



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

Financials

January 21, 2020 10:00 am

3209 W 28th Street, Greeley, CO 80634

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Account Schedule

DO-District Operating Fund
 Period 01/01/19..12/31/19
 Fiscal Start Date 01/01/19
 Account Schedule BS BALANCE SHEET
 Column Layout BAL ONLY

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/19..12/31/19, G/L Budget Filter: 2019

Description	Balance
CURRENT ASSETS	
CASH AND CASH EQUIVALENTS	
PETTY CASH	75.00
9577 DO OP FIRST NATIONAL	6,345.24
1674 DO OP COLORADO TRUST	2,231,488.55
1684 DO SOA COLORADO TRUST	1,558,733.98
1674 DO BOND COLORADO TRUST	4,643,083.48
7788 DO OP WELLS FARGO	541,888.15
TOTAL CASH & CASH EQUIVALENTS	8,981,614.40
ACCOUNTS RECEIVABLE	
ACCOUNTS RECEIVABLE	8,573.92
FEMA RECEIVABLE	47,051.80
GENERAL PROPERTY TAX RCBLE	15,395.70
TOTAL ACCOUNTS RECEIVABLE	71,021.42
INTERCOMPANY ACCOUNTS	
DO INTERCO DE	69,233.47
DO INTERCO SE	16,480.00
DO INTERCO SO	425,767.04
DO INTERCO WO	373,387.81
TOTAL INTERCO ACCOUNTS	884,868.32
PREPAID ACCOUNTS	
PREPAID ACCOUNTS	3,994.00
TOTAL PREPAID ACCOUNTS	3,994.00
TOTAL CURRENT ASSETS	9,941,498.14
FIXED ASSETS	
TANGIBLE ASSETS	
WATER CONSTR. PROJECTS	4,776,834.62
TOTAL TANGIBLE ASSETS	4,776,834.62
TOTAL FIXED ASSETS	4,776,834.62
DEPOSITS & OTHER ASSETS	
OTHER	-190.30

Account Schedule

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Acc. Schedule Line: Date Filter: 01/01/19..12/31/19, G/L Budget Filter: 2019

Description	Balance
TOTAL DEPOSITS & OTHER ASSETS	-190.30
TOTAL ASSETS	14,718,142.46
LIABILITIES AND EQUITY	
LIABILITIES	
SHORT-TERM LIABILITIES	
ACCOUNTS PAYABLE	
ACCOUNTS PAYABLE	-969,045.34
TOTAL ACCOUNTS PAYABLE	-969,045.34
ACCRUED EXPENSES	
PAYROLL CLEARING	63,642.20
DEPENDENT CARE CLEARING	0.06
HEALTH INSURANCE CLEARING	391.82
TOTAL ACCRUED EXPENSES	64,034.08
TAXES & OTHER	
DEFERRED PROPERTY TAXES	-15,395.70
DEFERRED FEMA RECEIVABLE	-50,587.00
TOTAL TAXES & OTHER	-65,982.70
TOTAL SHORT-TERM LIABILITIES	-970,993.96
LONG-TERM LIABILITIES	
LONG-TERM DEBT	
TOTAL LONG-TERM DEBT	
NET LONG-TERM DEBT	
TOTAL LONG-TERM LIABILITIES	
TOTAL LIABILITIES	-970,993.96
EQUITY	
FUND BALANCE	-10,983,932.01
CRNT EXCESS REVENUE OVER EXP	-2,763,216.49
TOTAL EQUITY	-13,747,148.50
TOTAL LIABILITIES & EQUITY	-14,718,142.46

Account Schedule

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Period 01/01/19..12/31/19

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STATEMENT OF REVENUES &
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All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/19..12/31/19, G/L Budget Filter: 2019

Description	Actual YTD	Budget Annual	Budget Remaining
REVENUE			
SALES			
GENERAL PROPERTY TAXES-ADAMS	349,301.32	327,011.00	-22,290.32
GENERAL PROPERTY TAXES-MORGAN	3,808.37	3,564.00	-244.37
GENERAL PROPERTY TAXES-WELD	1,771,560.80	1,683,774.00	-87,786.80
INTEREST DELINQUENT TAX-ADAMS	773.68		-773.68
INTEREST DELINQUENT TAX-MORGAN	9.27		-9.27
INTEREST DELINQUENT TAX-WELD	463.66		-463.66
PRIOR YEAR TAXES-ADAMS	248.91		-248.91
PRIOR YEAR TAXES-MORGAN	0.28		-0.28
PRIOR YEAR TAXES-WELD	51.03		-51.03
SPECIFIC OWNERSHIP TAX-ADAMS	47,672.04	75,000.00	27,327.96
SPECIFIC OWNERSHIP TAX-MORGAN	642.98	1,000.00	357.02
SPECIFIC OWNERSHIP TAX-WELD	208,282.84	225,000.00	16,717.16
MISC REVENUE	114,669.44	5,000.00	-109,669.44
LOAN PROCEEDS	4,776,834.62		-4,776,834.62
STATE GRANT		375,000.00	375,000.00
FEDERAL GRANT	305,765.86	375,000.00	69,234.14
TOTAL REVENUE	7,580,085.10	3,070,349.00	-4,509,736.10
NET REVENUES	7,580,085.10	3,070,349.00	-4,509,736.10
OPERATING EXPENDITURES			
EMPLOYEE EXPENSES			
SALARIES - FULL TIME	510,374.53	536,000.00	25,625.47
SALARIES - PART TIME		5,000.00	5,000.00
PAYROLL TAXES	14,536.19	10,000.00	-4,536.19
PERA	73,682.02	74,000.00	317.98
HEALTH INSURANCE	31,130.42	48,000.00	16,869.58
DISABILITY INSC	10,676.97	12,000.00	1,323.03
LOCAL MILEAGE - STAFF	545.66	500.00	-45.66
LOCAL MILEAGE - BOARD	3,532.61	3,000.00	-532.61
TRAVEL - STAFF	3,187.21	3,500.00	312.79
TRAVEL - BOARD	4,347.12	3,500.00	-847.12
TRAVEL MEALS - STAFF & OTHER	119.61	300.00	180.39
TRAVEL MEALS - BOARD	270.26	750.00	479.74

Account Schedule

DO-District Operating Fund
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STATEMENT OF REVENUES &
 EXPENDITURES

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/19..12/31/19, G/L Budget Filter: 2019

Description	Actual YTD	Budget Annual	Budget Remaining
TOTAL EMPLOYEE EXPENSES	652,402.60	696,550.00	44,147.40
CAPITAL EXPENSES			
BUILDING & IMPROVEMENTS	8,114.16	21,000.00	12,885.84
FIELD EQUIP	62,449.94	597,715.00	535,265.06
FLUMES & WEIRS		150,000.00	150,000.00
LAND ACQ & CONSTR	2,790,880.82	3,417,500.00	626,619.18
MEASURING DEVICES	6,789.82	1,315,500.00	1,308,710.18
PROFESSIONAL ENGINEERING CAPITAL	1,798.67		-1,798.67
VEHICLE	14,009.00	30,000.00	15,991.00
RUNNING FEES		4,500.00	4,500.00
WATER RIGHTS		1,611,500.00	1,611,500.00
TOTAL CAPITAL EXPENSES	2,884,042.41	7,147,715.00	4,263,672.59
OPERATING EXPENSES			
BANK FEES	2,545.17	2,500.00	-45.17
BUSINESS MEALS - BOARD	2,532.97	3,000.00	467.03
BUSINESS MEALS - STAFF & OTHER	4,945.22	8,500.00	3,554.78
CONFERENCE FEES	19,944.09	6,500.00	-13,444.09
DIRECTOR FEES	31,523.00	33,000.00	1,477.00
DITCH CARRIAGE		18,000.00	18,000.00
ENGINEERING - APPL/DECREE	13,415.38	20,000.00	6,584.62
ENGINEERING - ST OPPOS	13,342.50	35,000.00	21,657.50
EQUIPMENT RENTAL	24,098.71	8,000.00	-16,098.71
FACILITY RENTAL FEE	2,749.50	2,000.00	-749.50
INSURANCE	19,629.83	20,000.00	370.17
JOB RELATED STAFF TRAINING	5,207.00	20,000.00	14,793.00
LEGAL - APPLICATIONS	53,916.12	52,000.00	-1,916.12
LEGAL - STATEMENTS OPPOS	35,640.87	35,000.00	-640.87
MTCE - COMPUTER	3,388.06		-3,388.06
MTCE - DITCH	850.42	5,000.00	4,149.58
MTCE - FACILITY	22,403.65	14,000.00	-8,403.65
MTCE - FIELD EQUIP	14,338.61	26,000.00	11,661.39
MTCE - FLOOD		90,000.00	90,000.00
MTCE - OFFICE EQUIP	7,122.65	13,000.00	5,877.35
MTCE - OTHER	21,038.30	1,301,000.00	1,279,961.70
MTCE - VEHICLE	8,967.20	8,000.00	-967.20
MISCELLANEOUS	-517.33	12,500.00	13,017.33

Account Schedule

DO-District Operating Fund

Period 01/01/19..12/31/19

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Account Schedule IS STATEMENT OF REVENUES &
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Description	Actual YTD	Budget Annual	Budget Remaining
POSTAGE & SHIPPING	2,538.82	8,000.00	5,461.18
PROF - ACCOUNTING	6,866.68	10,000.00	3,133.32
PROF - AUDIT	13,235.46	12,000.00	-1,235.46
PROF - COMPUTER	4,543.21	7,500.00	2,956.79
PROF - ENGINEERING	550,348.20	158,750.00	-391,598.20
PROF - LABORATORY	16,480.00	35,000.00	18,520.00
PROF - LEGAL	201,177.38	111,000.00	-90,177.38
PROF - LOBBYIST	6,666.70	8,500.00	1,833.30
PUBLIC NOTICES	288.54	9,150.00	8,861.46
RECORDING FEES	147.07	18,250.00	18,102.93
SUBS & MEMBERSHIPS	23,914.82	30,000.00	6,085.18
SUPPLIES - FIELD	44,636.57	42,000.00	-2,636.57
SUPPLIES - FUEL	13,564.79	17,500.00	3,935.21
SUPPLIES - OFFICE	47,385.64	47,000.00	-385.64
TELEPHONE	8,858.89	5,000.00	-3,858.89
TREASURERS FEES	30,461.93	45,000.00	14,538.07
UTILITIES	11,223.74	33,000.00	21,776.26
WATER LEASE - DITCH	42.00		-42.00
WATER LEASE - RECHARGE	5,000.00		-5,000.00
WATER STOCK ASSESSMENTS	27,159.26	28,000.00	840.74
WATER STORAGE - CHATFIELD	262,256.25	230,000.00	-32,256.25
TOTAL OPERATING EXPENSES	1,583,877.87	2,588,650.00	1,004,772.13
TOTAL EXPENDITURES	5,120,322.88	10,432,915.00	5,312,592.12
TOTAL NET REVENUES/EXPENDITURE	2,459,762.22	-7,362,566.00	-9,822,328.22
OTHER INCOME & EXPENSES			
OTHER FINANCING SOURCES			
LOAN PROCEEDS CWCB CT2020-310	53,745.90		-53,745.90
DONATIONS for WATER FESTIVAL	22,203.00	8,000.00	-14,203.00
EARNINGS ON INVESTMENTS	187,179.25	100,000.00	-87,179.25
FIXED ASSET IMPAIRMENT	4,315.32		-4,315.32
TOTAL OTHER INCOME	267,443.47	108,000.00	-159,443.47
DEBT SERVICE			
TOTAL DEBT SERVICE			

Account Schedule

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Description	Actual YTD	Budget Annual	Budget Remaining
TOTAL OTHER SOURCES & SERVICES	267,443.47	108,000.00	-159,443.47
EXCESS OF REVENUES OVER EXPEND	2,727,205.69	-7,254,566.00	-9,981,771.69

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Description	Balance
CURRENT ASSETS	
CASH AND CASH EQUIVALENTS	
1676 SO OP COLORADO TRUST	2,333,733.36
1685 SO SOA COLORADO TRUST	693,916.66
1690 GMS BOND FUND COLOTRUST	17,542,667.71
3806 SO OP FIRST NATIONAL	179,510.25
TOTAL CASH & CASH EQUIVALENTS	20,749,827.98
ACCOUNTS RECEIVABLE	
ACCOUNTS RECEIVABLE	21,058.06
GENERAL PROPERTY TAX RCBLE	31,386.93
TOTAL ACCOUNTS RECEIVABLE	52,444.99
INTERCOMPANY ACCOUNTS	
SO INTERCO DO	-161,823.89
SO INTERCO SD	-0.01
TOTAL INTERCO ACCOUNTS	-161,823.90
PREPAID ACCOUNTS	
PREPAID INSURANCE	5,189.11
TOTAL PREPAID ACCOUNTS	5,189.11
TOTAL CURRENT ASSETS	20,645,638.18
FIXED ASSETS	
TANGIBLE ASSETS	
TOTAL TANGIBLE ASSETS	
TOTAL FIXED ASSETS	
DEPOSITS & OTHER ASSETS	
ESCROW	
DEPOSITS	25,000.00
OTHER	151.11
TOTAL DEPOSITS & OTHER ASSETS	25,151.11
TOTAL ASSETS	20,670,789.29

Account Schedule

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Description	Balance
LIABILITIES AND EQUITY	
LIABILITIES	
SHORT-TERM LIABILITIES	
ACCOUNTS PAYABLE	
ACCOUNTS PAYABLE	-4,566.88
FEDERAL W/H TAX PAYABLE	172.65
TOTAL ACCOUNTS PAYABLE	-4,394.23
ACCRUED EXPENSES	
TOTAL ACCRUED EXPENSES	
TAXES & OTHER	
DEFERRED PROPERTY TAXES	-31,386.93
TOTAL TAXES & OTHER	-31,386.93
TOTAL SHORT-TERM LIABILITIES	-35,781.16
LONG-TERM LIABILITIES	
LONG-TERM DEBT	
TOTAL LONG-TERM DEBT	
NET LONG-TERM DEBT	
TOTAL LONG-TERM LIABILITIES	
TOTAL LIABILITIES	-35,781.16
EQUITY	
FUND BALANCE	-3,394,236.11
CRNT EXCESS REVENUE OVER SPEND	-17,240,772.02
TOTAL EQUITY	-20,635,008.13
TOTAL LIABILITIES & EQUITY	-20,670,789.29

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Description	Actual YTD	Budget Annual	Budget Remaining
REVENUE			
SALES			
GENERAL PROPERTY TAXES-ADAMS	67,286.21	67,110.00	-176.21
GENERAL PROPERTY TAXES-MORGAN	2,567.71	2,569.00	1.29
GENERAL PROPERTY TAXES-WELD	1,279,920.99	1,247,661.00	-32,259.99
INTEREST DELINQUENT TAX-ADAMS	201.77		-201.77
INTEREST DELINQUENT TAX-MORGAN	6.91		-6.91
INTEREST DELINQUENT TAX-WELD	170.24		-170.24
PRIOR YEAR TAXES-ADAMS	24.28		-24.28
PRIOR YEAR TAXES-WELD	18.37		-18.37
SPECIFIC OWNERSHIP TAX-ADAMS	13,303.47	10,000.00	-3,303.47
SPECIFIC OWNERSHIP TAX-MORGAN	650.63	750.00	99.37
SPECIFIC OWNERSHIP TAX-WELD	245,088.83	95,000.00	-150,088.83
MISC REVENUE	55,461.29	5,000.00	-50,461.29
MISC REVENUE- OWNER CHANGE	-100.00		100.00
MISC REVENUE - OIL ROYALTIES	59,126.98	50,000.00	-9,126.98
WATER LEASE - STORAGE SPACE	15,000.00		-15,000.00
LOAN PROCEEDS	3,202,750.75	48,700,000.00	45,497,249.25
TOTAL REVENUE	4,941,478.43	50,178,090.00	45,236,611.57
NET REVENUE	4,941,478.43	50,178,090.00	45,236,611.57
EXPENDITURES			
EMPLOYEE EXPENSES			
SALARIES - FULL TIME	255,187.29	268,000.00	12,812.71
SALARIES - PART TIME		5,000.00	5,000.00
PAYROLL TAXES		4,500.00	4,500.00
PERA	38,613.53	42,000.00	3,386.47
HEALTH INSURANCE	16,228.41	25,000.00	8,771.59
DISABILITY INSC	8,483.24	12,000.00	3,516.76
LOCAL MILEAGE - STAFF	545.67	500.00	-45.67
LOCAL MILEAGE - BOARD	1,518.72	2,000.00	481.28
TRAVEL - STAFF	3,187.20	3,500.00	312.80
TRAVEL - BOARD	3,962.39	3,500.00	-462.39
TRAVEL MEALS - STAFF & OTHER	119.60	300.00	180.40
TRAVEL MEALS - BOARD	235.06	750.00	514.94

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STATEMENT OF REVENUES &
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Acc. Schedule Line: Date Filter: 01/01/19..12/31/19, G/L Budget Filter: 2019

Description	Actual YTD	Budget Annual	Budget Remaining
TOTAL EMPLOYEE EXPENSES	328,081.11	367,050.00	38,968.89
CAPITAL EXPENSES			
BUILDING & IMPROVEMENTS	8,114.15	21,000.00	12,885.85
DELIVERY STRUCTURES		150,000.00	150,000.00
FIELD EQUIP	25,567.17	1,029,500.00	1,003,932.83
FLUMES & WEIRS		830,000.00	830,000.00
LAND ACQ & CONSTR	3,992,820.37	43,917,500.00	39,924,679.63
MEASURING DEVICES		134,000.00	134,000.00
VEHICLE	14,009.00	28,000.00	13,991.00
WATER PURCHASES		100,000.00	100,000.00
WATER RIGHTS	732,176.01	4,350,000.00	3,617,823.99
TOTAL CAPITAL EXPENSES	4,772,686.70	50,560,000.00	45,787,313.30
OPERATING EXPENSES			
BANK FEES	90.00		-90.00
BUSINESS MEALS - BOARD	2,361.44	3,000.00	638.56
BUSINESS MEALS - STAFF & OTHER	909.42	1,500.00	590.58
CONFERENCE FEES	5,942.25	3,000.00	-2,942.25
DIRECTOR FEES	31,538.50	33,000.00	1,461.50
DITCH CARRIAGE	29,348.38	109,000.00	79,651.62
ENGINEERING - APPL/DECREE	14,872.88	80,000.00	65,127.12
ENGINEERING - ST OPPOS	9,282.50		-9,282.50
EQUIPMENT RENTAL	78,921.73	1,500.00	-77,421.73
FACILITY RENTAL FEE	499.50	500.00	0.50
INSURANCE	19,629.79	20,000.00	370.21
LEGAL - APPLICATIONS	45,348.92	100,000.00	54,651.08
MTCE - COMPUTER	3,388.05	11,000.00	7,611.95
MTCE - DITCH	850.42	10,000.00	9,149.58
MTCE - FACILITY	22,670.93	18,000.00	-4,670.93
MTCE - FIELD EQUIP	34,598.09	90,000.00	55,401.91
MTCE - FLOOD		50,000.00	50,000.00
MTCE - OFFICE EQUIP	6,637.54		-6,637.54
MTCE - OTHER	7,320.00	63,500.00	56,180.00
MTCE - RECHARGE	41,782.25	15,000.00	-26,782.25
MTCE - VEHICLE	8,966.73	8,000.00	-966.73
MISCELLANEOUS	0.01	500.00	499.99
POSTAGE & SHIPPING	2,538.82	3,500.00	961.18

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STATEMENT OF REVENUES &
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Description	Actual YTD	Budget Annual	Budget Remaining
PROF - ACCOUNTING	6,866.66	10,000.00	3,133.34
PROF - AUDIT	13,235.46	12,000.00	-1,235.46
PROF - COMPUTER	4,543.19	7,500.00	2,956.81
PROF - ENGINEERING	225,754.86	106,250.00	-119,504.86
PROF - LEGAL	4,628.26	29,000.00	24,371.74
PROF - LOBBYIST	6,666.65	8,500.00	1,833.35
PROF - LEGISLATION	10,869.97	10,000.00	-869.97
PUBLIC NOTICES	422.05	500.00	77.95
RECORDING FEES	2,081.67	2,500.00	418.33
RUNNING FEES	59,500.88	172,200.00	112,699.12
SUBS & MEMBERSHIPS	2,437.66	3,000.00	562.34
SUPPLIES - FIELD	39,487.64	16,000.00	-23,487.64
SUPPLIES - FUEL	13,583.59	37,500.00	23,916.41
SUPPLIES - OFFICE	7,500.35	12,000.00	4,499.65
TELEPHONE	9,538.81	7,500.00	-2,038.81
TREASURERS FEES	20,267.70	22,000.00	1,732.30
UTILITIES	71,781.61	136,500.00	64,718.39
WATER LEASE - DITCH	3,735.34		-3,735.34
WATER LEASE - RECHARGE	115,237.21	200,000.00	84,762.79
WATER LEASE - STORAGE	19,027.00		-19,027.00
WATER STOCK ASSESSMENTS	102,189.50	100,000.00	-2,189.50
WELL METERING PROGRAM	475.25		-475.25
TOTAL OPERATING EXPENSES	1,107,329.46	1,513,950.00	406,620.54
TOTAL EXPENDITURES	6,208,097.27	52,441,000.00	46,232,902.73
TOTAL NET REVENUES/EXPENDITURE	-1,266,618.84	-2,262,910.00	-996,291.16
OTHER INCOME & EXPENSES			
OTHER FINANCING SOURCES			
BOND PROCEEDS	16,025,000.00		-16,025,000.00
BOND PREMIUM AND INTEREST	1,975,623.84		-1,975,623.84
CWCB LOAN PROCEEDS CT2020-324	-232,899.00		232,899.00
DONATIONS			
EARNINGS ON INVESTMENTS	283,524.77	30,000.00	-253,524.77
FIXED ASSET IMPAIRMENT	3,303.75		-3,303.75
TOTAL OTHER INCOME	18,520,351.36	30,000.00	-18,490,351.36

Account Schedule

SO-Subdistrict Operating Fund

Period 01/01/19..12/31/19

Fiscal Start Date 01/01/19

Account Schedule IS STATEMENT OF REVENUES &
EXPENDITURES

Column Layout BUDGANALYS

All amounts are in USA.

Acc. Schedule Line: Date Filter: 01/01/19..12/31/19, G/L Budget Filter: 2019

Description	Actual YTD	Budget Annual	Budget Remaining
<hr/>			
DEBT SERVICE			
TOTAL DEBT SERVICE			
TOTAL OTHER SOURCES & SERVICES	18,520,351.36	30,000.00	-18,490,351.36
EXCESS OF REVENUES OVER EXPEND	17,253,732.52	-2,232,910.00	-19,486,642.52

Account Schedule

SE-Subdistrict Enterprise Fund
 Period 01/01/19..12/31/19
 Fiscal Start Date 01/01/19
 Account Schedule BS BALANCE SHEET
 Column Layout BAL ONLY

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/19..12/31/19, G/L Budget Filter: 2019

Description	Balance	CURRENT ASSETS	CURRENT ASSETS
CURRENT ASSETS			
CASH AND CASH EQUIVALENTS			
8180 SE OP FIRST NATIONAL	2,054,628.78		
1679 SE ENT COLORADO TRUST	816,618.74		
TOTAL CASH & CASH EQUIVALENTS	2,871,247.52		
ACCOUNTS RECEIVABLE			
ACCOUNTS RECEIVABLE	128,137.50		
GENERAL PROPERTY TAX RCBLE	3,233.45		
TOTAL ACCOUNTS RECEIVABLE	131,370.95		
INTERCOMPANY ACCOUNTS			
SE INTERCO DO	-4,206.50		
SE INTERCO SO	-821.01		
TOTAL INTERCO ACCOUNTS	-5,027.51		
PREPAID ACCOUNTS			
PREPAID ACCOUNTS	305,568.49		
TOTAL PREPAID ACCOUNTS	305,568.49		
TOTAL CURRENT ASSETS	3,303,159.45		
FIXED ASSETS			
TANGIBLE ASSETS			
LEASEHOLD IMPROVEMENTS	27,899.00		
WATER CONSTR. PROJECTS	5,577,514.00		
WATER RIGHTS	863,650.00		
ACCUM DEPRECIATION	-130,505.10		
TOTAL TANGIBLE ASSETS	6,338,557.90		
TOTAL FIXED ASSETS	6,338,557.90		
DEPOSITS & OTHER ASSETS			
TOTAL DEPOSITS & OTHER ASSETS			
DEFERRED OUTFLOWS	-0.11		

Account Schedule

SE-Subdistrict Enterprise Fund
 Period 01/01/19..12/31/19
 Fiscal Start Date 01/01/19
 Account Schedule BS BALANCE SHEET
 Column Layout BAL ONLY

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/19..12/31/19, G/L Budget Filter: 2019

Description	Balance	CURRENT ASSETS	CURRENT ASSETS
TOTAL ASSETS	9,641,717.24		
LIABILITIES AND EQUITY			
LIABILITIES			
SHORT-TERM LIABILITIES			
ACCOUNTS PAYABLE			
ACCRUED INTEREST PAYABLE	-129,041.76		
TOTAL ACCOUNTS PAYABLE	-129,041.76		
ACCRUED EXPENSES			
TOTAL ACCRUED EXPENSES			
TAXES & OTHER			
DEFERRED PROPERTY TAXES	-3,233.45		
TOTAL TAXES & OTHER	-3,233.45		
TOTAL SHORT-TERM LIABILITIES	-132,275.21		
LONG-TERM LIABILITIES			
LONG-TERM DEBT			
OBLIGATION UNDER CAPITAL LEASE - HUNT	-1,151,533.32		
OBLIGATION UNDER CAPITAL LEASE - HOKESTRA	-3,002,897.24		
OBLIGATION UNDER CAPITAL LEASE - NISSEN	-2,037,823.75		
TOTAL LONG-TERM DEBT	-6,192,254.31		
DEFERRED INFLOWS OF REVENUES	-0.10		
NET LONG-TERM DEBT	-6,192,254.41		
TOTAL LONG-TERM LIABILITIES	-6,192,254.41		
TOTAL LIABILITIES	-6,324,529.62		
EQUITY			
NET INV IN CAPITAL ASSETS	363,112.25		
FUND BALANCE	-1,925,296.97		
CRNT EXCESS REVENUE OVER SPEND	-1,755,002.90		
TOTAL EQUITY	-3,317,187.62		
TOTAL LIABILITIES & EQUITY	-9,641,717.24		

Account Schedule

SE-Subdistrict Enterprise Fund

Period 01/01/19..12/31/19

Fiscal Start Date 01/01/19

Account Schedule IS STATEMENT OF REVENUES & EXPENDITURES

Column Layout BUDGANALYS

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/19..12/31/19, G/L Budget Filter: 2019

Description	Actual YTD	Budget Annual	Budget Remaining
REVENUE			
SALES			
CLASS ASSESSMENTS	197,660.74	197,600.00	-60.74
CLASS ASSESSMENS - MORGAN	220,248.05	220,000.00	-248.05
CLASS ASSESSMENTS - WELD	1,362,970.05	1,338,700.00	-24,270.05
GENERAL PROPERTY TAXES-ADAMS	7,401.84	7,374.00	-27.84
GENERAL PROPERTY TAXES-MORGAN	282.47	282.00	-0.47
GENERAL PROPERTY TAXES-WELD	140,798.31	137,090.00	-3,708.31
INTEREST DELINQUENT TAX-ADAMS	22.21		-22.21
INTEREST DELINQUENT TAX-MORGAN	0.77		-0.77
INTEREST DELINQUENT TAX-WELD	18.74		-18.74
PRIOR YEAR TAXES-ADAMS	2.67		-2.67
PRIOR YEAR TAXES-WELD	2.01		-2.01
SPECIFIC OWNERSHIP TAX-ADAMS	317.39		-317.39
SPECIFIC OWNERSHIP TAX-MORGAN	15.67		-15.67
SPECIFIC OWNERSHIP TAX-WELD	5,079.94		-5,079.94
MISC REVENUE	59,903.51	25,000.00	-34,903.51
MISC REVENUE- OWNER CHANGE	1,200.00	2,500.00	1,300.00
MISC REVENUE- LATE FEE	500.00		-500.00
MISC REVENUE- INCLUSION/EXC	100.00		-100.00
MISC REVENUE - AUG STATION USE	44,312.38	20,000.00	-24,312.38
MISC REVENUE - REINSTATE	4,500.00		-4,500.00
MISC REVENUE - ROCK ROYALTY	100,000.00	50,000.00	-50,000.00
WATER LEASES	267,578.30		-267,578.30
WATER LEASE - WET WATER	1,645,437.00		-1,645,437.00
TOTAL REVENUE	4,058,352.05	1,998,546.00	-2,059,806.05
NET REVENUE	4,058,352.05	1,998,546.00	-2,059,806.05
EXPENDITURES			
EMPLOYEE EXPENSES			
CAPITAL EXPENSES			
DELIVERY STRUCTURES		100,000.00	100,000.00
LAND ACQ & CONSTR	693,470.51	525,000.00	-168,470.51
WATER PURCHASES		165,000.00	165,000.00

Account Schedule

SE-Subdistrict Enterprise Fund
 Period 01/01/19..12/31/19
 Fiscal Start Date 01/01/19
 Account Schedule IS STATEMENT OF REVENUES &
 EXPENDITURES
 Column Layout BUDGANALYS

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/19..12/31/19, G/L Budget Filter: 2019

Description	Actual YTD	Budget Annual	Budget Remaining
TOTAL CAPITAL EXPENSES	693,470.51	790,000.00	96,529.49
OPERATING EXPENSES			
BANK FEES	1,488.41	1,500.00	11.59
DITCH CARRIAGE	5,402.16	32,500.00	27,097.84
ENGINEERING - AUG PLAN	56,704.25	126,500.00	69,795.75
ENGINEERING - ST OPPOS	4,060.00	35,000.00	30,940.00
EQUIPMENT RENTAL	4,723.38	5,000.00	276.62
FACILITY RENTAL FEE	965.06		-965.06
INSURANCE	55.65		-55.65
LEGAL - AUG PLAN	47,048.00	55,000.00	7,952.00
LEGAL - STATEMENTS OPPOS	32,847.71	35,000.00	2,152.29
MTCE - DITCH	312.50		-312.50
MTCE - FACILITY	2,915.11		-2,915.11
MTCE - FIELD EQUIP	29.76	6,000.00	5,970.24
MTCE - OTHER	1,264.00		-1,264.00
PROF - COMPUTER	6,223.85	20,000.00	13,776.15
RUNNING FEES	5,686.24		-5,686.24
SUPPLIES - FIELD	840.94	3,500.00	2,659.06
SUPPLIES - FUEL	9,411.43	2,500.00	-6,911.43
TELEPHONE	8,152.41	15,000.00	6,847.59
TREASURERS FEES	2,229.57	3,500.00	1,270.43
UTILITIES	10,121.55	28,500.00	18,378.45
WATER LEASE - DIST GRAVEL PIT	48,000.00	48,000.00	
WATER LEASE - DISTRICT	128,360.00	128,360.00	
WATER LEASE - DITCH	21,970.87	40,000.00	18,029.13
WATER LEASE - EFFLUENT	1,030,237.64	1,100,000.00	69,762.36
WATER LEASE - GEISERT	16,269.46	70,000.00	53,730.54
WATER LEASE - RINN VALLEY	170,737.04	160,500.00	-10,237.04
WATER LEASE - STORAGE	22,167.00		-22,167.00
WELL METERING PROGRAM	25,764.63	20,000.00	-5,764.63
TOTAL OPERATING EXPENSES	1,663,988.62	1,936,360.00	272,371.38
TOTAL EXPENDITURES	2,357,459.13	2,726,360.00	368,900.87
TOTAL NET REVENUES/EXPENDITURE	1,700,892.92	-727,814.00	-2,428,706.92
OTHER INCOME & EXPENSES			

Account Schedule

SE-Subdistrict Enterprise Fund
 Period 01/01/19..12/31/19
 Fiscal Start Date 01/01/19
 Account Schedule IS STATEMENT OF REVENUES &
 Column Layout BUDGANALYS EXPENDITURES

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/19..12/31/19, G/L Budget Filter: 2019

Description	Actual YTD	Budget Annual	Budget Remaining
OTHER FINANCING SOURCES			
DONATIONS			
EARNINGS ON INVESTMENTS	38,391.98	20,000.00	-18,391.98
TOTAL OTHER INCOME	38,391.98	20,000.00	-18,391.98
DEBT SERVICE			
TOTAL DEBT SERVICE			
TOTAL OTHER SOURCES & SERVICES	38,391.98	20,000.00	-18,391.98
EXCESS OF REVENUES OVER EXPEND	1,739,284.90	-707,814.00	-2,447,098.90

Account Schedule

WO-WAS Operating Fund

Period 01/01/19..12/31/19

Fiscal Start Date 01/01/19

Account Schedule BS Balance Sheet

Column Layout BAL ONLY

All amounts are in US.

Acc. Schedule Line: Date Filter: 01/01/19..12/31/19, G/L Budget Filter: 2019

Description	Balance
CURRENT ASSETS	
CASH AND CASH EQUIVALENTS	
4342 WO OP FIRST NATIONAL	86,722.82
1680 WO OP COLORADO TRUST	2,287,495.65
1686 WO SOA COLORADO TRUST	624,763.55
TOTAL CASH & CASH EQUIVALENTS	2,998,982.02
ACCOUNTS RECEIVABLE	
ACCOUNTS RECEIVABLE	22,175.32
FEMA RECEIVABLE	202,350.00
GENERAL PROPERTY TAX RCBLE	10,976.71
TOTAL ACCOUNTS RECEIVABLE	235,502.03
INTERCOMPANY ACCOUNTS	
WO INTERCO DO	-378,387.81
WO INTERCO WD	-3,398.59
TOTAL INTERCO ACCOUNTS	-381,786.40
PREPAID ACCOUNTS	
PREPAID ACCOUNTS	202,931.72
PREPAID INSURANCE	5,189.11
TOTAL PREPAID ACCOUNTS	208,120.83
TOTAL CURRENT ASSETS	3,060,818.48
FIXED ASSETS	
TANGIBLE ASSETS	
TOTAL TANGIBLE ASSETS	
TOTAL FIXED ASSETS	
DEPOSITS & OTHER ASSETS	
TOTAL DEPOSITS & OTHER ASSETS	
TOTAL ASSETS	3,060,818.48
LIABILITIES AND EQUITY	
LIABILITIES	

Account Schedule

WO-WAS Operating Fund
Period 01/01/19..12/31/19
Fiscal Start Date 01/01/19
Account Schedule BS Balance Sheet
Column Layout BAL ONLY

All amounts are in US.

Acc. Schedule Line: Date Filter: 01/01/19..12/31/19, G/L Budget Filter: 2019

Description	Balance
SHORT-TERM LIABILITIES	
ACCOUNTS PAYABLE	
FEDERAL W/H TAX PAYABLE	172.65
TOTAL ACCOUNTS PAYABLE	172.65
ACCRUED EXPENSES	
TOTAL ACCRUED EXPENSES	
TAXES & OTHER	
DEFERRED PROPERTY TAXES	-10,976.71
DEFERRED FEMA REVENUE	-202,350.00
TOTAL TAXES & OTHER	-213,326.71
TOTAL SHORT-TERM LIABILITIES	-213,154.06
LONG-TERM LIABILITIES	
LONG-TERM DEBT	
TOTAL LONG-TERM DEBT	
NET LONG-TERM DEBT	
TOTAL LONG-TERM LIABILITIES	
TOTAL LIABILITIES	-213,154.06
EQUITY	
FUND BALANCE	-2,966,150.08
CRNT EXCESS REVENUE OVER SPEND	118,334.55
TOTAL EQUITY	-2,847,815.53
TOTAL LIABILITIES & EQUITY	-3,060,969.59

Account Schedule

WO-WAS Operating Fund

Period 01/01/19..12/31/19

Fiscal Start Date 01/01/19

Account Schedule IS Statement of Revenues and Expenditures

Column Layout BUDGANALYS

1/15/2020

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All amounts are in US.

Acc. Schedule Line: Date Filter: 01/01/19..12/31/19, G/L Budget Filter: 2019

Description	Actual YTD	Budget Annual	Budget Remaining
REVENUE			
SALES			
CLASS ASSESSMENTS	40,418.80	40,375.00	-43.80
CLASS ASSESSMENS - MORGAN	178,216.30	178,125.00	-91.30
CLASS ASSESSMENTS - WELD	816,639.66	795,150.00	-21,489.66
GENERAL PROPERTY TAXES-ADAMS	39,640.01	39,638.00	-2.01
GENERAL PROPERTY TAXES-MORGAN	4,747.37	4,749.00	1.63
GENERAL PROPERTY TAXES-WELD	593,248.96	595,356.00	2,107.04
INTEREST DELINQUENT TAX-ADAMS	656.00		-656.00
INTEREST DELINQUENT TAX-MORGAN	8.16		-8.16
INTEREST DELINQUENT TAX-WELD	57.11		-57.11
PRIOR YEAR TAXES-MORGAN	1.14		-1.14
SPECIFIC OWNERSHIP TAX-ADAMS	5,834.54	5,000.00	-834.54
SPECIFIC OWNERSHIP TAX-MORGAN	1,003.99	1,000.00	-3.99
SPECIFIC OWNERSHIP TAX-WELD	78,203.74	75,000.00	-3,203.74
MISC REVENUE	19,334.64	5,000.00	-14,334.64
MISC REVENUE- OWNER CHANGE	100.00		-100.00
MISC REVENUE- LATE FEE	100.00		-100.00
MISC REVENUE- INCLUSION/EXC	200.00		-200.00
MISC REVENUE - AUG STATION USE	6,559.99		-6,559.99
MISC REVENUE - OIL ROYALTIES	2,584.04	5,000.00	2,415.96
WATER LEASES	111,887.00		-111,887.00
TOTAL REVENUE	1,899,441.45	1,744,393.00	-155,048.45
NET REVENUE	1,899,441.45	1,744,393.00	-155,048.45
EXPENDITURES			
EMPLOYEE EXPENSES			
SALARIES - FULL TIME	255,187.27	268,000.00	12,812.73
SALARIES - PART TIME		5,000.00	5,000.00
PAYROLL TAXES		4,500.00	4,500.00
PERA	38,613.56	42,000.00	3,386.44
HEALTH INSURANCE	15,792.63	25,000.00	9,207.37
DISABILITY INSC	8,483.23	12,000.00	3,516.77
LOCAL MILEAGE - STAFF	545.67	500.00	-45.67
LOCAL MILEAGE - BOARD	1,518.72	2,000.00	481.28

Account Schedule

WO-WAS Operating Fund
 Period 01/01/19..12/31/19
 Fiscal Start Date 01/01/19
 Account Schedule IS Statement of Revenues and Expenditures
 Column Layout BUDGANALYS

All amounts are in US.

Acc. Schedule Line: Date Filter: 01/01/19..12/31/19, G/L Budget Filter: 2019

Description	Actual YTD	Budget Annual	Budget Remaining
TRAVEL - STAFF	3,187.18	3,500.00	312.82
TRAVEL - BOARD	3,962.38	3,500.00	-462.38
TRAVEL MEALS - STAFF & OTHER	119.59	300.00	180.41
TRAVEL MEALS - BOARD	270.26	750.00	479.74
TOTAL EMPLOYEE EXPENSES	327,680.49	367,050.00	39,369.51
CAPITAL EXPENSES			
BUILDING & IMPROVEMENTS	8,114.15	21,000.00	12,885.85
FIELD EQUIP	117,395.66	29,500.00	-87,895.66
FLUMES & WEIRS		150,000.00	150,000.00
LAND ACQ & CONSTR	2,395,094.83	5,572,440.00	3,177,345.17
MEASURING DEVICES	4,375.20	80,000.00	75,624.80
PROFESSIONAL ENGINEERING CAPITAL	-7,194.68		7,194.68
VEHICLE	14,009.00	28,000.00	13,991.00
WATER RIGHTS		300,000.00	300,000.00
TOTAL CAPITAL EXPENSES	2,546,183.52	6,180,940.00	3,634,756.48
OPERATING EXPENSES			
BANK FEES	837.82	1,000.00	162.18
BUSINESS MEALS - BOARD	2,361.45	3,000.00	638.55
BUSINESS MEALS - STAFF & OTHER	909.41	1,500.00	590.59
CONFERENCE FEES	6,102.23	3,000.00	-3,102.23
DIRECTOR FEES	31,538.50	33,000.00	1,461.50
DITCH CARRIAGE	7,140.87	17,000.00	9,859.13
ENGINEERING - APPL/DECREE	577.50	80,000.00	79,422.50
ENGINEERING - AUG PLAN	41,330.83	73,500.00	32,169.17
ENGINEERING - ST OPPOS	13,867.49	35,000.00	21,132.51
EQUIPMENT RENTAL	2,069.33	1,500.00	-569.33
FACILITY RENTAL FEE	499.50	500.00	0.50
INSURANCE	19,629.77	20,000.00	370.23
LEGAL - APPLICATIONS	25,561.83	102,000.00	76,438.17
LEGAL - AUG PLAN	9,262.75	35,500.00	26,237.25
LEGAL - STATEMENTS OPPOS	35,640.79	35,000.00	-640.79
MTCE - COMPUTER	3,388.06		-3,388.06
MTCE - DITCH	850.42	8,000.00	7,149.58
MTCE - FACILITY	24,449.39	11,000.00	-13,449.39
MTCE - FIELD EQUIP	24,394.35	65,000.00	40,605.65
MTCE - FLOOD		70,000.00	70,000.00

Account Schedule

WO-WAS Operating Fund

Period 01/01/19..12/31/19

Fiscal Start Date 01/01/19

Account Schedule IS Statement of Revenues and Expenditures

Column Layout BUDGANALYS

All amounts are in US.

Acc. Schedule Line: Date Filter: 01/01/19..12/31/19, G/L Budget Filter: 2019

Description	Actual YTD	Budget Annual	Budget Remaining
MTCE - OFFICE EQUIP	7,122.64	13,000.00	5,877.36
MTCE - OTHER	2,670.00	8,500.00	5,830.00
MTCE - RECHARGE	21,672.77	7,500.00	-14,172.77
MTCE - VEHICLE	8,966.73	8,000.00	-966.73
MISCELLANEOUS		500.00	500.00
POSTAGE & SHIPPING	2,538.79	4,000.00	1,461.21
PROF - ACCOUNTING	6,866.66	10,000.00	3,133.34
PROF - AUDIT	13,235.45	12,000.00	-1,235.45
PROF - COMPUTER	7,653.09	15,000.00	7,346.91
PROF - ENGINEERING	135,142.70	32,000.00	-103,142.70
PROF - LEGAL	15,788.91	26,000.00	10,211.09
PROF - LOBBYIST	6,666.65	8,500.00	1,833.35
PROF - LEGISLATION	11,055.46	10,000.00	-1,055.46
PUBLIC NOTICES	537.42	500.00	-37.42
RECORDING FEES	570.67	2,000.00	1,429.33
RUNNING FEES	21,537.14	62,000.00	40,462.86
SUBS & MEMBERSHIPS	2,437.64	3,000.00	562.36
SUPPLIES - FIELD	50,001.34	15,500.00	-34,501.34
SUPPLIES - FUEL	13,875.71	13,500.00	-375.71
SUPPLIES - OFFICE	7,646.45	12,000.00	4,353.55
TELEPHONE	13,365.56	17,500.00	4,134.44
TREASURERS FEES	9,599.45	15,000.00	5,400.55
UTILITIES	63,920.51	101,500.00	37,579.49
WATER LEASE - DIST GRAVEL PIT	15,360.00		-15,360.00
WATER LEASE - DISTRICT		15,360.00	15,360.00
WATER LEASE - DITCH	1,708.66	10,000.00	8,291.34
WATER LEASE - EFFLUENT	447,163.85	700,000.00	252,836.15
WATER LEASE - RECHARGE	50,254.73	116,000.00	65,745.27
WATER LEASE - STORAGE		60,000.00	60,000.00
WATER STOCK ASSESSMENTS	44,373.40	50,000.00	5,626.60
WELL METERING PROGRAM	10,661.92	20,000.00	9,338.08
TOTAL OPERATING EXPENSES	1,242,806.59	1,964,360.00	721,553.41
TOTAL EXPENDITURES	4,116,670.60	8,512,350.00	4,395,679.40
TOTAL NET REVENUES/EXPENDITURE	-2,217,229.15	-6,767,957.00	-4,550,727.85
OTHER INCOME & EXPENSES			

Account Schedule

WO-WAS Operating Fund
 Period 01/01/19..12/31/19
 Fiscal Start Date 01/01/19
 Account Schedule IS Statement of Revenues and Expenditures
 Column Layout BUDGANALYS

All amounts are in US.

Acc. Schedule Line: Date Filter: 01/01/19..12/31/19, G/L Budget Filter: 2019

Description	Actual YTD	Budget Annual	Budget Remaining
OTHER FINANCING SOURCES			
CWCB LOAN PROCEEDS CT2018-2851	1,957,655.50	5,367,440.00	3,409,784.50
CWCB LOAN PROCEEDS CT2020-326	-71,661.21		71,661.21
DONATIONS			
EARNINGS ON INVESTMENTS	66,554.80	15,000.00	-51,554.80
FIXED ASSET IMPAIRMENT	3,303.74		-3,303.74
TOTAL OTHER INCOME	2,099,175.25	5,382,440.00	3,283,264.75
DEBT SERVICE			
TOTAL DEBT SERVICE			
TOTAL OTHER SOURCES & SERVICES	2,099,175.25	5,382,440.00	3,283,264.75
EXCESS OF REVENUES OVER EXPEND	-118,053.90	-1,385,517.00	-1,267,463.10