

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS
April 30, 2026

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Roxborough Water and Sanitation District Balance Sheet by Class As of April 30, 2026

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
ASSETS								
Current Assets								
Checking/Savings								
1105 Wells Fargo Checking	162,977.98	5,374,641.05	43,659,926.20	2,152,558.93	127,151.65	-41,092,655.41	315,219.00	10,999,819.40
1125-Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	228,635.57	228,635.57
1139 -WF-Ravenna	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	3,196,997.18
1150-Investment in Colostrust	4,594,951.96	2,921,845.75	2,470,589.67	11,524,012.76	0.00	0.00	1,501,400.14	21,501,400.14
1155- Colostrust Bond Fund	0.00	0.00	427,851.50	593,899.71	0.00	0.00	0.00	1,021,751.21
1160 -System Develop Colo Trust	0.00	0.00	0.00	1,175,653.18	0.00	0.00	0.00	1,175,653.18
Total Checking/Savings	4,747,929.94	8,296,486.80	49,755,364.55	15,446,124.58	127,151.65	-41,092,655.41	543,854.57	37,824,256.68
Other Current Assets								
1300-A/R Service	0.00	0.00	761,676.97	371,815.95	0.00	0.00	0.00	1,133,492.92
1310-A/R Availability	0.00	0.00	24,234.08	7,893.66	0.00	0.00	0.00	32,127.74
1350- A/R Taxes	952,264.00	238,066.00	0.00	0.00	0.00	0.00	448,874.00	1,637,204.00
1366-Due From NIMDC Inclusion	0.00	0.00	13,772.30	0.00	0.00	0.00	0.00	13,772.30
1366 Due Club at Ravenna	0.00	0.00	14,792.80	0.00	0.00	0.00	0.00	14,792.80
1370- Due From Others	0.00	0.00	43,688.24	0.00	0.00	0.00	0.00	43,688.24
1390- Due from Dominion	0.00	0.00	1,795.10	1,000,818.03	0.00	0.00	0.00	1,002,613.13
1400- Prepaid Insurance	18,431.25	0.00	18,431.25	18,431.25	0.00	18,431.25	0.00	73,725.00
Total Other Current Assets	970,695.25	238,066.00	878,390.74	1,398,958.89	0.00	18,431.25	448,874.00	3,951,416.13
Total Current Assets	5,718,625.19	8,534,552.80	50,633,755.29	16,845,083.47	127,151.65	-41,074,224.16	990,729.57	41,775,672.81
Fixed Assets								
1500- Capital Assets	0.00	0.00	111,539,760.32	38,122,190.45	0.00	3,616,884.00	0.00	153,278,834.77
1550- Accumulated Depreciation	0.00	0.00	-25,378,519.00	-18,693,002.00	0.00	0.00	0.00	-44,071,521.00
Total Fixed Assets	0.00	0.00	86,161,241.32	19,429,188.45	0.00	3,616,884.00	0.00	109,207,313.77
TOTAL ASSETS	5,718,625.19	8,534,552.80	136,794,996.61	36,274,271.92	127,151.65	-37,457,340.16	990,728.57	150,982,986.58
LIABILITIES & EQUITY								
Liabilities								
Current Liabilities								
Accounts Payable	4,320.50	0.00	6,785.07	13,774.25	682.50	164,786.70	1,090.00	191,439.02
2000- Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Accounts Payable	4,320.50	0.00	6,785.07	13,774.25	682.50	164,786.70	1,090.00	191,439.02
Other Current Liabilities								
2015 Accrued Vac/ Sick Leave	0.00	0.00	34,520.29	44,876.37	0.00	35,670.96	0.00	115,067.62
2060 - Deferred Taxes	952,264.00	238,066.00	0.00	0.00	0.00	0.00	448,874.00	1,637,204.00
Accrued Payroll	1,233.52	0.00	13,403.63	5,516.37	0.00	5,578.04	0.00	25,731.56
Deferred Income	0.00	0.00	0.00	3,901,083.52	0.00	0.00	0.00	3,901,083.52
Total Other Current Liabilities	953,497.52	238,066.00	47,923.92	3,951,456.26	0.00	41,249.00	448,874.00	5,679,066.70
Total Current Liabilities	957,818.02	238,066.00	54,708.99	3,965,230.51	682.50	206,035.70	447,964.00	5,870,505.72
Equity								
3900 -Retained Earnings	4,660,894.82	8,086,467.20	136,046,910.00	32,146,228.45	86,535.27	-36,589,891.36	617,647.12	145,044,791.50
Net Income	99,912.35	210,019.60	693,377.62	162,812.96	39,933.88	-1,083,484.50	-74,882.55	67,689.36
Total Equity	4,760,807.17	8,296,486.80	136,740,287.62	32,309,041.41	126,469.15	-37,663,375.86	542,764.57	145,112,480.86
TOTAL LIABILITIES & EQUITY	5,718,625.19	8,534,552.80	136,794,996.61	36,274,271.92	127,151.65	-37,457,340.16	990,728.57	150,982,986.58

No assurance is provided on these financial statements

**Roxborough Water and Sanitation District
Profit & Loss by Class
April 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	322,246.23	185,687.93	0.00	0.00	0.00	507,934.16
5050-Draught Surcharge	0.00	0.00	14,690.04	0.00	0.00	0.00	0.00	14,690.04
5100-Availability Charges	0.00	0.00	19,741.50	6,300.00	0.00	0.00	0.00	26,041.50
5101- Service Charges LMA	0.00	0.00	0.00	38,290.59	0.00	0.00	0.00	38,290.59
5200- Property Taxes	35,449.09	0.00	0.00	0.00	0.00	0.00	51,740.66	86,189.75
5210- Specific Ownership Taxes	4,874.76	1,420.46	0.00	0.00	0.00	0.00	9,052.98	15,348.20
5211- Dominion WTP Operations	0.00	1,570.48	0.00	0.00	0.00	0.00	2,607.74	4,180.22
5410-Hydrant Water	0.00	0.00	54,029.95	0.00	0.00	0.00	0.00	54,029.95
5310-Portable Irrigation Water	0.00	0.00	17,460.00	0.00	0.00	0.00	0.00	17,460.00
5511-Irrigation Water	0.00	0.00	3,786.25	0.00	0.00	0.00	0.00	3,786.25
5601-Late Fees, Penalties,	0.00	0.00	29,497.68	0.00	0.00	0.00	0.00	29,497.68
5610- Miscellaneous Income	0.00	0.00	2,754.76	1,452.91	0.00	0.00	0.00	4,207.67
5611-Inclusion fees-WVDC	0.00	0.00	-1,040.25	-1,157.75	0.00	0.00	0.00	-2,198.00
5625- Dominion Sewer Conveyance	0.00	0.00	7,720.44	0.00	0.00	0.00	0.00	7,720.44
5640- Dominion Treated Water Us	0.00	0.00	0.00	64,620.00	0.00	0.00	0.00	64,620.00
5650- Specific Ownership Taxes	0.00	0.00	17,578.28	0.00	0.00	0.00	0.00	17,578.28
5660- Ravenna Reimbursement	0.00	0.00	3,971.13	1,772.03	0.00	0.00	0.00	5,743.16
5700- Sys. Development Charge	0.00	0.00	25,556.07	0.00	0.00	0.00	0.00	25,556.07
5705- Ravenna SDC	0.00	0.00	180.00	0.00	0.00	0.00	0.00	180.00
5710- Capital Surcharge	0.00	0.00	27,604.09	0.00	0.00	0.00	0.00	27,604.09
5715- Capital Surcharge WTP Sup	0.00	0.00	15,919.71	13,552.22	0.00	0.00	0.00	29,471.93
5820- Investment Income	14,584.11	0.00	94,244.10	0.00	0.00	0.00	0.00	108,828.21
5850 - Reimbursed Exp Other	0.00	25,861.82	17,118.49	49,203.08	0.00	0.00	83.85	106,840.85
Total Income	54,907.96	38,842.26	675,059.38	359,721.01	0.00	0.00	54,432.25	1,182,962.86
Gross Profit	54,907.96	38,842.26	675,059.38	359,721.01	0.00	0.00	54,432.25	1,182,962.86
Expense								
6020-Payroll Expenses	13,835.32	0.00	65,412.88	32,064.25	0.00	32,710.64	0.00	144,023.09
6040- Accounting	2,750.00	0.00	2,750.00	2,750.00	0.00	2,750.00	0.00	12,000.00
6041- Audit	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
6050- Contract Labor	0.00	0.00	0.00	3,051.75	0.00	3,051.75	0.00	6,103.50
6055- Dominion expenses	0.00	0.00	0.00	1,431.50	0.00	0.00	0.00	2,863.00
6080- Education	1,953.06	0.00	1,302.56	1,248.56	0.00	1,254.07	0.00	5,758.25
6100- Engineering	621.50	0.00	2,332.50	6,568.75	0.00	5,968.75	0.00	15,511.50
6115- GPS/GIS	0.00	0.00	2,055.00	2,055.00	0.00	1,327.50	0.00	3,382.50
6130- Insurance	2,303.00	0.00	2,303.00	2,303.00	0.00	2,303.00	0.00	9,212.00
6140- Lab & Test Fees	0.00	0.00	1,170.00	0.00	0.00	2,002.00	0.00	3,172.00
6150- Legal	949.00	0.00	949.00	1,284.75	0.00	1,284.75	0.00	4,557.50
6180- Misc. Expenses	2,752.17	0.00	433.74	0.00	0.00	0.00	0.00	3,185.91
6200- Office Expense	7,471.27	0.00	307.54	3,036.90	0.00	0.00	0.00	13,929.41
6210-Operating Supplies	0.00	0.00	10,787.03	5,426.40	0.00	3,113.70	0.00	16,213.43
6220- Permits	0.00	0.00	0.00	0.00	0.00	3,035.00	0.00	3,035.00
6230- Repairs and Maint	19,138.18	0.00	40,077.90	1,181.52	0.00	15,262.01	0.00	75,659.61
6240- Safety Equipment	0.00	0.00	482.87	506.64	0.00	506.64	0.00	1,506.15
6250- Treasurers Fees	531.72	171.31	0.00	0.00	0.00	0.00	776.11	1,479.14
6260- Utilities	402.59	0.00	26,066.34	12,158.85	0.00	9,477.12	-15.54	48,089.36
6270- Vehicle	71.64	0.00	39.18	593.02	0.00	914.38	0.00	1,618.22
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	171,483.77	0.00	171,483.77
6300- Bank Service Charges	1,296.62	0.00	0.00	0.00	0.00	0.00	0.00	1,296.62
7300- Capital Projects	0.00	0.00	66,556.62	27,407.80	0.00	33,256.50	0.00	373,891.12
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	487.50	0.00	0.00	487.50
7320- Flow Equalization Basin	0.00	0.00	0.00	0.00	210,055.66	0.00	0.00	210,055.66
Total Expense	64,076.07	171.31	220,981.16	349,758.89	210,543.16	289,701.58	1,850.57	1,137,082.74
Net Ordinary Income	-9,168.11	38,670.95	454,078.22	9,962.12	-210,543.16	-289,701.58	52,581.68	45,880.12
Other Income/Expense								
Other Income								
6900- Transfers In	0.00	26,041.50	0.00	0.00	400,000.00	0.00	0.00	426,041.50

No assurance is provided on these financial statements

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

April 2026

	1-General Fund	2-Debt Services	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
6902- Transfers In WTP	0.00	94,244.10	0.00	0.00	0.00	0.00	0.00	94,244.10
Total Other Income	0.00	120,285.60	0.00	0.00	400,000.00	0.00	0.00	520,285.60
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	19,741.50	406,300.00	0.00	0.00	0.00	426,041.50
8002- Transfers Water Supply SV	0.00	0.00	94,244.10	0.00	0.00	0.00	0.00	94,244.10
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	278,985.60	475,300.00	0.00	0.00	0.00	754,285.60
Net Other Income	0.00	120,285.60	-278,985.60	-475,300.00	400,000.00	0.00	0.00	-234,000.00
Net Income	-9,168.11	158,996.55	175,092.62	-465,337.88	189,456.84	-289,701.58	52,581.68	-188,119.88

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

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	TOTAL
Ordinary Income/Expense								
Income								
5010- Service Charges	0.00	0.00	1,106,406.33	729,584.23	0.00	0.00	0.00	1,835,990.56
5050-Draught Surcharge	0.00	0.00	14,690.04	0.00	0.00	0.00	0.00	14,690.04
5100-Availability Charges	0.00	0.00	39,239.42	12,573.00	0.00	0.00	0.00	51,812.42
5101- Service Charges LMA	0.00	0.00	0.00	151,623.97	0.00	0.00	0.00	151,623.97
5200- Property Taxes	219,856.64	0.00	0.00	0.00	0.00	0.00	0.00	219,856.64
5210- Specific Ownership Taxes	25,198.73	70,830.11	0.00	0.00	0.00	0.00	0.00	189,289.03
5211- Dominion WTP Operations	0.00	8,118.15	0.00	0.00	0.00	0.00	0.00	8,118.15
5410-Hydrant Water	0.00	0.00	252,107.38	0.00	0.00	0.00	0.00	252,107.38
5510-Portable Irrigation Water	0.00	0.00	33,172.50	0.00	0.00	0.00	0.00	33,172.50
5511-Irrigation Water	0.00	0.00	11,377.00	0.00	0.00	0.00	0.00	11,377.00
5601-Late Fees, Penalties,	0.00	0.00	94,609.60	0.00	0.00	0.00	0.00	94,609.60
5610- Miscellaneous Income	0.00	0.00	11,436.22	5,995.65	0.00	0.00	0.00	17,431.87
5611-Inclusion fees-NWDC	0.00	0.00	-3,596.94	-4,064.44	0.00	0.00	0.00	-7,661.38
5625- Dominion Sewer Conveyance	0.00	0.00	32,563.44	0.00	0.00	0.00	0.00	32,563.44
5640- Dominion Treated Water Us	0.00	0.00	0.00	256,500.00	0.00	0.00	0.00	256,500.00
5650- Dominion Exp Reimbursement	0.00	0.00	56,521.80	0.00	0.00	0.00	0.00	56,521.80
5660- Ravenna Reimbursement	0.00	0.00	45,344.58	413,243.53	0.00	0.00	0.00	458,588.11
5700- Sys. Development Charge	0.00	0.00	45,134.07	0.00	0.00	0.00	0.00	45,134.07
5705- Ravenna SDC	0.00	0.00	720.00	-5,656.00	0.00	0.00	0.00	-4,936.00
5710- Capital Surcharge	0.00	0.00	101,913.84	0.00	0.00	0.00	0.00	101,913.84
5715- Capital Surcharge WTP Sup	0.00	0.00	53,011.14	54,515.44	0.00	0.00	0.00	107,526.58
5820- Investment Income	57,277.90	100,760.67	380,480.70	0.00	0.00	0.00	0.00	380,480.70
5850- Reimbursed Exp Other	0.00	0.00	67,680.24	194,184.71	0.00	0.00	0.00	420,058.96
			12,993.01	0.00	0.00	0.00	0.00	12,993.01
Total Income	302,333.27	179,709.13	2,355,804.37	1,808,500.09	0.00	0.00	200,232.35	4,846,579.21
Gross Profit	302,333.27	179,709.13	2,355,804.37	1,808,500.09	0.00	0.00	200,232.35	4,846,579.21
Expense								
6020-Payroll Expenses	70,037.52	0.00	252,090.47	135,126.42	0.00	137,051.51	0.00	594,304.92
6040- Accounting	11,000.00	0.00	11,000.00	11,000.00	0.00	11,000.00	0.00	48,000.00
6041- Audit	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
6050- Contract Labor	0.00	0.00	0.00	9,049.96	0.00	9,049.97	0.00	18,099.93
6065- Dominion expenses	0.00	0.00	0.00	16,172.98	0.00	0.00	0.00	16,172.98
6080- Education	6,293.70	0.00	6,903.42	6,271.25	0.00	6,690.64	0.00	26,159.01
6100- Engineering	2,860.67	0.00	5,452.50	35,956.17	0.00	36,013.93	0.00	80,283.27
6115- GPS/GIS	0.00	0.00	0.00	8,042.50	0.00	5,715.00	0.00	13,757.50
6130- Insurance	9,380.00	0.00	9,380.00	9,380.00	0.00	9,380.00	0.00	37,520.00
6140- Lab & Test Fees	0.00	0.00	1,787.00	168.00	0.00	4,632.00	0.00	6,587.00
6150- Legal	5,178.51	0.00	5,178.51	8,270.51	0.00	9,099.99	0.00	28,478.02
6170- Meter Expenses	0.00	0.00	0.00	3,695.24	0.00	14,470.19	0.00	18,165.43
6180- Misc. Expenses	5,168.70	0.00	842.50	239.15	0.00	277.10	0.00	6,527.45
6185- Littleton Service Fees	0.00	0.00	0.00	82,323.54	0.00	0.00	0.00	82,323.54
6200- Office Expense	19,777.14	0.00	524.73	8,376.11	0.00	9,169.66	0.00	37,847.64
6210-Operating Supplies	0.00	0.00	19,973.57	27,916.80	0.00	9,169.66	0.00	47,890.37
6220- Permits	7,511.52	0.00	0.00	6,112.00	0.00	19,701.67	0.00	33,325.19
6230- Repairs and Maint	47,989.50	0.00	101,014.54	24,338.62	0.00	43,179.34	0.00	216,522.00
6240- Safety Equipment	0.00	0.00	1,687.29	2,151.77	0.00	2,243.59	0.00	6,082.65
6250- Treasurers Fees	3,297.85	1,062.46	0.00	0.00	0.00	0.00	0.00	7,199.66
6260- Utilities	1,059.29	0.00	79,399.66	27,388.66	0.00	28,650.33	0.00	136,482.40
6270- Vehicle	71.64	0.00	137.51	1,152.60	0.00	1,522.66	-15.54	2,884.41
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	462,382.56	0.00	462,382.56
6300- Bank Service Charges	2,794.88	0.00	2,851.11	0.00	0.00	0.00	0.00	5,645.99
6420-Loan Administrative Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,400.00
6500-CWRPDA -PVH D15a356- Prin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	118,575.50
6501-Interest D15a356-PVH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	118,575.50
6560- Principal CT2015- PVH	0.00	0.00	0.00	33,517.94	0.00	0.00	0.00	33,517.94
6561- Interest CT2015-175 PVH	0.00	0.00	0.00	59,611.12	0.00	0.00	0.00	119,222.24
6569- Less PVH Debt Service	0.00	0.00	0.00	55,836.03	0.00	0.00	0.00	55,836.03
7100-Principal Payments-W05A105	0.00	-267,540.59	0.00	0.00	0.00	0.00	0.00	-267,540.59
7105 Interest Payments W05A105	0.00	304,095.00	0.00	0.00	0.00	0.00	0.00	422,670.50
7150-Ravenna CT2019 Interest	0.00	40,027.34	0.00	0.00	0.00	0.00	0.00	33,517.94
								40,027.34

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

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
7151- Ravenna CT 2019- Princ.	0.00	42,397.65	0.00	0.00	0.00	0.00	0.00	42,397.65
7300- Capital Projects	0.00	0.00	84,483.82	333,982.85	0.00	253,254.36	0.00	671,721.03
7307- Ravenna Phase 3/4	0.00	0.00	0.00	0.00	160.00	0.00	0.00	160.00
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	2,594.99	0.00	0.00	2,594.99
7313 - Valley View Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7320- Flow Equalization Basin	0.00	0.00	0.00	0.00	557,311.13	0.00	0.00	557,311.13
Total Expense	202,420.92	401,982.65	582,706.63	757,114.13	560,066.12	1,063,484.50	275,114.90	3,842,889.85
Net Ordinary Income	99,912.35	-222,273.52	1,773,097.74	1,051,385.96	-560,066.12	-1,063,484.50	-74,882.55	1,003,689.36
Other Income/Expense								
6900- Transfers In	0.00	51,812.42	0.00	0.00	600,000.00	0.00	0.00	651,812.42
6902- Transfers In WTP	0.00	380,480.70	0.00	0.00	0.00	0.00	0.00	380,480.70
Total Other Income	0.00	432,293.12	0.00	0.00	600,000.00	0.00	0.00	1,032,293.12
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	39,239.42	612,573.00	0.00	0.00	0.00	651,812.42
8002- Transfers Water Supply SV	0.00	0.00	380,480.70	0.00	0.00	0.00	0.00	380,480.70
9000 -Depreciation Expense	0.00	0.00	680,000.00	276,000.00	0.00	0.00	0.00	956,000.00
Total Other Expense	0.00	0.00	1,079,720.12	888,573.00	0.00	0.00	0.00	1,968,293.12
Net Other Income	0.00	432,293.12	-1,079,720.12	-888,573.00	600,000.00	0.00	0.00	-936,000.00
Net Income	99,912.35	210,019.60	693,377.62	162,812.96	39,933.88	-1,063,484.50	-74,882.55	67,689.36

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

	<u>Apr 26</u>	<u>Jan - Apr 26</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	35,449.09	219,856.64
5210- Specific Ownership Taxes	4,874.76	25,198.73
5820- Investment Income	14,584.11	57,277.90
Total Income	<u>54,907.96</u>	<u>302,333.27</u>
Gross Profit	54,907.96	302,333.27
Expense		
6020-Payroll Expenses	13,835.32	70,037.52
6040- Accounting	2,750.00	11,000.00
6041- Audit	10,000.00	10,000.00
6080- Education	1,953.06	6,293.70
6100- Engineering	621.50	2,860.67
6130- Insurance	2,303.00	9,380.00
6150- Legal	949.00	5,178.51
6180- Misc. Expenses	2,752.17	5,168.70
6200- Office Expense	7,471.27	19,777.14
6220- Permits	0.00	7,511.52
6230- Repairs and Maint	19,138.18	47,989.50
6250- Treasurers Fees	531.72	3,297.85
6260- Utilities	402.59	1,059.29
6270- Vehicle	71.64	71.64
6300- Bank Service Charges	1,296.62	2,794.88
Total Expense	<u>64,076.07</u>	<u>202,420.92</u>
Net Ordinary Income	<u>-9,168.11</u>	<u>99,912.35</u>
Net Income	<u><u>-9,168.11</u></u>	<u><u>99,912.35</u></u>

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

	<u>Apr 26</u>	<u>Jan - Apr 26</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	11,420.46	70,830.11
5210- Specific Ownership Taxes	1,570.48	8,118.15
5820- Investment Income	25,851.32	100,760.87
Total Income	<u>38,842.26</u>	<u>179,709.13</u>
Gross Profit	38,842.26	179,709.13
Expense		
6250- Treasurers Fees	171.31	1,062.46
6420-Loan Administrative Fees	0.00	14,400.00
6500- CWRPDA -PVH D15a356- Prin	0.00	118,575.50
6501-Interest D15a356-PVH	0.00	33,517.94
6560- Principal CT2015- PVH	0.00	59,611.12
6561 - Interest CT2015-176 PVH	0.00	55,836.03
6599- Less PVH Debt Service	0.00	-267,540.59
7100-Principal Payments-W05A105	0.00	304,095.00
7150-Ravenna CT2019 Interest	0.00	40,027.34
7151- Ravenna CT 2019- Princ.	0.00	42,397.85
Total Expense	<u>171.31</u>	<u>401,982.65</u>
Net Ordinary Income	38,670.95	-222,273.52
Other Income/Expense		
Other Income		
6900- Transfers In	26,041.50	51,812.42
6902- Transfers In WTP	94,244.10	380,480.70
Total Other Income	<u>120,285.60</u>	<u>432,293.12</u>
Net Other Income	120,285.60	432,293.12
Net Income	<u><u>158,956.55</u></u>	<u><u>210,019.60</u></u>

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

	<u>Apr 26</u>	<u>Jan - Apr 26</u>
Ordinary Income/Expense		
Income		
5010- Service Charges	322,246.23	1,106,406.33
5050-Draught Surcharge	14,690.04	14,690.04
5100-Availability Charges	19,741.50	39,239.42
5211- Dominion WTP Operations	54,029.95	252,107.38
5410-Hydrant Water	17,460.00	33,172.50
5510-Potable Irrigation Water	3,786.25	11,377.00
5511-Irrigation Water	29,497.68	94,609.60
5601-Late Fees, Penalties,	2,754.76	11,436.22
5610- Miscellaneous Income	-1,040.25	-3,596.94
5611-Inclusion fees-NWDC	7,720.44	32,563.44
5640- Dominion Treated Water Us	17,578.28	56,521.80
5650 Dominion Exp Reimbursement	3,971.13	45,344.58
5660- Ravenna Reimbursement	25,556.07	45,134.07
5700- Sys. Development Charge	180.00	720.00
5705 Ravenna SDC	27,604.09	101,913.84
5710- Capital Surcharge	15,919.71	53,011.14
5715- Capital Surcharge WTP Sup	94,244.10	380,480.70
5820- Investment Income	17,118.49	67,680.24
5850 - Reimbursed Exp Other	2,000.91	12,993.01
Total Income	<u>675,059.38</u>	<u>2,355,804.37</u>
Gross Profit	675,059.38	2,355,804.37
Expense		
6020-Payroll Expenses	65,412.88	252,090.47
6040- Accounting	2,750.00	11,000.00
6080- Education	1,302.56	6,903.42
6100- Engineering	2,332.50	5,452.50
6130- Insurance	2,303.00	9,380.00
6140- Lab & Test Fees	1,170.00	1,787.00
6150- Legal	949.00	5,178.51
6180- Misc. Expenses	433.74	842.50
6200- Office Expense	307.54	524.73
6210-Operating Supplies	10,787.03	19,973.57
6220- Permits	0.00	0.00
6230- Repairs and Maint	40,077.90	101,014.54
6240- Safety Equipment	492.87	1,687.29
6260- Utilities	26,066.34	79,399.66
6270- Vehicle	39.18	137.51
6300- Bank Service Charges	0.00	2,851.11
7300- Capital Projects	66,556.62	84,483.82
Total Expense	<u>220,981.16</u>	<u>582,706.63</u>
Net Ordinary Income	454,078.22	1,773,097.74
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	19,741.50	39,239.42
8002- Transfers Water Supply SV	94,244.10	380,480.70
9000 -Depreciation Expense	165,000.00	660,000.00
Total Other Expense	<u>278,985.60</u>	<u>1,079,720.12</u>
Net Other Income	<u>-278,985.60</u>	<u>-1,079,720.12</u>
Net Income	<u><u>175,092.62</u></u>	<u><u>693,377.62</u></u>

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

	<u>Apr 26</u>	<u>Jan - Apr 26</u>
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	32,710.64	137,051.51
6040- Accounting	2,750.00	11,000.00
6050- Contract Labor	3,051.75	9,049.97
6080- Education	1,254.07	6,690.64
6100- Engineering	5,968.75	36,013.93
6115- GPS/GIS	1,327.50	5,715.00
6130- Insurance	2,303.00	9,380.00
6140- Lab & Test Fees	2,002.00	4,632.00
6150- Legal	1,284.75	9,099.99
6170 - Meter Expenses	0.00	14,470.19
6180- Misc. Expenses	0.00	277.10
6200- Office Expense	3,113.70	9,169.66
6220- Permits	3,035.00	19,701.67
6230- Repairs and Maint	15,262.01	43,179.34
6240- Safety Equipment	506.64	2,243.59
6260- Utilities	9,477.12	28,650.33
6270- Vehicle	914.38	1,522.66
6280- Water Costs	171,483.77	462,382.56
7300- Capital Projects	33,256.50	253,254.36
Total Expense	<u>289,701.58</u>	<u>1,063,484.50</u>
Net Ordinary Income	<u>-289,701.58</u>	<u>-1,063,484.50</u>
Net Income	<u><u>-289,701.58</u></u>	<u><u>-1,063,484.50</u></u>

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

	<u>Apr 26</u>	<u>Jan - Apr 26</u>
Ordinary Income/Expense		
Income		
5010- Service Charges	185,687.93	729,584.23
5100-Availability Charges	6,300.00	12,573.00
5101- Service Charges LMA	38,290.59	151,623.97
5601-Late Fees, Penalties,	1,452.91	5,995.65
5610- Miscellaneous Income	-1,157.75	-4,064.44
5625- Dominion Sewer Conveyance	64,620.00	256,500.00
5650 Dominion Exp Reimbursement	1,772.03	413,243.53
5700- Sys. Development Charge	0.00	-5,656.00
5710- Capital Surcharge	13,552.22	54,515.44
5820- Investment Income	49,203.08	194,184.71
Total Income	<u>359,721.01</u>	<u>1,808,500.09</u>
Gross Profit	359,721.01	1,808,500.09
Expense		
6020-Payroll Expenses	32,064.25	135,125.42
6040- Accounting	2,750.00	11,000.00
6050- Contract Labor	3,051.75	9,049.96
6065- Dominion expenses	1,431.50	16,172.98
6080- Education	1,248.56	6,271.25
6100- Engineering	6,588.75	35,956.17
6115- GPS/GIS	2,055.00	8,042.50
6130- Insurance	2,303.00	9,380.00
6140- Lab & Test Fees	0.00	168.00
6150- Legal	1,284.75	8,270.51
6170 - Meter Expenses	0.00	3,695.24
6180- Misc. Expenses	0.00	239.15
6185- Littleton Service Fees	0.00	82,323.54
6200- Office Expense	3,036.90	8,376.11
6210-Operating Supplies	5,426.40	27,916.80
6220- Permits	0.00	6,112.00
6230- Repairs and Maint	1,181.52	24,338.62
6240- Safety Equipment	506.64	2,151.77
6260- Utilities	12,158.85	27,388.66
6270- Vehicle	593.02	1,152.60
7300- Capital Projects	274,078.00	333,982.85
Total Expense	<u>349,758.89</u>	<u>757,114.13</u>
Net Ordinary Income	9,962.12	1,051,385.96
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	406,300.00	612,573.00
9000 -Depreciation Expense	69,000.00	276,000.00
Total Other Expense	<u>475,300.00</u>	<u>888,573.00</u>
Net Other Income	<u>-475,300.00</u>	<u>-888,573.00</u>
Net Income	<u><u>-465,337.88</u></u>	<u><u>162,812.96</u></u>

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

	<u>Apr 26</u>	<u>Jan - Apr 26</u>
Ordinary Income/Expense		
Expense		
7307-Ravenna Phase 3/4		
7312- Ravenna Pump Station	0.00	160.00
Total 7307-Ravenna Phase 3/4	0.00	160.00
7311- Dominion System Improve.	487.50	2,594.99
7313 - Valley View Project	0.00	0.00
7320- Flow Equalization Basin	210,055.66	557,311.13
Total Expense	<u>210,543.16</u>	<u>560,066.12</u>
Net Ordinary Income	-210,543.16	-560,066.12
Other Income/Expense		
Other Income		
6900- Transfers In	400,000.00	600,000.00
Total Other Income	<u>400,000.00</u>	<u>600,000.00</u>
Net Other Income	400,000.00	600,000.00
Net Income	<u><u>189,456.84</u></u>	<u><u>39,933.88</u></u>

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

	<u>Apr 26</u>	<u>Jan - Apr 26</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	51,740.66	189,289.03
5210- Specific Ownership Taxes	2,607.74	10,788.08
5820- Investment Income	83.85	155.24
Total Income	<u>54,432.25</u>	<u>200,232.35</u>
Gross Profit	54,432.25	200,232.35
Expense		
6040- Accounting	1,000.00	4,000.00
6150- Legal	90.00	750.50
6250- Treasurers Fees	776.11	2,839.35
6260- Utilities	-15.54	-15.54
6560- Principal CT2015- PVH	0.00	59,611.12
6561 - Interest CT2015-176 PVH	0.00	55,836.03
7100-Principal Payments-W05A105	0.00	118,575.50
7105 Interest Payments W05A105	0.00	33,517.94
Total Expense	<u>1,850.57</u>	<u>275,114.90</u>
Net Ordinary Income	<u>52,581.68</u>	<u>-74,882.55</u>
Net Income	<u><u>52,581.68</u></u>	<u><u>-74,882.55</u></u>

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

	Jan - Apr 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	219,856.64	952,264.00	-732,407.36	23.1%
5210- Specific Ownership Taxes	25,198.73	120,000.00	-94,801.27	21.0%
5610- Miscellaneous Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	57,277.90	100,000.00	-42,722.10	57.3%
Total Income	<u>302,333.27</u>	<u>1,173,264.00</u>	<u>-870,930.73</u>	<u>25.8%</u>
Gross Profit	302,333.27	1,173,264.00	-870,930.73	25.8%
Expense				
6020-Payroll Expenses	70,037.52	110,000.00	-39,962.48	63.7%
6040- Accounting	11,000.00	35,000.00	-24,000.00	31.4%
6041- Audit	10,000.00	36,750.00	-26,750.00	27.2%
6050- Contract Labor	0.00	10,000.00	-10,000.00	0.0%
6060- Directors Fee	0.00	8,000.00	-8,000.00	0.0%
6080- Education	6,293.70	30,000.00	-23,706.30	21.0%
6100- Engineering	2,860.67	15,000.00	-12,139.33	19.1%
6130- Insurance	9,380.00	40,000.00	-30,620.00	23.5%
6150- Legal	5,178.51	20,000.00	-14,821.49	25.9%
6180- Misc. Expenses	5,168.70	15,000.00	-9,831.30	34.5%
6200- Office Expense	19,777.14	50,000.00	-30,222.86	39.6%
6220- Permits	7,511.52	30,000.00	-22,488.48	25.0%
6225-Rent	0.00	3,000.00	-3,000.00	0.0%
6230- Repairs and Maint	47,989.50	205,000.00	-157,010.50	23.4%
6250- Treasurers Fees	3,297.85	45,000.00	-41,702.15	7.3%
6260- Utilities	1,059.29	2,000.00	-940.71	53.0%
6270- Vehicle	71.64	5,000.00	-4,928.36	1.4%
6300- Bank Service Charges	2,794.88	2,000.00	794.88	139.7%
7300- Capital Projects	0.00	10,000.00	-10,000.00	0.0%
Total Expense	<u>202,420.92</u>	<u>671,750.00</u>	<u>-469,329.08</u>	<u>30.1%</u>
Net Ordinary Income	99,912.35	501,514.00	-401,601.65	19.9%
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	<u>0.00</u>	<u>-700,000.00</u>	<u>700,000.00</u>	<u>0.0%</u>
Net Income	<u><u>99,912.35</u></u>	<u><u>-198,486.00</u></u>	<u><u>298,398.35</u></u>	<u><u>-50.3%</u></u>

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

	Jan - Apr 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
6200- Property Taxes	70,830.11	238,066.00	-167,235.89	29.8%
5210- Specific Ownership Taxes	8,118.15	40,000.00	-31,881.85	20.3%
5820- Investment Income	100,760.87	200,000.00	-99,239.13	50.4%
Total Income	179,709.13	478,066.00	-298,356.87	37.6%
Gross Profit	179,709.13	478,066.00	-298,356.87	37.6%
Expense				
6250- Treasurers Fees	1,062.46	15,000.00	-13,937.54	7.1%
6420-Loan Administrative Fees	14,400.00	28,800.00	-14,400.00	50.0%
6500- CWRPDA -PVH D15a356- Prin	118,575.50	237,050.00	-118,474.50	50.0%
6501-Interest D15a356-PVH	33,517.94	67,036.00	-33,518.06	50.0%
6550-CWCB Principal c150346	0.00	531,893.00	-531,893.00	0.0%
6551- CWCB Interest c150346	0.00	444,749.00	-444,749.00	0.0%
6560- Principal CT2015- PVH	59,611.12	59,611.00	0.12	100.0%
6561 - Interest CT2015-176 PVH	55,836.03	55,836.00	0.03	100.0%
6599- Less PVH Debt Service	-267,540.59	-419,533.00	151,992.41	63.8%
7100-Principal Payments-W05A105	304,095.00	640,000.00	-335,905.00	47.5%
7105 Interest Payments W05A105	0.00	16,946.00	-16,946.00	0.0%
7150-Ravenna CT2019 Interest	40,027.34	40,027.34	0.00	100.0%
7151- Ravenna CT 2019- Princ.	42,397.85	42,397.85	0.00	100.0%
Total Expense	401,982.65	1,759,813.19	-1,357,830.54	22.8%
Net Ordinary Income	-222,273.52	-1,281,747.19	1,059,473.67	17.3%
Other Income/Expense				
Other Income				
6900- Transfers In	51,812.42	160,000.00	-108,187.58	32.4%
6902- Transfers In WTP	380,480.70	1,036,808.00	-656,327.30	36.7%
Total Other Income	432,293.12	1,196,808.00	-764,514.88	36.1%
Other Expense				
8002- Transfers Water Supply SV	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	432,293.12	1,196,808.00	-764,514.88	36.1%
Net Income	210,019.60	-84,939.19	294,958.79	-247.3%

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

	Jan - Apr 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	1,106,406.33	3,200,000.00	-2,093,593.67	34.6%
5050-Draught Surcharge	14,690.04			
5100-Availability Charges	39,239.42	120,000.00	-80,760.58	32.7%
5211- Dominion WTP Operations	252,107.38	700,000.00	-447,892.62	36.0%
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	33,172.50	40,000.00	-6,827.50	82.9%
5510-Potable Irrigation Water	11,377.00	40,000.00	-28,623.00	28.4%
5511-Irrigation Water	94,609.60	250,000.00	-155,390.40	37.8%
5601-Late Fees, Penalties,	11,436.22			
5610- Miscellaneous Income	-3,596.94	70,000.00	-73,596.94	-5.1%
5611-Inclusion fees-NWDC	32,563.44	50,000.00	-17,436.56	65.1%
5640- Dominion Treated Water Us	56,521.80	100,000.00	-43,478.20	56.5%
5650 Dominion Exp Reimbursement	45,344.58	1,503,875.00	-1,458,530.42	3.0%
5660- Ravenna Reimbursement	45,134.07			
5700- Sys. Development Charge	720.00	275,000.00	-274,280.00	0.3%
5705 Ravenna SDC	101,913.84	250,000.00	-148,086.16	40.8%
5710- Capital Surcharge	53,011.14	80,000.00	-26,988.86	66.3%
5715- Capital Surcharge WTP Sup	380,480.70	1,036,808.00	-656,327.30	36.7%
5820- Investment Income	67,680.24	200,000.00	-132,319.76	33.8%
5850 - Reimbursed Exp Other	12,993.01	20,000.00	-7,006.99	65.0%
Ravenna Bond Proceeds	0.00	3,196,997.00	-3,196,997.00	0.0%
Total Income	2,355,804.37	11,141,080.00	-8,785,275.63	21.1%
Gross Profit	2,355,804.37	11,141,080.00	-8,785,275.63	21.1%
Expense				
6020-Payroll Expenses	252,090.47	420,000.00	-167,909.53	60.0%
6040- Accounting	11,000.00	36,000.00	-25,000.00	30.6%
6080- Education	6,903.42	20,000.00	-13,096.58	34.5%
6100- Engineering	5,452.50	20,000.00	-14,547.50	27.3%
6130- Insurance	9,380.00	40,000.00	-30,620.00	23.5%
6140- Lab & Test Fees	1,787.00	10,000.00	-8,213.00	17.9%
6150- Legal	5,178.51	25,000.00	-19,821.49	20.7%
6180- Misc. Expenses	842.50			
6200- Office Expense	524.73	10,000.00	-9,475.27	5.2%
6210-Operating Supplies	19,973.57	175,000.00	-155,026.43	11.4%
6220- Permits	0.00	10,000.00	-10,000.00	0.0%
6230- Repairs and Maint	101,014.54	200,000.00	-98,985.46	50.5%
6240- Safety Equipment	1,687.29	2,000.00	-312.71	84.4%
6260- Utilities	79,399.66	270,000.00	-190,600.34	29.4%
6270- Vehicle	137.51	3,000.00	-2,862.49	4.6%
6300- Bank Service Charges	2,851.11			
7300- Capital Projects	84,483.82	910,000.00	-825,516.18	9.3%
7302- Water Taps Centennial	0.00	560,000.00	-560,000.00	0.0%
Total Expense	582,706.63	2,711,000.00	-2,128,293.37	21.5%
Net Ordinary Income	1,773,097.74	8,430,080.00	-6,656,982.26	21.0%
Other Income/Expense				
Other Income				
6900- Transfers In	0.00	500,000.00	-500,000.00	0.0%
Total Other Income	0.00	500,000.00	-500,000.00	0.0%
Other Expense				
8000- Transfers to Other Funds	39,239.42	120,000.00	-80,760.58	32.7%
8002- Transfers Water Supply SV	380,480.70	1,036,808.00	-656,327.30	36.7%
8150- Transfer to Capital Fund	0.00	1,000,000.00	-1,000,000.00	0.0%
9000 -Depreciation Expense	660,000.00			
Total Other Expense	1,079,720.12	2,156,808.00	-1,077,087.88	50.1%
Net Other Income	-1,079,720.12	-1,656,808.00	577,087.88	65.2%

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

	<u>Jan - Apr 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Net Income	<u>693,377.62</u>	<u>6,773,272.00</u>	<u>-6,079,894.38</u>	<u>10.2%</u>

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

	<u>Jan - Apr 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	137,051.51	960,000.00	-822,948.49	14.3%
6040- Accounting	11,000.00	36,000.00	-25,000.00	30.6%
6050- Contract Labor	9,049.97	40,000.00	-30,950.03	22.6%
6080- Education	6,690.64	40,000.00	-33,309.36	16.7%
6100- Engineering	36,013.93	100,000.00	-63,986.07	36.0%
6110-Conservation Rebates	0.00	5,000.00	-5,000.00	0.0%
6115- GPS/GIS	5,715.00	15,000.00	-9,285.00	38.1%
6130- Insurance	9,380.00	40,000.00	-30,620.00	23.5%
6140- Lab & Test Fees	4,632.00	15,000.00	-10,368.00	30.9%
6150- Legal	9,099.99	25,000.00	-15,900.01	36.4%
6170 - Meter Expenses	14,470.19	85,000.00	-70,529.81	17.0%
6180- Misc. Expenses	277.10	10,000.00	-9,722.90	2.8%
6200- Office Expense	9,169.66	25,000.00	-15,830.34	36.7%
6220- Permits	19,701.67	40,000.00	-20,298.33	49.3%
6230- Repairs and Maint	43,179.34	400,000.00	-356,820.66	10.8%
6240- Safety Equipment	2,243.59	5,000.00	-2,756.41	44.9%
6260- Utilities	28,650.33	80,000.00	-51,349.67	35.8%
6270- Vehicle	1,522.66	12,000.00	-10,477.34	12.7%
6280- Water Costs	462,382.56	2,200,000.00	-1,737,617.44	21.0%
7300- Capital Projects	253,254.36	4,765,000.00	-4,511,745.64	5.3%
Total Expense	<u>1,063,484.50</u>	<u>8,898,000.00</u>	<u>-7,834,515.50</u>	<u>12.0%</u>
Net Ordinary Income	<u>-1,063,484.50</u>	<u>-8,898,000.00</u>	<u>7,834,515.50</u>	<u>12.0%</u>
Net Income	<u><u>-1,063,484.50</u></u>	<u><u>-8,898,000.00</u></u>	<u><u>7,834,515.50</u></u>	<u><u>12.0%</u></u>

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

	Jan - Apr 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	729,584.23	1,800,000.00	-1,070,415.77	40.5%
5100-Availability Charges	12,573.00	40,000.00	-27,427.00	31.4%
5101- Service Charges LMA	151,623.97	300,000.00	-148,376.03	50.5%
5213-Sewer Service Dominion	0.00	0.00	0.00	0.0%
5310-Permit Fees	0.00	33,000.00	-33,000.00	0.0%
5601-Late Fees, Penalties,	5,995.65			
5610- Miscellaneous Income	-4,064.44	20,000.00	-24,064.44	-20.3%
5625- Dominion Sewer Conveyance	256,500.00	650,000.00	-393,500.00	39.5%
5650 Dominion Exp Reimbursement	413,243.53	50,000.00	363,243.53	826.5%
5670-Dominion Cap Lease O-Line	0.00	1,000,000.00	-1,000,000.00	0.0%
5700- Sys. Development Charge	-5,656.00	200,000.00	-205,656.00	-2.8%
5710- Capital Surcharge	54,515.44	160,000.00	-105,484.56	34.1%
5820- Investment Income	194,184.71	200,000.00	-5,815.29	97.1%
Total Income	1,808,500.09	4,453,000.00	-2,644,499.91	40.6%
Gross Profit	1,808,500.09	4,453,000.00	-2,644,499.91	40.6%
Expense				
6020-Payroll Expenses	135,125.42	415,000.00	-279,874.58	32.6%
6040- Accounting	11,000.00	33,000.00	-22,000.00	33.3%
6050- Contract Labor	9,049.96	36,000.00	-26,950.04	25.1%
6065- Dominion expenses	16,172.98			
6080- Education	6,271.25	30,000.00	-23,728.75	20.9%
6100- Engineering	35,956.17	20,000.00	15,956.17	179.8%
6115- GPS/GIS	8,042.50	6,000.00	2,042.50	134.0%
6130- Insurance	9,380.00	40,000.00	-30,620.00	23.5%
6140- Lab & Test Fees	168.00	1,000.00	-832.00	16.8%
6150- Legal	8,270.51	15,000.00	-6,729.49	55.1%
6170 - Meter Expenses	3,695.24			
6180- Misc. Expenses	239.15	1,000.00	-760.85	23.9%
6185- Littleton Service Fees	82,323.54	1,100,000.00	-1,017,676.46	7.5%
6200- Office Expense	8,376.11	35,000.00	-26,623.89	23.9%
6210-Operating Supplies	27,916.80	160,000.00	-132,083.20	17.4%
6220- Permits	6,112.00	20,000.00	-13,888.00	30.6%
6230- Repairs and Maint	24,338.62	150,000.00	-125,661.38	16.2%
6240- Safety Equipment	2,151.77	4,000.00	-1,848.23	53.8%
6260- Utilities	27,388.66	110,000.00	-82,611.34	24.9%
6270- Vehicle	1,152.60	5,000.00	-3,847.40	23.1%
7300- Capital Projects	333,982.85	3,437,000.00	-3,103,017.15	9.7%
Total Expense	757,114.13	5,618,000.00	-4,860,885.87	13.5%
Net Ordinary Income	1,051,385.96	-1,165,000.00	2,216,385.96	-90.2%
Other Income/Expense				
Other Income				
6900- Transfers In	0.00	200,000.00	-200,000.00	0.0%
Total Other Income	0.00	200,000.00	-200,000.00	0.0%
Other Expense				
8000- Transfers to Other Funds	612,573.00	40,000.00	572,573.00	1,531.4%
9000 -Depreciation Expense	276,000.00			
Total Other Expense	888,573.00	40,000.00	848,573.00	2,221.4%
Net Other Income	-888,573.00	160,000.00	-1,048,573.00	-555.4%
Net Income	162,812.96	-1,005,000.00	1,167,812.96	-16.2%

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

	Jan - Apr 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
7307-Ravenna Phase 3/4				
7312- Ravenna Pump Station	160.00			
Total 7307-Ravenna Phase 3/4	160.00			
7310 - WTP- Dominion Pump	0.00	310,000.00	-310,000.00	0.0%
7311- Dominion System Improve.	2,594.99			
7313 - Valley View Project	0.00			
7320- Flow Equalization Basin	557,311.13	800,000.00	-242,688.87	69.7%
Total Expense	560,066.12	1,110,000.00	-549,933.88	50.5%
Net Ordinary Income	-560,066.12	-1,110,000.00	549,933.88	50.5%
Other Income/Expense				
Other Income				
6900- Transfers In	600,000.00	1,000,000.00	-400,000.00	60.0%
Total Other Income	600,000.00	1,000,000.00	-400,000.00	60.0%
Net Other Income	600,000.00	1,000,000.00	-400,000.00	60.0%
Net Income	39,933.88	-110,000.00	149,933.88	-36.3%

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

	<u>Jan - Apr 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
5200- Property Taxes	189,289.03	446,874.00	-257,584.97	42.4%
5210- Specific Ownership Taxes	10,788.08	30,000.00	-19,211.92	36.0%
5820- Investment Income	155.24	10,000.00	-9,844.76	1.6%
Total Income	<u>200,232.35</u>	<u>486,874.00</u>	<u>-286,641.65</u>	<u>41.1%</u>
Gross Profit	200,232.35	486,874.00	-286,641.65	41.1%
Expense				
6040- Accounting	4,000.00	12,000.00	-8,000.00	33.3%
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	750.50	2,500.00	-1,749.50	30.0%
6250- Treasurers Fees	2,839.35	9,000.00	-6,160.65	31.5%
6260- Utilities	-15.54			
6450 - Interest Expense	0.00	122,872.00	-122,872.00	0.0%
6560- Principal CT2015- PVH	59,611.12	59,611.12	0.00	100.0%
6561 - Interest CT2015-176 PVH	55,836.03	55,836.03	0.00	100.0%
7100-Principal Payments-W05A105	118,575.50	237,051.00	-118,475.50	50.0%
7105 Interest Payments W05A105	33,517.94	67,035.88	-33,517.94	50.0%
Total Expense	<u>275,114.90</u>	<u>569,406.03</u>	<u>-294,291.13</u>	<u>48.3%</u>
Net Ordinary Income	<u>-74,882.55</u>	<u>-82,532.03</u>	<u>7,649.48</u>	<u>90.7%</u>
Net Income	<u>-74,882.55</u>	<u>-82,532.03</u>	<u>7,649.48</u>	<u>90.7%</u>

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District
April 30, 2026

Maturity

Long Term Obligations

CWCB- 2014 Loan	\$ 13,684,595	12/01/2044
CT2015-176 CWCB-PVH Water Supply	\$ 1,771,078	08/01/2036
2015 CWRPDA- PVH Infrastructure	\$ 2,888,730	02/01/2047
2019-2250 CWCB- Ravenna	\$ 1,228,311	02/01/2047
2005 CWRPDA Loan Payable	<u>\$ 633,405</u>	08/01/2026

TOTAL LONG TERM LIABILITIES

\$ 20,206,119

Cash and Reserves Balances

The board of directors has directed the authority to designate a portion of the cash on hand as operating and capital reserves for both the Water and Sewer Funds. The operating reserves will be in an amount equal to 25% of the budgeted annual expenditures for each fund. These funds will be used to fund any operational expenses in excess of operating cash on hand. The capital reserves will be funded in an amount equal to 20% of the budgeted annual expenditures for the water fund and 10 % of the budgeted annual expenditures for the sewer fund. These funds will be used to fund capital improvements on existing capital assets and acquisitions of new capital assets. The balance in these funds as of April 30, 2026 is as follows:

\$ -	\$ -	\$ 127,152	\$ 3,000,000	\$ 1,000,000	\$ 4,127,152
4,747,930	1,741,415	6,555,072	3,608,980	11,150,715	28,347,965
\$ 4,747,930	\$ 1,741,415	\$ 6,555,072	\$ 8,662,710	\$ 15,446,125	\$ 37,824,257

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available												
Cash in Bank - Water Fund	8,489,903	8,531,928	8,724,383	8,662,710								
Total Funds Available	8,489,903	8,531,928	8,724,383	8,662,710								
Distribution of Available Funds												
Operating Reserve	3,000,000	3,000,000	3,000,000	3,000,000								
25% of Budgeted Expenditures												
Capital Reserve	1,554,303	1,657,134	1,903,544	2,053,730								
Operating Cash	3,935,600	3,874,794	3,820,839	3,608,980								
Total Cash	8,489,903	8,531,928	8,724,383	8,662,710	0	0	0	0	0	0	0	0
Capital Reserve												
Beginning Reserve Balance	1,317,470	1,554,303	1,657,134	1,903,544								
Additions to Reserve	250,000	250,000	250,000	250,000								
Use of Reserves	13,167	147,169	3,590	99,814								
Ending Reserve Balance	1,554,303	1,657,134	1,903,544	2,053,730	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	15,716,095	15,854,669	15,446,125								
Total Funds Available	15,077,292	15,716,095	15,854,669	15,446,125								
Distribution of Available Funds												
Operating Reserve	1,000,000	1,000,000	1,000,000	1,000,000								
25% of Budgeted Expenditures												
Capital Reserve	3,074,393	3,234,388	3,384,488	3,295,410								
Operating Cash	11,002,899	11,481,707	11,470,181	11,150,715								
Total Available Funds	15,077,292	15,716,095	15,854,669	15,446,125	0	0	0	0	0	0	0	0
Capital Reserve												
Beginning Reserve Balance	2,889,393	3,074,393	3,234,388	3,384,488								
Additions to Reserve	185,000	185,000	185,000	185,000								
Use of Reserves	0	-25,005	-34,900	-274,078								
Ending Reserve Balance	3,074,393	3,234,388	3,384,488	3,295,410	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	1,429,142	1,526,931	1,621,129								
Surcharge Collected	94,249	97,789	94,198	94,244								
Availability of Service Trans.	25,771	0	0	26,042								
Payment of Debt	0	0	0	0								
Ending Cash Balance	1,429,142	1,526,931	1,621,129	1,741,415	0	0	0	0	0	0	0	0
Cash Funds Available - Sewer Debt Service												
Operating Cash	6,807,277	6,434,129	6,516,401	6,555,072								
Total	8,236,419	7,961,060	8,137,530	8,296,487	0	0	0	0	0	0	0	0

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District
 Property Tax Schedule
 2026

SUMMARY - DOUGLAS & JEFFERSON COUNTIES

	2026										2026		
	Property Taxes	Delinquent Tax, Rebates and Abatements	Specific Ownerships Taxes	Interest	Treasurer's Fees	HB 1006 Tax	HB 1006 Treasurer's Fee	Total Amount Received	Percentage of Levied Taxes Received		Total Amount Received	Percentage of Levied Taxes Received	
									Monthly	Y-T-D		Monthly	Y-T-D
January			\$ 13,926					\$ 13,926	0.00%	0.00%	\$ 13,926	0.49%	0.49%
February	\$ 5,132		\$ 6,943		\$ (77)		\$ 11,998	\$ 11,998	0.25%	0.25%	\$ 11,998	0.65%	1.14%
March	\$ 367,254		\$ 8,457		\$ (5,509)		\$ 370,202	\$ 370,202	17.63%	17.87%	\$ 370,202	20.06%	21.21%
April	\$ 46,869		\$ 6,445		\$ (703)		\$ 52,611	\$ 52,611	2.25%	20.12%	\$ 52,611	2.85%	24.06%
May							\$ -	\$ -	0.00%	20.12%	\$ -	0.00%	24.06%
June							\$ -	\$ -	0.00%	20.12%	\$ -	0.00%	24.06%
July							\$ -	\$ -	0.00%	20.12%	\$ -	0.00%	24.06%
August							\$ -	\$ -	0.00%	20.12%	\$ -	0.00%	24.06%
September							\$ -	\$ -	0.00%	20.12%	\$ -	0.00%	24.06%
October							\$ -	\$ -	0.00%	20.12%	\$ -	0.00%	24.06%
November							\$ -	\$ -	0.00%	20.12%	\$ -	0.00%	24.06%
December							\$ -	\$ -	0.00%	20.12%	\$ -	0.00%	24.06%
TOTAL	\$ 419,255	\$ -	\$ 35,771	\$ -	\$ (6,289)	\$ -	\$ 448,737	\$ 448,737	20.12%	20.12%	\$ 448,737	24.06%	24.06%

No Assurance is provided on these Financial Statements