



**Central Colorado Water Conservancy District  
Ground Water Management Subdistrict  
Well Augmentation Subdistrict**

# **Financials**

**May 17, 2016 10:00 am**

3209 W 28<sup>th</sup> Street, Greeley, CO 80634

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# Account Schedule

DO-District Operating Fund

Period 01/01/16..04/30/16

Fiscal Start Date 01/01/16

Account Schedule BS BALANCE SHEET

Column Layout BAL ONLY

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/16..04/30/16

Description	Balance
CURRENT ASSETS	
CASH AND CASH EQUIVALENTS	
PETTY CASH	600.00
9577 DO OP FIRST NATIONAL	28,910.82
1674 DO OP COLORADO TRUST	1,774,027.30
1684 DO SOA COLORADO TRUST	2,637,874.46
1674 DO BOND COLORADO TRUST	16,670,873.10
7788 DO OP WELLS FARGO	341,976.28
ADAMS COUNTY-CASH WITH COUNTY	6,540.08
MORGAN COUNTY-CASH WITH COUNTY	10.55
WELD COUNTY-CASH WITH COUNTY	5,636.86
TOTAL CASH & CASH EQUIVALENTS	21,466,449.45
ACCOUNTS RECEIVABLE	
ACCOUNTS RECEIVABLE	1,267,882.81
GENERAL PROPERTY TAX RCBLE	2,230,987.00
TOTAL ACCOUNTS RECEIVABLE	3,498,869.81
INTERCOMPANY ACCOUNTS	
DO INTERCO DD	-705,305.23
DO INTERCO SE	128,101.75
DO INTERCO SO	110,188.42
DO INTERCO WO	180,020.12
TOTAL INTERCO ACCOUNTS	-286,994.94
PREPAID ACCOUNTS	
PREPAID ACCOUNTS	1,751.86
TOTAL PREPAID ACCOUNTS	1,751.86
TOTAL CURRENT ASSETS	24,680,076.18
FIXED ASSETS	
TANGIBLE ASSETS	
TOTAL TANGIBLE ASSETS	
TOTAL FIXED ASSETS	
DEPOSITS & OTHER ASSETS	

# Account Schedule

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DO-District Operating Fund  
Period 01/01/16..04/30/16  
Fiscal Start Date 01/01/16  
Account Schedule BS BALANCE SHEET  
Column Layout BAL ONLY

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/16..04/30/16

Description	Balance
<hr/>	
TOTAL DEPOSITS & OTHER ASSETS	
TOTAL ASSETS	24,680,076.18
LIABILITIES AND EQUITY	
LIABILITIES	
SHORT-TERM LIABILITIES	
ACCOUNTS PAYABLE	
ACCOUNTS PAYABLE	-166,500.35
FEDERAL W/H TAX PAYABLE	-7,424.59
COLORADO W/H TAX PAYABLE	-2,328.00
MEDICARE W/H TAX PAYABLE	-1,802.76
TOTAL ACCOUNTS PAYABLE	-178,055.70
ACCRUED EXPENSES	
PAYROLL CLEARING	14,128.68
PERA CLEARING	-5,801.11
HEALTH INSURANCE CLEARING	-856.70
TOTAL ACCRUED EXPENSES	7,470.87
TAXES & OTHER	
DEFERRED PROPERTY TAXES	-2,230,987.00
TOTAL TAXES & OTHER	-2,230,987.00
TOTAL SHORT-TERM LIABILITIES	-2,401,571.83
LONG-TERM LIABILITIES	
LONG-TERM DEBT	
TOTAL LONG-TERM DEBT	
NET LONG-TERM DEBT	
TOTAL LONG-TERM LIABILITIES	
TOTAL LIABILITIES	-2,401,571.83
EQUITY	
FUND BALANCE	-28,864,135.51
CRNT EXCESS REVENUE OVER SPEND	6,273,764.16
TOTAL EQUITY	-22,590,371.35
TOTAL LIABILITIES & EQUITY	-24,991,943.18

# Account Schedule

DO-District Operating Fund  
 Period 01/01/16..04/30/16  
 Fiscal Start Date 01/01/16  
 Account Schedule IS  
 Column Layout BUDGANALYS

STATEMENT OF REVENUES &  
EXPENDITURES

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/16..04/30/16

Description	Actual YTD	Budget Annual	Budget Remaining
<b>REVENUE</b>			
<b>SALES</b>			
GENERAL PROPERTY TAXES	218,023.15	305,724.00	87,700.85
GENERAL PROPERTY TAXES-MORGAN	327.86	3,732.00	3,404.14
GENERAL PROPERTY TAXES-WELD	552,948.37	2,116,264.00	1,563,315.63
INTEREST DELINQUENT TAX	170.47		-170.47
INTEREST DELINQUENT TAX-MORGAN	0.35		-0.35
INTEREST DELINQUENT TAX-WELD	-38.39		38.39
PRIOR YEAR TAXES	1,791.83		-1,791.83
PRIOR YEAR TAXES-WELD	8.44		-8.44
SPECIFIC OWNERSHIP TAX	21,455.30	50,000.00	28,544.70
SPECIFIC OWNERSHIP TAX-MORGAN	235.30	1,000.00	764.70
SPECIFIC OWNERSHIP TAX-WELD	41,161.53	200,000.00	158,838.47
MISC REVENUE	-19,971.12	5,000.00	24,971.12
WATER LEASES - EFFLUENT		27,250.00	27,250.00
STATE GRANT	31,449.67		-31,449.67
<b>TOTAL REVENUES</b>	<b>847,562.76</b>	<b>2,708,970.00</b>	<b>1,861,407.24</b>
<b>NET REVENUES</b>	<b>847,562.76</b>	<b>2,708,970.00</b>	<b>1,861,407.24</b>
<b>OPERATING EXPENDITURES</b>			
<b>EMPLOYEE EXPENSES</b>			
SALARIES - FULL TIME	161,014.65	416,000.00	254,985.35
SALARIES - PART TIME		7,500.00	7,500.00
PAYROLL TAXES	4,841.17	10,000.00	5,158.83
RETIREMENT PERA	20,925.37	60,000.00	39,074.63
RETIREMENT	5,892.16	38,000.00	32,107.84
DISABILITY INSC	3,298.47	8,000.00	4,701.53
LOCAL MILEAGE - STAFF	140.53	2,000.00	1,859.47
LOCAL MILEAGE - BOARD	939.97	2,500.00	1,560.03
TRAVEL - STAFF	-10.77	5,000.00	5,010.77
TRAVEL - BOARD	-820.11	2,000.00	2,820.11
TRAVEL MEALS - STAFF & OTHER		300.00	300.00
TRAVEL MEALS - BOARD		750.00	750.00
<b>TOTAL EMPLOYEE EXPENSES</b>	<b>196,221.44</b>	<b>552,050.00</b>	<b>355,828.56</b>

# Account Schedule

DO-District Operating Fund

Period 01/01/16..04/30/16

Fiscal Start Date 01/01/16

Account Schedule IS

Column Layout BUDGANALYS

STATEMENT OF REVENUES &  
EXPENDITURES

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/16..04/30/16

Description	Actual YTD	Budget Annual	Budget Remaining
<b>CAPITAL EXPENSES</b>			
BUILDING & IMPROVEMENTS		1,500.00	1,500.00
COMPUTER HARDWARE	1,117.91	4,500.00	3,382.09
COMPUTER SOFTWARE	1,107.42	5,000.00	3,892.58
DELIVERY STRUCTURES		2,946,800.00	2,946,800.00
FIELD EQUIP	7,001.91	130,000.00	122,998.09
FLUMES & WEIRS		5,000.00	5,000.00
FURNITURE & FIXTURES		500.00	500.00
LAND ACQ & CONSTR	4,701,764.07	37,983,800.00	33,282,035.93
MEASURING DEVICES	8,586.68	107,000.00	98,413.32
OFFICE EQUIP		3,000.00	3,000.00
VEHICLE	7,744.34	10,000.00	2,255.66
RUNNING FEES		35,000.00	35,000.00
WATER RIGHTS		5,401,550.00	5,401,550.00
<b>TOTAL CAPITAL EXPENSES</b>	<b>4,727,322.33</b>	<b>46,633,650.00</b>	<b>41,906,327.67</b>
<b>OPERATING EXPENSES</b>			
BANK FEES	158.25	750.00	591.75
BUSINESS MEALS - BOARD	621.28	3,000.00	2,378.72
BUSINESS MEALS - STAFF & OTHER	2,421.26	6,000.00	3,578.74
CONFERENCE FEES	41.68	5,000.00	4,958.32
DIRECTOR FEES	10,900.00	24,000.00	13,100.00
DITCH CARRIAGE	46,500.00	256,000.00	209,500.00
ENGINEERING - APPL/DECREE		3,000.00	3,000.00
ENGINEERING - ST OPPOS	7,563.17	20,000.00	12,436.83
EQUIPMENT RENTAL		6,500.00	6,500.00
FACILITY RENTAL FEE	1,715.00	2,000.00	285.00
INSURANCE		18,500.00	18,500.00
INTEREST	49.85		-49.85
STAFF/BOARD EDUCATION	2,878.52	10,000.00	7,121.48
LEGAL - APPLICATIONS	7,742.32	3,000.00	-4,742.32
LEGAL - STATEMENTS OPPOS	14,926.66	67,000.00	52,073.34
MTCE - DITCH		3,000.00	3,000.00
MTCE - FACILITY	2,947.14	15,000.00	12,052.86
MTCE - FIELD EQUIP	9,962.43	16,500.00	6,537.57
MTCE - FLOOD		130,000.00	130,000.00
MTCE - OFFICE EQUIP	1,096.23	5,000.00	3,903.77
MTCE - OTHER	48,076.08	4,000.00	-44,076.08

# Account Schedule

DO-District Operating Fund

Period 01/01/16..04/30/16

Fiscal Start Date 01/01/16

Account Schedule IS STATEMENT OF REVENUES & EXPENDITURES

Column Layout BUDGANALYS

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/16..04/30/16

Description	Actual YTD	Budget Annual	Budget Remaining
MTCE - VEHICLE	1,909.30	6,000.00	4,090.70
MISCELLANEOUS	150.95	721,000.00	720,849.05
POSTAGE & SHIPPING	1,351.03	4,500.00	3,148.97
PROF - ACCOUNTING	1,341.68	10,000.00	8,658.32
PROF - AUDIT		8,000.00	8,000.00
PROF - COMPUTER	2,670.00	7,500.00	4,830.00
PROF - ENGINEERING	206,374.47	424,000.00	217,625.53
PROF - LABORATORY	231.00	5,000.00	4,769.00
PROF - LEGAL	60,107.03	437,500.00	377,392.97
PROF - LOBBYIST	3,400.02	7,500.00	4,099.98
PUBLIC NOTICES	220.84	8,500.00	8,279.16
RECORDING FEES	11.67	500.00	488.33
SUBS & MEMBERSHIPS	1,418.24	5,000.00	3,581.76
SUPPLIES - FIELD	1,146.89	12,000.00	10,853.11
SUPPLIES - FUEL	2,580.53	21,000.00	18,419.47
SUPPLIES - OFFICE	21,753.31	37,000.00	15,246.69
TELEPHONE	2,626.15	9,000.00	6,373.85
TREASURERS FEES	11,600.72	37,000.00	25,399.28
UTILITIES	1,946.49	42,000.00	40,053.51
WATER STOCK ASSESSMENTS	7,596.28	13,500.00	5,903.72
WATER STORAGE - CHATFIELD	5,233.00	140,000.00	134,767.00
<b>TOTAL OPERATING EXPENSES</b>	<b>491,269.47</b>	<b>2,554,750.00</b>	<b>2,063,480.53</b>
<b>TOTAL EXPENDITURES</b>	<b>5,414,813.24</b>	<b>49,740,450.00</b>	<b>44,325,636.76</b>
<b>TOTAL NET REVENUES/EXPENDITURE</b>	<b>-4,567,250.48</b>	<b>-47,031,480.00</b>	<b>-42,464,229.52</b>
<b>OTHER INCOME &amp; EXPENSES</b>			
<b>OTHER FINANCING SOURCES</b>			
BOND PROCEEDS		28,400,000.00	28,400,000.00
DONATIONS	14,636.00	10,000.00	-4,636.00
EARNINGS ON INVESTMENTS	12,920.90	1,500.00	-11,420.90
FIXED ASSET IMPAIRMENT	29,184.84		-29,184.84
<b>TOTAL OTHER INCOME</b>	<b>56,741.74</b>	<b>28,411,500.00</b>	<b>28,354,758.26</b>
<b>DEBT SERVICE</b>			
<b>TOTAL DEBT SERVICE</b>			

# Account Schedule

DO-District Operating Fund

Period 01/01/16..04/30/16

Fiscal Start Date 01/01/16

Account Schedule IS

Column Layout BUDGANALYS

STATEMENT OF REVENUES &  
EXPENDITURES

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/16..04/30/16

Description	Actual YTD	Budget Annual	Budget Remaining
TOTAL OTHER SOURCES & SERVICES	56,741.74	28,411,500.00	28,354,758.26
EXCESS OF REVENUES OVER EXPEND	-4,510,508.74	-18,619,980.00	-14,109,471.26



# Account Schedule

SE-Subdistrict Enterprise Fund  
 Period 01/01/16..04/30/16  
 Fiscal Start Date 01/01/16  
 Account Schedule BS BALANCE SHEET  
 Column Layout BAL ONLY

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/16..04/30/16

Description	Balance	CURRENT ASSETS	CURRENT ASSETS
CURRENT ASSETS			
CASH AND CASH EQUIVALENTS			
8180 SE OP FIRST NATIONAL	267,896.77		
1679 SE ENT COLORADO TRUST	2,351,914.18		
TOTAL CASH & CASH EQUIVALENTS	2,619,810.95		
ACCOUNTS RECEIVABLE			
ACCOUNTS RECEIVABLE	600.00		
TOTAL ACCOUNTS RECEIVABLE	600.00		
INTERCOMPANY ACCOUNTS			
SE INTERCO DO	-128,101.75		
SE INTERCO SO	29,023.83		
SE INTERCO WO	11,359.83		
TOTAL INTERCO ACCOUNTS	-87,718.09		
PREPAID ACCOUNTS			
TOTAL PREPAID ACCOUNTS			
TOTAL CURRENT ASSETS	2,532,692.86		
FIXED ASSETS			
TANGIBLE ASSETS			
LEASEHOLD IMPROVEMENTS	27,899.00		
ACCUM DEPRECIATION	-1,488.00		
TOTAL TANGIBLE ASSETS	26,411.00		
TOTAL FIXED ASSETS	26,411.00		
DEPOSITS & OTHER ASSETS			
TOTAL DEPOSITS & OTHER ASSETS			
TOTAL ASSETS	2,559,103.86		
LIABILITIES AND EQUITY			
LIABILITIES			
SHORT-TERM LIABILITIES			

# Account Schedule

SE-Subdistrict Enterprise Fund

Period 01/01/16..04/30/16

Fiscal Start Date 01/01/16

Account Schedule BS BALANCE SHEET

Column Layout BAL ONLY

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/16..04/30/16

Description	Balance	CURRENT ASSETS	CURRENT ASSETS
ACCOUNTS PAYABLE			
ACCOUNTS PAYABLE	-2,778.71		
FEDERAL W/H TAX PAYABLE	1,805.05		
COLORADO W/H TAX PAYABLE	567.75		
MEDICARE W/H TAX PAYABLE	443.75		
TOTAL ACCOUNTS PAYABLE	37.84		
ACCRUED EXPENSES			
TOTAL ACCRUED EXPENSES			
TAXES & OTHER			
TOTAL TAXES & OTHER			
TOTAL SHORT-TERM LIABILITIES	37.84		
LONG-TERM LIABILITIES			
LONG-TERM DEBT			
TOTAL LONG-TERM DEBT			
NET LONG-TERM DEBT			
TOTAL LONG-TERM LIABILITIES			
TOTAL LIABILITIES	37.84		
EQUITY			
FUND BALANCE	-1,479,563.25		
CRNT EXCESS REVENUE OVER SPEND	-1,079,578.45		
TOTAL EQUITY	-2,559,141.70		
TOTAL LIABILITIES & EQUITY	-2,559,103.86		

# Account Schedule

SE-Subdistrict Enterprise Fund

Period 01/01/16..04/30/16

Fiscal Start Date 01/01/16

Account Schedule IS

Column Layout BUDGANALYS

STATEMENT OF REVENUES &  
EXPENDITURES

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/16..04/30/16

Description	Actual YTD	Budget Annual	Budget Remaining
<b>REVENUE</b>			
<b>SALES</b>			
CLASS ASSESSMENTS	162,516.54	173,000.00	10,483.46
CLASS ASSESSMENTS - MORGAN	174,050.73	173,000.00	-1,050.73
CLASS ASSESSMENTS - WELD	1,155,397.26	1,151,000.00	-4,397.26
MISC REVENUE	1,914.23	5,000.00	3,085.77
MISC REVENUE- OWNER CHANGE	600.00		-600.00
MISC REVENUE - AUG STATION USE	1,000.00		-1,000.00
WATER LEASES	15,750.00		-15,750.00
<b>TOTAL REVENUES</b>	<b>1,511,228.76</b>	<b>1,502,000.00</b>	<b>-9,228.76</b>
<b>NET REVENUES</b>	<b>1,511,228.76</b>	<b>1,502,000.00</b>	<b>-9,228.76</b>
<b>OPERATING EXPENDITURES</b>			
<b>EMPLOYEE EXPENSES</b>			
SALARIES - FULL TIME	80,299.22	159,000.00	78,700.78
PAYROLL TAXES		5,000.00	5,000.00
RETIREMENT PERA	7,013.70	20,000.00	12,986.30
RETIREMENT	1,020.51	14,000.00	12,979.49
<b>TOTAL EMPLOYEE EXPENSES</b>	<b>88,333.43</b>	<b>198,000.00</b>	<b>109,666.57</b>
<b>CAPITAL EXPENSES</b>			
DELIVERY STRUCTURES		10,000.00	10,000.00
MEASURING DEVICES	7,682.11	35,000.00	27,317.89
<b>TOTAL CAPITAL EXPENSES</b>	<b>7,682.11</b>	<b>45,000.00</b>	<b>37,317.89</b>
<b>OPERATING EXPENSES</b>			
BANK FEES	1,415.94	5,000.00	3,584.06
DITCH CARRIAGE	-16,767.74	30,000.00	46,767.74
ENGINEERING - AUG PLAN	21,249.99	135,000.00	113,750.01
ENGINEERING - ST OPPOS	7,563.17	20,000.00	12,436.83
LEGAL - AUG PLAN	15,451.37	128,750.00	113,298.63
LEGAL - STATEMENTS OPPOS	14,926.61	67,000.00	52,073.39
MTCE - DITCH		5,000.00	5,000.00
MTCE - FIELD EQUIP		5,000.00	5,000.00
MTCE - OTHER		10,000.00	10,000.00

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SE-Subdistrict Enterprise Fund  
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 Account Schedule IS  
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STATEMENT OF REVENUES &  
EXPENDITURES

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/16..04/30/16

Description	Actual YTD	Budget Annual	Budget Remaining
MTCE - WELL METERS		10,000.00	10,000.00
PROF - COMPUTER	6,587.50	30,000.00	23,412.50
PROF - LEGAL	2,203.00		-2,203.00
RUNNING FEES	7,750.00	265,000.00	257,250.00
SUPPLIES - FIELD	4,825.15	15,000.00	10,174.85
SUPPLIES - OFFICE		1,000.00	1,000.00
TELEPHONE	2,988.41	10,000.00	7,011.59
UTILITIES	205.86	10,000.00	9,794.14
WATER LEASE - DIST GRAVEL PIT		48,000.00	48,000.00
WATER LEASE - DISTRICT		128,360.00	128,360.00
WATER LEASE - DITCH	14,100.00	115,000.00	100,900.00
WATER LEASE - EFFLUENT	235,513.02	750,000.00	514,486.98
WATER LEASE - GEISERT		27,250.00	27,250.00
WATER LEASE - RECHARGE	55,698.70	226,000.00	170,301.30
WATER LEASE - STORAGE	22,167.00	85,000.00	62,833.00
WELL METERING PROGRAM	20,057.96	65,000.00	44,942.04
<b>TOTAL OPERATING EXPENSES</b>	<b>415,935.94</b>	<b>2,191,360.00</b>	<b>1,775,424.06</b>
<b>TOTAL EXPENDITURES</b>	<b>511,951.48</b>	<b>2,434,360.00</b>	<b>1,922,408.52</b>
<b>TOTAL NET REVENUES/EXPENDITURE</b>	<b>999,277.28</b>	<b>-932,360.00</b>	<b>-1,931,637.28</b>
<b>OTHER INCOME &amp; EXPENSES</b>			
<b>OTHER FINANCING SOURCES</b>			
DONATIONS			
EARNINGS ON INVESTMENTS	1,173.58	500.00	-673.58
<b>TOTAL OTHER INCOME</b>	<b>1,173.58</b>	<b>500.00</b>	<b>-673.58</b>
<b>DEBT SERVICE</b>			
<b>TOTAL DEBT SERVICE</b>			
<b>TOTAL OTHER SOURCES &amp; SERVICES</b>	<b>1,173.58</b>	<b>500.00</b>	<b>-673.58</b>
<b>EXCESS OF REVENUES OVER EXPEND</b>	<b>1,000,450.86</b>	<b>-931,860.00</b>	<b>-1,932,310.86</b>

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SO-Subdistrict Operating Fund

Period 01/01/16..04/30/16

Fiscal Start Date 01/01/16

Account Schedule BS BALANCE SHEET

Column Layout BAL ONLY

All amounts are in USA.

Acc. Schedule Line: Date Filter: 01/01/16..04/30/16

Description	Balance
CURRENT ASSETS	
CASH AND CASH EQUIVALENTS	
1676 SO OP COLORADO TRUST	1,494,438.15
1685 SO SOA COLORADO TRUST	1,068,981.87
2757 SO CD FIRST NATIONAL	25,000.00
3806 SO OP FIRST NATIONAL	116,673.56
ADAMS COUNTY-CASH WITH COUNTY	355.36
MORGAN COUNTY-CASH WITH COUNTY	13.71
WELD COUNTY-CASH WITH COUNTY	6,166.21
TOTAL CASH & CASH EQUIVALENTS	2,711,628.86
ACCOUNTS RECEIVABLE	
ACCOUNTS RECEIVABLE	515,107.64
GENERAL PROPERTY TAX RCBLE	1,247,380.25
TOTAL ACCOUNTS RECEIVABLE	1,762,487.89
INTERCOMPANY ACCOUNTS	
SO INTERCO DD	837.69
SO INTERCO DO	-107,453.41
SO INTERCO SD	36,496.42
SO INTERCO SE	-29,023.83
SO INTERCO WO	5,495.66
TOTAL INTERCO ACCOUNTS	-93,647.47
PREPAID ACCOUNTS	
PREPAID INSURANCE	5,120.79
TOTAL PREPAID ACCOUNTS	5,120.79
TOTAL CURRENT ASSETS	4,385,590.07
FIXED ASSETS	
TANGIBLE ASSETS	
TOTAL TANGIBLE ASSETS	
TOTAL FIXED ASSETS	
DEPOSITS & OTHER ASSETS	
TOTAL DEPOSITS & OTHER ASSETS	

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Acc. Schedule Line: Date Filter: 01/01/16..04/30/16

Description	Balance
TOTAL ASSETS	4,385,590.07
LIABILITIES AND EQUITY	
LIABILITIES	
SHORT-TERM LIABILITIES	
ACCOUNTS PAYABLE	
ACCOUNTS PAYABLE	-6,580.85
RETAINAGE PAYABLE	-750,000.00
FEDERAL W/H TAX PAYABLE	-1,805.05
COLORADO W/H TAX PAYABLE	-567.75
MEDICARE W/H TAX PAYABLE	-443.75
TOTAL ACCOUNTS PAYABLE	-759,397.40
ACCRUED EXPENSES	
TOTAL ACCRUED EXPENSES	
TAXES & OTHER	
DEFERRED PROPERTY TAXES	-1,247,380.25
TOTAL TAXES & OTHER	-1,247,380.25
TOTAL SHORT-TERM LIABILITIES	-2,006,777.65
LONG-TERM LIABILITIES	
LONG-TERM DEBT	
TOTAL LONG-TERM DEBT	
NET LONG-TERM DEBT	
TOTAL LONG-TERM LIABILITIES	
TOTAL LIABILITIES	-2,006,777.65
EQUITY	
FUND BALANCE	-2,149,531.40
CRNT EXCESS REVENUE OVER SPEND	-229,281.02
TOTAL EQUITY	-2,378,812.42
TOTAL LIABILITIES & EQUITY	-4,385,590.07

# Account Schedule

SO-Subdistrict Operating Fund  
 Period 01/01/16..04/30/16  
 Fiscal Start Date 01/01/16  
 Account Schedule IS  
 Column Layout BUDGANALYS

STATEMENT OF REVENUES &  
EXPENDITURES

All amounts are in USA.

Acc. Schedule Line: Date Filter: 01/01/16..04/30/16

Description	Actual YTD	Budget Annual	Budget Remaining
<b>REVENUE</b>			
<b>SALES</b>			
GENERAL PROPERTY TAXES	32,769.31	76,969.00	44,199.69
GENERAL PROPERTY TAXES-MORGAN	441.44	2,970.00	2,528.56
GENERAL PROPERTY TAXES-WELD	589,151.32	1,360,728.00	771,576.68
INTEREST DELINQUENT TAX	0.26		-0.26
INTEREST DELINQUENT TAX-MORGAN	0.59		-0.59
INTEREST DELINQUENT TAX-WELD	-41.01		41.01
PRIOR YEAR TAXES	-425.53		425.53
PRIOR YEAR TAXES-WELD	0.59		-0.59
SPECIFIC OWNERSHIP TAX	3,253.95	8,000.00	4,746.05
SPECIFIC OWNERSHIP TAX-MORGAN	147.01	1,000.00	852.99
SPECIFIC OWNERSHIP TAX-WELD	57,641.50	90,000.00	32,358.50
MISC REVENUE	64,385.64	31,500.00	-32,885.64
WATER LEASES - EFFLUENT	5,000.00		-5,000.00
<b>TOTAL REVENUES</b>	<b>752,325.07</b>	<b>1,571,167.00</b>	<b>818,841.93</b>
<b>NET REVENUES</b>	<b>752,325.07</b>	<b>1,571,167.00</b>	<b>818,841.93</b>
<b>OPERATING EXPENDITURES</b>			
<b>EMPLOYEE EXPENSES</b>			
SALARIES - FULL TIME		50,000.00	50,000.00
SALARIES - PART TIME		5,000.00	5,000.00
PAYROLL TAXES		2,000.00	2,000.00
RETIREMENT PERA	2,642.80	10,000.00	7,357.20
RETIREMENT	4,104.81	5,000.00	895.19
DISABILITY INSC	3,197.05	7,000.00	3,802.95
LOCAL MILEAGE - STAFF	130.06	2,000.00	1,869.94
LOCAL MILEAGE - BOARD	384.33	2,500.00	2,115.67
TRAVEL - STAFF	461.19	2,500.00	2,038.81
TRAVEL - BOARD	695.58	3,000.00	2,304.42
TRAVEL MEALS - STAFF & OTHER		300.00	300.00
TRAVEL MEALS - BOARD	56.22	750.00	693.78
<b>TOTAL EMPLOYEE EXPENSES</b>	<b>11,672.04</b>	<b>90,050.00</b>	<b>78,377.96</b>
<b>CAPITAL EXPENSES</b>			

# Account Schedule

SO-Subdistrict Operating Fund  
 Period 01/01/16..04/30/16  
 Fiscal Start Date 01/01/16  
 Account Schedule IS  
 Column Layout BUDGANALYS

STATEMENT OF REVENUES &  
 EXPENDITURES

All amounts are in USA.

Acc. Schedule Line: Date Filter: 01/01/16..04/30/16

Description	Actual YTD	Budget Annual	Budget Remaining
BUILDING & IMPROVEMENTS		5,000.00	5,000.00
COMPUTER HARDWARE	1,117.91	4,500.00	3,382.09
COMPUTER SOFTWARE	1,107.39	5,000.00	3,892.61
DELIVERY STRUCTURES		270,000.00	270,000.00
FIELD EQUIP	6,429.24	56,500.00	50,070.76
FLUMES & WEIRS		25,000.00	25,000.00
FURNITURE & FIXTURES		500.00	500.00
LAND ACQ & CONSTR		550,000.00	550,000.00
MEASURING DEVICES	5,918.35	28,500.00	22,581.65
OFFICE EQUIP		3,000.00	3,000.00
VEHICLE	7,744.33	10,000.00	2,255.67
<b>TOTAL CAPITAL EXPENSES</b>	<b>22,317.22</b>	<b>958,000.00</b>	<b>935,682.78</b>
<b>OPERATING EXPENSES</b>			
BANK FEES	26.00	100.00	74.00
BUSINESS MEALS - BOARD	621.27	3,000.00	2,378.73
BUSINESS MEALS - STAFF & OTHER	809.72	1,500.00	690.28
CONFERENCE FEES	-1,073.33	5,000.00	6,073.33
DIRECTOR FEES	4,900.00	24,000.00	19,100.00
DITCH CARRIAGE	12,500.00	92,000.00	79,500.00
ENGINEERING - APPL/DECREE	30,825.71	50,000.00	19,174.29
EQUIPMENT RENTAL		33,500.00	33,500.00
FACILITY RENTAL FEE		7,000.00	7,000.00
INSURANCE		18,500.00	18,500.00
LEGAL - APPLICATIONS	13,738.66	144,500.00	130,761.34
MTCE - DITCH		5,000.00	5,000.00
MTCE - FACILITY	1,321.30	20,000.00	18,678.70
MTCE - FIELD EQUIP	1,819.63	72,000.00	70,180.37
MTCE - FLOOD		75,000.00	75,000.00
MTCE - FLUMES & WEIRS		5,000.00	5,000.00
MTCE - OFFICE EQUIP	1,096.23	5,000.00	3,903.77
MTCE - OTHER	7,082.25	49,000.00	41,917.75
MTCE - VEHICLE	1,582.64	3,500.00	1,917.36
MISCELLANEOUS	199.80	1,500.00	1,300.20
POSTAGE & SHIPPING	1,351.04	4,500.00	3,148.96
PROF - ACCOUNTING	1,341.66	9,000.00	7,658.34
PROF - AUDIT		7,500.00	7,500.00
PROF - COMPUTER	2,644.00	10,000.00	7,356.00



# Account Schedule

SO-Subdistrict Operating Fund  
 Period 01/01/16..04/30/16  
 Fiscal Start Date 01/01/16  
 Account Schedule IS  
 Column Layout BUDGANALYS

STATEMENT OF REVENUES &  
EXPENDITURES

All amounts are in USA.

Acc. Schedule Line: Date Filter: 01/01/16..04/30/16

Description	Actual YTD	Budget Annual	Budget Remaining
PROF - ENGINEERING	6,098.75	90,500.00	84,401.25
PROF - LABORATORY	231.00	5,000.00	4,769.00
PROF - LEGAL		45,500.00	45,500.00
PROF - LOBBYIST	2,499.99	7,500.00	5,000.01
PROF - LEGISLATION		12,500.00	12,500.00
PUBLIC NOTICES	48.00	9,750.00	9,702.00
RECORDING FEES	267.67	750.00	482.33
RUNNING FEES		8,500.00	8,500.00
SUBS & MEMBERSHIPS	567.50	4,000.00	3,432.50
SUPPLIES - FIELD	1,255.01	19,500.00	18,244.99
SUPPLIES - FUEL	2,167.71	25,500.00	23,332.29
SUPPLIES - OFFICE	6,933.18	29,000.00	22,066.82
TELEPHONE	1,791.70	9,000.00	7,208.30
TREASURERS FEES	8,901.93	22,000.00	13,098.07
UTILITIES	16,006.21	193,000.00	176,993.79
WATER STOCK ASSESSMENTS	75,619.50	80,000.00	4,380.50
<b>TOTAL OPERATING EXPENSES</b>	<b>203,174.73</b>	<b>1,208,100.00</b>	<b>1,004,925.27</b>
<b>TOTAL EXPENDITURES</b>	<b>237,163.99</b>	<b>2,256,150.00</b>	<b>2,018,986.01</b>
<b>TOTAL NET REVENUES/EXPENDITURE</b>	<b>515,161.08</b>	<b>-684,983.00</b>	<b>-1,200,144.08</b>
<b>OTHER INCOME &amp; EXPENSES</b>			
<b>OTHER FINANCING SOURCES</b>			
<b>DONATIONS</b>			
<b>EARNINGS ON INVESTMENTS</b>	1,425.58	500.00	-925.58
<b>TOTAL OTHER INCOME</b>	<b>1,425.58</b>	<b>500.00</b>	<b>-925.58</b>
<b>DEBT SERVICE</b>			
<b>TOTAL DEBT SERVICE</b>			
<b>TOTAL OTHER SOURCES &amp; SERVICES</b>	<b>1,425.58</b>	<b>500.00</b>	<b>-925.58</b>
<b>EXCESS OF REVENUES OVER EXPEND</b>	<b>516,586.66</b>	<b>-684,483.00</b>	<b>-1,201,069.66</b>

# Account Schedule

WO-WAS Operating Fund

Period 01/01/16..04/30/16

Fiscal Start Date 01/01/16

Account Schedule BS Balance Sheet

Column Layout BAL ONLY

All amounts are in US.

Acc. Schedule Line: Date Filter: 01/01/16..04/30/16

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Description	Balance
CURRENT ASSETS	
CASH AND CASH EQUIVALENTS	
4342 WO OP FIRST NATIONAL	399,325.77
1680 WO OP COLORADO TRUST	1,179,452.97
1686 WO SOA COLORADO TRUST	547,307.37
ADAMS COUNTY-CASH WITH COUNTY	13.33
MORGAN COUNTY-CASH WITH COUNTY	20.05
WELD COUNTY-CASH WITH COUNTY	3,047.42
TOTAL CASH & CASH EQUIVALENTS	2,129,166.91
ACCOUNTS RECEIVABLE	
ACCOUNTS RECEIVABLE	41,035.09
GENERAL PROPERTY TAX RCBLE	965,416.88
TOTAL ACCOUNTS RECEIVABLE	1,006,451.97
INTERCOMPANY ACCOUNTS	
WO INTERCO DO	-177,285.10
WO INTERCO SE	-11,359.83
WO INTERCO SO	-4,874.57
WO INTERCO WD	4,953.21
TOTAL INTERCO ACCOUNTS	-188,566.29
PREPAID ACCOUNTS	
PREPAID INSURANCE	5,120.80
TOTAL PREPAID ACCOUNTS	5,120.80
TOTAL CURRENT ASSETS	2,952,173.39
FIXED ASSETS	
TANGIBLE ASSETS	
TOTAL TANGIBLE ASSETS	
TOTAL FIXED ASSETS	
DEPOSITS & OTHER ASSETS	
TOTAL DEPOSITS & OTHER ASSETS	
TOTAL ASSETS	2,952,173.39

# Account Schedule

WO-WAS Operating Fund

Period 01/01/16..04/30/16

Fiscal Start Date 01/01/16

Account Schedule BS Balance Sheet

Column Layout BAL ONLY

All amounts are in US.

Acc. Schedule Line: Date Filter: 01/01/16..04/30/16

Description	Balance
<b>LIABILITIES AND EQUITY</b>	
<b>LIABILITIES</b>	
<b>SHORT-TERM LIABILITIES</b>	
<b>ACCOUNTS PAYABLE</b>	
ACCOUNTS PAYABLE	-536.82
RETAINAGE PAYABLE	-243,000.00
TOTAL ACCOUNTS PAYABLE	-243,536.82
<b>ACCRUED EXPENSES</b>	
<b>TOTAL ACCRUED EXPENSES</b>	
<b>TAXES &amp; OTHER</b>	
DEFERRED PROPERTY TAXES	-965,416.88
TOTAL TAXES & OTHER	-965,416.88
TOTAL SHORT-TERM LIABILITIES	-1,208,953.70
<b>LONG-TERM LIABILITIES</b>	
<b>LONG-TERM DEBT</b>	
<b>TOTAL LONG-TERM DEBT</b>	
<b>NET LONG-TERM DEBT</b>	
TOTAL LONG-TERM LIABILITIES	
TOTAL LIABILITIES	-1,208,953.70
<b>EQUITY</b>	
FUND BALANCE	-653,760.33
CRNT EXCESS REVENUE OVER SPEND	-1,089,459.36
TOTAL EQUITY	-1,743,219.69
TOTAL LIABILITIES & EQUITY	-2,952,173.39

# Account Schedule

WO-WAS Operating Fund

Period 01/01/16..04/30/16

Fiscal Start Date 01/01/16

Account Schedule IS Statement of Revenues and Expenditures

Column Layout BUDGANALYS

All amounts are in US.

Acc. Schedule Line: Date Filter: 01/01/16..04/30/16

Description	Actual YTD	Budget Annual	Budget Remaining
<b>REVENUE</b>			
<b>SALES</b>			
CLASS ASSESSMENTS	38,616.68	39,000.00	383.32
CLASS ASSESSMENS - MORGAN	170,274.18	185,000.00	14,725.82
CLASS ASSESSMENTS - WELD	758,498.76	719,000.00	-39,498.76
GENERAL PROPERTY TAXES	6,515.79	16,509.00	9,993.21
GENERAL PROPERTY TAXES-MORGAN	1,038.89	4,498.00	3,459.11
GENERAL PROPERTY TAXES-WELD	14,645.12	973,204.00	958,558.88
INTEREST DELINQUENT TAX-WELD	0.58		-0.58
SPECIFIC OWNERSHIP TAX	1,076.20	500.00	-576.20
SPECIFIC OWNERSHIP TAX-MORGAN	343.36	750.00	406.64
SPECIFIC OWNERSHIP TAX-WELD	42,714.56	85,000.00	42,285.44
MISC REVENUE	6,508.61		-6,508.61
MISC REVENUE- OWNER CHANGE	200.00		-200.00
MISC REVENUE - REINSTATE	300.00		-300.00
WATER LEASES	500.00		-500.00
WATER LEASES - EFFLUENT	5,000.00		-5,000.00
<b>TOTAL REVENUES</b>	<b>1,046,232.73</b>	<b>2,023,461.00</b>	<b>977,228.27</b>
<b>NET REVENUES</b>	<b>1,046,232.73</b>	<b>2,023,461.00</b>	<b>977,228.27</b>
<b>OPERATING EXPENDITURES</b>			
<b>EMPLOYEE EXPENSES</b>			
SALARIES - FULL TIME	80,299.28	209,000.00	128,700.72
SALARIES - PART TIME		3,500.00	3,500.00
PAYROLL TAXES		6,000.00	6,000.00
RETIREMENT PERA	9,656.45	30,000.00	20,343.55
RETIREMENT	5,125.31	19,000.00	13,874.69
DISABILITY INSC	3,197.03	7,000.00	3,802.97
LOCAL MILEAGE - STAFF	130.05	300.00	169.95
LOCAL MILEAGE - BOARD	384.33	2,500.00	2,115.67
TRAVEL - STAFF	461.18	2,000.00	1,538.82
TRAVEL - BOARD	695.58	3,000.00	2,304.42
TRAVEL MEALS - STAFF & OTHER		300.00	300.00
TRAVEL MEALS - BOARD	56.22	750.00	693.78

# Account Schedule

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WO-WAS Operating Fund

Period 01/01/16..04/30/16

Fiscal Start Date 01/01/16

Account Schedule IS Statement of Revenues and Expenditures

Column Layout BUDGANALYS

All amounts are in US.

Acc. Schedule Line: Date Filter: 01/01/16..04/30/16

Description	Actual YTD	Budget Annual	Budget Remaining
<b>TOTAL EMPLOYEE EXPENSES</b>	<b>100,005.43</b>	<b>283,350.00</b>	<b>183,344.57</b>
<b>CAPITAL EXPENSES</b>			
BUILDING & IMPROVEMENTS		1,000.00	1,000.00
COMPUTER HARDWARE	1,117.89	4,500.00	3,382.11
COMPUTER SOFTWARE	1,107.39	3,500.00	2,392.61
DELIVERY STRUCTURES		95,000.00	95,000.00
FIELD EQUIP	6,429.23	37,500.00	31,070.77
FURNITURE & FIXTURES		500.00	500.00
LAND ACQ & CONSTR		2,113,400.00	2,113,400.00
MEASURING DEVICES	132.37	24,500.00	24,367.63
OFFICE EQUIP		3,000.00	3,000.00
VEHICLE	7,744.33	10,000.00	2,255.67
<b>TOTAL CAPITAL EXPENSES</b>	<b>16,531.21</b>	<b>2,292,900.00</b>	<b>2,276,368.79</b>
<b>OPERATING EXPENSES</b>			
BANK FEES	555.17	1,000.00	444.83
BUSINESS MEALS - BOARD	621.25	1,500.00	878.75
BUSINESS MEALS - STAFF & OTHER	179.71	500.00	320.29
CONFERENCE FEES	501.66	1,000.00	498.34
DIRECTOR FEES	4,900.00	24,000.00	19,100.00
DITCH CARRIAGE		5,000.00	5,000.00
ENGINEERING - APPL/DECREE	1,956.25	25,000.00	23,043.75
ENGINEERING - AUG PLAN	32,966.98	125,000.00	92,033.02
ENGINEERING - ST OPPOS	7,563.17	20,000.00	12,436.83
EQUIPMENT RENTAL		4,000.00	4,000.00
INSURANCE		18,500.00	18,500.00
LEGAL - APPLICATIONS	29,213.09	32,000.00	2,786.91
LEGAL - AUG PLAN	12,208.50	128,750.00	116,541.50
LEGAL - STATEMENTS OPPOS	14,926.61	67,000.00	52,073.39
MTCE - DITCH		2,500.00	2,500.00
MTCE - FACILITY	1,321.22	15,000.00	13,678.78
MTCE - FIELD EQUIP	5,978.62	69,000.00	63,021.38
MTCE - FLOOD		50,000.00	50,000.00
MTCE - OFFICE EQUIP	1,096.23	4,000.00	2,903.77
MTCE - OTHER	4,300.25	12,500.00	8,199.75
MTCE - VEHICLE	1,582.64	5,500.00	3,917.36
MTCE - WELL METERS		5,000.00	5,000.00
MISCELLANEOUS	199.78	500.00	300.22

# Account Schedule

WO-WAS Operating Fund

Period 01/01/16..04/30/16

Fiscal Start Date 01/01/16

Account Schedule IS Statement of Revenues and Expenditures

Column Layout BUDGANALYS

All amounts are in US.

Acc. Schedule Line: Date Filter: 01/01/16..04/30/16

Description	Actual YTD	Budget Annual	Budget Remaining
POSTAGE & SHIPPING	1,351.04	1,500.00	148.96
PROF - ACCOUNTING	1,341.66	7,500.00	6,158.34
PROF - AUDIT		8,000.00	8,000.00
PROF - COMPUTER	3,870.25	25,000.00	21,129.75
PROF - ENGINEERING	6,450.00	40,000.00	33,550.00
PROF - LEGAL	3,988.31	24,500.00	20,511.69
PROF - LOBBYIST	2,499.99	7,500.00	5,000.01
PROF - LEGISLATION		3,000.00	3,000.00
PUBLIC NOTICES		500.00	500.00
RECORDING FEES	113.66	500.00	386.34
RUNNING FEES	2,812.25	53,500.00	50,687.75
SUBS & MEMBERSHIPS	567.50	1,500.00	932.50
SUPPLIES - FIELD	123.69	10,000.00	9,876.31
SUPPLIES - FUEL	1,859.19	12,000.00	10,140.81
SUPPLIES - OFFICE	2,167.15	6,000.00	3,832.85
TELEPHONE	3,282.71	12,500.00	9,217.29
TREASURERS FEES	338.19	15,000.00	14,661.81
UTILITIES	13,851.75	125,500.00	111,648.25
WATER LEASE - DISTRICT		15,360.00	15,360.00
WATER LEASE - DITCH		25,000.00	25,000.00
WATER LEASE - EFFLUENT	169,795.00	500,000.00	330,205.00
WATER LEASE - RECHARGE	30,652.86	116,000.00	85,347.14
WATER LEASE - STORAGE		58,000.00	58,000.00
WATER STOCK ASSESSMENTS	38,373.20	35,000.00	-3,373.20
WELL METERING PROGRAM	6,116.81	15,000.00	8,883.19
<b>TOTAL OPERATING EXPENSES</b>	<b>409,626.34</b>	<b>1,735,610.00</b>	<b>1,325,983.66</b>
<b>TOTAL EXPENDITURES</b>	<b>526,162.98</b>	<b>4,311,860.00</b>	<b>3,785,697.02</b>
<b>TOTAL NET REVENUES/EXPENDITURE</b>	<b>520,069.75</b>	<b>-2,288,399.00</b>	<b>-2,808,468.75</b>
<b>OTHER INCOME &amp; EXPENSES</b>			
<b>OTHER FINANCING SOURCES</b>			
BOND PROCEEDS		1,834,000.00	1,834,000.00
DONATIONS			
EARNINGS ON INVESTMENTS	994.03	350.00	-644.03
<b>TOTAL OTHER INCOME</b>	<b>994.03</b>	<b>1,834,350.00</b>	<b>1,833,355.97</b>

# Account Schedule

WO-WAS Operating Fund  
Period 01/01/16..04/30/16  
Fiscal Start Date 01/01/16  
Account Schedule IS Statement of Revenues and Expenditures  
Column Layout BUDGANALYS

All amounts are in US.

Acc. Schedule Line: Date Filter: 01/01/16..04/30/16

Description	Actual YTD	Budget Annual	Budget Remaining
<hr/>			
DEBT SERVICE			
TOTAL DEBT SERVICE			
TOTAL OTHER SOURCES & SERVICES	994.03	1,834,350.00	1,833,355.97
EXCESS OF REVENUES OVER EXPEND	521,063.78	-454,049.00	-975,112.78