



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

Financials

January 15, 2019 10:00 am

3209 W 28th Street, Greeley, CO 80634

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Account Schedule

WO-WAS Operating Fund

Period 01/01/18..12/31/18

Fiscal Start Date 01/01/18

Account Schedule IS Statement of Revenues and Expenditures

Column Layout BUDGANALYS

All amounts are in US.

Acc. Schedule Line: Date Filter: 01/01/18..12/31/18, G/L Budget Filter: 2018

Description	Actual YTD	Budget Annual	Budget Remaining
REVENUE			
SALES			
CLASS ASSESSMENTS	40,475.80	41,000.00	524.20
CLASS ASSESSMENTS - MORGAN	176,353.30	176,000.00	-353.30
CLASS ASSESSMENTS - WELD	788,588.52	759,000.00	-29,588.52
GENERAL PROPERTY TAXES-ADAMS	23,262.15	23,381.00	118.85
GENERAL PROPERTY TAXES-MORGAN	3,671.50	3,675.00	3.50
GENERAL PROPERTY TAXES-WELD	725,231.83	725,762.00	530.17
INTEREST DELINQUENT TAX-ADAMS	23.31		-23.31
INTEREST DELINQUENT TAX-MORGAN	10.24		-10.24
INTEREST DELINQUENT TAX-WELD	1,068.02		-1,068.02
PRIOR YEAR TAXES-MORGAN	0.30		-0.30
PRIOR YEAR TAXES-WELD	2,240.33		-2,240.33
SPECIFIC OWNERSHIP TAX-ADAMS	5,238.89	3,000.00	-2,238.89
SPECIFIC OWNERSHIP TAX-MORGAN	1,012.83	750.00	-262.83
SPECIFIC OWNERSHIP TAX-WELD	131,926.06	60,000.00	-71,926.06
MISC REVENUE	39,138.79	6,000.00	-33,138.79
MISC REVENUE- OWNER CHANGE	500.00		-500.00
MISC REVENUE- LATE FEE	3,200.00		-3,200.00
MISC REVENUE - AUG STATION USE	32,832.00		-32,832.00
MISC REVENUE - OIL ROYALTIES	4,492.66	10,000.00	5,507.34
WATER LEASES	589,173.00		-589,173.00
LOAN PROCEEDS		2,343,200.00	2,343,200.00
TOTAL REVENUES	2,568,439.53	4,151,768.00	1,583,328.47
NET REVENUES			
NET REVENUES	2,568,439.53	4,151,768.00	1,583,328.47
OPERATING EXPENDITURES			
EMPLOYEE EXPENSES			
SALARIES - FULL TIME	232,629.95	275,005.00	42,375.05
SALARIES - PART TIME		5,000.00	5,000.00
PAYROLL TAXES	2,617.64	7,500.00	4,882.36
PERA	39,937.08	35,000.00	-4,937.08
HEALTH INSURANCE	16,322.18	22,000.00	5,677.82
DISABILITY INSC	8,930.66	16,000.00	7,069.34
LOCAL MILEAGE - STAFF	515.74	500.00	-15.74

Account Schedule

WO-WAS Operating Fund

Period 01/01/18..12/31/18

Fiscal Start Date 01/01/18

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Description	Actual YTD	Budget Annual	Budget Remaining
LOCAL MILEAGE - BOARD	993.53	2,500.00	1,506.47
TRAVEL - STAFF	2,612.71	2,000.00	-612.71
TRAVEL - BOARD	1,531.21	2,000.00	468.79
TRAVEL MEALS - STAFF & OTHER	-105.69	300.00	405.69
TRAVEL MEALS - BOARD	161.56	750.00	588.44
TOTAL EMPLOYEE EXPENSES	306,146.57	368,555.00	62,408.43
CAPITAL EXPENSES			
BUILDING & IMPROVEMENTS	7,798.35	2,000.00	-5,798.35
COMPUTER HARDWARE		4,500.00	4,500.00
COMPUTER SOFTWARE		3,500.00	3,500.00
FIELD EQUIP	23,422.52	27,500.00	4,077.48
FLUMES & WEIRS		33,000.00	33,000.00
FURNITURE & FIXTURES		2,000.00	2,000.00
LAND ACQ & CONSTR		2,427,350.00	2,427,350.00
MEASURING DEVICES		83,500.00	83,500.00
OFFICE EQUIP		3,000.00	3,000.00
VEHICLE	28,169.66		-28,169.66
WATER RIGHTS		155,000.00	155,000.00
TOTAL CAPITAL EXPENSES	59,410.53	2,741,350.00	2,681,939.47
OPERATING EXPENSES			
BANK FEES	758.33		-758.33
BUSINESS MEALS - BOARD	1,796.58	3,000.00	1,203.42
BUSINESS MEALS - STAFF & OTHER	926.10	1,000.00	73.90
CONFERENCE FEES	1,534.07	2,000.00	465.93
DIRECTOR FEES	21,645.16	33,000.00	11,354.84
DITCH CARRIAGE		17,000.00	17,000.00
ENGINEERING - APPL/DECREE	7,570.63	60,000.00	52,429.37
ENGINEERING - AUG PLAN	44,933.64	72,500.00	27,566.36
ENGINEERING - ST OPPOS	23,787.48	30,000.00	6,212.52
EQUIPMENT RENTAL	465.32	3,500.00	3,034.68
FACILITY RENTAL FEE	83.33		-83.33
INSURANCE	18,264.33	20,000.00	1,735.67
LEGAL - APPLICATIONS	43,688.10	80,000.00	36,311.90
LEGAL - AUG PLAN	19,690.25	50,000.00	30,309.75
LEGAL - STATEMENTS OPPOS	36,968.25	35,000.00	-1,968.25
MTCE - COMPUTER	467.13		-467.13

Account Schedule

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Period 01/01/18..12/31/18

Fiscal Start Date 01/01/18

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Description	Actual YTD	Budget Annual	Budget Remaining
MTCE - DITCH	2,526.00		-2,526.00
MTCE - FACILITY	9,501.76	10,000.00	498.24
MTCE - FIELD EQUIP	14,595.69	70,000.00	55,404.31
MTCE - FLUMES & WEIRS	1,000.00		-1,000.00
MTCE - OFFICE EQUIP	3,935.48	5,000.00	1,064.52
MTCE - OTHER	9,995.27	21,500.00	11,504.73
MTCE - RECHARGE	3,188.98		-3,188.98
MTCE - VEHICLE	8,721.49	8,000.00	-721.49
MISCELLANEOUS	100.81	500.00	399.19
POSTAGE & SHIPPING	3,174.99	3,500.00	325.01
PROF - ACCOUNTING	6,549.99	10,000.00	3,450.01
PROF - AUDIT	12,024.63	10,000.00	-2,024.63
PROF - COMPUTER	11,047.32	12,500.00	1,452.68
PROF - ENGINEERING	25,158.80	60,750.00	35,591.20
PROF - LEGAL	22,183.84	36,000.00	13,836.16
PROF - LOBBYIST	9,999.97	8,500.00	-1,499.97
PROF - LEGISLATION	3,214.76	10,000.00	6,785.24
PUBLIC NOTICES	271.98	500.00	228.02
RECORDING FEES	2,535.17	1,500.00	-1,035.17
RUNNING FEES	22,760.25	61,500.00	38,739.75
SUBS & MEMBERSHIPS	2,635.09	3,000.00	364.91
SUPPLIES - FIELD	27,422.97	12,500.00	-14,922.97
SUPPLIES - FUEL	11,839.47	35,000.00	23,160.53
SUPPLIES - OFFICE	12,447.16	10,000.00	-2,447.16
TELEPHONE	13,049.95	16,000.00	2,950.05
TREASURERS FEES	11,351.03	15,000.00	3,648.97
UTILITIES	40,827.76	108,000.00	67,172.24
WATER LEASE - DISTRICT	15,360.00	15,360.00	
WATER LEASE - DITCH	1,875.71	25,000.00	23,124.29
WATER LEASE - EFFLUENT	667,982.25	700,000.00	32,017.75
WATER LEASE - RECHARGE	42,613.67	116,000.00	73,386.33
WATER LEASE - STORAGE		60,000.00	60,000.00
WATER STOCK ASSESSMENTS	41,794.20	45,000.00	3,205.80
WELL METERING PROGRAM	18,352.02	15,000.00	-3,352.02
TOTAL OPERATING EXPENSES	1,302,597.16	1,912,610.00	610,012.84
TOTAL EXPENDITURES	1,668,154.26	5,022,515.00	3,354,360.74

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Description	Actual YTD	Budget Annual	Budget Remaining
TOTAL NET REVENUES/EXPENDITURE	900,285.27	-870,747.00	-1,771,032.27
OTHER INCOME & EXPENSES			
OTHER FINANCING SOURCES			
DONATIONS			
EARNINGS ON INVESTMENTS	45,817.55	6,000.00	-39,817.55
FIXED ASSET IMPAIRMENT	23,615.39		-23,615.39
TOTAL OTHER INCOME	69,432.94	6,000.00	-63,432.94
DEBT SERVICE			
TOTAL DEBT SERVICE			
TOTAL OTHER SOURCES & SERVICES	69,432.94	6,000.00	-63,432.94
EXCESS OF REVENUES OVER EXPEND	969,718.21	-864,747.00	-1,834,465.21

Account Schedule

WO-WAS Operating Fund

Period 01/01/18..12/31/18

Fiscal Start Date 01/01/18

Account Schedule BS Balance Sheet

Column Layout BAL ONLY

All amounts are in US.

Acc. Schedule Line: Date Filter: 01/01/18..12/31/18, G/L Budget Filter: 2018

Description	Balance
CURRENT ASSETS	
CASH AND CASH EQUIVALENTS	
4342 WO OP FIRST NATIONAL	34,542.88
1680 WO OP COLORADO TRUST	2,055,099.83
1686 WO SOA COLORADO TRUST	611,492.00
TOTAL CASH & CASH EQUIVALENTS	2,701,134.71
ACCOUNTS RECEIVABLE	
ACCOUNTS RECEIVABLE	1,023.55
GENERAL PROPERTY TAX RCBLE	8,718.70
TOTAL ACCOUNTS RECEIVABLE	9,740.25
INTERCOMPANY ACCOUNTS	
WO INTERCO DO	-16,102.22
TOTAL INTERCO ACCOUNTS	-16,102.22
PREPAID ACCOUNTS	
PREPAID ACCOUNTS	129,463.50
PREPAID INSURANCE	5,189.11
TOTAL PREPAID ACCOUNTS	134,652.61
TOTAL CURRENT ASSETS	2,829,425.35
FIXED ASSETS	
TANGIBLE ASSETS	
TOTAL TANGIBLE ASSETS	
TOTAL FIXED ASSETS	
DEPOSITS & OTHER ASSETS	
TOTAL DEPOSITS & OTHER ASSETS	
TOTAL ASSETS	2,829,425.35
LIABILITIES AND EQUITY	
LIABILITIES	
SHORT-TERM LIABILITIES	
ACCOUNTS PAYABLE	

Account Schedule

WO-WAS Operating Fund

Period 01/01/18..12/31/18
Fiscal Start Date 01/01/18
Account Schedule BS Balance Sheet
Column Layout BAL ONLY

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Description	Balance
TOTAL ACCOUNTS PAYABLE	
ACCRUED EXPENSES	
TOTAL ACCRUED EXPENSES	
TAXES & OTHER	
DEFERRED PROPERTY TAXES	-8,716.70
TOTAL TAXES & OTHER	-8,716.70
TOTAL SHORT-TERM LIABILITIES	-8,716.70
LONG-TERM LIABILITIES	
LONG-TERM DEBT	
TOTAL LONG-TERM DEBT	
NET LONG-TERM DEBT	
TOTAL LONG-TERM LIABILITIES	
TOTAL LIABILITIES	-8,716.70
EQUITY	
FUND BALANCE	-1,849,358.53
CRNT EXCESS REVENUE OVER SPEND	-971,350.12
TOTAL EQUITY	-2,820,708.65
TOTAL LIABILITIES & EQUITY	-2,829,425.35

Account Schedule

SE-Subdistrict Enterprise Fund

Period 01/01/18..12/31/18

Fiscal Start Date 01/01/18

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EXPENDITURES

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Description	Actual YTD	Budget Annual	Budget Remaining
REVENUE			
SALES			
CLASS ASSESSMENTS	195,734.92	190,000.00	-5,734.92
CLASS ASSESSMENTS - MORGAN	219,833.37	208,000.00	-11,833.37
CLASS ASSESSMENTS - WELD	1,338,004.88	1,377,000.00	38,995.12
GENERAL PROPERTY TAXES-ADAMS	7,145.93	7,163.00	17.07
GENERAL PROPERTY TAXES-MORGAN	267.03	267.00	-0.03
GENERAL PROPERTY TAXES-WELD	102,998.44	103,374.00	375.56
INTEREST DELINQUENT TAX-ADAMS	10.79		-10.79
INTEREST DELINQUENT TAX-MORGAN	0.70		-0.70
INTEREST DELINQUENT TAX-WELD	128.29		-128.29
PRIOR YEAR TAXES-ADAMS	-0.81		0.81
PRIOR YEAR TAXES-WELD	209.52		-209.52
SPECIFIC OWNERSHIP TAX-ADAMS	168.22		-168.22
SPECIFIC OWNERSHIP TAX-MORGAN	6.10		-6.10
SPECIFIC OWNERSHIP TAX-WELD	2,996.19		-2,996.19
MISC REVENUE	114,364.00	55,000.00	-59,364.00
MISC REVENUE- OWNER CHANGE	3,252.25		-3,252.25
MISC REVENUE- LATE FEE	5,200.00		-5,200.00
MISC REVENUE- INCLUSION/EXC	100.00		-100.00
MISC REVENUE - AUG STATION USE	69,968.00		-69,968.00
WATER LEASES	154,948.00		-154,948.00
LOAN PROCEEDS		1,500,000.00	1,500,000.00
TOTAL REVENUES	2,215,335.82	3,440,804.00	1,225,468.18
NET REVENUES	2,215,335.82	3,440,804.00	1,225,468.18
OPERATING EXPENDITURES			
EMPLOYEE EXPENSES			
CAPITAL EXPENSES			
DELIVERY STRUCTURES		310,000.00	310,000.00
LAND ACQ & CONSTR	518,469.51	479,300.00	-39,169.51
WATER RIGHTS	164,369.55		-164,369.55
TOTAL CAPITAL EXPENSES	682,839.06	789,300.00	106,460.94

Account Schedule

SE-Subdistrict Enterprise Fund

Period 01/01/18..12/31/18

Fiscal Start Date 01/01/18

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Description	Actual YTD	Budget Annual	Budget Remaining
OPERATING EXPENSES			
BANK FEES	999.49	3,000.00	2,000.51
DITCH CARRIAGE	23,950.00	33,000.00	9,050.00
ENGINEERING - AUG PLAN	75,012.66	77,500.00	2,487.34
ENGINEERING - ST OPPOS	23,787.50	30,000.00	6,212.50
EQUIPMENT RENTAL	16,199.11		-16,199.11
LEGAL - AUG PLAN	37,649.73	65,000.00	27,350.27
LEGAL - STATEMENTS OPPOS	36,968.27	35,000.00	-1,968.27
MTCE - FIELD EQUIP	10,723.68	5,000.00	-5,723.68
MTCE - FLOOD		25,000.00	25,000.00
MTCE - OTHER		10,000.00	10,000.00
PROF - COMPUTER	12,273.00	10,000.00	-2,273.00
PROF - ENGINEERING	2,137.50	5,000.00	2,862.50
PROF - LEGAL		5,000.00	5,000.00
SUPPLIES - FIELD	3,510.17	10,000.00	6,489.83
SUPPLIES - FUEL	1,246.64		-1,246.64
SUPPLIES - OFFICE	200.00	1,000.00	800.00
TELEPHONE	12,851.19	12,000.00	-851.19
TREASURERS FEES	1,661.34		-1,661.34
UTILITIES	16,570.00	25,000.00	8,430.00
WATER LEASE - DIST GRAVEL PIT	48,000.00	48,000.00	
WATER LEASE - DISTRICT	198,169.47	128,360.00	-69,809.47
WATER LEASE - DITCH	21,234.41	115,000.00	93,765.59
WATER LEASE - EFFLUENT	831,416.00	1,100,000.00	268,584.00
WATER LEASE - GEISERT		60,000.00	60,000.00
WATER LEASE - RECHARGE	3,750.00		-3,750.00
WATER LEASE - RINN VALLEY		160,500.00	160,500.00
WATER LEASE - STORAGE	44,376.00	100,000.00	55,624.00
WELL METERING PROGRAM	17,777.33	10,000.00	-7,777.33
TOTAL OPERATING EXPENSES	1,440,463.49	2,073,360.00	632,896.51
TOTAL EXPENDITURES	2,123,302.55	2,862,660.00	739,357.45
TOTAL NET REVENUES/EXPENDITURE	92,033.27	578,144.00	486,110.73
OTHER INCOME & EXPENSES			
OTHER FINANCING SOURCES			
DONATIONS			

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SE-Subdistrict Enterprise Fund

Period 01/01/18..12/31/18

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Description	Actual YTD	Budget Annual	Budget Remaining
EARNINGS ON INVESTMENTS	28,961.19	9,000.00	-19,961.19
TOTAL OTHER INCOME	28,961.19	9,000.00	-19,961.19
DEBT SERVICE			
TOTAL DEBT SERVICE			
TOTAL OTHER SOURCES & SERVICES	28,961.19	9,000.00	-19,961.19
EXCESS OF REVENUES OVER EXPEND	120,894.46	587,144.00	466,149.54

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Description	Balance	CURRENT ASSETS	CURRENT ASSETS
CURRENT ASSETS			
CASH AND CASH EQUIVALENTS			
8180 SE OP FIRST NATIONAL	75,272.73		
1679 SE ENT COLORADO TRUST	1,119,991.89		
TOTAL CASH & CASH EQUIVALENTS	1,195,264.62		
ACCOUNTS RECEIVABLE			
ACCOUNTS RECEIVABLE	127,641.00		
GENERAL PROPERTY TAX RCBLE	1,532.67		
TOTAL ACCOUNTS RECEIVABLE	129,173.67		
INTERCOMPANY ACCOUNTS			
SE INTERCO DO	-10,473.01		
TOTAL INTERCO ACCOUNTS	-10,473.01		
PREPAID ACCOUNTS			
PREPAID ACCOUNTS	305,568.49		
TOTAL PREPAID ACCOUNTS	305,568.49		
TOTAL CURRENT ASSETS	1,619,533.77		
FIXED ASSETS			
TANGIBLE ASSETS			
LEASEHOLD IMPROVEMENTS	27,899.00		
WATER CONSTR. PROJECTS	2,367,000.00		
WATER RIGHTS	863,650.00		
ACCUM DEPRECIATION	-50,501.98		
TOTAL TANGIBLE ASSETS	3,208,047.02		
TOTAL FIXED ASSETS	3,208,047.02		
DEPOSITS & OTHER ASSETS			
TOTAL DEPOSITS & OTHER ASSETS			
DEFERRED OUTFLOWS	149,921.89		
TOTAL ASSETS	4,977,502.68		

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Description	Balance	CURRENT ASSETS	CURRENT ASSETS
LIABILITIES AND EQUITY			
LIABILITIES			
SHORT-TERM LIABILITIES			
ACCOUNTS PAYABLE			
TOTAL ACCOUNTS PAYABLE			
ACCRUED EXPENSES			
TOTAL ACCRUED EXPENSES			
TAXES & OTHER			
DEFERRED PROPERTY TAXES	-1,532.67		
TOTAL TAXES & OTHER	-1,532.67		
TOTAL SHORT-TERM LIABILITIES	-1,532.67		
LONG-TERM LIABILITIES			
LONG-TERM DEBT			
NET PENSION LIABILITY	-503,861.58		
LOAN PAYABLE CWCB - DO	-3,214,708.33		
TOTAL LONG-TERM DEBT	-3,718,569.91		
DEFERRED INFLOWS OF REVENUES	-1,457.10		
NET LONG-TERM DEBT	-3,720,027.01		
TOTAL LONG-TERM LIABILITIES	-3,720,027.01		
TOTAL LIABILITIES	-3,721,559.68		
EQUITY			
FUND BALANCE	-1,482,321.44		
CRNT EXCESS REVENUE OVER SPEND	249,929.48		
TOTAL EQUITY	-1,232,391.96		
TOTAL LIABILITIES & EQUITY	-4,953,951.64		

Account Schedule

SO-Subdistrict Operating Fund

Period 01/01/18..12/31/18

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Description	Actual YTD	Budget Annual	Budget Remaining
REVENUE			
SALES			
GENERAL PROPERTY TAXES-ADAMS	65,144.52	65,194.00	49.48
GENERAL PROPERTY TAXES-MORGAN	2,434.27	2,435.00	0.73
GENERAL PROPERTY TAXES-WELD	938,968.29	940,807.00	1,838.71
INTEREST DELINQUENT TAX-ADAMS	98.59		-98.59
INTEREST DELINQUENT TAX-MORGAN	6.48		-6.48
INTEREST DELINQUENT TAX-WELD	1,169.33		-1,169.33
PRIOR YEAR TAXES-ADAMS	-7.40		7.40
PRIOR YEAR TAXES-WELD	1,910.09		-1,910.09
SPECIFIC OWNERSHIP TAX-ADAMS	11,876.74	10,000.00	-1,876.74
SPECIFIC OWNERSHIP TAX-MORGAN	528.49	750.00	221.51
SPECIFIC OWNERSHIP TAX-WELD	137,719.37	95,000.00	-42,719.37
MISC REVENUE	17,011.20	5,000.00	-12,011.20
MISC REVENUE - OIL ROYALTIES	93,207.89	75,000.00	-18,207.89
TOTAL REVENUES	1,270,067.86	1,194,186.00	-75,881.86
NET REVENUES	1,270,067.86	1,194,186.00	-75,881.86
OPERATING EXPENDITURES			
EMPLOYEE EXPENSES			
SALARIES - FULL TIME	232,629.93	275,005.00	42,375.07
SALARIES - PART TIME		5,000.00	5,000.00
PAYROLL TAXES	2,817.84	7,500.00	4,682.36
PERA	39,937.06	35,000.00	-4,937.06
HEALTH INSURANCE	16,450.19	22,000.00	5,549.81
DISABILITY INSC	8,930.63	16,000.00	7,069.37
LOCAL MILEAGE - STAFF	491.38	2,000.00	1,508.62
LOCAL MILEAGE - BOARD	993.53	3,000.00	2,006.47
TRAVEL - STAFF	2,078.77	5,000.00	2,921.23
TRAVEL - BOARD	1,795.21	2,000.00	204.79
TRAVEL MEALS - STAFF & OTHER	-105.69	300.00	405.69
TRAVEL MEALS - BOARD	161.56	750.00	588.44
TOTAL EMPLOYEE EXPENSES	305,980.21	373,555.00	67,574.79
CAPITAL EXPENSES			

Account Schedule

SO-Subdistrict Operating Fund
 Period 01/01/18..12/31/18
 Fiscal Start Date 01/01/18
 Account Schedule IS
 Column Layout BUDGANALYS

STATEMENT OF REVENUES &
EXPENDITURES

All amounts are in USA.

Acc. Schedule Line: Date Filter: 01/01/18..12/31/18, G/L Budget Filter: 2018

Description	Actual YTD	Budget Annual	Budget Remaining
BUILDING & IMPROVEMENTS	40,148.80	2,000.00	-38,148.80
COMPUTER HARDWARE	-959.00	4,500.00	5,459.00
COMPUTER SOFTWARE		4,000.00	4,000.00
DELIVERY STRUCTURES		250,000.00	250,000.00
FIELD EQUIP	23,422.52	45,000.00	21,577.48
FLUMES & WEIRS		58,000.00	58,000.00
FURNITURE & FIXTURES		2,000.00	2,000.00
LAND ACQ & CONSTR	2,983.25	354,150.00	351,166.75
MEASURING DEVICES		142,000.00	142,000.00
OFFICE EQUIP		3,000.00	3,000.00
VEHICLE	28,189.66		-28,189.66
WATER PURCHASES		77,000.00	77,000.00
TOTAL CAPITAL EXPENSES	93,765.23	941,650.00	847,884.77
OPERATING EXPENSES			
BANK FEES	60.00	100.00	40.00
BUSINESS MEALS - BOARD	1,796.58	3,000.00	1,203.42
BUSINESS MEALS - STAFF & OTHER	926.12	1,000.00	73.88
CONFERENCE FEES	1,534.09	5,000.00	3,465.91
DIRECTOR FEES	21,645.16	33,000.00	11,354.84
DITCH CARRIAGE	5,800.80	96,000.00	90,199.20
ENGINEERING - APPL/DECREE	25,201.88	60,000.00	34,798.12
EQUIPMENT RENTAL	-1,035.02	3,500.00	4,535.02
FACILITY RENTAL FEE	83.33	1,500.00	1,416.67
INSURANCE	18,264.33	20,000.00	1,735.67
LEGAL - APPLICATIONS	57,956.53	80,000.00	22,043.47
MTCE - COMPUTER	467.13		-467.13
MTCE - DITCH	11,554.00	5,000.00	-6,554.00
MTCE - FACILITY	22,021.69	25,000.00	2,978.31
MTCE - FIELD EQUIP	21,106.56	97,000.00	75,893.44
MTCE - FLOOD		50,000.00	50,000.00
MTCE - FLUMES & WEIRS	1,000.00	5,000.00	4,000.00
MTCE - OFFICE EQUIP	3,935.48	5,000.00	1,064.52
MTCE - OTHER	15,825.75	66,500.00	50,674.25
MTCE - RECHARGE	3,142.98		-3,142.98
MTCE - VEHICLE	8,895.75	8,000.00	-895.75
MISCELLANEOUS	2,066.47	750.00	-1,316.47
POSTAGE & SHIPPING	3,175.00	3,500.00	325.00

Account Schedule

SO-Subdistrict Operating Fund

Period 01/01/18..12/31/18

Fiscal Start Date 01/01/18

Account Schedule IS STATEMENT OF REVENUES &
EXPENDITURES

Column Layout BUDGANALYS

All amounts are in USA.

Acc. Schedule Line: Date Filter: 01/01/18..12/31/18, G/L Budget Filter: 2018

Description	Actual YTD	Budget Annual	Budget Remaining
PROF - ACCOUNTING	6,550.00	10,000.00	3,450.00
PROF - AUDIT	12,024.62	10,000.00	-2,024.62
PROF - COMPUTER	5,794.07	7,500.00	1,705.93
PROF - ENGINEERING	11,231.30	94,250.00	83,018.70
PROF - LEGAL	16,532.87	39,500.00	22,967.13
PROF - LOBBYIST	9,999.96	8,500.00	-1,499.96
PROF - LEGISLATION	3,214.75	10,000.00	6,785.25
PUBLIC NOTICES	52,980.52	150,000.00	97,019.48
RECORDING FEES	7,646.17	1,750.00	-5,896.17
RUNNING FEES	67,405.07	176,700.00	109,294.93
SUBS & MEMBERSHIPS	2,635.11	4,000.00	1,364.89
SUPPLIES - FIELD	32,630.79	16,500.00	-16,130.79
SUPPLIES - FUEL	12,180.55	18,000.00	5,819.45
SUPPLIES - OFFICE	12,415.97	10,000.00	-2,415.97
TELEPHONE	5,455.17	9,000.00	3,544.83
TREASURERS FEES	15,145.36	22,000.00	6,854.64
UTILITIES	41,336.34	129,500.00	88,163.66
WATER LEASE - RECHARGE	229,996.68	200,000.00	-29,996.68
WATER STOCK ASSESSMENTS	107,723.08	95,000.00	-12,723.08
WELL METERING PROGRAM	2,658.75		-2,658.75
TOTAL OPERATING EXPENSES	880,781.74	1,581,050.00	700,268.26
TOTAL EXPENDITURES	1,280,527.18	2,896,255.00	1,615,727.82
TOTAL NET REVENUES/EXPENDITURE	-10,459.32	-1,702,069.00	-1,691,609.68
OTHER INCOME & EXPENSES			
OTHER FINANCING SOURCES			
DONATIONS			
EARNINGS ON INVESTMENTS	53,518.13	10,000.00	-43,518.13
FIXED ASSET IMPAIRMENT	23,615.40		-23,615.40
TOTAL OTHER INCOME	77,133.53	10,000.00	-67,133.53
DEBT SERVICE			
TOTAL DEBT SERVICE			
TOTAL OTHER SOURCES & SERVICES	77,133.53	10,000.00	-67,133.53

Account Schedule

SO-Subdistrict Operating Fund

Period 01/01/18..12/31/18

Fiscal Start Date 01/01/18

Account Schedule IS STATEMENT OF REVENUES &
EXPENDITURES

Column Layout BUDGANALYS

All amounts are in USA.

Acc. Schedule Line: Date Filter: 01/01/18..12/31/18, G/L Budget Filter: 2018

Description	Actual YTD	Budget Annual	Budget Remaining
EXCESS OF REVENUES OVER EXPEND	66,674.21	-1,692,069.00	-1,758,743.21

Account Schedule

SO-Subdistrict Operating Fund

Period 01/01/18..12/31/18

Fiscal Start Date 01/01/18

Account Schedule BS BALANCE SHEET

Column Layout BAL ONLY

All amounts are in USA.

Acc. Schedule Line: Date Filter: 01/01/18..12/31/18, G/L Budget Filter: 2018

Description	Balance
CURRENT ASSETS	
CASH AND CASH EQUIVALENTS	
1676 SO OP COLORADO TRUST	2,691,582.46
1685 SO SOA COLORADO TRUST	580,981.11
3808 SO OP FIRST NATIONAL	57,238.80
TOTAL CASH & CASH EQUIVALENTS	3,329,802.37
ACCOUNTS RECEIVABLE	
ACCOUNTS RECEIVABLE	7,073.56
GENERAL PROPERTY TAX RCBLE	13,972.46
TOTAL ACCOUNTS RECEIVABLE	21,046.02
INTERCOMPANY ACCOUNTS	
SO INTERCO DO	-29,266.05
TOTAL INTERCO ACCOUNTS	-29,266.05
PREPAID ACCOUNTS	
PREPAID INSURANCE	5,189.11
TOTAL PREPAID ACCOUNTS	5,189.11
TOTAL CURRENT ASSETS	3,326,771.45
FIXED ASSETS	
TANGIBLE ASSETS	
TOTAL TANGIBLE ASSETS	
TOTAL FIXED ASSETS	
DEPOSITS & OTHER ASSETS	
TOTAL DEPOSITS & OTHER ASSETS	
TOTAL ASSETS	3,326,771.45
LIABILITIES AND EQUITY	
LIABILITIES	
SHORT-TERM LIABILITIES	
ACCOUNTS PAYABLE	
TOTAL ACCOUNTS PAYABLE	

Account Schedule

SO-Subdistrict Operating Fund

Period 01/01/18..12/31/18

Fiscal Start Date 01/01/18

Account Schedule BS BALANCE SHEET

Column Layout BAL ONLY

All amounts are in USA.

Acc. Schedule Line: Date Filter: 01/01/18..12/31/18, G/L Budget Filter: 2018

Description	Balance
ACCRUED EXPENSES	
TOTAL ACCRUED EXPENSES	
TAXES & OTHER	
DEFERRED PROPERTY TAXES	-13,972.46
TOTAL TAXES & OTHER	-13,972.46
TOTAL SHORT-TERM LIABILITIES	-13,972.46
LONG-TERM LIABILITIES	
LONG-TERM DEBT	
TOTAL LONG-TERM DEBT	
NET LONG-TERM DEBT	
TOTAL LONG-TERM LIABILITIES	
TOTAL LIABILITIES	-13,972.46
EQUITY	
FUND BALANCE	-2,629,022.75
CRNT EXCESS REVENUE OVER SPEND	-708,776.24
TOTAL EQUITY	-3,337,798.99
TOTAL LIABILITIES & EQUITY	-3,351,771.45

Account Schedule

DC-District Operating Fund

Period 01/01/18..12/31/18

Fiscal Start Date 01/01/18

Account Schedule IS STATEMENT OF REVENUES & EXPENDITURES

Column Layout BUDGANALYS

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/18..12/31/18, G/L Budget Filter: 2018

Description	Actual YTD	Budget Annual	Budget Remaining
REVENUE			
SALES			
GENERAL PROPERTY TAXES-ADAMS	337,667.06	338,575.00	1,007.94
GENERAL PROPERTY TAXES-MORGAN	3,459.60	3,461.00	1.40
GENERAL PROPERTY TAXES-WELD	1,451,568.48	1,454,003.00	2,434.52
INTEREST DELINQUENT TAX-ADAMS	300.76		-300.76
INTEREST DELINQUENT TAX-MORGAN	9.48		-9.48
INTEREST DELINQUENT TAX-WELD	1,569.53		-1,569.53
PRIOR YEAR TAXES-ADAMS	1,036.19		-1,036.19
PRIOR YEAR TAXES-MORGAN	0.07		-0.07
PRIOR YEAR TAXES-WELD	2,409.84		-2,409.84
SPECIFIC OWNERSHIP TAX-ADAMS	71,370.83	50,000.00	-21,370.83
SPECIFIC OWNERSHIP TAX-MORGAN	874.82	1,000.00	125.18
SPECIFIC OWNERSHIP TAX-WELD	243,678.56	200,000.00	-43,678.56
MISC REVENUE	15,969.90	5,000.00	-10,969.90
LOAN PROCEEDS	3,676,123.04		-3,676,123.04
STATE GRANT	557,554.20	250,000.00	-307,554.20
FEDERAL GRANT		250,000.00	250,000.00
TOTAL REVENUES	6,363,492.36	2,552,039.00	-3,811,453.36
NET REVENUES			
6,363,492.36	2,552,039.00	-3,811,453.36	
OPERATING EXPENDITURES			
EMPLOYEE EXPENSES			
SALARIES - FULL TIME	465,259.86	500,010.00	34,750.14
SALARIES - PART TIME		5,000.00	5,000.00
PAYROLL TAXES	8,826.26	15,000.00	6,173.74
PERA	65,856.31	70,000.00	4,143.69
HEALTH INSURANCE	27,913.95	46,000.00	18,086.05
DISABILITY INSC	11,082.72	16,000.00	4,917.28
LOCAL MILEAGE - STAFF	597.45	2,000.00	1,402.55
LOCAL MILEAGE - BOARD	3,264.02	3,000.00	-254.02
TRAVEL - STAFF	2,078.76	5,000.00	2,921.24
TRAVEL - BOARD	1,845.19	2,000.00	154.81
TRAVEL MEALS - STAFF & OTHER	-105.69	300.00	405.69
TRAVEL MEALS - BOARD	161.56	750.00	588.44

Account Schedule

DO-District Operating Fund

Period 01/01/18..12/31/18

Fiscal Start Date 01/01/18

Account Schedule IS STATEMENT OF REVENUES & EXPENDITURES

Column Layout BUDGANALYS

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/18..12/31/18, G/L Budget Filter: 2018

Description	Actual YTD	Budget Annual	Budget Remaining
TOTAL EMPLOYEE EXPENSES	586,770.39	665,060.00	78,289.61
CAPITAL EXPENSES			
BUILDING & IMPROVEMENTS	7,448.34	2,000.00	-5,448.34
COMPUTER HARDWARE		4,500.00	4,500.00
COMPUTER SOFTWARE		4,000.00	4,000.00
DELIVERY STRUCTURES		905,000.00	905,000.00
FIELD EQUIP	310,457.26	602,000.00	291,542.74
FLUMES & WEIRS		39,000.00	39,000.00
FURNITURE & FIXTURES		2,000.00	2,000.00
LAND ACQ & CONSTR	990,013.14	7,237,950.00	6,247,936.86
MEASURING DEVICES		322,300.00	322,300.00
OFFICE EQUIP		4,500.00	4,500.00
RECHARGE		250,000.00	250,000.00
VEHICLE	28,189.68		-28,189.68
RUNNING FEES		4,500.00	4,500.00
WATER RIGHTS	3,993,230.20	1,535,500.00	-2,457,730.20
TOTAL CAPITAL EXPENSES	5,329,338.62	10,913,250.00	5,583,911.38
OPERATING EXPENSES			
BANK FEES	4,139.88	1,000.00	-3,139.88
BUSINESS MEALS - BOARD	1,699.02	3,000.00	1,300.98
BUSINESS MEALS - STAFF & OTHER	6,327.01	3,000.00	-3,327.01
CONFERENCE FEES	-19,522.91	5,000.00	24,522.91
DIRECTOR FEES	50,244.16	33,000.00	-17,244.16
DITCH CARRIAGE		18,000.00	18,000.00
ENGINEERING - APPL/DECREE	12,442.50	2,500.00	-9,942.50
ENGINEERING - ST OPPOS	23,787.50	30,000.00	6,212.50
EQUIPMENT RENTAL	1,290.31	9,500.00	8,209.69
FACILITY RENTAL FEE	3,133.34	4,500.00	1,366.66
INSURANCE	18,264.34	20,000.00	1,735.66
STAFF/BOARD EDUCATION	4,378.00	67,000.00	62,622.00
LEGAL - APPLICATIONS	152,068.27	25,000.00	-127,068.27
LEGAL - STATEMENTS OPPOS	36,968.36	35,000.00	-1,968.36
MTCE - COMPUTER	467.14		-467.14
MTCE - DITCH	2,000.00	3,000.00	1,000.00
MTCE - FACILITY	14,183.66	10,000.00	-4,183.66
MTCE - FIELD EQUIP	10,880.41	1,533,500.00	1,522,619.59

Account Schedule

DO-District Operating Fund

Period 01/01/18..12/31/18

Fiscal Start Date 01/01/18

Account Schedule IS STATEMENT OF REVENUES &
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Column Layout BUDGANALYS

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/18..12/31/18, G/L Budget Filter: 2018

Description	Actual YTD	Budget Annual	Budget Remaining
MTCE - FLOOD		90,000.00	90,000.00
MTCE - OFFICE EQUIP	3,938.47	5,000.00	1,064.53
MTCE - OTHER	4,782.31	1,302,000.00	1,297,237.69
MTCE - RECHARGE	733.34		-733.34
MTCE - VEHICLE	8,713.33	8,000.00	-713.33
MISCELLANEOUS	956.20	14,500.00	13,543.80
POSTAGE & SHIPPING	6,392.85	3,500.00	-2,892.85
PROF - ACCOUNTING	6,550.01	10,000.00	3,449.99
PROF - AUDIT	12,024.62	10,000.00	-2,024.62
PROF - COMPUTER	5,344.65	7,500.00	2,155.35
PROF - ENGINEERING	796,224.62	224,500.00	-571,724.62
PROF - LABORATORY	26,920.00	15,000.00	-11,920.00
PROF - LEGAL	100,474.69	193,000.00	92,525.31
PROF - LOBBYIST	10,000.07	8,500.00	-1,500.07
PUBLIC NOTICES	10,970.66	37,750.00	26,779.34
RECORDING FEES	104.17	11,250.00	11,145.83
SUBS & MEMBERSHIPS	23,824.39	32,000.00	8,175.61
SUPPLIES - FACILITY	5,940.00	15,000.00	9,060.00
SUPPLIES - FIELD	86,428.28	162,500.00	76,071.74
SUPPLIES - FUEL	14,340.74	23,750.00	9,409.26
SUPPLIES - OFFICE	34,587.99	40,000.00	5,432.01
TELEPHONE	4,574.04	9,000.00	4,425.96
TREASURERS FEES	26,986.25	45,000.00	18,013.75
UTILITIES	10,826.16	33,000.00	22,173.84
WATER STOCK ASSESSMENTS	27,463.70	13,500.00	-13,963.70
WATER STORAGE - CHATFIELD	188,128.50	345,000.00	156,871.50
WELL METERING PROGRAM	1,250.00		-1,250.00
TOTAL OPERATING EXPENSES	1,741,188.01	4,482,250.00	2,721,061.99
TOTAL EXPENDITURES	7,657,297.02	16,040,560.00	8,383,262.98
TOTAL NET REVENUES/EXPENDITURE	-1,293,804.66	-13,488,521.00	-12,194,716.34
OTHER INCOME & EXPENSES			
OTHER FINANCING SOURCES			
BOND PROCEEDS		1,650,000.00	1,650,000.00
DONATIONS for WATER FESTIVAL	16,407.00	10,000.00	-6,407.00
EARNINGS ON INVESTMENTS	194,167.84	60,000.00	-134,167.84

Account Schedule

DO-District Operating Fund
Period 01/01/18..12/31/18
Fiscal Start Date 01/01/18
Account Schedule IS
Column Layout BUDGANALYS

STATEMENT OF REVENUES & EXPENDITURES

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/18..12/31/18, G/L Budget Filter: 2018

Description	Actual YTD	Budget Annual	Budget Remaining
FIXED ASSET IMPAIRMENT	23,615.38		-23,615.38
TOTAL OTHER INCOME	234,190.22	1,720,000.00	1,485,809.78
DEBT SERVICE			
TOTAL DEBT SERVICE			
TOTAL OTHER SOURCES & SERVICES	234,190.22	1,720,000.00	1,485,809.78
EXCESS OF REVENUES OVER EXPEND	-1,059,614.44	-11,768,521.00	-10,708,906.56

Account Schedule

DO-District Operating Fund
Period 01/01/18..12/31/18
Fiscal Start Date 01/01/18
Account Schedule BS BALANCE SHEET
Column Layout BAL ONLY

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/18..12/31/18, G/L Budget Filter: 2018

Description	Balance
CURRENT ASSETS	
CASH AND CASH EQUIVALENTS	
PETTY CASH	75.00
9577 DO OP FIRST NATIONAL	19,425.74
1674 DO OP COLORADO TRUST	3,229,338.49
1664 DO SOA COLORADO TRUST	1,525,310.41
1674 DO BOND COLORADO TRUST	6,165,840.74
7788 DO OP WELLS FARGO	299,343.98
TOTAL CASH & CASH EQUIVALENTS	11,239,334.34
ACCOUNTS RECEIVABLE	
ACCOUNTS RECEIVABLE	8,063.62
GENERAL PROPERTY TAX RCBLE	25,091.23
TOTAL ACCOUNTS RECEIVABLE	33,154.85
INTERCOMPANY ACCOUNTS	
DO INTERCO DE	9,698.40
DO INTERCO SE	10,473.01
DO INTERCO SO	30,433.44
DO INTERCO WO	17,333.60
TOTAL INTERCO ACCOUNTS	67,938.45
PREPAID ACCOUNTS	
PREPAID ACCOUNTS	-4,986.62
TOTAL PREPAID ACCOUNTS	-4,986.62
TOTAL CURRENT ASSETS	11,335,441.02
FIXED ASSETS	
TANGIBLE ASSETS	
WATER CONSTR. PROJECTS	3,676,123.04
TOTAL TANGIBLE ASSETS	3,676,123.04
TOTAL FIXED ASSETS	3,676,123.04
DEPOSITS & OTHER ASSETS	
TOTAL DEPOSITS & OTHER ASSETS	

Account Schedule

DO-District Operating Fund
 Period 01/01/18..12/31/18
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 Account Schedule BS BALANCE SHEET
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Acc. Schedule Line: Date Filter: 01/01/18..12/31/18, G/L Budget Filter: 2018

Description	Balance
TOTAL ASSETS	15,011,564.06
LIABILITIES AND EQUITY	
LIABILITIES	
SHORT-TERM LIABILITIES	
ACCOUNTS PAYABLE	
ACCOUNTS PAYABLE	-134,230.71
TOTAL ACCOUNTS PAYABLE	-134,230.71
ACCRUED EXPENSES	
HEALTH INSURANCE CLEARING	807.83
TOTAL ACCRUED EXPENSES	807.83
TAXES & OTHER	
DEFERRED PROPERTY TAXES	-25,091.23
TOTAL TAXES & OTHER	-25,091.23
TOTAL SHORT-TERM LIABILITIES	-158,514.11
LONG-TERM LIABILITIES	
LONG-TERM DEBT	
LOAN PAYABLE CWCB - DO	-3,676,123.04
TOTAL LONG-TERM DEBT	-3,676,123.04
NET LONG-TERM DEBT	-3,676,123.04
TOTAL LONG-TERM LIABILITIES	-3,676,123.04
TOTAL LIABILITIES	-3,834,637.15
EQUITY	
NET INV IN CAPITAL ASSETS	3,676,123.04
FUND BALANCE	-20,697,480.10
CRNT EXCESS REVENUE OVER SPEND	5,839,430.15
TOTAL EQUITY	-11,181,926.91
TOTAL LIABILITIES & EQUITY	-15,016,564.06