



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

Financials

January 19, 2016 10:00 am

3209 W 28th Street, Greeley, CO 80634

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Account Schedule

DO-District Operating Fund

Period 01/01/15..12/31/15

Fiscal Start Date 01/01/15

Account Schedule BS BALANCE SHEET

Column Layout BAL ONLY

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/15..12/31/15, G/L Budget Filter: 2015

Description	Balance
CURRENT ASSETS	
CASH AND CASH EQUIVALENTS	
PETTY CASH	600.00
9577 DO OP FIRST NATIONAL	13,200.68
1674 DO OP COLORADO TRUST	1,639,276.40
1675 DE OP COLORADO TRUST	311,777.43
1684 DO SOA COLORADO TRUST	2,636,106.37
1674 DO BOND COLORADO TRUST	22,443,522.99
7788 DO OP WELLS FARGO	293,165.15
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	27,349,836.51
ACCOUNTS RECEIVABLE	
ACCOUNTS RECEIVABLE	43,855.29
GENERAL PROPERTY TAX RCBLE	1,988,249.00
TOTAL ACCOUNTS RECEIVABLE	2,032,104.29
INTERCOMPANY ACCOUNTS	
DO INTERCO DD	27,705.86
DO INTERCO SE	8,599.16
DO INTERCO SO	15,156.41
DO INTERCO WO	17,316.45
TOTAL INTERCO ACCOUNTS	68,777.88
PREPAID ACCOUNTS	
PREPAID ACCOUNTS	2,554.01
TOTAL PREPAID ACCOUNTS	2,554.01
TOTAL CURRENT ASSETS	29,453,272.69
FIXED ASSETS	
TANGIBLE ASSETS	
TOTAL TANGIBLE ASSETS	
TOTAL FIXED ASSETS	

Account Schedule

DO-District Operating Fund
Period 01/01/15..12/31/15
Fiscal Start Date 01/01/15
Account Schedule BS BALANCE SHEET
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Acc. Schedule Line: Date Filter: 01/01/15..12/31/15, G/L Budget Filter: 2015

Description	Balance
DEPOSITS & OTHER ASSETS	
TOTAL DEPOSITS & OTHER ASSETS	
TOTAL ASSETS	29,453,272.69
LIABILITIES AND EQUITY	
LIABILITIES	
SHORT-TERM LIABILITIES	
ACCOUNTS PAYABLE	
ACCOUNTS PAYABLE	-394,633.87
TOTAL ACCOUNTS PAYABLE	-394,633.87
ACCRUED EXPENSES	
PAYROLL CLEARING	49,930.98
HEALTH INSURANCE CLEARING	463.38
TOTAL ACCRUED EXPENSES	50,394.36
TAXES & OTHER	
DEFERRED PROPERTY TAXES	-1,988,249.00
TOTAL TAXES & OTHER	-1,988,249.00
TOTAL SHORT-TERM LIABILITIES	-2,332,488.51
LONG-TERM LIABILITIES	
LONG-TERM DEBT	
TOTAL LONG-TERM DEBT	
NET LONG-TERM DEBT	
TOTAL LONG-TERM LIABILITIES	
TOTAL LIABILITIES	-2,332,488.51
EQUITY	
FUND BALANCE	-28,864,135.51
CRNT EXCESS REVENUE OVER SPEND	1,743,351.33
TOTAL EQUITY	-27,120,784.18
TOTAL LIABILITIES & EQUITY	-29,453,272.69

Account Schedule

DO-District Operating Fund

Period 01/01/15..12/31/15

Fiscal Start Date 01/01/15

Account Schedule IS STATEMENT OF REVENUES &
EXPENDITURES

Column Layout BUDGANALYS

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/15..12/31/15, G/L Budget Filter: 2015

Description	Actual YTD	Budget Annual	Budget Remaining
REVENUE			
SALES			
GENERAL PROPERTY TAXES	259,582.87	264,938.00	5,355.13
GENERAL PROPERTY TAXES-MORGAN	2,918.80	3,228.00	309.20
GENERAL PROPERTY TAXES-WELD	1,701,570.97	1,720,083.00	18,512.03
INTEREST DELINQUENT TAX	711.59		-711.59
INTEREST DELINQUENT TAX-MORGAN	6.22		-6.22
INTEREST DELINQUENT TAX-WELD	445.98		-445.98
PRIOR YEAR TAXES	707.64		-707.64
PRIOR YEAR TAXES-WELD	452.27		-452.27
SPECIFIC OWNERSHIP TAX	69,764.99	35,000.00	-34,764.99
ABATEMENT	-9,518.55		9,518.55
SPECIFIC OWNERSHIP TAX-MORGAN	1,049.67	1,000.00	-49.67
SPECIFIC OWNERSHIP TAX-WELD	225,107.80	150,000.00	-75,107.80
MISC REVENUE	133,941.62	5,000.00	-128,941.62
WATER LEASES	191,720.00		-191,720.00
WATER LEASES - EFFLUENT	288,716.00		-288,716.00
STATE GRANT	193,194.33		-193,194.33
TOTAL REVENUES	3,060,372.20	2,179,249.00	-881,123.20
NET REVENUES			
	3,060,372.20	2,179,249.00	-881,123.20
OPERATING EXPENDITURES			
EMPLOYEE EXPENSES			
SALARIES - FULL TIME	394,846.79	385,000.00	-9,846.79
SALARIES - PART TIME	7,907.36	10,000.00	2,092.64
PAYROLL TAXES	8,283.85	12,000.00	3,716.15
RETIREMENT PERA	50,463.41	82,000.00	31,536.59
RETIREMENT	1,345.14		-1,345.14
DISABILITY INSC	6,519.59	7,000.00	480.41
LOCAL MILEAGE - STAFF	430.47	2,000.00	1,569.53
LOCAL MILEAGE - BOARD	3,476.02	2,500.00	-976.02
TRAVEL - STAFF	2,638.54	4,500.00	1,861.46
TRAVEL - BOARD	1,646.98	2,000.00	353.02
TRAVEL MEALS - STAFF & OTHER	221.48	300.00	78.52
TRAVEL MEALS - BOARD	149.91	750.00	600.09

Account Schedule

DO-District Operating Fund

Period 01/01/15..12/31/15

Fiscal Start Date 01/01/15

Account Schedule IS STATEMENT OF REVENUES & EXPENDITURES

Column Layout BUDGANALYS

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Acc. Schedule Line: Date Filter: 01/01/15..12/31/15, G/L Budget Filter: 2015

Description	Actual YTD	Budget Annual	Budget Remaining
TOTAL EMPLOYEE EXPENSES	477,929.54	508,050.00	30,120.46
CAPITAL EXPENSES			
BUILDING & IMPROVEMENTS	854.00	6,500.00	5,646.00
COMPUTER HARDWARE	769.98	4,500.00	3,730.02
COMPUTER SOFTWARE	2,456.42	5,000.00	2,543.58
DELIVERY STRUCTURES	6,630.40	3,018,500.00	3,011,869.60
FIELD EQUIP	40,004.73	19,000.00	-21,004.73
FLUMES & WEIRS		5,000.00	5,000.00
FURNITURE & FIXTURES		500.00	500.00
GRAVEL PIT LINING UL		28,400,000.00	28,400,000.00
LAND ACQ & CONSTR	2,339,172.88	11,307,500.00	8,968,327.12
MEASURING DEVICES	21,707.24	3,500.00	-18,207.24
OFFICE EQUIP	737.03	3,000.00	2,262.97
VEHICLE		10,000.00	10,000.00
RUNNING FEES	1,200.00	35,000.00	33,800.00
WATER RIGHTS		8,195,180.00	8,195,180.00
TOTAL CAPITAL EXPENSES	2,413,532.68	51,013,180.00	48,599,647.32
OPERATING EXPENSES			
BANK FEES	505.46	500.00	-5.46
BUSINESS MEALS - BOARD	2,653.53	3,000.00	346.47
BUSINESS MEALS - STAFF & OTHER	2,973.69	1,000.00	-1,973.69
CONFERENCE FEES	3,327.52	5,000.00	1,672.48
DIRECTOR FEES	25,400.00	17,000.00	-8,400.00
DITCH CARRIAGE	37,713.12	106,000.00	68,286.88
ENGINEERING - APPL/DECREE	600.00	18,000.00	17,400.00
ENGINEERING - ST OPPOS	14,464.99	20,000.00	5,535.01
EQUIPMENT RENTAL	316.93	3,500.00	3,183.07
FACILITY RENTAL FEE	1,990.00	500.00	-1,490.00
INSURANCE	14,829.56	18,500.00	3,670.44
INTEREST	62.51		-62.51
STAFF/BOARD EDUCATION	4,094.71	10,000.00	5,905.29
LEGAL - APPLICATIONS	24,030.17	5,300.00	-18,730.17
LEGAL - STATEMENTS OPPOS	28,230.93	45,000.00	16,769.07
MTCE - DITCH		3,000.00	3,000.00
MTCE - FACILITY	9,607.81	7,000.00	-2,607.81
MTCE - FIELD EQUIP	9,138.71	7,000.00	-2,138.71

Account Schedule

DO-District Operating Fund

Period 01/01/15..12/31/15

Fiscal Start Date 01/01/15

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Column Layout BUDGANALYS

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Description	Actual YTD	Budget Annual	Budget Remaining
MTCE - FLOOD	28,555.00		-28,555.00
MTCE - OFFICE EQUIP	4,748.74	5,000.00	251.26
MTCE - OTHER	32,714.72	4,000.00	-28,714.72
MTCE - VEHICLE	4,456.47	5,500.00	1,043.53
MISCELLANEOUS	68,568.43	501,500.00	432,931.57
POSTAGE & SHIPPING	5,472.21	2,500.00	-2,972.21
PROF - ACCOUNTING	10,264.89	9,000.00	-1,264.89
PROF - AUDIT	8,510.38	7,500.00	-1,010.38
PROF - COMPUTER	15,225.06	3,000.00	-12,225.06
PROF - ENGINEERING	941,130.06	690,500.00	-250,630.06
PROF - LABORATORY	526.50	5,000.00	4,473.50
PROF - LEGAL	325,064.97	316,500.00	-8,564.97
PROF - LOBBYIST	10,833.41	57,500.00	46,666.59
PUBLIC NOTICES	11,953.31	1,500.00	-10,453.31
RECORDING FEES	79.44	500.00	420.56
SUBS & MEMBERSHIPS	7,233.42	4,000.00	-3,233.42
SUPPLIES - FIELD	11,725.09	6,500.00	-5,225.09
SUPPLIES - FUEL	8,277.84	20,000.00	11,722.16
SUPPLIES - OFFICE	20,970.56	40,500.00	19,529.44
TELEPHONE	5,424.95	9,000.00	3,575.05
TREASURERS FEES	27,790.23	18,500.00	-9,290.23
UTILITIES	7,806.60	31,000.00	23,193.40
WATER STOCK ASSESSMENTS	7,739.20	13,500.00	5,760.80
WATER STORAGE - CHATFIELD	212,242.00	150,000.00	-62,242.00
WELL METERING PROGRAM	2,224.80		-2,224.80
TOTAL OPERATING EXPENSES	1,959,477.92	2,172,800.00	213,322.08
TOTAL EXPENDITURES	4,850,940.14	53,694,030.00	48,843,089.86
TOTAL NET REVENUES/EXPENDITURE	-1,790,567.94	-51,514,781.00	-49,724,213.06
OTHER INCOME & EXPENSES			
OTHER FINANCING SOURCES			
BOND PROCEEDS		1,600,000.00	1,600,000.00
DONATIONS	25,101.00	10,000.00	-15,101.00
EARNINGS ON INVESTMENTS	5,652.90		-5,652.90
FIXED ASSET IMPAIRMENT	4,243.36		-4,243.36
SALES OF ASSETS	12,500.00		-12,500.00

Account Schedule

DO-District Operating Fund

Period 01/01/15..12/31/15

Fiscal Start Date 01/01/15

Account Schedule IS

Column Layout BUDGANALYS

STATEMENT OF REVENUES &
EXPENDITURES

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/15..12/31/15, G/L Budget Filter: 2015

Description	Actual YTD	Budget Annual	Budget Remaining
TOTAL OTHER INCOME	47,497.26	1,610,000.00	1,562,502.74
DEBT SERVICE			
TOTAL DEBT SERVICE			
TOTAL OTHER SOURCES & SERVICES	47,497.26	1,610,000.00	1,562,502.74
EXCESS OF REVENUES OVER EXPEND	-1,743,070.68	-49,904,781.00	-48,161,710.32

Account Schedule

SE-Subdistrict Enterprise Fund
 Period 01/01/15..12/31/15
 Fiscal Start Date 01/01/15
 Account Schedule BS BALANCE SHEET
 Column Layout BAL ONLY

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/15..12/31/15, G/L Budget Filter: 2015

Description	Balance	CURRENT ASSETS	CURRENT ASSETS
CURRENT ASSETS			
CASH AND CASH EQUIVALENTS			
8180 SE OP FIRST NATIONAL	36,766.25		
1679 SE ENT COLORADO TRUST	1,484,654.95		
TOTAL CASH & CASH EQUIVALENTS	1,521,421.20		
ACCOUNTS RECEIVABLE			
ACCOUNTS RECEIVABLE	108,333.14		
TOTAL ACCOUNTS RECEIVABLE	108,333.14		
INTERCOMPANY ACCOUNTS			
SE INTERCO DO	-7,054.18		
TOTAL INTERCO ACCOUNTS	-7,054.18		
PREPAID ACCOUNTS			
TOTAL PREPAID ACCOUNTS			
TOTAL CURRENT ASSETS	1,622,700.16		
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	1,649,111.16		
LIABILITIES AND EQUITY			
LIABILITIES			
SHORT-TERM LIABILITIES			
ACCOUNTS PAYABLE			
ACCOUNTS PAYABLE	-464.55		

Account Schedule

SE-Subdistrict Enterprise Fund

Period 01/01/15..12/31/15

Fiscal Start Date 01/01/15

Account Schedule BS BALANCE SHEET

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Acc. Schedule Line: Date Filter: 01/01/15..12/31/15, G/L Budget Filter: 2015

Description	Balance	CURRENT ASSETS	CURRENT ASSETS
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	2,352.00		
ACCRUED EXPENSES			
TOTAL ACCRUED EXPENSES			
TAXES & OTHER			
TOTAL TAXES & OTHER			
TOTAL SHORT-TERM LIABILITIES	2,352.00		
LONG-TERM LIABILITIES			
LONG-TERM DEBT			
TOTAL LONG-TERM DEBT			
NET LONG-TERM DEBT			
TOTAL LONG-TERM LIABILITIES			
TOTAL LIABILITIES	2,352.00		
EQUITY			
FUND BALANCE	-1,479,563.25		
CRNT EXCESS REVENUE OVER SPEND	-171,899.91		
TOTAL EQUITY	-1,651,463.16		
TOTAL LIABILITIES & EQUITY	-1,649,111.16		

Account Schedule

SE-Subdistrict Enterprise Fund
 Period 01/01/15..12/31/15
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STATEMENT OF REVENUES &
EXPENDITURES

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/15..12/31/15, G/L Budget Filter: 2015

Description	Actual YTD	Budget Annual	Budget Remaining
REVENUE			
SALES			
CLASS ASSESSMENTS	166,367.54	173,000.00	6,632.46
CLASS ASSESSMENS - MORGAN	174,046.75	173,000.00	-1,046.75
CLASS ASSESSMENTS - WELD	1,173,797.16	1,151,000.00	-22,797.16
MISC REVENUE	113,868.87	5,000.00	-108,868.87
MISC REVENUE- OWNER CHANGE	1,700.00		-1,700.00
MISC REVENUE- LATE FEE	500.00		-500.00
MISC REVENUE - AUG STATION USE	13,277.80		-13,277.80
WATER LEASES	184,602.54		-184,602.54
WATER LEASES - EFFLUENT	30,000.00		-30,000.00
TOTAL REVENUES	1,858,160.66	1,502,000.00	-356,160.66
NET REVENUES	1,858,160.66	1,502,000.00	-356,160.66
OPERATING EXPENDITURES			
EMPLOYEE EXPENSES			
SALARIES - FULL TIME	140,113.80	135,000.00	-5,113.80
PAYROLL TAXES	1,300.00	5,000.00	3,700.00
RETIREMENT PERA	22,638.39	15,000.00	-7,638.39
RETIREMENT	1,345.14		-1,345.14
TOTAL EMPLOYEE EXPENSES	165,397.33	155,000.00	-10,397.33
CAPITAL EXPENSES			
DELIVERY STRUCTURES		10,000.00	10,000.00
LAND ACQ & CONSTR		50,000.00	50,000.00
MEASURING DEVICES	5,635.12	35,000.00	29,364.88
TOTAL CAPITAL EXPENSES	5,635.12	95,000.00	89,364.88
OPERATING EXPENSES			
ANNUAL PROJECTS	5,493.30		-5,493.30
BANK FEES	245.76	5,000.00	4,754.24
DITCH CARRIAGE	36,331.00	10,000.00	-26,331.00
ENGINEERING - AUG PLAN	112,269.21	126,000.00	13,730.79
ENGINEERING - ST OPPOS	12,394.16	20,000.00	7,605.84
LEGAL - AUG PLAN	55,892.62	85,500.00	29,607.38

Account Schedule

SE-Subdistrict Enterprise Fund
 Period 01/01/15..12/31/15
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STATEMENT OF REVENUES &
EXPENDITURES

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Description	Actual YTD	Budget Annual	Budget Remaining
LEGAL - STATEMENTS OPPOS	30,208.91	45,000.00	14,791.09
MTCE - DITCH		5,000.00	5,000.00
MTCE - FIELD EQUIP		15,000.00	15,000.00
MTCE - OTHER		10,000.00	10,000.00
MISCELLANEOUS	136.14		-136.14
PROF - COMPUTER	20,026.25	70,000.00	49,973.75
PROF - ENGINEERING	0.01		-0.01
PROF - LEGAL	732.00		-732.00
PUBLIC NOTICES	-21.28		21.28
RUNNING FEES	61,225.43	255,000.00	193,774.57
SUPPLIES - FIELD	9,546.96	15,000.00	5,453.04
SUPPLIES - FUEL	225.00		-225.00
SUPPLIES - OFFICE	41.50	1,000.00	958.50
TELEPHONE	5,403.80	10,000.00	4,596.20
UTILITIES	358.58	10,000.00	9,641.42
WATER LEASE - DIST GRAVEL PIT	48,000.00	48,000.00	
WATER LEASE - DISTRICT	128,360.00	128,360.00	
WATER LEASE - DITCH	17,433.00	50,000.00	32,567.00
WATER LEASE - EFFLUENT	612,994.98	750,000.00	137,005.02
WATER LEASE - RECHARGE	307,713.23	255,000.00	-52,713.23
WATER LEASE - STORAGE	35,000.00	70,000.00	35,000.00
WATER STOCK ASSESSMENTS	6,108.50		-6,108.50
WELL METERING PROGRAM	26,150.92	25,000.00	-1,150.92
TOTAL OPERATING EXPENSES	1,532,269.98	2,008,860.00	476,590.02
TOTAL EXPENDITURES	1,703,302.43	2,258,860.00	555,557.57
TOTAL NET REVENUES/EXPENDITURE	154,858.23	-756,860.00	-911,718.23
OTHER INCOME & EXPENSES			
OTHER FINANCING SOURCES			
DONATIONS			
EARNINGS ON INVESTMENTS	1,323.68	-500.00	-1,823.68
TOTAL OTHER INCOME	1,323.68	-500.00	-1,823.68
DEBT SERVICE			
TOTAL DEBT SERVICE			

Account Schedule

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Description	Actual YTD	Budget Annual	Budget Remaining
TOTAL OTHER SOURCES & SERVICES	1,323.68	-500.00	-1,823.68
EXCESS OF REVENUES OVER EXPEND	156,181.91	-757,360.00	-913,541.91

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SO-Subdistrict Operating Fund
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Description	Balance
CURRENT ASSETS	
CASH AND CASH EQUIVALENTS	
1676 SO OP COLORADO TRUST	1,366,533.16
1685 SO SOA COLORADO TRUST	1,040,955.50
2757 SO CD FIRST NATIONAL	25,000.00
3806 SO OP FIRST NATIONAL	133,083.83
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	2,572,107.77
ACCOUNTS RECEIVABLE	
ACCOUNTS RECEIVABLE	25,862.16
GENERAL PROPERTY TAX RCBLE	1,207,787.00
TOTAL ACCOUNTS RECEIVABLE	1,233,649.16
INTERCOMPANY ACCOUNTS	
SO INTERCO DO	-9,468.41
SO INTERCO SD	1,266.35
SO INTERCO WO	1,740.40
TOTAL INTERCO ACCOUNTS	-6,461.66
PREPAID ACCOUNTS	
PREPAID INSURANCE	5,120.79
TOTAL PREPAID ACCOUNTS	5,120.79
TOTAL CURRENT ASSETS	3,804,416.06
FIXED ASSETS	
TANGIBLE ASSETS	
TOTAL TANGIBLE ASSETS	
TOTAL FIXED ASSETS	
DEPOSITS & OTHER ASSETS	
TOTAL DEPOSITS & OTHER ASSETS	
TOTAL ASSETS	3,804,416.06

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Description	Balance
LIABILITIES AND EQUITY	
LIABILITIES	
SHORT-TERM LIABILITIES	
ACCOUNTS PAYABLE	
ACCOUNTS PAYABLE	-5,890.97
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	-758,707.52
ACCRUED EXPENSES	
TOTAL ACCRUED EXPENSES	
TAXES & OTHER	
DEFERRED PROPERTY TAXES	-1,207,787.00
TOTAL TAXES & OTHER	-1,207,787.00
TOTAL SHORT-TERM LIABILITIES	-1,966,494.52
LONG-TERM LIABILITIES	
LONG-TERM DEBT	
TOTAL LONG-TERM DEBT	
NET LONG-TERM DEBT	
TOTAL LONG-TERM LIABILITIES	
TOTAL LIABILITIES	-1,966,494.52
EQUITY	
FUND BALANCE	-2,149,531.40
CRNT EXCESS REVENUE OVER SPEND	311,609.86
TOTAL EQUITY	-1,837,921.54
TOTAL LIABILITIES & EQUITY	-3,804,416.06

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Description	Actual YTD	Budget Annual	Budget Remaining
REVENUE			
SALES			
GENERAL PROPERTY TAXES	71,523.15	67,921.00	-3,602.15
GENERAL PROPERTY TAXES-MORGAN	2,433.39	2,363.00	-70.39
GENERAL PROPERTY TAXES-WELD	1,141,328.68	1,137,503.00	-3,825.68
INTEREST DELINQUENT TAX	516.42		-516.42
INTEREST DELINQUENT TAX-MORGAN	8.82		-8.82
INTEREST DELINQUENT TAX-WELD	455.31		-455.31
PRIOR YEAR TAXES	190.25		-190.25
PRIOR YEAR TAXES-WELD	-12,337.48		12,337.48
SPECIFIC OWNERSHIP TAX	14,037.19	7,500.00	-6,537.19
SPECIFIC OWNERSHIP TAX-MORGAN	603.05	1,000.00	396.95
SPECIFIC OWNERSHIP TAX-WELD	164,982.86	80,000.00	-84,982.86
ABATEMENT	-31,033.11		31,033.11
MISC REVENUE	259,791.02	1,500.00	-258,291.02
TOTAL REVENUES	1,612,499.55	1,297,787.00	-314,712.55
NET REVENUES	1,612,499.55	1,297,787.00	-314,712.55
OPERATING EXPENDITURES			
EMPLOYEE EXPENSES			
SALARIES - FULL TIME	48,946.78	50,000.00	1,053.22
SALARIES - PART TIME	580.50	5,000.00	4,419.50
PAYROLL TAXES		2,000.00	2,000.00
RETIREMENT PERA	5,195.30	2,000.00	-3,195.30
DISABILITY INSC	6,482.93	3,500.00	-2,982.93
LOCAL MILEAGE - STAFF	340.90	2,000.00	1,659.10
LOCAL MILEAGE - BOARD	856.52	2,500.00	1,643.48
TRAVEL - STAFF	2,389.81	2,500.00	110.19
TRAVEL - BOARD	3,279.60	2,000.00	-1,279.60
TRAVEL MEALS - STAFF & OTHER	221.48	300.00	78.52
TRAVEL MEALS - BOARD	149.91	750.00	600.09
TOTAL EMPLOYEE EXPENSES	68,443.73	72,550.00	4,106.27
CAPITAL EXPENSES			
BUILDING & IMPROVEMENTS	754.00	5,000.00	4,246.00

Account Schedule

SO-Subdistrict Operating Fund
 Period 01/01/15..12/31/15
 Fiscal Start Date 01/01/15
 Account Schedule IS
 Column Layout BUDGANALYS

STATEMENT OF REVENUES &
EXPENDITURES

All amounts are in USA.

Acc. Schedule Line: Date Filter: 01/01/15..12/31/15, G/L Budget Filter: 2015

Description	Actual YTD	Budget Annual	Budget Remaining
COMPUTER HARDWARE	629.99	4,500.00	3,870.01
COMPUTER SOFTWARE	2,456.42	5,000.00	2,543.58
DELIVERY STRUCTURES	7,500.00	25,000.00	17,500.00
FIELD EQUIP	40,870.16	50,000.00	9,129.84
FIELD EQUIP UL	3,130.32		-3,130.32
FLUMES & WEIRS		25,000.00	25,000.00
FURNITURE & FIXTURES		500.00	500.00
LAND ACQ & CONSTR	985,443.73	895,000.00	-90,443.73
MEASURING DEVICES	7,598.06	11,000.00	3,401.94
OFFICE EQUIP	737.03	3,000.00	2,262.97
VEHICLE		10,000.00	10,000.00
WATER RIGHTS	200,000.00		-200,000.00
TOTAL CAPITAL EXPENSES	1,249,119.71	1,034,000.00	-215,119.71
OPERATING EXPENSES			
BANK FEES	48.00	100.00	52.00
BUSINESS MEALS - BOARD	851.37	3,000.00	2,148.63
BUSINESS MEALS - STAFF & OTHER	1,109.22	1,000.00	-109.22
CONFERENCE FEES	2,633.34	5,000.00	2,366.66
DIRECTOR FEES	8,300.00	17,000.00	8,700.00
DITCH CARRIAGE	3,500.00	8,000.00	4,500.00
ENGINEERING - APPL/DECREE	68,378.75	22,000.00	-46,378.75
ENGINEERING - ST OPPOS	1,404.17		-1,404.17
EQUIPMENT RENTAL	93.33	3,500.00	3,406.67
FACILITY RENTAL FEE	1,040.00	500.00	-540.00
INSURANCE	15,155.33	18,500.00	3,344.67
INTEREST	62.51		-62.51
LEGAL - APPLICATIONS	69,847.12	71,550.00	1,702.88
MTCE - DITCH		5,000.00	5,000.00
MTCE - FACILITY	9,155.08	62,000.00	52,844.92
MTCE - FIELD EQUIP	13,698.48	17,000.00	3,301.52
MTCE - FLOOD	46,300.72		-46,300.72
MTCE - FLUMES & WEIRS		5,000.00	5,000.00
MTCE - OFFICE EQUIP	4,748.73	5,000.00	251.27
MTCE - OTHER	20,543.13	34,000.00	13,456.87
MTCE - VEHICLE	5,655.30	3,500.00	-2,155.30
MISCELLANEOUS	512.86	1,500.00	987.14
POSTAGE & SHIPPING	4,401.57	2,500.00	-1,901.57

Account Schedule

SO-Subdistrict Operating Fund

Period 01/01/15..12/31/15

Fiscal Start Date 01/01/15

Account Schedule IS STATEMENT OF REVENUES &
EXPENDITURES

Column Layout BUDGANALYS

All amounts are in USA.

Acc. Schedule Line: Date Filter: 01/01/15..12/31/15, G/L Budget Filter: 2015

Description	Actual YTD	Budget Annual	Budget Remaining
PROF - ACCOUNTING	7,989.87	9,000.00	1,010.13
PROF - AUDIT	8,510.38	7,500.00	-1,010.38
PROF - COMPUTER	16,224.53	3,000.00	-13,224.53
PROF - ENGINEERING	70,668.12	82,500.00	11,831.88
PROF - LABORATORY	526.50	6,250.00	5,723.50
PROF - LEGAL	30,722.71	66,250.00	35,527.29
PROF - LOBBYIST	11,666.64	7,500.00	-4,166.64
PUBLIC NOTICES	12,484.55	750.00	-11,734.55
RECORDING FEES	535.08		-535.08
RUNNING FEES	18,049.52	102,500.00	84,450.48
SUBS & MEMBERSHIPS	1,499.04	4,000.00	2,500.96
SUPPLIES - FIELD	5,692.71	11,000.00	5,307.29
SUPPLIES - FUEL	7,599.07	33,000.00	25,400.93
SUPPLIES - OFFICE	9,603.44	31,250.00	21,646.56
TELEPHONE	5,029.36	9,000.00	3,970.64
TREASURERS FEES	18,743.43	20,000.00	1,256.57
UTILITIES	73,323.83	148,000.00	74,676.17
WATER STOCK ASSESSMENTS	89,092.30	80,000.00	-9,092.30
TOTAL OPERATING EXPENSES	665,400.09	907,150.00	241,749.91
TOTAL EXPENDITURES	1,982,963.53	2,013,700.00	30,736.47
TOTAL NET REVENUES/EXPENDITURE	-370,463.98	-715,913.00	-345,449.02
OTHER INCOME & EXPENSES			
OTHER FINANCING SOURCES			
DONATIONS			
EARNINGS ON INVESTMENTS	916.75	-500.00	-1,416.75
FIXED ASSET IMPAIRMENT	70,897.87		-70,897.87
TOTAL OTHER INCOME	71,814.62	-500.00	-72,314.62
DEBT SERVICE			
TOTAL DEBT SERVICE			
TOTAL OTHER SOURCES & SERVICES	71,814.62	-500.00	-72,314.62
EXCESS OF REVENUES OVER EXPEND	-298,649.36	-716,413.00	-417,763.64

Account Schedule

WO-WAS Operating Fund

Period 01/01/15..12/31/15

Fiscal Start Date 01/01/15

Account Schedule BS Balance Sheet

Column Layout BAL ONLY

All amounts are in US.

Acc. Schedule Line: Date Filter: 01/01/15..12/31/15, G/L Budget Filter: 2015

Description	Balance
CURRENT ASSETS	
CASH AND CASH EQUIVALENTS	
4342 WO OP FIRST NATIONAL	-162,468.42
1680 WO OP COLORADO TRUST	1,127,418.05
1686 WO SOA COLORADO TRUST	546,998.33
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	1,515,028.76
ACCOUNTS RECEIVABLE	
ACCOUNTS RECEIVABLE	944.50
GENERAL PROPERTY TAX RCBLE	641,176.00
TOTAL ACCOUNTS RECEIVABLE	642,120.50
INTERCOMPANY ACCOUNTS	
WO INTERCO DO	-10,245.08
WO INTERCO SO	-709.99
WO INTERCO WD	-29,447.17
TOTAL INTERCO ACCOUNTS	-40,402.24
PREPAID ACCOUNTS	
PREPAID INSURANCE	5,120.80
TOTAL PREPAID ACCOUNTS	5,120.80
TOTAL CURRENT ASSETS	2,121,867.82
FIXED ASSETS	
TANGIBLE ASSETS	
TOTAL TANGIBLE ASSETS	
TOTAL FIXED ASSETS	
DEPOSITS & OTHER ASSETS	
TOTAL DEPOSITS & OTHER ASSETS	
TOTAL ASSETS	2,121,867.82

Account Schedule

WO-WAS Operating Fund

Period 01/01/15..12/31/15

Fiscal Start Date 01/01/15

Account Schedule BS Balance Sheet

Column Layout BAL ONLY

All amounts are in US.

Acc. Schedule Line: Date Filter: 01/01/15..12/31/15, G/L Budget Filter: 2015

Description	Balance
LIABILITIES AND EQUITY	
LIABILITIES	
SHORT-TERM LIABILITIES	
ACCOUNTS PAYABLE	
ACCOUNTS PAYABLE	0.57
RETAINAGE PAYABLE	-243,000.00
FEDERAL W/H TAX PAYABLE	0.01
COLORADO W/H TAX PAYABLE	1,048.00
MEDICARE W/H TAX PAYABLE	-0.01
TOTAL ACCOUNTS PAYABLE	-241,951.43
ACCRUED EXPENSES	
TOTAL ACCRUED EXPENSES	
TAXES & OTHER	
DEFERRED PROPERTY TAXES	-641,176.00
TOTAL TAXES & OTHER	-641,176.00
TOTAL SHORT-TERM LIABILITIES	-883,127.43
LONG-TERM LIABILITIES	
LONG-TERM DEBT	
TOTAL LONG-TERM DEBT	
NET LONG-TERM DEBT	
TOTAL LONG-TERM LIABILITIES	
TOTAL LIABILITIES	-883,127.43
EQUITY	
FUND BALANCE	-653,760.33
CRNT EXCESS REVENUE OVER SPEND	-584,980.06
TOTAL EQUITY	-1,238,740.39
TOTAL LIABILITIES & EQUITY	-2,121,867.82

Account Schedule

WO-WAS Operating Fund

Period 01/01/15..12/31/15

Fiscal Start Date 01/01/15

Account Schedule IS Statement of Revenues and Expenditures

Column Layout BUDGANALYS

All amounts are in US.

Acc. Schedule Line: Date Filter: 01/01/15..12/31/15, G/L Budget Filter: 2015

Description	Actual YTD	Budget Annual	Budget Remaining
REVENUE			
SALES			
CLASS ASSESSMENTS	39,966.68	39,100.00	-866.68
CLASS ASSESSMENS - MORGAN	170,274.18	185,000.00	14,725.82
CLASS ASSESSMENTS - WELD	759,512.67	719,000.00	-40,512.67
GENERAL PROPERTY TAXES	5,084.67	2,416.00	-2,668.67
GENERAL PROPERTY TAXES-MORGAN	3,526.30	3,584.00	57.70
GENERAL PROPERTY TAXES-WELD	634,476.08	635,176.00	699.92
INTEREST DELINQUENT TAX	22.05		-22.05
INTEREST DELINQUENT TAX-MORGAN	18.02		-18.02
INTEREST DELINQUENT TAX-WELD	197.02		-197.02
PRIOR YEAR TAXES-WELD	306.91		-306.91
SPECIFIC OWNERSHIP TAX	698.44	500.00	-198.44
SPECIFIC OWNERSHIP TAX-MORGAN	1,282.38	650.00	-632.38
SPECIFIC OWNERSHIP TAX-WELD	93,193.47	46,500.00	-46,693.47
ABATEMENT	28,576.74		-28,576.74
MISC REVENUE	26,910.38	5,000.00	-21,910.38
MISC REVENUE- OWNER CHANGE	600.00		-600.00
WATER LEASES	27,506.46		-27,506.46
WATER LEASES - EFFLUENT	311,300.00		-311,300.00
TOTAL REVENUES	2,103,452.45	1,636,926.00	-466,526.45
NET REVENUES			
	2,103,452.45	1,636,926.00	-466,526.45
OPERATING EXPENDITURES			
EMPLOYEE EXPENSES			
SALARIES - FULL TIME	173,519.06	185,000.00	11,480.94
SALARIES - PART TIME	580.50	2,500.00	1,919.50
PAYROLL TAXES	2,623.25	4,000.00	1,376.75
RETIREMENT PERA	28,327.53	25,000.00	-3,327.53
RETIREMENT	1,345.13		-1,345.13
DISABILITY INSC	6,482.90	3,500.00	-2,982.90
LOCAL MILEAGE - STAFF	340.89	300.00	-40.89
LOCAL MILEAGE - BOARD	856.52	2,500.00	1,643.48
TRAVEL - STAFF	2,389.81	1,500.00	-889.81
TRAVEL - BOARD	1,760.89	1,000.00	-760.89

Account Schedule

WO-WAS Operating Fund
 Period 01/01/15..12/31/15
 Fiscal Start Date 01/01/15
 Account Schedule IS Statement of Revenues and Expenditures
 Column Layout BUDGANALYS

All amounts are in US.

Acc. Schedule Line: Date Filter: 01/01/15..12/31/15, G/L Budget Filter: 2015

Description	Actual YTD	Budget Annual	Budget Remaining
TRAVEL MEALS - STAFF & OTHER	221.48	300.00	78.52
TRAVEL MEALS - BOARD	149.91	750.00	600.09
TOTAL EMPLOYEE EXPENSES	218,597.87	226,350.00	7,752.13
CAPITAL EXPENSES			
BUILDING & IMPROVEMENTS	753.99		-753.99
COMPUTER HARDWARE	629.99	4,500.00	3,870.01
COMPUTER SOFTWARE	2,456.40	3,000.00	543.60
DELIVERY STRUCTURES	7,500.00	75,000.00	67,500.00
FIELD EQUIP	41,583.62	24,500.00	-17,083.62
LAND ACQ & CONSTR	16,497.00	1,979,000.00	1,962,503.00
MEASURING DEVICES	2,878.53	4,500.00	1,621.47
OFFICE EQUIP	737.03	1,000.00	262.97
VEHICLE		7,000.00	7,000.00
WATER RIGHTS		15,360.00	15,360.00
TOTAL CAPITAL EXPENSES	73,036.56	2,113,860.00	2,040,823.44
OPERATING EXPENSES			
BANK FEES	437.23	1,500.00	1,062.77
BUSINESS MEALS - BOARD	851.36	1,500.00	648.64
BUSINESS MEALS - STAFF & OTHER	557.27	500.00	-57.27
CONFERENCE FEES	2,633.33		-2,633.33
DIRECTOR FEES	8,300.00	17,000.00	8,700.00
DITCH CARRIAGE	14,522.28	10,000.00	-4,522.28
ENGINEERING - APPL/DECREE	66,368.74	57,000.00	-9,368.74
ENGINEERING - AUG PLAN	54,694.09	82,000.00	27,305.91
ENGINEERING - ST OPPOS	6,081.64	20,000.00	13,918.36
EQUIPMENT RENTAL	93.33	4,000.00	3,906.67
INSURANCE	15,297.34	18,500.00	3,202.66
INTEREST	62.51		-62.51
LEGAL - APPLICATIONS	61,841.87	77,550.00	15,708.13
LEGAL - AUG PLAN	13,467.93	25,000.00	11,532.07
LEGAL - STATEMENTS OPPOS	29,973.91	45,000.00	15,026.09
MTCE - DITCH		2,500.00	2,500.00
MTCE - FACILITY	9,154.82	5,000.00	-4,154.82
MTCE - FIELD EQUIP	20,659.25	56,500.00	35,840.75
MTCE - OFFICE EQUIP	4,748.71	4,000.00	-748.71
MTCE - OTHER	10,656.11	5,500.00	-5,156.11

Account Schedule

WO-WAS Operating Fund

Period 01/01/15..12/31/15

Fiscal Start Date 01/01/15

Account Schedule IS Statement of Revenues and Expenditures

Column Layout BUDGANALYS

All amounts are in US.

Acc. Schedule Line: Date Filter: 01/01/15..12/31/15, G/L Budget Filter: 2015

Description	Actual YTD	Budget Annual	Budget Remaining
MTCE - VEHICLE	5,739.95	5,500.00	-239.95
MISCELLANEOUS	-720.59	500.00	1,220.59
POSTAGE & SHIPPING	2,831.65	1,500.00	-1,331.65
PROF - ACCOUNTING	7,989.86	9,000.00	1,010.14
PROF - AUDIT	8,510.37	7,500.00	-1,010.37
PROF - COMPUTER	17,121.93	36,500.00	19,378.07
PROF - ENGINEERING	37,534.03	33,000.00	-4,534.03
PROF - LEGAL	42,369.25	15,500.00	-26,869.25
PROF - LOBBYIST	9,999.97	7,500.00	-2,499.97
PUBLIC NOTICES	334.49	500.00	165.51
RECORDING FEES	50.33		-50.33
RUNNING FEES	17,114.96	78,500.00	61,385.04
SUBS & MEMBERSHIPS	1,024.03	1,000.00	-24.03
SUPPLIES - FIELD	9,741.31	10,000.00	258.69
SUPPLIES - FUEL	6,006.57	12,000.00	5,993.43
SUPPLIES - OFFICE	4,298.94	6,500.00	2,201.06
TELEPHONE	7,876.83	12,500.00	4,623.17
TREASURERS FEES	9,671.06	10,000.00	328.94
UTILITIES	62,834.33	125,500.00	62,665.67
WATER LEASE - DISTRICT	15,360.00		-15,360.00
WATER LEASE - DITCH	1,667.00	25,000.00	23,333.00
WATER LEASE - EFFLUENT	728,202.00	470,000.00	-258,202.00
WATER LEASE - RECHARGE	53,046.78	50,000.00	-3,046.78
WATER LEASE - STORAGE	35,000.00	50,000.00	15,000.00
WATER STOCK ASSESSMENTS	29,376.00	35,000.00	5,624.00
WELL METERING PROGRAM	-186.96	5,000.00	5,186.96
TOTAL OPERATING EXPENSES	1,433,195.81	1,441,050.00	7,854.19
TOTAL EXPENDITURES	1,724,830.24	3,781,260.00	2,056,429.76
TOTAL NET REVENUES/EXPENDITURE	378,622.21	-2,144,334.00	-2,522,956.21
OTHER INCOME & EXPENSES			
OTHER FINANCING SOURCES			
BOND PROCEEDS		1,834,000.00	1,834,000.00
DONATIONS			
EARNINGS ON INVESTMENTS	649.67	300.00	-349.67
FIXED ASSET IMPAIRMENT	205,988.83		-205,988.83

Account Schedule

WO-WAS Operating Fund

Period 01/01/15..12/31/15

Fiscal Start Date 01/01/15

Account Schedule IS Statement of Revenues and Expenditures

Column Layout BUDGANALYS

All amounts are in US.

Acc. Schedule Line: Date Filter: 01/01/15..12/31/15, G/L Budget Filter: 2015

Description	Actual YTD	Budget Annual	Budget Remaining
TOTAL OTHER INCOME	206,638.50	1,834,300.00	1,627,661.50
DEBT SERVICE			
TOTAL DEBT SERVICE			
TOTAL OTHER SOURCES & SERVICES	206,638.50	1,834,300.00	1,627,661.50
EXCESS OF REVENUES OVER EXPEND	585,260.71	-310,034.00	-895,294.71