



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, March 18, 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
- IV. Public Hearing on Rates
 - a. Rate Presentation
 - b. Public Comment and Questions

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

- V. 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 February 18, 2026.
- VI. Staff Reports
 - a. General Manager's Report
 - b. Financial Report
- VII. Board Action Items
 - a. Consider approval of Resolution No. 26-03-01 adopting rates for 2026.

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

- VIII. Consent Agenda
 - a. Approve the Minutes of the Regular Meeting of the RWSD Board on February 18, 2026.
 - b. Ratify Payrolls for February 28, 2026:
 - c. Ratify Payments from February 18, 2026:
 - d. Approve Payments of Claims: Checks:
 - e. Ratify Pay App #1 from QP Services for construction on the 2026 Roxborough CIPP Project.
- IX. 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
- X. Board Action Items:
 - a. Consider approval of Resolution No. 26-03-01 adopting rates for 2026.

- I. Adjourn

GENERAL MANAGER’S REPORT:

Mr. Marcum provided the report on recent activities in the Plum Valley Heights Subdistrict. A copy of Mr. Marcum’s report is attached to these minutes.

FINANCIAL PVH:

Ted Snailum of TWS Financial presented the December 2025 Financial Recap for Plum Valley Heights. Upon a motion from Director Santagata, second by Director DeGrande and unanimous vote, the Board accepted the December 2025 financial reports for Plum Valley Heights.

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

Upon a motion by Director Santagata second by Director Thomas, 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 January 21, 2026.
- b. Ratified Payrolls for January 31, 2026:
- c. Ratified Payments from January 21, 2026: 105151-105171, 105173-1051914, 105196-105199, 105201-105217.
- d. Approved Payments of Claims: Checks: 105172, 105192-105195, 105200.

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 the Board an update on Arrowhead Metropolitan District’s condemnation proceedings.

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 December 2025 RWSD Financial Statements to the Board. Upon a motion by Director Santagata, second by Director DeGrande and unanimous vote by the Board, the December 2025 financial reports were accepted.

ADMINISTRATIVE REPORT:

Ms. Hoover provided the Administrative Report.

BOARD ACTION Items:

There were no action items this month.

ADJOURN: Upon a motion by Director Santagata, second by Director Thomas and unanimous vote, the meeting was adjourned at 8:49 am.

Secretary of the meeting: _____



GENERAL MANAGER'S REPORT

Plum Valley Heights Subdistrict

Of

Roxborough Water and Sanitation District

March 18, 2026

Titan Road Industrial Park

- I have completed negotiations with Highlands Ranch Water (HRW) and they are preparing final draft of the restated IGA, but I have heard that they are addressing all my concerns. They are removing the 2-year term to find a new source if termination happened and are willing to go to 0.44 AF/Yr/EQR to align with our Aurora IGA. This will allow the sub-district to increase the number of EQR's served from 287 to 330. We will receive a tap fee just shy of \$1M which about \$380K will be paid to HRW for their portion. Once the agreement is executed, we anticipate 6-8 months for design / approvals and 8-10 months for construction pending the receipt of the prepaid costs for these items.
- We have requested some more detailed annual historical consumption for Comcast to HRW to confirm 39 EQR's is consistent with their planning criteria. Based on the annual consumption provided it looks like it will be 40 EQR's.

Plum Valley Heights

- No action

McMakin Property

- No action

General

- Valley View Christian Church is in the planning process to add about 42,000 sq ft of building space to add some additional worship halls, office space and a K-8 school. Their water projections will increase significantly to over 1MGY. They will need to add a 2" tap to service the addition which will cost them \$184,000 plus a permit fee. I have provided a will serve letter to them for the additional EQR's.
- I received an email from Sam Calkins the GM at HRW letting me know on March 1st they are going into Drought Watch. A Drought Watch is the first step in the District's Drought Response Plan. A Drought Watch signals the need for increased awareness and preparation ahead of the upcoming irrigation season. When irrigation season begins, a Drought Watch limits outdoor watering to three days per week. If dry conditions continue, the district could move to Stage 1, which may include additional outdoor watering restrictions and drought rates.

**Roxborough Water and Sanitation - PVH
Financial Recap
January 31, 2026**

General Fund

1. Property taxes collected for the month total \$ 0
2. Specific ownership taxes collected for the month total \$ 2,925
3. Interest Income - \$ 13
4. Professional fees \$ 1,000

RESOLUTION NO. 26-03-01

A JOINT RESOLUTION OF THE BOARDS OF DIRECTORS OF ROXBOROUGH WATER AND SANITATION DISTRICT AND PLUM VALLEY HEIGHTS SUBDISTRICT OF THE ROXBOROUGH WATER AND SANITATION DISTRICT APPROVING AND ADOPTING CHANGES TO THE DISTRICT'S WATER AND WASTEWATER SERVICE RATES AND CHARGES, AND AMENDING THE DISTRICT'S SCHEDULE OF FEES

WHEREAS, pursuant to Section 32-1-1001(1)(j), C.R.S., Roxborough Water and Sanitation District (the "District") is authorized to fix and from time to time increase or decrease fees, rates, tolls, penalties or charges for services, programs, or facilities furnished by the District; and

WHEREAS, pursuant to section 32-1-1001(1)(k), C.R.S., the District is authorized to furnish services and facilities without the boundaries of the District and to establish fees, rates, tolls, penalties or charges for such services and facilities; and

WHEREAS, pursuant to Section 32-1-1006(1)(h)(I), C.R.S., the District may assess availability of service or facilities charges solely for the purpose of paying principal of and interest on outstanding indebtedness; and

WHEREAS, Plum Valley Heights Subdistrict of the Roxborough Water and Sanitation District (the "Subdistrict") possesses all of the rights, privileges, and immunities of the District pursuant to Section 32-1-1101(l)(f)(II), C.R.S.; and

WHEREAS, in addition to resolutions adopted annually by the Board of Directors of the District (the "District Board") to set water and wastewater rates and charges, the District Board and the Board of Directors of the Subdistrict (the "Subdistrict Board") have adopted resolutions fixing certain of the District's and the Subdistrict's fees and charges, including the following:

- A. District Resolution No. 14-03-01 Imposing Availability of Service Charges for Retirement of Debt Incurred to Acquire a Permanent Water Supply and to Construct Regional Wastewater Improvements;
- B. Joint Resolution No. 15-11-17 Fixing Certain Fees and Surcharges for Real Property within the Boundaries of the Subdistrict;
- C. District Resolution No. 16-10-07, Fixing the Fee to Be Charged to Dominion Water and Sanitation District for Water Treatment Services;
- D. District Resolution No. 17-09-07 Authorizing the Imposition of System Development Charges for the Inclusion of Property Comprising the Ravenna Metropolitan District into the Boundaries of the District;

E. Joint Resolution No. 17-10-09 Fixing System Development Charges for Real Property within the Real Property to be Included within the boundaries of the Subdistrict;

F. District Resolution No. 18-09-11 Adopting Changes to the Monthly Surcharge Imposed Against the Property in the Ravenna Metropolitan District as Included into the Boundaries of the District;

G. Joint Resolution No. 20-08-01 Approving and Adopting Changes to the System Development Charges for the Real Property within the Boundaries of the Subdistrict; and

H. Joint Resolution No. 22-11-08 Approving and Adopting Changes to the System Development Charges for the Real Property within the Boundaries of the Subdistrict.

WHEREAS, pursuant to Section 8.1 of the District’s Rules and Regulations, current fees, rates, tolls, penalties and charges imposed by the District are set forth in “Exhibit A, Schedule of Fees, Rates and Charges” (the “Schedule of Fees”) to the District’s Rules and Regulations, and may be amended from time to time; and

WHEREAS, pursuant to the District’s policy for the setting of water and wastewater service rates, as adopted by the District Board on March 17, 2010, via Resolution No. 10-03-01, the District Board has reviewed the District’s water and wastewater service rates set forth in the Schedule of Fees and has determined to amend certain rates, fees and/or charges set forth therein; and

WHEREAS, the Subdistrict Board concurs with such determination; and

WHEREAS, pursuant to Section 32-1-1001(2)(a), C.R.S., the District Board may fix or increase fees, rates, tolls, penalties or charges for domestic water or sanitary sewer services only after consideration of the action at a public meeting held at least thirty (30) days after providing notice to its customers stating that the action is being considered and stating the date, time and place of the meeting at which the action is being considered in one of the ways specified in Section 32-1-1001(2)(a), C.R.S. (“Notice”); and

WHEREAS, in accordance with Section 32-1-1001(2)(a)(III), C.R.S., Notice was provided to the District’s and Subdistrict’s customers by posting the Notice on the District’s official website, which includes the Subdistrict, www.roxwaterco.gov, at least thirty days in advance of the public meeting; and

WHEREAS, at a public meeting held on March 18, 2026, the District Board and the Subdistrict Board considered changes to the District’s water and wastewater service rates and charges, reviewed the District’s Schedule of Fees, and took such actions as set forth herein.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARDS OF DIRECTORS OF ROXBOROUGH WATER AND SANITATION DISTRICT AND THE PLUM VALLEY HEIGHTS SUBDISTRICT OF THE ROXBOROUGH WATER AND SANITATION DISTRICT AS FOLLOWS:

1. Amendment to Schedule of Fees. The Schedule of Fees attached hereto in **Exhibit A** and incorporated herein by this reference is hereby approved and adopted, to be effective as of March 25, 2026, and to remain in effect until modified by the District Board and the Subdistrict Board.
2. Actions to Effectuate Resolution. The District's General Manager, legal counsel, and the other officers, agents, and employees of the District are authorized and directed to take all actions necessary and appropriate to effectuate this Resolution and the fixing of all fees, rates, tolls, penalties, and charges contemplated hereunder. All actions not inconsistent with the provisions of this Resolution heretofore taken and directed toward effectuating the purposes stated herein are hereby ratified, approved, and confirmed.
3. Effective Date. This Resolution shall be effective as of the date of its adoption.

(Signatures appear on following page.)

APPROVED AND ADOPTED THIS 18th DAY OF MARCH, 2026.

**ROXBOROUGH WATER AND SANITATION
DISTRICT**

By: Loren McFall, President

**PLUM VALLEY HEIGHTS SUBDISTRICT OF
THE ROXBOROUGH WATER AND
SANITATION DISTRICT**

By: Loren McFall, President

EXHIBIT A
Schedule of Fees
Effective March 25, 2026

GENERAL MANAGER’S REPORT:

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FINANCIAL PVH:

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Secretary of the meeting: _____

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.: (#1)

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

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

SUBMITTAL DATE: 3/3/2026

PERIOD FROM: 2/16/2026
TO: 2/27/2026

TASK (ACCT.) NO.: (#)

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

CONTRACT STATUS:	
Notice to Proceed Date	January 14, 2026
Substantial Completion Date	
Final Completion Date	
% Complete (Time) (\$s)	0% 3%

ACCOMPANYING DOCUMENTATION:

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.	<u>\$0.00</u>
Current Contract Amount.	\$997,900.00
Gross Amount Due.	\$34,900.00
Less 0% Retainage*.	\$0.00
Amount Due to Date.	\$34,900.00
Less Previous Payments	<u>\$0.00</u>
AMOUNT DUE THIS APPLICATION:	\$34,900.00
*Value of securities currently deposited if provided in lieu of retainage.	\$0.00

For Owner Use Only

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: 3-Mar

OWNER APPROVAL:

By: _____, Owner Project Manager Date: _____

Roxborough Water & Sanitation

General Manager's Report

March 18, 2026

Projects

- The Site Use Agreement with CAB has been executed. We will receive \$400 per month for this service. This will support their meter reading infrastructure. Construction was started on March 2nd and the status is complete and operational. The annual invoice has been sent.
- 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. The application fee has been paid and we are waiting on our project manager for next steps.
- As Mitch indicated last month, we have completed construction on the raw water interconnect located here at the office by the fire hydrant. There are 3 potential uses for this interconnect:
 - Since firefighting helicopters are not allowed to dip into Rampart Reservoir this would allow RWSD to divert raw water into the portable tub owned by West Metro using the new Rampart Pump Station.
 - In the event of a Rampart Pump Station failure this connection would allow us to introduce potable water into the raw system to fulfill irrigation obligations to the golf course and village.
 - In extreme events like Superior this connection could allow RWSD to introduce raw water into the potable system for firefighting purposes if the treated supply couldn't keep up with demands.

Potential Inclusions

- We received a referral from Douglas County for Chatfield Commercial Center zoning resolution; I have provided a response letter. I was contacted by Sterling Ranch regarding the will serve letter that was provided during the referral process, they want to have a conversation regarding the letter.

Dominion Water & Sanitation District

- DWSD has suspended their Eastern Reginal Pipeline (ERP) delivery from Castle Rock. This is due to the Castle Rock chlorine burn. There was a CBS News report on it as they have customers experiencing the free chlorine smell and making accusations of related illnesses. [Article LINK](#)
- The amended and restated O-Line Agreement has been presented to DWSD for comment / review. I've had two follow-up meetings with them, one with Andrea and the other with Brock and Andrea. We received comments back and are preparing our response.

Public Outreach/Opportunities

- We continue closely watching Aurora Water and are anticipating them issuing drought restrictions, which would also mean the drought surcharges could potentially be issued as well. When the surcharges are implemented our customer's bills will be impacted.
- The trifold customers will receive in February's bill will begin to promote all the new and returning conservation rebates and announce release dates. This year we have increased the amount of Slow the Flow audits we will offer and added smart timer and rain sensor rebates. We will also begin to instill how important conservation efforts are with the extreme drought conditions we are currently experiencing.

General Manager's Report

- We are working on our first Face Book posting to announce The Garden in a Box coupons availability.
- You may have seen the insert in your February water bill that RWSD is gauging interest on hosting a community blood drive. We are working with the American Red Cross but before they will commit, they need to gauge interest in the community. We need 40 -50 commitments before they schedule a date. Many thanks to Lucie for getting the ball rolling on this. Depending on the turn-out we may look to host it on regular schedule such as quarterly or bi-annually.
- Lead Plant Operator Jordan Tasei has resigned, his last day is tomorrow. He found a BBD at Parker Water and is going to lead a crew there. We will be catering a lunch tomorrow to celebrate his 8-1/2 years with the district. Mitch and I are carefully evaluated the job description and have decided to hire internally and promote operator Rusty Dietz into his position. This will not happen right away and Mitch will bridge the gap until it does.
- If everyone is good with the draft response from Loren with a simple head nod we'll get it signed and back to Roxborough Village First HOA.

2026 MASTER PLAN UPDATE
HISTORICAL WASTEWATER DATA

Wastewater Historical Data

Year	ADF/EQR (gpd)	MM/AM (PF)
2016	184.9	2.0
2017	150.0	1.9
2018	142.6	1.7
2019	148.2	1.9
2020	147.5	1.5
2021	147.8	2.1
2022	131.9	1.5
2023	148.7	3.9
2024	143.7	2.2
2025	127.9	1.5
10-Yr Avg.	147	2.0
5-Yr Avg.	140	2.2
10-Yr Std Deviation:	14	0.7
10-Yr 75th Percentile:	149	2.1
10-Yr 90th Percentile:	154	2.4
10-Yr Max:	185	3.9

Planning Criteria Based on Historical Flows

ADF/EQR	153.5 Use last 10 years 90th Percentile
Est. Persons/EQR	2.7 From Census Data
Per Capita Flow	57 gpcd

Peaking Factor

$$PF = 3.65/ADF^{0.167}$$

ADF = 1.2 MGD - Use Ultimate System Capacity

PF= 3.5



Date: Feb. 24, 2026

Contact: Kari Larese, 720-240-4909

Drought Watch issued for Highlands Ranch Water service area

The Highlands Ranch Water Board of Directors declared a Drought Watch at its Feb. 23 meeting due to ongoing warm and dry conditions in the region, below-normal snowpack, and an increase in water demand. The Drought Watch will begin March 1.

A Drought Watch is the first step in the district's Drought Response Plan. A Drought Watch signals the need for increased awareness and preparation ahead of the upcoming irrigation season. When irrigation season begins, a Drought Watch limits outdoor watering to three days per week. If dry conditions continue, the district could move to Stage 1, which may include additional outdoor watering restrictions and drought rates.

"Our goal is to get ahead of the season by helping customers understand current conditions and take simple steps now that can make a difference later," said General Manager Sam Calkins. "Water demand is already running about 7% higher than expected, which puts added strain on our supply. We're asking customers to use water wisely now, so we can protect reservoir storage for the summer."

Highlands Ranch Water monitors water supply year-round, including customer demand, storage levels, and mountain snowpack. Snowpack is the source of much of the district's water supply. As of Feb. 24, snowpack in the South Platte River Basin was 59% of normal, raising concern about water supply availability later this spring and summer.

Outdoor irrigation water budgets for Highlands Ranch Water customers begin in April, and there is typically no need to turn on sprinkler systems before then. However, the district recognizes customers may be concerned about their landscapes following a dry winter. Residential customers receive an additional 1,000 gallons of water per billing period during winter months to support occasional winter watering when needed.

During extended dry periods, customers can help protect their landscape investment by following these guidelines:

- Water by hand or with a hose-end sprinkler attachment
- Water slowly and deeply once every two weeks during dry stretches
- Only water when temperatures are above 40 degrees and there is no snow cover
- Water mid-day so moisture can soak into the soil before nighttime freezing

Highlands Ranch Water wants to remind customers that conservation can start now, and small changes can have a big impact on the community's shared water supply. Customers can help by:

- Checking for leaks inside and outside the home
- Using available discounts and rebates for water-saving upgrades, including rain sensors, smart controllers, efficient spray heads, turf conversion, and high-efficiency toilets
- Signing up for a free Slow the Flow irrigation inspection to ensure sprinkler systems are running efficiently
- Getting familiar with their water budget, which is based on yard size and provides enough water for a healthy landscape
- Making smart improvements before summer, such as installing an automatic rain shutoff device or upgrading to water-efficient equipment

“As our climate continues to warm and drought conditions become more common, incorporating water wise practices into everyday routines is more important than ever,” Calkins added.

For more information about drought stages and conservation resources, visit Highlands Ranch Water's Drought Resource Center online at **highlandsranchwater.org/drought-resource-center**. To stay up to date on current conditions and get water conservation tips and information, customers are encouraged to sign up to receive a monthly Water eNewsletter. To sign up, send an email to contactus@hrwater.org.

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Highlands Ranch Water is the water and wastewater provider serving the communities of Highlands Ranch and Solstice. Highlands Ranch Water's mission is to provide safe, sustainable and reliable water and wastewater services to customers with superior quality and value. To learn more, visit highlandsranchwater.org.

Water Plant

Poor filter runs continue. In February, the plant was operational for 15 days with an average plant production of **2 MGD** and a max day of **3.5** million gallons.

CDPHE has approved the switch from Alum to ACH as a coagulant. This change is for better manganese removal to help with discolored water. The switch is currently planned for April 20th to use the remaining Alum on hand.

Castle Rock began a free chloring burnout of their system on February 2nd. During this burnout, DWSD has shut off the feed from Castle Rock and is now receiving all water from RWSD. With current consumption, an additional 9 million gallons per month will be treated for DWSD. Currently Castle Rock is planning to complete this burnout at the end of April.

The WTP generator dual fuel conversions are awaiting Xcel to schedule the gas meter replacement. Once scheduled plumbers will make the final connection for the gas lines to the generators. In the meantime, Eden Innovation will install the dual fuel kits. Once everything is complete, all generators will be commissioned with a load bank test to set the natural gas feed. These systems should extend the run time by 50%-70% by blending natural gas with diesel fuel. Roxborough will also be looking to add bulk diesel storage on site for additional generator run time in an emergency. TST is working on the permitting.

InflexionPoint is preparing a quote to replace Browns Hill for SCADA support. This will include a change in SCADA platforms, a support contract, and Roxborough Lift Station PLC cabinet rehab.

A PO has been sent for new Rotork valve actuators to replace old Keystone actuators that have been faulting.

February production was **29.7** million gallons of treated water, **15.5** million gallons of that was for Sterling Ranch.

Lift Stations

The lift stations are running well.

Flow Equalization Basin startup procedure meeting was held last week. Integration remains. Startup is planned for 3/31.

March's Operations Report

Permanent H₂S sensors at the Transition Vault, DWSD's force main air vac in Waterton near McDonalds, and their connection to the O-Line at the crosswalk at Waterton and Campfire show effective odor control. An additional odor logger has been set in the O-Line upstream of the DWSD connection to monitor RWSD H₂S.

A new blower has been ordered for the Transition Vault to replace the old, rusted blower. Delivery is expected this month.

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.

A PO has been sent to replace all four grinders at Waterton and Roxborough lift stations.

February saw **25** million gallons of sewage pumped to Littleton-Englewood. Approximately **8.9** million was conveyed for Sterling Ranch.

Field

The field had **150** locates for the month of February.

Annual water main flushing and valve turning began earlier this week.

Annual sewer lining is underway. Over 18,000' of clay sewer will be structurally lined. Cost savings from QPS self performing the lining has allowed for additional manhole lining around Crystal Lake in the Village for infiltration.

Meter installs continue. An additional 300 meters have been delivered and 300 more nodes are on order.

Water quality in Tank 4 required flushing in years past to combat nitrification issues due to water age. Excessive flushing resulted in significant erosion around Thunder Run and Sumac. In an arrangement with Roxborough Park Foundation, RWSD has agreed to reimburse a portion of the work for the Foundation to repair the drainage into the state park and RWSD will contract Redline for repairs to this hillside.

Aurora is planning insertion valves to replace the failed valves that feed raw water to the WTP. Aurora believes the existing valves are leaking, back feeding the raw transmission mains, making it impossible to isolate each main for maintenance. Once these valves are replaced, Aurora will be able to isolate the second main for the other connection to Rampart Pump Station.

MEMORANDUM

TO: Roxborough Water and Sanitation District
Board of Directors

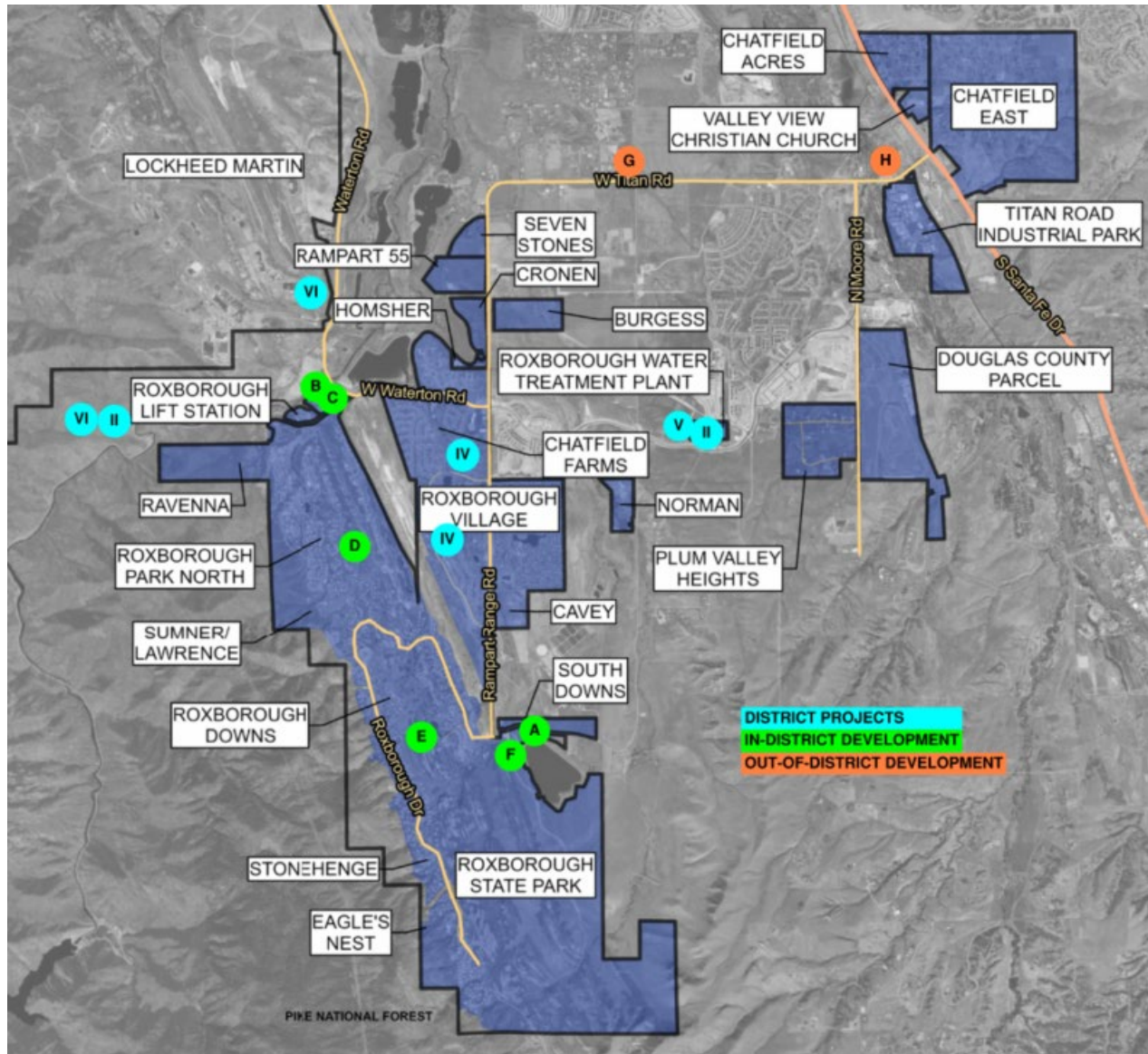
FROM: TST Infrastructure
Michael Gerstner

SUBJECT: Engineering Status Report

DATE: March 11, 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 were returned to the developer with comments on February 4, 2026. License agreements for water mains in Denver Water Caretaker Road are in progress. (No Change)
- C. Ravenna 8-Lots near Roxborough Lift Station – The fifth set of plans were reviewed and comments returned on January 14, 2026. A meeting to review the comments with the developer occurred on February 11, 2026. (No Change)
- D. Ravenna 4-Lots near Ravenna Tank – The first set of plans have been reviewed and comments returned in June, 2024. (No Change)
- 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 third drawing submittal was received on March 5th, 2026 and is under review.
- G. Chatfield Commercial Center – Review of response for eReferral for rezoning of lot to Light Industrial. (No Change)
- H. Comcast – Review agreement with Highlands Ranch for additional EQRs to accommodate Comcast.



II. LIFT STATION AND WTP GENERATOR NATURAL GAS CONVERSION

The lift station gas meter is complete and the conversion is ready for startup in progress at the Lift Station, pending Xcel.

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.

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 in progress. The Master Plan outline and content are in progress.

IV. 2027 ROXBOROUGH VILLAGE WATERLINE REPLACEMENT

Survey for site is in progress. The Geotechnical and Cathodic investigation is being scheduled and estimated to occur in April or May.

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

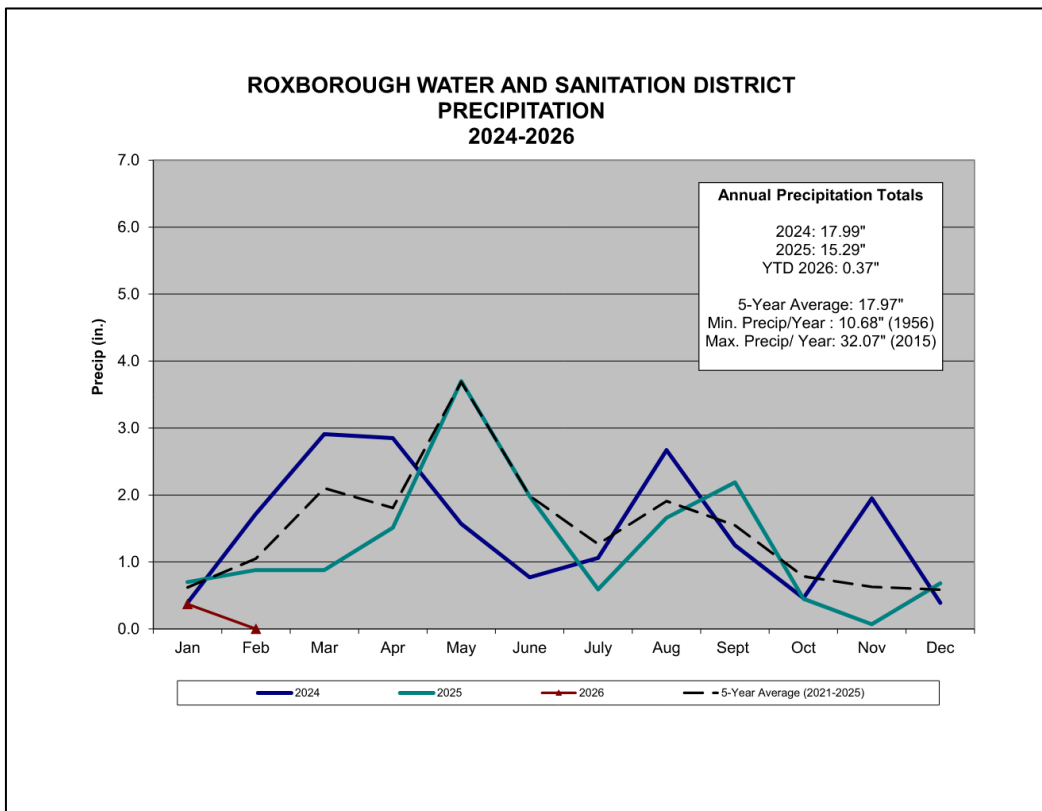
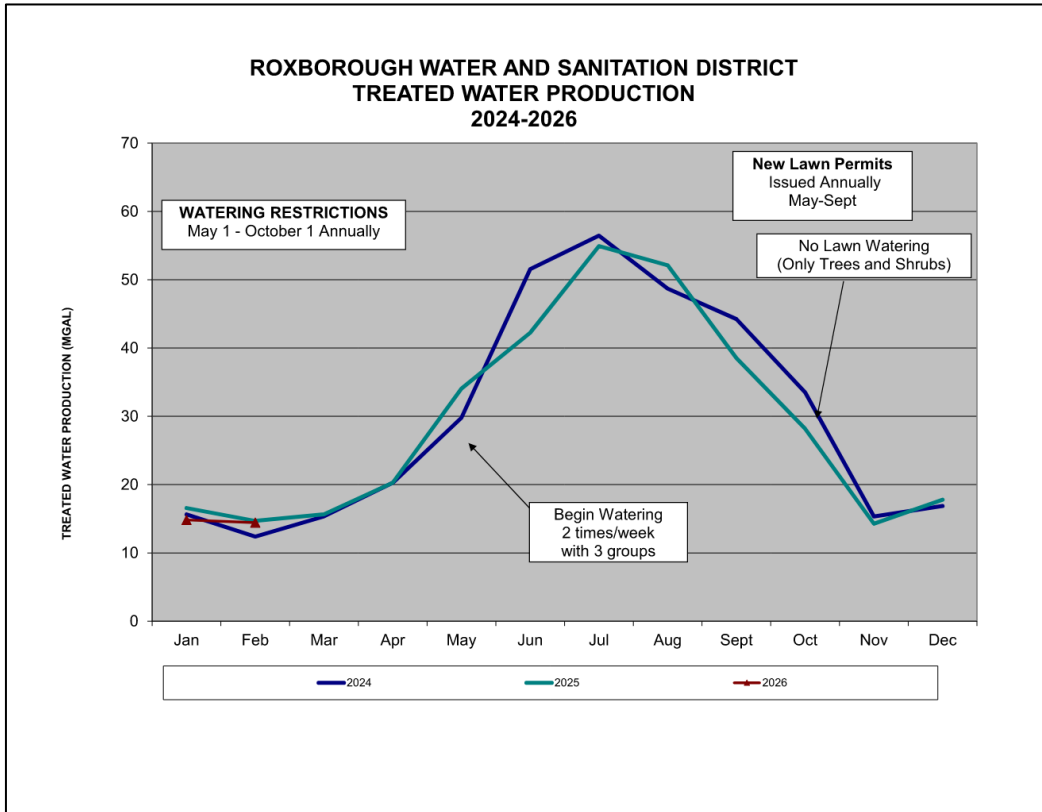
The regulatory and approval requirements for diesel storage were developed. It was determined the Location and Extent is not required from Douglas County and South Metro Fire require drawing submittal and a permit.

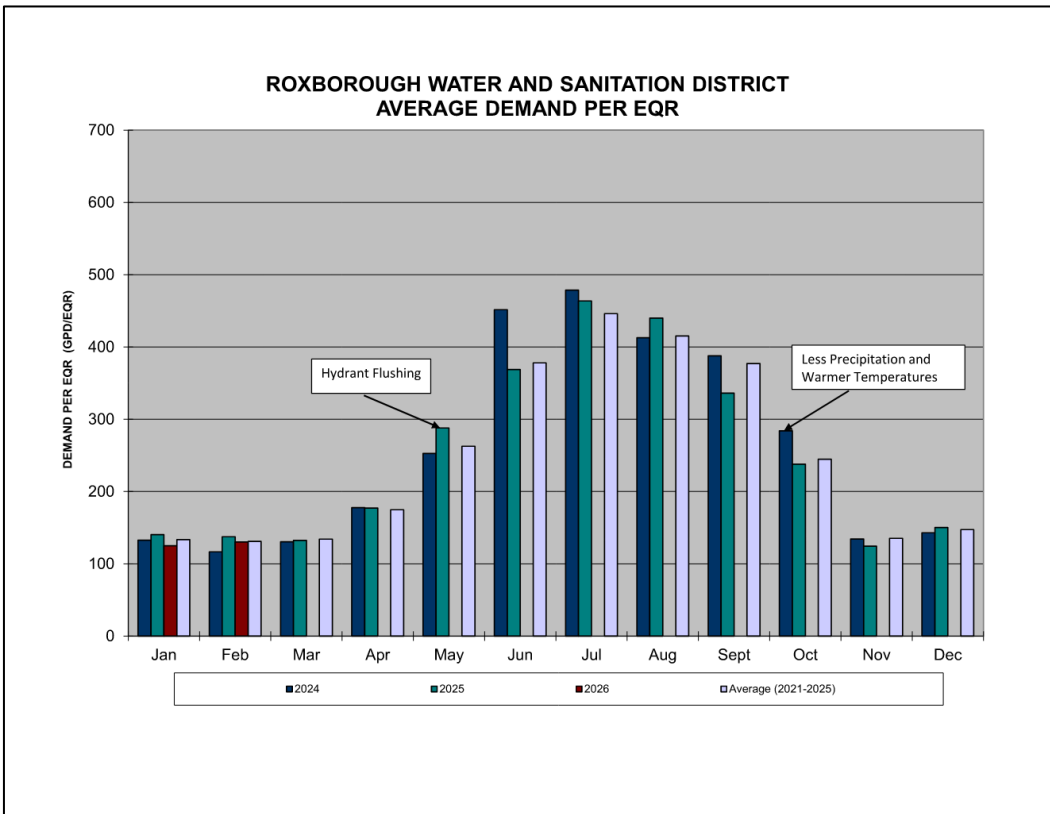
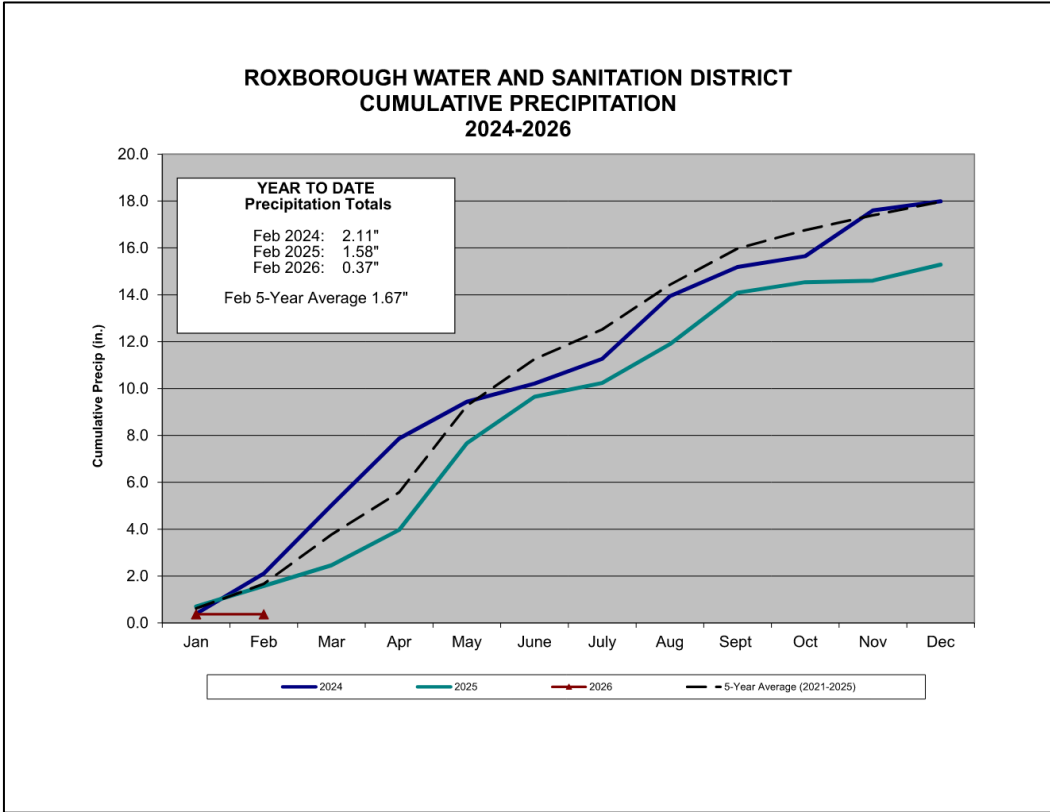
A site walk was conducted to evaluate necessary equipment to power during a power outage. A powering schedule has been prepared and a power study is being coordinated.

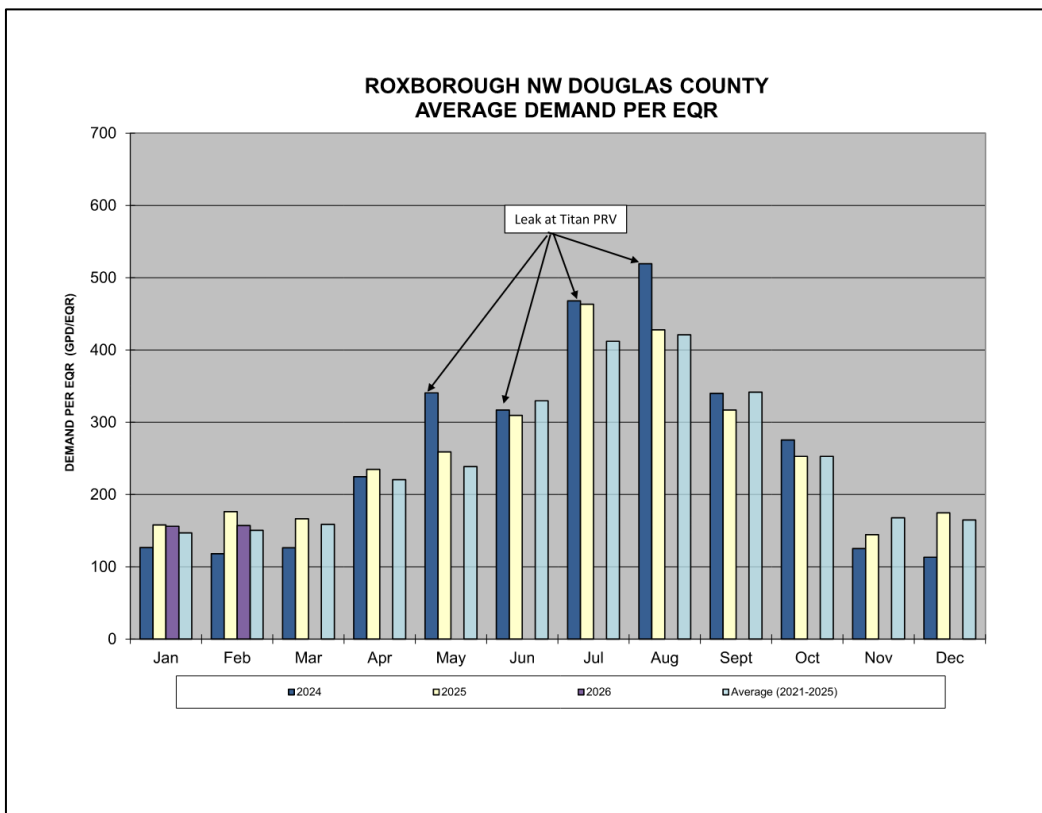
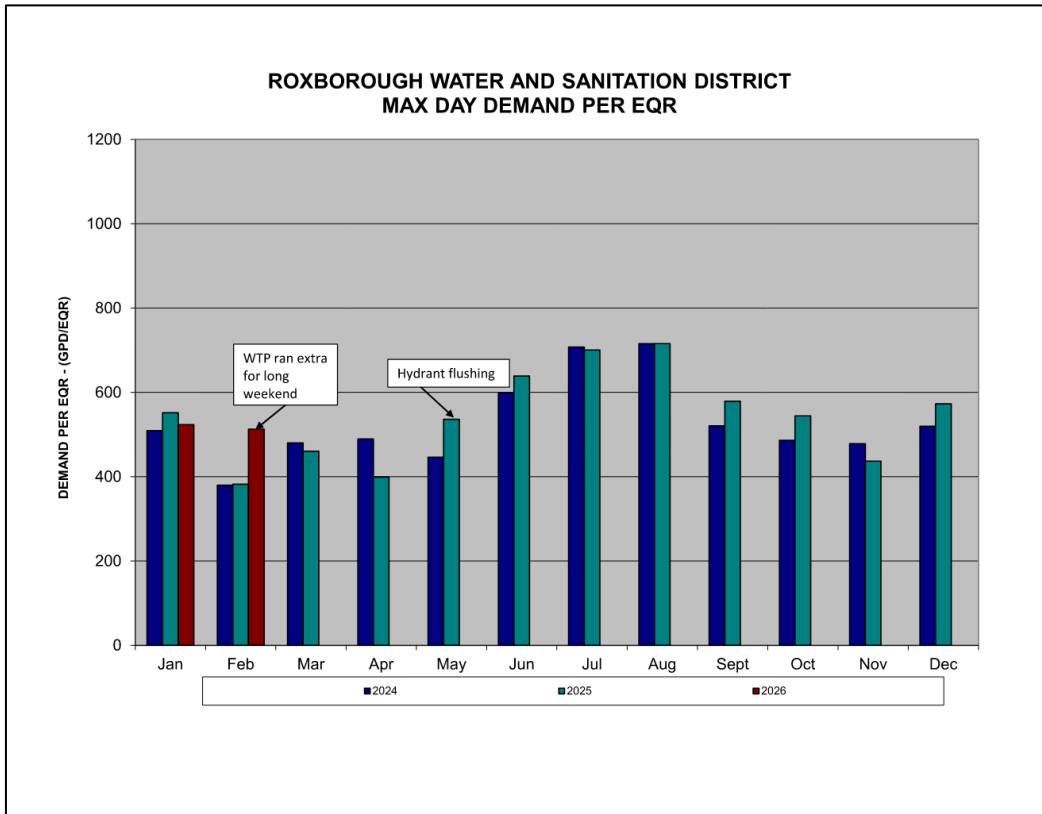
VI. FORCEMAIN CLEANING

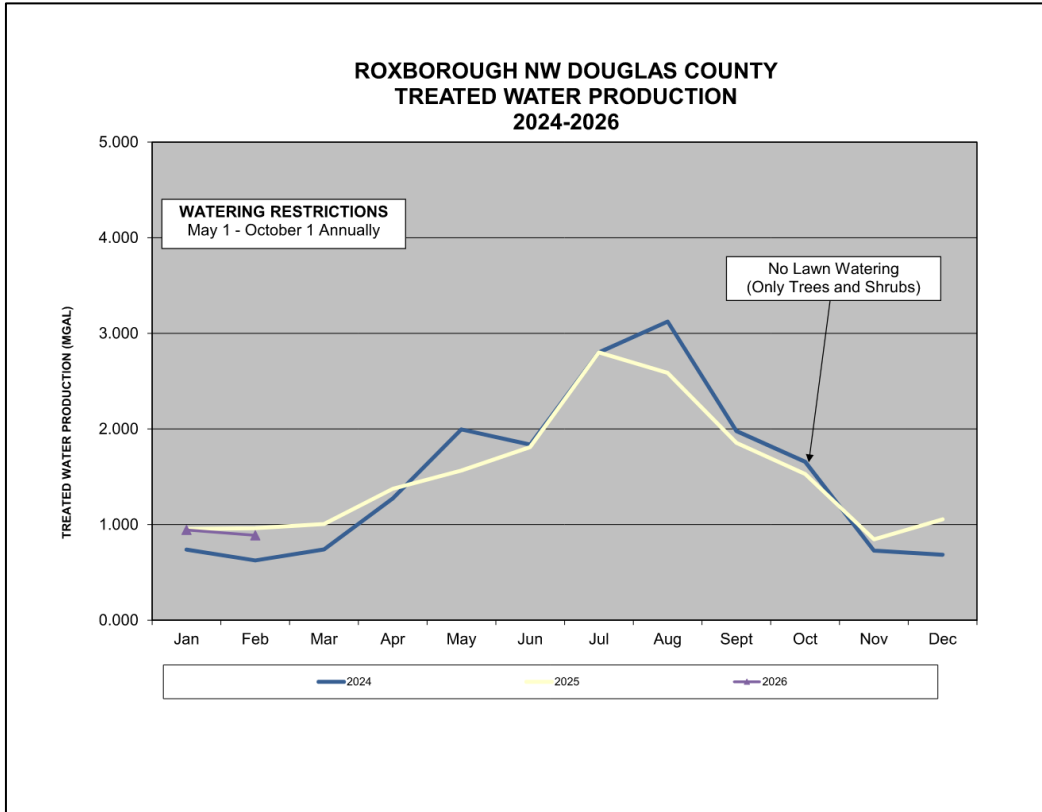
Quotes for cleaning the sewer forcemain were obtained and checking references for the low quote are in progress.

VII. WATER GRAPHS









**Roxborough Water and Sanitation
Financial Recap
January 31, 2026**

General Fund

1. Property taxes collected for the month total \$ 0
2. Specific ownership taxes collected for the month total \$ 10,533
3. Repairs Expense includes \$ 11,425 to Browns Hill,

Debt Service Fund

1. Property taxes collected for the month total \$ 0
2. Specific ownership taxes collected for the month total \$ 3,393
3. Transfers in for Debt Surcharge in the amount \$ 94,248

Water Fund Treatment

1. Service charges billed for the month were \$ 269,685
2. Dominion WTP Operations income of \$ 66,026 for the month.
3. Collected \$ 94,248 in capital surcharges for the WTP
4. Ravenna monthly SDC totaled \$ 27,906
5. Repairs expense includes \$ 22,500 to Clear Corp and \$ 23,250 to Browns Hill

Water Fund -Distribution

1. Water Costs for the month \$ 72,080
2. Paid \$16,666 to South Metro Water

Sewer Fund

1. Service charges for the month totaled \$ 179,653
2. Lockheed Martin service charges totaled \$ 37,029 for the month.
3. Dominion Sewer Conveyance income of \$ 63,660
4. Paid \$ 10,790 to Univar USA for Operating Supplies

Capital Fund

1. Paid \$ 1560 for Dominion System Improvements
2. Paid \$ 97,116 for Flow Equalization Basin

Interest Income Recap

1. Interest Income for the month - \$ 108,984
2. Wells Fargo rate 01/31/2026- 3.56685
3. Colotrust rate 01/31/2026 - 3.8318

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS
January 31, 2026

TABLE OF CONTENTS

	PAGE
Financial Statements.....	3
Supplemental Information.....	13

**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	1,890,836.32	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
1139 -WF Ravenna	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 Colotrust	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- Colotrust Bond Fund	0.00	0.00	422,557.48	586,551.07	0.00	0.00	0.00	0.00	1,009,108.55
1160 -System Develop 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 Checking/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	543,356.88	356,790.20	0.00	151.50	0.00	0.00	900,298.58
1310-A/R Availability	0.00	0.00	4,183.84	1,598.32	0.00	0.00	0.00	0.00	5,782.16
1350- A/R Taxes	1,616,905.00	692,959.00	0.00	0.00	0.00	0.00	452,895.00	0.00	2,762,759.00
1356-Due From NWDC Inclusion	0.00	0.00	5,765.14	0.00	0.00	0.00	0.00	0.00	5,765.14
1366 Due Club at Ravenna	0.00	0.00	172,536.86	0.00	0.00	0.00	0.00	0.00	172,536.86
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	103,005.50	1,007,330.00	0.00	0.00	0.00	0.00	1,110,335.50
1400- Prepaid Insurance	27,643.25	0.00	27,643.25	0.00	0.00	27,643.25	0.00	0.00	110,573.00
Total Other Current Assets	1,644,548.25	692,959.00	889,935.87	1,393,361.77	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	41,805,011.79
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									
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	18,014.71	0.00	33,634.70	26,861.83	1,923.85	142,167.13	353.50	0.00	222,955.72
Other Current Liabilities									
2015 Accrued Vac/ Sick Leave	0.00	0.00	36,179.17	45,881.40	0.00	37,185.68	0.00	0.00	119,246.25
2055- Ravenna Costs Advanced	0.00	0.00	2,351,045.18	0.00	0.00	0.00	0.00	0.00	2,351,045.18
2060 - Deferred Taxes	1,616,905.00	692,959.00	0.00	0.00	0.00	0.00	452,895.00	0.00	2,762,759.00
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	47,640.00	0.00	0.00	82,303.00	0.00	0.00	129,943.00
Total Other Current Liabilities	1,616,905.00	692,959.00	2,434,864.35	3,946,944.92	0.00	119,488.68	452,895.00	0.00	9,264,056.95
Total Current Liabilities	1,634,919.71	692,959.00	2,468,499.05	3,973,806.75	1,923.85	261,655.81	453,248.50	0.00	9,487,012.67
Total Liabilities	1,634,919.71	692,959.00	2,468,499.05	3,973,806.75	1,923.85	261,655.81	453,248.50	0.00	9,487,012.67
Equity									
3900 -Retained Earnings	3,983,104.98	7,725,247.76	133,966,426.10	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	361,219.44	-61,699.73	-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	269,684.91	179,653.23	0.00	0.00	0.00	449,338.14
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	3,393.48	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	12,887.11	0.00	67,683.29	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 Expense	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	72,080.82	0.00	72,080.82
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 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	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	494,580.96
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								
6900- Transfers In	0.00	25,770.92	0.00	0.00	200,000.00	0.00	0.00	225,770.92

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

	<u>1-General Fund</u>	<u>2-Debt Service</u>	<u>3-Water-Treatment</u>	<u>4-Sewer</u>	<u>5-Capital Fund</u>	<u>6-Water- Distribution</u>	<u>7-Plum Valley Heights</u>	<u>TOTAL</u>
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

	Jan 26	Jan 26
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	25,564.80	25,564.80
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	35,410.83	35,410.83
Net Ordinary Income	-9,846.03	-9,846.03
Net Income	-9,846.03	-9,846.03

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 Administrative 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

Maturity

Long Term Obligations

CWCB- 2014 Loan	\$ 13,684,595	12/01/2044
CT2015-176 CWCB-PVH Water Supply	\$ 1,830,689	08/01/2036
2015 CWRPDA- PVH Infrastructure	\$ 3,007,306	02/01/2047
2019-2250 CWCB- Ravenna	\$ 1,270,709	02/01/2047
2005 CWRPDA Loan Payable	<u>\$ 937,500</u>	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>3,935,600</u>	<u>11,002,899</u>	620,572	<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 25% of Budgeted Expenditures	3,000,000											
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

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											
Total Funds Available	15,077,292											
Distribution of Available Funds												
Operating Reserve 25% of Budgeted Expenditures	1,000,000											
Capital Reserve	3,074,393											
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

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											
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
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

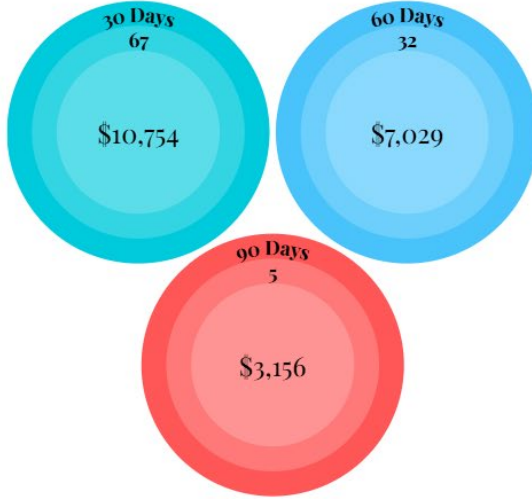
SUMMARY – DOUGLAS & JEFFERSON COUNTIES

	2025								2025				
	Property Taxes	Delinquent Tax, Rebates and Abatements	Specific Ownership Taxes	Interest	Treasurer's Fees	HB 1006 Tax	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								\$ -	0.00%	0.00%	\$ -	0.00%	0.49%
March								\$ -	0.00%	0.00%	\$ -	0.00%	0.49%
April								\$ -	0.00%	0.00%	\$ -	0.00%	0.49%
May								\$ -	0.00%	0.00%	\$ -	0.00%	0.49%
June								\$ -	0.00%	0.00%	\$ -	0.00%	0.49%
July								\$ -	0.00%	0.00%	\$ -	0.00%	0.49%
August								\$ -	0.00%	0.00%	\$ -	0.00%	0.49%
September								\$ -	0.00%	0.00%	\$ -	0.00%	0.49%
October								\$ -	0.00%	0.00%	\$ -	0.00%	0.49%
November								\$ -	0.00%	0.00%	\$ -	0.00%	0.49%
December								\$ -	0.00%	0.00%	\$ -	0.00%	0.49%
TOTAL	\$ -	\$ -	\$ 13,926	\$ -	\$ -	\$ -	\$ -	\$ 13,926	0.00%	0.00%	\$ 13,926	0.49%	0.49%

No Assurance is provided on these Financial Statements

Administrative Updates

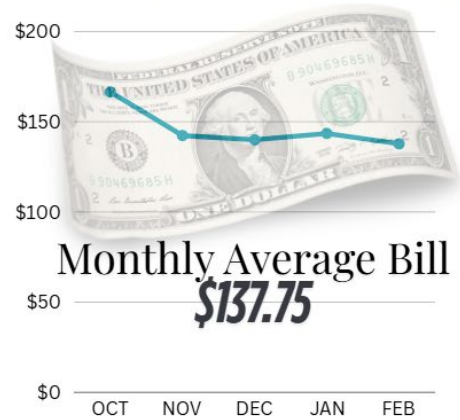
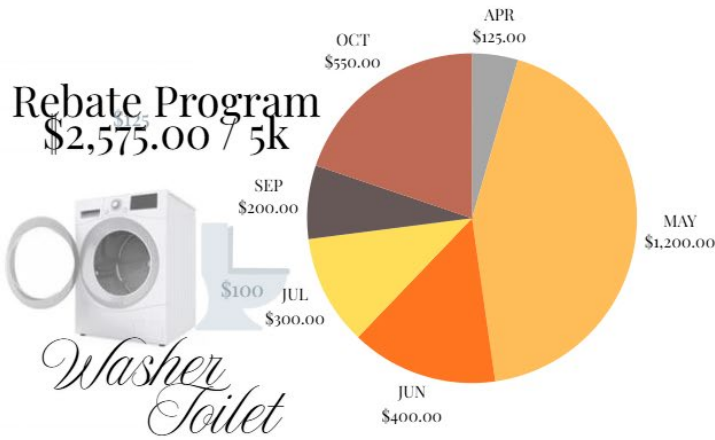
March 18th, 2026



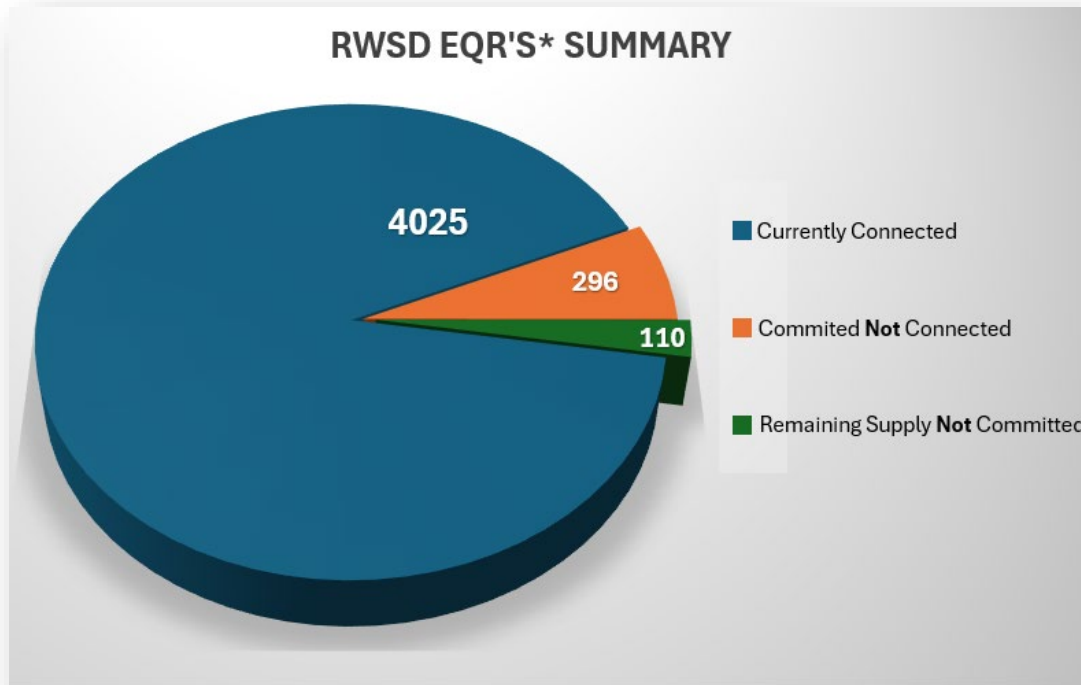
February 2026 Delinquent Accounts

11 Customers Posted
for Non-Payment

- 1 SHUT OFF
- PAID / TURNED BACK ON



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.*

Administrative Updates

Dominion

Sterling Ranch

There were an additional **6** Certificates of Occupancy (CO) issued in Sterling Ranch in **February** bringing the total number of CO's that have been issued in Sterling Ranch to **3,207**. The monthly Wastewater Conveyance Charge for **February** was **\$64,140**

(\$20/EQR)



In **February**, Sterling Ranch had **16** new Building Permits.

Running Total of **3,275** building permits issued.
(\$300/EQR)

RESOLUTION NO. 26-03-01

A JOINT RESOLUTION OF THE BOARDS OF DIRECTORS OF ROXBOROUGH WATER AND SANITATION DISTRICT AND PLUM VALLEY HEIGHTS SUBDISTRICT OF THE ROXBOROUGH WATER AND SANITATION DISTRICT APPROVING AND ADOPTING CHANGES TO THE DISTRICT'S WATER AND WASTEWATER SERVICE RATES AND CHARGES, AND AMENDING THE DISTRICT'S SCHEDULE OF FEES

WHEREAS, pursuant to Section 32-1-1001(1)(j), C.R.S., Roxborough Water and Sanitation District (the "District") is authorized to fix and from time to time increase or decrease fees, rates, tolls, penalties or charges for services, programs, or facilities furnished by the District; and

WHEREAS, pursuant to section 32-1-1001(1)(k), C.R.S., the District is authorized to furnish services and facilities without the boundaries of the District and to establish fees, rates, tolls, penalties or charges for such services and facilities; and

WHEREAS, pursuant to Section 32-1-1006(1)(h)(I), C.R.S., the District may assess availability of service or facilities charges solely for the purpose of paying principal of and interest on outstanding indebtedness; and

WHEREAS, Plum Valley Heights Subdistrict of the Roxborough Water and Sanitation District (the "Subdistrict") possesses all of the rights, privileges, and immunities of the District pursuant to Section 32-1-1101(l)(f)(II), C.R.S.; and

WHEREAS, in addition to resolutions adopted annually by the Board of Directors of the District (the "District Board") to set water and wastewater rates and charges, the District Board and the Board of Directors of the Subdistrict (the "Subdistrict Board") have adopted resolutions fixing certain of the District's and the Subdistrict's fees and charges, including the following:

- A. District Resolution No. 14-03-01 Imposing Availability of Service Charges for Retirement of Debt Incurred to Acquire a Permanent Water Supply and to Construct Regional Wastewater Improvements;
- B. Joint Resolution No. 15-11-17 Fixing Certain Fees and Surcharges for Real Property within the Boundaries of the Subdistrict;
- C. District Resolution No. 16-10-07, Fixing the Fee to Be Charged to Dominion Water and Sanitation District for Water Treatment Services;
- D. District Resolution No. 17-09-07 Authorizing the Imposition of System Development Charges for the Inclusion of Property Comprising the Ravenna Metropolitan District into the Boundaries of the District;

E. Joint Resolution No. 17-10-09 Fixing System Development Charges for Real Property within the Real Property to be Included within the boundaries of the Subdistrict;

F. District Resolution No. 18-09-11 Adopting Changes to the Monthly Surcharge Imposed Against the Property in the Ravenna Metropolitan District as Included into the Boundaries of the District;

G. Joint Resolution No. 20-08-01 Approving and Adopting Changes to the System Development Charges for the Real Property within the Boundaries of the Subdistrict; and

H. Joint Resolution No. 22-11-08 Approving and Adopting Changes to the System Development Charges for the Real Property within the Boundaries of the Subdistrict.

WHEREAS, pursuant to Section 8.1 of the District’s Rules and Regulations, current fees, rates, tolls, penalties and charges imposed by the District are set forth in “Exhibit A, Schedule of Fees, Rates and Charges” (the “Schedule of Fees”) to the District’s Rules and Regulations, and may be amended from time to time; and

WHEREAS, pursuant to the District’s policy for the setting of water and wastewater service rates, as adopted by the District Board on March 17, 2010, via Resolution No. 10-03-01, the District Board has reviewed the District’s water and wastewater service rates set forth in the Schedule of Fees and has determined to amend certain rates, fees and/or charges set forth therein; and

WHEREAS, the Subdistrict Board concurs with such determination; and

WHEREAS, pursuant to Section 32-1-1001(2)(a), C.R.S., the District Board may fix or increase fees, rates, tolls, penalties or charges for domestic water or sanitary sewer services only after consideration of the action at a public meeting held at least thirty (30) days after providing notice to its customers stating that the action is being considered and stating the date, time and place of the meeting at which the action is being considered in one of the ways specified in Section 32-1-1001(2)(a), C.R.S. (“Notice”); and

WHEREAS, in accordance with Section 32-1-1001(2)(a)(III), C.R.S., Notice was provided to the District’s and Subdistrict’s customers by posting the Notice on the District’s official website, which includes the Subdistrict, www.roxwaterco.gov, at least thirty days in advance of the public meeting; and

WHEREAS, at a public meeting held on March 18, 2026, the District Board and the Subdistrict Board considered changes to the District’s water and wastewater service rates and charges, reviewed the District’s Schedule of Fees, and took such actions as set forth herein.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARDS OF DIRECTORS OF ROXBOROUGH WATER AND SANITATION DISTRICT AND THE PLUM VALLEY HEIGHTS SUBDISTRICT OF THE ROXBOROUGH WATER AND SANITATION DISTRICT AS FOLLOWS:

1. Amendment to Schedule of Fees. The Schedule of Fees attached hereto in **Exhibit A** and incorporated herein by this reference is hereby approved and adopted, to be effective as of March 25, 2026, and to remain in effect until modified by the District Board and the Subdistrict Board.
2. Actions to Effectuate Resolution. The District's General Manager, legal counsel, and the other officers, agents, and employees of the District are authorized and directed to take all actions necessary and appropriate to effectuate this Resolution and the fixing of all fees, rates, tolls, penalties, and charges contemplated hereunder. All actions not inconsistent with the provisions of this Resolution heretofore taken and directed toward effectuating the purposes stated herein are hereby ratified, approved, and confirmed.
3. Effective Date. This Resolution shall be effective as of the date of its adoption.

(Signatures appear on following page.)

APPROVED AND ADOPTED THIS 18th DAY OF MARCH, 2026.

**ROXBOROUGH WATER AND SANITATION
DISTRICT**

By: Loren McFall, President

**PLUM VALLEY HEIGHTS SUBDISTRICT OF
THE ROXBOROUGH WATER AND
SANITATION DISTRICT**

By: Loren McFall, President

EXHIBIT A
Schedule of Fees
Effective March 25, 2026