



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

Financials

March 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..02/28/21
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..02/28/21

| Description | Balance |
|-------------------------------|---------------|
| CURRENT ASSETS | |
| CASH AND CASH EQUIVALENTS | |
| PETTY CASH | 75.00 |
| 9577 DO OP FIRST NATIONAL | 14,959.08 |
| 1674 DO OP COLORADO TRUST | 824,327.07 |
| 1684 DO SOA COLORADO TRUST | 3,000,820.15 |
| 1674 DO BOND COLORADO TRUST | 4,669,833.84 |
| 7788 DO OP WELLS FARGO | 259,947.81 |
| TOTAL CASH & CASH EQUIVALENTS | 8,769,962.95 |
| ACCOUNTS RECEIVABLE | |
| ACCOUNTS RECEIVABLE | 29,173.41 |
| FEMA RECEIVABLE | 56,227.80 |
| GENERAL PROPERTY TAX RCBLE | 2,767,600.57 |
| TOTAL ACCOUNTS RECEIVABLE | 2,853,001.78 |
| INTERCOMPANY ACCOUNTS | |
| DO INTERCO DD | 57,843.86 |
| DO INTERCO DE | 151,054.30 |
| DO INTERCO SE | 320,790.28 |
| DO INTERCO SO | 1,102,127.06 |
| DO INTERCO WO | 434,013.39 |
| TOTAL INTERCO ACCOUNTS | 2,065,828.89 |
| PREPAID ACCOUNTS | |
| PREPAID ACCOUNTS | 3,994.00 |
| TOTAL PREPAID ACCOUNTS | 3,994.00 |
| TOTAL CURRENT ASSETS | 13,692,787.62 |
| 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..02/28/21

Fiscal Start Date 01/01/21

Account Schedule BS BALANCE SHEET

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All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/21..02/28/21

| Description | Balance |
|-------------------------------|----------------|
| <hr/> | |
| DEPOSITS & OTHER ASSETS | |
| OTHER | -190.30 |
| TOTAL DEPOSITS & OTHER ASSETS | -190.30 |
| TOTAL ASSETS | 13,790,344.15 |
| LIABILITIES AND EQUITY | |
| LIABILITIES | |
| SHORT-TERM LIABILITIES | |
| ACCOUNTS PAYABLE | |
| ACCOUNTS PAYABLE | -342,906.45 |
| RETAINAGE PAYABLE | -89,927.35 |
| TOTAL ACCOUNTS PAYABLE | -432,833.80 |
| ACCRUED EXPENSES | |
| DEPENDENT CARE CLEARING | 416.66 |
| PERA CLEARING | -1,749.44 |
| HEALTH INSURANCE CLEARING | -6,146.09 |
| TOTAL ACCRUED EXPENSES | -7,478.87 |
| TAXES & OTHER | |
| DEFERRED PROPERTY TAXES | -2,767,600.57 |
| DEFERRED FEMA RECEIVABLE | -56,227.80 |
| TOTAL TAXES & OTHER | -2,823,828.37 |
| TOTAL SHORT-TERM LIABILITIES | -3,264,141.04 |
| LONG-TERM LIABILITIES | |
| LONG-TERM DEBT | |
| TOTAL LONG-TERM DEBT | |
| NET LONG-TERM DEBT | |
| TOTAL LONG-TERM LIABILITIES | |
| TOTAL LIABILITIES | -3,264,141.04 |
| EQUITY | |
| NET INV IN CAPITAL ASSETS | -97,746.83 |
| FUND BALANCE | -9,241,357.87 |
| CRNT EXCESS REVENUE OVER EXP | -1,187,098.41 |
| TOTAL EQUITY | -10,526,203.11 |
| TOTAL LIABILITIES & EQUITY | -13,790,344.15 |

Account Schedule

DO-District Operating Fund

Period 01/01/21..02/28/21

Fiscal Start Date 01/01/21

Account Schedule IS

Column Layout BUDGANALYS

STATEMENT OF REVENUES &
EXPENDITURES

3/10/2021

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All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/21..02/28/21

| Description | Actual YTD | Budget Annual | Budget Remaining |
|----------------------------------|------------------|---------------|-------------------|
| REVENUE | | | |
| SALES | | | |
| GENERAL PROPERTY TAXES-ADAMS | 5,692.02 | | -5,692.02 |
| GENERAL PROPERTY TAXES-MORGAN | 68.36 | | -68.36 |
| GENERAL PROPERTY TAXES-WELD | 2,838.87 | | -2,838.87 |
| INTEREST DELINQUENT TAX-ADAMS | -6.45 | | 6.45 |
| INTEREST DELINQUENT TAX-WELD | 13.34 | | -13.34 |
| PRIOR YEAR TAXES-ADAMS | 11.83 | | -11.83 |
| PRIOR YEAR TAXES-WELD | 163.10 | | -163.10 |
| SPECIFIC OWNERSHIP TAX-ADAMS | 2,578.01 | | -2,578.01 |
| SPECIFIC OWNERSHIP TAX-MORGAN | 30.36 | | -30.36 |
| SPECIFIC OWNERSHIP TAX-WELD | 9,105.69 | | -9,105.69 |
| MISC REVENUE | 531.91 | | -531.91 |
| TOTAL REVENUE | 21,027.04 | | -21,027.04 |
| NET REVENUES | 21,027.04 | | -21,027.04 |
| OPERATING EXPENDITURES | | | |
| EMPLOYEE EXPENSES | | | |
| SALARIES - FULL TIME | 22,211.48 | | -22,211.48 |
| PAYROLL TAXES | 1,629.18 | | -1,629.18 |
| PERA | 13,825.29 | | -13,825.29 |
| HEALTH INSURANCE | 2,357.56 | | -2,357.56 |
| DISABILITY INSC | 1,016.28 | | -1,016.28 |
| LOCAL MILEAGE - BOARD | 525.68 | | -525.68 |
| TOTAL EMPLOYEE EXPENSES | 41,565.47 | | -41,565.47 |
| CAPITAL EXPENSES | | | |
| BUILDING & IMPROVEMENTS | 7,780.00 | | -7,780.00 |
| PROFESSIONAL ENGINEERING CAPITAL | 140.00 | | -140.00 |
| TOTAL CAPITAL EXPENSES | 7,920.00 | | -7,920.00 |
| OPERATING EXPENSES | | | |
| BANK FEES | 568.57 | | -568.57 |
| BUSINESS MEALS - BOARD | 127.22 | | -127.22 |
| DIRECTOR FEES | 15,400.00 | | -15,400.00 |

Account Schedule

DO-District Operating Fund

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Account Schedule IS STATEMENT OF REVENUES & EXPENDITURES

Column Layout BUDGANALYS

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/21..02/28/21

| Description | Actual YTD | Budget Annual | Budget Remaining |
|---------------------------------------|--------------------|---------------|--------------------|
| DITCH CARRIAGE | 1,031.92 | | -1,031.92 |
| ENGINEERING - ST OPPOS | 3,116.66 | | -3,116.66 |
| EQUIPMENT RENTAL | 533.82 | | -533.82 |
| INSURANCE | 227.34 | | -227.34 |
| LEGAL - APPLICATIONS | 828.67 | | -828.67 |
| LEGAL - STATEMENTS OPPOS | 1,590.00 | | -1,590.00 |
| MTCE - FACILITY | 1,520.12 | | -1,520.12 |
| MTCE - FIELD EQUIP | 11,914.10 | | -11,914.10 |
| MTCE - OFFICE EQUIP | 222.88 | | -222.88 |
| MTCE - OTHER | 1,438.08 | | -1,438.08 |
| MTCE - VEHICLE | 440.05 | | -440.05 |
| MISCELLANEOUS | -1,472.52 | | 1,472.52 |
| POSTAGE & SHIPPING | 175.26 | | -175.26 |
| PROF - ACCOUNTING | 900.00 | | -900.00 |
| PROF - AUDIT | 3,400.00 | | -3,400.00 |
| PROF - COMPUTER | 156.00 | | -156.00 |
| PROF - ENGINEERING | 7,500.42 | | -7,500.42 |
| PROF - LABORATORY | 4,116.00 | | -4,116.00 |
| PROF - LEGAL | 7,125.70 | | -7,125.70 |
| PUBLIC NOTICES | 14,050.63 | | -14,050.63 |
| RECORDING FEES | 20.21 | | -20.21 |
| SUBS & MEMBERSHIPS | 63.36 | | -63.36 |
| SUPPLIES - FIELD | 3,985.26 | | -3,985.26 |
| SUPPLIES - FUEL | 899.57 | | -899.57 |
| SUPPLIES - OFFICE | 679.00 | | -679.00 |
| TELEPHONE | 1,090.47 | | -1,090.47 |
| TREASURERS FEES | 132.08 | | -132.08 |
| UTILITIES | 822.43 | | -822.43 |
| WATER LEASE - RECHARGE | 58.23 | | -58.23 |
| WATER STOCK ASSESSMENTS | 172,827.60 | | -172,827.60 |
| TOTAL OPERATING EXPENSES | 255,489.13 | | -255,489.13 |
| TOTAL EXPENDITURES | 304,974.60 | | -304,974.60 |
| TOTAL NET REVENUES/EXPENDITURE | -283,947.56 | | 283,947.56 |
| OTHER INCOME & EXPENSES | | | |
| OTHER FINANCING SOURCES | | | |

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STATEMENT OF REVENUES &
EXPENDITURES

All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/21..02/28/21

| Description | Actual YTD | Budget Annual | Budget Remaining |
|---|--------------------|---------------|-------------------|
| BOND PREMIUM and INTEREST | | | |
| DONATIONS for WATER FESTIVAL | | | |
| EARNINGS ON INVESTMENTS | 410.48 | | -410.48 |
| TOTAL OTHER INCOME | 410.48 | | -410.48 |
| 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 | -17,589.52 | | 17,589.52 |
| EXCESS OF REVENUES OVER EXPEND | -301,537.08 | | 301,537.08 |

Account Schedule

SO-Subdistrict Operating Fund
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| Description | Balance |
|-------------------------------|---------------|
| CURRENT ASSETS | |
| CASH AND CASH EQUIVALENTS | |
| 1676 SO OP COLORADO TRUST | 2,954,679.76 |
| 1685 SO SOA COLORADO TRUST | 988,374.56 |
| 1690 GMS BOND FUND COLOTRUST | 2,027,657.04 |
| 3806 SO OP FIRST NATIONAL | 207,745.55 |
| TOTAL CASH & CASH EQUIVALENTS | 6,178,456.91 |
| ACCOUNTS RECEIVABLE | |
| ACCOUNTS RECEIVABLE | 100.02 |
| GENERAL PROPERTY TAX RCBLE | 1,890,904.86 |
| TOTAL ACCOUNTS RECEIVABLE | 1,891,004.88 |
| INTERCOMPANY ACCOUNTS | |
| SO INTERCO DE | 5,200.00 |
| SO INTERCO DO | -1,103,157.01 |
| SO INTERCO SD | 84,100.46 |
| SO INTERCO SE | 251,403.43 |
| SO INTERCO WO | 21,125.63 |
| TOTAL INTERCO ACCOUNTS | -741,327.49 |
| PREPAID ACCOUNTS | |
| PREPAID INSURANCE | 5,189.11 |
| TOTAL PREPAID ACCOUNTS | 5,189.11 |
| TOTAL CURRENT ASSETS | 7,333,323.41 |
| 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

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| Description | Balance |
|--------------------------------|----------------|
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| ESCROW | |
| DEPOSITS | 25,000.00 |
| OTHER | 151.11 |
| TOTAL DEPOSITS & OTHER ASSETS | 25,151.11 |
| TOTAL ASSETS | 20,777,846.31 |
| 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 | |
| HEALTH INSURANCE CLEARING | 130.61 |
| TOTAL ACCRUED EXPENSES | 130.61 |
| TAXES & OTHER | |
| DEFERRED PROPERTY TAXES | -1,890,904.86 |
| TOTAL TAXES & OTHER | -1,890,904.86 |
| TOTAL SHORT-TERM LIABILITIES | -1,934,802.70 |
| LONG-TERM LIABILITIES | |
| LONG-TERM DEBT | |
| TOTAL LONG-TERM DEBT | |
| NET LONG-TERM DEBT | |
| TOTAL LONG-TERM LIABILITIES | |
| TOTAL LIABILITIES | -1,934,802.70 |
| EQUITY | |
| NET INV IN CAPITAL ASSETS | -13,419,371.79 |
| FUND BALANCE | -21,268,761.88 |
| CRNT EXCESS REVENUE OVER SPEND | 15,845,090.06 |
| TOTAL EQUITY | -18,843,043.61 |
| TOTAL LIABILITIES & EQUITY | -20,777,846.31 |

Account Schedule

SO-Subdistrict Operating Fund

Period 01/01/21..02/28/21

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STATEMENT OF REVENUES &
EXPENDITURES

3/10/2021

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All amounts are in USA.

Acc. Schedule Line: Date Filter: 01/01/21..02/28/21

| Description | Actual YTD | Budget Annual | Budget Remaining |
|----------------------------------|-------------------|---------------|--------------------|
| REVENUE | | | |
| SALES | | | |
| GENERAL PROPERTY TAXES-ADAMS | 3,446.04 | | -3,446.04 |
| GENERAL PROPERTY TAXES-MORGAN | 44.39 | | -44.39 |
| GENERAL PROPERTY TAXES-WELD | 2,211.20 | | -2,211.20 |
| INTEREST DELINQUENT TAX-WELD | 12.99 | | -12.99 |
| PRIOR YEAR TAXES-WELD | 168.72 | | -168.72 |
| SPECIFIC OWNERSHIP TAX-ADAMS | 543.63 | | -543.63 |
| SPECIFIC OWNERSHIP TAX-MORGAN | 22.84 | | -22.84 |
| SPECIFIC OWNERSHIP TAX-WELD | 7,019.71 | | -7,019.71 |
| MISC REVENUE | 550.00 | | -550.00 |
| MISC REVENUE - OIL ROYALTIES | 2,607.79 | | -2,607.79 |
| TOTAL REVENUE | 16,627.31 | | -16,627.31 |
| NET REVENUE | 16,627.31 | | -16,627.31 |
| EXPENDITURES | | | |
| EMPLOYEE EXPENSES | | | |
| SALARIES - FULL TIME | 51,043.62 | | -51,043.62 |
| PAYROLL TAXES | 343.14 | | -343.14 |
| PERA | 7,095.14 | | -7,095.14 |
| HEALTH INSURANCE | 1,178.80 | | -1,178.80 |
| DISABILITY INSC | 1,016.28 | | -1,016.28 |
| TOTAL EMPLOYEE EXPENSES | 60,676.98 | | -60,676.98 |
| CAPITAL EXPENSES | | | |
| LAND ACQ & CONSTR | 521,454.48 | | -521,454.48 |
| PROFESSIONAL ENGINEERING CAPITAL | 57,461.74 | | -57,461.74 |
| PROFESSIONAL LEGAL CAPITAL | 2,161.90 | | -2,161.90 |
| WATER PURCHASES | 10,000.00 | | -10,000.00 |
| TOTAL CAPITAL EXPENSES | 591,078.12 | | -591,078.12 |
| OPERATING EXPENSES | | | |
| BUSINESS MEALS - BOARD | 127.22 | | -127.22 |
| DITCH CARRIAGE | 3,500.00 | | -3,500.00 |
| ENGINEERING - APPL/DECREE | 43,840.00 | | -43,840.00 |

Account Schedule

SO-Subdistrict Operating Fund

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| Description | Actual YTD | Budget Annual | Budget Remaining |
|---------------------------------------|--------------------|---------------|-------------------|
| ENGINEERING - ST OPPOS | 3,116.67 | | -3,116.67 |
| EQUIPMENT RENTAL | 2,136.00 | | -2,136.00 |
| INSURANCE | 227.34 | | -227.34 |
| LEGAL - APPLICATIONS | 8,062.19 | | -8,062.19 |
| MTCE - FACILITY | 2,010.36 | | -2,010.36 |
| MTCE - FIELD EQUIP | 1,886.45 | | -1,886.45 |
| MTCE - OFFICE EQUIP | 222.90 | | -222.90 |
| MTCE - OTHER | 36.33 | | -36.33 |
| MTCE - RECHARGE | 13,261.75 | | -13,261.75 |
| MTCE - VEHICLE | 439.00 | | -439.00 |
| POSTAGE & SHIPPING | 175.26 | | -175.26 |
| PROF - ACCOUNTING | 900.00 | | -900.00 |
| PROF - AUDIT | 900.00 | | -900.00 |
| PROF - COMPUTER | 156.00 | | -156.00 |
| PROF - ENGINEERING | 6,535.00 | | -6,535.00 |
| PROF - LEGAL | 1,167.00 | | -1,167.00 |
| PROF - LEGISLATION | 41.25 | | -41.25 |
| RECORDING FEES | 242.97 | | -242.97 |
| RUNNING FEES | 7,884.62 | | -7,884.62 |
| SUPPLIES - FIELD | 59,210.36 | | -59,210.36 |
| SUPPLIES - FUEL | 1,213.92 | | -1,213.92 |
| SUPPLIES - OFFICE | 678.99 | | -678.99 |
| TELEPHONE | 1,112.85 | | -1,112.85 |
| TREASURERS FEES | 88.46 | | -88.46 |
| UTILITIES | 4,095.68 | | -4,095.68 |
| WATER LEASE - RECHARGE | 8,637.44 | | -8,637.44 |
| WATER STOCK ASSESSMENTS | 35,350.40 | | -35,350.40 |
| TOTAL OPERATING EXPENSES | 207,256.41 | | -207,256.41 |
| TOTAL EXPENDITURES | 859,011.51 | | -859,011.51 |
| TOTAL NET REVENUES/EXPENDITURE | -842,384.20 | | 842,384.20 |
| OTHER INCOME & EXPENSES | | | |
| OTHER FINANCING SOURCES | | | |
| EARNINGS ON INVESTMENTS | 253.27 | | -253.27 |
| FIXED ASSET IMPAIRMENT | 15,448.30 | | -15,448.30 |

Account Schedule

SO-Subdistrict Operating Fund

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| Description | Actual YTD | Budget Annual | Budget Remaining |
|---|--------------------|---------------|-------------------|
| TOTAL OTHER INCOME | 15,701.57 | | -15,701.57 |
| DEBT SERVICE | | | |
| TOTAL DEBT SERVICE | | | |
| TOTAL OTHER SOURCES & SERVICES | 15,701.57 | | -15,701.57 |
| EXCESS OF REVENUES OVER EXPEND | -826,682.63 | | 826,682.63 |

Account Schedule

SE-Subdistrict Enterprise Fund
 Period 01/01/21..02/28/21
 Fiscal Start Date 01/01/21
 Account Schedule BS BALANCE SHEET
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All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/21..02/28/21

| Description | Balance | CURRENT ASSETS | CURRENT ASSETS |
|-------------------------------|--------------|-------------------|-------------------|
| CURRENT ASSETS | | | |
| CASH AND CASH EQUIVALENTS | | | |
| 8180 SE OP FIRST NATIONAL | 2,123,635.04 | | |
| 1679 SE ENT COLORADO TRUST | 1,049,371.18 | | |
| TOTAL CASH & CASH EQUIVALENTS | 3,173,006.22 | | |
| ACCOUNTS RECEIVABLE | | | |
| ACCOUNTS RECEIVABLE | -22,646.50 | | |
| GENERAL PROPERTY TAX RCBLE | 185,854.25 | | |
| TOTAL ACCOUNTS RECEIVABLE | 163,207.75 | | |
| INTERCOMPANY ACCOUNTS | | | |
| SE INTERCO DO | -320,790.28 | | |
| SE INTERCO SO | -259,892.50 | | |
| SE INTERCO WO | -14,757.70 | | |
| TOTAL INTERCO ACCOUNTS | -595,440.48 | | |
| PREPAID ACCOUNTS | | | |
| PREPAID ACCOUNTS | 305,568.49 | | |
| TOTAL PREPAID ACCOUNTS | 305,568.49 | | |
| TOTAL CURRENT ASSETS | 3,046,341.98 | | |
| 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 | | | |

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| Description | Balance | CURRENT ASSETS | CURRENT ASSETS |
|--------------------------------|---------------|----------------|----------------|
| DEFERRED OUTFLOWS | -350,556.82 | | |
| TOTAL ASSETS | 9,097,234.80 | | |
| 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 | -185,854.25 | | |
| TOTAL TAXES & OTHER | -185,854.25 | | |
| TOTAL SHORT-TERM LIABILITIES | -297,985.25 | | |
| LONG-TERM LIABILITIES | | | |
| LONG-TERM DEBT | | | |
| TOTAL LONG-TERM DEBT | | | |
| DEFERRED INFLOWS OF REVENUES | | | |
| NET LONG-TERM DEBT | | | |
| TOTAL LONG-TERM LIABILITIES | | | |
| TOTAL LIABILITIES | -297,985.25 | | |
| EQUITY | | | |
| NET INV IN CAPITAL ASSETS | -2,031,425.82 | | |
| FUND BALANCE | -3,636,792.55 | | |
| CRNT EXCESS REVENUE OVER SPEND | -84,360.23 | | |
| TOTAL EQUITY | -5,752,578.60 | | |
| TOTAL LIABILITIES & EQUITY | -6,050,563.85 | | |

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| Description | Actual YTD | Budget Annual | Budget Remaining |
|--------------------------------|---------------------|---------------|----------------------|
| REVENUE | | | |
| SALES | | | |
| CLASS ASSESSMENTS - OTHER | 1,739,044.53 | | -1,739,044.53 |
| GENERAL PROPERTY TAXES-ADAMS | 339.29 | | -339.29 |
| GENERAL PROPERTY TAXES-MORGAN | 4.37 | | -4.37 |
| GENERAL PROPERTY TAXES-WELD | 217.72 | | -217.72 |
| INTEREST DELINQUENT TAX-WELD | 1.28 | | -1.28 |
| PRIOR YEAR TAXES-WELD | 16.61 | | -16.61 |
| SPECIFIC OWNERSHIP TAX-ADAMS | 53.53 | | -53.53 |
| SPECIFIC OWNERSHIP TAX-MORGAN | 2.25 | | -2.25 |
| SPECIFIC OWNERSHIP TAX-WELD | 691.15 | | -691.15 |
| MISC REVENUE | 1,400.00 | | -1,400.00 |
| MISC REVENUE- OWNER CHANGE | 1,150.00 | | -1,150.00 |
| MISC REVENUE - AUG STATION USE | 466.50 | | -466.50 |
| MISC REVENUE - ROCK ROYALTY | 7,789.62 | | -7,789.62 |
| WATER LEASES - RINN | 3,380.00 | | -3,380.00 |
| WATER LEASE - WET WATER | 31,091.20 | | -31,091.20 |
| LOAN PROCEEDS | 2,875,933.91 | | -2,875,933.91 |
| TOTAL REVENUE | 4,661,581.96 | | -4,661,581.96 |
| NET REVENUE | 4,661,581.96 | | -4,661,581.96 |
| EXPENDITURES | | | |
| EMPLOYEE EXPENSES | | | |
| CAPITAL EXPENSES | | | |
| LAND ACQ & CONSTR | 1,816,663.14 | | -1,816,663.14 |
| TOTAL CAPITAL EXPENSES | 1,816,663.14 | | -1,816,663.14 |
| OPERATING EXPENSES | | | |
| BANK FEES | -640.29 | | 640.29 |
| DITCH CARRIAGE | 3,335.53 | | -3,335.53 |
| ENGINEERING - AUG PLAN | 9,346.58 | | -9,346.58 |
| EQUIPMENT RENTAL | 111.84 | | -111.84 |
| INTEREST | 63,110.38 | | -63,110.38 |
| LEGAL - APPLICATIONS | 195.00 | | -195.00 |

Account Schedule

SE-Subdistrict Enterprise Fund

Period 01/01/21..02/28/21

Fiscal Start Date 01/01/21

Account Schedule IS STATEMENT OF REVENUES & EXPENDITURES

Column Layout BUDGANALYS

3/10/2021

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All amounts are in USD.

Acc. Schedule Line: Date Filter: 01/01/21..02/28/21

| Description | Actual YTD | Budget Annual | Budget Remaining |
|---|---------------------|---------------|----------------------|
| LEGAL - AUG PLAN | 5,995.50 | | -5,995.50 |
| LEGAL - STATEMENTS OPPOS | 1,590.00 | | -1,590.00 |
| MTCE - FIELD EQUIP | 2,536.00 | | -2,536.00 |
| MTCE - OTHER | 383.50 | | -383.50 |
| PROF - COMPUTER | 128.00 | | -128.00 |
| RUNNING FEES | 250.00 | | -250.00 |
| TELEPHONE | 1,573.00 | | -1,573.00 |
| TREASURERS FEES | 8.71 | | -8.71 |
| UTILITIES | 44.56 | | -44.56 |
| WATER LEASE - EFFLUENT | 254,378.63 | | -254,378.63 |
| WELL METERING PROGRAM | 6,005.62 | | -6,005.62 |
| TOTAL OPERATING EXPENSES | 348,352.56 | | -348,352.56 |
| TOTAL EXPENDITURES | 2,165,015.70 | | -2,165,015.70 |
| TOTAL NET REVENUES/EXPENDITURE | 2,496,566.26 | | -2,496,566.26 |
| OTHER INCOME & EXPENSES | | | |
| OTHER FINANCING SOURCES | | | |
| DONATIONS | | | |
| EARNINGS ON INVESTMENTS | 29.51 | | -29.51 |
| TOTAL OTHER INCOME | 29.51 | | -29.51 |
| DEBT SERVICE | | | |
| LOAN INTEREST | | | |
| TOTAL DEBT SERVICE | | | |
| TOTAL OTHER SOURCES & SERVICES | 29.51 | | -29.51 |
| EXCESS OF REVENUES OVER EXPEND | 2,496,595.77 | | -2,496,595.77 |

Account Schedule

WO-WAS Operating Fund
Period 01/01/21..02/28/21
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..02/28/21

| Description | Balance |
|-------------------------------|--------------|
| CURRENT ASSETS | |
| CASH AND CASH EQUIVALENTS | |
| 4342 WO OP FIRST NATIONAL | 1,227,424.14 |
| 1680 WO OP COLORADO TRUST | 1,449,635.69 |
| 1686 WO SOA COLORADO TRUST | 643,811.38 |
| 1694 WO Bond COLOTRUST | 4,696,468.27 |
| TOTAL CASH & CASH EQUIVALENTS | 8,017,339.48 |
| ACCOUNTS RECEIVABLE | |
| ACCOUNTS RECEIVABLE | -18,005.26 |
| FEMA RECEIVABLE | 224,912.00 |
| GENERAL PROPERTY TAX RCBLE | 804,387.68 |
| TOTAL ACCOUNTS RECEIVABLE | 1,011,294.42 |
| INTERCOMPANY ACCOUNTS | |
| WO INTERCO DE | 1,600.00 |
| WO INTERCO DO | 283,156.66 |
| WO INTERCO SE | 5,005.20 |
| WO INTERCO SO | -21,125.63 |
| WO INTERCO WE | -53,350.00 |
| WO INTERCO WD | 21,036.25 |
| TOTAL INTERCO ACCOUNTS | 236,322.48 |
| PREPAID ACCOUNTS | |
| PREPAID ACCOUNTS | 161,727.33 |
| PREPAID INSURANCE | 5,189.11 |
| TOTAL PREPAID ACCOUNTS | 166,916.44 |
| TOTAL CURRENT ASSETS | 9,431,872.82 |
| 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 |

Account Schedule

WO-WAS Operating Fund

Period 01/01/21..02/28/21

Fiscal Start Date 01/01/21

Account Schedule BS Balance Sheet

Column Layout BAL ONLY

3/10/2021

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All amounts are in US.

Acc. Schedule Line: Date Filter: 01/01/21..02/28/21

| Description | Balance |
|--|---------------------|
| DEPOSITS & OTHER ASSETS | |
| TOTAL DEPOSITS & OTHER ASSETS | |
| TOTAL ASSETS | 9,523,117.14 |
| 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 | |
| HEALTH INSURANCE CLEARING | 130.60 |
| TOTAL ACCRUED EXPENSES | 130.60 |
| TAXES & OTHER | |
| DEFERRED PROPERTY TAXES | -804,387.68 |
| DEFERRED FEMA REVENUE | -224,912.00 |
| TOTAL TAXES & OTHER | -1,029,299.68 |
| TOTAL SHORT-TERM LIABILITIES | -1,145,605.43 |
| LONG-TERM LIABILITIES | |
| LONG-TERM DEBT | |
| TOTAL LONG-TERM DEBT | |
| NET LONG-TERM DEBT | |
| TOTAL LONG-TERM LIABILITIES | |
| TOTAL LIABILITIES | -1,145,605.43 |
| EQUITY | |
| NET INV IN CAPITAL ASSETS | -91,244.32 |
| FUND BALANCE | -2,740,124.71 |
| CRNT EXCESS REVENUE OVER SPEND | -5,599,643.79 |
| TOTAL EQUITY | -8,431,012.82 |
| TOTAL LIABILITIES & EQUITY | -9,576,618.25 |

Account Schedule

WO-WAS Operating Fund

Period 01/01/21..02/28/21

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..02/28/21

| Description | Actual YTD | Budget Annual | Budget Remaining |
|---------------------------------------|---------------------|---------------|----------------------|
| REVENUE | | | |
| SALES | | | |
| CLASS ASSESSMENTS - OTHER | 1,206,953.67 | | -1,206,953.67 |
| GENERAL PROPERTY TAXES-ADAMS | 152.65 | | -152.65 |
| GENERAL PROPERTY TAXES-MORGAN | 137.51 | | -137.51 |
| GENERAL PROPERTY TAXES-WELD | 1,300.08 | | -1,300.08 |
| INTEREST DELINQUENT TAX-WELD | 3.92 | | -3.92 |
| PRIOR YEAR TAXES-WELD | 81.03 | | -81.03 |
| SPECIFIC OWNERSHIP TAX-ADAMS | 280.46 | | -280.46 |
| SPECIFIC OWNERSHIP TAX-MORGAN | 38.63 | | -38.63 |
| SPECIFIC OWNERSHIP TAX-WELD | 2,831.29 | | -2,831.29 |
| MISC REVENUE | 2,200.00 | | -2,200.00 |
| MISC REVENUE- OWNER CHANGE | 100.00 | | -100.00 |
| MISC REVENUE - AUG STATION USE | 466.50 | | -466.50 |
| MISC REVENUE - OIL ROYALTIES | 353.63 | | -353.63 |
| WATER LEASE - WET WATER | 4,538.70 | | -4,538.70 |
| TOTAL REVENUE | 1,219,438.07 | | -1,219,438.07 |
| NET REVENUE | 1,219,438.07 | | -1,219,438.07 |
| EXPENDITURES | | | |
| EMPLOYEE EXPENSES | | | |
| SALARIES - FULL TIME | 51,043.62 | | -51,043.62 |
| PAYROLL TAXES | 343.14 | | -343.14 |
| PERA | 7,095.15 | | -7,095.15 |
| HEALTH INSURANCE | 1,178.80 | | -1,178.80 |
| DISABILITY INSC | 1,016.28 | | -1,016.28 |
| TOTAL EMPLOYEE EXPENSES | 60,676.99 | | -60,676.99 |
| CAPITAL EXPENSES | | | |
| LAND ACQ & CONSTR | 152,942.23 | | -152,942.23 |
| PROFESSIONAL ENGINEERING CAPITAL | 17,569.35 | | -17,569.35 |
| PROFESSIONAL LEGAL CAPITAL | 449.20 | | -449.20 |
| TOTAL CAPITAL EXPENSES | 170,960.78 | | -170,960.78 |
| OPERATING EXPENSES | | | |

Account Schedule

WO-WAS Operating Fund

Period 01/01/21..02/28/21

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..02/28/21

| Description | Actual YTD | Budget Annual | Budget Remaining |
|--------------------------------|------------|---------------|------------------|
| BANK FEES | -24.31 | | 24.31 |
| BUSINESS MEALS - BOARD | 127.21 | | -127.21 |
| DITCH CARRIAGE | 4,127.69 | | -4,127.69 |
| ENGINEERING - AUG PLAN | 5,276.58 | | -5,276.58 |
| ENGINEERING - ST OPPOS | 3,116.67 | | -3,116.67 |
| INSURANCE | 227.32 | | -227.32 |
| LEGAL - APPLICATIONS | 4,160.91 | | -4,160.91 |
| LEGAL - AUG PLAN | 1,361.25 | | -1,361.25 |
| LEGAL - STATEMENTS OPPOS | 1,590.00 | | -1,590.00 |
| MTCE - FACILITY | 1,520.14 | | -1,520.14 |
| MTCE - FIELD EQUIP | 1,886.46 | | -1,886.46 |
| MTCE - OFFICE EQUIP | 222.90 | | -222.90 |
| MTCE - OTHER | 36.34 | | -36.34 |
| MTCE - VEHICLE | 438.98 | | -438.98 |
| POSTAGE & SHIPPING | 175.26 | | -175.26 |
| PROF - ACCOUNTING | 900.00 | | -900.00 |
| PROF - AUDIT | 900.00 | | -900.00 |
| PROF - COMPUTER | 218.00 | | -218.00 |
| PROF - ENGINEERING | 3,205.00 | | -3,205.00 |
| PROF - LEGISLATION | 41.25 | | -41.25 |
| RECORDING FEES | 57.97 | | -57.97 |
| RUNNING FEES | 2,734.62 | | -2,734.62 |
| SUPPLIES - FIELD | 31,388.35 | | -31,388.35 |
| SUPPLIES - FUEL | 793.93 | | -793.93 |
| SUPPLIES - OFFICE | 803.53 | | -803.53 |
| TELEPHONE | 1,900.71 | | -1,900.71 |
| TREASURERS FEES | 25.81 | | -25.81 |
| UTILITIES | 765.02 | | -765.02 |
| WATER LEASE - EFFLUENT | 2,934.00 | | -2,934.00 |
| WATER LEASE - RECHARGE | 58.24 | | -58.24 |
| WATER STOCK ASSESSMENTS | 2,940.00 | | -2,940.00 |
| WELL METERING PROGRAM | 1,873.28 | | -1,873.28 |
| TOTAL OPERATING EXPENSES | 75,783.11 | | -75,783.11 |
| TOTAL EXPENDITURES | 307,420.88 | | -307,420.88 |
| TOTAL NET REVENUES/EXPENDITURE | 912,017.19 | | -912,017.19 |

Account Schedule

WO-WAS Operating Fund

Period 01/01/21..02/28/21

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..02/28/21

| Description | Actual YTD | Budget Annual | Budget Remaining |
|---|-------------------|---------------|--------------------|
| OTHER INCOME & EXPENSES | | | |
| OTHER FINANCING SOURCES | | | |
| BOND PREMIUM and INTEREST | | | |
| DONATIONS | | | |
| EARNINGS ON INVESTMENTS | 287.71 | | -287.71 |
| FIXED ASSET IMPAIRMENT | 15,448.29 | | -15,448.29 |
| TOTAL OTHER INCOME | 15,736.00 | | -15,736.00 |
| DEBT SERVICE | | | |
| TOTAL DEBT SERVICE | | | |
| TOTAL OTHER SOURCES & SERVICES | 15,736.00 | | -15,736.00 |
| EXCESS OF REVENUES OVER EXPEND | 927,753.19 | | -927,753.19 |