

Durango West Metro District 1
Balance Sheet by Class
As of December 31, 2019

	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	577.34	0.00	0.00	0.00	0.00	0.00	577.34
GEN-100 · 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	8,391.62	0.00	0.00	0.00	8,391.62
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	50,861.46	0.00	0.00	0.00	50,861.46
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	293,404.10	293,404.10
Total Checking/Savings	1,360.87	0.00	203,854.96	0.00	0.00	293,404.10	498,619.93
Accounts Receivable							
GEN-154 · Customer A/R Gen	0.00	0.00	12,700.35	0.00	0.00	0.00	12,700.35
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	10,139.86	41,692.55	43,823.94	0.00	95,656.35
Other Current Assets							
158-CON · Due from Dept of Local Affairs	11,808.05	0.00	0.00	0.00	0.00	0.00	11,808.05
GEN-151 · Accts Rec - Hiway User Funds	0.00	0.00	3,217.05	0.00	0.00	0.00	3,217.05
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	141,022.77	0.00	0.00	0.00	141,022.77
SEW-163 · Owed from H Silva	0.00	0.00	0.00	1,331.14	0.00	0.00	1,331.14

	CON	FAS	GEN	SEW	WAT	WWT	TOTAL
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	11,808.05	0.00	145,278.54	1,331.14	1,331.16	0.00	159,748.89
Total Current Assets	13,168.92	0.00	359,273.36	43,023.69	45,155.10	293,404.10	754,025.17
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 · Account Suspense to Reclassify	0.00	0.00	718.10	0.00	0.00	0.00	718.10
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	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 · Vehicles 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	718.10	123,559.52	229,928.89	499,447.77	1,446,787.80
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	-189,679.34	0.00	0.00	0.00	-189,679.34
SEW-180 · Due to / Due From SEW	0.00	0.00	0.00	398,667.58	0.00	0.00	398,667.58
WAT-180 · Due to / Due From WAT	0.00	0.00	0.00	0.00	-208,830.31	0.00	-208,830.31
Total Other Assets	-31,325.98	0.00	-189,679.34	398,667.58	-208,830.31	0.00	-31,168.05

	<u>CON</u>	<u>FAS</u>	<u>GEN</u>	<u>SEW</u>	<u>WAT</u>	<u>WWT</u>	<u>TOTAL</u>
TOTAL ASSETS	-18,157.06	593,133.52	170,312.12	565,250.79	66,253.68	792,851.87	2,169,644.92
LIABILITIES & EQUITY							
Liabilities							
Current Liabilities							
Accounts Payable							
GEN-201 · Accounts Payable GEN	0.00	0.00	1,300.49	0.00	0.00	0.00	1,300.49
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	1,300.49	0.00	10,252.10	2,690.41	14,243.00
Credit Cards							
GEN-203 · Capital One Payable	0.00	0.00	9,553.32	2,842.02	6,206.67	0.00	18,602.01
Total Credit Cards	0.00	0.00	9,553.32	2,842.02	6,206.67	0.00	18,602.01
Other Current Liabilities							
GEN-215 · Wages Payable GEN	0.00	0.00	2.01	0.00	0.00	0.00	2.01
GEN-220 · Federal PR Taxes Payable GEN	0.00	0.00	1,029.44	0.00	0.00	0.00	1,029.44
GEN-224 · Colo UEI Payable	0.00	0.00	-279.73	0.00	0.00	0.00	-279.73
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	751.72	1,072.23	1,072.23	51,071.00	53,967.18
Total Current Liabilities	0.00	0.00	11,605.53	3,914.25	17,531.00	53,761.41	86,812.19
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	11,605.53	3,914.25	17,531.00	421,261.41	454,312.19
Equity							
299-CON · Retained Earnings - CON	-20,683.83	0.00	0.00	0.00	0.00	0.00	-20,683.83
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

	CON	FAS	GEN	SEW	WAT	WWT	TOTAL
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	2,526.77	0.00	-38,079.49	-4,478.43	-35,684.96	77,278.85	1,562.74
Total Equity	-18,157.06	593,133.52	144,330.79	570,774.98	53,660.04	371,590.46	1,715,332.73
TOTAL LIABILITIES & EQUITY	-18,157.06	593,133.52	155,936.32	574,689.23	71,191.04	792,851.87	2,169,644.92
DUE TO/DUE FROM TO BOOK	0.00	0.00	14,375.80	-9,438.44	-4,937.36	0.00	0.00