WASTE WATER
JULY 2026

BALANCE SHEET

ASSETS		*LIABILITIES*	
CASH	(15,910.93)	ACCOUNTS PAYABLE	4,766.20
INVESTMENTS	205,388.96	ACCRUED BENEFIT	(88,160.87)
ACCOUNTS RECEIVABLE	355,173.45	ACCRED BOND INTERES	(75,046.22)
INVENTORY	19,980.19	NOTES PAYABLE	(11,651,429.34)
FIXED ASSETS	20,386,823.83	FUND BALANCE	(8,852,207.59)
TOTAL	*20,951,455.50*	*TOTAL*	*(20,662,077.82)*
		+/- FUND BALANCE	(289,377.68)
		TOTAL	*(20,951,455.50)*

STATEMENT OF REVENUE/EXPENSES

REVENUE	*MTD*	*YTD*	*EXPENSES*	*MTD*	*YTD*
SERVICE SALES	249,823.09	1,720,405.78	COLLECTION	31,656.30	202,688.97
OTHER REVENUE	477.38	340,836.45	PUMPING	8,542.19	46,729.02
			TREATMENT	111,699.68	595,212.45
			ADMIN & GENERAL	128,349.93	496,541.67
			DEPRECIATION	58,323.33	408,262.94
			OTHER CHARGES	-	22,429.50
TOTAL	*250,300.47*	*2,061,242.23*	*TOTAL*	*338,571.43*	*1,771,864.55*
PRIOR MONTH	*251,634.80*			*280,990.91*	

REVENUE LESS EXPENSE 289,377.68

OUTSTANDING LIABILITY:

SLUDGE HAULING $15,700

PREPARED BY: ALIZA LIBBY
August 6, 2026

COMPARATIVE BALANCE SHEET

ACCOUNT NUMBER	DESCRIPTION	CURRENT YEAR	PRIOR YEAR	VARIANCE	CURRENT MONTH
	WASTE WATER FUND				
	CURRENT ASSETS				
14-110-110-01	COLO BANK & TRUST OPERATING AC	15,910.93-	58,353.64	74,264.57-	345,926.21-
14-110-110-07	CASH IN SAVINGS-TAP FEES	41,633.97	40,930.72	703.25	125.12
14-110-110-08	INVESTMENTS	155,756.11	154,225.24	1,530.87	225.65
14-110-120-00	ACCTS REC - CUSTOMERS	236,910.61	231,545.41	5,365.20	3,846.92
14-110-120-01	ACCOUNTS RECEIVABLE-UNBILLED	115,300.00	115,300.00	0.00	0.00
14-110-120-03	ACCOUNTS RECEIVABLE/MISCELLANE	2,962.84	880.04	2,082.80	120.00-
14-110-120-04	ACCRUED INTEREST RECEIVABLE	8,044.00	8,044.00	0.00	0.00
14-110-120-05	FMV ADJUSTMENT	45.12-	45.12-	0.00	0.00
14-110-150-01	INVENTORY-OIL & LUBE	19,980.19	22,519.12	2,538.93-	109.81-
	** TOTALS **	564,631.67	631,753.05	67,121.38-	341,958.33-
	FIXED ASSETS				
14-120-190-01	LAND & LAND RIGHTS	41,294.54	41,294.54	0.00	0.00
14-120-190-02	STRUCTURES & IMPROVEMENTS	2,357,517.96	2,357,517.96	0.00	0.00
14-120-190-03	SEWER PLANT	20,398,202.27	20,398,202.27	0.00	0.00
14-120-190-04	SEWER LINES	3,191,727.55	3,191,727.55	0.00	0.00
14-120-190-05	GENERAL EQUIPMENT & TOOLS	340,418.49	340,418.49	0.00	0.00
14-120-190-06	TRANSPORTATION EQUIPMENT	234,878.45	234,878.45	0.00	0.00
14-120-190-10	AIRPORT LAGOON	1,412,640.70	1,412,640.70	0.00	0.00
14-120-190-25	WORK IN PROCESS	760,422.26	760,422.26	0.00	0.00
14-120-195-01	ACCUMULATED DEPRECIATION	8,350,278.39-	7,942,015.45-	408,262.94-	58,323.33-
	** TOTALS **	20,386,823.83	20,795,086.77	408,262.94-	58,323.33-
	*** TOTAL ASSETS ***	20,951,455.50	21,426,839.82	475,384.32-	400,281.66-

COMPARATIVE BALANCE SHEET

ACCOUNT NUMBER	DESCRIPTION	CURRENT YEAR	PRIOR YEAR	VARIANCE	CURRENT MONTH
	WASTE WATER FUND				
	LIABILITIES				
14-210-210-01	ACCOUNTS PAYABLE	4,766.20-	20,112.33	24,878.53-	4,766.20-
14-210-220-01	ACCRUED PTO	88,170.97	86,754.94	1,416.03	0.00
14-210-220-04	ACCRUED BENEFITS	9,416.05	9,416.05	0.00	0.00
14-210-220-05	ACCRUED NON-VESTED	9,426.15-	9,426.15-	0.00	0.00
14-210-230-01	ACCRUED BOND INTEREST	75,046.22	75,046.22	0.00	0.00
14-210-230-02	BONDS PAYABLE 2015	9,541,444.00	10,189,845.00	648,401.00-	299,200.50-
14-210-230-03	BOND PAYABLE 2019	1,827,008.04	1,863,598.54	36,590.50-	0.00
14-210-230-04	LEASES PAYABLE	282,977.30	339,285.30	56,308.00-	8,044.00-
	** TOTALS **	11,809,870.23	12,574,632.23	764,762.00-	312,010.70-
	CAPITAL				
14-290-295-01	RETAINED EARNINGS	7,652,307.59	7,652,307.59	0.00	0.00
14-290-295-02	BOND RETIREMENT RESERVE	515,000.00	515,000.00	0.00	0.00
14-290-295-03	RESERVE FOR CONTIGENCIES	684,900.00	684,900.00	0.00	0.00
	** TOTALS **	8,852,207.59	8,852,207.59	0.00	0.00
14	14 FUND TOTAL	289,377.68	0.00	289,377.68	88,270.96-
	TOTAL LIAB/RESVS/RETAINED EARN	20,951,455.50	21,426,839.82	475,384.32-	400,281.66-

STATEMENT OF REVENUES

ACCOUNT NUMBER	DESCRIPTION	BUDGET	MTD	YTD	PERC%	OUT ENC	UNENC BAL
	WASTE WATER FUND						
	SEWER SALES						
14-301-101-01	SERVICE SALES	3,000,000	243,167.93	1,688,421.71	56%	0.00	1,311,578.29
14-301-102-01	WEST LA JUNTA SANITATION	26,400	1,862.52	13,037.64	49%	0.00	13,362.36
14-301-106-01	CUSTOMER PENALTIES	26,000	4,792.64	18,946.43	73%	0.00	7,053.57
	** TOTALS **	3,052,400	249,823.09	1,720,405.78	56%	0.00	1,331,994.22
	OTHER REVENUE						
14-302-101-01	INTEREST INCOME	2,400	350.77	3,600.37	150%	0.00	1,200.37-
14-302-101-04	LINE INVESTMENT FEE	3,000	126.61	886.27	30%	0.00	2,113.73
14-302-102-01	OTHER INCOME	141,500	0.00	336,349.81	238%	0.00	194,849.81-
14-303-104-01	TRX FROM RETAINED EARNING	536,400	0.00	0.00	0%	0.00	536,400.00
	** TOTALS **	683,300	477.38	340,836.45	50%	0.00	342,463.55
	*** TOTAL REVENUES ***	3,735,700	250,300.47	2,061,242.23	55%	0.00	1,674,457.77

STATEMENT OF EXPENDITURES

ACCOUNT NUMBER	DESCRIPTION	BUDGET	MTD	YTD	PERC%	OUT ENC	UNENC BAL
	WASTE WATER FUND						
	WASTE WATER EXPENSES						
	COLLECTION SYSTEM						
14-640-201-01	SALARIES	130,300	19,208.75	97,077.80	75%	0.00	33,222.20
14-640-203-01	BENEFITS	3,000	0.00	826.54	28%	0.00	2,173.46
14-640-203-02	FICA	8,100	1,106.00	5,452.44	67%	0.00	2,647.56
14-640-203-03	GROUP INSURANCE	40,300	4,072.96	27,499.12	68%	0.00	12,800.88
14-640-203-04	PENSION	6,800	855.03	4,109.71	60%	0.00	2,690.29
14-640-203-05	WORK COMP	2,700	0.00	1,514.34	56%	0.00	1,185.66
14-640-203-08	MEDICARE	1,900	258.64	1,275.19	67%	0.00	624.81
14-640-207-01	SUPPLIES & EXPENSES	2,500	795.11	1,518.52	61%	0.00	981.48
14-640-207-08	GAS & OIL	13,000	786.51	4,433.47	34%	0.00	8,566.53
14-640-212-01	MAINTENANCE	115,000	1,563.30	37,896.76	33%	0.00	77,103.24
14-640-212-02	MOTOR POOL MAINT	36,100	3,010.00	21,085.08	58%	0.00	15,014.92
	** TOTALS **	359,700	31,656.30	202,688.97	56%	0.00	157,011.03
	PUMPING STATIONS						
14-643-201-01	SALARIES	41,800	6,402.97	32,359.62	77%	0.00	9,440.38
14-643-203-01	BENEFITS	2,000	0.00	275.52	14%	0.00	1,724.48
14-643-203-02	FICA	2,600	368.70	1,817.53	70%	0.00	782.47
14-643-203-03	GROUP INSURANCE	13,400	1,357.68	9,166.44	68%	0.00	4,233.56
14-643-203-04	PENSION	2,200	285.02	1,369.92	62%	0.00	830.08
14-643-203-05	WORK COMP	900	0.00	504.78	56%	0.00	395.22
14-643-203-08	MEDICARE	600	86.26	425.04	71%	0.00	174.96
14-643-207-01	SUPPLIES & EXPENSES	1,000	0.00	0.00	0%	0.00	1,000.00
14-643-210-01	UTILITIES	2,500	41.56	810.17	32%	0.00	1,689.83
14-643-212-01	MAINTENANCE	5,000	0.00	0.00	0%	0.00	5,000.00
	** TOTALS **	72,000	8,542.19	46,729.02	65%	0.00	25,270.98
	TREATMENT PLANTS						
14-645-201-01	SALARIES	275,400	38,417.57	194,285.12	71%	0.00	81,114.88
14-645-203-01	BENEFITS	10,000	0.00	1,653.08	17%	0.00	8,346.92
14-645-203-02	FICA	17,100	2,212.02	10,904.89	64%	0.00	6,195.11
14-645-203-03	GROUP INSURANCE	80,600	8,146.09	54,999.22	68%	0.00	25,600.78
14-645-203-04	PENSION	13,500	1,710.08	8,219.59	61%	0.00	5,280.41
14-645-203-05	WORK COMP	5,600	0.00	3,140.85	56%	0.00	2,459.15
14-645-203-08	MEDICARE	4,000	517.32	2,550.34	64%	0.00	1,449.66
14-645-207-01	SUPPLIES	11,000	395.54	9,234.08	84%	486.95	1,278.97
14-645-207-02	TREATMENT CHEMICALS	25,000	5,175.02	5,175.02	21%	4,244.38	15,580.60
14-645-210-01	UTILITIES	30,000	213.82	11,575.13	39%	0.00	18,424.87
14-645-210-02	TELEPHONE	7,000	692.82	4,154.22	59%	0.00	2,845.78
14-645-212-01	MAINTENANCE	75,000	10,600.00	31,113.88	41%	13,686.20	30,199.92
14-645-212-02	SLUDGE DISPOSAL	250,000	32,144.00	240,930.00	96%	0.00	9,070.00
14-645-212-18	PRETREATMENT	2,500	0.00	45.95	2%	62.14-	2,516.19
14-645-217-01	LAB CONTRACTS	73,600	11,475.40	17,135.12	23%	44,322.60	12,142.28

WASTE WATER FUND

STATEMENT OF EXPENDITURES

ACCOUNT NUMBER	DESCRIPTION	BUDGET	MTD	YTD	PERC%	OUT ENC	UNENC BAL
14-645-226-01	DISCHARGE PERMIT FEE	15,900	0.00	95.96	1%	0.00	15,804.04
	** TOTALS **	896,200	111,699.68	595,212.45	66%	62,677.99	238,309.56
	ADMINISTRATIVE AND GENERA						
14-647-201-01	SALARIES	101,700	2,986.66	24,353.02	24%	0.00	77,346.98
14-647-203-01	BENEFITS	5,000	0.00	1,339.11-	-27%	0.00	6,339.11
14-647-203-02	FICA	6,300	164.54	1,373.15	22%	0.00	4,926.85
14-647-203-03	GROUP INSURANCE	41,300	1,069.14	6,986.46	17%	0.00	34,313.54
14-647-203-04	PENSION	5,700	170.24	1,388.12	24%	0.00	4,311.88
14-647-203-05	WORK COMP	2,400	0.00	1,346.09	56%	0.00	1,053.91
14-647-203-08	MEDICARE	1,500	38.48	321.12	21%	0.00	1,178.88
14-647-207-01	SUPPLIES & EXPENSES/PRETR	1,000	0.00	0.00	0%	0.00	1,000.00
14-647-208-01	INSURANCE	48,500	0.00	33,122.38	68%	13,381.89	1,995.73
14-647-209-02	FREIGHT	5,500	952.25	3,897.85	71%	1,240.39	361.76
14-647-212-03	EQUIPMENT MAINTENANCE	5,000	1,014.59	1,014.59	20%	0.00	3,985.41
14-647-213-01	STAFF DEVELOPMENT	10,000	154.00	3,255.85	33%	100.00	6,644.15
14-647-214-01	DUES & SUBSCRIPTIONS	500	0.00	0.00	0%	0.00	500.00
14-647-215-02	ENGINEERING COSTS	5,000	0.00	0.00	0%	0.00	5,000.00
14-647-217-01	CONTRACT SERVICES	17,000	1,964.52	14,234.19	84%	0.00	2,765.81
14-647-217-02	OUTSIDE SERVICES-AUDIT-LA	3,200	0.00	2,887.50	90%	0.00	312.50
14-647-218-01	UNIFORMS	3,600	839.94	2,264.11	63%	187.48	1,148.41
14-647-219-01	UNCOLLECTABLE ACCOUNTS	6,500	223.36-	2,503.08	39%	0.00	3,996.92
14-647-227-01	POWER BOARD EXPENSES	1,100	93.75	656.25	60%	0.00	443.75
14-647-228-01	MISCELLANEOUS	3,500	0.00	701.01	20%	0.00	2,798.99
14-647-230-01	SAFETY	2,000	0.00	0.00	0%	0.00	2,000.00
14-647-261-01	LOAN INTEREST	186,000	88,191.85	181,042.70	97%	0.00	4,957.30
14-647-263-01	ADMINISTRATIVE COSTS	153,300	12,775.00	89,425.00	58%	0.00	63,875.00
14-647-263-02	PURCHASING DEPT COSTS	35,000	2,916.67	20,416.69	58%	0.00	14,583.31
14-647-263-05	COMPUTER SERVICE COSTS	800	66.66	466.62	58%	0.00	333.38
14-647-268-01	FRANCHISE FEE	182,100	15,175.00	106,225.00	58%	0.00	75,875.00
	** TOTALS **	833,500	128,349.93	496,541.67	60%	14,909.76	322,048.57
	DEPRECIATION AND AMORTIZA						
14-650-262-01	DEPRECIATION ALLOWANCE	675,600	58,323.33	408,262.94	60%	0.00	267,337.06
	** TOTALS **	675,600	58,323.33	408,262.94	60%	0.00	267,337.06
	OTHER CHARGES						
14-653-267-05	CAP OUTLAY-GENERAL EQUIP	117,700	0.00	22,429.50	19%	0.00	95,270.50
14-653-269-01	LOAN RETIREMENT	781,000	0.00	0.00	0%	0.00	781,000.00
	** TOTALS **	898,700	0.00	22,429.50	3%	0.00	876,270.50

WASTE WATER FUND

STATEMENT OF EXPENDITURES

	ACCOUNT NUMBER	DESCRIPTION	BUDGET	MTD	YTD	PERC%	OUT ENC	UNENC BAL
		** TOTAL EXPENDITURES **	3,735,700	338,571.43	1,771,864.55	47%	77,587.75	1,886,247.70
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	14	14 FUND TOTAL	0	88,270.96-	289,377.68	0%	77,587.75-	211,789.93-