



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

Financials

February 16, 2021 10:00 am

3209 W 28th Street, Greeley, CO 80634

Phone: 970-330-4540

Account Schedule

DO-District Operating Fund

Period 01/01/21..01/31/21

Fiscal Start Date 01/01/21

Account Schedule BS BALANCE SHEET

Column Layout BAL ONLY

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/21..01/31/21

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| Description | Balance |
|-------------------------------|---------------|
| CURRENT ASSETS | |
| CASH AND CASH EQUIVALENTS | |
| PETTY CASH | 75.00 |
| 9577 DO OP FIRST NATIONAL | 14,958.30 |
| 1674 DO OP COLORADO TRUST | 2,305,396.60 |
| 1684 DO SOA COLORADO TRUST | 3,000,696.95 |
| 1674 DO BOND COLORADO TRUST | 4,669,460.97 |
| 7788 DO OP WELLS FARGO | -28,437.29 |
| TOTAL CASH & CASH EQUIVALENTS | 9,962,150.53 |
| ACCOUNTS RECEIVABLE | |
| ACCOUNTS RECEIVABLE | 44,334.55 |
| FEMA RECEIVABLE | 56,227.80 |
| GENERAL PROPERTY TAX RCBLE | 2,554,641.50 |
| TOTAL ACCOUNTS RECEIVABLE | 2,655,203.85 |
| INTERCOMPANY ACCOUNTS | |
| DO INTERCO DD | 52,247.38 |
| DO INTERCO DE | 131,250.31 |
| DO INTERCO SE | 41,067.80 |
| DO INTERCO SO | 912,445.45 |
| DO INTERCO WO | 347,447.05 |
| TOTAL INTERCO ACCOUNTS | 1,484,457.99 |
| PREPAID ACCOUNTS | |
| PREPAID ACCOUNTS | 3,994.00 |
| TOTAL PREPAID ACCOUNTS | 3,994.00 |
| TOTAL CURRENT ASSETS | 14,105,806.37 |
| FIXED ASSETS | |
| TANGIBLE ASSETS | |
| PLANT EQUIPMENT | 83,737.83 |
| VEHICLES | 14,009.00 |
| TOTAL TANGIBLE ASSETS | 97,746.83 |
| TOTAL FIXED ASSETS | 97,746.83 |

Account Schedule

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DO-District Operating Fund

Period 01/01/21..01/31/21

Fiscal Start Date 01/01/21

Account Schedule BS BALANCE SHEET

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Acc. Schedule Line: Date Filter: 01/01/21..01/31/21

| Description | Balance |
|-------------------------------|----------------|
| <hr/> | |
| DEPOSITS & OTHER ASSETS | |
| OTHER | -190.30 |
| TOTAL DEPOSITS & OTHER ASSETS | -190.30 |
| TOTAL ASSETS | 14,203,362.90 |
| LIABILITIES AND EQUITY | |
| LIABILITIES | |
| SHORT-TERM LIABILITIES | |
| ACCOUNTS PAYABLE | |
| ACCOUNTS PAYABLE | -984,547.00 |
| RETAINAGE PAYABLE | -89,927.35 |
| FEDERAL W/H TAX PAYABLE | -3,100.00 |
| COLORADO W/H TAX PAYABLE | -784.00 |
| MEDICARE W/H TAX PAYABLE | -513.32 |
| TOTAL ACCOUNTS PAYABLE | -1,078,871.67 |
| ACCRUED EXPENSES | |
| PAYROLL CLEARING | 17,868.25 |
| PERA CLEARING | -445.15 |
| TOTAL ACCRUED EXPENSES | 17,423.10 |
| TAXES & OTHER | |
| DEFERRED PROPERTY TAXES | -2,554,641.50 |
| DEFERRED FEMA RECEIVABLE | -56,227.80 |
| TOTAL TAXES & OTHER | -2,610,869.30 |
| TOTAL SHORT-TERM LIABILITIES | -3,672,317.87 |
| LONG-TERM LIABILITIES | |
| LONG-TERM DEBT | |
| TOTAL LONG-TERM DEBT | |
| NET LONG-TERM DEBT | |
| TOTAL LONG-TERM LIABILITIES | |
| TOTAL LIABILITIES | -3,672,317.87 |
| EQUITY | |
| NET INV IN CAPITAL ASSETS | -97,746.83 |
| FUND BALANCE | -9,241,357.87 |
| CRNT EXCESS REVENUE OVER EXP | -1,191,940.33 |
| TOTAL EQUITY | -10,531,045.03 |
| TOTAL LIABILITIES & EQUITY | -14,203,362.90 |

Account Schedule

DO-District Operating Fund

Period 01/01/21..01/31/21

Fiscal Start Date 01/01/21

Account Schedule IS STATEMENT OF REVENUES & EXPENDITURES

Column Layout BUDGANALYS

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/21..01/31/21

| Description | Actual YTD | Budget Annual | Budget Remaining |
|--------------------------------|------------------|---------------|-------------------|
| REVENUE | | | |
| SALES | | | |
| MISC REVENUE | 450.00 | | -450.00 |
| TOTAL REVENUE | 450.00 | | -450.00 |
| NET REVENUES | | | |
| | 450.00 | | -450.00 |
| OPERATING EXPENDITURES | | | |
| EMPLOYEE EXPENSES | | | |
| SALARIES - FULL TIME | 51,043.61 | | -51,043.61 |
| PAYROLL TAXES | 942.92 | | -942.92 |
| PERA | 6,730.14 | | -6,730.14 |
| HEALTH INSURANCE | 2,080.92 | | -2,080.92 |
| DISABILITY INSC | 562.00 | | -562.00 |
| LOCAL MILEAGE - BOARD | 320.45 | | -320.45 |
| TOTAL EMPLOYEE EXPENSES | 61,680.04 | | -61,680.04 |
| CAPITAL EXPENSES | | | |
| BUILDING & IMPROVEMENTS | 7,780.00 | | -7,780.00 |
| TOTAL CAPITAL EXPENSES | 7,780.00 | | -7,780.00 |
| OPERATING EXPENSES | | | |
| DIRECTOR FEES | 7,700.00 | | -7,700.00 |
| ENGINEERING - ST OPPOS | 1,466.66 | | -1,466.66 |
| EQUIPMENT RENTAL | 266.91 | | -266.91 |
| MTCE - FACILITY | 981.77 | | -981.77 |
| MTCE - FIELD EQUIP | 11,858.22 | | -11,858.22 |
| MTCE - OFFICE EQUIP | 111.44 | | -111.44 |
| MTCE - OTHER | 36.33 | | -36.33 |
| MTCE - VEHICLE | 220.45 | | -220.45 |
| POSTAGE & SHIPPING | 175.26 | | -175.26 |
| PROF - ACCOUNTING | 900.00 | | -900.00 |
| PROF - AUDIT | 2,500.00 | | -2,500.00 |
| PROF - ENGINEERING | 1,642.50 | | -1,642.50 |
| PROF - LABORATORY | 1,372.00 | | -1,372.00 |
| PUBLIC NOTICES | 4,000.00 | | -4,000.00 |

Account Schedule

DO-District Operating Fund

Period 01/01/21..01/31/21

Fiscal Start Date 01/01/21

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EXPENDITURES

Column Layout BUDGANALYS

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Acc. Schedule Line: Date Filter: 01/01/21..01/31/21

| Description | Actual YTD | Budget Annual | Budget Remaining |
|---|--------------------|---------------|--------------------|
| SUPPLIES - FIELD | 838.25 | | -838.25 |
| SUPPLIES - FUEL | 197.44 | | -197.44 |
| SUPPLIES - OFFICE | 8.34 | | -8.34 |
| TELEPHONE | 387.73 | | -387.73 |
| UTILITIES | 247.18 | | -247.18 |
| WATER LEASE - RECHARGE | 58.23 | | -58.23 |
| WATER STOCK ASSESSMENTS | 170,960.00 | | -170,960.00 |
| TOTAL OPERATING EXPENSES | 205,928.71 | | -205,928.71 |
| TOTAL EXPENDITURES | 275,388.75 | | -275,388.75 |
| TOTAL NET REVENUES/EXPENDITURE | -274,938.75 | | 274,938.75 |
| OTHER INCOME & EXPENSES | | | |
| OTHER FINANCING SOURCES | | | |
| BOND PREMIUM and INTEREST | | | |
| DONATIONS for WATER FESTIVAL | | | |
| TOTAL OTHER INCOME | | | |
| DEBT SERVICE | | | |
| BOND ISSUANCE COSTS | 18,000.00 | | -18,000.00 |
| LOAN FEES | | | |
| TOTAL DEBT SERVICE | 18,000.00 | | -18,000.00 |
| TOTAL OTHER SOURCES & SERVICES | -18,000.00 | | 18,000.00 |
| EXCESS OF REVENUES OVER EXPEND | -292,938.75 | | 292,938.75 |

Account Schedule

SO-Subdistrict Operating Fund

Period 01/01/21..01/31/21

Fiscal Start Date 01/01/21

Account Schedule BS BALANCE SHEET

Column Layout BAL ONLY

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Acc. Schedule Line: Date Filter: 01/01/21..01/31/21

| Description | Balance |
|-------------------------------|---------------|
| CURRENT ASSETS | |
| CASH AND CASH EQUIVALENTS | |
| 1676 SO OP COLORADO TRUST | 2,941,177.04 |
| 1685 SO SOA COLORADO TRUST | 988,334.52 |
| 1690 GMS BOND FUND COLOTRUST | 2,027,573.79 |
| 3806 SO OP FIRST NATIONAL | 189,144.51 |
| TOTAL CASH & CASH EQUIVALENTS | 6,146,229.86 |
| ACCOUNTS RECEIVABLE | |
| ACCOUNTS RECEIVABLE | 16,144.93 |
| GENERAL PROPERTY TAX RCBLE | 1,804,723.39 |
| TOTAL ACCOUNTS RECEIVABLE | 1,820,868.32 |
| INTERCOMPANY ACCOUNTS | |
| SO INTERCO DE | 5,200.00 |
| SO INTERCO DO | -913,054.12 |
| SO INTERCO SD | 76,024.73 |
| SO INTERCO SE | 242,047.33 |
| SO INTERCO WO | 21,125.63 |
| TOTAL INTERCO ACCOUNTS | -568,656.43 |
| PREPAID ACCOUNTS | |
| PREPAID INSURANCE | 5,189.11 |
| TOTAL PREPAID ACCOUNTS | 5,189.11 |
| TOTAL CURRENT ASSETS | 7,403,630.86 |
| FIXED ASSETS | |
| TANGIBLE ASSETS | |
| LAND | 334,377.47 |
| PLANT EQUIPMENT | 77,235.32 |
| VEHICLES | 14,009.00 |
| WATER RIGHTS | 12,993,750.00 |
| TOTAL TANGIBLE ASSETS | 13,419,371.79 |
| TOTAL FIXED ASSETS | 13,419,371.79 |
| DEPOSITS & OTHER ASSETS | |

Account Schedule

SO-Subdistrict Operating Fund

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Acc. Schedule Line: Date Filter: 01/01/21..01/31/21

| Description | Balance |
|--------------------------------|----------------|
| ESCROW | |
| DEPOSITS | 25,000.00 |
| OTHER | 151.11 |
| TOTAL DEPOSITS & OTHER ASSETS | 25,151.11 |
| TOTAL ASSETS | 20,848,153.76 |
| LIABILITIES AND EQUITY | |
| LIABILITIES | |
| SHORT-TERM LIABILITIES | |
| ACCOUNTS PAYABLE | |
| ACCOUNTS PAYABLE | -23,039.41 |
| RETAINAGE PAYABLE | -21,161.69 |
| FEDERAL W/H TAX PAYABLE | 172.65 |
| TOTAL ACCOUNTS PAYABLE | -44,028.45 |
| ACCRUED EXPENSES | |
| TOTAL ACCRUED EXPENSES | |
| TAXES & OTHER | |
| DEFERRED PROPERTY TAXES | -1,804,723.39 |
| TOTAL TAXES & OTHER | -1,804,723.39 |
| TOTAL SHORT-TERM LIABILITIES | -1,848,751.84 |
| LONG-TERM LIABILITIES | |
| LONG-TERM DEBT | |
| TOTAL LONG-TERM DEBT | |
| NET LONG-TERM DEBT | |
| TOTAL LONG-TERM LIABILITIES | |
| TOTAL LIABILITIES | -1,848,751.84 |
| EQUITY | |
| NET INV IN CAPITAL ASSETS | -13,419,371.79 |
| FUND BALANCE | -21,268,761.88 |
| CRNT EXCESS REVENUE OVER SPEND | 15,688,731.75 |
| TOTAL EQUITY | -18,999,401.92 |
| TOTAL LIABILITIES & EQUITY | -20,848,153.76 |

Account Schedule

SO-Subdistrict Operating Fund

Period 01/01/21..01/31/21

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STATEMENT OF REVENUES &
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Acc. Schedule Line: Date Filter: 01/01/21..01/31/21

| Description | Actual YTD | Budget Annual | Budget Remaining |
|----------------------------------|-------------------|---------------|--------------------|
| REVENUE | | | |
| SALES | | | |
| MISC REVENUE | 450.00 | | -450.00 |
| TOTAL REVENUE | 450.00 | | -450.00 |
| NET REVENUE | | | |
| | 450.00 | | -450.00 |
| EXPENDITURES | | | |
| EMPLOYEE EXPENSES | | | |
| SALARIES - FULL TIME | 25,521.81 | | -25,521.81 |
| PAYROLL TAXES | 343.14 | | -343.14 |
| PERA | 3,365.07 | | -3,365.07 |
| HEALTH INSURANCE | 1,040.47 | | -1,040.47 |
| DISABILITY INSC | 562.00 | | -562.00 |
| TOTAL EMPLOYEE EXPENSES | 30,832.49 | | -30,832.49 |
| CAPITAL EXPENSES | | | |
| LAND ACQ & CONSTR | 492,697.16 | | -492,697.16 |
| PROFESSIONAL ENGINEERING CAPITAL | 38,305.95 | | -38,305.95 |
| WATER PURCHASES | 10,000.00 | | -10,000.00 |
| TOTAL CAPITAL EXPENSES | 541,003.11 | | -541,003.11 |
| OPERATING EXPENSES | | | |
| ENGINEERING - APPL/DECREE | 25,080.00 | | -25,080.00 |
| ENGINEERING - ST OPPOS | 1,466.67 | | -1,466.67 |
| EQUIPMENT RENTAL | 1,068.00 | | -1,068.00 |
| MTCE - FACILITY | 981.76 | | -981.76 |
| MTCE - FIELD EQUIP | 1,830.57 | | -1,830.57 |
| MTCE - OFFICE EQUIP | 111.45 | | -111.45 |
| MTCE - OTHER | 36.33 | | -36.33 |
| MTCE - VEHICLE | 220.43 | | -220.43 |
| POSTAGE & SHIPPING | 175.26 | | -175.26 |
| PROF - ACCOUNTING | 900.00 | | -900.00 |
| PROF - ENGINEERING | 3,180.00 | | -3,180.00 |
| PUBLIC NOTICES | 17.38 | | -17.38 |
| RECORDING FEES | 72.00 | | -72.00 |

Account Schedule

SO-Subdistrict Operating Fund

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STATEMENT OF REVENUES &
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All amounts are in USA.

Acc. Schedule Line: Date Filter: 01/01/21..01/31/21

| Description | Actual YTD | Budget Annual | Budget Remaining |
|---|--------------------|---------------|--------------------|
| RUNNING FEES | 7,725.00 | | -7,725.00 |
| SUPPLIES - FIELD | 53,640.21 | | -53,640.21 |
| SUPPLIES - FUEL | 282.74 | | -282.74 |
| SUPPLIES - OFFICE | 8.33 | | -8.33 |
| TELEPHONE | 387.71 | | -387.71 |
| UTILITIES | 3,476.43 | | -3,476.43 |
| WATER LEASE - RECHARGE | 6,019.91 | | -6,019.91 |
| WATER STOCK ASSESSMENTS | 11,640.00 | | -11,640.00 |
| TOTAL OPERATING EXPENSES | 118,320.18 | | -118,320.18 |
| TOTAL EXPENDITURES | 690,155.78 | | -690,155.78 |
| TOTAL NET REVENUES/EXPENDITURE | -689,705.78 | | 689,705.78 |
| OTHER INCOME & EXPENSES | | | |
| OTHER FINANCING SOURCES | | | |
| FIXED ASSET IMPAIRMENT | 15,448.30 | | -15,448.30 |
| TOTAL OTHER INCOME | 15,448.30 | | -15,448.30 |
| DEBT SERVICE | | | |
| TOTAL DEBT SERVICE | | | |
| TOTAL OTHER SOURCES & SERVICES | 15,448.30 | | -15,448.30 |
| EXCESS OF REVENUES OVER EXPEND | -674,257.48 | | 674,257.48 |

Account Schedule

SE-Subdistrict Enterprise Fund
 Period 01/01/21..01/31/21
 Fiscal Start Date 01/01/21
 Account Schedule BS BALANCE SHEET
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Acc. Schedule Line: Date Filter: 01/01/21..01/31/21

| Description | Balance | CURRENT ASSETS | CURRENT ASSETS |
|--|---------------------|----------------|----------------|
| CURRENT ASSETS | | | |
| CASH AND CASH EQUIVALENTS | | | |
| 8180 SE OP FIRST NATIONAL | 1,471,582.13 | | |
| 1679 SE ENT COLORADO TRUST | 51,891.22 | | |
| TOTAL CASH & CASH EQUIVALENTS | 1,523,473.35 | | |
| ACCOUNTS RECEIVABLE | | | |
| ACCOUNTS RECEIVABLE | 13,024.62 | | |
| GENERAL PROPERTY TAX RCBLE | 193,869.27 | | |
| TOTAL ACCOUNTS RECEIVABLE | 206,893.89 | | |
| INTERCOMPANY ACCOUNTS | | | |
| SE INTERCO DO | -41,067.80 | | |
| SE INTERCO SO | -242,047.33 | | |
| SE INTERCO WO | -9,752.50 | | |
| TOTAL INTERCO ACCOUNTS | -292,867.63 | | |
| PREPAID ACCOUNTS | | | |
| PREPAID ACCOUNTS | 305,568.49 | | |
| TOTAL PREPAID ACCOUNTS | 305,568.49 | | |
| TOTAL CURRENT ASSETS | 1,743,068.10 | | |
| FIXED ASSETS | | | |
| TANGIBLE ASSETS | | | |
| LEASEHOLD IMPROVEMENTS | 27,899.00 | | |
| WATER CONSTR. PROJECTS | 5,577,514.00 | | |
| CONSTRUCTION IN PROGRESS | 175,000.00 | | |
| WATER RIGHTS | 863,650.00 | | |
| ACCUM DEPRECIATION | -242,613.36 | | |
| TOTAL TANGIBLE ASSETS | 6,401,449.64 | | |
| TOTAL FIXED ASSETS | 6,401,449.64 | | |
| DEPOSITS & OTHER ASSETS | | | |
| TOTAL DEPOSITS & OTHER ASSETS | | | |

Account Schedule

SE-Subdistrict Enterprise Fund
 Period 01/01/21..01/31/21
 Fiscal Start Date 01/01/21
 Account Schedule BS BALANCE SHEET
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| Description | Balance | CURRENT ASSETS | CURRENT ASSETS |
|--|---------------|----------------|----------------|
| DEFERRED OUTFLOWS | -350,556.82 | | |
| TOTAL ASSETS | 7,793,960.92 | | |
| LIABILITIES AND EQUITY | | | |
| LIABILITIES | | | |
| SHORT-TERM LIABILITIES | | | |
| ACCOUNTS PAYABLE | | | |
| ACCRUED INTEREST PAYABLE | -112,131.00 | | |
| TOTAL ACCOUNTS PAYABLE | -112,131.00 | | |
| ACCRUED EXPENSES | | | |
| TOTAL ACCRUED EXPENSES | | | |
| TAXES & OTHER | | | |
| DEFERRED PROPERTY TAXES | -193,869.27 | | |
| TOTAL TAXES & OTHER | -193,869.27 | | |
| TOTAL SHORT-TERM LIABILITIES | -306,000.27 | | |
| LONG-TERM LIABILITIES | | | |
| LONG-TERM DEBT | | | |
| OBLIGATION UNDER CAPITAL LEASE -NISSEN | -1,816,663.16 | | |
| TOTAL LONG-TERM DEBT | -1,816,663.16 | | |
| DEFERRED INFLOWS OF REVENUES | | | |
| NET LONG-TERM DEBT | -1,816,663.16 | | |
| TOTAL LONG-TERM LIABILITIES | -1,816,663.16 | | |
| TOTAL LIABILITIES | -2,122,663.43 | | |
| EQUITY | | | |
| NET INV IN CAPITAL ASSETS | -3,090,696.57 | | |
| FUND BALANCE | -3,636,792.55 | | |
| CRNT EXCESS REVENUE OVER SPEND | 1,056,191.63 | | |
| TOTAL EQUITY | -5,671,297.49 | | |
| TOTAL LIABILITIES & EQUITY | -7,793,960.92 | | |

Account Schedule

SE-Subdistrict Enterprise Fund

Period 01/01/21..01/31/21

Fiscal Start Date 01/01/21

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Acc. Schedule Line: Date Filter: 01/01/21..01/31/21

| Description | Actual YTD | Budget Annual | Budget Remaining |
|---------------------------------------|---------------------|---------------|----------------------|
| REVENUE | | | |
| SALES | | | |
| CLASS ASSESSMENTS - OTHER | 1,160,888.87 | | -1,160,888.87 |
| MISC REVENUE | 350.00 | | -350.00 |
| MISC REVENUE- OWNER CHANGE | 500.00 | | -500.00 |
| MISC REVENUE - ROCK ROYALTY | 7,789.62 | | -7,789.62 |
| WATER LEASES - RINN | 3,380.00 | | -3,380.00 |
| TOTAL REVENUE | 1,172,908.49 | | -1,172,908.49 |
| NET REVENUE | 1,172,908.49 | | -1,172,908.49 |
| EXPENDITURES | | | |
| EMPLOYEE EXPENSES | | | |
| CAPITAL EXPENSES | | | |
| TOTAL CAPITAL EXPENSES | | | |
| OPERATING EXPENSES | | | |
| BANK FEES | -204.48 | | 204.48 |
| ENGINEERING - AUG PLAN | 2,035.00 | | -2,035.00 |
| EQUIPMENT RENTAL | 55.92 | | -55.92 |
| PROF - COMPUTER | 64.00 | | -64.00 |
| RUNNING FEES | 250.00 | | -250.00 |
| TELEPHONE | 988.00 | | -988.00 |
| UTILITIES | 22.36 | | -22.36 |
| WATER LEASE - EFFLUENT | 1,956.00 | | -1,956.00 |
| WELL METERING PROGRAM | 780.00 | | -780.00 |
| TOTAL OPERATING EXPENSES | 5,946.80 | | -5,946.80 |
| TOTAL EXPENDITURES | 5,946.80 | | -5,946.80 |
| TOTAL NET REVENUES/EXPENDITURE | 1,166,961.69 | | -1,166,961.69 |
| OTHER INCOME & EXPENSES | | | |
| OTHER FINANCING SOURCES | | | |
| DONATIONS | | | |

Account Schedule

SE-Subdistrict Enterprise Fund

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| Description | Actual YTD | Budget Annual | Budget Remaining |
|--------------------------------|--------------|---------------|------------------|
| <hr/> | | | |
| TOTAL OTHER INCOME | | | |
| DEBT SERVICE | | | |
| LOAN INTEREST | | | |
| TOTAL DEBT SERVICE | | | |
| TOTAL OTHER SOURCES & SERVICES | | | |
| EXCESS OF REVENUES OVER EXPEND | 1,166,961.69 | | -1,166,961.69 |

Account Schedule

WO-WAS Operating Fund

Period 01/01/21..01/31/21

Fiscal Start Date 01/01/21

Account Schedule BS Balance Sheet

Column Layout BAL ONLY

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| Description | Balance |
|-------------------------------|--------------|
| CURRENT ASSETS | |
| CASH AND CASH EQUIVALENTS | |
| 4342 WO OP FIRST NATIONAL | 795,523.15 |
| 1680 WO OP COLORADO TRUST | 1,444,802.35 |
| 1686 WO SOA COLORADO TRUST | 643,785.49 |
| 1694 WO Bond COLOTRUST | 4,696,249.44 |
| TOTAL CASH & CASH EQUIVALENTS | 7,580,360.43 |
| ACCOUNTS RECEIVABLE | |
| ACCOUNTS RECEIVABLE | -18,004.55 |
| FEMA RECEIVABLE | 224,912.00 |
| GENERAL PROPERTY TAX RCBLE | 589,057.38 |
| TOTAL ACCOUNTS RECEIVABLE | 795,964.83 |
| INTERCOMPANY ACCOUNTS | |
| WO INTERCO DE | 1,600.00 |
| WO INTERCO DO | -348,055.72 |
| WO INTERCO SO | -21,125.63 |
| WO INTERCO WE | -53,350.00 |
| WO INTERCO WD | 19,368.24 |
| TOTAL INTERCO ACCOUNTS | -401,563.11 |
| PREPAID ACCOUNTS | |
| PREPAID ACCOUNTS | 161,727.33 |
| PREPAID INSURANCE | 5,189.11 |
| TOTAL PREPAID ACCOUNTS | 166,916.44 |
| TOTAL CURRENT ASSETS | 8,141,678.59 |
| FIXED ASSETS | |
| TANGIBLE ASSETS | |
| PLANT EQUIPMENT | 77,235.32 |
| VEHICLES | 14,009.00 |
| TOTAL TANGIBLE ASSETS | 91,244.32 |
| TOTAL FIXED ASSETS | 91,244.32 |
| DEPOSITS & OTHER ASSETS | |

Account Schedule

WO-WAS Operating Fund

Period 01/01/21..01/31/21

Fiscal Start Date 01/01/21

Account Schedule BS Balance Sheet

Column Layout BAL ONLY

All amounts are in US.

Acc. Schedule Line: Date Filter: 01/01/21..01/31/21

| Description | Balance |
|--------------------------------|---------------|
| <hr/> | |
| TOTAL DEPOSITS & OTHER ASSETS | |
| TOTAL ASSETS | 8,232,922.91 |
| LIABILITIES AND EQUITY | |
| LIABILITIES | |
| SHORT-TERM LIABILITIES | |
| ACCOUNTS PAYABLE | |
| ACCOUNTS PAYABLE | -7,089.05 |
| RETAINAGE PAYABLE | -109,519.95 |
| FEDERAL W/H TAX PAYABLE | 172.65 |
| TOTAL ACCOUNTS PAYABLE | -116,436.35 |
| ACCRUED EXPENSES | |
| TOTAL ACCRUED EXPENSES | |
| TAXES & OTHER | |
| DEFERRED PROPERTY TAXES | -589,057.38 |
| DEFERRED FEMA REVENUE | -224,912.00 |
| TOTAL TAXES & OTHER | -813,969.38 |
| TOTAL SHORT-TERM LIABILITIES | -930,405.73 |
| LONG-TERM LIABILITIES | |
| LONG-TERM DEBT | |
| TOTAL LONG-TERM DEBT | |
| NET LONG-TERM DEBT | |
| TOTAL LONG-TERM LIABILITIES | |
| TOTAL LIABILITIES | -930,405.73 |
| EQUITY | |
| NET INV IN CAPITAL ASSETS | -91,244.32 |
| FUND BALANCE | -2,740,124.71 |
| CRNT EXCESS REVENUE OVER SPEND | -4,524,649.26 |
| TOTAL EQUITY | -7,356,018.29 |
| TOTAL LIABILITIES & EQUITY | -8,286,424.02 |

Account Schedule

WO-WAS Operating Fund

Period 01/01/21..01/31/21

Fiscal Start Date 01/01/21

Account Schedule IS Statement of Revenues and Expenditures

Column Layout BUDGANALYS

All amounts are in US.

Acc. Schedule Line: Date Filter: 01/01/21..01/31/21

| Description | Actual YTD | Budget Annual | Budget Remaining |
|----------------------------------|-------------------|---------------|--------------------|
| REVENUE | | | |
| SALES | | | |
| CLASS ASSESSMENTS - OTHER | 775,751.19 | | -775,751.19 |
| MISC REVENUE | 1,850.00 | | -1,850.00 |
| TOTAL REVENUE | 777,601.19 | | -777,601.19 |
| NET REVENUE | | | |
| | 777,601.19 | | -777,601.19 |
| EXPENDITURES | | | |
| EMPLOYEE EXPENSES | | | |
| SALARIES - FULL TIME | 25,521.81 | | -25,521.81 |
| PAYROLL TAXES | 343.14 | | -343.14 |
| PERA | 3,365.08 | | -3,365.08 |
| HEALTH INSURANCE | 1,040.47 | | -1,040.47 |
| DISABILITY INSC | 562.00 | | -562.00 |
| TOTAL EMPLOYEE EXPENSES | 30,832.50 | | -30,832.50 |
| CAPITAL EXPENSES | | | |
| LAND ACQ & CONSTR | 151,223.11 | | -151,223.11 |
| PROFESSIONAL ENGINEERING CAPITAL | 11,906.42 | | -11,906.42 |
| TOTAL CAPITAL EXPENSES | 163,129.53 | | -163,129.53 |
| OPERATING EXPENSES | | | |
| BANK FEES | -15.00 | | 15.00 |
| ENGINEERING - ST OPPOS | 1,466.67 | | -1,466.67 |
| MTCE - FACILITY | 981.76 | | -981.76 |
| MTCE - FIELD EQUIP | 1,830.57 | | -1,830.57 |
| MTCE - OFFICE EQUIP | 111.45 | | -111.45 |
| MTCE - OTHER | 36.34 | | -36.34 |
| MTCE - VEHICLE | 220.41 | | -220.41 |
| POSTAGE & SHIPPING | 175.26 | | -175.26 |
| PROF - ACCOUNTING | 900.00 | | -900.00 |
| PROF - COMPUTER | 31.00 | | -31.00 |
| PROF - ENGINEERING | 1,500.00 | | -1,500.00 |
| PUBLIC NOTICES | 17.38 | | -17.38 |
| RECORDING FEES | 18.00 | | -18.00 |

Account Schedule

WO-WAS Operating Fund

Period 01/01/21..01/31/21

Fiscal Start Date 01/01/21

Account Schedule IS Statement of Revenues and Expenditures

Column Layout BUDGANALYS

All amounts are in US.

Acc. Schedule Line: Date Filter: 01/01/21..01/31/21

| Description | Actual YTD | Budget Annual | Budget Remaining |
|---|-------------------|---------------|--------------------|
| RUNNING FEES | 2,575.00 | | -2,575.00 |
| SUPPLIES - FIELD | 27,156.85 | | -27,156.85 |
| SUPPLIES - FUEL | 168.74 | | -168.74 |
| SUPPLIES - OFFICE | 8.33 | | -8.33 |
| TELEPHONE | 882.64 | | -882.64 |
| UTILITIES | 433.97 | | -433.97 |
| WATER LEASE - EFFLUENT | 2,934.00 | | -2,934.00 |
| WATER LEASE - RECHARGE | 58.24 | | -58.24 |
| WELL METERING PROGRAM | 389.71 | | -389.71 |
| TOTAL OPERATING EXPENSES | 41,881.32 | | -41,881.32 |
| TOTAL EXPENDITURES | 235,843.35 | | -235,843.35 |
| TOTAL NET REVENUES/EXPENDITURE | 541,757.84 | | -541,757.84 |
| OTHER INCOME & EXPENSES | | | |
| OTHER FINANCING SOURCES | | | |
| BOND PREMIUM and INTEREST | | | |
| DONATIONS | | | |
| FIXED ASSET IMPAIRMENT | 15,448.29 | | -15,448.29 |
| TOTAL OTHER INCOME | 15,448.29 | | -15,448.29 |
| DEBT SERVICE | | | |
| TOTAL DEBT SERVICE | | | |
| TOTAL OTHER SOURCES & SERVICES | 15,448.29 | | -15,448.29 |
| EXCESS OF REVENUES OVER EXPEND | 557,206.13 | | -557,206.13 |