

ROXBOROUGH WATER & SANITATION DISTRICT
FINANCIAL STATEMENTS

December 31, 2020

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Roxborough Water and Sanitation District Balance Sheet by Class

As of December 31, 2020

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	5-Capital Fund	6-Water- Distribution	7-Plum Valley Heights	Unclassified	TOTAL
ASSETS									
Current Assets									
Checking/Savings									
1105-Checking	221,177.57	2,370,708.03	15,802,166.65	1,176,722.90	543,315.63	-14,300,365.09	-235,915.40	0.00	5,579,810.29
1111- WF Bond Redemption	0.00	1,663,115.10	0.00	0.00	0.00	0.00	0.00	0.00	1,663,115.10
1125- Wells Fargo Savings	0.00	0.00	0.00	0.00	0.00	0.00	538,049.08	0.00	538,049.08
1139- WF Ravenna	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	0.00	3,196,997.18
1150-Investment in Colotrust	850,786.85	2,068,542.51	5,557,366.45	7,765,571.45	0.00	0.00	0.00	0.00	16,242,266.96
1155- Colotrust Bond Fund	0.00	0.00	357,946.68	496,613.68	0.00	0.00	0.00	0.00	854,760.36
1160 -System Develop Colo Trust	0.00	0.00	983,568.00	51.26	0.00	0.00	0.00	0.00	983,619.26
Total Checking/Savings	1,071,964.42	6,102,365.64	25,898,044.96	9,441,159.01	543,315.63	-14,300,365.09	302,133.68	0.00	29,058,618.25
Other Current Assets									
1300-A/R Service	0.00	0.00	1,078,111.62	359,709.26	0.00	0.00	0.00	0.00	1,437,820.88
1310-A/R Availability	0.00	0.00	8,359.23	2,491.20	0.00	0.00	0.00	0.00	10,850.43
1350- A/R Taxes	1,485,396.00	693,887.00	0.00	0.00	0.00	0.00	465,070.00	0.00	2,644,353.00
1356-Due From NWDC Inclusion	0.00	0.00	8,891.26	0.00	0.00	0.00	0.00	0.00	8,891.26
1376- Due From Others	0.00	0.00	5,615.95	0.00	0.00	0.00	0.00	0.00	5,615.95
1390- Due from Dominion	0.00	0.00	31,594.97	105,498.00	0.00	0.00	0.00	0.00	137,092.97
1395- Due from PAT3	0.00	0.00	1,542.91	0.00	0.00	0.00	0.00	0.00	1,542.91
1399- Due From Arrowhead	0.00	0.00	140.00	0.00	0.00	0.00	0.00	0.00	140.00
1400- Prepaid Insurance	22,372.25	0.00	22,372.25	22,372.25	0.00	22,372.25	0.00	0.00	89,489.00
Total Other Current Assets	1,507,768.25	693,887.00	1,156,628.19	490,070.71	0.00	22,372.25	465,070.00	0.00	4,335,796.40
Total Current Assets	2,579,732.67	6,796,252.64	27,054,673.15	9,931,229.72	543,315.63	-14,277,992.84	767,203.68	0.00	33,394,414.65
Fixed Assets									
1500- Capital Assets	0.00	0.00	82,884,638.32	16,591,916.89	0.00	0.00	140,953.57	0.00	99,617,508.78
Total Fixed Assets	0.00	0.00	82,884,638.32	16,591,916.89	0.00	0.00	140,953.57	0.00	99,617,508.78
TOTAL ASSETS	2,579,732.67	6,796,252.64	109,939,311.47	26,523,146.61	543,315.63	-14,277,992.84	908,157.25	0.00	133,011,923.43
LIABILITIES & EQUITY									
Current Liabilities									
Accounts Payable	34,542.81	0.00	55,040.10	604,065.50	0.00	121,360.61	1,535.78	0.00	816,644.80
2000- Accounts Payable	34,542.81	0.00	55,040.10	604,065.50	0.00	121,360.61	1,535.78	0.00	816,644.80
Total Accounts Payable									
Other Current Liabilities	0.00	0.00	40,206.68	40,206.68	0.00	0.00	0.00	0.00	80,413.36
2015 Accrued Vac Sick Leave	0.00	0.00	24,333.32	0.00	0.00	0.00	0.00	0.00	24,333.32
2052 -Deferred Rental Income	0.00	0.00	3,196,997.18	0.00	0.00	0.00	0.00	0.00	3,196,997.18
2055- Ravenna Costs Advanced	0.00	693,887.00	0.00	0.00	0.00	0.00	485,070.00	0.00	2,644,353.00
2060 -Deferred Taxes	1,485,396.00	0.00	0.00	13,782.85	0.00	0.00	0.00	0.00	13,782.85
2400 -Retainage Payable	0.00	0.00	3,261,537.18	53,969.53	0.00	0.00	465,070.00	0.00	5,959,879.71
Total Other Current Liabilities	1,485,396.00	693,887.00	3,316,577.28	658,055.03	0.00	121,360.61	466,605.78	0.00	6,776,524.51
Total Current Liabilities	1,520,038.81	693,887.00	3,316,577.28	658,055.03	0.00	121,360.61	466,605.78	0.00	6,776,524.51
Total Liabilities									
Equity									
3500 -Retained Earnings	939,738.78	5,829,607.31	103,318,375.19	25,882,445.96	546,588.68	-10,695,653.80	199,240.27	0.00	126,020,342.39
Net Income	119,955.08	272,758.33	3,304,359.00	-17,354.38	-3,273.05	-3,703,699.65	242,311.20	0.00	215,056.53
Total Equity	1,059,693.86	6,102,365.64	106,622,734.19	25,865,091.58	543,315.63	-14,399,353.45	441,551.47	0.00	126,235,398.92
TOTAL LIABILITIES & EQUITY	2,579,732.67	6,796,252.64	109,939,311.47	26,523,146.61	543,315.63	-14,277,992.84	908,157.25	0.00	133,011,923.43

Roxborough Water and Sanitation District
Profit & Loss by Class
December 2020

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Ordinary Income/Expense							
Income							
5010- Service Charges	0.00	0.00	217,801.67	141,626.64	0.00	0.00	359,428.31
5101- Service Charges LMA	0.00	0.00	0.00	24,143.44	0.00	0.00	24,143.44
5200- Property Taxes	5,489.23	2,382.74	0.00	0.00	0.00	7,526.60	15,398.57
5210- Specific Ownership Taxes	10,492.08	5,171.68	42,037.13	0.00	0.00	3,670.08	19,333.84
5211- Dominion WTP Operations	0.00	0.00	0.00	0.00	0.00	0.00	42,037.13
5213- Sewer Service Dominion	0.00	0.00	10,725.00	20,780.00	0.00	0.00	20,780.00
5310-Permit Fees	0.00	0.00	9,750.00	20,625.00	0.00	0.00	31,350.00
5410-Hydrant Water	0.00	0.00	1,629.00	0.00	0.00	0.00	9,750.00
5510-Potable Irrigation Water	0.00	0.00	5,969.56	0.00	0.00	0.00	1,629.00
5511-Irrigation Water	2,000.00	0.00	14,183.70	6,332.45	0.00	0.00	5,969.56
5610- Miscellaneous Income	0.00	0.00	5,115.73	0.00	0.00	0.00	22,516.15
5611-Inclusion fees-NWDC	0.00	0.00	24,158.33	0.00	0.00	0.00	5,115.73
5620- Dominion Dist. Operations	0.00	0.00	4,251.06	0.00	0.00	0.00	24,158.33
5640- Dominion Treated Water Us	0.00	0.00	56,939.05	0.00	0.00	0.00	4,251.06
5650 Dominion Exp Reimbursement	0.00	0.00	329,715.00	450,505.00	0.00	0.00	56,939.05
5700- Sys. Development Charge	0.00	0.00	15,036.66	0.00	0.00	0.00	780,220.00
5705 Ravenna SDC	0.00	0.00	11,384.72	12,349.96	0.00	0.00	15,036.66
5710- Capital Surcharge	0.00	0.00	90,678.32	853.92	0.00	0.00	23,734.66
5715- Capital Surcharge WTP Sup	86.36	213.03	712.94	0.00	0.00	4.54	90,678.32
5820- Investment Income	0.00	0.00	-2,218.07	0.00	0.00	0.00	1,870.79
5850 - Reimbursed Exp Other							-2,218.07
Total Income	18,067.67	7,767.45	837,869.80	677,216.41	0.00	11,201.22	1,552,122.55
Gross Profit	18,067.67	7,767.45	837,869.80	677,216.41	0.00	11,201.22	1,552,122.55
Expense							
6020-Payroll Expenses	13,121.68	0.00	62,458.19	48,345.49	33,935.48	0.00	157,860.84
6040- Accounting	2,375.00	0.00	2,375.00	2,375.00	2,375.00	1,000.00	10,500.00
6050- Contract Labor	1,773.45	0.00	4,381.75	4,381.25	4,381.25	0.00	10,536.45
6053- Data Recovery	46,297.00	0.00	0.00	0.00	0.00	0.00	46,297.00
6055- Dominion expenses	0.00	0.00	0.00	244.00	1,449.48	0.00	1,693.48
6060- Education	166.66	0.00	10.00	259.16	259.18	0.00	695.00
6100- Engineering	1,387.50	0.00	15,232.50	8,967.50	7,915.40	0.00	33,502.90
6130- Insurance	3,575.00	0.00	3,575.00	3,575.00	3,575.00	0.00	14,300.00
6140- Lab & Test Fees	0.00	0.00	373.00	0.00	1,418.00	0.00	1,791.00
6150- Legal	1,480.48	0.00	1,734.48	1,490.48	1,490.48	535.78	6,721.70
6170 - Meter Expenses	0.00	0.00	0.00	0.00	2,816.85	0.00	2,816.85
6180- Misc. Expenses	1,046.48	0.00	523.21	40.63	292.47	0.00	1,902.79
6185- Littleton Service Fees	0.00	0.00	0.00	436,074.46	0.00	0.00	436,074.46
6200- Office Expense	6,007.07	0.00	452.85	2,409.51	2,346.01	0.00	11,215.44
6210-Operating Supplies	0.00	0.00	3,257.18	8,093.11	0.00	0.00	11,350.29
6220- Permits	4,086.50	0.00	25.00	0.00	0.00	0.00	4,111.50
6230- Repairs and Maint	3,954.53	0.00	21,687.46	3,122.92	32,352.07	0.00	61,156.98
6240- Safety Equipment	0.00	0.00	43.64	0.00	43.65	0.00	130.94
6250- Treasurers Fees	72.90	35.93	0.00	0.00	8,538.51	0.00	221.73
6260- Utilities	175.87	0.00	31,128.77	21,217.87	567.46	0.00	61,061.02
6270- Vehicle	63.75	0.00	749.30	444.10	101,311.08	0.00	1,824.61
6280- Water Costs	0.00	0.00	0.00	0.00	184.59	0.00	101,311.08
6300- Bank Service Charges	184.60	0.00	184.60	184.60	413.00	0.00	738.39
7290- Water Rights	0.00	0.00	127,869.35	156,646.10	-12,199.35	0.00	272,316.10
7300- Capital Projects	0.00	0.00	422.50	0.00	0.00	0.00	422.50
7301-Capital WTP	0.00	0.00					
Total Expense	85,808.47	35.93	271,948.03	698,159.33	193,465.61	1,648.68	1,250,966.05
Net Ordinary Income	-67,740.80	7,731.52	566,021.77	-20,942.92	-193,465.61	9,552.54	301,156.50

Roxborough Water and Sanitation District
Profit & Loss by Class
December 2020

	1-General Fund	2-Debt Service	3-Water-Treatment	4-Sewer	6-Water- Distribution	7-Plum Valley Heights	TOTAL
Other Income/Expense							
Other Income							
6902- Transfers in WTP	0.00	90,678.32	0.00	0.00	0.00	0.00	90,678.32
Total Other Income	0.00	90,678.32	0.00	0.00	0.00	0.00	90,678.32
Other Expense							
8002- Transfers Water Supply SV	0.00	0.00	90,678.32	0.00	0.00	0.00	90,678.32
9000 -Depreciation Expense	0.00	0.00	165,000.00	69,000.00	0.00	0.00	234,000.00
Total Other Expense	0.00	0.00	255,678.32	69,000.00	0.00	0.00	324,678.32
Net Other Income	0.00	90,678.32	-255,678.32	-69,000.00	0.00	0.00	-234,000.00
Net Income	-67,740.80	98,409.84	310,343.45	-89,942.92	-193,465.61	9,552.54	67,156.50

Roxborough Water and Sanitation District
Profit & Loss -General Fund
December 2020

	Dec 20	Jan - Dec 20
Ordinary Income/Expense		
Income		
5200- Property Taxes	5,489.23	1,398,230.37
5210- Specific Ownership Taxes	10,492.08	118,579.52
5610- Miscellaneous Income	2,000.00	2,044.77
5820- Investment Income	86.36	8,149.85
Total Income	18,067.67	1,527,004.51
Gross Profit	18,067.67	1,527,004.51
Expense		
6020-Payroll Expenses	13,121.68	131,020.71
6040- Accounting	2,375.00	28,500.00
6041- Audit	0.00	30,000.00
6050- Contract Labor	1,773.45	1,773.45
6053- Data Recovery	46,297.00	204,156.13
6080- Education	166.66	5,348.22
6099- Election	0.00	22,652.60
6100- Engineering	1,387.50	38,822.60
6130- Insurance	3,575.00	25,410.00
6150- Legal	1,480.48	15,841.58
6180- Misc. Expenses	1,046.48	6,633.87
6200- Office Expense	6,007.07	43,645.36
6220- Permits	4,086.50	11,075.65
6225-Rent	0.00	2,693.52
6230- Repairs and Maint	3,994.53	72,113.22
6250- Treasurers Fees	72.90	20,957.84
6260- Utilities	175.87	28,707.51
6270- Vehicle	63.75	1,154.92
6300- Bank Service Charges	184.60	3,896.74
7300- Capital Projects	0.00	12,645.51
Total Expense	85,808.47	707,049.43
Net Ordinary Income	-67,740.80	819,955.08
Other Income/Expense		
Other Expense		
8000- Transfers to Other Funds	0.00	700,000.00
Total Other Expense	0.00	700,000.00
Net Other Income	0.00	-700,000.00
Net Income	-67,740.80	119,955.08

Roxborough Water and Sanitation District
Profit & Loss -Debt Service
December 2020

	Dec 20	Jan - Dec 20
Ordinary Income/Expense		
Income		
5200- Property Taxes	2,382.74	688,642.64
5210- Specific Ownership Taxes	5,171.68	58,449.34
5820- Investment Income	213.03	20,658.32
Total Income	7,767.45	767,750.30
Gross Profit	7,767.45	767,750.30
Expense		
6250- Treasurers Fees	35.93	10,330.40
6420-Loan Administrative Fees	0.00	38,400.00
6500- CWRPDA Debt Service	0.00	439,019.86
6550-CWCB Debt Service	0.00	115,811.50
7100-Principal Payments	0.00	505,000.00
7200- Interest Payments	0.00	684,831.55
Total Expense	35.93	1,793,393.31
Net Ordinary Income	7,731.52	-1,025,643.01
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	210,484.80
6902- Transfers In WTP	90,678.32	1,087,916.54
Total Other Income	90,678.32	1,298,401.34
Net Other Income	90,678.32	1,298,401.34
Net Income	98,409.84	272,758.33

Roxborough Water and Sanitation District
Profit & Loss -Water Treatment
December 2020

	Dec 20	Jan - Dec 20
Ordinary Income/Expense		
Income		
5010- Service Charges	217,801.67	3,992,813.92
5100-Availability Charges	0.00	156,604.24
5211- Dominion WTP Operations	42,037.13	575,815.97
5310-Permit Fees	10,725.00	10,725.00
5410-Hydrant Water	9,750.00	75,787.50
5510-Potable Irrigation Water	1,629.00	60,816.00
5511-Irrigation Water	5,969.56	457,724.10
5601-Late Fees, Penalties,	0.00	7,432.44
5610- Miscellaneous Income	14,183.70	36,772.88
5611-Inclusion fees-NWDC	5,115.73	74,574.21
5620- Dominion Dist. Operations	24,158.33	279,714.21
5640- Dominion Treated Water Us	4,251.06	37,205.19
5650 Dominion Exp Reimbursement	56,939.05	205,077.91
5700- Sys. Development Charge	329,715.00	666,476.83
5705 Ravenna SDC	15,036.66	291,095.50
5710- Capital Surcharge	11,384.72	137,106.55
5715- Capital Surcharge WTP Sup	90,678.32	1,087,916.54
5820- Investment Income	712.94	46,716.05
5850 - Reimbursed Exp Other	-2,218.07	11,220.04
Total Income	837,869.80	8,211,595.08
Gross Profit	837,869.80	8,211,595.08
Expense		
6020-Payroll Expenses	62,458.19	588,542.01
6040- Accounting	2,375.00	28,500.00
6065- Dominion expenses	0.00	190.00
6080- Education	10.00	7,840.62
6100- Engineering	15,232.50	113,508.06
6130- Insurance	3,575.00	24,935.82
6140- Lab & Test Fees	373.00	15,738.85
6150- Legal	1,480.48	11,589.75
6180- Misc. Expenses	523.21	18,019.83
6200- Office Expense	452.85	6,720.82
6210-Operating Supplies	3,257.18	101,080.56
6220- Permits	25.00	707.19
6230- Repairs and Maint	21,687.46	418,996.62
6240- Safety Equipment	43.64	1,204.62
6260- Utilities	31,128.77	150,514.21
6270- Vehicle	749.30	6,800.06
6280- Water Costs	0.00	3,814.23
6300- Bank Service Charges	184.60	2,199.26
7290- Water Rights	0.00	3,687.75
7300- Capital Projects	127,869.35	589,078.00
7301-Capital WTP	422.50	78,177.04
7302- Water Taps Centennial	0.00	10,870.00
Total Expense	271,848.03	2,182,715.30
Net Ordinary Income	566,021.77	6,028,879.78
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	500,000.00
Total Other Income	0.00	500,000.00
Other Expense		
8000- Transfers to Other Funds	0.00	156,604.24
8002- Transfers Water Supply SV	90,678.32	1,087,916.54
9000 -Depreciation Expense	165,000.00	1,980,000.00
Total Other Expense	255,678.32	3,224,520.78
Net Other Income	-255,678.32	-2,724,520.78

Roxborough Water and Sanitation District
Profit & Loss -Water Treatment
December 2020

	Dec 20	Jan - Dec 20
Net Income	310,343.45	3,304,359.00

Roxborough Water and Sanitation District
Profit & Loss -Water Distribution
December 2020

	Dec 20	Jan - Dec 20
Ordinary Income/Expense		
Expense		
6020-Payroll Expenses	33,935.48	338,362.63
6040- Accounting	2,375.00	28,500.00
6050- Contract Labor	4,381.25	35,260.62
6065- Dominion expenses	1,449.48	4,281.52
6080- Education	259.18	7,366.62
6100- Engineering	7,915.40	230,575.38
6110-Conservation Rebates	0.00	600.00
6115- GPS/GIS	0.00	20,240.00
6130- Insurance	3,575.00	25,556.34
6140- Lab & Test Fees	1,418.00	15,429.22
6150- Legal	1,490.48	22,958.25
6170 - Meter Expenses	2,816.85	53,983.20
6180- Misc. Expenses	292.47	1,362.28
6200- Office Expense	2,346.01	23,029.11
6210-Operating Supplies	0.00	2,689.57
6220- Permits	0.00	5,798.84
6230- Repairs and Maint	32,352.07	253,553.76
6240- Safety Equipment	43.65	1,269.12
6260- Utilities	8,538.51	78,954.13
6270- Vehicle	567.46	6,835.71
6280- Water Costs	101,311.08	2,299,398.49
6300- Bank Service Charges	184.59	2,134.26
6830- Costs Returned to DC	0.00	1,264.59
7290- Water Rights	413.00	34,059.97
7300- Capital Projects	-12,199.35	210,236.04
Total Expense	<u>193,465.61</u>	<u>3,703,699.65</u>
Net Ordinary Income	<u>-193,465.61</u>	<u>-3,703,699.65</u>
Net Income	<u><u>-193,465.61</u></u>	<u><u>-3,703,699.65</u></u>

Roxborough Water and Sanitation District
Profit & Loss -Sewer Fund
December 2020

	Dec 20	Jan - Dec 20
Ordinary Income/Expense		
Income		
5010- Service Charges	141,626.64	1,698,939.91
5100-Availability Charges	0.00	53,880.56
5101- Service Charges LMA	24,143.44	289,101.17
5213-Sewer Service Dominion	20,780.00	124,473.58
5310-Permit Fees	20,625.00	20,625.00
5601-Late Fees, Penalties,	0.00	3,086.10
5610- Miscellaneous Income	6,332.45	14,398.12
5650 Dominion Exp Reimbursement	0.00	5,230.85
5700- Sys. Development Charge	450,505.00	487,759.70
5710- Capital Surcharge	12,349.96	148,637.25
5820- Investment Income	853.92	55,334.42
Total Income	677,216.41	2,901,466.66
Gross Profit	677,216.41	2,901,466.66
Expense		
6020-Payroll Expenses	48,345.49	336,088.75
6040- Accounting	2,375.00	28,500.00
6050- Contract Labor	4,381.75	35,261.08
6065- Dominion expenses	244.00	9,098.03
6080- Education	259.16	7,410.85
6100- Engineering	8,967.50	125,127.88
6115- GPS/GIS	0.00	2,725.00
6130- Insurance	3,575.00	24,935.84
6140- Lab & Test Fees	0.00	1,579.00
6150- Legal	1,734.48	17,447.82
6180- Misc. Expenses	40.63	613.22
6185- Littleton Service Fees	436,074.46	921,914.66
6200- Office Expense	2,409.51	21,646.49
6210-Operating Supplies	8,093.11	45,343.25
6220- Permits	0.00	2,099.84
6230- Repairs and Maint	3,122.92	144,310.16
6240- Safety Equipment	43.65	1,259.54
6260- Utilities	21,217.87	86,551.72
6270- Vehicle	444.10	5,910.78
6300- Bank Service Charges	184.60	1,796.18
7300- Capital Projects	156,646.10	417,320.39
Total Expense	698,159.33	2,236,940.48
Net Ordinary Income	-20,942.92	664,526.18
Other Income/Expense		
Other Income		
6900- Transfers In	0.00	200,000.00
Total Other Income	0.00	200,000.00
Other Expense		
8000- Transfers to Other Funds	0.00	53,880.56
9000 -Depreciation Expense	69,000.00	828,000.00
Total Other Expense	69,000.00	881,880.56
Net Other Income	-69,000.00	-681,880.56
Net Income	-89,942.92	-17,354.38

Roxborough Water and Sanitation District
Profit & Loss -Capital Fund
December 2020

	<u>Dec 20</u>	<u>Jan - Dec 20</u>
Ordinary Income/Expense		
Expense		
7307-Ravenna Infrastructure	0.00	3,273.05
Total Expense	0.00	3,273.05
Net Ordinary Income	0.00	-3,273.05
Net Income	<u>0.00</u>	<u>-3,273.05</u>

Roxborough Water and Sanitation District
Profit & Loss -PVH
December 2020

	<u>Dec 20</u>	<u>Jan - Dec 20</u>
Ordinary Income/Expense		
Income		
5200- Property Taxes	7,526.60	462,132.93
5210- Specific Ownership Taxes	3,670.08	40,965.58
5820- Investment Income	4.54	49.80
5840- CWCB Loan Proceeds	0.00	14,356.62
Total Income	<u>11,201.22</u>	<u>517,504.93</u>
Gross Profit	11,201.22	517,504.93
Expense		
6040- Accounting	1,000.00	12,000.00
6100- Engineering	0.00	0.00
6150- Legal	535.78	1,607.04
6250- Treasurers Fees	112.90	6,931.98
6500- CWRPDA Debt Service	0.00	139,207.56
6550-CWCB Debt Service	0.00	115,447.15
Total Expense	<u>1,648.68</u>	<u>275,193.73</u>
Net Ordinary Income	<u>9,552.54</u>	<u>242,311.20</u>
Net Income	<u><u>9,552.54</u></u>	<u><u>242,311.20</u></u>

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual- General Fund
January through December 2020

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	1,398,230.37	1,395,530.00	2,700.37	100.2%
5210- Specific Ownership Taxes	118,579.52	90,000.00	28,579.52	131.8%
5610- Miscellaneous Income	2,044.77	1,000.00	1,044.77	204.5%
5820- Investment Income	8,149.85	2,000.00	6,149.85	407.5%
Total Income	1,527,004.51	1,488,530.00	38,474.51	102.6%
Gross Profit	1,527,004.51	1,488,530.00	38,474.51	102.6%
Expense				
6020-Payroll Expenses	131,020.71	125,000.00	6,020.71	104.8%
6040- Accounting	28,500.00	30,000.00	-1,500.00	95.0%
6041- Audit	30,000.00	25,000.00	5,000.00	120.0%
6050- Contract Labor	1,773.45	15,000.00	-13,226.55	11.8%
6053- Data Recovery	204,156.13	200,000.00	4,156.13	102.1%
6060- Directors Fee	0.00	8,000.00	-8,000.00	0.0%
6080- Education	5,348.22	30,000.00	-24,651.78	17.8%
6099- Election	22,652.60	30,000.00	-7,347.40	75.5%
6100- Engineering	38,822.60	50,000.00	-11,177.40	77.6%
6130- Insurance	25,410.00	20,000.00	5,410.00	127.1%
6150- Legal	15,841.58	30,000.00	-14,158.42	52.8%
6180- Misc. Expenses	6,633.87	20,000.00	-13,366.13	33.2%
6200- Office Expense	43,645.36	40,000.00	3,645.36	109.1%
6220- Permits	11,075.65	15,000.00	-3,924.35	73.8%
6225-Rent	2,693.52	3,000.00	-306.48	89.8%
6230- Repairs and Maint	72,113.22	160,000.00	-87,886.78	45.1%
6250- Treasurers Fees	20,957.84	20,000.00	957.84	104.8%
6260- Utilities	28,707.51	11,000.00	17,707.51	261.0%
6270- Vehicle	1,154.92	0.00	1,154.92	100.0%
6300- Bank Service Charges	3,896.74	0.00	3,896.74	100.0%
7300- Capital Projects	12,645.51	12,000.00	645.51	105.4%
Total Expense	707,049.43	844,000.00	-136,950.57	83.8%
Net Ordinary Income	819,955.08	644,530.00	175,425.08	127.2%
Other Income/Expense				
Other Expense				
8000- Transfers to Other Funds	700,000.00	700,000.00	0.00	100.0%
Total Other Expense	700,000.00	700,000.00	0.00	100.0%
Net Other Income	-700,000.00	-700,000.00	0.00	100.0%
Net Income	119,955.08	-55,470.00	175,425.08	-216.3%

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Debt Service
January through December 2020

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	688,642.64	687,874.00	768.64	100.1%
5210- Specific Ownership Taxes	58,449.34	80,000.00	-21,550.66	73.1%
5820- Investment Income	20,658.32	10,000.00	10,658.32	206.6%
Total Income	767,750.30	777,874.00	-10,123.70	98.7%
Gross Profit	767,750.30	777,874.00	-10,123.70	98.7%
Expense				
6250- Treasurers Fees	10,330.40	13,010.00	-2,679.60	79.4%
6420-Loan Administrative Fees	38,400.00	76,800.00	-38,400.00	50.0%
6500- CWRPDA Debt Service	439,019.86	439,020.00	-0.14	100.0%
6550-CWCB Debt Service	115,811.50	439,020.00	-323,208.50	26.4%
7100-Principal Payments	505,000.00	505,000.00	0.00	100.0%
7200- Interest Payments	684,831.55	724,532.00	-39,700.45	94.5%
Total Expense	1,793,393.31	2,197,382.00	-403,988.69	81.6%
Net Ordinary Income	-1,025,643.01	-1,419,508.00	393,864.99	72.3%
Other Income/Expense				
Other Income				
6900- Transfers In	210,484.80	130,000.00	80,484.80	161.9%
6902- Transfers In WTP	1,087,916.54	1,082,000.00	5,916.54	100.5%
6903- Ravenna Loan Surcharge	0.00	82,425.00	-82,425.00	0.0%
Total Other Income	1,298,401.34	1,294,425.00	3,976.34	100.3%
Net Other Income	1,298,401.34	1,294,425.00	3,976.34	100.3%
Net Income	272,758.33	-125,083.00	397,841.33	-218.1%

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Water Distribution
January through December 2020

	<u>Jan - Dec 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
6020-Payroll Expenses	338,362.63	320,000.00	18,362.63	105.7%
6040- Accounting	28,500.00	32,500.00	-4,000.00	87.7%
6050- Contract Labor	35,260.62	40,000.00	-4,739.38	88.2%
6065- Dominion expenses	4,281.52	60,000.00	-55,718.48	7.1%
6080- Education	7,366.62	25,000.00	-17,633.38	29.5%
6100- Engineering	230,575.38	100,000.00	130,575.38	230.6%
6110-Conservation Rebates	600.00	2,500.00	-1,900.00	24.0%
6115- GPS/GIS	20,240.00	37,500.00	-17,260.00	54.0%
6130- Insurance	25,556.34	17,500.00	8,056.34	146.0%
6140- Lab & Test Fees	15,429.22	14,000.00	1,429.22	110.2%
6150- Legal	22,958.25	37,500.00	-14,541.75	61.2%
6170 - Meter Expenses	53,983.20	125,000.00	-71,016.80	43.2%
6180- Misc. Expenses	1,362.28	10,000.00	-8,637.72	13.6%
6200- Office Expense	23,029.11	20,000.00	3,029.11	115.1%
6210-Operating Supplies	2,689.57	4,000.00	-1,310.43	67.2%
6220- Permits	5,798.84	5,000.00	798.84	116.0%
6230- Repairs and Maint	253,553.76	200,000.00	53,553.76	126.8%
6240- Safety Equipment	1,269.12	2,000.00	-730.88	63.5%
6260- Utilities	78,954.13	75,000.00	3,954.13	105.3%
6270- Vehicle	6,835.71	17,500.00	-10,664.29	39.1%
6280- Water Costs	2,299,398.49	1,552,000.00	747,398.49	148.2%
6300- Bank Service Charges	2,134.26	0.00	2,134.26	100.0%
6830- Costs Returned to DC	1,264.59	0.00	1,264.59	100.0%
7290- Water Rights	34,059.97	100,000.00	-65,940.03	34.1%
7300- Capital Projects	210,236.04	1,700,000.00	-1,489,763.96	12.4%
Total Expense	<u>3,703,699.65</u>	<u>4,497,000.00</u>	<u>-793,300.35</u>	<u>82.4%</u>
Net Ordinary Income	<u>-3,703,699.65</u>	<u>-4,497,000.00</u>	<u>793,300.35</u>	<u>82.4%</u>
Net Income	<u><u>-3,703,699.65</u></u>	<u><u>-4,497,000.00</u></u>	<u><u>793,300.35</u></u>	<u><u>82.4%</u></u>

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Sewer Fund
January through December 2020

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5010- Service Charges	1,698,939.91	1,500,000.00	198,939.91	113.3%
5100-Availability Charges	53,880.56	40,000.00	13,880.56	134.7%
5101- Service Charges LMA	289,101.17	300,000.00	-10,898.83	96.4%
5211- Dominion WTP Operations	0.00	0.00	0.00	0.0%
5213-Sewer Service Dominion	124,473.58	8,400.00	116,073.58	1,481.8%
5310-Permit Fees	20,625.00	5,000.00	15,625.00	412.5%
5601-Late Fees, Penalties,	3,086.10	0.00	3,086.10	100.0%
5610- Miscellaneous Income	14,398.12	30,000.00	-15,601.88	48.0%
5625- Dominion Sewer Conveyance	0.00	39,600.00	-39,600.00	0.0%
5630-Dominion Collections Opear	0.00	39,600.00	-39,600.00	0.0%
5650 Dominion Exp Reimbursement	5,230.85	50,000.00	-44,769.15	10.5%
5700- Sys. Development Charge	487,759.70	50,000.00	437,759.70	975.5%
5710- Capital Surcharge	148,637.25	120,000.00	28,637.25	123.9%
5820- Investment Income	55,334.42	15,000.00	40,334.42	368.9%
Total Income	2,901,466.66	2,197,600.00	703,866.66	132.0%
Gross Profit	2,901,466.66	2,197,600.00	703,866.66	132.0%
Expense				
6020-Payroll Expenses	336,088.75	310,000.00	26,088.75	108.4%
6040- Accounting	28,500.00	30,000.00	-1,500.00	95.0%
6050- Contract Labor	35,261.08	40,000.00	-4,738.92	88.2%
6065- Dominion expenses	9,098.03	50,000.00	-40,901.97	18.2%
6080- Education	7,410.85	30,000.00	-22,589.15	24.7%
6100- Engineering	125,127.88	100,000.00	25,127.88	125.1%
6115- GPS/GIS	2,725.00	50,000.00	-47,275.00	5.5%
6130- Insurance	24,935.84	12,500.00	12,435.84	199.5%
6140- Lab & Test Fees	1,579.00	1,000.00	579.00	157.9%
6150- Legal	17,447.82	35,000.00	-17,552.18	49.9%
6180- Misc. Expenses	613.22	8,000.00	-7,386.78	7.7%
6185- Littleton Service Fees	921,914.66	925,000.00	-3,085.34	99.7%
6200- Office Expense	21,646.49	20,000.00	1,646.49	108.2%
6210-Operating Supplies	45,343.25	80,000.00	-34,656.75	56.7%
6220- Permits	2,099.84	3,000.00	-900.16	70.0%
6230- Repairs and Maint	144,310.16	200,000.00	-55,689.84	72.2%
6240- Safety Equipment	1,259.54	2,000.00	-740.46	63.0%
6260- Utilities	86,551.72	110,000.00	-23,448.28	78.7%
6270- Vehicle	5,910.78	8,000.00	-2,089.22	73.9%
6300- Bank Service Charges	1,796.18	0.00	1,796.18	100.0%
6420-Loan Administrative Fees	0.00	0.00	0.00	0.0%
7290- Water Rights	0.00	0.00	0.00	0.0%
7300- Capital Projects	417,320.39	2,025,000.00	-1,607,679.61	20.6%
Total Expense	2,236,940.48	4,039,500.00	-1,802,559.52	55.4%
Net Ordinary Income	664,526.18	-1,841,900.00	2,506,426.18	-36.1%
Other Income/Expense				
Other Income				
6900- Transfers In	200,000.00	200,000.00	0.00	100.0%
Total Other Income	200,000.00	200,000.00	0.00	100.0%
Other Expense				
8000- Transfers to Other Funds	53,880.56	40,000.00	13,880.56	134.7%
9000-Depreciation	0.00	0.00	0.00	0.0%
9000 -Depreciation Expense	828,000.00			
Total Other Expense	881,880.56	40,000.00	841,880.56	2,204.7%
Net Other Income	-681,880.56	160,000.00	-841,880.56	-426.2%
Net Income	-17,354.38	-1,681,900.00	1,664,545.62	1.0%

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-Capital Fund
January through December 2020

	<u>Jan - Dec 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
5809-System Capacity Revenue	0.00	500,000.00	-500,000.00	0.0%
5850 - Reimbursed Exp Other	0.00	500,000.00	-500,000.00	0.0%
Total Income	<u>0.00</u>	<u>1,000,000.00</u>	<u>-1,000,000.00</u>	<u>0.0%</u>
Gross Profit	0.00	1,000,000.00	-1,000,000.00	0.0%
Expense				
6805-Ravenna Phase 3/4 Expense	0.00	500,000.00	-500,000.00	0.0%
6806-System Capacity Expense	0.00	500,000.00	-500,000.00	0.0%
7307-Ravenna Infrastructure	3,273.05	0.00	3,273.05	100.0%
Total Expense	<u>3,273.05</u>	<u>1,000,000.00</u>	<u>-996,726.95</u>	<u>0.3%</u>
Net Ordinary Income	<u>-3,273.05</u>	<u>0.00</u>	<u>-3,273.05</u>	<u>100.0%</u>
Net Income	<u><u>-3,273.05</u></u>	<u><u>0.00</u></u>	<u><u>-3,273.05</u></u>	<u><u>100.0%</u></u>

Roxborough Water and Sanitation District
Profit & Loss Budget vs. Actual-PVH
January through December 2020

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5200- Property Taxes	462,132.93	467,661.00	-5,528.07	98.8%
5210- Specific Ownership Taxes	40,965.58	50,000.00	-9,034.42	81.9%
5820- Investment Income	49.80	75.00	-25.20	66.4%
5840- CWCB Loan Proceeds	14,356.62			
Total Income	517,504.93	517,736.00	-231.07	100.0%
Gross Profit	517,504.93	517,736.00	-231.07	100.0%
Expense				
6040- Accounting	12,000.00	12,000.00	0.00	100.0%
6080- Education	0.00	2,500.00	-2,500.00	0.0%
6100- Engineering	0.00	25,000.00	-25,000.00	0.0%
6150- Legal	1,607.04	7,500.00	-5,892.96	21.4%
6250- Treasurers Fees	6,931.98	9,000.00	-2,068.02	77.0%
6500- CWRPDA Debt Service	139,207.56	307,208.00	-168,000.44	45.3%
6550-CWCB Debt Service	115,447.15	115,447.00	0.15	100.0%
Total Expense	275,193.73	478,655.00	-203,461.27	57.5%
Net Ordinary Income	242,311.20	39,081.00	203,230.20	620.0%
Net Income	242,311.20	39,081.00	203,230.20	620.0%

SUPPLEMENTAL INFORMATION

Roxborough Water & Sanitation District
December 31, 2020

Long Term Obligations

CWCB- 2014 Loan	\$ 16,103,219
CT2015-176 CWCB-PVH Water Supply	\$ 2,103,302
2015 CWRPDA- PVH Infrastructure	\$ 4,056,129
2019-2250 CWCB- Ravenna	\$ 1,464,050
2005 CWRPDA Loan Payable	<u>\$ 3,395,000</u>
TOTAL LONG TERM LIABILITIES	\$ 27,121,700

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 December 31, 2020 is as follows:

	General Fund	Debt Service Water Fund	Debt Service Sewer Fund	Capital Projects Fund	Water Fund	Sewer Fund	PVH	Total
Operating Reserve	\$ -	\$ -	\$ -	\$ 543,316	\$ 1,100,000	\$ 500,000		\$ 2,143,316
Capital Reserve	-	-	-		185,948	(87,565)		\$ 98,383
Operating Cash	<u>1,071,964</u>	<u>1,688,617</u>	<u>4,413,749</u>	<u>-</u>	<u>10,311,732</u>	<u>9,028,724</u>	<u>302,134</u>	<u>\$ 26,816,920</u>
Total Cash on Hand	<u>\$ 1,071,964</u>	<u>\$ 1,688,617</u>	<u>\$ 4,413,749</u>	<u>\$ 543,316</u>	<u>\$ 11,597,680</u>	<u>\$ 9,441,159</u>	<u>\$ 302,134</u>	<u>\$ 29,058,619</u>

Roxborough Water and Sanitation
Distribution of Cash in Bank- Water Fund
2020

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available												
Cash in Bank - Water Fund	10,442,248	10,557,556	10,688,240	10,764,521	10,787,881	10,931,949	10,723,337	10,930,668	10,369,748	10,312,420	10,885,001	11,597,680
Total Funds Available	10,442,248	10,557,556	10,688,240	10,764,521	10,787,881	10,931,949	10,723,337	10,930,668	10,369,748	10,312,420	10,885,001	11,597,680
Distribution of Available Funds												
Operating Reserve	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
25% of Budgeted Expenditures												
Capital Reserve	255,745	318,375	344,141	394,919	388,635	313,864	129,032	136,457	148,882	199,224	231,618	185,948
Operating Cash	9,086,503	9,139,181	9,244,099	9,269,602	9,299,246	9,518,085	9,494,305	9,694,211	9,120,866	9,013,196	9,553,383	10,311,732
Total Cash	10,442,248	10,557,556	10,688,240	10,764,521	10,787,881	10,931,949	10,723,337	10,930,668	10,369,748	10,312,420	10,885,001	11,597,680
Capital Reserve												
Beginning Reserve Balance	228,456	255,745	318,375	344,141	394,919	388,635	313,864	129,032	136,457	148,882	199,224	231,618
Additions to Reserve	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Use of Reserves	42,711	7,370	44,234	19,222	76,284	144,771	254,832	62,575	57,575	19,658	37,606	115,670
Ending Reserve Balance	255,745	318,375	344,141	394,919	388,635	313,864	129,032	136,457	148,882	199,224	231,618	185,948

No Assurance is provided on these Financial Statements

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

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Cash Funds Available												
Cash in Bank - Sewer Fund	8,397,724	8,499,466	8,647,107	8,762,527	8,879,366	8,948,053	8,631,743	8,674,174	8,759,853	8,724,211	8,908,963	9,441,159
Total Funds Available	8,449,067	8,499,466	8,647,107	8,762,527	8,879,366	8,948,053	8,631,743	8,674,174	8,759,853	8,724,211	8,908,963	9,441,159
Distribution of Available Funds												
Operating Reserve	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
25% of Budgeted Expenditures												
Capital Reserve	110,462	100,112	104,540	124,540	123,272	108,391	122,500	123,982	110,685	88,149	49,081	-87,565
Operating Cash	7,838,605	7,899,354	8,042,567	8,137,987	8,256,094	8,339,662	8,009,243	8,050,192	8,149,168	8,136,062	8,359,882	9,028,724
Total Available Funds	8,449,067	8,499,466	8,647,107	8,762,527	8,879,366	8,948,053	8,631,743	8,674,174	8,759,853	8,724,211	8,908,963	9,441,159
Capital Reserve												
Beginning Reserve Balance	137,821	110,462	100,112	104,540	124,540	123,272	108,391	122,500	123,982	110,685	88,149	49,081
Additions to Reserve	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Use of Reserves	-47,359	-30,350	-15,572	0	-21,268	-34,881	-5,891	-18,518	-33,297	-42,536	-59,068	-156,646
Ending Reserve Balance	110,462	100,112	104,540	124,540	123,272	108,391	122,500	123,982	110,685	88,149	49,081	-87,565

No Assurance is provided on these Financial Statements

Roxborough Water and Sanitation
Distribution of Cash in Bank - Debt Service
2020

Cash Funds Available - Water Treatment Plant

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Beginning Cash Balance	2,139,907	1,919,590	2,010,343	2,101,146	2,244,893	2,335,703	2,426,559	2,569,190	2,198,739	2,289,288	2,431,884	1,597,939
Surcharge Collected	90,748	90,753	90,803	90,866	90,810	90,856	90,957	90,941	90,549	90,485	90,622	90,678
Availablity of Service Trans.	0	0	0	52,881	0	0	51,674			52,111	52,111	
Payment of Debt	311,065	0	0	0	0	0	0	461,392	0	0	976,678	
Ending Cash Balance	1,919,590	2,010,343	2,101,146	2,244,893	2,335,703	2,426,559	2,569,190	2,198,739	2,289,288	2,431,884	1,597,939	1,688,617

Cash Funds Available - Sewer Debt Service

	Jan	Feb	March	April	April	April	April	April	April	Sept	Sept	Sept
Operating Cash	3,700,637	3,561,903	3,813,499	3,841,132	4,074,180	4,121,045	4,274,779	4,289,845	4,442,295	4,450,326	4,406,016	4,413,749
Total	5,620,227	5,572,246	5,914,645	6,086,025	6,409,883	6,547,604	6,843,969	6,488,584	6,731,583	6,882,210	6,003,955	6,102,366

No Assurance is provided on these Financial Statements

Roxborough Water & Sanitation District
Property Tax Schedule
2020

SUMMARY – DOUGLAS & JEFFERSON COUNTIES

	2020										2019			
	Property Taxes	Delinquent Tax, Rebates and Abatements	Specific Ownerships Taxes	Interest	Treasurer's		HB 1006 Tax	HB 1006 Treasurer's Fee	Total Amount Received	Percentage of Levied Taxes Received		Total Amount Received	Percentage of Levied Taxes Received	
					Fees	Fee				Monthly	Y-T-D		Monthly	Y-T-D
January	\$ 4		\$ 18,426						\$ 18,430	0.00%	0.00%	\$ 18,430	1.00%	1.00%
February	\$ 57,575		\$ 16,801		\$ (864)			\$ 73,512	\$ 91,942	2.76%	2.76%	\$ 91,942	4.98%	5.98%
March	\$ 583,039		\$ 12,388	\$ 4	\$ (8,746)			\$ 586,685	\$ 678,627	27.98%	30.75%	\$ 678,627	36.78%	42.76%
April	\$ 65,693		\$ 11,439		\$ (986)			\$ 76,146	\$ 754,773	3.15%	33.90%	\$ 754,773	40.91%	83.67%
May	\$ 700,317		\$ 10,761		\$ (10,505)			\$ 700,573		33.61%	67.52%		0.00%	83.67%
June	\$ 128,110		\$ 12,014		\$ (1,922)			\$ 138,202	\$ 138,202	6.15%	73.66%	\$ 138,202	7.49%	91.16%
July	\$ 453,364		\$ 15,700		\$ (6,800)			\$ 462,264	\$ 600,466	21.76%	95.43%	\$ 600,466	32.54%	123.71%
August	\$ 26,253		\$ 17,212		\$ (394)			\$ 43,071	\$ 643,537	1.26%	96.69%	\$ 643,537	34.88%	158.59%
September	\$ 52,894		\$ 22,368		\$ (794)			\$ 74,468	\$ 718,005	2.54%	99.22%	\$ 718,005	38.92%	197.50%
October	\$ 4,198		\$ 13,680		\$ (63)			\$ 17,815	\$ 735,820	0.20%	99.43%	\$ 735,820	39.88%	237.38%
November	\$ 8,320		\$ 19,093		\$ (125)			\$ 27,288	\$ 763,108	0.40%	99.83%	\$ 763,108	41.36%	278.74%
December	\$ 15,399		\$ 19,334		\$ (221)			\$ 34,512	\$ 797,620	0.74%	100.56%	\$ 797,620	43.23%	321.97%
TOTAL	\$ 2,095,166	\$ -	\$ 189,216	\$ 4	\$ (31,420)	\$ -	\$ -	\$ 2,252,966	\$ 5,940,530	100.56%	100.56%	\$ 5,940,530	321.97%	321.97%

Douglas County

\$ 173,028,260	Assessed Value	\$ 51,767,113
6.208	General Mill Levy	6.208
\$ 1,074,159		\$ 321,370

Jefferson County

3.0600	Debt Mill Levy	3.0600
\$ 529,466		\$ 158,407