Roxborough
Water & Sanitation District

The Roxborough Water & Sanitation District and Plum Valley Heights Subdistrict of the Roxborough Water & Sanitation District Regular Board meeting will be held in the Community Room at the West Metro Fire Station #15 located at 6222 N Roxborough Park Rd, Littleton, CO 80125

This meeting can also be accessed via video conference at **ZOOM Meeting ID:** 878 7526 3896 **Password:** 784798

Date: Wednesday, August 19, 2026, Time 8:00 am

Board of Directors	**Term Expiration**
Loren McFall, President	5/2027
Dave Bane, Vice President	5/2027
Fran Santagata, Secretary	5/2029
David Thomas, Treasurer	5/2029
Kim DeGrande, Assistant Secretary	5/2029

I. Call to Order as the Roxborough Water and Sanitation District (RWSD) Board of Directors regular meeting.
II. Declaration of Quorum/Disclosure of Conflicts of Interest
III. Public Comment on items not on Agenda

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

IV. Consent Agenda
- a. Approve the Minutes of the Regular Meeting of the PVH Subdistrict which are contained in and part of the Minutes of the Roxborough Water & Sanitation District Minutes for the Regular Meeting on July 15, 2026.

V. Staff Reports
- a. General Manager's Report
- b. Financial Report

VI. **Board Action Items**
- a. None

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

VII. Consent Agenda
- a. Approve the Minutes of the Regular Meeting of the RWSD Board on July 15, 2026.
- b. Ratify Payrolls from July 31, 2026:
- c. Ratify Payments from July 15, 2026:.
- d. Approve Payments of Claims: Checks: .
- e. Ratify Pay App #6 from QP Services, LLC for $66,600.00 for the 2026 Roxborough CIPP project.

VIII. Staff Reports
- a. General Manager's Report
- b. Legal Counsel Report
- c. Director of Operations Report
- d. Engineering Report / Water Use Graphs
- e. Financial Report
- f. Administrative Update

IX. **Board Action Items:**
- **a. None**

RECORD OF PROCEEDINGS

MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE ROXBOROUGH WATER AND SANITATION DISTRICT AND THE BOARD OF DIRECTORS OF THE PLUM VALLEY HEIGHTS SUBDISTRICT OF ROXBOROUGH WATER AND SANITATION DISTRICT HELD
July 15, 2026

A regular meeting of the Board of Directors of the Roxborough Water and Sanitation District and the Board of Directors of the Plum Valley Heights Subdistrict was held on July 15, 2026, at 8:00 a.m. The meeting was conducted in person and via Zoom meeting. Notice of the meeting and the Zoom ID and Password were duly posted at the District's Administrative Offices and on the District's website, as required by State law.

ATTENDANCE:	Directors:	Loren McFall	President
		Dave Bane	Vice President
		Fran Santagata	Secretary
		David Thomas	Treasurer
		Kim DeGrande	Assistant Secretary
	Consultants:	Michael Gerstner, TST Infrastructure, LLC	
		Ted Snailum, TWS Financial	
		Alan Pogue, Icenogle Seaver Pogue PC (via zoom)	
	RWSD Staff:	Mike Marcum	Public: Jan Berger (via Zoom)
		Mitchell Stroehlein	
		Lisa Hoover	
		Lucie Taylor	

CALL TO ORDER:
The meeting was called to order as the Roxborough Water and Sanitation District (RWSD) Board of Directors regular meeting at 8:00 by Director McFall, it was established that a quorum was in attendance and there were no conflicts of interest to disclose.

PLUM VALLEY HEIGHTS SUBDISTRICT:
Upon a motion by Director Santigata, second by Director DeGrande and unanimous vote, the Board convened as the Board of the Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District.

CONSENT AGENDA:
Upon a motion by Director Santagata, second by Director DeGrande, and unanimous vote, the Board approved the Consent Agenda which consisted of:

a) Approved the Minutes of the Regular Meeting of the PVH Subdistrict which are contained in and part of the Minutes of the Roxborough Water & Sanitation District Minutes for the Regular Meeting on June 17, 2026.

GENERAL MANAGER'S REPORT:
Mr. Marcum provided the report on recent activities in the Plum Valley Heights Subdistrict. A copy of Mr. Marcum's report is attached to these minutes.

FINANCIAL PVH:
Ted Snailum of TWS Financial presented the May 2026 Financial Recap for Plum Valley Heights. Upon a motion from Director Santagata, second by Director Thomas and unanimous vote, the Board accepted the May 2026 financial reports for Plum Valley Heights.

ADJOURN AS THE PVH SUBDISTRICT OF RWSD AND RECONVENE AS THE ROXBOROUGH WATER AND SANITATION DISTRICT BOARD:
Upon a motion by Director Santagata second by Director DeGrande, and unanimous vote, the Board adjourned as the Subdistrict Board and reconvened as the Roxborough Water and Sanitation District Board (RWSD).

CONSENT AGENDA:
Upon a motion from Director Santagata, second by Director Thomas and unanimous vote, the Board approved the Consent Agenda which consisted of:

a. Approved the Minutes of the Regular Meeting of the RWSD Board on June 17, 2026.
b. Ratified Payrolls for June 30, 2026:
c. Ratified Payments from June 17, 2026: 105517-105561, 105567, 105569-105572, 105574-105580.
d. Approved Payments of Claims: Checks: 105562-105566, 105568, 105573, 105581-105598.
e. Ratified Pay App # 5 from QP Services, LLC for $238,534.00 for the 2026 Roxborough CIPP project.

GENERAL MANAGER'S REPORT:
Mr. Marcum provided the General Manager's Report. A copy of Mr. Marcum's report is attached to these minutes.

LEGAL COUNSEL REPORT: Mr. Pogue reported the Immediate Possession Hearing for discovery for Pomeroy Project will scheduled late November – early December.

OPERATIONS:
Mr. Stroehlein provided the Operations Report, and a copy is attached to these minutes.

ENGINEERING:
Mr. Gerstner, of TST Infrastructure, provided the engineering status report to the Board. A copy of TST's report is attached to these minutes.

FINANCIAL RWSD:
Ted Snailum, of TWS Financial, presented the May 2026 RWSD Financial Statements to the Board. Upon a motion by Director Santagata, second by Director DeGrande and unanimous vote by the Board, the May 2026 financial reports were accepted.

ADMINISTRATIVE REPORT:
Ms. Hoover provided the Administrative Report.

BOARD ACTION Items:

ADJOURN: Upon a motion by Director Santagata, second by Director Thomas and unanimous vote, the meeting was adjourned at 8:56AM.

Secretary of the meeting: ______________________

Roxborough
Water & Sanitation District

GENERAL MANAGER'S REPORT

Plum Valley Heights Subdistrict

Of

Roxborough Water and Sanitation District

August 19th, 2026

Titan Road Industrial Park

- Comcast has indicated that their legal team has completed the review of the documents provided and will plan to petition it include into both districts.
- Martin Marrieta is in the process working with Douglas County on permitting.

Plum Valley Heights

- I have not heard from Zuma since the last board meeting after asking her what size taps she would need the will serve letter for.

McMakin Property

- No action

General

- Bobcat of the Rockies is in the Douglas County planning process to build a facility on the east side of Santa Fe, south of Titan. They have been provided a will serve letter as well.

Roxborough Water and Sanitation - PVH Financial Recap June 30,2026

General Fund

- Property taxes collected: $ 34,982
- Specific ownership taxes: $2,501
- Interest income: $132
- Professional fees: $1,331

MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE ROXBOROUGH WATER AND SANITATION DISTRICT AND THE BOARD OF DIRECTORS OF THE PLUM VALLEY HEIGHTS SUBDISTRICT OF ROXBOROUGH WATER AND SANITATION DISTRICT HELD
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BOARD ACTION Items:

ADJOURN: Upon a motion by Director Santagata, second by Director Thomas and unanimous vote, the meeting was adjourned at 8:56AM.

Secretary of the meeting: ______________________

APPLICATION AND CERTIFICATE FOR PAYMENT
--Summary Sheet--Unit Price Contract--

TO: Roxborough Water & Sanitation District
8383 Waterton Rd, Littleton CO 80125
Attn: Mitch Stroehlein

PROJECT:
Project 2026 Roxborough CIPP

APPLICATION NO.: (#6)

SUBMITTAL DATE: 8/10/2026

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

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

PERIOD FROM: 7/1/2026
TO: 7/31/2026

TASK (ACCT.) NO.: (#)

CHANGE ORDER SUMMARY:

Net total from Previous Application: $20,605.65

Approved this Period:

NO.	DATE	AMOUNT (+/-)
		$0.00
(CO#2)	5/14/2026	$142,250.00
(CO#)		$0.00
Total CO's to Date		$162,855.65

CONTRACT STATUS:

Notice to Proceed Date	January 14, 2026	
Substantial Completion Date		
Final Completion Date		
% Complete (Time) ($s)	0%	93%

Application is made for Payment as indicated below and on the attached Continuation Sheets, in accordance with the Contract Documents:

Original Contract Amount	$997,900.00
Total Change Orders to Date.	$162,855.65
Current Contract Amount.	**$1,160,755.65**
Gross Amount Due.	$1,082,305.65 0
Less 0% Retainage*.	$0.00
Amount Due to Date.	$1,082,305.65
Less Previous Payments	$1,015,705.65
AMOUNT DUE THIS APPLICATION:	**$66,600.00**

*Value of securities currently deposited if provided in lieu of retainage. $0.00
.

For Owner Use Only

ACCOMPANYING DOCUMENTATION:

CONTRACTORS CERTIFICATION:

The undersigned Contractor certifies that: (1) all previous progress payments received from Owner on account of Work done under the Contract referenced above have been applied to discharge in full all obligations of Contractor incurred in connection with Work covered by prior Applications for Payment; (2) title to all Work, materials and equipment incorporated in said Work or otherwise listed in or covered by this Application for Payment will pass to Owner at time of payment free and clear of all liens, claims, security interest and encumbrances (except such as are covered by Bond acceptable to Owner indemnifying Owner against any such lien, claim, security interest or encumbrances); and 3) all Work covered by this Application for Payment is in accordance with the Contract Documents and not defective as that term is defined in the Contract Documents.

By: ______________________ Title: Director of Operations Date: 10-Aug
(CONTRACTOR)

OWNER APPROVAL:

By: ______________________, Owner Project Manager Date: ____________
Roxborough Water & Sanitation

OKP/okp 8/24/21 PMRM\Construction\50 02 Pay Application Spreadsheet-unit price.xlsx

APPLICATION AND CERTIFICATE FOR PAYMENT
--Continuation Sheet --
Unit Price Contract Items

TO: Roxborough Water & Sanitation District
8383 Waterton Rd, Littleton CO 80125
Attn: Mitch Stroehlein

PROJECT: 2026 Roxborough CIPP

APPLICATION NO.: #6
SHEET 1 **OF** 1

SUBMITTAL DATE: 8/10/2026

PERIOD FROM: 7/1/2026

TO: 7/31/2026

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

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

CONTRACT					WORK PROGRESS						
					Quantities			Amounts ($)			
ITEM NO.	DESCRIPTION OF WORK	QUANTITY	UNIT	UNIT PRICE	PREVIOUSLY COMPLETED	THIS PERIOD	TO DATE	PREVIOUSLY PAID	DUE THIS PERIOD	DUE TO DATE	% COMPLETED
1	**Mobilization/Demobilization Crew**	1.00	LS	$34,900.00	1.00	0.00	1	$34,900.00	$0.00	$34,900.00	100%
2	**CIPP 8" Installation**	16700.00	LF	$50.00	16,700.00	0.00	16700	$835,000.00	$0.00	$835,000.00	100%
3	**CIPP 10" Installation**	2000.00	LF	$64.00	1,425.00	0.00	1425	$91,200.00	$0.00	$91,200.00	71%
CO1	**Harebell Run Point Repair**	1	LS	$20,605.65	1.00	0.00	1	$20,605.65	$0.00	$20,605.65	100%
CO2	**Added CIPP 8" Installation**	2615	LF	$50.00	450.00	1332.00	1782	$22,500.00	$66,600.00	$89,100.00	68%
CO2	**Added Mobilization/Demobilization Crew**	1	LS	$11,500.00	1.00	0.00	1	$11,500.00	$0.00	$11,500.00	100%
							0	$0.00	$0.00	$0.00	#DIV/0!
							0	$0.00	$0.00	$0.00	#DIV/0!
							0	$0.00	$0.00	$0.00	#DIV/0!
							0	$0.00	$0.00	$0.00	#DIV/0!
							0	$0.00	$0.00	$0.00	#DIV/0!
							0	$0.00	$0.00	$0.00	#DIV/0!
							0	$0.00	$0.00	$0.00	#DIV/0!
							0	$0.00	$0.00	$0.00	#DIV/0!
							0	$0.00	$0.00	$0.00	#DIV/0!
	TOTALS							$1,015,705.65	$66,600.00	$1,082,305.65	#DIV/0!

OKP/okp PMRM\Construction\Pay App Spreadsheet-Unit Price.xlsx

General Manager's Report

August 19th, 2026

Projects

- CORE has sent the contract for construction for the removal of the powerlines in Ketcham's property, and we have executed it and sent the payment. Once processed they will schedule a pre-construction with Mitch.
- We continue designing the Halley's / Dusk waterline replacement. We will re-look at our phasing because of the last break and the condition of the pipe as we had another break on Westside and Lynx.

Potential Inclusions / Updates

- The Chatfield Commercial Property has engaged a firm to assist with the formation of a water & sanitation district to serve the corridor. I will work with other members in the area to join the meeting on the 23rd. The meeting was a huge success we had multiple interested parties there. Chatfield Commercial Center will be the sole member of the Water & Sanitation District they are forming for the purpose of ease while working with the County. Sounds like they have funding secured and as other join there will be some form of a reimbursement resolution put together.
- Mitch fielded a phone call from a developer looking to potentially purchase Ketcham's four lots and look at the potential of some multi-family development there. We are waiting for further details.

Dominion Water & Sanitation District

- Reminder; DWSD would like to host a dinner with the RWSD board for all of those who will be attending SDA this year. Hopefully everyone has arranged lodging and conference passes. TST will also be hosting a dinner, please RSVP to that as well.

Public Outreach/Opportunities

- We are tracking drought surcharges and Lisa will report on them later, July did not show a reduction. Alex Davis with Aurora reached out for some times to meet and discuss the Wild Horse reservoir dredge and fill project and potential impacts, our conservation efforts and something regarding our IGA.
- The Fall Garden in the box have sold out, Slow the Flow, Sprinkler Evaluations and Rain Sensors Have met their demand and we will stop marketing them. Another successful year, big thanks to Lucie for her efforts on this.
- There will be another billing stuffer offering some fire mitigation tips. The next newsletter will go out in August.

LEGAL COUNSEL

REPORT

July Flows (Million Gallons)

Water			
	RWSD	DWSD	Total
WTP	52.8	21.5	74.3
CASTLE ROCK		22 (estimate)	
TOTAL	52.8	43.5 (estimate)	96.3

SEWER			
RWSD	DWSD	LOCKHEED MARTIN	TOTAL RLS
14.8	10	4.2	29

Water Plant

The dual fuel conversions for the water plant and lift station generators are complete. These kits will extend the run time of a tank of fuel by blending natural gas and diesel during Xcel's public safety power shutoffs. If natural gas is disconnected, the generators will run on diesel alone.

Inflexion Point has reviewed the overall look of the SCADA rebuild and talked through pain points to get started.

This year's Rotork valve actuators and adapters have been delivered. Installation will be scheduled.

Replacement pH sensors for the entire plant have been delivered. Operators have begun to install and integrate the new sensors into SCADA. The new sensors read very close to the lab analyzer.

Anthracite has been ordered to replace the top 4" of filter media to improve filter run times. This is expected to ship at the end of September.

Lift Stations

Water Technology Group performed preventative maintenance on all pumps at Roxborough Lift Station. Pump 4 had been faulting due to power issues.

A small generator is being added to the Transition Vault to power the PLC during power outages. Without PLC communications, the valves cannot open on their own and pumps fault at Roxborough Lift Station.

Force main air vac parts have been ordered. Full replacement air vacs did not offer significant improvements in design. This will also save over $300,000 in the budget. The Field Department is working on a maintenance program to ensure proper function following initial rebuilds.

Field

The field had **120** locates for the month of July.

QPS is wrapping up the final lines for this year's lining project. There was a change order to have QPS raise a manhole that was paved over in a concrete driveway. This is scheduled for 8/20.

Annual valve turning in the park continues.

Annual sewer jetting and TVing are complete. One issue was found downstream of the Transition Vault that will be added to QPS's repair list for next year.

There were two water main breaks on Westside, one on July 12th and another on July 28th. Phasing of the water main replacement is being adjusted.

MEMORANDUM

TO: Roxborough Water and Sanitation District
Board of Directors

FROM: TST Infrastructure
Michael Gerstner

SUBJECT: Engineering Status Report

DATE: August 12, 2026

I. DEVELOPMENT PROJECTS

A. Berkeley Homes – Construction of water and sewer lines has not started. A meeting occurred with the developer and the developer indicated no immediate plans to proceed with development. (No Change)

B. Ravenna Maintenance Facility – Plans resubmitted April 27, 2026 were reviewed and all comments have been addressed. License agreements for water mains in Denver Water Caretaker Road are in progress. (No Change)

C. Ravenna 8-Lots near Roxborough Lift Station – The plans were approved. Pending Ravenna Maintenance Facility for construction. (No Change)

D. Ravenna 4-Lots near Ravenna Tank – The third set of plans were reviewed and comments returned July 16, 2026 and fourth set of plans were reviewed and comments returned on August 4, 2026.

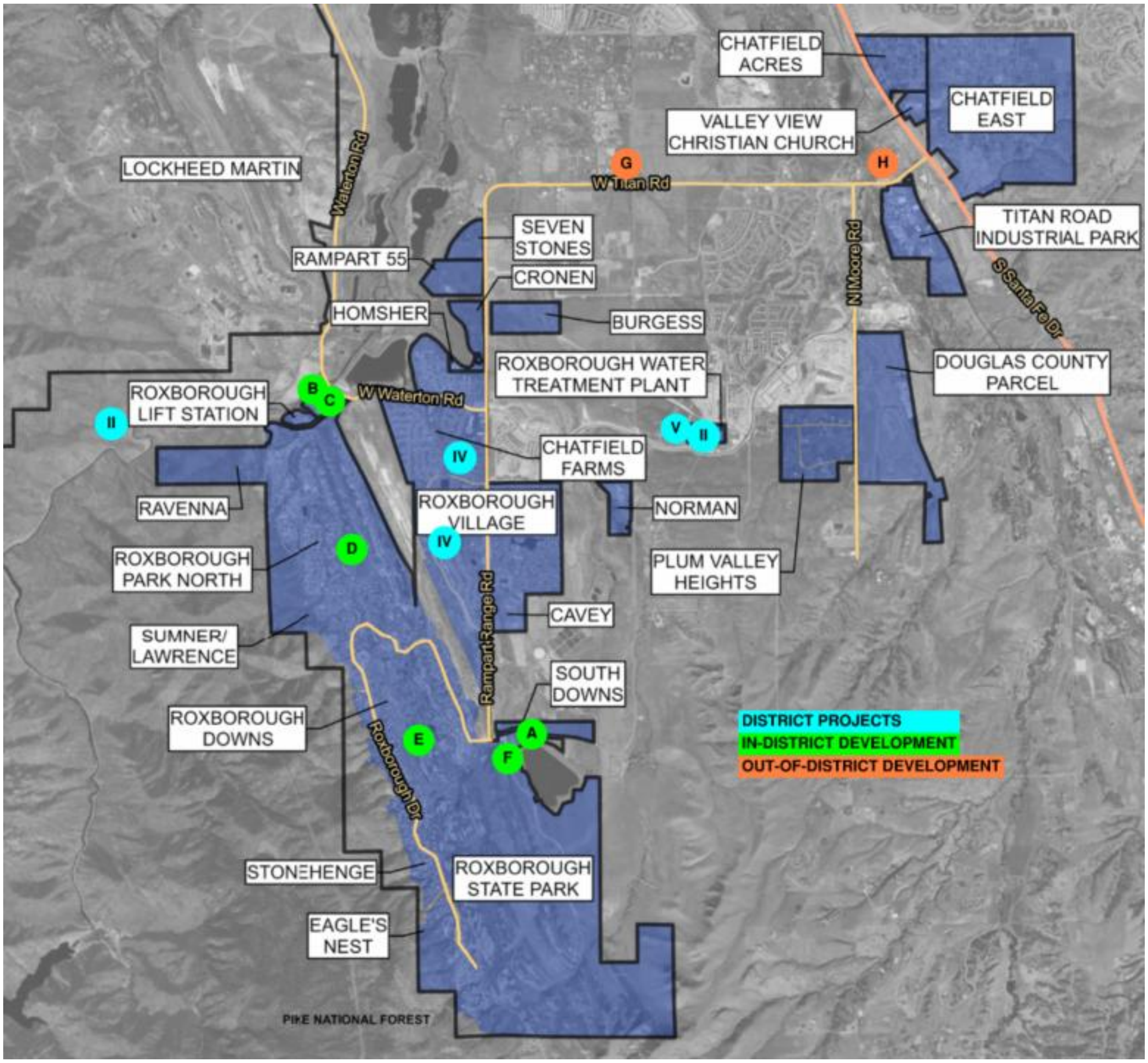
E. Pomeroy – Received District formation approval from Douglas County for infrastructure. Pending developer lawsuit for immediate possession to move forward. (No Change)

F. Roxborough State Park – The plans were approved. (No Change)

G. Chatfield Commercial Center – Meeting with the developer District Formation Lawyer and potential water customers to discuss potential new District for infrastructure financing. Continued coordination for map needs.

H. Comcast – Meetings with Comcast on next steps were completed the cost estimate was updated. (No Change)

5655 S. Yosemite St. | Suite 101 | Greenwood Village, Colorado 80111
www.tstinfrastructure.com | T: 303.799.5197 | F: 303.768.0441



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II. LIFT STATION AND WTP GENERATOR NATURAL GAS CONVERSION

The lift station gas meter was installed. Startup for the natural gas system and load bank testing at the Lift Station and WTP was completed.

III. MASTER PLAN UPDATE

Master Plan EQR historical evaluation of water use, and sewer flow evaluations are completed and planning numbers has been prepared. The Master Plan draft is in progress. The Service Area, Water System, Wastewater System, and Capital Improvements sections have been drafted. The Sustainability and Introduction sections are in progress.

IV. 2027 ROXBOROUGH VILLAGE WATERLINE REPLACEMENT

Evaluations for replacement and phasing has been prepared and a review meeting with District staff was completed. The exhibit for Subsuface Utility Engineering (SUE) investigation is being prepared and potholing locations identified. Details for temporary water system and traffic control are in progress. Cost estimate updates are in progress.

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

A diesel tank has been ordered and final drawings for construction are nearing completion to meet fire code/building code requirements. Coordination with the Contractor for construction of the pad has begun.

A draft power study for powering critical equipment when the large generators are not needed has been prepared and is under review.

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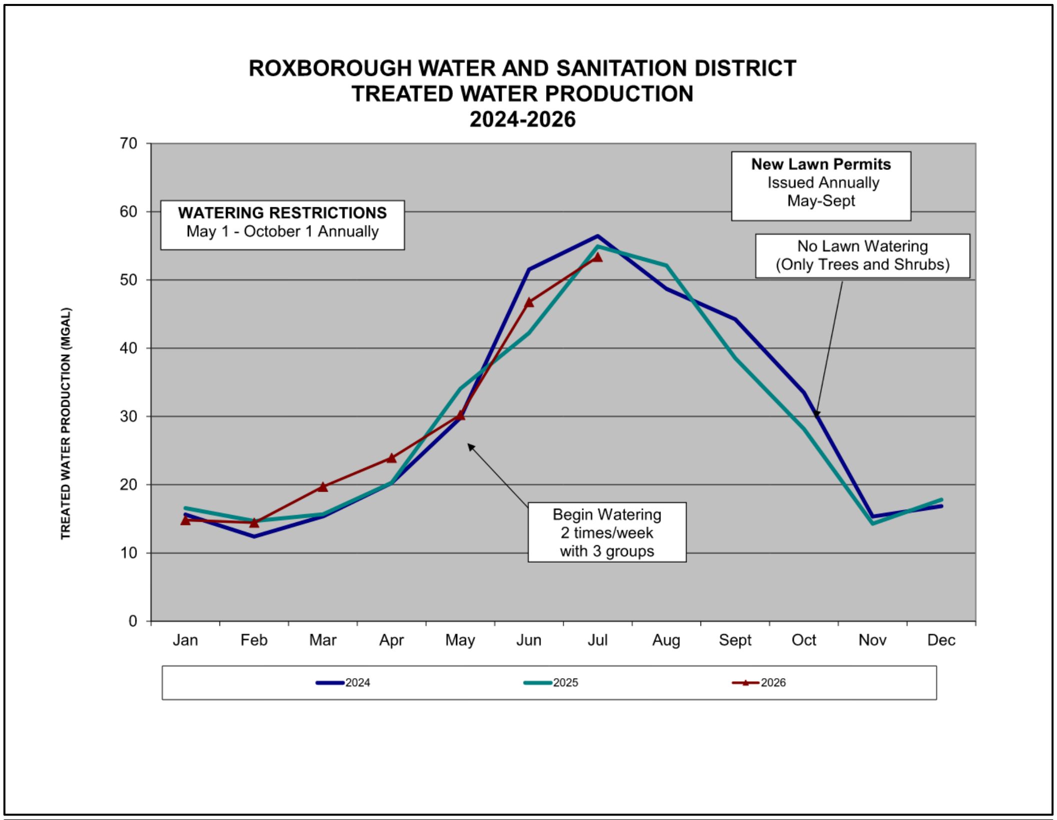
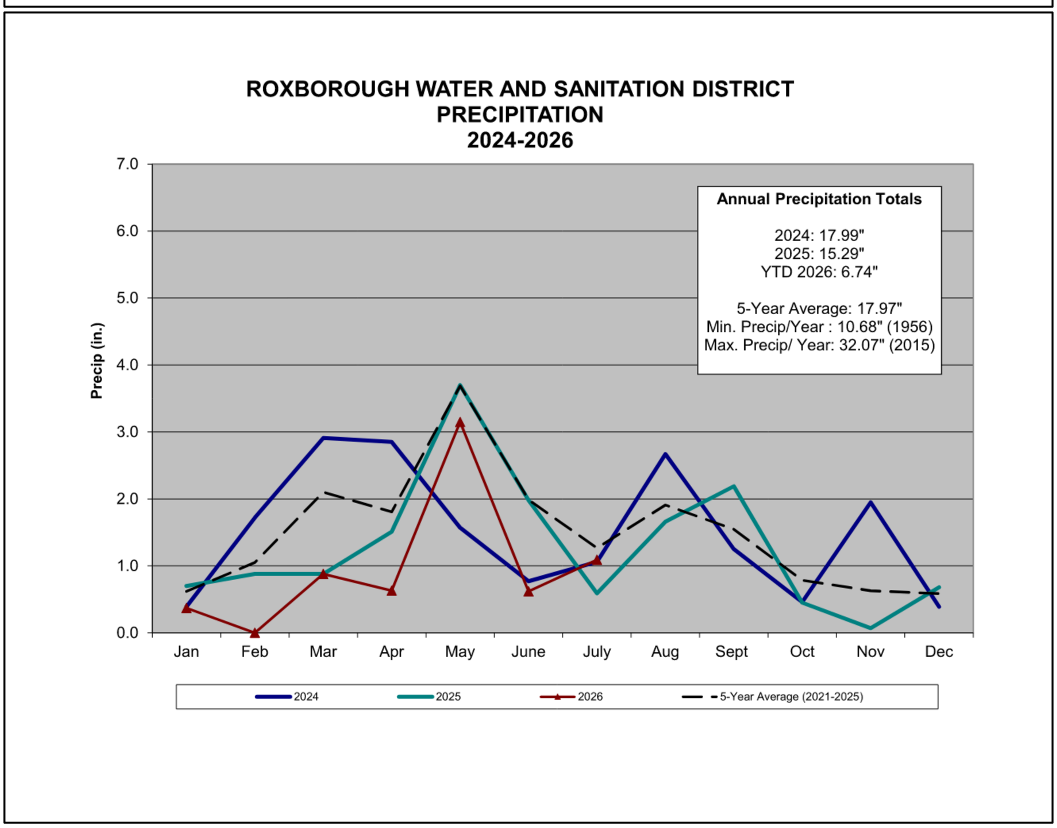
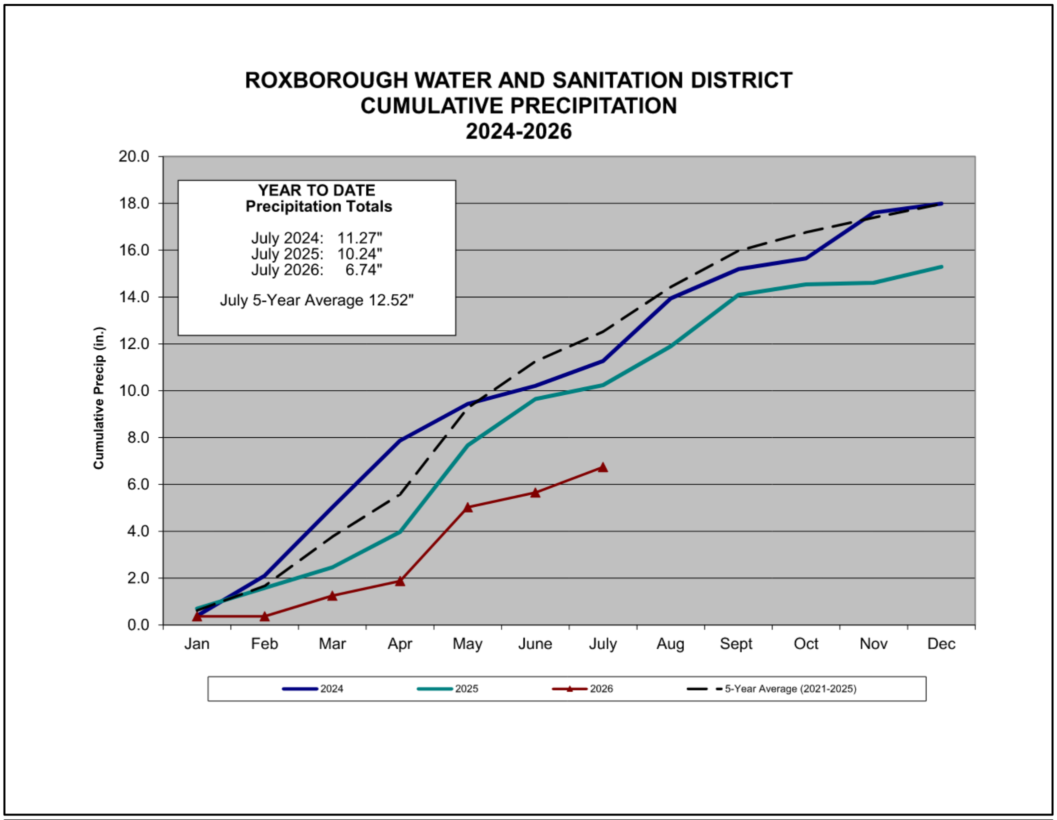
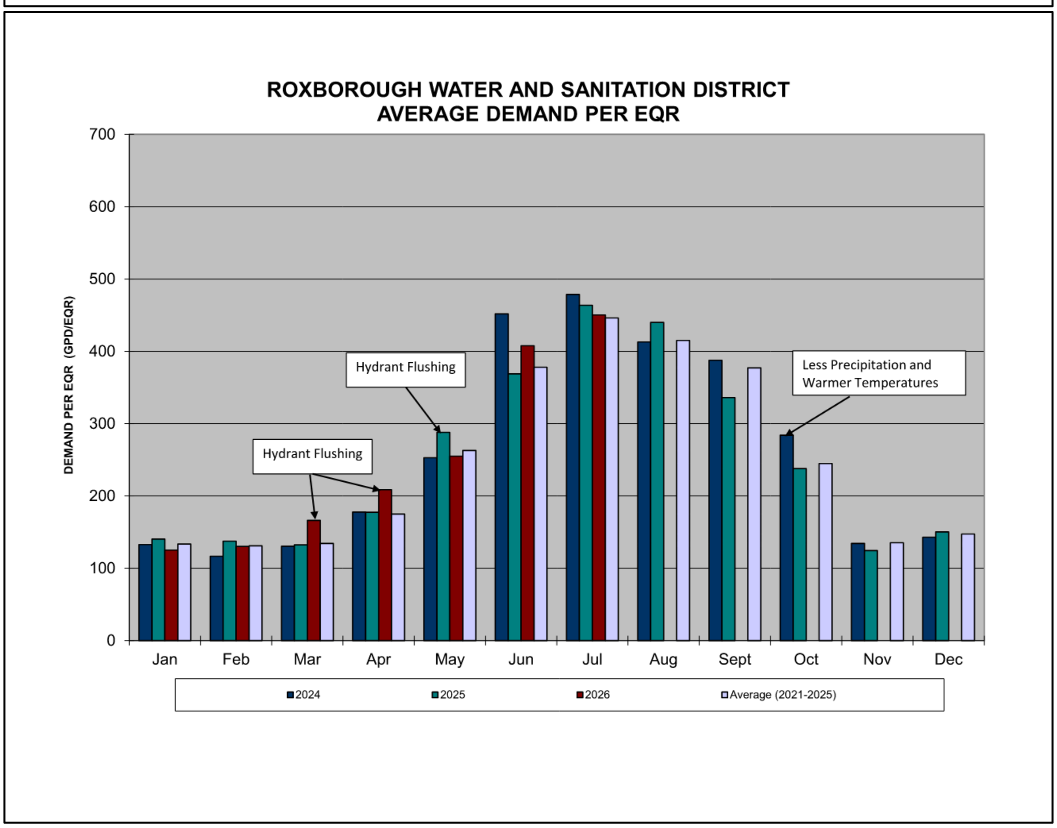
VI. WATER GRAPHS









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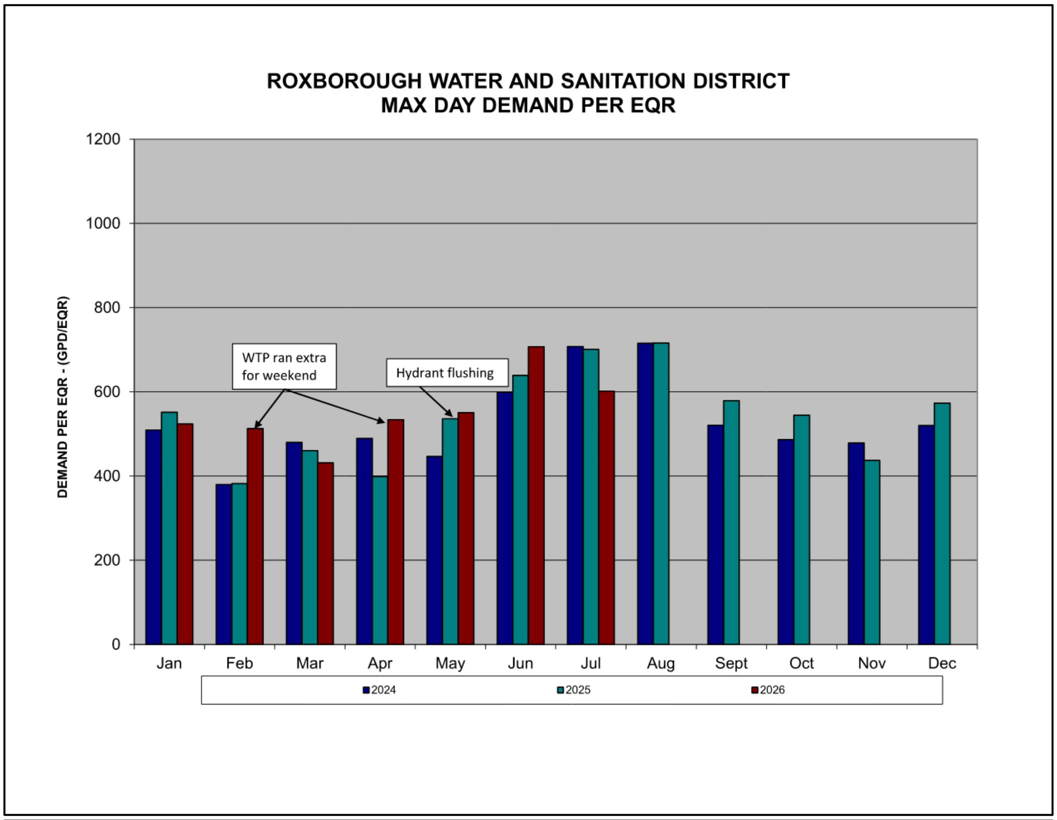
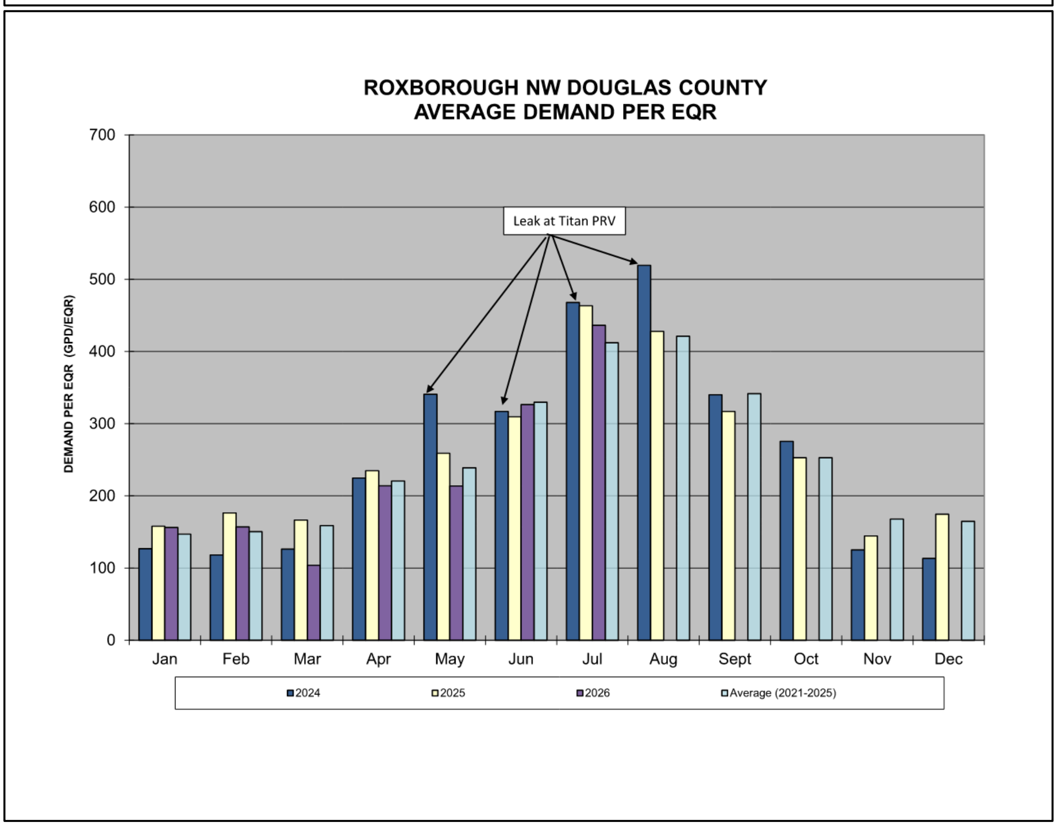
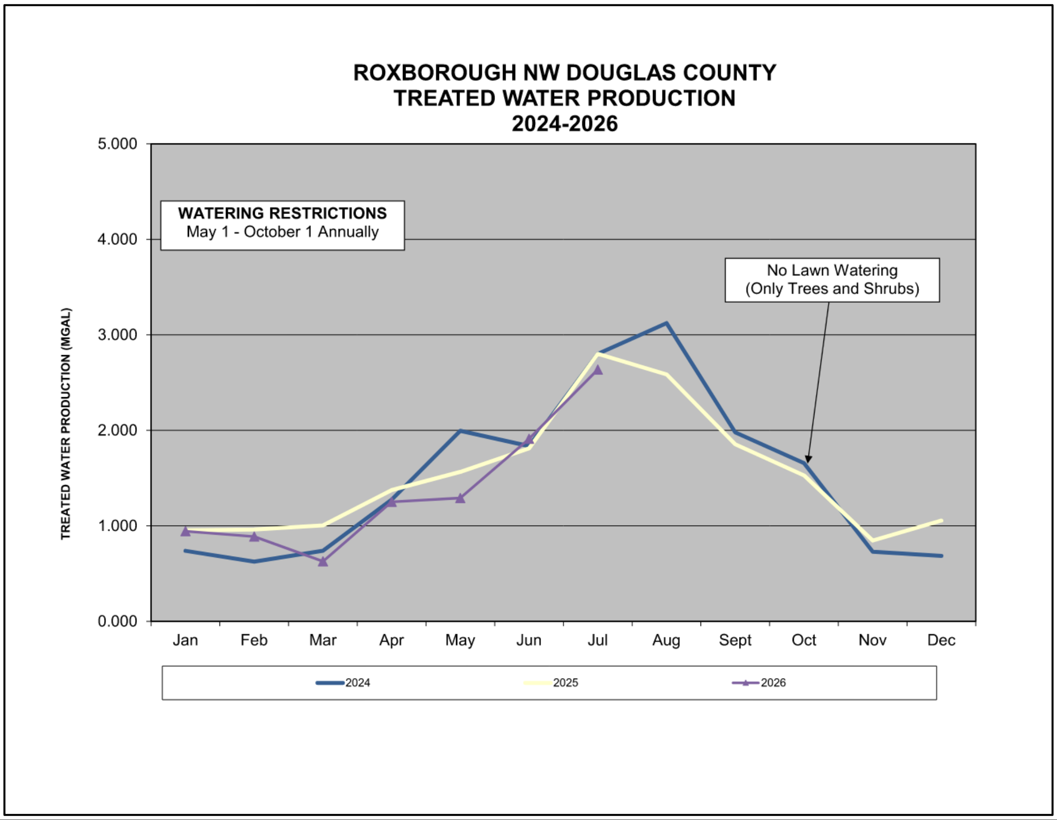
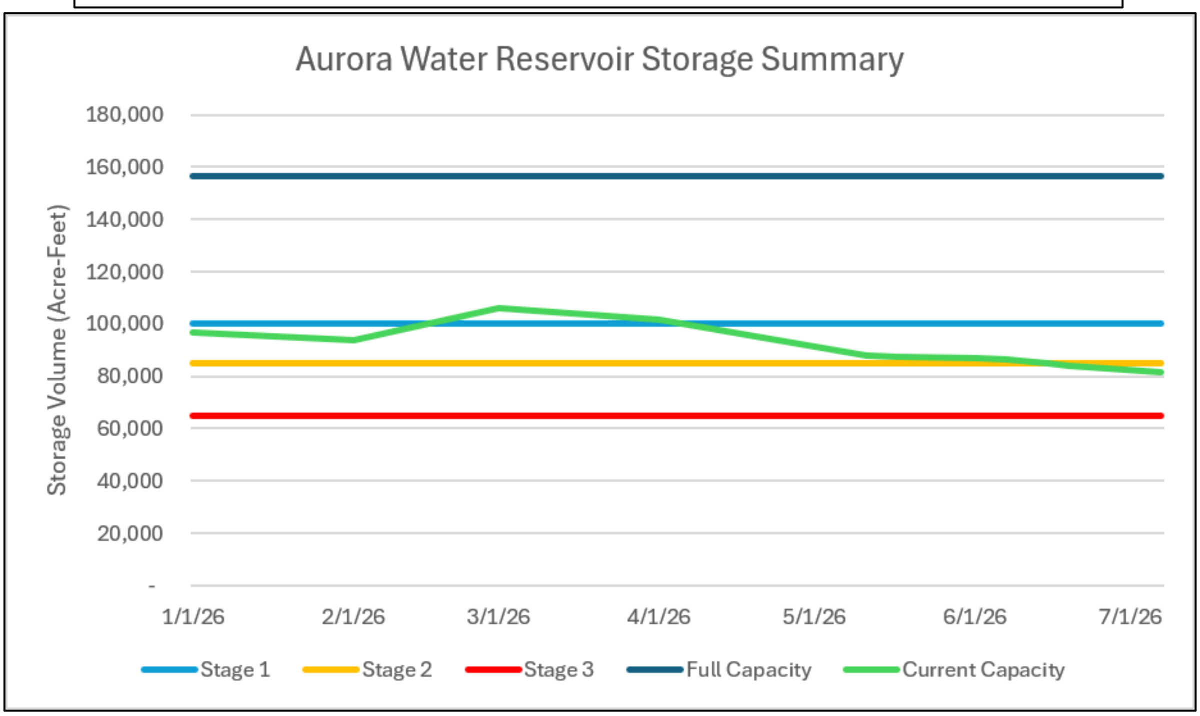

ROXBOROUGH WATER AND SANITATION DISTRICT
MAX DAY DEMAND PER EQR
DEMAND PER EQR - (GPD/EQR)
1200
1000
800
600
400
200
0
WTP ran extra for weekend
Hydrant flushing
Jan
Feb
Mar
Apr
May
Jun
Jul
Aug
Sept
Oct
Nov
Dec
2024
2025
2026


ROXBOROUGH NW DOUGLAS COUNTY
AVERAGE DEMAND PER EQR
DEMAND PER EQR (GPD/EQR)
700
600
500
400
300
200
100
0
Leak at Titan PRV
Jan
Feb
Mar
Apr
May
Jun
Jul
Aug
Sept
Oct
Nov
Dec
2024
2025
2026
Average (2021-2025)





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Roxborough Water and Sanitation Financial Recap June 30, 2026

General Fund

- Property taxes collected: $28,272
- Specific ownership taxes: $ 4,698
- Repairs expense: Including $ 4,464 to Initial. IT
- Office expense includes $ 1534 to Jet Print and Mail and $ 1,458 to Silver Cloud Mgmt
- Paid $ 19,000 for annual Audit

Debt Service Fund

- Property taxes collected: $ 9,108
- Specific ownership taxes: $1,514
- Transfers in (Debt Surcharge): $94,298

Water Fund – Treatment

- Service charges billed: $ 398,991
- Draught Surcharge billed for the month $ 83,629
- Dominion WTP Operations income: $ 54,030
- Capital surcharges collected: $94,298
- Ravenna monthly SDC: $23,906
- Operating Supplies for the month $ 19,066
- Capital Projects for the month includes $ 41,032 to Dominion Water and Sanitation

Water Fund - Distribution

• Water costs: $352,083

• Repairs Includes $ 20,703 to C&L Water Solutions

Sewer Fund

• Service charges: $185,938

• Lockheed Martin charges: $38,801

• Dominion Sewer Conveyance income: $65, 240

• Capital Projects includes $ 275,266 to QPS and $ 24,389 to Flowmore Service

Capital Fund

• Dominion System Improvements: $ 2,293

• Ravenna Pump Station $ 440

Interest Income Recap

• Interest income: $108,225

• Wells Fargo rate: 3.51557%

• Colotrust rate: 3.7509%

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

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
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**

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

Roxborough Water & Sanitation District
June 30, 2026

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

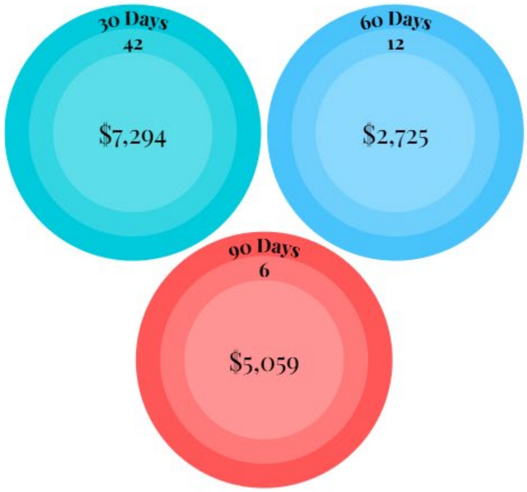
SUMMARY – DOUGLAS & JEFFERSON COUNTIES

	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%

Roxborough
Water & Sanitation District

Administrative Updates

August 19th, 2026

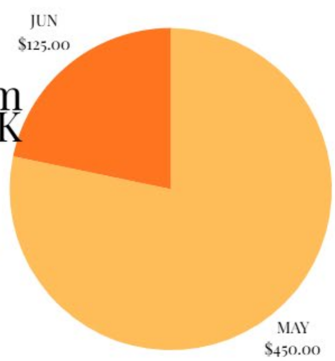


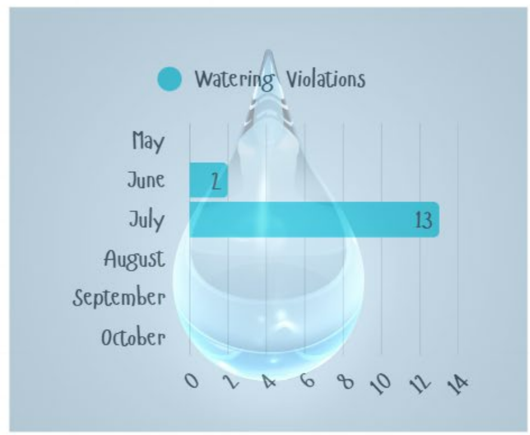
July 2026
Delinquent Accounts

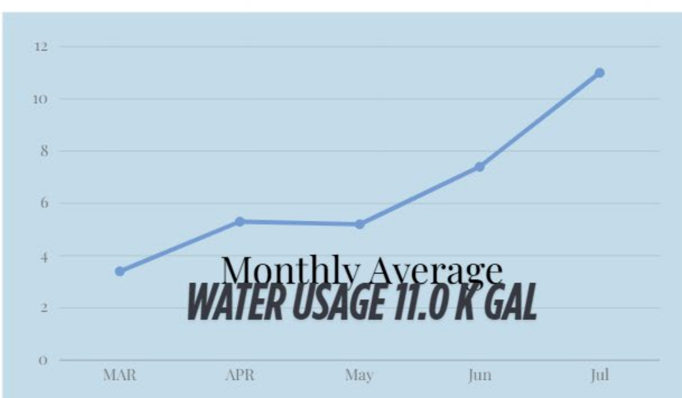
10 Customers Posted for Non-Payment

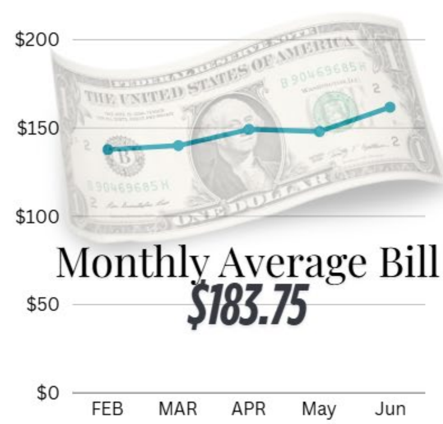
- all paid
- 1 still shut off from June

Rebate Program
$575 of aloted 5K



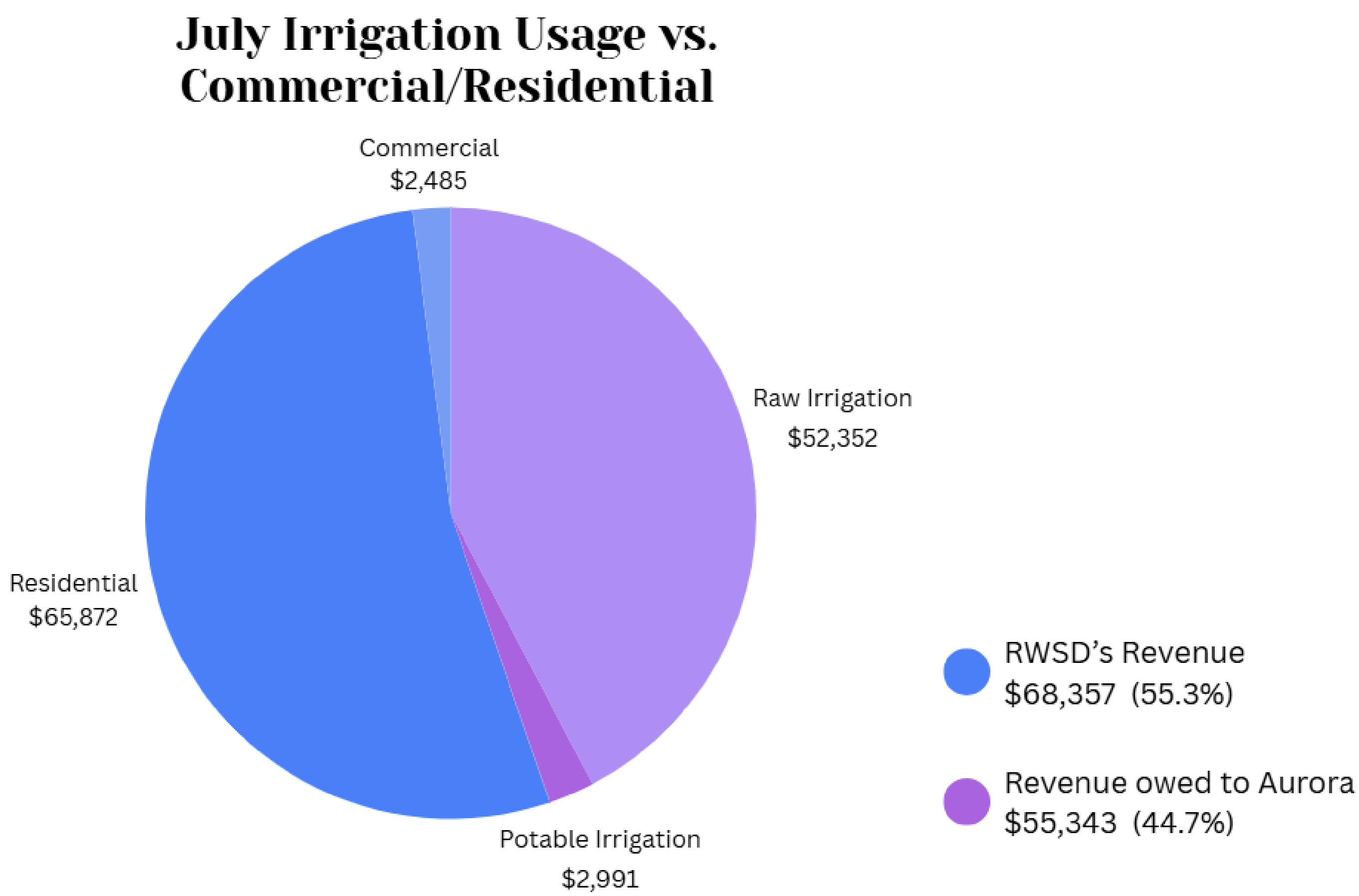






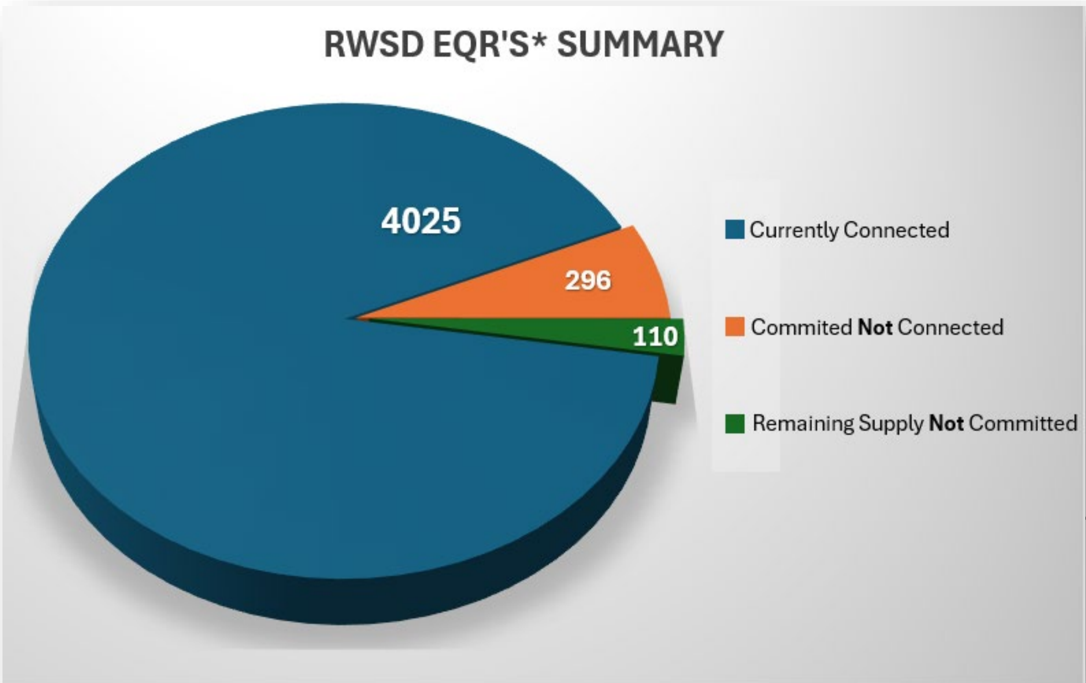
Roxborough Water & Sanitation District

Administrative Updates



Chart

Administrative Updates



***EQR (Equivalent Residential Unit) Conversion Chart**

Water Tap Size	Multiplier (EQR)
¾"	1
1"	2
1 ½"	4
2"	8
3"	18

This Chart shows how many water service connections we have connected to our water service….

*EQR stands for **Equivalent Residential Unit**. a standardized unit of measurement the district uses to fairly allocate costs based on the equivalent water consumption of a residential/commercial unit.*

Spreadsheet

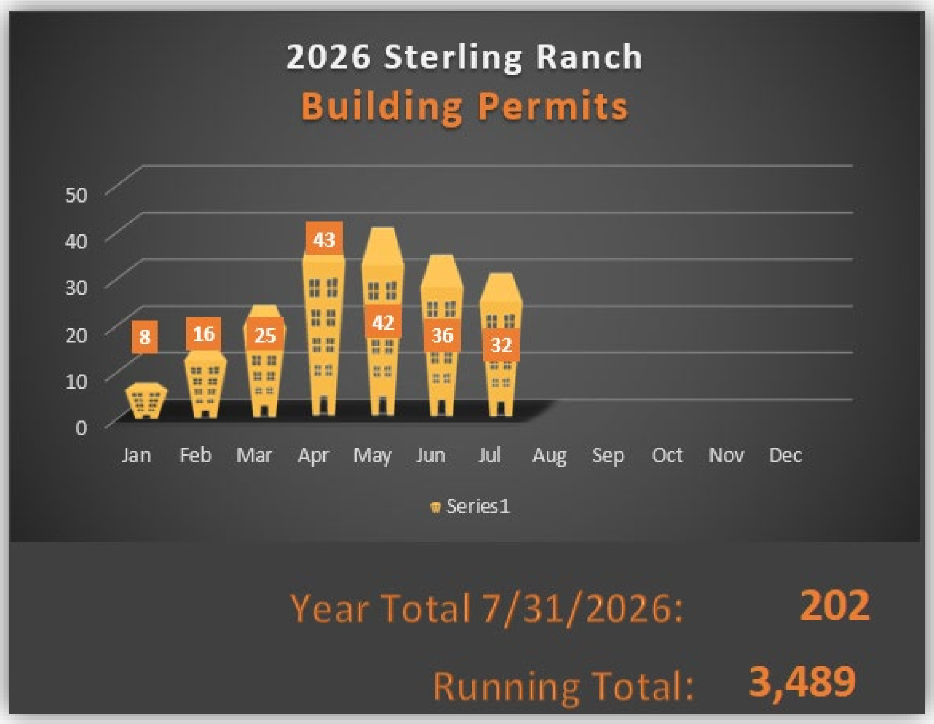
Administrative Updates

Dominion

Sterling Ranch

There were an additional **7** Certificates of Occupancy (CO) issued in Sterling Ranch in **July** bringing the total number of CO's that have been issued in Sterling Ranch to **3,269.** The monthly Wastewater Conveyance Charge for **July** was **$80,189**

($24.53/EQR)



In **July**, Sterling Ranch had **32** new Building Permits.

Running Total of **3,489** building permits issued.

($300/EQR)

Roxborough Water & Sanitation District

Period Billing Summary

Detail Option / Service: A1, Dates From: 07/01/2026 To: 07/31/2026 / Based on: Posted Date

User Type	SVC	Rate Type	Size	CY	Serv Billed	Metered	Consumption	Average Consump	Charges	Fuel Adj Charges	Demand Usage	Demand Charges	Taxes
COM	A1	2	75	2	16	16	132	8	169.85	0.00	0.00	0.00	0.00
COM	A1	2	75	SR	2	2	12	6	15.05	0.00	0.00	0.00	0.00
COM	A1	2	75	TI	10	10	98	10	154.80	0.00	0.00	0.00	0.00
COM	A1	2	100	1	1	1	5	5	0.00	0.00	0.00	0.00	0.00
COM	A1	2	100	2	8	8	396	50	683.70	0.00	0.00	0.00	0.00
COM	A1	2	100	R	1	1	46	46	77.40	0.00	0.00	0.00	0.00
COM	A1	2	100	TI	10	10	263	26	380.55	0.00	0.00	0.00	0.00
COM	A1	2	150	2	6	6	90	15	38.70	0.00	0.00	0.00	0.00
COM	A1	2	150	TI	3	3	65	22	73.10	0.00	0.00	0.00	0.00
COM	A1	2	200	2	8	8	97	12	47.30	0.00	0.00	0.00	0.00
COM	A1	2	200	TI	1	1	433	433	844.95	0.00	0.00	0.00	0.00
COM	A1	3	0	6	2	2	16,208	8,104	52,351.84	0.00	0.00	0.00	0.00
COM	A1	3	75	I	12	12	189	16	610.47	0.00	0.00	0.00	0.00
COM	A1	3	100	I	1	1	125	125	403.75	0.00	0.00	0.00	0.00
COM	A1	3	200	I	2	2	612	306	1,976.76	0.00	0.00	0.00	0.00
COM	A1	TOTAL			83	83	18,771	226	57,828.22	0.00	0.00	0.00	0.00
RES	A1	1	0	1	46	46	309	7	0.00	0.00	0.00	0.00	0.00
RES	A1	1	0	CE	4	4	8	2	0.00	0.00	0.00	0.00	0.00
RES	A1	1	0	R	8	8	64	8	0.00	0.00	0.00	0.00	0.00
RES	A1	1	75	1	3,446	3,446	38,441	11	50,946.40	0.00	0.00	0.00	0.00
RES	A1	1	75	2	1	1	12	12	15.05	0.00	0.00	0.00	0.00
RES	A1	1	75	5	1	1	0	0	0.00	0.00	0.00	0.00	0.00
RES	A1	1	75	CE	147	147	1,922	13	2,878.85	0.00	0.00	0.00	0.00
RES	A1	1	75	PV	29	29	265	9	316.05	0.00	0.00	0.00	0.00
RES	A1	1	75	R	219	219	6,362	29	11,590.65	0.00	0.00	0.00	0.00
RES	A1	2	75	R	2	2	68	34	124.70	0.00	0.00	0.00	0.00
RES	A1	TOTAL			3,903	3,903	47,451	12	65,871.70	0.00	0.00	0.00	0.00
Totals					3,986	3,986	66,222	17	123,699.92	0.00	0.00	0.00	0.00

Commercial $2,485.40

Residential $65,871.70

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Roxborough Water & Sanitation District

Period Billing Summary

USER: LHOOVER

Detail Option / Service: A1, Dates From: 07/01/2026 To: 07/31/2026 / Based on: Posted Date

	User Type	SVC	Rate Type	Size	CY	Serv Billed	Metered	Consumption	Average Consump	Charges	Fuel Adj Charges	Demand Usage	Demand Charges	Taxes
Raw	COM	A1	3	0	6	2	2	16,208	8,104	52,351.84	0.00	0.00	0.00	0.00
	COM	A1	3	75	I	12	12	189	16	610.47	0.00	0.00	0.00	0.00
Pot	COM	A1	3	100	I	1	1	125	125	403.75	0.00	0.00	0.00	0.00
	COM	A1	3	200	I	2	2	612	306	1,976.76	0.00	0.00	0.00	0.00
	COM	A1	TOTAL			17	17	17,134	1,008	55,342.82	0.00	0.00	0.00	0.00
	Totals					17	17	17,134	1,008	55,342.82	0.00	0.00	0.00	0.00

2,991

Administrative Updates

July 2025/2026 Revenue and Usage Comparisons

	July 2025	July 2026	% Difference
*Water Billed Revenue**			
ADG/WA (RWSD)	$ 341,758.50	$ 399,933.25	14.5%
ADG/IR (Irrigation)	$ 10,986.00	$ 11,562.00	5.0%
ADG/ID (Raw Irrigation)	$ 75,235.91	$ 77,150.08	2.5%
Subtotal	**$ 427,980.41**	**$ 488,645.33**	**12.4%**
Drought Surcharge Revenue			
ADG/A1	$ -	$ 123,699.92	100.0%
Aurora Charge		$ (55,342.82)	100.0%
RWSD Surcharge Revenue		$ 68,357.10	100.0%
Total	**$ 427,980.41**	**$ 557,002.43**	**23.2%**
*Potable kgals Billed**			
RWSD Usage	43,794	47,153	7.1%
NWDC Usage	2,264	2,788	18.8%
Raw Usage	16,463	16,208	-1.6%
Total ADG Usage	**62,521**	**66,149**	**5.5%**
Raw kgals Billed			
RWSD Aurora	54,179	52,806	-2.6%
NWDC Aurora	3,066	2,705	-13.3%
Raw Aurora	16,463	16,208	-1.6%
Total Aurora Raw	**73,708**	**71,719**	**-2.8%**

**Hydrant not included*

YTD Precipitation (in.)	10.24	6.89
Average Max Temperature	89.4˚	93.3˚

TST's Annual SDA dinner
Wednesday September 16, 2026

Please meet us in the lobby of the Keystone Lodge
at 7:00 p.m.
From there a shuttle will be providing
transportation to dinner at

Bistro North
270 Dillon Ridge Road
Dillon, CO 80435

Please RSVP by Wednesday September 9, 2026 to
Christy Kline cell 303.918.0571 or email
ckline@tstinfrastructure.com