

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS
January 31, 2026

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Roxborough Water and Sanitation District Balance Sheet by Class

As of December 31, 2025

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	Unclassified	TOTAL
ASSETS									
Current Assets									
Checking/Savings									
1105- Wells Fargo Checking	362,298.15	4,613,368.47	42,346,037.26	1,890,896.92	88,459.12	-40,066,732.02	586,758.05	0.00	9,821,025.35
1125- Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	31,242.57	0.00	31,242.57
1133- WJF Rayenna	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	0.00	3,196,997.18
1150- Investment in Colostrust	4,288,968.13	3,473,098.73	2,440,148.31	11,381,822.12	0.00	0.00	0.00	0.00	21,584,037.29
1155- Colostrust Bond Fund	0.00	0.00	4,222,557.48	5,665,551.07	0.00	0.00	0.00	0.00	1,009,108.55
1160- System Bond Colo Trust	0.00	0.00	0.00	1,161,106.21	0.00	0.00	0.00	0.00	1,161,106.21
Total Checkings/Savings	4,651,266.28	8,086,467.20	48,405,740.23	15,020,315.72	88,459.12	-40,066,732.02	618,000.62	0.00	36,803,517.15
Other Current Assets									
1300- A/R Service	0.00	0.00	543,358.88	356,790.20	0.00	151.50	0.00	0.00	900,298.58
1310- A/R Availability	0.00	0.00	4,193.84	1,598.92	0.00	0.00	0.00	0.00	5,792.76
1350- A/R Taxes	1,616,905.00	662,959.00	0.00	0.00	0.00	0.00	452,895.00	0.00	2,762,759.00
1358- Due From NAWPC Inclusion	0.00	0.00	5,768.14	0.00	0.00	0.00	0.00	0.00	5,768.14
1366- Due Child at Rayenna	0.00	0.00	172,336.86	0.00	0.00	0.00	0.00	0.00	172,336.86
1370- Due From Others	0.00	0.00	33,444.40	0.00	0.00	0.00	0.00	0.00	33,444.40
1390- Due from Dominion	0.00	0.00	103,003.50	1,007,330.00	0.00	0.00	0.00	0.00	1,110,333.50
1400- Prepaid Insurance	27,643.23	0.00	27,643.25	27,643.25	0.00	27,643.25	0.00	0.00	110,573.00
Total Other Current Assets	1,644,548.23	662,959.00	669,335.87	1,399,361.77	0.00	27,794.75	452,895.00	0.00	5,101,494.64
Total Current Assets	6,295,814.53	8,779,426.20	49,295,676.10	16,413,677.49	88,459.12	-40,038,937.27	1,070,895.62	0.00	41,905,011.79
Fixed Assets									
1500- Capital Assets	0.00	0.00	110,219,760.32	37,570,190.45	0.00	3,616,884.00	0.00	0.00	151,406,834.77
1550- Accumulated Depreciation	0.00	0.00	-23,142,211.00	-17,673,260.00	0.00	0.00	0.00	0.00	-40,815,471.00
Total Fixed Assets	0.00	0.00	87,077,549.32	19,896,930.45	0.00	3,616,884.00	0.00	0.00	110,591,363.77
TOTAL ASSETS	6,295,814.53	8,779,426.20	136,373,225.42	36,310,607.94	88,459.12	-36,422,053.27	1,070,895.62	0.00	152,496,375.56
LIABILITIES & EQUITY									
Liabilities									
Current Liabilities									
Accounts Payable	18,014.71	0.00	33,634.70	26,861.83	1,923.85	142,167.13	353.50	0.00	222,955.72
2000- Accounts Payable	18,014.71	0.00	33,634.70	26,861.83	1,923.85	142,167.13	353.50	0.00	222,955.72
Total Accounts Payable									
Other Current Liabilities									
2015 Accrued Vac/ Sick Leave	0.00	0.00	36,170.17	45,881.40	0.00	37,185.68	0.00	0.00	119,236.25
2055- Rayenna Costs Advanced	0.00	0.00	2,351,045.19	0.00	0.00	0.00	0.00	0.00	2,351,045.19
2060- Deferred Taxes	1,616,905.00	662,959.00	0.00	0.00	0.00	0.00	0.00	0.00	2,279,864.00
Deferred Income	0.00	0.00	0.00	3,901,063.52	0.00	0.00	0.00	0.00	3,901,063.52
Retainage Payable	0.00	0.00	47,840.00	0.00	0.00	82,303.00	0.00	0.00	129,943.00
Total Other Current Liabilities	1,616,905.00	662,959.00	2,434,864.35	3,946,944.92	0.00	119,488.68	452,895.00	0.00	9,254,056.95
Total Current Liabilities	1,634,919.71	662,959.00	2,468,498.05	3,973,806.75	1,923.85	261,655.81	453,248.50	0.00	9,487,012.67
Total Liabilities									
Equity									
3900- Retained Earnings	3,983,104.98	7,725,247.76	133,966,428.10	34,832,252.12	-736,173.89	-31,370,167.11	562,771.18	0.00	148,963,461.14
Net Income	677,789.84	961,219.44	-61,899.73	-2,495,450.93	822,709.16	-5,313,541.97	54,875.94	0.00	-5,954,098.25
Total Equity	4,660,894.82	8,086,467.20	133,904,726.37	32,336,801.19	86,535.27	-36,683,709.08	617,647.12	0.00	143,009,362.89
TOTAL LIABILITIES & EQUITY	6,295,814.53	8,779,426.20	136,373,225.42	36,310,607.94	88,459.12	-36,422,053.27	1,070,895.62	0.00	152,496,375.56

**Roxborough Water and Sanitation District
Profit & Loss by Class
January 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	269,664.91	179,653.23	0.00	0.00	0.00	449,318.14
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	37,029.35	0.00	0.00	0.00	37,029.35
5210- Specific Ownership Taxes	10,533.35	3,993.48	0.00	0.00	0.00	0.00	2,925.01	16,851.84
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	5,993.75	0.00	0.00	0.00	0.00	5,993.75
5510- Potable Irrigation Water	0.00	0.00	1,867.50	0.00	0.00	0.00	0.00	1,867.50
5511- Irrigation Water	0.00	0.00	7,849.20	0.00	0.00	0.00	0.00	7,849.20
5601- Late Fees, Penalties,	0.00	0.00	2,581.71	1,453.29	0.00	0.00	0.00	4,035.00
5610- Miscellaneous Income	0.00	0.00	-588.63	-688.62	0.00	0.00	0.00	-1,277.25
5611- Inclusion Fees- NWDC	0.00	0.00	7,720.44	0.00	0.00	0.00	0.00	7,720.44
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	63,660.00	0.00	0.00	0.00	63,660.00
5640- Dominion Treated Water Us	0.00	0.00	5,258.40	0.00	0.00	0.00	0.00	5,258.40
5650- Dominion Exp Reimbursement	0.00	0.00	40,885.95	403,385.00	0.00	0.00	0.00	444,270.95
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	27,905.70	0.00	0.00	0.00	0.00	27,905.70
5710- Capital Surcharge	0.00	0.00	11,997.85	13,508.13	0.00	0.00	0.00	25,505.98
5715- Capital Surcharge WTP Sup	0.00	0.00	94,248.77	0.00	0.00	0.00	0.00	94,248.77
5820- Investment Income	15,031.45	26,538.18	17,664.82	49,749.69	0.00	0.00	0.00	108,984.14
5850- Reimbursed Exp Other	0.00	0.00	4,659.69	0.00	0.00	0.00	0.00	4,659.69
Total Income	25,564.80	29,931.66	583,388.79	754,023.07	0.00	0.00	2,925.01	1,395,833.33
Gross Profit	25,564.80	29,931.66	583,388.79	754,023.07	0.00	0.00	2,925.01	1,395,833.33
Expense								
6020- Payroll Expenses	12,687.11	0.00	67,663.29	32,729.85	0.00	33,311.30	0.00	146,611.55
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	0.00	0.00	0.00	0.00	0.00
6065- Dominion expenses	0.00	0.00	0.00	6,526.50	0.00	0.00	0.00	6,526.50
6080- Education	0.00	0.00	806.66	806.67	0.00	806.67	0.00	2,420.00
6100- Engineering	914.00	0.00	780.00	6,541.58	0.00	8,579.34	0.00	16,814.92
6115- GPS/GIS	0.00	0.00	0.00	5,987.50	0.00	1,987.50	0.00	7,975.00
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	0.00	0.00	0.00	384.00	0.00	384.00
6150- Legal	1,780.75	0.00	1,780.75	2,441.25	0.00	2,155.75	0.00	8,158.50
6170- Meter Expenses	0.00	0.00	0.00	-16.76	0.00	6,743.24	0.00	6,726.48
6180- Misc. Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6200- Office Expenses	2,539.46	0.00	0.00	2,482.53	0.00	2,557.77	0.00	7,579.76
6210- Operating Supplies	0.00	0.00	0.00	10,790.40	0.00	0.00	0.00	10,790.40
6220- Permits	0.00	0.00	0.00	6,112.00	0.00	16,666.67	0.00	22,778.67
6230- Repairs and Maint	6,824.99	0.00	24,469.34	4,568.84	0.00	9,387.00	0.00	45,250.17
6260- Utilities	3,913.26	0.00	670.60	408.65	0.00	626.36	0.00	5,618.87
6270- Vehicle	0.00	0.00	0.00	16.76	0.00	135.75	0.00	152.51
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	72,080.62	0.00	72,080.62
6300- Bank Service Charges	1,498.26	0.00	0.00	0.00	0.00	0.00	0.00	1,498.26
7300- Capital Projects	0.00	0.00	13,167.00	0.00	0.00	0.00	0.00	13,167.00
7307- Ravenna Pump Station								
7312- Ravenna Phase 3/4	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	1,560.00	0.00	0.00	1,560.00
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	97,115.55	0.00	0.00	97,115.55
Total Expense	35,410.83	0.00	114,410.64	84,448.77	98,835.55	160,475.17	1,000.00	494,590.96
Net Ordinary Income	-9,846.03	29,931.66	468,978.15	669,574.30	-98,835.55	-160,475.17	1,925.01	901,252.37
Other Income/Expense								
Other Income	0.00	25,770.92	0.00	0.00	200,000.00	0.00	0.00	225,770.92
6900- Transfers In								
Net Income	0.00	25,770.92	468,978.15	669,574.30	101,164.45	-160,475.17	1,925.01	901,252.37

No assurance is provided on these financial statements

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

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
6902- Transfers In WTP	0.00	94,248.77	0.00	0.00	0.00	0.00	0.00	94,248.77
Total Other Income	0.00	120,019.69	0.00	0.00	200,000.00	0.00	0.00	320,019.69
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	94,248.77	0.00	0.00	0.00	0.00	94,248.77
9000 -Depreciation Expense	0.00	0.00	165,000.00	69,000.00	0.00	0.00	0.00	234,000.00
Total Other Expense	0.00	0.00	278,746.69	275,273.00	0.00	0.00	0.00	554,019.69
Net Other Income	0.00	120,019.69	-278,746.69	-275,273.00	200,000.00	0.00	0.00	-234,000.00
Net Income	-9,846.03	149,951.35	190,231.46	394,301.30	101,164.45	-160,475.17	1,925.01	667,252.37

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

	<u>Jan 26</u>	<u>Jan 26</u>
Ordinary Income/Expense		
Income		
5210- Specific Ownership Taxes	10,533.35	10,533.35
5820- Investment Income	15,031.45	15,031.45
Total Income	<u>25,564.80</u>	<u>25,564.80</u>
Gross Profit	25,564.80	25,564.80
Expense		
6020-Payroll Expenses	12,887.11	12,887.11
6040- Accounting	2,750.00	2,750.00
6100- Engineering	914.00	914.00
6130- Insurance	2,303.00	2,303.00
6150- Legal	1,780.75	1,780.75
6180- Misc. Expenses	0.00	0.00
6200- Office Expense	2,539.46	2,539.46
6230- Repairs and Maint	6,824.99	6,824.99
6260- Utilities	3,913.26	3,913.26
6270- Vehicle	0.00	0.00
6300- Bank Service Charges	1,498.26	1,498.26
Total Expense	<u>35,410.83</u>	<u>35,410.83</u>
Net Ordinary Income	<u>-9,846.03</u>	<u>-9,846.03</u>
Net Income	<u><u>-9,846.03</u></u>	<u><u>-9,846.03</u></u>

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

	Jan 26	Jan 26
Ordinary Income/Expense		
Income		
5210- Specific Ownership Taxes	3,393.48	3,393.48
5820- Investment Income	26,538.18	26,538.18
Total Income	29,931.66	29,931.66
Gross Profit	29,931.66	29,931.66
Net Ordinary Income	29,931.66	29,931.66
Other Income/Expense		
Other Income		
6900- Transfers In	25,770.92	25,770.92
6902- Transfers In WTP	94,248.77	94,248.77
Total Other Income	120,019.69	120,019.69
Net Other Income	120,019.69	120,019.69
Net Income	149,951.35	149,951.35

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

	Jan 26	Jan 26
Ordinary Income/Expense		
Income		
5010- Service Charges	269,684.91	269,684.91
5100-Availability Charges	19,497.92	19,497.92
5211- Dominion WTP Operations	66,025.81	66,025.81
5410-Hydrant Water	5,993.75	5,993.75
5510-Potable Irrigation Water	1,867.50	1,867.50
5511-Irrigation Water	7,849.20	7,849.20
5601-Late Fees, Penalties,	2,581.71	2,581.71
5610- Miscellaneous Income	-588.63	-588.63
5611-Inclusion fees-NWDC	7,720.44	7,720.44
5640- Dominion Treated Water Us	5,258.40	5,258.40
5650 Dominion Exp Reimbursement	40,885.95	40,885.95
5700- Sys. Development Charge	135.00	135.00
5705 Ravenna SDC	27,905.70	27,905.70
5710- Capital Surcharge	11,997.85	11,997.85
5715- Capital Surcharge WTP Sup	94,248.77	94,248.77
5820- Investment Income	17,664.82	17,664.82
5850 - Reimbursed Exp Other	4,659.69	4,659.69
Total Income	583,388.79	583,388.79
Gross Profit	583,388.79	583,388.79
Expense		
6020-Payroll Expenses	67,683.29	67,683.29
6040- Accounting	2,750.00	2,750.00
6080- Education	806.66	806.66
6100- Engineering	780.00	780.00
6130- Insurance	2,303.00	2,303.00
6150- Legal	1,780.75	1,780.75
6180- Misc. Expenses	0.00	0.00
6200- Office Expense	0.00	0.00
6220- Permits	0.00	0.00
6230- Repairs and Maint	24,469.34	24,469.34
6260- Utilities	670.60	670.60
6270- Vehicle	0.00	0.00
7300- Capital Projects	13,167.00	13,167.00
Total Expense	114,410.64	114,410.64
Net Ordinary Income	468,978.15	468,978.15
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	19,497.92	19,497.92
8002- Transfers Water Supply SV	94,248.77	94,248.77
9000 -Depreciation Expense	165,000.00	165,000.00
Total Other Expense	278,746.69	278,746.69
Net Other Income	-278,746.69	-278,746.69
Net Income	190,231.46	190,231.46

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

	Jan 26	Jan 26
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	33,311.30	33,311.30
6040- Accounting	2,750.00	2,750.00
6050- Contract Labor	0.00	0.00
6080- Education	806.67	806.67
6100- Engineering	8,579.34	8,579.34
6115- GPS/GIS	1,987.50	1,987.50
6130- Insurance	2,303.00	2,303.00
6140- Lab & Test Fees	384.00	384.00
6150- Legal	2,155.75	2,155.75
6170 - Meter Expenses	6,743.24	6,743.24
6200- Office Expense	2,557.77	2,557.77
6220- Permits	16,666.67	16,666.67
6230- Repairs and Maint	9,387.00	9,387.00
6260- Utilities	626.36	626.36
6270- Vehicle	135.75	135.75
6280- Water Costs	72,080.82	72,080.82
Total Expense	160,475.17	160,475.17
Net Ordinary Income	-160,475.17	-160,475.17
Net Income	-160,475.17	-160,475.17

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

	Jan 26	Jan 26
Ordinary Income/Expense		
Income		
5010- Service Charges	179,653.23	179,653.23
5100-Availability Charges	6,273.00	6,273.00
5101- Service Charges LMA	37,029.35	37,029.35
5601-Late Fees, Penalties,	1,453.29	1,453.29
5610- Miscellaneous Income	-688.62	-688.62
5625- Dominion Sewer Conveyance	63,660.00	63,660.00
5650 Dominion Exp Reimbursement	403,385.00	403,385.00
5710- Capital Surcharge	13,508.13	13,508.13
5820- Investment Income	49,749.69	49,749.69
	754,023.07	754,023.07
Total Income	754,023.07	754,023.07
Gross Profit	754,023.07	754,023.07
Expense		
6020-Payroll Expenses	32,729.85	32,729.85
6040- Accounting	2,750.00	2,750.00
6050- Contract Labor	0.00	0.00
6065- Dominion expenses	6,526.50	6,526.50
6080- Education	806.67	806.67
6100- Engineering	6,541.58	6,541.58
6115- GPS/GIS	5,987.50	5,987.50
6130- Insurance	2,303.00	2,303.00
6150- Legal	2,441.25	2,441.25
6170 - Meter Expenses	-16.76	-16.76
6200- Office Expense	2,482.53	2,482.53
6210-Operating Supplies	10,790.40	10,790.40
6220- Permits	6,112.00	6,112.00
6230- Repairs and Maint	4,568.84	4,568.84
6260- Utilities	408.65	408.65
6270- Vehicle	16.76	16.76
	84,448.77	84,448.77
Total Expense	84,448.77	84,448.77
Net Ordinary Income	669,574.30	669,574.30
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	206,273.00	206,273.00
9000 -Depreciation Expense	69,000.00	69,000.00
	275,273.00	275,273.00
Total Other Expense	275,273.00	275,273.00
Net Other Income	-275,273.00	-275,273.00
Net Income	394,301.30	394,301.30

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

	Jan 26	Jan 26
Ordinary Income/Expense		
Expense		
7307-Ravenna Phase 3/4		
7312- Ravenna Pump Station	160.00	160.00
Total 7307-Ravenna Phase 3/4	160.00	160.00
7311- Dominion System Improve.	1,560.00	1,560.00
7313 - Valley View Project	0.00	0.00
7320- Flow Equalization Basin	97,115.55	97,115.55
Total Expense	98,835.55	98,835.55
Net Ordinary Income	-98,835.55	-98,835.55
Other Income/Expense		
Other Income		
6900- Transfers In	200,000.00	200,000.00
Total Other Income	200,000.00	200,000.00
Net Other Income	200,000.00	200,000.00
Net Income	101,164.45	101,164.45

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

	<u>TOTAL</u>
Ordinary Income/Expense	
Income	
5210- Specific Ownership Taxes	2,925.01
Total Income	<u>2,925.01</u>
Gross Profit	2,925.01
Expense	
6040- Accounting	1,000.00
6150- Legal	0.00
Total Expense	<u>1,000.00</u>
Net Ordinary Income	<u>1,925.01</u>
Net Income	<u><u>1,925.01</u></u>

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

	Jan 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	0.00	952,264.00	-952,264.00	0.0%
5210- Specific Ownership Taxes	10,533.35	120,000.00	-109,466.65	8.8%
5610- Miscellaneous Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	15,031.45	100,000.00	-84,968.55	15.0%
Total Income	<u>25,564.80</u>	<u>1,173,264.00</u>	<u>-1,147,699.20</u>	<u>2.2%</u>
Gross Profit	25,564.80	1,173,264.00	-1,147,699.20	2.2%
Expense				
6020-Payroll Expenses	12,887.11	110,000.00	-97,112.89	11.7%
6040- Accounting	2,750.00	35,000.00	-32,250.00	7.9%
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	0.00	30,000.00	-30,000.00	0.0%
6100- Engineering	914.00	15,000.00	-14,086.00	6.1%
6130- Insurance	2,303.00	40,000.00	-37,697.00	5.8%
6150- Legal	1,780.75	20,000.00	-18,219.25	8.9%
6180- Misc. Expenses	0.00	15,000.00	-15,000.00	0.0%
6200- Office Expense	2,539.46	50,000.00	-47,460.54	5.1%
6220- Permits	0.00	30,000.00	-30,000.00	0.0%
6225-Rent	0.00	3,000.00	-3,000.00	0.0%
6230- Repairs and Maint	6,824.99	205,000.00	-198,175.01	3.3%
6250- Treasurers Fees	0.00	45,000.00	-45,000.00	0.0%
6260- Utilities	3,913.26	2,000.00	1,913.26	195.7%
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	<u>35,410.83</u>	<u>671,750.00</u>	<u>-636,339.17</u>	<u>5.3%</u>
Net Ordinary Income	-9,846.03	501,514.00	-511,360.03	-2.0%
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	<u>0.00</u>	<u>700,000.00</u>	<u>-700,000.00</u>	<u>0.0%</u>
Net Other Income	0.00	-700,000.00	700,000.00	0.0%
Net Income	<u><u>-9,846.03</u></u>	<u><u>-198,486.00</u></u>	<u><u>188,639.97</u></u>	<u><u>5.0%</u></u>

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

	Jan 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	0.00	238,066.00	-238,066.00	0.0%
5210- Specific Ownership Taxes	3,393.48	40,000.00	-36,606.52	8.5%
5820- Investment Income	26,538.18	200,000.00	-173,461.82	13.3%
Total Income	29,931.66	478,066.00	-448,134.34	6.3%
Gross Profit	29,931.66	478,066.00	-448,134.34	6.3%
Expense				
6250- Treasurers Fees	0.00	15,000.00	-15,000.00	0.0%
6420-Loan Adminstrative Fees	0.00	28,800.00	-28,800.00	0.0%
6500- CWRPDA -PVH D15a356- Prin	0.00	237,050.00	-237,050.00	0.0%
6501-Interest D15a356-PVH	0.00	67,036.00	-67,036.00	0.0%
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	0.00	59,611.00	-59,611.00	0.0%
6561 - Interest CT2015-176 PVH	0.00	55,836.00	-55,836.00	0.0%
6599- Less PVH Debt Service	0.00	-419,533.00	419,533.00	0.0%
7100-Principal Payments-W05A105	0.00	640,000.00	-640,000.00	0.0%
7105 Interest Payments W05A105	0.00	16,946.00	-16,946.00	0.0%
7150-Ravenna CT2019 Interest	0.00	40,027.34	-40,027.34	0.0%
7151- Ravenna CT 2019- Princ.	0.00	42,397.85	-42,397.85	0.0%
Total Expense	0.00	1,759,813.19	-1,759,813.19	0.0%
Net Ordinary Income	29,931.66	-1,281,747.19	1,311,678.85	-2.3%
Other Income/Expense				
Other Income				
6900- Transfers In	25,770.92	160,000.00	-134,229.08	16.1%
6902- Transfers In WTP	94,248.77			
Total Other Income	120,019.69	160,000.00	-39,980.31	75.0%
Other Expense				
8002- Transfers Water Supply SV	0.00	1,036,808.00	-1,036,808.00	0.0%
Total Other Expense	0.00	1,036,808.00	-1,036,808.00	0.0%
Net Other Income	120,019.69	-876,808.00	996,827.69	-13.7%
Net Income	149,951.35	-2,158,555.19	2,308,506.54	-6.9%

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

	Jan 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	269,684.91	3,200,000.00	-2,930,315.09	8.4%
5100-Availability Charges	19,497.92	120,000.00	-100,502.08	16.2%
5211- Dominion WTP Operations	66,025.81	700,000.00	-633,974.19	9.4%
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	5,993.75	40,000.00	-34,006.25	15.0%
5510-Potable Irrigation Water	1,867.50	40,000.00	-38,132.50	4.7%
5511-Irrigation Water	7,849.20	250,000.00	-242,150.80	3.1%
5601-Late Fees, Penalties,	2,581.71			
5610- Miscellaneous Income	-588.63	70,000.00	-70,588.63	-0.8%
5611-Inclusion fees-NWDC	7,720.44	50,000.00	-42,279.56	15.4%
5640- Dominion Treated Water Us	5,258.40	100,000.00	-94,741.60	5.3%
5650 Dominion Exp Reimbursement	40,885.95	1,503,875.00	-1,462,989.05	2.7%
5700- Sys. Development Charge	135.00	275,000.00	-274,865.00	0.0%
5705 Ravenna SDC	27,905.70	250,000.00	-222,094.30	11.2%
5710- Capital Surcharge	11,997.85	80,000.00	-68,002.15	15.0%
5715- Capital Surcharge WTP Sup	94,248.77	1,036,808.00	-942,559.23	9.1%
5820- Investment Income	17,664.82	200,000.00	-182,335.18	8.8%
5850 - Reimbursed Exp Other	4,659.69	20,000.00	-15,340.31	23.3%
Ravenna Bond Proceeds	0.00	3,196,997.00	-3,196,997.00	0.0%
Total Income	583,388.79	11,141,080.00	-10,557,691.21	5.2%
Gross Profit	583,388.79	11,141,080.00	-10,557,691.21	5.2%
Expense				
6020-Payroll Expenses	67,683.29	420,000.00	-352,316.71	16.1%
6040- Accounting	2,750.00	36,000.00	-33,250.00	7.6%
6080- Education	806.66	20,000.00	-19,193.34	4.0%
6100- Engineering	780.00	20,000.00	-19,220.00	3.9%
6130- Insurance	2,303.00	40,000.00	-37,697.00	5.8%
6140- Lab & Test Fees	0.00	10,000.00	-10,000.00	0.0%
6150- Legal	1,780.75	25,000.00	-23,219.25	7.1%
6180- Misc. Expenses	0.00			
6200- Office Expense	0.00	10,000.00	-10,000.00	0.0%
6210-Operating Supplies	0.00	175,000.00	-175,000.00	0.0%
6220- Permits	0.00	10,000.00	-10,000.00	0.0%
6230- Repairs and Maint	24,469.34	200,000.00	-175,530.66	12.2%
6240- Safety Equipment	0.00	2,000.00	-2,000.00	0.0%
6260- Utilities	670.60	270,000.00	-269,329.40	0.2%
6270- Vehicle	0.00	3,000.00	-3,000.00	0.0%
7300- Capital Projects	13,167.00	910,000.00	-896,833.00	1.4%
7302- Water Taps Centennial	0.00	560,000.00	-560,000.00	0.0%
Total Expense	114,410.64	2,711,000.00	-2,596,589.36	4.2%
Net Ordinary Income	468,978.15	8,430,080.00	-7,961,101.85	5.6%
Other Income/Expense				
Other Expense				
8000- Transfers to Other Funds	19,497.92			
8002- Transfers Water Supply SV	94,248.77			
9000 -Depreciation Expense	165,000.00			
Total Other Expense	278,746.69			
Net Other Income	-278,746.69			
Net Income	190,231.46	8,430,080.00	-8,239,848.54	2.3%

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

	Jan 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	33,311.30	960,000.00	-926,688.70	3.5%
6040- Accounting	2,750.00	36,000.00	-33,250.00	7.6%
6050- Contract Labor	0.00	40,000.00	-40,000.00	0.0%
6080- Education	806.67	40,000.00	-39,193.33	2.0%
6100- Engineering	8,579.34	100,000.00	-91,420.66	8.6%
6110-Conservation Rebates	0.00	5,000.00	-5,000.00	0.0%
6115- GPS/GIS	1,987.50	15,000.00	-13,012.50	13.3%
6130- Insurance	2,303.00	40,000.00	-37,697.00	5.8%
6140- Lab & Test Fees	384.00	15,000.00	-14,616.00	2.6%
6150- Legal	2,155.75	25,000.00	-22,844.25	8.6%
6170 - Meter Expenses	6,743.24	85,000.00	-78,256.76	7.9%
6180- Misc. Expenses	0.00	10,000.00	-10,000.00	0.0%
6200- Office Expense	2,557.77	25,000.00	-22,442.23	10.2%
6220- Permits	16,666.67	40,000.00	-23,333.33	41.7%
6230- Repairs and Maint	9,387.00	400,000.00	-390,613.00	2.3%
6240- Safety Equipment	0.00	5,000.00	-5,000.00	0.0%
6260- Utilities	626.36	80,000.00	-79,373.64	0.8%
6270- Vehicle	135.75	12,000.00	-11,864.25	1.1%
6280- Water Costs	72,080.82	2,200,000.00	-2,127,919.18	3.3%
7300- Capital Projects	0.00	4,765,000.00	-4,765,000.00	0.0%
Total Expense	<u>160,475.17</u>	<u>8,898,000.00</u>	<u>-8,737,524.83</u>	<u>1.8%</u>
Net Ordinary Income	<u>-160,475.17</u>	<u>-8,898,000.00</u>	<u>8,737,524.83</u>	<u>1.8%</u>
Net Income	<u><u>-160,475.17</u></u>	<u><u>-8,898,000.00</u></u>	<u><u>8,737,524.83</u></u>	<u><u>1.8%</u></u>

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

	Jan 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	179,653.23	1,800,000.00	-1,620,346.77	10.0%
5100-Availability Charges	6,273.00	40,000.00	-33,727.00	15.7%
5101- Service Charges LMA	37,029.35	300,000.00	-262,970.65	12.3%
5213-Sewer Service Dominion	0.00	650,000.00	-650,000.00	0.0%
5310-Permit Fees	0.00	33,000.00	-33,000.00	0.0%
5601-Late Fees, Penalties,	1,453.29			
5610- Miscellaneous Income	-688.62	20,000.00	-20,688.62	-3.4%
5625- Dominion Sewer Conveyance	63,660.00			
5650 Dominion Exp Reimbursement	403,385.00	50,000.00	353,385.00	806.8%
5670-Dominion Cap Lease O-Line	0.00	1,000,000.00	-1,000,000.00	0.0%
5700- Sys. Development Charge	0.00	200,000.00	-200,000.00	0.0%
5710- Capital Surcharge	13,508.13	160,000.00	-146,491.87	8.4%
5820- Investment Income	49,749.69	200,000.00	-150,250.31	24.9%
Total Income	754,023.07	4,453,000.00	-3,698,976.93	16.9%
Gross Profit	754,023.07	4,453,000.00	-3,698,976.93	16.9%
Expense				
6020-Payroll Expenses	32,729.85	415,000.00	-382,270.15	7.9%
6040- Accounting	2,750.00	33,000.00	-30,250.00	8.3%
6050- Contract Labor	0.00	36,000.00	-36,000.00	0.0%
6065- Dominion expenses	6,526.50			
6080- Education	806.67	30,000.00	-29,193.33	2.7%
6100- Engineering	6,541.58	20,000.00	-13,458.42	32.7%
6115- GPS/GIS	5,987.50	6,000.00	-12.50	99.8%
6130- Insurance	2,303.00	40,000.00	-37,697.00	5.8%
6140- Lab & Test Fees	0.00	1,000.00	-1,000.00	0.0%
6150- Legal	2,441.25	15,000.00	-12,558.75	16.3%
6170 - Meter Expenses	-16.76			
6180- Misc. Expenses	0.00	1,000.00	-1,000.00	0.0%
6185- Littleton Service Fees	0.00	1,100,000.00	-1,100,000.00	0.0%
6200- Office Expense	2,482.53	35,000.00	-32,517.47	7.1%
6210-Operating Supplies	10,790.40	160,000.00	-149,209.60	6.7%
6220- Permits	6,112.00	20,000.00	-13,888.00	30.6%
6230- Repairs and Maint	4,568.84	150,000.00	-145,431.16	3.0%
6240- Safety Equipment	0.00	4,000.00	-4,000.00	0.0%
6260- Utilities	408.65	110,000.00	-109,591.35	0.4%
6270- Vehicle	16.76	5,000.00	-4,983.24	0.3%
7300- Capital Projects	0.00	3,437,000.00	-3,437,000.00	0.0%
Total Expense	84,448.77	5,618,000.00	-5,533,551.23	1.5%
Net Ordinary Income	669,574.30	-1,165,000.00	1,834,574.30	-57.5%
Other Income/Expense				
Other Income				
6900- Transfers In	0.00	200,000.00	-200,000.00	0.0%
Total Other Income	0.00	200,000.00	-200,000.00	0.0%
Other Expense				
8000- Transfers to Other Funds	206,273.00	40,000.00	166,273.00	515.7%
9000 -Depreciation Expense	69,000.00			
Total Other Expense	275,273.00	40,000.00	235,273.00	688.2%
Net Other Income	-275,273.00	160,000.00	-435,273.00	-172.0%
Net Income	394,301.30	-1,005,000.00	1,399,301.30	-39.2%

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

	<u>Jan 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.	1,560.00			
7313 - Valley View Project	0.00			
7320- Flow Equalization Basin	97,115.55	800,000.00	-702,884.45	12.1%
Total Expense	<u>98,835.55</u>	<u>1,110,000.00</u>	<u>-1,011,164.45</u>	<u>8.9%</u>
Net Ordinary Income	-98,835.55	-1,110,000.00	1,011,164.45	8.9%
Other Income/Expense				
Other Income				
6900- Transfers In	200,000.00			
Total Other Income	<u>200,000.00</u>			
Net Other Income	<u>200,000.00</u>			
Net Income	<u><u>101,164.45</u></u>	<u><u>-1,110,000.00</u></u>	<u><u>1,211,164.45</u></u>	<u><u>-9.1%</u></u>

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

	<u>Jan 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
5200- Property Taxes	0.00	446,874.00	-446,874.00	0.0%
5210- Specific Ownership Taxes	2,925.01	30,000.00	-27,074.99	9.8%
5820- Investment Income	0.00	10,000.00	-10,000.00	0.0%
Total Income	<u>2,925.01</u>	<u>486,874.00</u>	<u>-483,948.99</u>	<u>0.6%</u>
Gross Profit	2,925.01	486,874.00	-483,948.99	0.6%
Expense				
6040- Accounting	1,000.00	12,000.00	-11,000.00	8.3%
6080- Education	0.00	1,000.00	-1,000.00	0.0%
6100- Engineering	0.00	2,500.00	-2,500.00	0.0%
6150- Legal	0.00	2,500.00	-2,500.00	0.0%
6250- Treasurers Fees	0.00	9,000.00	-9,000.00	0.0%
6450 - Interest Expense	0.00	122,872.00	-122,872.00	0.0%
6560- Principal CT2015- PVH	0.00	59,611.12	-59,611.12	0.0%
6561 - Interest CT2015-176 PVH	0.00	55,836.03	-55,836.03	0.0%
7100-Principal Payments-W05A105	0.00	237,051.00	-237,051.00	0.0%
7105 Interest Payments W05A105	0.00	67,035.88	-67,035.88	0.0%
Total Expense	<u>1,000.00</u>	<u>569,406.03</u>	<u>-568,406.03</u>	<u>0.2%</u>
Net Ordinary Income	<u>1,925.01</u>	<u>-82,532.03</u>	<u>84,457.04</u>	<u>-2.3%</u>
Net Income	<u><u>1,925.01</u></u>	<u><u>-82,532.03</u></u>	<u><u>84,457.04</u></u>	<u><u>-2.3%</u></u>

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District
January 31, 2026

Long Term Obligations

	Maturity
CWCB- 2014 Loan	12/01/2044
CT2015-176 CWCB-PVH Water Supply	08/01/2036
2015 CWRPDA- PVH Infrastructure	02/01/2047
2019-2250 CWCB- Ravenna	02/01/2047
2005 CWRPDA Loan Payable	08/01/2026

TOTAL LONG TERM LIABILITIES

\$ 20,730,799

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 January 31, 2026 is as follows:

General Fund	Debt Service Water Fund	Debt Service Sewer Fund	Capital Projects Fund	Water Fund	Sewer Fund	PVH	Total
\$ -	\$ -	\$ -	\$ 189,810	\$ 3,000,000	\$ 1,000,000	\$ -	\$ 4,189,810
-	-	-	-	1,554,303	3,074,393	-	\$ 4,628,696
<u>4,631,693</u>	<u>1,429,142</u>	<u>6,807,277</u>	<u>189,810</u>	<u>3,935,600</u>	<u>11,002,899</u>	<u>620,572</u>	<u>\$ 28,427,183</u>
<u>\$ 4,631,693</u>	<u>\$ 1,429,142</u>	<u>\$ 6,807,277</u>	<u>\$ 189,810</u>	<u>\$ 8,489,903</u>	<u>\$ 15,077,292</u>	<u>\$ 620,572</u>	<u>\$ 37,245,689</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											
Total Funds Available	8,489,903											
Distribution of Available Funds												
Operating Reserve	3,000,000											
25% of Budgeted Expenditures												
Capital Reserve	1,554,303											
Operating Cash	3,935,600											
Total Cash	8,489,903	0	0	0	0	0	0	0	0	0	0	0
Capital Reserve												
Beginning Reserve Balance	1,317,470											
Additions to Reserve	250,000											
Use of Reserves	13,167											
Ending Reserve Balance	1,554,303	0	0	0	0	0	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											
Total Funds Available	15,077,292											
Distribution of Available Funds												
Operating Reserve	1,000,000											
25% of Budgeted Expenditures	3,074,393											
Capital Reserve												
Operating Cash	11,002,899											
Total Available Funds	15,077,292	0	0	0	0	0	0	0	0	0	0	0
Capital Reserve												
Beginning Reserve Balance	2,889,393											
Additions to Reserve	185,000											
Use of Reserves	0											
Ending Reserve Balance	3,074,393	0	0	0	0	0	0	0	0	0	0	0

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available - Water Treatment Plant												
Beginning Cash Balance	1,309,122											
Surcharge Collected	94,249											
Availability of Service Trans.	25,771											
Payment of Debt	0											
Ending Cash Balance	1,429,142	0	0	0	0	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											
Total	8,236,419	0	0	0	0	0	0	0	0	0	0	0

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District
 Property Tax Schedule
 2025

SUMMARY - DOUGLAS & JEFFERSON COUNTIES

	2025						2025			
	Property Taxes	Delinquent Tax, Rebates and Abatements	Specific Ownership Taxes	Interest	Treasurer's Fees	HB 1006 Tax	HB 1006 Treasurer's Fee	Total Amount Received	Percentage of Levied Taxes Received	
									Monthly	Y-T-D
January			\$ 13,926					\$ 13,926	0.00%	0.00%
February								\$ -	0.00%	0.00%
March								\$ -	0.00%	0.00%
April								\$ -	0.00%	0.00%
May								\$ -	0.00%	0.00%
June								\$ -	0.00%	0.00%
July								\$ -	0.00%	0.00%
August								\$ -	0.00%	0.00%
September								\$ -	0.00%	0.00%
October								\$ -	0.00%	0.00%
November								\$ -	0.00%	0.00%
December								\$ -	0.00%	0.00%
TOTAL	\$ -	\$ -	\$ 13,926	\$ -	\$ -	\$ -	\$ -	\$ 13,926	0.00%	0.49%

No Assurance is provided on these Financial Statements