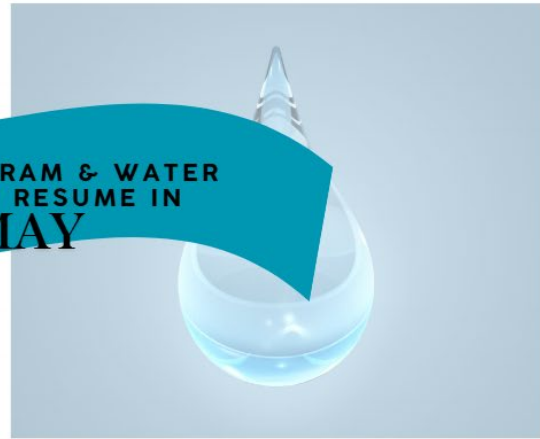


April 2026 Delinquent Accounts

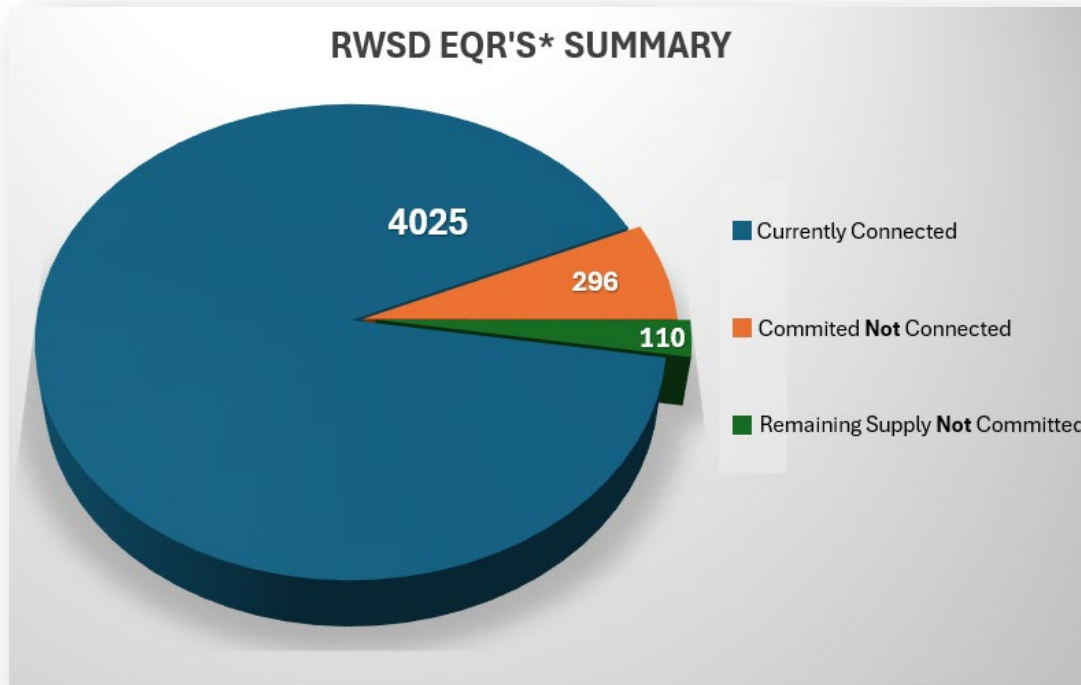
13 Customers Posted
for Non-Payment

- 5 SHUT OFF - 2 PAID & RESTORED SERVICE
- 3 STILL SHUT OFF - 1 RES, 1 2 NO OCCUPANTS

Rebate Program
\$250 of aloted 5K



Administrative Updates



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

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

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

Spreadsheet

*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.*

Dominion

Sterling Ranch

There were an additional **11** Certificates of Occupancy (CO) issued in Sterling Ranch in **April** bringing the total number of CO's that have been issued in Sterling Ranch to **3,230**. The monthly Wastewater Conveyance Charge for **April** was **\$64,600**

(\$20/EQR)



In **April**, Sterling Ranch had **43** new Building Permits.

Running Total of **3,342** building permits issued.
(\$300/EQR = \$990K)