

Durango West Metro District 1

Unaudited Balance Sheet by Class

As of September 30, 2020

	CON	FAS	GEN	SEW	WAT	WWT	Accrual Basis TOTAL
ASSETS							
Current Assets							
Checking/Savings							
110-CON · Lottery Cons Trust TBK	783.53	0.00	0.00	0.00	0.00	0.00	783.53
111-CON · Lottery Cons Trust- Alpine	14,397.97	0.00	0.00	0.00	0.00	0.00	14,397.97
GEN-100 · Unallocated Petty Cash	0.00	0.00	3,363.06	0.00	0.00	0.00	3,363.06
GEN-102 · Alpine Op 6272	0.00	0.00	8,799.95	0.00	0.00	0.00	8,799.95
GEN-103 · Colotrust 7045 Tap Fees	0.00	0.00	8,808.15	0.00	0.00	0.00	8,808.15
GEN-104 · Colotrust 7044 Tabor Acct	0.00	0.00	5,847.55	0.00	0.00	0.00	5,847.55
GEN-105 · Colotrust 7043 Reserves	0.00	0.00	1,455.49	0.00	0.00	0.00	1,455.49
GEN-106 · Money Market -- Alpine	0.00	0.00	59,821.04	0.00	0.00	0.00	59,821.04
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	313,177.49	313,177.49
Total Checking/Savings	15,181.50	0.00	119,263.29	0.00	0.00	313,177.49	447,622.28
Accounts Receivable							
GEN-154 · Customer A/R Gen	0.00	0.00	24,661.56	0.00	0.00	0.00	24,661.56
GEN-155 · Allow for Doubtful Accounts GEN	0.00	0.00	-2,560.49	0.00	0.00	0.00	-2,560.49
SEW-154 · Customer AR Sew	0.00	0.00	0.00	46,325.05	0.00	0.00	46,325.05
SEW-155 · Allowance for Doubtful AR SEW	0.00	0.00	0.00	-4,632.50	0.00	0.00	-4,632.50
WAT-154 · Customer AR Wat	0.00	0.00	0.00	0.00	48,693.27	0.00	48,693.27
WAT-155 · Allowance for Doubtful AR WAT	0.00	0.00	0.00	0.00	-4,869.33	0.00	-4,869.33
Total Accounts Receivable	0.00	0.00	22,101.07	41,692.55	43,823.94	0.00	107,617.56
Other Current Assets							
GEN-151 · Accts Rec - Hiway User Funds	0.00	0.00	2,817.05	0.00	0.00	0.00	2,817.05
GEN-163 · Owed From H. Silva	0.00	0.00	831.15	0.00	0.00	0.00	831.15
GEN-165 · Other Receivables	0.00	0.00	207.57	0.00	0.00	0.00	207.57
GEN-167 · Property Inventory	0.00	0.00	141,635.27	0.00	0.00	0.00	141,635.27
SEW-163 · Owed from H Silva	0.00	0.00	0.00	1,331.14	0.00	0.00	1,331.14
WAT-163 · Owed from - H Silva	0.00	0.00	0.00	0.00	1,331.16	0.00	1,331.16
Total Other Current Assets	0.00	0.00	145,491.04	1,331.14	1,331.16	0.00	148,153.34

	<u>CON</u>	<u>FAS</u>	<u>GEN</u>	<u>SEW</u>	<u>WAT</u>	<u>WWT</u>	<u>TOTAL</u>
Total Current Assets	15,181.50	0.00	286,855.40	43,023.69	45,155.10	313,177.49	703,393.18
Fixed Assets							
FAS-190 · Accumulated Depreciation FAS	0.00	-1,275,188.51	0.00	0.00	0.00	0.00	-1,275,188.51
FAS-251 · Land and Buildings	0.00	283,280.20	0.00	0.00	0.00	0.00	283,280.20
FAS-252 · General Equipment	0.00	122,881.67	0.00	0.00	0.00	0.00	122,881.67
FAS-253 · Equipment	0.00	18,087.09	0.00	0.00	0.00	0.00	18,087.09
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 · Suspense to Reclassify	0.00	0.00	2,720.45	0.00	0.00	0.00	2,720.45
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 · Equipment Owned SEW	0.00	0.00	0.00	26,521.65	0.00	0.00	26,521.65
SEW-191 · Accumulated Depreciation SEW	0.00	0.00	0.00	-273,513.39	0.00	0.00	-273,513.39
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 · Equipment Owned WAT	0.00	0.00	0.00	0.00	26,520.65	0.00	26,520.65
WAT-190 · Accumulated Depreciation WAT	0.00	0.00	0.00	0.00	-640,661.70	0.00	-640,661.70
WWT-190 · Accumulated Depreciation WWT	0.00	0.00	0.00	0.00	0.00	-362,790.83	-362,790.83
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	811,943.28	811,943.28
WWT-253 · Equipment for Waste Water Plant	0.00	0.00	0.00	0.00	0.00	3,155.32	3,155.32
Total Fixed Assets	0.00	593,133.52	2,720.45	123,559.52	229,928.89	499,447.77	1,448,790.15
Other Assets							
180-CON · Due To / Due From	-31,325.98	0.00	0.00	0.00	0.00	0.00	-31,325.98
GEN-180 · Due to / Due From GEN	0.00	0.00	-216,905.85	0.00	0.00	0.00	-216,905.85
SEW-180 · Due to / Due From SEW	0.00	0.00	0.00	421,441.07	0.00	0.00	421,441.07
WAT-180 · Due to / Due From WAT	0.00	0.00	0.00	0.00	-204,377.29	0.00	-204,377.29
Total Other Assets	-31,325.98	0.00	-216,905.85	421,441.07	-204,377.29	0.00	-31,168.05
TOTAL ASSETS	-16,144.48	593,133.52	72,670.00	588,024.28	70,706.70	812,625.26	2,121,015.28
LIABILITIES & EQUITY							

	<u>CON</u>	<u>FAS</u>	<u>GEN</u>	<u>SEW</u>	<u>WAT</u>	<u>WWT</u>	<u>TOTAL</u>
Liabilities							
Current Liabilities							
Accounts Payable							
GEN-201 · Accounts Payable GEN	0.00	0.00	-4,222.31	10,502.75	-2,479.64	0.00	3,800.80
WAT-201 · Accounts Payable WAT	0.00	0.00	0.00	0.00	10,252.10	0.00	10,252.10
WWT-201 · Wastewater Fund A/P	0.00	0.00	0.00	0.00	0.00	2,690.41	2,690.41
Total Accounts Payable	0.00	0.00	-4,222.31	10,502.75	7,772.46	2,690.41	16,743.31
Credit Cards							
GEN-203 · Capital One Payable	0.00	0.00	-11,536.51	5,792.84	15,011.14	0.00	9,267.47
Total Credit Cards	0.00	0.00	-11,536.51	5,792.84	15,011.14	0.00	9,267.47
Other Current Liabilities							
GEN-215 · Wages Payable GEN	0.00	0.00	1,227.96	0.00	0.00	0.00	1,227.96
GEN-220 · Federal PR Taxes Payable GEN	0.00	0.00	4,425.82	0.00	0.00	0.00	4,425.82
GEN-223 · State Withholding Payable	0.00	0.00	2,704.00	0.00	0.00	0.00	2,704.00
GEN-224 · Colo UEI Payable	0.00	0.00	-127.23	0.00	0.00	0.00	-127.23
SEW-220 · Federal PR Taxes Payable SEW	0.00	0.00	0.00	1,029.44	0.00	0.00	1,029.44
SEW-224 · Colo UEI Payable SEW	0.00	0.00	0.00	42.79	0.00	0.00	42.79
WAT-220 · Federal PR Taxes Payable WAT	0.00	0.00	0.00	0.00	1,029.44	0.00	1,029.44
WAT-224 · Colo UEI Payable WAT	0.00	0.00	0.00	0.00	42.79	0.00	42.79
WWT-230 · Waste Water Bonds Payable	0.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00
WWT-245 · Accrued Interest	0.00	0.00	0.00	0.00	0.00	1,071.00	1,071.00
Total Other Current Liabilities	0.00	0.00	8,230.55	1,072.23	1,072.23	51,071.00	61,446.01
Total Current Liabilities	0.00	0.00	-7,528.27	17,367.82	23,855.83	53,761.41	87,456.79
Long Term Liabilities							
WWT-270 · Long Term WWT Bonds	0.00	0.00	0.00	0.00	0.00	367,500.00	367,500.00
Total Long Term Liabilities	0.00	0.00	0.00	0.00	0.00	367,500.00	367,500.00
Total Liabilities	0.00	0.00	-7,528.27	17,367.82	23,855.83	421,261.41	454,956.79
Equity							
299-CON · Retained Earnings - CON	-20,683.83	0.00	0.00	0.00	0.00	0.00	-20,683.83
32000 · QB Retained Earnings Postings	2,526.77	0.00	-41,167.81	-4,478.43	-35,684.96	77,278.85	-1,525.58
FAS-299 · Investment in Gen Fixed Assets	0.00	593,133.52	0.00	0.00	0.00	0.00	593,133.52
GEN-297 · Emergency Reserve RE	0.00	0.00	6,279.00	0.00	0.00	0.00	6,279.00
GEN-299 · Retained Earnings GEN	0.00	0.00	176,131.28	0.00	0.00	0.00	176,131.28

	<u>CON</u>	<u>FAS</u>	<u>GEN</u>	<u>SEW</u>	<u>WAT</u>	<u>WWT</u>	<u>TOTAL</u>
SEW-297 · Investment in Fixed Assets SEW	0.00	0.00	0.00	123,559.52	0.00	0.00	123,559.52
SEW-299 · Retained Earnings SEW	0.00	0.00	0.00	451,693.89	0.00	0.00	451,693.89
WAT-297 · Investment in Fixed Assets WAT	0.00	0.00	0.00	0.00	229,928.40	0.00	229,928.40
WAT-299 · Retained Earnings WAT	0.00	0.00	0.00	0.00	-140,583.40	0.00	-140,583.40
WWT-297 · Investment in Fixed Assets WWT	0.00	0.00	0.00	0.00	0.00	98,422.76	98,422.76
WWT-299 · Retained Earnings WWT	0.00	0.00	0.00	0.00	0.00	195,888.85	195,888.85
Net Income	2,012.58	0.00	-47,169.89	-3,266.02	-17,535.98	19,773.39	-46,185.92
Total Equity	-16,144.48	593,133.52	94,072.58	567,508.96	36,124.06	391,363.85	1,666,058.49
TOTAL LIABILITIES & EQUITY	-16,144.48	593,133.52	86,544.31	584,876.78	59,979.89	812,625.26	2,121,015.28
DUE TO/DUE FROM ADJUSTMENTS TO BE RECORDED	0.00	0.00	-13,874.31	3,147.50	10,726.81	0.00	0.00

NOTES: WWT Fund is as of 7/31/20. All Other Funds are as of 9/30/20.