



SOUTHEASTERN COLORADO

Water Conservancy District

"Your investment in water"

Finance Committee Report on June 2013

MEETING DATE: CANCELLED

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Spanning
Our River's
Resources



Southeastern Colorado Water Conservancy District

Finance Committee

Monthly Reporting

Table of Contents



<u>Page</u>	<u>Description</u>
	Reporting and Financials
1	Government Wide Statement of Net Position
3	Statement of Revenues & Expenditures <i>Water Conservancy District</i>
8	Statement of Revenues & Expenditures <i>Water Activity Enterprise</i>
11	Statement of Revenues & Expenditures <i>Arkansas Valley Conduit</i>
13	Statement of Revenues & Expenditures <i>Hydroelectric Power</i>
14	Statement of Revenues & Expenditures <i>Government Wide Year-to-Date Consolidated</i>
16	Check Register
18	Action Items for Board Meeting (Audit)

Southeastern Colorado Water Conservancy District

Statement of Net Position

As of 6/30/2013

(In Whole Numbers)

	Government Activity	Business Activity	Total
Assets			
Cash			
Total Cash	853,016	382,289	1,235,305
Money Market Investment Accounts			
Winter Water Spill Credit Program	0	381,191	381,191
Regional Resource Planning Group	0	7,963	7,963
Money Market District	2,191,926	0	2,191,926
Money Market Enterprise	0	646,789	646,789
Money Market Aurora Funds	0	260,081	260,081
Total Money Market Investment Accounts	2,191,926	1,296,024	3,487,950
Accounts Receivable			
Accrued Interest Receivable	7,521	29,915	37,436
Accounts Receivable - Customer	19,956	18,654	38,611
Subsequent Year Property Tax Receivable	6,840,294	0	6,840,294
Other	0	0	0
Total Accounts Receivable	6,867,771	48,569	6,916,341
Investments			
Investments - District	8,500,000	0	8,500,000
Investments - Aurora	0	6,700,000	6,700,000
Investments - Enterprise	0	3,000,000	3,000,000
Unamortized premium	44,480	(18,177)	26,303
Other	0	0	0
Total Investments	8,544,480	9,681,823	18,226,303
Other Assets			
Deposits - Hydroelectric Power	0	106,295	106,295
Total Other Assets	0	106,295	106,295
Due from Other Fund			
Total Due from Other Fund	0	0	0
Prepaid Expenditures			
FVA Prepaid Expense	5,352,960	0	5,352,960
Prepaid Expense	0	0	0
Total Prepaid Expenditures	5,352,960	0	5,352,960
Capital Assets			
Land & Nondepreciable Capital Assets	132,257,570	0	132,257,570
Depreciable Capital Assets	733,374	0	733,374
Total Capital Assets	132,990,944	0	132,990,944
Total Assets	156,801,097	11,515,000	168,316,097
Liabilities			
Accounts Payable			
Total Accounts Payable	0	0	0
Accrued Salaries, Benefits & Taxes			
Total Accrued Salaries, Benefits & Taxes	10,277	0	10,277
Deposits & Deferred Revenue			
FVA Deferred Revenue	5,352,960	0	5,352,960
Deferred Revenue	0	0	0
Deposits - Winter Water Spill Program	0	381,100	381,100
Deposits - Regional Resource Planning	0	7,961	7,961
Total Deposits & Deferred Revenue	5,352,960	389,061	5,742,021
Other Accrued Liabilities			
Unrealized gain/loss Investments	48,172	159,642	207,814
Total Other Accrued Liabilities	48,172	159,642	207,814
Long-Term Liabilities			
Current Portion of Long-Term Debt			

Southeastern Colorado Water Conservancy District

Statement of Net Position

As of 6/30/2013

(In Whole Numbers)

	Government Activity	Business Activity	Total
Current Portion of LTD - SOD	0	60,000	60,000
Current Portion of LTD - Fry Ark	5,659,178	0	5,659,178
Total Current Portion of Long-Term Debt	5,659,178	60,000	5,719,178
Long-Term Portion of Debt			
Safety of Dams Obligation	0	610,820	610,820
Long-Term Debt - Fry Ark	39,768,073	0	39,768,073
Long-Term Debt - Compensated Absences	188,847	0	188,847
Total Long-Term Portion of Debt	39,956,920	610,820	40,567,739
Total Long-Term Liabilities	45,616,098	670,819	46,286,917
Total Liabilities	51,027,506	1,219,522	52,247,028
Deferred Inflows of Resources			
Deferred Property Tax	6,840,294	0	6,840,294
Total Deferred Inflows of Resources	6,840,294	0	6,840,294
Net Position			
Beginning Fund Balance			
Unassigned Fund Balance	560,136	0	560,136
Nonspendable	0	0	0
Restricted			
Restricted TABOR	150,000	0	150,000
Total Restricted	150,000	0	150,000
Committed			
Designated Contract Contingency	5,000,000	0	5,000,000
Designated Enlargement Space	2,000,000	0	2,000,000
Total Committed	7,000,000	0	7,000,000
Assigned	1,950,488	0	1,950,488
Total Beginning Fund Balance	9,660,624	0	9,660,624
Government-Wide Equity			
Equity			
Fund Balance	18,154,122	9,323,279	27,477,402
Unrestricted Project Water Fund	0	812,112	812,112
Total Equity	18,154,122	10,135,391	28,289,514
Capital Assets Net of Related Debt	69,380,233	0	69,380,233
Total Government-Wide Equity	87,534,355	10,135,391	97,669,747
Total Net Position	97,194,979	10,135,391	107,330,371
Revenues Over (Under) Expenditures			
	1,738,318	160,087	1,898,405
Total Revenues Over (Under) Expenditures	1,738,318	160,087	1,898,405
Total Net Position and Liabilities	156,801,097	11,515,000	168,316,097

Southeastern Colorado Water Conservancy District

Statement of Revenues and Expenditures

SE Colorado Water Conservancy District

From 6/1/2013 Through 6/30/2013

(In Whole Numbers)

	Current Period Actual	Current Year Actual	Total Budget	Budget Variance
Fry-Ark Project Revenue				
Tax Collections				
Contract Mill Levy Collections	827,703	4,999,871	6,521,466	(1,521,595)
Abatement and Refund of Tax Collections	10,872	58,089	65,215	(7,126)
Prior Year Tax	(138)	(4,296)	(15,000)	10,704
County Collection Fees	<u>(14,474)</u>	<u>(86,854)</u>	<u>(116,000)</u>	<u>29,145</u>
Total Tax Collections	823,963	4,966,810	6,455,681	(1,488,871)
Fountain Valley Authority				
Fountain Valley Authority	<u>0</u>	<u>0</u>	<u>5,352,760</u>	<u>(5,352,760)</u>
Total Fountain Valley Authority	0	0	5,352,760	(5,352,760)
Winter Water Storage	0	61,552	126,000	(64,448)
Collection of RRA Fees	<u>0</u>	<u>23</u>	<u>2,000</u>	<u>(1,977)</u>
Total Fry-Ark Project Revenue	823,963	5,028,385	11,936,441	(6,908,056)
Fry-Ark Project Expenditures				
Contract Payments				
Contract Tax Payment - USBR	<u>3,260,733</u>	<u>3,260,733</u>	<u>6,455,681</u>	<u>3,194,948</u>
Total Contract Payments	3,260,733	3,260,733	6,455,681	3,194,948
Fountain Valley Authority				
Payment - Fountain Valley Authority	<u>0</u>	<u>0</u>	<u>5,352,760</u>	<u>5,352,760</u>
Total Fountain Valley Authority	0	0	5,352,760	5,352,760
Winter Water Storage	0	61,552	126,000	64,448
RRA Fees				
Reclamation Reform Act Audit	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>
Total RRA Fees	0	0	2,000	2,000
Total Fry-Ark Project Expenditures	3,260,733	3,322,285	11,936,441	8,614,156
Total Fry-Ark Revenues Over (Under) Expenditures	<u>(2,436,770)</u>	<u>1,706,100</u>	<u>0</u>	<u>1,706,100</u>
Grant Revenue				
State				
Grant Revenue State/Local	19,996	19,996	72,500	(52,504)
Grant Revenue - Contingency	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>(50,000)</u>
Total State	19,996	19,996	122,500	(102,504)
Total Grant Revenue	19,996	19,996	122,500	(102,504)
Grant Expenditures				
Expenditures				
Project/Grant Expenses	19,996	19,996	72,500	52,504
Contingency - Grants	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>
Total Expenditures	19,996	19,996	122,500	102,504
Total Grant Expenditures	19,996	19,996	122,500	102,504
Subtotal Grants	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Operating Revenue				
Operating Tax Revenue				
Specific Ownership Tax Collections	47,994	253,314	585,000	(331,686)
Operating Tax Revenue	<u>32,208</u>	<u>194,670</u>	<u>253,613</u>	<u>(58,943)</u>
Total Operating Tax Revenue	80,202	447,985	838,613	(390,628)
Interfund Reimbursements				
Enterprise Admin Reimbursement	<u>75,051</u>	<u>473,990</u>	<u>1,175,892</u>	<u>(701,902)</u>
Total Interfund Reimbursements	75,051	473,990	1,175,892	(701,902)
Investment Revenue				

Southeastern Colorado Water Conservancy District

Statement of Revenues and Expenditures

SE Colorado Water Conservancy District

From 6/1/2013 Through 6/30/2013

(In Whole Numbers)

	Current Period Actual	Current Year Actual	Total Budget	Budget Variance
Interest Income	584	875	6,645	(5,770)
Income to Fair Market Adjust	(26,065)	(77,102)	0	(77,102)
Interest on Bonds	6,949	34,329	127,681	(93,352)
Total Investment Revenue	(18,531)	(41,899)	134,326	(176,225)
Other Revenue				
Room Rental and Services	0	0	100	(100)
Xeriscape Tour and Materials Sale	0	600	600	0
Total Other Revenue	0	600	700	(100)
Total Operating Revenue	136,722	880,676	2,149,531	(1,268,855)
Operating Expenditures				
Human Resources				
Staff Payroll	67,977	407,029	918,399	511,370
Incentive/Performance Capacity	0	0	38,500	38,500
Directors Payroll	3,000	18,000	36,000	18,000
Payroll Taxes	5,310	31,819	65,715	33,896
HSA Contributions	1,646	9,875	23,050	13,175
401 Retirement Contribution	9,424	56,546	125,737	69,192
457 Retirement Contribution	3,378	20,267	45,535	25,267
Health Insurance	4,140	24,838	59,200	34,362
Reimburse Health Insurance	370	2,222	4,620	2,398
Life Ins - Staff & Directors	560	3,375	6,648	3,273
Medical Reimbursement Expense	0	570	4,950	4,380
LT Disability Ins	382	2,675	5,123	2,448
Employee Assistance Program	49	293	824	531
Dental Insurance	491	2,947	7,270	4,323
Vision Insurance	99	591	1,508	917
Worker's Compensation Insurance	0	3,598	4,438	840
Admin Fees for Human Resources	285	2,056	3,600	1,544
Total Human Resources	97,110	586,702	1,351,116	764,415
Staff Training, Meetings, Education and Travel				
Meeting Expense	49	245	1,920	1,675
Meeting Meals	0	382	1,330	948
Staff Business - Airfare	0	369	2,600	2,231
Staff Business - District Vehicle Gas	297	1,292	20,425	19,133
Staff Business - Hotels	(21)	767	8,410	7,644
Staff Business - Meals	56	319	3,075	2,756
Staff Business - Meeting Registrations	30	665	5,425	4,760
Staff Business - Other Travel	17	626	500	(126)
Staff Certification - Airfare	0	186	900	714
Staff Certification - Hotels	1,357	1,649	3,980	2,331
Staff Certification - Meals	154	281	875	594
Staff Certification - Other Expense	201	356	485	129
Staff Certification - Registrations	0	509	10,288	9,779
Staff Ed - Registrations (General Skills)	809	8,000	26,000	18,000
Total Staff Training, Meetings, Education and Travel	2,948	15,644	86,213	70,569
Executive, Director Travel and Meetings				
Directors - Other Travel (Tip, Fax, Parking, Tel, etc.)	0	114	200	86
Directors - Other Transportation (Taxi/Shuttle/Rental)	0	78	100	22
Directors Airfare	0	363	2,000	1,637
Directors Hotels	0	1,914	5,000	3,087

Southeastern Colorado Water Conservancy District

Statement of Revenues and Expenditures

SE Colorado Water Conservancy District

From 6/1/2013 Through 6/30/2013

(In Whole Numbers)

	Current Period Actual	Current Year Actual	Total Budget	Budget Variance
Directors Meals	0	432	1,000	568
Directors Meeting Registrations	0	(130)	5,500	5,630
Directors Mileage Reimbursement	547	5,355	12,000	6,645
Executive - Airfare	0	642	2,000	1,358
Executive - District Vehicle Gas	253	741	1,700	959
Executive - Hotels	(21)	1,364	5,000	3,636
Executive - Meals	72	313	800	487
Executive - Meeting Registrations	0	530	2,800	2,270
Executive - Other Travel Expense	0	107	300	193
Total Executive, Director Travel and Meetings	852	11,823	38,400	26,577
Outside and Professional Services				
Annual Audit	9,669	10,469	12,000	1,531
Legal Representation	25,000	150,000	300,000	150,000
Water Policy Management Consultants	0	90	5,000	4,910
Engineering Legal Consultants	0	0	20,000	20,000
Engineering Outside Contracts	0	0	10,000	10,000
Legal Travel Expense	0	0	500	500
Total Outside and Professional Services	34,669	160,559	347,500	186,941
Lobbyists				
Consultant/Lobbying Services - Federal	1,803	9,017	30,000	20,983
Total Lobbyists	1,803	9,017	30,000	20,983
External Partners, Studies, Water Rights				
Colorado River Negotiations	0	0	12,000	12,000
Total External Partners, Studies, Water Rights	0	0	12,000	12,000
Legal and Engineering				
Legal Expense	0	0	35,000	35,000
Engineering Expense	0	9	0	(9)
Total Legal and Engineering	0	9	35,000	34,991
Water Education, Sponsorships, Conservation				
Children's Water Festival	0	1,000	1,000	0
Conservation - Irrigation Technology	0	48	50	2
Xeriscape Garden Tours	500	500	670	170
Fry-Ark Tours	0	0	10,000	10,000
Sponsorships, Exhibits & Ads	0	1,476	3,800	2,324
Xeriscape Ed Programs & Publications	20	20	0	(20)
Total Water Education, Sponsorships, Conservation	520	3,044	15,520	12,476
Board Room Meetings and Expense				
Board Coffee/Snacks	64	158	600	442
Board Memberships/Subscriptions	0	2,175	7,500	5,325
Board Printing	226	226	400	174
Board Room Accessories	3	33	300	267
Board/Committee Meals	613	1,868	6,600	4,732
Total Board Room Meetings and Expense	906	4,461	15,400	10,939
Building and Landscape Expense				
Building Heating/Cooling	0	680	1,600	920
Building Other/Misc Maintenance	150	227	1,500	1,273
Building Plumbing & Electrical	0	0	1,750	1,750
Building Tools & Equipment	0	0	200	200
Landscape Maintenance - Garden Tools	0	29	150	121
Landscape - Mower Maintenance & Fuel	0	0	700	700
Maintenance - Backflow Testing	0	110	120	10
Maintenance - Fire Extinguisher	0	117	110	(7)

Southeastern Colorado Water Conservancy District

Statement of Revenues and Expenditures

SE Colorado Water Conservancy District

From 6/1/2013 Through 6/30/2013

(In Whole Numbers)

	Current Period Actual	Current Year Actual	Total Budget	Budget Variance
Maintenance - Janitorial Services	265	1,644	3,300	1,656
Maintenance - Pest Control	0	0	500	500
Maintenance - Waste Disposal	113	594	1,320	726
Maintenance - Security	34	170	408	238
Maintenance - Snow Removal	0	128	1,200	1,073
Maintenance - Window Cleaning	60	430	960	530
Maintenance Facilities - Blacktop	0	0	1,500	1,500
Supplies - Janitorial	0	94	500	406
Utilities	1,750	5,891	14,400	8,509
Utilities - Airport Fee	75	450	900	450
Landscape - Aeration & Weed Control	0	277	1,500	1,223
Landscape - Fertilizer & Chemicals	62	321	900	579
Landscape Maintenance Contracts	520	740	2,850	2,110
Landscape - Mulch, Soil Amendments	0	0	600	600
Xeriscape - Plants	229	251	600	349
Landscape - Sprinkler System Repair & Maintenance	0	0	1,400	1,400
Total Building and Landscape Expense	3,259	12,153	38,968	26,815
Insurance				
Insurance - Excess Liability	0	2,440	2,440	0
Insurance - General Liability	0	11,236	11,124	(111)
Insurance - Property & Liability	0	4,242	4,354	111
Insurance - Public Official Liability	0	1,260	1,260	0
Total Insurance	0	19,178	19,178	0
Office and Administrative Expense				
Bank Fees	17	96	1,200	1,104
Board Awards/Gifts	157	252	1,000	748
Legal Notices	0	290	3,200	2,910
Office - Equipment (New and Maintenance)	0	0	600	600
Office - Coffee/Snacks	22	188	600	412
Office - Copy Machine Contract (B&W)	59	175	2,500	2,325
Office - Copy Machine Color	419	1,807	4,000	2,193
Office - General/Staff Memberships	950	3,512	10,016	6,505
Awards & Gifts - Other	0	146	400	254
Office - Petty Cash	0	0	200	200
Office - Printing	78	78	2,193	2,115
Office - Publications & Subscriptions	0	170	981	811
Postage & Shipping	336	1,609	3,321	1,712
Staff Awards and Gifts	47	47	700	653
Supplies - Office	0	854	6,890	6,036
Supplies - Paper	73	638	1,500	862
Supplies - Toner	0	0	3,040	3,040
Contingency - Operating	0	0	50,000	50,000
Total Office and Administrative Expense	2,158	9,862	92,341	82,479
Telephones, Information Technology				
Computer - General Computer	1,125	6,781	15,528	8,747
Computer - Supplies	0	30	450	420
Computer - Hardware	0	1,166	3,400	2,234
Computer - Software and Licenses	90	95	8,298	8,203
Phone - Cell	238	1,297	5,000	3,703
Phone - Equipment Maintenance	0	0	200	200
Phone - Land	669	3,346	8,220	4,874

Southeastern Colorado Water Conservancy District

Statement of Revenues and Expenditures

SE Colorado Water Conservancy District

From 6/1/2013 Through 6/30/2013

(In Whole Numbers)

	Current Period Actual	Current Year Actual	Total Budget	Budget Variance
Web Contracts - Design & Support	0	1,950	760	(1,190)
Web Hosting	38	191	972	781
Total Telephones, Information Technology	2,161	14,856	42,828	27,972
Capital Outlay and Improvements				
Capital Outlay - Information System	0	0	10,000	10,000
Capital Outlay - Office	0	0	1,940,000	1,940,000
Total Capital Outlay and Improvements	0	0	1,950,000	1,950,000
Automobile Expense and Insurance				
Insurance - Automobile	0	0	1,553	1,553
Vehicle R&M - Envoy	0	53	1,250	1,197
Vehicle R&M - Le Sabre	0	111	1,250	1,139
Vehicle R&M - 2010 Prius	204	988	1,500	512
Total Automobile Expense and Insurance	204	1,151	5,553	4,402
Other Payments				
AVC Matching Contribution	0	0	20,000	20,000
Total Other Payments	0	0	20,000	20,000
Total Operating Expenditures	146,590	848,458	4,100,018	3,251,559
Subtotal Operations	(9,869)	32,218	(1,950,487)	1,982,704
Total Revenues Over (Under) Expenditures	(2,446,638)	1,738,318	(1,950,486)	3,688,804
Beginning Fund Balance				
	101,379,935	97,194,979	0	97,194,979
Total Beginning Fund Balance	101,379,935	97,194,979	0	97,194,979
Ending Fund Balance	98,933,297	98,933,297	(1,950,486)	100,883,783

Southeastern Colorado Water Conservancy District

Statement of Revenues and Expenditures

SE Colorado Water Activity Enterprise

From 6/1/2013 Through 6/30/2013

(In Whole Numbers)

	Current Period Actual	Current Year Actual	Total Budget	Budget Variance
Grant Revenue				
State				
Grant Revenue State/Local	0	43,676	42,500	1,176
Grant Revenue - Contingency	0	0	100,000	(100,000)
Total State	0	43,676	142,500	(98,824)
Total Grant Revenue	0	43,676	142,500	(98,824)
Grant Expenditures				
Expenditures				
Project/Grant Expenses	0	43,676	0	(43,676)
Contingency - Grants	0	0	142,500	142,500
Total Expenditures	0	43,676	142,500	98,824
Total Grant Expenditures	0	43,676	142,500	98,824
Subtotal Grants	0	0	0	0
Operating Revenue				
Water Sales and Surcharges				
Return Flow Water Sales	(492)	40,796	44,172	(3,376)
Well Augmentation	0	9,487	14,232	(4,745)
Surcharge Revenue	(54)	365,287	398,860	(33,573)
Aurora IGA - If & When SOD Fee	0	20,000	20,000	0
Aurora IGA - If & When WAE fee	0	80,000	80,000	0
Project Water Sales	(28)	262,458	320,250	(57,792)
Total Water Sales and Surcharges	(574)	778,028	877,514	(99,486)
Participant Payments				
Payments - Other	0	0	25,420	(25,420)
Payments - Participants	0	83,502	339,692	(256,190)
Total Participant Payments	0	83,502	365,112	(281,610)
Interfund Reimbursements				
Matching Project Contribution	0	1,467	2,384	(917)
Total Interfund Reimbursements	0	1,467	2,384	(917)
Investment Revenue				
Interest Income	24	394	1,365	(971)
Income to Fair Market Adjust	(3,703)	(176,963)	0	(176,963)
Interest on Bonds	9,511	44,861	129,750	(84,889)
Total Investment Revenue	5,832	(131,708)	131,115	(262,823)
Other Revenue				
Aurora IGA - Administration Fee	0	50,000	50,000	0
Total Other Revenue	0	50,000	50,000	0
Partnership Contributions				
Regional Resource Planning Payments	0	0	130,370	(130,370)
Total Partnership Contributions	0	0	130,370	(130,370)
Total Operating Revenue	5,259	781,289	1,556,495	(775,206)
Operating Expenditures				
Staff Training, Meetings, Education and Travel				
Meeting Expense	0	0	500	500
Meeting Meals	0	43	500	457
Staff Business - District Vehicle Gas	0	0	825	825
Staff Business - Hotels	(21)	451	1,070	619
Staff Business - Meals	20	70	520	450
Total Staff Training, Meetings, Education and Travel	(1)	565	3,415	2,850
Executive, Director Travel and Meetings				

Southeastern Colorado Water Conservancy District

Statement of Revenues and Expenditures

SE Colorado Water Activity Enterprise

From 6/1/2013 Through 6/30/2013

(In Whole Numbers)

	Current Period Actual	Current Year Actual	Total Budget	Budget Variance
Directors Airfare	0	0	1,200	1,200
Directors Hotels	0	0	1,200	1,200
Directors Meals	0	0	480	480
Directors Mileage Reimbursement	411	701	0	(701)
Executive - Airfare	0	0	900	900
Executive - District Vehicle Gas	0	29	0	(29)
Executive - Hotels	(21)	394	900	506
Executive - Meals	20	80	500	421
Total Executive, Director Travel and Meetings	410	1,203	5,180	3,977
Outside and Professional Services				
Annual Audit	16,639	18,020	20,716	2,696
Water Policy Management Consultants	675	930	35,000	34,070
Engineering Legal Consultants	4,995	4,995	7,000	2,005
Engineering Outside Contracts	0	704	5,000	4,296
Total Outside and Professional Services	22,309	24,648	67,716	43,068
Lobbyists				
Consultant/Lobbying Services - Federal	3,793	18,387	62,600	44,213
Total Lobbyists	3,793	18,387	62,600	44,213
External Partners, Studies, Water Rights				
Compliance Studies	0	0	85,000	85,000
Colorado River Services	1,792	32,183	51,000	18,817
Research Project Support	2,000	2,341	17,000	14,659
U.S.G.S. Co-op Programs	38,170	38,170	154,901	116,731
RRPG Project Costs	41,667	41,667	160,000	118,333
Total External Partners, Studies, Water Rights	83,629	114,362	467,901	353,539
Legal and Engineering				
Legal Expense	0	0	15,000	15,000
Total Legal and Engineering	0	0	15,000	15,000
Board Room Meetings and Expense				
Board/Committee Meals	0	48	0	(48)
Total Board Room Meetings and Expense	0	48	0	(48)
Capital Outlay and Improvements				
Capital Improvements - SOD Irrigation	0	0	60,000	60,000
Capital Outlay - Projects	0	4,169	693,506	689,337
Capital Outlay - Office	0	0	100,000	100,000
Total Capital Outlay and Improvements	0	4,169	853,506	849,337
Personnel and Overhead				
Office Overhead	18,625	111,752	319,067	207,315
Project Directors Allocation	2,010	12,060	24,120	12,060
Project Personnel	29,821	201,846	483,143	281,297
Total Personnel and Overhead	50,456	325,658	826,330	500,672
Other Payments				
Reimbursement to Other Project/Fund	0	1,467	0	(1,467)
Total Other Payments	0	1,467	0	(1,467)
Total Operating Expenditures	160,596	490,506	2,301,648	1,811,142
Subtotal Operations	(155,337)	290,783	(745,153)	1,035,936
Total Revenues Over (Under) Expenditures	(155,337)	290,783	(745,153)	1,035,936

Southeastern Colorado Water Conservancy District

Statement of Revenues and Expenditures

SE Colorado Water Activity Enterprise

From 6/1/2013 Through 6/30/2013

(In Whole Numbers)

	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Total Budget</u>	<u>Budget Variance</u>
Beginning Fund Balance				
	<u>10,610,182</u>	<u>10,164,062</u>	<u>0</u>	<u>10,164,062</u>
Total Beginning Fund Balance	10,610,182	10,164,062	0	10,164,062
Ending Fund Balance	<u>10,454,845</u>	<u>10,454,845</u>	<u>(745,153)</u>	<u>11,199,998</u>

Southeastern Colorado Water Conservancy District

Statement of Revenues and Expenditures

Arkansas Valley Conduit

From 6/1/2013 Through 6/30/2013

(In Whole Numbers)

	Current Period Actual	Current Year Actual	Total Budget	Budget Variance
Grant Revenue				
State				
Grant Revenue State/Local	0	11,198	36,250	(25,053)
Total State	0	11,198	36,250	(25,053)
Federal				
Federal Grant	0	3,006	33,000	(29,994)
Total Federal	0	3,006	33,000	(29,994)
Total Grant Revenue	0	14,204	69,250	(55,047)
Grant Expenditures				
Expenditures				
Project/Grant Expenses	0	14,204	69,250	55,047
Total Expenditures	0	14,204	69,250	55,047
Total Grant Expenditures	0	14,204	69,250	55,047
Subtotal Grants	0	0	0	0
Operating Revenue				
Participant Payments				
Payments - Participants	0	12,137	148,868	(136,731)
Total Participant Payments	0	12,137	148,868	(136,731)
Federal Appropriations & USBR				
Federal IPA USBR Contract	4,433	25,292	41,606	(16,314)
Total Federal Appropriations & USBR	4,433	25,292	41,606	(16,314)
Interfund Reimbursements				
Matching Project Contribution	0	0	20,000	(20,000)
Total Interfund Reimbursements	0	0	20,000	(20,000)
Total Operating Revenue	4,433	37,429	210,474	(173,045)
Operating Expenditures				
Staff Training, Meetings, Education and Travel				
Meeting Expense	0	0	500	500
Meeting Meals	7	7	500	493
Staff Business - District Vehicle Gas	0	7	1,200	1,193
Staff Business - Hotels	0	19	500	481
Staff Business - Meals	7	39	400	361
Staff Business - Other Travel	0	124	0	(124)
Total Staff Training, Meetings, Education and Travel	13	196	3,100	2,904
Executive, Director Travel and Meetings				
Directors Airfare	0	0	1,200	1,200
Directors Hotels	0	0	1,200	1,200
Directors Meals	0	0	600	600
Directors Mileage Reimbursement	199	199	600	401
Executive - Airfare	764	764	900	136
Executive - Hotels	0	0	900	900
Executive - Meals	0	0	360	360
Executive - Other Travel Expense	46	46	0	(46)
Total Executive, Director Travel and Meetings	1,009	1,009	5,760	4,751
Outside and Professional Services				
Annual Audit	3,200	3,466	3,984	518
Engineering Outside Contracts	1,241	1,606	50,000	48,394
Total Outside and Professional Services	4,441	5,072	53,984	48,912
Lobbyists				
Consultant/Lobbying Services - Federal	2,844	10,874	32,000	21,126

Southeastern Colorado Water Conservancy District

Statement of Revenues and Expenditures

Arkansas Valley Conduit

From 6/1/2013 Through 6/30/2013

(In Whole Numbers)

	Current Period Actual	Current Year Actual	Total Budget	Budget Variance
Total Lobbyists	2,844	10,874	32,000	21,126
External Partners, Studies, Water Rights				
U.S.G.S. Co-op Programs	1,392	1,392	5,515	4,123
Total External Partners, Studies, Water Rights	1,392	1,392	5,515	4,123
Board Room Meetings and Expense				
Board/Committee Meals	0	24	0	(24)
Total Board Room Meetings and Expense	0	24	0	(24)
Office and Administrative Expense				
Postage & Shipping	0	53	0	(53)
Supplies - Office	0	69	120	51
Total Office and Administrative Expense	0	122	120	(2)
Telephones, Information Technology				
Web Contracts - Design & Support	0	0	500	500
Web Hosting	0	0	200	200
Total Telephones, Information Technology	0	0	700	700
Personnel and Overhead				
Office Overhead	3,623	21,735	43,470	21,735
Project Personnel	6,353	31,211	65,824	34,613
Total Personnel and Overhead	9,975	52,946	109,294	56,348
Total Operating Expenditures	19,674	71,635	210,473	138,838
Subtotal Operations	(15,241)	(34,205)	1	(34,206)
Total Revenues Over (Under) Expenditures	(15,241)	(34,205)	1	(34,206)
Beginning Fund Balance				
Total Beginning Fund Balance	(47,635)	(28,670)	0	(28,670)
Ending Fund Balance	(62,876)	(62,876)	1	(62,877)

Southeastern Colorado Water Conservancy District

Statement of Revenues and Expenditures

Hydroelectric Power Plant - Pueblo

From 6/1/2013 Through 6/30/2013

(In Whole Numbers)

	Current Period Actual	Current Year Actual	Total Budget	Budget Variance
Operating Revenue				
Interfund Reimbursements				
Matching Project Contribution	0	0	693,506	(693,506)
Total Interfund Reimbursements	0	0	693,506	(693,506)
Total Operating Revenue	0	0	693,506	(693,506)
Operating Expenditures				
Staff Training, Meetings, Education and Travel				
Meeting Expense	0	0	400	400
Meeting Meals	0	0	200	200
Staff Business - Meals	0	58	0	(58)
Staff Business - Other Travel	0	271	7,338	7,067
Total Staff Training, Meetings, Education and Travel	0	329	7,938	7,609
Executive, Director Travel and Meetings				
Executive - Hotels	0	0	1,000	1,000
Executive - Meals	0	29	500	471
Total Executive, Director Travel and Meetings	0	29	1,500	1,471
Outside and Professional Services				
Annual Audit	643	696	800	104
Water Policy Management Consultants	0	50	0	(50)
Engineering Outside Contracts	0	0	443,000	443,000
Total Outside and Professional Services	643	746	443,800	443,054
Personnel and Overhead				
Office Overhead	7,964	47,781	95,563	47,782
Project Personnel	6,656	47,605	144,705	97,100
Total Personnel and Overhead	14,619	95,387	240,268	144,881
Total Operating Expenditures	15,262	96,490	693,506	597,016
Subtotal Operations	(15,262)	(96,490)	0	(96,490)
Total Revenues Over (Under) Expenditures	(15,262)	(96,490)	0	(96,490)
Beginning Fund Balance				
Total Beginning Fund Balance	(81,228)	0	0	0
Ending Fund Balance	(96,490)	(96,490)	0	(96,490)

Southeastern Colorado Water Conservancy District
Consolidated Statement of Revenues and Expenditures - Consolidated by Fund
From 1/1/2013 Through 6/30/2013

(In Whole Numbers)

	<u>Government Activity</u>	<u>Business Activity</u>	<u>Total</u>
Fry-Ark Project Revenue			
Tax Collections			
Contract Mill Levy Collections	4,999,871	0	4,999,871
Abatement and Refund of Tax Collections	58,089	0	58,089
Prior Year Tax	(4,296)	0	(4,296)
County Collection Fees	<u>(86,854)</u>	<u>0</u>	<u>(86,854)</u>
Total Tax Collections	4,966,810	0	4,966,810
Winter Water Storage	61,552	0	61,552
Collection of RRA Fees	<u>23</u>	<u>0</u>	<u>23</u>
Total Fry-Ark Project Revenue	5,028,385	0	5,028,385
Fry-Ark Project Expenditures			
Contract Payments			
Contract Tax Payment - USBR	<u>3,260,733</u>	<u>0</u>	<u>3,260,733</u>
Total Contract Payments	3,260,733	0	3,260,733
Winter Water Storage	<u>61,552</u>	<u>0</u>	<u>61,552</u>
Total Fry-Ark Project Expenditures	3,322,285	0	3,322,285
Total Fry-Ark Revenues Over (Under) Expenditures	<u><u>1,706,100</u></u>	<u><u>0</u></u>	<u><u>1,706,100</u></u>
Grant Revenue			
State & Local			
Grant Revenue State/Local	19,996	54,874	74,870
Total State & Local	19,996	54,874	74,870
Federal			
Federal Grant	<u>0</u>	<u>3,006</u>	<u>3,006</u>
Total Federal	0	3,006	3,006
Total Grant Revenue	19,996	57,880	77,876
Grant Expenditures			
Expenditures			
Project/Grant Expenses	<u>19,996</u>	<u>57,880</u>	<u>77,876</u>
Total Expenditures	19,996	57,880	77,876
Total Grant Expenditures	19,996	57,880	77,876
Subtotal Grants	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
Operating Revenue			
Operating Tax Revenue			
Specific Ownership Tax Collections	253,314	0	253,314
Operating Tax Revenue	<u>194,670</u>	<u>0</u>	<u>194,670</u>
Total Operating Tax Revenue	447,985	0	447,985
Project Water Sales			
Return Flow Water Sales	0	40,796	40,796
Project Water Sales	<u>0</u>	<u>262,458</u>	<u>262,458</u>
Total Project Water Sales	0	303,254	303,254
Surcharges and Water Fees			
Well Augmentation	0	9,487	9,487
Surcharge Revenue	0	365,287	365,287
Aurora IGA - If & When SOD Fee	0	20,000	20,000
Aurora IGA - If & When WAE fee	<u>0</u>	<u>80,000</u>	<u>80,000</u>
Total Surcharges and Water Fees	0	474,775	474,775
Participant Payments			

Southeastern Colorado Water Conservancy District
 Check/Voucher Register - Finance Committee Meeting
 From 6/1/2013 Through 6/30/2013

Check Number	Payee	Effective Date	Check Amount	Transaction Description
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SE Colorado Water Activity Enterprise

7695	AMERICAN EXPRESS	06/05/13	(1.98)	2002: J BRODERICK
7704	KOGOVSEK & ASSOCIATES, INC.	06/05/13	3,793.12	SERVICE MAY 2013
7705	MCDONALD WATER POLICY CONSULTING, LLC	06/05/13	675.00	CONSULTING SERVICE
7710	U.S. GEOLOGICAL SURVEY	06/05/13	41,667.00	RRPG: 13CMCO132210000
7710	U.S. GEOLOGICAL SURVEY	06/05/13	7,117.00	ENTERPRISE: 13CMCO132160000
7710	U.S. GEOLOGICAL SURVEY	06/05/13	31,053.32	SPECIAL PROJECTS: 13CMCO132170000
7720	MBDG, PC	06/13/13	6,142.85	AUDITING SERVICE
7722	GRANDRIVER CONSULTING CORPORATION	06/13/13	1,791.87	COLORADO RIVER ISSUES
7724	WILSON WATER GROUP LLC	06/13/13	4,995.00	CONSULTING SERVICE
7732	OSBORNE, PARSONS & ROSACKER, LLP	06/18/13	10,495.88	AUDIT 2012
7739	GIB HAZARD	06/26/13	56.50	BOARD & AVC/EXCESS CAPACITY
7741	KEVIN KARNEY	06/26/13	48.96	AVC/EXCESS CAPACITY & ENLARGEMENT
7743	BILL LONG	06/26/13	137.29	BOARD, AVC, ENLARGEMENT
7744	CARL MCCLURE	06/26/13	21.19	BOARD & AVC/EXCESS CAPACITY
7745	HOWARD BUB MILLER	06/26/13	33.90	BOARD, AVC, ENLARGEMENT
7746	HAROLD MISKEL	06/26/13	35.03	BOARD & AVC/EXCESS CAPACITY
7747	JAY MOORE	06/26/13	77.78	AVC/EXCESS CAPACITY & ENLARGEMENT
7750	UPPER ARKANSAS WATER	06/26/13	2,000.00	COAGMET COST SHARE

Total SE Colorado Water Activity Enterprise	110,139.71
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SE Colorado District

7695	AMERICAN EXPRESS	06/05/13	250.41	2002: J BRODERICK
7696	CHICKEN 'N PASTA	06/05/13	306.25	BOARD MEETING MEAL APR 2013
7697	COLORADO WATER CONGRESS	06/05/13	400.00	STATE AFFAIRS
7697	COLORADO WATER CONGRESS	06/05/13	300.00	FEDERAL AFFAIRS
7698	EQUITABLE	06/05/13	9,531.32	457 RETIREMENT PLAN: JUN 2013
7699	FEDERAL DOCUMENT SHREDDING, INC.	06/05/13	55.00	PAPER RECYCLE
7700	FEDEX	06/05/13	195.86	SHIPPING
7701	ROBERT HAMILTON	06/05/13	270.48	R HAMILTON BENEFITS
7702	IRRIGATION LEADER	06/05/13	300.00	L NOGA REGISTRATION
7703	JAN-PRO OF SOUTHERN COLORADO	06/05/13	265.00	CLEANING SERVICE JUN 2013
7704	KOGOVSEK & ASSOCIATES, INC.	06/05/13	1,803.32	SERVICE MAY 2013
7706	PITNEY BOWES	06/05/13	135.00	POSTAGE
7707	PUEBLO WIRELESS	06/05/13	150.00	WIRELESS INTERNET
7708	SIMPLEWORKS, LLC	06/05/13	975.00	IT SERVICE CONTRACT: JUN 2013
7709	TOYOTA RESPONSE CENTER	06/05/13	139.95	SAFETY CONNECT SERVICE TOYOTA PRIUS
7711	WASTE CONNECTIONS OF PUEBLO	06/05/13	58.10	WASTE DISPOSAL JUN 13
7712	Tina White	06/05/13	134.00	TRAVEL EXPENSE
7713	PLANT SELECT	06/12/13	30.00	L CATT REGISTRATION
7714	BRANNON DEVELOPMENTS	06/13/13	5,015.00	TRANSIT LOSS
7715	BURNS FIGA & WILL, P.C.	06/13/13	25,000.00	LEGAL SERVICE JUN 2013
7716	CAMPBELL FLOWERS	06/13/13	47.00	T WHITE GIFT
7717	CITY OF PUEBLO	06/13/13	74.98	AIRPORT FEES
7718	EXTENSION PROGRAM FUND	06/13/13	500.00	XERISCAPE TOUR MAPS PRINTING
7719	DITCH & RESERVOIR COMPANY ALLIANCE	06/13/13	250.00	ANNUAL MEMBERSHIP
7720	MBDG, PC	06/13/13	3,558.50	AUDITING SERVICE
7721	GOBINS, INC.	06/13/13	58.82	7210 COPY MACHINE JUN 2013
7721	GOBINS, INC.	06/13/13	418.57	280 COPY MACHINE JUN 2013
7723	SAM'S CLUB	06/13/13	55.10	SUPPLIES
7725	APOGEE SPRINKLERS & LANDSCAPING	06/18/13	520.00	LAWN MAINTENANCE
7726	AT&T	06/18/13	238.41	SERVICE
7727	BRANNON DEVELOPMENTS	06/18/13	14,981.25	TRANSIT LOSS STUDY
7728	SECWCD CAFETERIA ACCOUNT	06/18/13	526.66	CAFETERIA CONTRIBUTIONS
7729	ELIZABETH CATT	06/18/13	20.00	PLANT SELECT SIGNS
7730	GOOD NEWS WINDOW CLEANING	06/18/13	60.00	WINDOW CLEANING
7731	EQUITABLE MOMENTUM	06/18/13	9,424.26	401 RETIREMENT PLAN: JUN 13
7732	OSBORNE, PARSONS & ROSACKER, LLP	06/18/13	6,080.16	AUDIT 2012
7733	SCHUSTER PRINTING INC.	06/18/13	215.00	BUSINESS CARDS
7733	SCHUSTER PRINTING INC.	06/18/13	89.00	BUSINESS CARDS
7734	YOUR TAX LADY	06/18/13	130.95	PAYROLL
7735	GARY BOSTROM	06/26/13	55.37	BOARD MEETING
7736	CHICKEN 'N PASTA	06/26/13	306.25	BOARD MEETING MEAL JUN 13
7737	MBDG, PC	06/26/13	157.00	HALF COST GASB USER GUIDE
7738	FIRST CHOICE CONCRETE	06/26/13	150.00	CONCRETE REPAIR BUILDING WALKWAY
7739	GIB HAZARD	06/26/13	56.50	BOARD & AVC/EXCESS CAPACITY

Southeastern Colorado Water Conservancy District
 Check/Voucher Register - Finance Committee Meeting
 From 6/1/2013 Through 6/30/2013

Check Number	Payee	Effective Date	Check Amount	Transaction Description
SE Colorado District (cont.)				
7740	GREG JOHNSON	06/26/13	50.85	BOARD MEETING
7742	JACK LACY	06/26/13	5.00	POSTAGE REIMBURSEMENT
7743	BILL LONG	06/26/13	91.53	BOARD, AVC, ENLARGEMENT
7744	CARL MCCLURE	06/26/13	42.38	BOARD & AVC/EXCESS CAPACITY
7745	HOWARD BUB MILLER	06/26/13	67.80	BOARD, AVC, ENLARGEMENT
7746	HAROLD MISKEL	06/26/13	70.06	BOARD & AVC/EXCESS CAPACITY
7748	PRINCIPAL LIFE GROUP, GRAND ISLAND	06/26/13	779.76	LTD & LIFE
7749	LEONARD PRUETT	06/26/13	113.00	BOARD MEETING
7751	YOUR TAX LADY	06/26/13	75.00	PAYROLL
7752	CAPITAL ONE, F.S.B.	06/26/13	17.00	0026: L MILLER
7752	CAPITAL ONE, F.S.B.	06/26/13	542.88	2877: M MEDINA
7752	CAPITAL ONE, F.S.B.	06/26/13	86.90	4117: L NOGA
7752	CAPITAL ONE, F.S.B.	06/26/13	587.81	6847: T GONZALES
7752	CAPITAL ONE, F.S.B.	06/26/13	33.75	6957: J BRODERICK
7752	CAPITAL ONE, F.S.B.	06/26/13	73.34	8171: K MEADOR
7752	CAPITAL ONE, F.S.B.	06/26/13	378.30	9116: L CATT
7752	CAPITAL ONE, F.S.B.	06/26/13	1,500.52	9492: T WHITE
ACH2013-6-1	AFLAC	06/04/13	690.28	ACH EMPLOYEE OWNED INSURANCE
ACH2013-6-2	UNITED HEALTHCARE INS	06/04/13	5,397.78	HEALTH AND DENTAL PLAN
ACH2013-6-3	Emergency Network	06/05/13	34.00	BUILDING SECURITY
ACH2013-6-4	PAETEC	06/30/13	669.20	TELEPHONE - LANDLINE
ACH2013-6-5	BLACK HILLS ENERGY	06/13/13	814.44	UTILITIES - ELECTRICITY
ACH2013-6-6	XCEL ENERGY	06/17/13	63.15	UTILITIES - GAS
ACH2013-6-7	STATE OF COLORADO	06/19/13	2,572.00	STATE PAYROLL TAXES
ACH2013-6-8	INTERNAL REVENUE SERVICE	06/19/13	20,230.12	FICA-FUTA FEDERAL PAYROLL TAXES
ACH2013-6-9	BOARD OF WATER WORKS	06/28/13	872.43	UTILITIES - WATER
WT 2013-6-1	BUREAU OF RECLAMATION	06/28/13	3,260,733.00	CONTRACT PAYMENT #1 2013
Total SE Colorado Water Conservancy District			3,379,880.75	

Arkansas Valley Conduit

7695	AMERICAN EXPRESS	6/5/2013	1,573.60	2002: J BRODERICK
7704	KOGOVSEK & ASSOCIATES, INC.	6/5/2013	2,080.01	SERVICE MAY 2013
7705	MCDONALD WATER POLICY CONSULTING, LLC	6/5/2013	1,240.80	CONSULTING SERVICE
7741	KEVIN KARNEY	06/26/13	24.49	AVC/EXCESS CAPACITY & ENLARGEMENT
7743	BILL LONG	06/26/13	45.77	BOARD, AVC, ENLARGEMENT
7744	CARL MCCLURE	6/26/2013	21.19	BOARD & AVC/EXCESS CAPACITY
7745	HOWARD BUB MILLER	6/26/2013	33.90	BOARD, AVC, ENLARGEMENT
7746	HAROLD MISKEL	6/26/2013	35.03	BOARD & AVC/EXCESS CAPACITY
7747	JAY MOORE	6/26/2013	38.89	AVC/EXCESS CAPACITY & ENLARGEMENT
7752	CAPITAL ONE, F.S.B.	6/26/2013	13.18	5466: J VAN PELT
Total Arkansas Valley Conduit			9,698.57	

Hydroelectric Power

7720	MBDG, PC	6/13/2013	237.23	AUDITING SERVICE
7732	OSBORNE, PARSONS & ROSACKER, LLP	6/18/2013	405.35	AUDIT 2012
Total Hydroelectric Power			642.58	

Checks Written for Month **3,500,361.61**

Reviewed by the Members of the Finance Committee

6/20/2013

Southeastern Colorado Water Conservancy District
Consolidated Statement of Revenues and Expenditures - Consolidated by Fund
From 1/1/2013 Through 6/30/2013

(In Whole Numbers)

	Government Activity	Business Activity	Total
Payments - Participants	0	95,638	95,638
Total Participant Payments	0	95,638	95,638
Federal USBR Revenue			
Federal IPA USBR Contract	0	25,292	25,292
Total Federal USBR Revenue	0	25,292	25,292
Interfund Reimbursements	473,990	1,467	475,457
Investment Revenue	(41,899)	(131,708)	(173,607)
Other Revenue			
Aurora IGA - Administration Fee	0	50,000	50,000
Other	600	0	600
Total Other Revenue	600	50,000	50,600
Total Operating Revenue	880,676	818,718	1,699,394
Operating Expenditures			
Human Resources	586,702	0	586,702
Staff Training, Meetings, Education and Travel	15,644	1,090	16,734
Executive, Director Travel and Meetings	11,823	2,241	14,063
Outside and Professional Services	160,568	30,466	191,034
Lobbyists	9,017	29,261	38,278
External Partners, Studies, Water Rights	0	115,753	115,753
Water Education, Sponsorships, Conservation	3,235	0	3,235
Board Room Meetings and Expense	4,461	73	4,534
Building and Landscape Expense	12,153	0	12,153
Insurance	19,178	0	19,178
Office and Administrative Expense	11,812	122	11,933
Telephones, Information Technology	12,715	0	12,715
Capital Outlay	0	4,169	4,169
Automobile Expense and Insurance	1,151	0	1,151
Personnel and Overhead	0	473,990	473,990
Other Payments			
Reimbursement to Other Project/Fund	0	1,467	1,467
Total Other Payments	0	1,467	1,467
Total Operating Expenditures	848,458	658,631	1,507,089
Subtotal Operations	32,218	160,087	192,305
Total Revenues Over (Under) Expenditures	1,738,318	160,087	1,898,405