

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS
March 31, 2026

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Roxborough Water and Sanitation District Balance Sheet by Class

As of March 31, 2026

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water-Distribution	7-Plum Valley Heights	TOTAL
ASSETS								
Current Assets								
Checking/Savings								
1105 Wells Fargo Checking	223,172.39	5,237,509.99	43,450,515.22	2,802,247.03	-62,635.19	-40,812,599.66	316,203.46	10,954,413.24
1125-Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	174,979.43	174,979.43
1139 -WF Ravenna	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	3,196,997.18
1150-Investment in Colotrust	4,531,089.02	2,900,020.26	2,462,941.27	11,488,337.58	0.00	0.00	0.00	21,382,388.13
1155- Colotrust Bond Fund	0.00	0.00	426,529.23	592,064.28	0.00	0.00	0.00	1,018,593.51
1160 -System Develop Colo Trust	0.00	0.00	0.00	1,172,019.86	0.00	0.00	0.00	1,172,019.86
Total Checking/Savings	4,754,261.41	8,137,530.25	49,536,982.90	15,654,668.75	-62,635.19	-40,812,599.66	491,182.89	37,899,391.35
Other Current Assets								
1300-A/R Service	0.00	0.00	635,570.54	366,885.61	0.00	0.00	0.00	1,002,456.15
1310-A/R Availability	0.00	0.00	5,288.79	1,970.64	0.00	0.00	0.00	7,259.43
1350- A/R Taxes	952,264.00	238,066.00	0.00	0.00	0.00	0.00	446,874.00	1,637,204.00
1356-Due From NWDC Inclusion	0.00	0.00	11,627.17	0.00	0.00	0.00	0.00	11,627.17
1366 Due Club at Ravenna	0.00	0.00	29,587.07	0.00	0.00	0.00	0.00	29,587.07
1370- Due From Others	0.00	0.00	42,257.33	0.00	0.00	0.00	0.00	42,257.33
1390- Due from Dominion	0.00	0.00	0.00	1,000,000.00	0.00	0.00	0.00	1,000,000.00
1400- Prepaid Insurance	20,734.25	0.00	20,734.25	0.00	0.00	0.00	0.00	82,937.00
Total Other Current Assets	972,988.25	238,066.00	745,065.15	1,389,590.50	0.00	20,734.25	446,874.00	3,813,328.15
Total Current Assets	5,727,259.66	8,375,596.25	50,282,048.05	17,244,259.25	-62,635.19	-40,791,865.41	938,056.89	41,712,719.50
Fixed Assets								
1500- Capital Assets	0.00	0.00	111,704,760.32	38,191,190.45	0.00	3,616,884.00	0.00	153,512,834.77
1550- Accumulated Depreciation	0.00	0.00	-25,378,519.00	-19,693,002.00	0.00	0.00	0.00	-44,071,521.00
Total Fixed Assets	0.00	0.00	86,326,241.32	19,498,188.45	0.00	3,616,884.00	0.00	109,441,313.77
TOTAL ASSETS	5,727,259.66	8,375,596.25	136,608,289.37	36,742,447.70	-62,635.19	-37,174,981.41	938,056.89	151,154,033.27
LIABILITIES & EQUITY								
Liabilities								
Current Liabilities								
Accounts Payable	5,020.38	0.00	8,574.08	22,128.52	352.50	163,021.91	1,000.00	200,097.39
2000- Accounts Payable	5,020.38	0.00	8,574.08	22,128.52	352.50	163,021.91	1,000.00	200,097.39
Total Accounts Payable	10,040.76	0.00	17,148.16	44,257.04	705.00	326,043.82	2,000.00	400,194.78
Other Current Liabilities								
2015 Accrued Vac/ Sick Leave	0.00	0.00	34,520.29	44,876.37	0.00	35,670.96	0.00	115,067.62
2060 - Deferred Taxes	952,264.00	238,066.00	0.00	0.00	0.00	0.00	446,874.00	1,637,204.00
Deferred Income	0.00	0.00	0.00	3,901,063.52	0.00	0.00	0.00	3,901,063.52
Total Other Current Liabilities	952,264.00	238,066.00	34,520.29	3,945,939.89	0.00	35,670.96	446,874.00	5,653,335.14
Total Current Liabilities	957,284.38	238,066.00	43,094.37	3,968,068.41	352.50	198,692.87	447,874.00	5,853,432.53
Total Liabilities	957,284.38	238,066.00	43,094.37	3,968,068.41	352.50	198,692.87	447,874.00	5,853,432.53
Equity								
3900 -Retained Earnings	4,660,894.82	8,086,467.20	136,046,910.00	32,146,228.45	86,535.27	-36,599,891.36	617,647.12	145,044,791.50
Net Income	109,080.46	51,063.05	518,285.00	628,150.84	-149,522.96	-773,782.92	-127,464.23	255,809.24
Total Equity	4,769,975.28	8,137,530.25	136,565,195.00	32,774,379.29	-62,987.69	-37,373,674.28	490,182.89	145,300,600.74
TOTAL LIABILITIES & EQUITY	5,727,259.66	8,375,596.25	136,608,289.37	36,742,447.70	-62,635.19	-37,174,981.41	938,056.89	151,154,033.27

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

March 2026

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Ordinary Income/Expense								
Income								
5010- Service Charges	0.00	0.00	245,992.76	179,483.51	0.00	0.00	0.00	425,476.27
5101- Service Charges LMA	0.00	0.00	0.00	39,482.14	0.00	0.00	0.00	39,482.14
5200- Property Taxes	180,541.17	58,164.04	0.00	0.00	0.00	0.00	128,548.39	367,253.60
5210- Specific Ownership Taxes	4,539.13	1,462.35	0.00	0.00	0.00	0.00	2,455.70	8,457.81
5211- Dominion WTP Operations	0.00	0.00	66,025.81	0.00	0.00	0.00	0.00	66,025.81
5410-Hydrant Water	0.00	0.00	5,181.25	0.00	0.00	0.00	0.00	5,181.25
5510-Potable Irrigation Water	0.00	0.00	1,976.75	0.00	0.00	0.00	0.00	1,976.75
5511-Irrigation Water	0.00	0.00	32,506.00	0.00	0.00	0.00	0.00	32,506.00
5601-Late Fees, Penalties,	0.00	0.00	3,060.02	1,587.76	0.00	0.00	0.00	4,647.78
5610- Miscellaneous Income	0.00	0.00	-1,034.06	-1,284.07	0.00	0.00	0.00	-2,318.13
5611-Inclusion fees-NWDC	0.00	0.00	5,707.52	0.00	0.00	0.00	0.00	5,707.52
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	64,400.00	0.00	0.00	0.00	64,400.00
5640- Dominion Treated Water Us	0.00	0.00	16,506.56	0.00	0.00	0.00	0.00	16,506.56
5650 Dominion Exp Reimbursement	0.00	0.00	487.50	8,086.50	0.00	0.00	0.00	8,574.00
5700- Sys. Development Charge	0.00	0.00	135.00	0.00	0.00	0.00	0.00	135.00
5705 Ravenna SDC	0.00	0.00	22,799.53	0.00	0.00	0.00	0.00	22,799.53
5710- Capital Surcharge	0.00	0.00	11,991.86	13,657.09	0.00	0.00	0.00	25,648.95
5715- Capital Surcharge WTP Sup	0.00	0.00	94,198.49	0.00	0.00	0.00	0.00	94,198.49
5820- Investment Income	14,577.04	23,517.52	16,707.72	49,761.69	0.00	0.00	56.04	104,620.01
5850 - Reimbursed Exp Other	0.00	0.00	4,538.18	0.00	0.00	0.00	0.00	4,538.18
Total Income	199,657.34	83,143.91	526,780.89	355,174.62	0.00	0.00	131,060.13	1,295,816.89
Gross Profit	199,657.34	83,143.91	526,780.89	355,174.62	0.00	0.00	131,060.13	1,295,816.89
Expense								
6020-Payroll Expenses	30,613.87	0.00	51,225.87	37,746.51	0.00	37,876.96	0.00	157,463.21
6040- Accounting	2,750.00	0.00	2,750.00	2,750.00	0.00	2,750.00	1,000.00	12,000.00
6050- Contract Labor	0.00	0.00	0.00	2,993.13	0.00	2,993.14	0.00	5,986.27
6065- Dominion expenses	0.00	0.00	0.00	6,712.00	0.00	0.00	0.00	6,712.00
6080- Education	1,847.75	0.00	899.18	1,292.75	0.00	1,518.62	0.00	5,558.30
6100- Engineering	914.00	0.00	877.50	11,310.14	0.00	11,385.14	0.00	24,486.78
6115- GPS/GIS	0.00	0.00	0.00	0.00	0.00	97.50	0.00	97.50
6130- Insurance	2,471.00	0.00	2,471.00	2,471.00	0.00	2,471.00	0.00	9,884.00
6140- Lab & Test Fees	0.00	0.00	65.00	168.00	0.00	604.00	0.00	837.00
6150- Legal	1,356.38	0.00	1,356.38	1,592.63	0.00	1,669.11	0.00	5,974.50
6170 - Meter Expenses	0.00	0.00	0.00	0.00	0.00	5,961.15	0.00	5,961.15
6180- Misc. Expenses	1,366.50	0.00	15.31	0.00	0.00	0.00	0.00	1,381.81
6185- Littleton Service Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6200- Office Expense	6,538.90	0.00	216.20	1,960.28	0.00	2,574.63	0.00	11,290.01
6210-Operating Supplies	0.00	0.00	9,186.54	11,700.00	0.00	0.00	0.00	20,886.54
6220- Permits	882.56	0.00	0.00	0.00	0.00	0.00	0.00	882.56
6230- Repairs and Maint	15,387.98	0.00	22,402.95	16,785.82	0.00	9,501.17	0.00	64,077.92
6240- Safety Equipment	0.00	0.00	495.82	798.92	0.00	873.20	0.00	2,167.94
6250- Treasurers Fees	2,708.12	872.47	0.00	0.00	0.00	0.00	1,928.24	5,508.83
6260- Utilities	193.23	0.00	26,559.04	10,758.24	0.00	7,665.73	0.00	45,176.24
6270- Vehicle	0.00	0.00	98.33	542.82	0.00	0.00	0.00	1,105.75
6280- Water Costs	0.00	0.00	0.00	464.60	0.00	0.00	0.00	464.60
6300- Bank Service Charges	0.00	0.00	0.00	0.00	0.00	128,560.39	0.00	128,560.39
7300- Capital Projects	0.00	0.00	1,423.39	0.00	0.00	0.00	0.00	1,423.39
7311- Dominion System Improve.	0.00	0.00	3,580.20	34,900.00	0.00	73,999.30	0.00	112,489.50
7320- Flow Equalization Basin	0.00	0.00	0.00	0.00	352.50	0.00	0.00	352.50
	0.00	0.00	0.00	0.00	249,944.92	0.00	0.00	249,944.92
Total Expense	67,030.29	872.47	123,632.71	144,482.24	250,297.42	290,965.64	2,928.24	880,209.01
Net Ordinary Income	132,627.05	82,271.44	403,148.18	210,692.38	-250,297.42	-290,965.64	128,131.89	415,607.88
Other Income/Expense								
Other Income	0.00	94,198.49	0.00	0.00	0.00	0.00	0.00	94,198.49
6802- Transfers In WTP	0.00	94,198.49	0.00	0.00	0.00	0.00	0.00	94,198.49
Total Other Income	0.00	94,198.49	0.00	0.00	0.00	0.00	0.00	94,198.49

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

March 2026

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Other Expense								
8002- Transfers Water Supply SV	0.00	0.00	94,198.49	0.00	0.00	0.00	0.00	94,198.49
9000 -Depreciation Expense	0.00	0.00	165,000.00	69,000.00	0.00	0.00	0.00	234,000.00
Total Other Expense	0.00	0.00	259,198.49	69,000.00	0.00	0.00	0.00	328,198.49
Net Other Income	0.00	94,198.49	-259,198.49	-69,000.00	0.00	0.00	0.00	-234,000.00
Net Income	132,627.05	176,469.93	143,949.69	141,692.38	-250,297.42	-290,965.64	128,131.99	181,607.88

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

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Ordinary Income/Expense								
Income								
5010- Service Charges	0.00	0.00	784,160.10	543,896.30	0.00	0.00	0.00	1,328,056.40
5100-Availability Charges	0.00	0.00	19,497.92	6,273.00	0.00	0.00	0.00	25,770.92
5101- Service Charges LMA	0.00	0.00	0.00	113,333.38	0.00	0.00	0.00	113,333.38
5200- Property Taxes	184,407.55	59,409.65	0.00	0.00	0.00	0.00	137,548.37	381,365.57
5210- Specific Ownership Taxes	20,323.97	6,547.67	0.00	0.00	0.00	0.00	8,160.34	35,051.98
5211- Dominion WTP Operations	0.00	0.00	198,077.43	0.00	0.00	0.00	0.00	198,077.43
5410-Hydrant Water	0.00	0.00	15,712.50	0.00	0.00	0.00	0.00	15,712.50
5510-Potable Irrigation Water	0.00	0.00	7,590.75	0.00	0.00	0.00	0.00	7,590.75
5511-Irrigation Water	0.00	0.00	65,111.92	0.00	0.00	0.00	0.00	65,111.92
5601-Late Fees, Penalties,	0.00	0.00	8,681.46	4,542.74	0.00	0.00	0.00	13,224.20
5610- Miscellaneous Income	0.00	0.00	-2,556.69	-2,906.69	0.00	0.00	0.00	-5,463.38
5611-Inclusion fees-NWDC	0.00	0.00	24,843.00	0.00	0.00	0.00	0.00	24,843.00
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5640- Dominion Treated Water Us	0.00	0.00	38,943.52	191,880.00	0.00	0.00	0.00	191,880.00
5650 Dominion Exp Reimbursement	0.00	0.00	41,373.45	411,471.50	0.00	0.00	0.00	38,943.52
5660- Ravenna Reimbursement	0.00	0.00	19,578.00	0.00	0.00	0.00	0.00	19,578.00
5700- Sys. Development Charge	0.00	0.00	540.00	-5,656.00	0.00	0.00	0.00	-5,116.00
5705 Ravenna SDC	0.00	0.00	74,309.75	0.00	0.00	0.00	0.00	74,309.75
5710- Capital Surcharge	0.00	0.00	37,091.43	40,963.22	0.00	0.00	0.00	78,054.65
5715- Capital Surcharge WTP Sup	0.00	0.00	286,236.60	0.00	0.00	0.00	0.00	286,236.60
5820- Investment Income	42,693.79	74,909.55	50,561.75	144,981.63	0.00	0.00	71.39	313,218.11
5850 - Reimbursed Exp Other	0.00	0.00	10,992.10	0.00	0.00	0.00	0.00	10,992.10
Total Income	247,425.31	140,866.87	1,680,744.99	1,448,779.08	0.00	0.00	145,800.10	3,663,616.35
Gross Profit	247,425.31	140,866.87	1,680,744.99	1,448,779.08	0.00	0.00	145,800.10	3,663,616.35
Expense								
6020-Payroll Expenses	56,202.20	0.00	186,677.59	103,061.17	0.00	104,340.87	0.00	450,281.83
6040- Accounting	8,250.00	0.00	8,250.00	8,250.00	0.00	8,250.00	0.00	36,000.00
6050- Contract Labor	0.00	0.00	0.00	5,998.21	0.00	5,998.22	0.00	11,996.43
6065- Dominion expenses	0.00	0.00	0.00	14,741.48	0.00	0.00	0.00	14,741.48
6080- Education	4,340.64	0.00	5,600.86	5,022.69	0.00	5,436.57	0.00	20,400.76
6100- Engineering	2,239.17	0.00	3,120.00	29,367.42	0.00	30,045.18	0.00	64,771.77
6115- GPS/GIS	0.00	0.00	0.00	5,987.50	0.00	4,387.50	0.00	10,375.00
6130- Insurance	7,077.00	0.00	7,077.00	7,077.00	0.00	7,077.00	0.00	28,308.00
6140- Lab & Test Fees	0.00	0.00	617.00	168.00	0.00	2,630.00	0.00	3,415.00
6150- Legal	4,229.51	0.00	4,229.51	6,985.76	0.00	7,815.24	660.50	23,920.52
6170 - Meter Expenses	0.00	0.00	0.00	3,695.24	0.00	14,470.19	0.00	18,165.43
6180- Misc. Expenses	2,416.53	0.00	408.76	239.15	0.00	277.10	0.00	3,341.54
6185- Littleton Service Fees	0.00	0.00	0.00	82,323.54	0.00	0.00	0.00	82,323.54
6200- Office Expense	12,305.87	0.00	217.19	5,339.21	0.00	6,055.96	0.00	23,915.23
6210-Operating Supplies	0.00	0.00	9,186.54	22,490.40	0.00	0.00	0.00	31,676.94
6220- Permits	7,511.52	0.00	0.00	6,112.00	0.00	16,686.67	0.00	30,290.19
6230- Repairs and Maint	28,851.32	0.00	60,936.64	23,157.10	0.00	27,917.33	0.00	140,862.39
6240- Safety Equipment	0.00	0.00	1,194.42	1,645.13	0.00	1,736.95	0.00	4,576.50
6250- Treasurers Fees	2,766.13	891.15	0.00	0.00	0.00	0.00	0.00	5,720.52
6260- Utilities	656.70	0.00	53,333.32	15,229.81	0.00	19,173.21	2,063.24	86,393.04
6270- Vehicle	0.00	0.00	98.33	559.58	0.00	608.28	0.00	1,266.19
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	290,898.79	0.00	290,898.79
6300- Bank Service Charges	1,498.26	0.00	2,851.11	0.00	0.00	0.00	0.00	4,349.37
6420-Loan Administrative Fees	0.00	14,400.00	0.00	0.00	0.00	0.00	0.00	14,400.00
6500- CWRPDA -PVH D15a356- Prin	0.00	118,575.50	0.00	0.00	0.00	0.00	0.00	118,575.50
6501-Interest D15a356-PVH	0.00	33,517.94	0.00	0.00	0.00	0.00	0.00	33,517.94
6560- Principal CT2015- PVH	0.00	59,611.12	0.00	0.00	0.00	0.00	0.00	59,611.12
6561 - Interest CT2015-176 PVH	0.00	55,836.03	0.00	0.00	0.00	0.00	0.00	111,672.06
6599- Less PVH Debt Service	0.00	-267,540.59	0.00	0.00	0.00	0.00	0.00	-267,540.59
7100-Principal Payments-W05A105	0.00	304,095.00	0.00	0.00	0.00	0.00	0.00	422,670.50
7105 Interest Payments W05A105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150-Ravenna CT2019 Interest	0.00	40,027.34	0.00	0.00	0.00	0.00	0.00	33,517.94
7151- Ravenna CT 2019- Princ.	0.00	42,397.85	0.00	0.00	0.00	0.00	0.00	42,397.85
7300- Capital Projects	0.00	0.00	17,927.20	59,904.85	0.00	219,997.86	0.00	297,829.91

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

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
7307-Ravenna Phase 3/4	0.00	0.00	0.00	0.00	160.00	0.00	0.00	160.00
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	320.00	0.00	0.00	320.00
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	2,107.49	0.00	0.00	2,107.49
7313 - Valley View Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7320- Flow Equalization Basin	0.00	0.00	0.00	0.00	347,255.47	0.00	0.00	347,255.47
Total Expense	138,344.85	401,811.34	361,725.47	407,355.24	349,522.96	773,782.92	273,264.33	2,705,807.11
Net Ordinary Income	109,080.46	-260,944.47	1,319,019.52	1,041,423.84	-349,522.96	-773,782.92	-127,464.23	957,809.24
Other Income/Expense								
Other Income								
6900- Transfers In	0.00	25,770.92	0.00	0.00	200,000.00	0.00	0.00	225,770.92
6902- Transfers In WTP	0.00	286,236.60	0.00	0.00	0.00	0.00	0.00	286,236.60
Total Other Income	0.00	312,007.52	0.00	0.00	200,000.00	0.00	0.00	512,007.52
Other Expense								
8000- Transfers to Other Funds	0.00	0.00	19,497.92	206,273.00	0.00	0.00	0.00	225,770.92
8002- Transfers Water Supply SV	0.00	0.00	286,236.60	0.00	0.00	0.00	0.00	286,236.60
9000 -Depreciation Expense	0.00	0.00	495,000.00	207,000.00	0.00	0.00	0.00	702,000.00
Total Other Expense	0.00	0.00	800,734.52	413,273.00	0.00	0.00	0.00	1,214,007.52
Net Other Income	0.00	312,007.52	-800,734.52	-413,273.00	200,000.00	0.00	0.00	-702,000.00
Net Income	109,080.46	51,063.05	518,285.00	628,150.84	-149,522.96	-773,782.92	-127,464.23	255,809.24

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

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

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

	<u>Mar 26</u>	<u>Jan - Mar 26</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	58,164.04	59,409.65
5210- Specific Ownership Taxes	1,462.35	6,547.67
5820- Investment Income	23,517.52	74,909.55
Total Income	<u>83,143.91</u>	<u>140,866.87</u>
Gross Profit	83,143.91	140,866.87
Expense		
6250- Treasurers Fees	872.47	891.15
6420-Loan Administrative Fees	0.00	14,400.00
6500- CWRPDA -PVH D15a356- Prin	0.00	118,575.50
6501-Interest D15a356-PVH	0.00	33,517.94
6560- Principal CT2015- PVH	0.00	59,611.12
6561 - Interest CT2015-176 PVH	0.00	55,836.03
6599- Less PVH Debt Service	0.00	-267,540.59
7100-Principal Payments-W05A105	0.00	304,095.00
7150-Ravenna CT2019 Interest	0.00	40,027.34
7151- Ravenna CT 2019- Princ.	0.00	42,397.85
Total Expense	<u>872.47</u>	<u>401,811.34</u>
Net Ordinary Income	82,271.44	-260,944.47
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	25,770.92
6902- Transfers In WTP	94,198.49	286,236.60
Total Other Income	<u>94,198.49</u>	<u>312,007.52</u>
Net Other Income	94,198.49	312,007.52
Net Income	<u><u>176,469.93</u></u>	<u><u>51,063.05</u></u>

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

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

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

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

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

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

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

	Mar 26	Jan - Mar 26
Ordinary Income/Expense		
Expense		
7307-Ravenna Phase 3/4		
7312- Ravenna Pump Station	0.00	160.00
Total 7307-Ravenna Phase 3/4	0.00	160.00
7311- Dominion System Improve.	352.50	2,107.49
7313 - Valley View Project	0.00	0.00
7320- Flow Equalization Basin	249,944.92	347,255.47
Total Expense	250,297.42	349,522.96
Net Ordinary Income	-250,297.42	-349,522.96
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	200,000.00
Total Other Income	0.00	200,000.00
Net Other Income	0.00	200,000.00
Net Income	-250,297.42	-149,522.96

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

	Mar 26	Jan - Mar 26
Ordinary Income/Expense		
Income		
5200- Property Taxes	128,548.39	137,548.37
5210- Specific Ownership Taxes	2,455.70	8,180.34
5820- Investment Income	56.04	71.39
Total Income	131,060.13	145,800.10
Gross Profit	131,060.13	145,800.10
Expense		
6040- Accounting	1,000.00	3,000.00
6150- Legal	0.00	660.50
6250- Treasurers Fees	1,928.24	2,063.24
6560- Principal CT2015- PVH	0.00	59,611.12
6561 - Interest CT2015-176 PVH	0.00	55,836.03
7100-Principal Payments-W05A105	0.00	118,575.50
7105 Interest Payments W05A105	0.00	33,517.94
Total Expense	2,928.24	273,264.33
Net Ordinary Income	128,131.89	-127,464.23
Net Income	128,131.89	-127,464.23

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

	Jan - Mar 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	184,407.55	952,264.00	-767,856.45	19.4%
5210- Specific Ownership Taxes	20,323.97	120,000.00	-99,676.03	16.9%
5610- Miscellaneous Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	42,693.79	100,000.00	-57,306.21	42.7%
Total Income	247,425.31	1,173,264.00	-925,838.69	21.1%
Gross Profit	247,425.31	1,173,264.00	-925,838.69	21.1%
Expense				
6020-Payroll Expenses	56,202.20	110,000.00	-53,797.80	51.1%
6040- Accounting	8,250.00	35,000.00	-26,750.00	23.6%
6041- Audit	0.00	36,750.00	-36,750.00	0.0%
6050- Contract Labor	0.00	10,000.00	-10,000.00	0.0%
6060- Directors Fee	0.00	8,000.00	-8,000.00	0.0%
6080- Education	4,340.64	30,000.00	-25,659.36	14.5%
6100- Engineering	2,239.17	15,000.00	-12,760.83	14.9%
6130- Insurance	7,077.00	40,000.00	-32,923.00	17.7%
6150- Legal	4,229.51	20,000.00	-15,770.49	21.1%
6180- Misc. Expenses	2,416.53	15,000.00	-12,583.47	16.1%
6200- Office Expense	12,305.87	50,000.00	-37,694.13	24.6%
6220- Permits	7,511.52	30,000.00	-22,488.48	25.0%
6225-Rent	0.00	3,000.00	-3,000.00	0.0%
6230- Repairs and Maint	28,851.32	205,000.00	-176,148.68	14.1%
6250- Treasurers Fees	2,766.13	45,000.00	-42,233.87	6.1%
6260- Utilities	656.70	2,000.00	-1,343.30	32.8%
6270- Vehicle	0.00	5,000.00	-5,000.00	0.0%
6300- Bank Service Charges	1,498.26	2,000.00	-501.74	74.9%
7300- Capital Projects	0.00	10,000.00	-10,000.00	0.0%
Total Expense	138,344.85	671,750.00	-533,405.15	20.6%
Net Ordinary Income	109,080.46	501,514.00	-392,433.54	21.8%
Other Income/Expense				
Other Expense				
8002- Transfers Water Supply SV	0.00	500,000.00	-500,000.00	0.0%
8100- Transfer to Other Funds	0.00	200,000.00	-200,000.00	0.0%
Total Other Expense	0.00	700,000.00	-700,000.00	0.0%
Net Other Income	0.00	-700,000.00	700,000.00	0.0%
Net Income	109,080.46	-198,486.00	307,566.46	-55.0%

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

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

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

	Jan - Mar 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	784,160.10	3,200,000.00	-2,415,839.90	24.5%
5100-Availability Charges	19,497.92	120,000.00	-100,502.08	16.2%
5211- Dominion WTP Operations	198,077.43	700,000.00	-501,922.57	28.3%
5310-Permit Fees	0.00	1,200.00	-1,200.00	0.0%
5400-Rental Income	0.00	7,200.00	-7,200.00	0.0%
5410-Hydrant Water	15,712.50	40,000.00	-24,287.50	39.3%
5510-Potable Irrigation Water	7,590.75	40,000.00	-32,409.25	19.0%
5511-Irrigation Water	65,111.92	250,000.00	-184,888.08	26.0%
5601-Late Fees, Penalties,	8,681.46			
5610- Miscellaneous Income	-2,556.69	70,000.00	-72,556.69	-3.7%
5611-Inclusion fees-NWDC	24,843.00	50,000.00	-25,157.00	49.7%
5640- Dominion Treated Water Us	38,943.52	100,000.00	-61,056.48	38.9%
5650 Dominion Exp Reimbursement	41,373.45	1,503,875.00	-1,462,501.55	2.8%
5660- Ravenna Reimbursement	19,578.00			
5700- Sys. Development Charge	540.00	275,000.00	-274,460.00	0.2%
5705 Ravenna SDC	74,309.75	250,000.00	-175,690.25	29.7%
5710- Capital Surcharge	37,091.43	80,000.00	-42,908.57	46.4%
5715- Capital Surcharge WTP Sup	286,236.60	1,036,808.00	-750,571.40	27.6%
5820- Investment Income	50,561.75	200,000.00	-149,438.25	25.3%
5850 - Reimbursed Exp Other	10,992.10	20,000.00	-9,007.90	55.0%
Ravenna Bond Proceeds	0.00	3,196,997.00	-3,196,997.00	0.0%
Total Income	<u>1,680,744.99</u>	<u>11,141,080.00</u>	<u>-9,460,335.01</u>	<u>15.1%</u>
Gross Profit	1,680,744.99	11,141,080.00	-9,460,335.01	15.1%
Expense				
6020-Payroll Expenses	186,677.59	420,000.00	-233,322.41	44.4%
6040- Accounting	8,250.00	36,000.00	-27,750.00	22.9%
6080- Education	5,600.86	20,000.00	-14,399.14	28.0%
6100- Engineering	3,120.00	20,000.00	-16,880.00	15.6%
6130- Insurance	7,077.00	40,000.00	-32,923.00	17.7%
6140- Lab & Test Fees	617.00	10,000.00	-9,383.00	6.2%
6150- Legal	4,229.51	25,000.00	-20,770.49	16.9%
6180- Misc. Expenses	408.76			
6200- Office Expense	217.19	10,000.00	-9,782.81	2.2%
6210-Operating Supplies	9,186.54	175,000.00	-165,813.46	5.2%
6220- Permits	0.00	10,000.00	-10,000.00	0.0%
6230- Repairs and Maint	60,936.64	200,000.00	-139,063.36	30.5%
6240- Safety Equipment	1,194.42	2,000.00	-805.58	59.7%
6260- Utilities	53,333.32	270,000.00	-216,666.68	19.8%
6270- Vehicle	98.33	3,000.00	-2,901.67	3.3%
6300- Bank Service Charges	2,851.11			
7300- Capital Projects	17,927.20	910,000.00	-892,072.80	2.0%
7302- Water Taps Centennial	0.00	560,000.00	-560,000.00	0.0%
Total Expense	<u>361,725.47</u>	<u>2,711,000.00</u>	<u>-2,349,274.53</u>	<u>13.3%</u>
Net Ordinary Income	1,319,019.52	8,430,080.00	-7,111,060.48	15.6%
Other Income/Expense				
Other Income				
6900- Transfers In	0.00	500,000.00	-500,000.00	0.0%
Total Other Income	0.00	500,000.00	-500,000.00	0.0%
Other Expense				
8000- Transfers to Other Funds	19,497.92	120,000.00	-100,502.08	16.2%
8002- Transfers Water Supply SV	286,236.60	1,036,808.00	-750,571.40	27.6%
8150- Transfer to Capital Fund	0.00	1,000,000.00	-1,000,000.00	0.0%
9000 -Depreciation Expense	495,000.00			
Total Other Expense	<u>800,734.52</u>	<u>2,156,808.00</u>	<u>-1,356,073.48</u>	<u>37.1%</u>
Net Other Income	<u>-800,734.52</u>	<u>-1,656,808.00</u>	<u>856,073.48</u>	<u>48.3%</u>

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

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

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

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

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

	<u>Jan - Mar 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
7307-Ravenna Phase 3/4	160.00			
7310 - WTP- Dominion Pump	0.00	310,000.00	-310,000.00	0.0%
7311- Dominion System Improve.	2,107.49			
7313 - Valley View Project	0.00			
7320- Flow Equalization Basin	347,255.47	800,000.00	-452,744.53	43.4%
Total Expense	<u>349,522.96</u>	<u>1,110,000.00</u>	<u>-760,477.04</u>	<u>31.5%</u>
Net Ordinary Income	-349,522.96	-1,110,000.00	760,477.04	31.5%
Other Income/Expense				
Other Income				
6900- Transfers In	200,000.00	1,000,000.00	-800,000.00	20.0%
Total Other Income	<u>200,000.00</u>	<u>1,000,000.00</u>	<u>-800,000.00</u>	<u>20.0%</u>
Net Other Income	<u>200,000.00</u>	<u>1,000,000.00</u>	<u>-800,000.00</u>	<u>20.0%</u>
Net Income	<u><u>-149,522.96</u></u>	<u><u>-110,000.00</u></u>	<u><u>-39,522.96</u></u>	<u><u>135.9%</u></u>

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

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

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District
March 31, 2026

Long Term Obligations

	Maturity	
CWCB- 2014 Loan	12/01/2044	\$ 13,684,595
CT2015-176 CWCB-PVH Water Supply	08/01/2036	\$ 1,771,078
2015 CWRPDA- PVH Infrastructure	02/01/2047	\$ 2,888,730
2019-2250 CWCB- Ravenna	02/01/2047	\$ 1,228,311
2005 CWRPDA Loan Payable	08/01/2026	<u>\$ 633,405</u>
TOTAL LONG TERM LIABILITIES		\$ 20,206,119

Cash and Reserves Balances

The board of directors has directed the authority to designate a portion of the cash on hand as operating and capital reserves for both the Water and Sewer Funds. The operating reserves will be in an amount equal to 25% of the budgeted annual expenditures for each fund. These funds will be used to fund any operational expenses in excess of operating cash on hand. The capital reserves will be funded in an amount equal to 20% of the budgeted annual expenditures for the water fund and 10 % of the budgeted annual expenditures for the sewer fund. These funds will be used to fund capital improvements on existing capital assets and acquisitions of new capital assets. The balance in these funds as of March 31, 2026 is as follows:

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

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available												
Cash in Bank - Water Fund	8,489,903	8,531,928	8,724,383									
Total Funds Available	8,489,903	8,531,928	8,724,383									
Distribution of Available Funds												
Operating Reserve 25% of Budgeted Expenditures	3,000,000	3,000,000	3,000,000									
Capital Reserve	1,554,303	1,657,134	1,903,544									
Operating Cash	3,935,600	3,874,794	3,820,839									
Total Cash	8,489,903	8,531,928	8,724,383	0	0	0	0	0	0	0	0	0
Capital Reserve												
Beginning Reserve Balance	1,317,470	1,554,303	1,657,134									
Additions to Reserve	250,000	250,000	250,000									
Use of Reserves	13,167	147,169	3,590									
Ending Reserve Balance	1,554,303	1,657,134	1,903,544	0	0	0	0	0	0	0	0	0

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

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

No Assurance is provided on these Financial Statements

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

	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec
Cash Funds Available - Water Treatment Plant												
Beginning Cash Balance	1,309,122	1,429,142	1,526,931									
Surcharge Collected	94,249	97,789	94,198									
Availability of Service Trans.	25,771	0	0									
Payment of Debt	0	0	0									
Ending Cash Balance	1,429,142	1,526,931	1,621,129	0	0	0	0	0	0	0	0	0
Cash Funds Available - Sewer Debt Service												
Operating Cash	6,807,277	6,434,129	6,516,401									
Total	8,236,419	7,961,060	8,137,530	0	0	0	0	0	0	0	0	0

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District
 Property Tax Schedule
 2025

SUMMARY – DOUGLAS & JEFFERSON COUNTIES

	2025										2025		
	Property Taxes	Delinquent Tax, Rebates and Abatements	Specific 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	0.25%	0.25%	\$ 11,998	0.65%	1.14%
March	\$ 367,254		\$ 8,457		\$ (5,509)			\$ 370,202	17.63%	17.87%	\$ 370,202	20.06%	21.21%
April								\$ -	0.00%	17.87%	\$ -	0.00%	21.21%
May								\$ -	0.00%	17.87%	\$ -	0.00%	21.21%
June								\$ -	0.00%	17.87%	\$ -	0.00%	21.21%
July								\$ -	0.00%	17.87%	\$ -	0.00%	21.21%
August								\$ -	0.00%	17.87%	\$ -	0.00%	21.21%
September								\$ -	0.00%	17.87%	\$ -	0.00%	21.21%
October								\$ -	0.00%	17.87%	\$ -	0.00%	21.21%
November								\$ -	0.00%	17.87%	\$ -	0.00%	21.21%
December								\$ -	0.00%	17.87%	\$ -	0.00%	21.21%
TOTAL	\$ 372,386	\$ -	\$ 29,326	\$ -	\$ (5,586)	\$ -	\$ -	\$ 396,126	17.87%	17.87%	\$ 396,126	21.21%	21.21%

No Assurance is provided on these Financial Statements
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