ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS
June 30, 2026

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Roxborough Water and Sanitation District
Balance Sheet by Class
As of June 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	69,617.41	5,598,806.63	44,421,044.36	1,893,906.74	96,139.67	-41,657,750.41	312,785.08	10,734,549.48
1125-Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	346,275.58	346,275.58
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	5,126,279.42	3,105,461.48	2,486,271.57	11,597,159.39	0.00	0.00	0.00	22,315,171.86
1155- Colotrust Bond Fund	0.00	0.00	430,537.74	597,628.47	0.00	0.00	0.00	1,028,166.21
1160 -System Develop Colo Trust	0.00	0.00	0.00	1,183,034.38	0.00	0.00	0.00	1,183,034.38
Total Checking/Savings	5,195,896.83	8,704,268.11	50,534,850.85	15,271,728.98	96,139.67	-41,657,750.41	659,060.66	38,804,194.69
Other Current Assets								
1300-A/R Service	0.00	0.00	892,255.35	370,192.93	0.00	0.00	0.00	1,262,448.28
1310-A/R Availabilty	0.00	0.00	6,348.68	2,188.39	0.00	0.00	0.00	8,537.07
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	11,639.05	0.00	0.00	0.00	0.00	11,639.05
1366 Due Club at Ravenna	0.00	0.00	40,713.30	0.00	0.00	0.00	0.00	40,713.30
1370- Due From Others	0.00	0.00	271,722.66	0.00	0.00	0.00	0.00	271,722.66
1390- Due from Dominion	0.00	0.00	1,795.10	1,003,123.69	0.00	0.00	0.00	1,004,918.79
1400- Prepaid Insurance	13,825.25	0.00	13,825.25	13,825.25	0.00	13,825.25	0.00	55,301.00
Total Other Current Assets	966,089.25	238,066.00	1,238,299.39	1,389,330.26	0.00	13,825.25	446,874.00	4,292,484.15
Total Current Assets	6,161,986.08	8,942,334.11	51,773,150.24	16,661,059.24	96,139.67	-41,643,925.16	1,105,934.66	43,096,678.84
Fixed Assets								
1500- Capital Assets	0.00	0.00	111,209,760.32	37,984,190.45	0.00	3,616,884.00	0.00	152,810,834.77
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	85,831,241.32	19,291,188.45	0.00	3,616,884.00	0.00	108,739,313.77
TOTAL ASSETS	**6,161,986.08**	**8,942,334.11**	**137,604,391.56**	**35,952,247.69**	**96,139.67**	**-38,027,041.16**	**1,105,934.66**	**151,835,992.61**
LIABILITIES & EQUITY								
Liabilities								
Current Liabilities								
Accounts Payable								
2000- Accounts Payable	4,432.88	0.00	10,013.88	15,458.88	830.00	353,409.27	1,331.48	385,476.39
Total Accounts Payable	4,432.88	0.00	10,013.88	15,458.88	830.00	353,409.27	1,331.48	385,476.39
Other Current Liabilities								
2015 Accrued Vac/ Sick Leave	0.00	0.00	34,520.29	44,876.37	0.00	35,670.96	0.00	115,067.62
2060 - Deffered 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	956,696.88	238,066.00	44,534.17	3,961,398.77	830.00	389,080.23	448,205.48	6,038,811.53
Total Liabilities	956,696.88	238,066.00	44,534.17	3,961,398.77	830.00	389,080.23	448,205.48	6,038,811.53
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	544,394.38	617,800.91	1,512,947.39	-155,379.53	8,774.40	-1,816,230.03	40,082.06	752,389.58
Total Equity	5,205,289.20	8,704,268.11	137,559,857.39	31,990,848.92	95,309.67	-38,416,121.39	657,729.18	145,797,181.08
TOTAL LIABILITIES & EQUITY	**6,161,986.08**	**8,942,334.11**	**137,604,391.56**	**35,952,247.69**	**96,139.67**	**-38,027,041.16**	**1,105,934.66**	**151,835,992.61**

No assurance is provided on these financial statements

Roxborough Water and Sanitation District
Profit & Loss by Class
June 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	398,990.66	185,938.16	0.00	0.00	0.00	584,928.82
5050-Draught Surcharge	0.00	0.00	83,628.59	0.00	0.00	0.00	0.00	83,628.59
5101- Service Charges LMA	0.00	0.00	0.00	38,807.01	0.00	0.00	0.00	38,807.01
5200- Property Taxes	28,272.00	9,108.25	0.00	0.00	0.00	0.00	34,981.56	72,361.81
5210- Specific Ownership Taxes	4,698.36	1,513.65	0.00	0.00	0.00	0.00	2,500.63	8,712.64
5211- Dominion WTP Operations	0.00	0.00	54,029.95	0.00	0.00	0.00	0.00	54,029.95
5410-Hydrant Water	0.00	0.00	43,536.00	0.00	0.00	0.00	0.00	43,536.00
5510-Potable Irrigation Water	0.00	0.00	5,423.25	0.00	0.00	0.00	0.00	5,423.25
5511-Irrigation Water	0.00	0.00	78,459.04	0.00	0.00	0.00	0.00	78,459.04
5601-Late Fees, Penalties,	0.00	0.00	2,899.17	1,338.56	0.00	0.00	0.00	4,237.73
5610- Miscellaneous Income	0.00	0.00	-290.51	-1,107.50	0.00	0.00	0.00	-1,398.01
5611-Inclusion fees-NWDC	0.00	0.00	5,715.74	0.00	0.00	0.00	0.00	5,715.74
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	65,240.00	0.00	0.00	0.00	65,240.00
5640- Dominion Treated Water Us	0.00	0.00	11,288.70	0.00	0.00	0.00	0.00	11,288.70
5650 Dominion Exp Reimbursement	0.00	0.00	0.00	3,123.69	0.00	0.00	0.00	3,123.69
5660- Ravenna Reimbursement	0.00	0.00	12,626.75	0.00	0.00	0.00	0.00	12,626.75
5700- Sys. Development Charge	0.00	0.00	180.00	0.00	0.00	0.00	0.00	180.00
5705 Ravenna SDC	0.00	0.00	22,905.81	0.00	0.00	0.00	0.00	22,905.81
5710- Capital Surcharge	0.00	0.00	15,931.07	13,590.90	0.00	0.00	0.00	29,521.97
5715- Capital Surcharge WTP Sup	0.00	0.00	94,298.48	0.00	0.00	0.00	0.00	94,298.48
5820- Investment Income	15,770.38	27,609.89	17,472.85	47,239.73	0.00	0.00	132.21	108,225.06
5850 - Reimbursed Exp Other	0.00	0.00	230,263.52	0.00	0.00	0.00	0.00	230,263.52
Total Income	48,740.74	38,231.79	1,077,359.07	354,170.55	0.00	0.00	37,614.40	1,556,116.55
Gross Profit	48,740.74	38,231.79	1,077,359.07	354,170.55	0.00	0.00	37,614.40	1,556,116.55
Expense								
6020-Payroll Expenses	13,934.23	0.00	62,133.58	35,557.10	0.00	34,693.08	0.00	146,317.99
6040- Accounting	2,750.00	0.00	2,750.00	2,750.00	0.00	2,750.00	1,000.00	12,000.00
6041- Audit	19,000.00	0.00	0.00	0.00	0.00	0.00	0.00	19,000.00
6050- Contract Labor	0.00	0.00	0.00	2,858.58	0.00	2,858.59	0.00	5,717.17
6065- Dominion expenses	0.00	0.00	0.00	1,542.50	0.00	0.00	0.00	1,542.50
6080- Education	498.81	0.00	818.75	808.87	0.00	1,871.78	0.00	3,998.21
6100- Engineering	621.50	0.00	0.00	7,652.50	0.00	9,762.50	0.00	18,036.50
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	200.00	0.00	200.00
6115- GPS/GIS	0.00	0.00	0.00	2,452.50	0.00	2,145.00	0.00	4,597.50
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	81.00	0.00	0.00	445.00	0.00	526.00
6150- Legal	1,061.38	0.00	2,621.38	1,420.13	0.00	1,445.63	331.48	6,880.00
6170 - Meter Expenses	0.00	0.00	0.00	0.00	0.00	2,965.80	0.00	2,965.80
6180- Misc. Expenses	1,226.95	0.00	0.00	0.00	0.00	0.00	0.00	1,226.95
6200- Office Expense	11,233.86	0.00	0.00	1,534.96	0.00	1,581.45	0.00	14,350.27
6210-Operating Supplies	0.00	0.00	19,065.77	0.00	0.00	0.00	0.00	19,065.77
6230- Repairs and Maint	10,016.84	0.00	17,733.03	6,787.22	0.00	23,295.79	0.00	57,832.88
6240- Safety Equipment	0.00	0.00	0.00	351.14	0.00	351.14	0.00	702.28
6250- Treasurers Fees	424.10	136.63	0.00	0.00	0.00	0.00	524.73	1,085.46
6260- Utilities	73.25	0.00	24,237.93	9,818.68	0.00	6,124.60	0.00	40,254.46
6270- Vehicle	0.00	0.00	0.00	3,925.17	0.00	6,713.52	0.00	10,638.69
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	352,082.84	0.00	352,082.84
6300- Bank Service Charges	1,193.51	0.00	0.00	0.00	0.00	0.00	0.00	1,193.51
7300- Capital Projects	0.00	0.00	51,110.43	303,407.69	0.00	2,192.50	0.00	356,710.62
7307-Ravenna Phase 3/4								
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	440.00	0.00	0.00	440.00
Total 7307-Ravenna Phase 3/4	0.00	0.00	0.00	0.00	440.00	0.00	0.00	440.00
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	2,983.33	0.00	0.00	2,983.33
7320- Flow Equalization Basin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expense	64,337.43	136.63	182,854.87	383,170.04	3,423.33	453,782.22	1,856.21	1,089,560.73

Roxborough Water and Sanitation District

Profit & Loss by Class

June 2026

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Net Ordinary Income	-15,596.69	38,095.16	894,504.20	-28,999.49	-3,423.33	-453,782.22	35,758.19	466,555.82
Other Income/Expense								
Other Income								
6902- Transfers In WTP	0.00	94,298.48	0.00	0.00	0.00	0.00	0.00	94,298.48
Total Other Income	0.00	94,298.48	0.00	0.00	0.00	0.00	0.00	94,298.48
Other Expense								
8002- Transfers Water Supply SV	0.00	0.00	94,298.48	0.00	0.00	0.00	0.00	94,298.48
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	259,298.48	69,000.00	0.00	0.00	0.00	328,298.48
Net Other Income	0.00	94,298.48	-259,298.48	-69,000.00	0.00	0.00	0.00	-234,000.00
Net Income	**-15,596.69**	**132,393.64**	**635,205.72**	**-97,999.49**	**-3,423.33**	**-453,782.22**	**35,758.19**	**232,555.82**

Roxborough Water and Sanitation District
Profit & Loss by Class
January through June 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	1,827,153.36	1,100,889.84	0.00	0.00	0.00	2,928,043.20
5050-Draught Surcharge	0.00	0.00	129,061.96	0.00	0.00	0.00	0.00	129,061.96
5100-Availability Charges	0.00	0.00	39,423.92	12,651.75	0.00	0.00	0.00	52,075.67
5101- Service Charges LMA	0.00	0.00	0.00	230,334.36	0.00	0.00	0.00	230,334.36
5200- Property Taxes	729,039.30	234,870.92	0.00	0.00	0.00	0.00	303,428.56	1,267,338.78
5210- Specific Ownership Taxes	34,546.84	11,129.78	0.00	0.00	0.00	0.00	7,873.57	53,550.19
5211- Dominion WTP Operations	0.00	0.00	360,167.28	0.00	0.00	0.00	7,863.07	368,030.35
5410-Hydrant Water	0.00	0.00	94,556.00	0.00	0.00	0.00	0.00	94,556.00
5510-Potable Irrigation Water	0.00	0.00	20,678.75	0.00	0.00	0.00	0.00	20,678.75
5511-Irrigation Water	0.00	0.00	199,519.92	0.00	0.00	0.00	0.00	199,519.92
5601-Late Fees, Penalties,	0.00	0.00	17,432.19	8,776.63	0.00	0.00	0.00	26,208.82
5610- Miscellaneous Income	0.00	0.00	-5,368.20	-6,358.69	0.00	0.00	0.00	-11,726.89
5611-Inclusion fees-NWDC	0.00	0.00	43,980.94	0.00	0.00	0.00	0.00	43,980.94
5625- Dominion Sewer Conveyance	0.00	0.00	0.00	386,740.00	0.00	0.00	0.00	386,740.00
5640- Dominion Treated Water Us	0.00	0.00	83,889.27	0.00	0.00	0.00	0.00	83,889.27
5650 Dominion Exp Reimbursement	0.00	0.00	78,826.97	417,281.25	0.00	0.00	0.00	496,108.22
5660- Ravenna Reimbursement	0.00	0.00	85,847.37	0.00	0.00	0.00	0.00	85,847.37
5700- Sys. Development Charge	0.00	0.00	1,080.00	5,508.20	0.00	0.00	0.00	6,588.20
5705 Ravenna SDC	0.00	0.00	147,872.98	0.00	0.00	0.00	0.00	147,872.98
5710- Capital Surcharge	0.00	0.00	84,865.28	70,557.34	0.00	0.00	0.00	155,422.62
5715- Capital Surcharge WTP Sup	0.00	0.00	569,066.66	0.00	0.00	0.00	0.00	569,066.66
5820- Investment Income	88,351.37	155,363.45	102,744.89	290,734.53	0.00	0.00	406.06	637,600.30
5850 - Reimbursed Exp Other	0.00	0.00	248,138.38	0.00	0.00	0.00	0.00	248,138.38
Total Income	851,937.51	401,364.15	4,128,937.92	2,517,115.21	0.00	0.00	319,571.26	8,218,926.05
Gross Profit	851,937.51	401,364.15	4,128,937.92	2,517,115.21	0.00	0.00	319,571.26	8,218,926.05
Expense								
6020-Payroll Expenses	94,167.11	0.00	358,003.08	192,850.62	0.00	193,778.07	0.00	838,798.88
6040- Accounting	16,500.00	0.00	16,500.00	16,500.00	0.00	16,500.00	6,000.00	72,000.00
6041- Audit	29,000.00	0.00	0.00	0.00	0.00	0.00	0.00	29,000.00
6050- Contract Labor	0.00	0.00	0.00	17,986.15	0.00	16,554.67	0.00	34,540.82
6065- Dominion expenses	0.00	0.00	0.00	19,737.46	0.00	0.00	0.00	19,737.46
6080- Education	7,681.04	0.00	8,396.54	8,943.47	0.00	11,033.41	0.00	36,054.46
6100- Engineering	4,006.17	0.00	5,940.00	48,778.67	0.00	50,962.82	0.00	109,687.66
6110-Conservation Rebates	0.00	0.00	0.00	0.00	0.00	450.00	0.00	450.00
6115- GPS/GIS	0.00	0.00	0.00	10,495.00	0.00	8,445.00	0.00	18,940.00
6130- Insurance	13,986.00	0.00	13,986.00	13,986.00	0.00	13,986.00	0.00	55,944.00
6140- Lab & Test Fees	0.00	0.00	2,175.00	168.00	0.00	5,485.00	0.00	7,828.00
6150- Legal	8,299.96	0.00	9,173.96	11,064.71	0.00	12,471.69	1,425.90	42,436.22
6170 - Meter Expenses	0.00	0.00	0.00	3,695.24	0.00	17,635.59	0.00	21,330.83
6180- Misc. Expenses	7,856.71	0.00	1,181.23	472.48	0.00	510.44	0.00	10,020.86
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	37,232.49	0.00	538.02	11,915.08	0.00	12,800.65	0.00	62,486.24
6210-Operating Supplies	0.00	0.00	64,276.29	27,916.80	0.00	0.00	0.00	92,193.09
6220- Permits	8,017.02	0.00	0.00	6,112.00	0.00	20,636.67	0.00	34,765.69
6230- Repairs and Maint	62,965.52	0.00	128,290.06	32,544.13	0.00	87,882.12	0.00	311,681.83
6240- Safety Equipment	0.00	0.00	1,687.29	2,502.91	0.00	2,594.73	0.00	6,784.93
6250- Treasurers Fees	10,932.69	3,522.13	0.00	0.00	0.00	0.00	4,538.25	18,993.07
6260- Utilities	1,318.65	0.00	126,335.42	46,924.94	0.00	43,654.85	-15.54	218,218.32
6270- Vehicle	246.64	0.00	137.51	5,077.77	0.00	8,269.85	0.00	13,731.77
6280- Water Costs	0.00	0.00	0.00	0.00	0.00	1,031,171.61	0.00	1,031,171.61
6300- Bank Service Charges	5,333.13	0.00	2,851.11	0.00	0.00	0.00	0.00	8,184.24
6420-Loan Adminstrative 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	59,611.12	119,222.24
6561 - Interest CT2015-176 PVH	0.00	55,836.03	0.00	0.00	0.00	0.00	55,836.03	111,672.06
6599- Less PVH Debt Service	0.00	-267,540.59	0.00	0.00	0.00	0.00	0.00	-267,540.59
7100-Principal Payments-W05A105	0.00	304,095.00	0.00	0.00	0.00	0.00	118,575.50	422,670.50
7105 Interest Payments W05A105	0.00	0.00	0.00	0.00	0.00	0.00	33,517.94	33,517.94

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Profit & Loss by Class

January through June 2026

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	TOTAL
7150-Ravenna CT2019 Interest	0.00	40,027.34	0.00	0.00	0.00	0.00	0.00	40,027.34
7151- Ravenna CT 2019- Princ.	0.00	42,397.85	0.00	0.00	0.00	0.00	0.00	42,397.85
7300- Capital Projects	0.00	0.00	278,212.94	1,085,926.77	0.00	261,406.86	0.00	1,625,546.57
7307-Ravenna Phase 3/4								
7312- Ravenna Pump Station	0.00	0.00	0.00	0.00	600.00	0.00	0.00	600.00
Total 7307-Ravenna Phase 3/4	0.00	0.00	0.00	0.00	600.00	0.00	0.00	600.00
7311- Dominion System Improve.	0.00	0.00	0.00	0.00	6,163.32	0.00	0.00	6,163.32
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	584,462.28	0.00	0.00	584,462.28
Total Expense	307,543.13	404,442.32	1,017,684.45	1,645,921.74	591,225.60	1,816,230.03	279,489.20	6,062,536.47
Net Ordinary Income	544,394.38	-3,078.17	3,111,253.47	871,193.47	-591,225.60	-1,816,230.03	40,082.06	2,156,389.58
Other Income/Expense								
Other Income								
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	569,066.66	0.00	0.00	0.00	0.00	0.00	569,066.66
Total Other Income	0.00	620,879.08	0.00	0.00	600,000.00	0.00	0.00	1,220,879.08
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	569,066.66	0.00	0.00	0.00	0.00	569,066.66
9000 -Depreciation Expense	0.00	0.00	990,000.00	414,000.00	0.00	0.00	0.00	1,404,000.00
Total Other Expense	0.00	0.00	1,598,306.08	1,026,573.00	0.00	0.00	0.00	2,624,879.08
Net Other Income	0.00	620,879.08	-1,598,306.08	-1,026,573.00	600,000.00	0.00	0.00	-1,404,000.00
Net Income	**544,394.38**	**617,800.91**	**1,512,947.39**	**-155,379.53**	**8,774.40**	**-1,816,230.03**	**40,082.06**	**752,389.58**

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

	Jun 26	Jan - Jun 26
Ordinary Income/Expense		
Income		
5200- Property Taxes	28,272.00	729,039.30
5210- Specific Ownership Taxes	4,698.36	34,546.84
5820- Investment Income	15,770.38	88,351.37
Total Income	48,740.74	851,937.51
Gross Profit	48,740.74	851,937.51
Expense		
6020-Payroll Expenses	13,934.23	94,167.11
6040- Accounting	2,750.00	16,500.00
6041- Audit	19,000.00	29,000.00
6080- Education	498.81	7,681.04
6100- Engineering	621.50	4,006.17
6130- Insurance	2,303.00	13,986.00
6150- Legal	1,061.38	8,299.96
6180- Misc. Expenses	1,226.95	7,856.71
6200- Office Expense	11,233.86	37,232.49
6220- Permits	0.00	8,017.02
6230- Repairs and Maint	10,016.84	62,965.52
6250- Treasurers Fees	424.10	10,932.69
6260- Utilities	73.25	1,318.65
6270- Vehicle	0.00	246.64
6300- Bank Service Charges	1,193.51	5,333.13
Total Expense	64,337.43	307,543.13
Net Ordinary Income	-15,596.69	544,394.38
Net Income	**-15,596.69**	**544,394.38**

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

	Jun 26	Jan - Jun 26
Ordinary Income/Expense		
Income		
5200- Property Taxes	9,108.25	234,870.92
5210- Specific Ownership Taxes	1,513.65	11,129.78
5820- Investment Income	27,609.89	155,363.45
Total Income	38,231.79	401,364.15
Gross Profit	38,231.79	401,364.15
Expense		
6250- Treasurers Fees	136.63	3,522.13
6420-Loan Adminstrative 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	136.63	404,442.32
Net Ordinary Income	38,095.16	-3,078.17
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	51,812.42
6902- Transfers In WTP	94,298.48	569,066.66
Total Other Income	94,298.48	620,879.08
Net Other Income	94,298.48	620,879.08
Net Income	**132,393.64**	**617,800.91**

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

	Jun 26	Jan - Jun 26
Ordinary Income/Expense		
Income		
5010- Service Charges	398,990.66	1,827,153.36
5050-Draught Surcharge	83,628.59	129,061.96
5100-Availability Charges	0.00	39,423.92
5211- Dominion WTP Operations	54,029.95	360,167.28
5410-Hydrant Water	43,536.00	94,556.00
5510-Potable Irrigation Water	5,423.25	20,678.75
5511-Irrigation Water	78,459.04	199,519.92
5601-Late Fees, Penalties,	2,899.17	17,432.19
5610- Miscellaneous Income	-290.51	-5,368.20
5611-Inclusion fees-NWDC	5,715.74	43,980.94
5640- Dominion Treated Water Us	11,288.70	83,889.27
5650 Dominion Exp Reimbursement	0.00	78,826.97
5660- Ravenna Reimbursement	12,626.75	85,847.37
5700- Sys. Development Charge	180.00	1,080.00
5705 Ravenna SDC	22,905.81	147,872.98
5710- Capital Surcharge	15,931.07	84,865.28
5715- Capital Surcharge WTP Sup	94,298.48	569,066.66
5820- Investment Income	17,472.85	102,744.89
5850 - Reimbursed Exp Other	230,263.52	248,138.38
Total Income	1,077,359.07	4,128,937.92
Gross Profit	1,077,359.07	4,128,937.92
Expense		
6020-Payroll Expenses	62,133.58	358,003.08
6040- Accounting	2,750.00	16,500.00
6080- Education	818.75	8,396.54
6100- Engineering	0.00	5,940.00
6130- Insurance	2,303.00	13,986.00
6140- Lab & Test Fees	81.00	2,175.00
6150- Legal	2,621.38	9,173.96
6180- Misc. Expenses	0.00	1,181.23
6200- Office Expense	0.00	538.02
6210-Operating Supplies	19,065.77	64,276.29
6220- Permits	0.00	0.00
6230- Repairs and Maint	17,733.03	128,290.06
6240- Safety Equipment	0.00	1,687.29
6260- Utilities	24,237.93	126,335.42
6270- Vehicle	0.00	137.51
6300- Bank Service Charges	0.00	2,851.11
7300- Capital Projects	51,110.43	278,212.94
Total Expense	182,854.87	1,017,684.45
Net Ordinary Income	894,504.20	3,111,253.47
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	0.00	39,239.42
8002- Transfers Water Supply SV	94,298.48	569,066.66
9000 -Depreciation Expense	165,000.00	990,000.00
Total Other Expense	259,298.48	1,598,306.08
Net Other Income	-259,298.48	-1,598,306.08
Net Income	**635,205.72**	**1,512,947.39**

No assurance is provided on these financial statements

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

	Jun 26	Jan - Jun 26
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	34,693.08	193,778.07
6040- Accounting	2,750.00	16,500.00
6050- Contract Labor	2,858.59	16,554.67
6080- Education	1,871.78	11,033.41
6100- Engineering	9,762.50	50,962.82
6110-Conservation Rebates	200.00	450.00
6115- GPS/GIS	2,145.00	8,445.00
6130- Insurance	2,303.00	13,986.00
6140- Lab & Test Fees	445.00	5,485.00
6150- Legal	1,445.63	12,471.69
6170 - Meter Expenses	2,965.80	17,635.59
6180- Misc. Expenses	0.00	510.44
6200- Office Expense	1,581.45	12,800.65
6220- Permits	0.00	20,636.67
6230- Repairs and Maint	23,295.79	87,882.12
6240- Safety Equipment	351.14	2,594.73
6260- Utilities	6,124.60	43,654.85
6270- Vehicle	6,713.52	8,269.85
6280- Water Costs	352,082.84	1,031,171.61
7300- Capital Projects	2,192.50	261,406.86
Total Expense	453,782.22	1,816,230.03
Net Ordinary Income	-453,782.22	-1,816,230.03
Net Income	**-453,782.22**	**-1,816,230.03**

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

	Jun 26	Jan - Jun 26
Ordinary Income/Expense		
Income		
5010- Service Charges	185,938.16	1,100,889.84
5100-Availability Charges	0.00	12,651.75
5101- Service Charges LMA	38,807.01	230,334.36
5601-Late Fees, Penalties,	1,338.56	8,776.63
5610- Miscellaneous Income	-1,107.50	-6,358.69
5625- Dominion Sewer Conveyance	65,240.00	386,740.00
5650 Dominion Exp Reimbursement	3,123.69	417,281.25
5700- Sys. Development Charge	0.00	5,508.20
5710- Capital Surcharge	13,590.90	70,557.34
5820- Investment Income	47,239.73	290,734.53
Total Income	354,170.55	2,517,115.21
Gross Profit	354,170.55	2,517,115.21
Expense		
6020-Payroll Expenses	35,557.10	192,850.62
6040- Accounting	2,750.00	16,500.00
6050- Contract Labor	2,858.58	17,986.15
6065- Dominion expenses	1,542.50	19,737.46
6080- Education	808.87	8,943.47
6100- Engineering	7,652.50	48,778.67
6115- GPS/GIS	2,452.50	10,495.00
6130- Insurance	2,303.00	13,986.00
6140- Lab & Test Fees	0.00	168.00
6150- Legal	1,420.13	11,064.71
6170 - Meter Expenses	0.00	3,695.24
6180- Misc. Expenses	0.00	472.48
6185- Littleton Service Fees	0.00	82,323.54
6200- Office Expense	1,534.96	11,915.08
6210-Operating Supplies	0.00	27,916.80
6220- Permits	0.00	6,112.00
6230- Repairs and Maint	6,787.22	32,544.13
6240- Safety Equipment	351.14	2,502.91
6260- Utilities	9,818.68	46,924.94
6270- Vehicle	3,925.17	5,077.77
7300- Capital Projects	303,407.69	1,085,926.77
Total Expense	383,170.04	1,645,921.74
Net Ordinary Income	-28,999.49	871,193.47
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	0.00	612,573.00
9000 -Depreciation Expense	69,000.00	414,000.00
Total Other Expense	69,000.00	1,026,573.00
Net Other Income	-69,000.00	-1,026,573.00
Net Income	**-97,999.49**	**-155,379.53**

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

	Jun 26	Jan - Jun 26
Ordinary Income/Expense		
Expense		
7307-Ravenna Phase 3/4		
7312- Ravenna Pump Station	440.00	600.00
Total 7307-Ravenna Phase 3/4	440.00	600.00
7311- Dominion System Improve.	2,983.33	6,163.32
7313 - Valley View Project	0.00	0.00
7320- Flow Equalization Basin	0.00	584,462.28
Total Expense	3,423.33	591,225.60
Net Ordinary Income	-3,423.33	-591,225.60
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	600,000.00
Total Other Income	0.00	600,000.00
Net Other Income	0.00	600,000.00
Net Income	**-3,423.33**	**8,774.40**

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

	Jun 26	Jan - Jun 26
Ordinary Income/Expense		
Income		
5200- Property Taxes	34,981.56	303,428.56
5210- Specific Ownership Taxes	2,500.63	7,873.57
5211- Dominion WTP Operations	0.00	7,863.07
5820- Investment Income	132.21	406.06
Total Income	37,614.40	319,571.26
Gross Profit	37,614.40	319,571.26
Expense		
6040- Accounting	1,000.00	6,000.00
6150- Legal	331.48	1,425.90
6250- Treasurers Fees	524.73	4,538.25
6260- Utilities	0.00	-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	1,856.21	279,489.20
Net Ordinary Income	35,758.19	40,082.06
Net Income	**35,758.19**	**40,082.06**

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

	Jan - Jun 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	729,039.30	952,264.00	-223,224.70	76.6%
5210- Specific Ownership Taxes	34,546.84	120,000.00	-85,453.16	28.8%
5610- Miscellaneous Income	0.00	1,000.00	-1,000.00	0.0%
5820- Investment Income	88,351.37	100,000.00	-11,648.63	88.4%
Total Income	851,937.51	1,173,264.00	-321,326.49	72.6%
Gross Profit	851,937.51	1,173,264.00	-321,326.49	72.6%
Expense				
6020-Payroll Expenses	94,167.11	110,000.00	-15,832.89	85.6%
6040- Accounting	16,500.00	35,000.00	-18,500.00	47.1%
6041- Audit	29,000.00	36,750.00	-7,750.00	78.9%
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	7,681.04	30,000.00	-22,318.96	25.6%
6100- Engineering	4,006.17	15,000.00	-10,993.83	26.7%
6130- Insurance	13,986.00	40,000.00	-26,014.00	35.0%
6150- Legal	8,299.96	20,000.00	-11,700.04	41.5%
6180- Misc. Expenses	7,856.71	15,000.00	-7,143.29	52.4%
6200- Office Expense	37,232.49	50,000.00	-12,767.51	74.5%
6220- Permits	8,017.02	30,000.00	-21,982.98	26.7%
6225-Rent	0.00	3,000.00	-3,000.00	0.0%
6230- Repairs and Maint	62,965.52	205,000.00	-142,034.48	30.7%
6250- Treasurers Fees	10,932.69	45,000.00	-34,067.31	24.3%
6260- Utilities	1,318.65	2,000.00	-681.35	65.9%
6270- Vehicle	246.64	5,000.00	-4,753.36	4.9%
6300- Bank Service Charges	5,333.13	2,000.00	3,333.13	266.7%
7300- Capital Projects	0.00	10,000.00	-10,000.00	0.0%
Total Expense	307,543.13	671,750.00	-364,206.87	45.8%
Net Ordinary Income	544,394.38	501,514.00	42,880.38	108.6%
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	**544,394.38**	**-198,486.00**	**742,880.38**	**-274.3%**

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

	Jan - Jun 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	234,870.92	238,066.00	-3,195.08	98.7%
5210- Specific Ownership Taxes	11,129.78	40,000.00	-28,870.22	27.8%
5820- Investment Income	155,363.45	200,000.00	-44,636.55	77.7%
Total Income	401,364.15	478,066.00	-76,701.85	84.0%
Gross Profit	401,364.15	478,066.00	-76,701.85	84.0%
Expense				
6250- Treasurers Fees	3,522.13	15,000.00	-11,477.87	23.5%
6420-Loan Adminstrative 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	404,442.32	1,759,813.19	-1,355,370.87	23.0%
Net Ordinary Income	-3,078.17	-1,281,747.19	1,278,669.02	0.2%
Other Income/Expense				
Other Income				
6900- Transfers In	51,812.42	160,000.00	-108,187.58	32.4%
6902- Transfers In WTP	569,066.66	1,036,808.00	-467,741.34	54.9%
Total Other Income	620,879.08	1,196,808.00	-575,928.92	51.9%
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	620,879.08	1,196,808.00	-575,928.92	51.9%
Net Income	**617,800.91**	**-84,939.19**	**702,740.10**	**-727.3%**

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

	Jan - Jun 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	1,827,153.36	3,200,000.00	-1,372,846.64	57.1%
5050-Draught Surcharge	129,061.96			
5100-Availability Charges	39,423.92	120,000.00	-80,576.08	32.9%
5211- Dominion WTP Operations	360,167.28	700,000.00	-339,832.72	51.5%
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	94,556.00	40,000.00	54,556.00	236.4%
5510-Potable Irrigation Water	20,678.75	40,000.00	-19,321.25	51.7%
5511-Irrigation Water	199,519.92	250,000.00	-50,480.08	79.8%
5601-Late Fees, Penalties,	17,432.19			
5610- Miscellaneous Income	-5,368.20	70,000.00	-75,368.20	-7.7%
5611-Inclusion fees-NWDC	43,980.94	50,000.00	-6,019.06	88.0%
5640- Dominion Treated Water Us	83,889.27	100,000.00	-16,110.73	83.9%
5650 Dominion Exp Reimbursement	78,826.97	1,503,875.00	-1,425,048.03	5.2%
5660- Ravenna Reimbursement	85,847.37			
5700- Sys. Development Charge	1,080.00	275,000.00	-273,920.00	0.4%
5705 Ravenna SDC	147,872.98	250,000.00	-102,127.02	59.1%
5710- Capital Surcharge	84,865.28	80,000.00	4,865.28	106.1%
5715- Capital Surcharge WTP Sup	569,066.66	1,036,808.00	-467,741.34	54.9%
5820- Investment Income	102,744.89	200,000.00	-97,255.11	51.4%
5850 - Reimbursed Exp Other	248,138.38	20,000.00	228,138.38	1,240.7%
Ravenna Bond Proceeds	0.00	3,196,997.00	-3,196,997.00	0.0%
Total Income	4,128,937.92	11,141,080.00	-7,012,142.08	37.1%
Gross Profit	4,128,937.92	11,141,080.00	-7,012,142.08	37.1%
Expense				
6020-Payroll Expenses	358,003.08	420,000.00	-61,996.92	85.2%
6040- Accounting	16,500.00	36,000.00	-19,500.00	45.8%
6080- Education	8,396.54	20,000.00	-11,603.46	42.0%
6100- Engineering	5,940.00	20,000.00	-14,060.00	29.7%
6130- Insurance	13,986.00	40,000.00	-26,014.00	35.0%
6140- Lab & Test Fees	2,175.00	10,000.00	-7,825.00	21.8%
6150- Legal	9,173.96	25,000.00	-15,826.04	36.7%
6180- Misc. Expenses	1,181.23			
6200- Office Expense	538.02	10,000.00	-9,461.98	5.4%
6210-Operating Supplies	64,276.29	175,000.00	-110,723.71	36.7%
6220- Permits	0.00	10,000.00	-10,000.00	0.0%
6230- Repairs and Maint	128,290.06	200,000.00	-71,709.94	64.1%
6240- Safety Equipment	1,687.29	2,000.00	-312.71	84.4%
6260- Utilities	126,335.42	270,000.00	-143,664.58	46.8%
6270- Vehicle	137.51	3,000.00	-2,862.49	4.6%
6300- Bank Service Charges	2,851.11			
7300- Capital Projects	278,212.94	910,000.00	-631,787.06	30.6%
7302- Water Taps Centennial	0.00	560,000.00	-560,000.00	0.0%
Total Expense	1,017,684.45	2,711,000.00	-1,693,315.55	37.5%
Net Ordinary Income	3,111,253.47	8,430,080.00	-5,318,826.53	36.9%
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	569,066.66	1,036,808.00	-467,741.34	54.9%
8150- Transfer to Capital Fund	0.00	1,000,000.00	-1,000,000.00	0.0%
9000 -Depreciation Expense	990,000.00			
Total Other Expense	1,598,306.08	2,156,808.00	-558,501.92	74.1%
Net Other Income	-1,598,306.08	-1,656,808.00	58,501.92	96.5%

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

	Jan - Jun 26	Budget	$ Over Budget	% of Budget
Net Income	1,512,947.39	6,773,272.00	-5,260,324.61	22.3%

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

	Jan - Jun 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	1,100,889.84	1,800,000.00	-699,110.16	61.2%
5100-Availability Charges	12,651.75	40,000.00	-27,348.25	31.6%
5101- Service Charges LMA	230,334.36	300,000.00	-69,665.64	76.8%
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,	8,776.63			
5610- Miscellaneous Income	-6,358.69	20,000.00	-26,358.69	-31.8%
5625- Dominion Sewer Conveyance	386,740.00	650,000.00	-263,260.00	59.5%
5650 Dominion Exp Reimbursement	417,281.25	50,000.00	367,281.25	834.6%
5670-Dominion Cap Lease O-Line	0.00	1,000,000.00	-1,000,000.00	0.0%
5700- Sys. Development Charge	5,508.20	200,000.00	-194,491.80	2.8%
5710- Capital Surcharge	70,557.34	160,000.00	-89,442.66	44.1%
5820- Investment Income	290,734.53	200,000.00	90,734.53	145.4%
Total Income	2,517,115.21	4,453,000.00	-1,935,884.79	56.5%
Gross Profit	2,517,115.21	4,453,000.00	-1,935,884.79	56.5%
Expense				
6020-Payroll Expenses	192,850.62	415,000.00	-222,149.38	46.5%
6040- Accounting	16,500.00	33,000.00	-16,500.00	50.0%
6050- Contract Labor	17,986.15	36,000.00	-18,013.85	50.0%
6065- Dominion expenses	19,737.46			
6080- Education	8,943.47	30,000.00	-21,056.53	29.8%
6100- Engineering	48,778.67	20,000.00	28,778.67	243.9%
6115- GPS/GIS	10,495.00	6,000.00	4,495.00	174.9%
6130- Insurance	13,986.00	40,000.00	-26,014.00	35.0%
6140- Lab & Test Fees	168.00	1,000.00	-832.00	16.8%
6150- Legal	11,064.71	15,000.00	-3,935.29	73.8%
6170 - Meter Expenses	3,695.24			
6180- Misc. Expenses	472.48	1,000.00	-527.52	47.2%
6185- Littleton Service Fees	82,323.54	1,100,000.00	-1,017,676.46	7.5%
6200- Office Expense	11,915.08	35,000.00	-23,084.92	34.0%
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	32,544.13	150,000.00	-117,455.87	21.7%
6240- Safety Equipment	2,502.91	4,000.00	-1,497.09	62.6%
6260- Utilities	46,924.94	110,000.00	-63,075.06	42.7%
6270- Vehicle	5,077.77	5,000.00	77.77	101.6%
7300- Capital Projects	1,085,926.77	3,437,000.00	-2,351,073.23	31.6%
Total Expense	1,645,921.74	5,618,000.00	-3,972,078.26	29.3%
Net Ordinary Income	871,193.47	-1,165,000.00	2,036,193.47	-74.8%
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	414,000.00			
Total Other Expense	1,026,573.00	40,000.00	986,573.00	2,566.4%
Net Other Income	-1,026,573.00	160,000.00	-1,186,573.00	-641.6%
Net Income	**-155,379.53**	**-1,005,000.00**	**849,620.47**	**15.5%**

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

	Jan - Jun 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
7307-Ravenna Phase 3/4				
7312- Ravenna Pump Station	600.00			
Total 7307-Ravenna Phase 3/4	600.00			
7310 - WTP- Dominion Pump	0.00	310,000.00	-310,000.00	0.0%
7311- Dominion System Improve.	6,163.32			
7313 - Valley View Project	0.00			
7320- Flow Equalization Basin	584,462.28	800,000.00	-215,537.72	73.1%
Total Expense	591,225.60	1,110,000.00	-518,774.40	53.3%
Net Ordinary Income	-591,225.60	-1,110,000.00	518,774.40	53.3%
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	**8,774.40**	**-110,000.00**	**118,774.40**	**-8.0%**

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

	Jan - Jun 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	303,428.56	446,874.00	-143,445.44	67.9%
5210- Specific Ownership Taxes	7,873.57	30,000.00	-22,126.43	26.2%
5211- Dominion WTP Operations	7,863.07			
5820- Investment Income	406.06	10,000.00	-9,593.94	4.1%
Total Income	319,571.26	486,874.00	-167,302.74	65.6%
Gross Profit	319,571.26	486,874.00	-167,302.74	65.6%
Expense				
6040- Accounting	6,000.00	12,000.00	-6,000.00	50.0%
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	1,425.90	2,500.00	-1,074.10	57.0%
6250- Treasurers Fees	4,538.25	9,000.00	-4,461.75	50.4%
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	279,489.20	569,406.03	-289,916.83	49.1%
Net Ordinary Income	40,082.06	-82,532.03	122,614.09	-48.6%
Net Income	**40,082.06**	**-82,532.03**	**122,614.09**	**-48.6%**

SUPPLEMENTAL INFORMATION

Long Term Obligations

		Maturity
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	$ 633,405	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 June 30, 2026 is as follows:

General Fund	Debt Service Water Fund	Debt Service Sewer Fund	Capital Projects Fund	Water Fund	Sewer Fund	PVH	Total
$ -	$ -	$ -	$ 96,140	$ 3,000,000	$ 1,000,000		$ 4,096,140
-	-	-		2,351,849	2,913,466		$ 5,265,315
5,195,897	1,956,042	6,748,226		3,525,252	11,358,263	659,061	$ 29,442,741
$ 5,195,897	$ 1,956,042	$ 6,748,226	$ 96,140	$ 8,877,101	$ 15,271,729	$ 659,061	$ 38,804,196

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	8,659,880	8,877,101						
Total Funds Available	8,489,903	8,531,928	8,724,383	8,662,710	8,659,880	8,877,101						
Distribution of Available Funds												
Operating Reserve 25% of Budgeted Expenditures	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000						
Capital Reserve	1,554,303	1,657,134	1,903,544	2,053,730	2,155,152	2,351,849						
Operating Cash	3,935,600	3,874,794	3,820,839	3,608,980	3,504,728	3,525,252						
Total Cash	8,489,903	8,531,928	8,724,383	8,662,710	8,659,880	8,877,101	0	0	0	0	0	0
Capital Reserve												
Beginning Reserve Balance	1,317,470	1,554,303	1,657,134	1,903,544	2,053,730	2,155,152						
Additions to Reserve	250,000	250,000	250,000	250,000	250,000	250,000						
Use of Reserves	13,167	147,169	3,590	99,814	148,578	53,303						
Ending Reserve Balance	1,554,303	1,657,134	1,903,544	2,053,730	2,155,152	2,351,849	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	15,296,154	15,271,729						
Total Funds Available	15,077,292	15,716,095	15,854,669	15,446,125	15,296,154	15,271,729						
Distribution of Available Funds												
Operating Reserve 25% of Budgeted Expenditures	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000						
Capital Reserve	3,074,393	3,234,388	3,384,488	3,295,410	3,031,874	2,913,466						
Operating Cash	11,002,899	11,481,707	11,470,181	11,150,715	11,264,280	11,358,263						
Total Available Funds	15,077,292	15,716,095	15,854,669	15,446,125	15,296,154	15,271,729	0	0	0	0	0	0
Capital Reserve												
Beginning Reserve Balance	2,889,393	3,074,393	3,234,388	3,384,488	3,295,410	3,031,874						
Additions to Reserve	185,000	185,000	185,000	185,000	185,000	185,000						
Use of Reserves	0	-25,005	-34,900	-274,078	-448,536	-303,408						
Ending Reserve Balance	3,074,393	3,234,388	3,384,488	3,295,410	3,031,874	2,913,466	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	1,741,415	1,861,744						
Surcharge Collected	94,249	97,789	94,198	94,244	94,287	94,298						
Availability of Service Trans.	25,771	0	0	26,042	26,042	0						
Payment of Debt	0	0	0	0	0	0						
Ending Cash Balance	1,429,142	1,526,931	1,621,129	1,741,415	1,861,744	1,956,042	0	0	0	0	0	0

	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec
Cash Funds Available - Sewer Debt Service												
Operating Cash	6,807,277	6,434,129	6,516,401	6,555,072	6,710,130	6,748,226						
Total	8,236,419	7,961,060	8,137,530	8,296,487	8,571,874	8,704,268	0	0	0	0	0	0

Roxborough Water & Sanitation District
Property Tax Schedule
2026

SUMMARY – DOUGLAS & JEFFERSON COUNTIES

	2026										2026		
	Property Taxes	Delinquent Tax, Rebates and Abatements	Specific Ownership Taxes	Interest	Treasurer's Fees	HB 1006 Tax	HB 1006 Treasurer's Fee	Total Amount Received	Percentage of Levied Taxes Received		Total Amount Received	Percentage of Levied Taxes Received	
									Monthly	Y-T-D		Monthly	Y-T-D
January			$ 13,926					$ 13,926	0.00%	0.00%	$ 13,926	0.49%	0.49%
February	$ 5,132		$ 6,943		$ (77)			$ 11,998	0.25%	0.25%	$ 11,998	0.65%	1.14%
March	$ 367,254		$ 8,457		$ (5,509)			$ 370,202	17.63%	17.87%	$ 370,202	20.06%	21.21%
April	$ 46,869		$ 6,445		$ (703)			$ 52,611	2.25%	20.12%	$ 52,611	2.85%	24.06%
May	$ 635,844		$ 6,148					$ 641,992	30.52%	50.64%	$ 641,992	34.80%	58.85%
June	$ 36,380		$ 6,212		$ (424)			$ 42,168	1.75%	52.39%	$ 42,168	2.29%	61.14%
July								$ -	0.00%	52.39%	$ -	0.00%	61.14%
August								$ -	0.00%	52.39%	$ -	0.00%	61.14%
September								$ -	0.00%	52.39%	$ -	0.00%	61.14%
October								$ -	0.00%	52.39%	$ -	0.00%	61.14%
November								$ -	0.00%	52.39%	$ -	0.00%	61.14%
December								$ -	0.00%	52.39%	$ -	0.00%	61.14%
TOTAL	$ 1,091,479	$ -	$ 48,131	$ -	$ (6,713)	$ -	$ -	$1,132,897	52.39%	52.39%	$ 1,132,897	61.14%	61.14%