

# Durango West Metro District 1

## Balance Sheet by Class

As of December 31, 2017

	<u>CON</u>	<u>FAS</u>	<u>GEN</u>	<u>SEW</u>	<u>WAT</u>	<u>WWT</u>	<u>TOTAL</u>	Accrual Basis
<b>ASSETS</b>								
<b>Current Assets</b>								
<b>Checking/Savings</b>								
110-CON · Lottery Cons Trust TBK	782.32	0.00	0.00	0.00	0.00	0.00	782.32	
111-CON · Lottery Cons Trust- Alpine	577.22	0.00	0.00	0.00	0.00	0.00	577.22	
GEN-100 · Petty Cash	0.00	0.00	2,363.06	0.00	0.00	0.00	2,363.06	
GEN-102 · Alpine Op 6272	0.00	0.00	31,822.50	0.00	0.00	0.00	31,822.50	
GEN-103 · Colotrust 7045 Tap Fees	0.00	0.00	8,427.88	0.00	0.00	0.00	8,427.88	
GEN-104 · Colotrust 7044 Tabor Acct	0.00	0.00	5,595.04	0.00	0.00	0.00	5,595.04	
GEN-105 · Colotrust 7043 Reserves	0.00	0.00	1,392.56	0.00	0.00	0.00	1,392.56	
GEN-106 · Money Market -- Alpine	0.00	0.00	1,847.01	0.00	0.00	0.00	1,847.01	
GEN-111 · Cash with County Assessor	0.00	0.00	93,959.58	0.00	0.00	0.00	93,959.58	
GEN-130 · Owed to GEN102 fr Lottery Fund	0.00	0.00	31,168.05	0.00	0.00	0.00	31,168.05	
WWT-106 · Waste Water Money Market	0.00	0.00	0.00	0.00	0.00	540,727.91	540,727.91	
<b>Total Checking/Savings</b>	<b>1,359.54</b>	<b>0.00</b>	<b>176,575.68</b>	<b>0.00</b>	<b>0.00</b>	<b>540,727.91</b>	<b>718,663.13</b>	
<b>Accounts Receivable</b>								
GEN-154 · Customer A/R Gen	0.00	0.00	32,151.94	0.00	0.00	0.00	32,151.94	
SEW-154 · Customer AR Sew	0.00	0.00	0.00	31,451.61	0.00	0.00	31,451.61	
SEW-155 · Allowance for Doubtful AR SEW	0.00	0.00	0.00	-3,145.16	0.00	0.00	-3,145.16	
WAT-154 · Customer AR Wat	0.00	0.00	0.00	0.00	39,228.22	0.00	39,228.22	
WAT-155 · Allowance for Doubtful AR WAT	0.00	0.00	0.00	0.00	-3,922.82	0.00	-3,922.82	
<b>Total Accounts Receivable</b>	<b>0.00</b>	<b>0.00</b>	<b>32,151.94</b>	<b>28,306.45</b>	<b>35,305.40</b>	<b>0.00</b>	<b>95,763.79</b>	
<b>Other Current Assets</b>								
158-CON · Due from Dept of Local Affairs	6,456.36	0.00	0.00	0.00	0.00	0.00	6,456.36	
GEN-151 · Accts Rec - Hiway User Funds	0.00	0.00	3,315.21	0.00	0.00	0.00	3,315.21	
GEN-156 · Allowance for Doubtful Accounts	0.00	0.00	-1,614.84	0.00	0.00	0.00	-1,614.84	
GEN-163 · Owed From H. Silva	0.00	0.00	-1,335.51	0.00	0.00	0.00	-1,335.51	
GEN-165 · Other Receivables	0.00	0.00	985.17	0.00	0.00	0.00	985.17	
SEW-163 · Owed from H Silva	0.00	0.00	0.00	-1,335.52	0.00	0.00	-1,335.52	
WAT-163 · Owed from - H Silva	0.00	0.00	0.00	0.00	-1,335.52	0.00	-1,335.52	

	<u>CON</u>	<u>FAS</u>	<u>GEN</u>	<u>SEW</u>	<u>WAT</u>	<u>WWT</u>	<u>TOTAL</u>
WAT-195 · Suspense to Reclassify	0.00	0.00	453.51	0.00	0.00	0.00	453.51
<b>Total Other Current Assets</b>	<b>6,456.36</b>	<b>0.00</b>	<b>1,803.54</b>	<b>-1,335.52</b>	<b>-1,335.52</b>	<b>0.00</b>	<b>5,588.86</b>
<b>Total Current Assets</b>	<b>7,815.90</b>	<b>0.00</b>	<b>210,531.16</b>	<b>26,970.93</b>	<b>33,969.88</b>	<b>540,727.91</b>	<b>820,015.78</b>
<b>Fixed Assets</b>							
FAS-190 · Accumulated Depreciation FAS	0.00	-1,142,003.87	0.00	0.00	0.00	0.00	-1,142,003.87
FAS-251 · Land and Buildings	0.00	276,722.24	0.00	0.00	0.00	0.00	276,722.24
FAS-252 · General Equipment	0.00	122,145.39	0.00	0.00	0.00	0.00	122,145.39
FAS-253 · Equipment	0.00	257.01	0.00	0.00	0.00	0.00	257.01
FAS-254 · Roads	0.00	1,337,773.07	0.00	0.00	0.00	0.00	1,337,773.07
FAS-256 · Utility Infrastructure	0.00	106,300.00	0.00	0.00	0.00	0.00	106,300.00
GEN-195 · Account Suspense to Reclassify	0.00	0.00	-134.25	0.00	0.00	0.00	-134.25
SEW-174 · Westridge Sewer Infrastructures	0.00	0.00	0.00	94,875.00	0.00	0.00	94,875.00
SEW-178 · Collection Trans System	0.00	0.00	0.00	275,676.26	0.00	0.00	275,676.26
SEW-179 · Vehicles Owned SEW	0.00	0.00	0.00	20,526.99	0.00	0.00	20,526.99
SEW-191 · Accumulated Depreciation SEW	0.00	0.00	0.00	-255,745.36	0.00	0.00	-255,745.36
WAT-174 · Westridge Sewer Infrastructure	0.00	0.00	0.00	0.00	73,640.00	0.00	73,640.00
WAT-175 · Utility Plant Well 3&7	0.00	0.00	0.00	0.00	182,063.64	0.00	182,063.64
WAT-176 · Source of Supply Well 9	0.00	0.00	0.00	0.00	30,000.00	0.00	30,000.00
WAT-177 · Water Tank Shared with DW2	0.00	0.00	0.00	0.00	68,408.00	0.00	68,408.00
WAT-178 · Trans-Distribution	0.00	0.00	0.00	0.00	489,958.30	0.00	489,958.30
WAT-179 · Vehicles Owned WAT	0.00	0.00	0.00	0.00	20,525.99	0.00	20,525.99
WAT-190 · Accumulated Depreciation WAT	0.00	0.00	0.00	0.00	-610,574.19	0.00	-610,574.19
WWT-190 · Accumulated Depreciation WWT	0.00	0.00	0.00	0.00	0.00	-329,936.34	-329,936.34
WWT-210 · Construction in Process	0.00	0.00	0.00	0.00	0.00	105,021.00	105,021.00
WWT-251 · Land & Right of Way - WWT	0.00	0.00	0.00	0.00	0.00	47,140.00	47,140.00
WWT-252 · Treatment Plant	0.00	0.00	0.00	0.00	0.00	460,695.68	460,695.68
WWT-253 · Equipment for Waste Water Plant	0.00	0.00	0.00	0.00	0.00	3,155.32	3,155.32
<b>Total Fixed Assets</b>	<b>0.00</b>	<b>701,193.84</b>	<b>-134.25</b>	<b>135,332.89</b>	<b>254,021.74</b>	<b>286,075.66</b>	<b>1,376,489.88</b>
<b>Other Assets</b>							
180-CON · Due To / Due From	-31,325.98	0.00	0.00	0.00	0.00	0.00	-31,325.98
GEN-175 · Community Improvement Property	0.00	0.00	361,996.51	0.00	0.00	0.00	361,996.51
GEN-180 · Due to / Due From GEN	0.00	0.00	-296,765.64	0.00	0.00	0.00	-296,765.64
SEW-180 · Due to / Due From SEW	0.00	0.00	0.00	430,539.39	0.00	0.00	430,539.39

	<u>CON</u>	<u>FAS</u>	<u>GEN</u>	<u>SEW</u>	<u>WAT</u>	<u>WWT</u>	<u>TOTAL</u>
WAT-180 · Due to / Due From WAT	0.00	0.00	0.00	0.00	-158,465.95	0.00	-158,465.95
Total Other Assets	-31,325.98	0.00	65,230.87	430,539.39	-158,465.95	0.00	305,978.33
<b>TOTAL ASSETS</b>	<b>-23,510.08</b>	<b>701,193.84</b>	<b>275,627.78</b>	<b>592,843.21</b>	<b>129,525.67</b>	<b>826,803.57</b>	<b>2,502,483.99</b>
<b>LIABILITIES &amp; EQUITY</b>							
<b>Liabilities</b>							
<b>Current Liabilities</b>							
<b>Accounts Payable</b>							
GEN-201 · Accounts Payable GEN	0.00	0.00	5,682.99	0.00	0.00	0.00	5,682.99
SEW-201 · Accounts Payable SEW	0.00	0.00	0.00	4,514.55	0.00	0.00	4,514.55
WAT-201 · Accounts Payable WAT	0.00	0.00	0.02	0.00	15,264.88	0.00	15,264.90
WWT-201 · Wastewater Fund A/P	0.00	0.00	0.00	0.00	0.00	11,225.00	11,225.00
<b>Total Accounts Payable</b>	<b>0.00</b>	<b>0.00</b>	<b>5,683.01</b>	<b>4,514.55</b>	<b>15,264.88</b>	<b>11,225.00</b>	<b>36,687.44</b>
<b>Credit Cards</b>							
GEN-202 · Capital One Card Services	0.00	0.00	-4,160.48	4,056.95	5,333.01	0.00	5,229.48
<b>Total Credit Cards</b>	<b>0.00</b>	<b>0.00</b>	<b>-4,160.48</b>	<b>4,056.95</b>	<b>5,333.01</b>	<b>0.00</b>	<b>5,229.48</b>
<b>Other Current Liabilities</b>							
GEN-205 · Line of Credit Payable - Alpine	0.00	0.00	50,000.00	0.00	0.00	0.00	50,000.00
GEN-210 · Other Current Payables	0.00	0.00	-150.00	0.00	0.00	0.00	-150.00
GEN-220 · Federal PR Taxes Payable GEN	0.00	0.00	965.74	0.00	0.00	0.00	965.74
GEN-223 · State Withholding Payable	0.00	0.00	376.00	0.00	0.00	0.00	376.00
GEN-224 · Colo UEI Payable	0.00	0.00	35.20	0.00	0.00	0.00	35.20
SEW-220 · Federal PR Taxes Payable SEW	0.00	0.00	0.00	965.76	0.00	0.00	965.76
SEW-223 · State Withholding Payable SEW	0.00	0.00	0.00	376.00	0.00	0.00	376.00
SEW-224 · Colo UEI Payable SEW	0.00	0.00	0.00	35.20	0.00	0.00	35.20
WAT-220 · Federal PR Taxes Payable WAT	0.00	0.00	0.00	0.00	965.76	0.00	965.76
WAT-223 · State Withholding Payable WAT	0.00	0.00	0.00	0.00	376.00	0.00	376.00
WAT-224 · Colo UEI Payable WAT	0.00	0.00	0.00	0.00	35.20	0.00	35.20
WWT-230 · Waste Water Bonds Payable	0.00	0.00	0.00	0.00	0.00	32,500.00	32,500.00
WWT-245 · Accrued Interest	0.00	0.00	0.00	0.00	0.00	6,989.00	6,989.00
<b>Total Other Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>51,226.94</b>	<b>1,376.96</b>	<b>1,376.96</b>	<b>39,489.00</b>	<b>93,469.86</b>
<b>Total Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>52,749.47</b>	<b>9,948.46</b>	<b>21,974.85</b>	<b>50,714.00</b>	<b>135,386.78</b>
<b>Long Term Liabilities</b>							
WWT-270 · Long Term WWT Bonds	0.00	0.00	0.00	0.00	0.00	417,500.00	417,500.00

	<u>CON</u>	<u>FAS</u>	<u>GEN</u>	<u>SEW</u>	<u>WAT</u>	<u>WWT</u>	<u>TOTAL</u>
Total Long Term Liabilities	0.00	0.00	0.00	0.00	0.00	417,500.00	417,500.00
Total Liabilities	0.00	0.00	52,749.47	9,948.46	21,974.85	468,214.00	552,886.78
Equity							
299-CON · Retained Earnings - CON	-23,510.08	0.00	0.00	0.00	0.00	0.00	-23,510.08
32000 · QB Retained Earnings Postings	-2,755.62	0.00	-25,071.72	4,691.26	68,656.22	26,262.29	71,782.43
FAS-299 · Investment in Gen Fixed Assets	0.00	701,193.84	0.00	0.00	0.00	0.00	701,193.84
GEN-297 · Emergency Reserve RE	0.00	0.00	6,486.00	0.00	0.00	0.00	6,486.00
GEN-299 · Retained Earnings GEN	0.00	0.00	216,392.31	0.00	0.00	0.00	216,392.31
SEW-297 · Investment in Fixed Assets SEW	0.00	0.00	0.00	135,332.46	0.00	0.00	135,332.46
SEW-299 · Retained Earnings SEW	0.00	0.00	0.00	447,562.29	0.00	0.00	447,562.29
WAT-297 · Investment in Fixed Assets WAT	0.00	0.00	0.00	0.00	254,021.74	0.00	254,021.74
WAT-299 · Retained Earnings WAT	0.00	0.00	0.00	0.00	-146,470.92	0.00	-146,470.92
WWT-297 · Investment in Fixed Assets WWT	0.00	0.00	0.00	0.00	0.00	174,063.16	174,063.16
WWT-299 · Retained Earnings WWT	0.00	0.00	0.00	0.00	0.00	184,526.41	184,526.41
Net Income	2,755.62	0.00	25,071.72	-4,691.26	-68,656.22	-26,262.29	-71,782.43
Total Equity	-23,510.08	701,193.84	222,878.31	582,894.75	107,550.82	358,589.57	1,949,597.21
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>-23,510.08</b>	<b>701,193.84</b>	<b>275,627.78</b>	<b>592,843.21</b>	<b>129,525.67</b>	<b>826,803.57</b>	<b>2,502,483.99</b>