



503 N. Main St., Suite 740  
Pueblo, CO 81003-3131  
719.543.0516  
719.544.2849 Fax  
www.cpapueblo.com

**McPherson, Goodrich, Paolucci & Mihelich, PC**

*Tax/Consulting/Audit*

*Certified Public Accountants*

## ACCOUNTANTS' COMPILATION REPORT

Board of Directors  
Pueblo Conservancy District  
Pueblo, Colorado

Management is responsible for the accompanying balance sheets - general fund of Pueblo Conservancy District (the District) as of August 31, 2021 and August 31, 2020 and December 31, 2020, and the related statements of revenues and expenditures and changes in fund balance – general fund for the one month and eight months then ended and the year ended December 31, 2020, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

### **Required Supplementary Information**

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

### **Supplementary Information**

The year-to-date budget comparison, loan activity schedule and capital asset activity schedule are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information is the representation of management. This information was subject to our compilation engagement; however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

We are not independent with respect to the Pueblo Conservancy District.

*McPherson, Goodrich, Paolucci & Mihelich, PC*

September 21, 2021

**PUEBLO CONSERVANCY DISTRICT**  
**BALANCE SHEET - GENERAL FUND**  
August 31, 2021 and August 31, 2020 and December 31, 2020

**Assets**

	<u>August 31, 2021</u>	<u>August 31, 2020</u>	<u>December 31, 2020</u>
<b>Current Assets</b>			
Vectra-Checking #0783	\$ 46,095.44	\$ 47,268.79	\$ 48,943.34
Vectra Money Mkt - #4611	11,852.78	11,885.86	11,875.84
Bk of San Juan-Draw Acct #6677	32,831.79	32,912.99	32,831.99
Bk of San Juan-Reserve #6718	4,161,944.52	3,029,765.23	2,118,275.53
Bk San Juan Operating-#6387	(1,346.05)	855.79	(1,846.93)
Colo-Trust #7081	26,964.54	26,942.44	26,957.59
Cash with County Treasurer	20,049.70	24,895.40	36.91
Stifel Money Market #0987	0.00	1,271.53	0.00
Stifel Acct#0987 - Cost	1,270,947.06	1,287,201.96	1,270,869.63
Stifel Act-#0987 Market Val Adj	(5,053.60)	(4,217.35)	6,093.45
Accrued Interest	5,824.45	7,260.80	5,624.38
Undeposited Funds	171.53	300.42	506.54
Maint. Assessments Receivable	32,686.61	49,354.43	2,046,475.22
Deposits	120,000.00	120,000.00	120,000.00
Prepaid Expense	646.68	710.64	1,940.00
	<u>5,723,615.45</u>	<u>4,636,408.93</u>	<u>5,688,583.49</u>
<b>Total Assets</b>	<b>\$ 5,723,615.45</b>	<b>\$ 4,636,408.93</b>	<b>\$ 5,688,583.49</b>

**Liabilities, Deferred Inflows of Resources and Fund Balance**

<b>Current Liabilities</b>			
Accounts Payable	\$ 104,244.00	\$ 241,525.60	\$ 485,743.98
	<u>104,244.00</u>	<u>241,525.60</u>	<u>485,743.98</u>
<b>Total Liabilities</b>			
<b>Deferred Inflows of Resources</b>			
Maintenance fund assessments	32,686.61	49,354.43	2,046,475.22
	<u>32,686.61</u>	<u>49,354.43</u>	<u>2,046,475.22</u>
<b>Total Deferred Inflows of Resources</b>			
<b>Fund Balance</b>			
Unassigned fund balance	3,156,364.29	5,848,577.91	5,848,577.91
Net Change in Fund Balance	2,430,320.55	(1,503,049.01)	(2,692,213.62)
	<u>5,586,684.84</u>	<u>4,345,528.90</u>	<u>3,156,364.29</u>
<b>Total Fund Balance</b>			
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 5,723,615.45</b>	<b>\$ 4,636,408.93</b>	<b>\$ 5,688,583.49</b>

**PUEBLO CONSERVANCY DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCE - GENERAL FUND**

Month Ended Aug 31, 2021 and 2020 and 8 Months Ended Aug 31, 2021 and 2020 and Dec 31, 2020

	Month Ended Aug 31, 2021	Month Ended Aug 31, 2020	8 Months Ended Aug 31, 2021	8 Months Ended Aug 31, 2020	Year Ended Dec 31, 2020
<b>Revenue</b>					
Vectra Bank	\$ 0.10	\$ 0.50	\$ 0.94	\$ 3.96	\$ 5.94
Colo-Trust	0.00	43.13	6.95	180.19	195.34
Stifel	1,160.35	1,763.75	10,168.90	17,684.70	24,418.70
Bank of the San Juans	34.62	27.41	244.41	253.80	344.05
Market value adjustments	(1,127.13)	(1,015.50)	(11,147.05)	14,532.74	8,390.07
Maintenance fund assessment	20,252.22	25,146.87	2,013,788.61	1,947,619.21	2,001,917.50
PCD/City IGA #1	0.00	0.00	85,284.45	0.00	0.00
Sale of Property	0.00	0.00	100,000.00	0.00	0.00
Other income	0.00	0.00	21,499.00	400.00	7,000.00
<b>Total Revenue</b>	<b>20,320.16</b>	<b>25,966.16</b>	<b>2,219,846.21</b>	<b>1,980,674.60</b>	<b>2,042,271.60</b>
<b>Expenditures</b>					
(80) Legal fees	500.00	500.00	8,192.76	10,274.24	18,523.52
(81) Director fees	2,100.00	1,800.00	17,233.73	14,400.00	21,600.00
(83) Engineering & Admin	1,900.00	2,212.50	13,630.00	13,012.50	22,590.00
(90A) Bookkeeping & Audit Prep	3,500.00	3,475.00	7,000.00	6,800.00	9,500.00
(90B) Audit fee	0.00	0.00	0.00	0.00	6,467.52
(92) Insurance & bonds	161.67	177.67	1,755.60	2,003.98	2,714.62
(96) Office expense	3,229.93	(165.99)	33,674.48	154.71	8,639.90
(97) Office rent/storage	0.00	0.00	1,050.00	1,050.00	1,050.00
(100) Professional fees	2,247.50	0.00	7,330.00	0.00	247.50
(103) Travel	0.00	0.00	0.00	239.25	239.25
(105) Repairs and maintenance	6,410.46	0.00	15,828.56	13,375.17	26,773.85
(105A) Maint fund asses program	1,120.00	1,243.50	14,762.00	11,878.00	24,427.50
(112) HARP - O & M	0.00	0.00	10,000.00	10,000.00	10,000.00
(112B) HARP IGA Contribution	0.00	0.00	50,000.00	50,000.00	50,000.00
(110) Capital improvements	8,848.50	2,240.00	408,313.98	8,720.00	33,521.00
(110A) Contract adm & oversight	0.00	0.00	357.50	11,015.00	12,500.00
(110A.1) Const prog prof fees	825.00	495.00	9,382.50	7,590.00	9,322.50
(111) Planning & Development	0.00	0.00	0.00	2,392.50	2,722.50
(110M) Phase 5 & 6	0.00	10,394.50	0.00	186,482.50	225,814.50
(110N) Phase 6 construction	50,772.10	0.00	1,000,720.42	4,075,683.00	4,667,154.50
(113) Loan principal	0.00	414,533.20	4,087,125.73	414,533.20	414,533.20
(113) Loan interest	0.00	122,966.80	83,030.51	122,966.80	644,447.62
County Treasurer fees 1%	202.52	251.47	20,137.89	19,476.19	20,019.17
<b>Total Expenditures</b>	<b>81,817.68</b>	<b>560,123.65</b>	<b>5,789,525.66</b>	<b>4,982,047.04</b>	<b>6,232,808.65</b>
<b>Excess (Deficit) of Revenues over Expenditures</b>	<b>(61,497.52)</b>	<b>(534,157.49)</b>	<b>(3,569,679.45)</b>	<b>(3,001,372.44)</b>	<b>(4,190,537.05)</b>
<b>OTHER FINANCING SOURCES</b>					
Loan proceeds	0.00	0.00	6,000,000.00	1,498,323.43	1,498,323.43
<b>Net Change in Fund Balance</b>	<b>\$ (61,497.52)</b>	<b>\$ (534,157.49)</b>	<b>\$ 2,430,320.55</b>	<b>\$ (1,503,049.01)</b>	<b>\$ (2,692,213.62)</b>

REQUIRED SUPPLEMENTARY INFORMATION

**PUEBLO CONSERVANCY DISTRICT  
BUDGET TO ACTUAL  
Month Ended Aug 31, 2021**

	Month Ending			8 Months			8 Months			Annual Dec 31,
	Aug 31, 2021	Aug 31, 2021	Variance	Ending Aug 31, 2021	Ending Aug 31, 2021	Variance	Ending Aug 31, 2021	Ending Aug 31, 2021	Variance	Budget
	Actual	Budget		Actual	Budget		Actual	Budget		Budget
<b>Revenue</b>										
INTEREST REVENUE	\$ 0.00	\$ 1,250.00	\$ (1,250.00)	\$ 0.00	\$ 10,000.00	\$ (10,000.00)	\$ 15,000.00			
Vectra Bank	0.10	0.00	0.10	0.94	0.00	0.94	0.00			
Stifel	1,160.35	0.00	1,160.35	10,168.90	0.00	10,168.90	0.00			
Bank of the San Juans	34.62	0.00	34.62	244.41	0.00	244.41	0.00			
Market value adjustments	(1,127.13)	0.00	(1,127.13)	(11,147.05)	0.00	(11,147.05)	0.00			
Maintenance fund assessment	20,252.22	166,666.67	(146,414.45)	2,013,788.61	1,333,333.32	680,455.29	2,000,000.00			
PCD/City IGA #1	0.00	75,000.00	(75,000.00)	85,284.45	600,000.00	(514,715.55)	900,000.00			
PCD/City IGA #2	0.00	54,166.67	(54,166.67)	0.00	433,333.32	(433,333.32)	650,000.00			
Sale of Property	0.00	0.00	0.00	100,000.00	0.00	100,000.00	0.00			
Other income	0.00	0.00	0.00	21,499.00	0.00	21,499.00	0.00			
<b>Total Revenue</b>	<b>20,320.16</b>	<b>297,083.34</b>	<b>(276,763.18)</b>	<b>2,219,846.21</b>	<b>2,376,666.64</b>	<b>(156,820.43)</b>	<b>3,565,000.00</b>			
<b>Expenditures</b>										
(80) Legal fees	500.00	1,666.67	(1,166.67)	8,192.76	13,333.32	(5,140.56)	20,000.00			
(81) Director fees	2,100.00	1,800.00	300.00	17,233.73	14,400.00	2,833.73	21,600.00			
(83) Engineering & Admin	1,900.00	2,083.33	(183.33)	13,630.00	16,666.68	(3,036.68)	25,000.00			
(90A) Bookkeeping & Audit Prep	3,500.00	1,250.00	2,250.00	7,000.00	10,000.00	(3,000.00)	15,000.00			
(90B) Audit fee	0.00	583.33	(583.33)	0.00	4,666.68	(4,666.68)	7,000.00			
(92) Insurance & bonds	161.67	333.33	(171.66)	1,755.60	2,666.68	(911.08)	4,000.00			
(96) Office expense	3,229.93	83.33	3,146.60	33,674.48	666.68	33,007.80	1,000.00			
(97) Office rent/storage	0.00	125.00	(125.00)	1,050.00	1,000.00	50.00	1,500.00			
(100) Professional fees	2,247.50	833.33	1,414.17	7,330.00	6,666.68	663.32	10,000.00			
Document Preservation	0.00	166.67	(166.67)	0.00	1,333.32	(1,333.32)	2,000.00			
(103) Travel	0.00	83.33	(83.33)	0.00	666.68	(666.68)	1,000.00			
(105) Repairs and maintenance	6,410.46	1,250.00	5,160.46	15,828.56	10,000.00	5,828.56	15,000.00			
( ) Maint fund asses program	1,120.00	2,916.67	(1,796.67)	14,762.00	23,333.32	(8,571.32)	35,000.00			
HARP - O & M	0.00	833.33	(833.33)	10,000.00	6,666.68	3,333.32	10,000.00			
(112B) HARP IGA Contribution	0.00	4,166.67	(4,166.67)	50,000.00	33,333.32	16,666.68	50,000.00			
(109) Emergency repairs	0.00	1,250.00	(1,250.00)	0.00	10,000.00	(10,000.00)	15,000.00			
(110) Capital improvements	8,848.50	416.67	8,431.83	408,313.98	3,333.32	404,980.66	5,000.00			
(110A) Contract adm & oversight	0.00	1,250.00	(1,250.00)	357.50	10,000.00	(9,642.50)	15,000.00			
(110A.1) Const prog prof fees	825.00	833.33	(8.33)	9,382.50	6,666.68	2,715.82	10,000.00			
(111) Planning & Development	0.00	416.67	(416.67)	0.00	3,333.32	(3,333.32)	5,000.00			
(110N) Phase 6 construction	50,772.10	0.00	50,772.10	1,000,720.42	0.00	1,000,720.42	0.00			
Contingencies	0.00	1,666.67	(1,666.67)	0.00	13,333.32	(13,333.32)	20,000.00			
Creek Crossing-Shade & Benches	0.00	133,333.33	(133,333.33)	0.00	1,066,666.68	(1,066,666.68)	1,600,000.00			
PCD/City IGA#1-4th St Bridge	0.00	116,666.67	(116,666.67)	0.00	933,333.32	(933,333.32)	1,400,000.00			
PCD/City IGA#2-Main St Bridge	0.00	54,166.67	(54,166.67)	0.00	433,333.32	(433,333.32)	650,000.00			
(113) Loan principal	0.00	91,874.08	(91,874.08)	4,087,125.73	734,992.68	3,352,133.05	1,102,489.00			
(113) Loan interest	0.00	0.00	0.00	83,030.51	0.00	83,030.51	0.00			
County Treasurer fees 1%	202.52	0.00	202.52	20,137.89	0.00	20,137.89	0.00			
<b>Total Expenditures</b>	<b>81,817.68</b>	<b>420,049.08</b>	<b>(338,231.40)</b>	<b>5,789,525.66</b>	<b>3,360,392.68</b>	<b>2,429,132.98</b>	<b>5,040,589.00</b>			
<b>Excess (Deficit) of Revenues over Expenditures</b>	<b>(61,497.52)</b>	<b>(122,965.74)</b>	<b>61,468.22</b>	<b>(3,569,679.45)</b>	<b>(983,726.04)</b>	<b>(2,585,953.41)</b>	<b>(1,475,589.00)</b>			
<b>OTHER FINANCING SOURCES</b>										
Loan proceeds	0.00	0.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00			
<b>Net Change in Fund Balance</b>	<b>\$ (61,497.52)</b>	<b>\$ (122,965.74)</b>	<b>\$ 61,468.22</b>	<b>\$ 2,430,320.55</b>	<b>\$ (983,726.04)</b>	<b>\$ 3,414,046.59</b>	<b>\$ (1,475,589.00)</b>			

SUPPLEMENTARY INFORMATION

**Book Asset Data 8/01/21 - 8/31/21**

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Value	Book Method	Book Period
<b>Group: Capital Outlay 2020</b>											
11	2020-Capital Outlay	1/31/20	799,756.50	0.00	0.00	0.00	0.00	0.00	799,756.50	Memo	0.00
12	2020-Capital Outlay	2/29/20	1,203,486.00	0.00	0.00	0.00	0.00	0.00	1,203,486.00	Memo	0.00
13	2020-Capital Outlay	3/31/20	1,235,611.50	0.00	0.00	0.00	0.00	0.00	1,235,611.50	Memo	0.00
14	2020-Capital Outlay	4/30/20	599,446.50	0.00	0.00	0.00	0.00	0.00	599,446.50	Memo	0.00
15	2020 - Capital Outlay	5/26/20	155,454.00	0.00	0.00	0.00	0.00	0.00	155,454.00	Memo	0.00
16	2020-Capital Outlay	6/19/20	96,700.50	0.00	0.00	0.00	0.00	0.00	96,700.50	Memo	0.00
22	2020-Capital Outlay	7/31/20	188,298.50	0.00	0.00	0.00	0.00	0.00	188,298.50	Memo	0.00
23	2020-Capital Outlay	8/31/20	13,129.50	0.00	0.00	0.00	0.00	0.00	13,129.50	Memo	0.00
24	2020-Capital Outlay	9/30/20	137,168.50	0.00	0.00	0.00	0.00	0.00	137,168.50	Memo	0.00
25	2020-Capital Outlay	10/31/20	128,210.50	0.00	0.00	0.00	0.00	0.00	128,210.50	Memo	0.00
26	2020-Capital Outlay	11/30/20	16,419.00	0.00	0.00	0.00	0.00	0.00	16,419.00	Memo	0.00
27	2020-Capital Outlay	12/31/20	282,593.50	0.00	0.00	0.00	0.00	0.00	282,593.50	Memo	0.00
28	2020-Capital Outlay	7/01/20	-4,856,274.50	0.00	0.00	0.00	0.00	0.00	-4,856,274.50	Memo	0.00
			<b>Capital Outlay 2020</b>		0.00	0.00	0.00	0.00	0.00		0.00
<b>Group: Capital Outlay 2021</b>											
31	2021-Capital Outlay	1/31/21	146,684.00	0.00c	0.00	0.00	0.00	0.00	146,684.00	Memo	0.00
32	2021 Capital Outlay	2/28/21	194,591.75	0.00c	0.00	0.00	0.00	0.00	194,591.75	Memo	0.00
33	2021 Capital Outlay	3/31/21	20,665.03	0.00c	0.00	0.00	0.00	0.00	20,665.03	Memo	0.00
34	2021-Capital Outlay	4/30/21	228,047.73	0.00c	0.00	0.00	0.00	0.00	228,047.73	Memo	0.00
35	2021-Capital Outlay	5/31/21	568,681.50	0.00c	0.00	0.00	0.00	0.00	568,681.50	Memo	0.00
36	2021-Capital Outlay	6/30/21	101,490.44	0.00c	0.00	0.00	0.00	0.00	101,490.44	Memo	0.00
37	2021-Capital Outlay	7/31/21	98,168.38	0.00c	0.00	0.00	0.00	0.00	98,168.38	Memo	0.00
38	2021-Capital Outlay	8/31/21	60,445.60	0.00c	0.00	0.00	0.00	0.00	60,445.60	Memo	0.00
			<b>Capital Outlay 2021</b>		0.00	0.00	0.00	0.00	1,418,774.43		0.00
<b>Group: Construction In Progress</b>											
8	Construction In Progress - Phase 5	12/31/18	1,104,281.00	0.00	0.00	0.00	0.00	0.00	1,104,281.00	Memo	0.00
9	Construction In Progress - Phase 6	12/31/18	2,825.00	0.00	0.00	0.00	0.00	0.00	2,825.00	Memo	0.00
19	Construction In Progress - Phase 5	1/01/19	-1,107,106.00	0.00	0.00	0.00	0.00	0.00	-1,107,106.00	Memo	0.00
30	2020-Capital Outlay - Phase 6A	12/31/20	94,760.50	0.00	0.00	0.00	0.00	0.00	94,760.50	Memo	0.00
			<b>Construction In Progress</b>		0.00	0.00	0.00	0.00	94,760.50		0.00
<b>Group: Land</b>											
2	Land	1/01/50	264,763.12	0.00	0.00	0.00	0.00	0.00	264,763.12	Land	0.00
7	W 16th Street Land	8/01/18	91,293.08	0.00	0.00	0.00	0.00	0.00	91,293.08	Land	0.00
			<b>Land</b>		0.00	0.00	0.00	0.00	356,056.20		0.00
<b>Group: Levee Improvements</b>											
1	Levee Improvements	6/01/11	190,147.80	0.00	0.00	96,658.85	792.28	97,451.13	92,696.67	S/L	20.00
3	Phase 1	6/01/15	4,040,539.44	0.00	0.00	249,166.60	3,367.12	252,533.72	3,788,005.72	S/L	100.00
4	Phase 2	12/31/17	3,118,980.00	0.00	0.00	111,763.45	2,599.15	114,362.60	3,004,617.40	S/L	100.00

**Book Asset Details 8/01/21 - 8/31/21**

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Group: Levee Improvements (continued)</b>											
5	Phase 3	12/31/17	4,878,220.89	0.00	0.00	174,802.92	4,065.18	178,868.10	4,699,352.79	S/L	100.00
6	Phase 4	8/01/18	3,754,761.67	0.00	0.00	112,642.86	3,128.97	115,771.83	3,638,989.84	S/L	100.00
10	2019 Capital Outlay	12/31/19	932,518.27	0.00	0.00	14,764.87	777.10	15,541.97	916,976.30	S/L	100.00
20	Phase 5	1/01/19	1,107,106.00	0.00	0.00	28,600.24	922.59	29,522.83	1,077,583.17	S/L	100.00
21	Phase 5	8/01/19	2,846,118.25	0.00	0.00	56,922.36	2,371.77	59,294.13	2,786,824.12	S/L	100.00
29	2020-Capital Outlay - Phase 5/6	7/01/20	4,856,274.50	0.00	0.00	52,609.64	4,046.90	56,656.54	4,799,617.96	S/L	100.00
	<b>Levee Improvements</b>		<b>25,724,666.82</b>	<b>0.00c</b>	<b>0.00</b>	<b>897,931.79</b>	<b>22,071.06</b>	<b>920,002.85</b>	<b>24,804,663.97</b>		
	<b>Grand Total</b>		<b>27,594,257.95</b>	<b>0.00c</b>	<b>0.00</b>	<b>897,931.79</b>	<b>22,071.06</b>	<b>920,002.85</b>	<b>26,674,255.10</b>		



**PUEBLO CONSERVANCY DISTRICT  
LOAN ACTIVITY SCHEDULE  
LONG TERM DEBT**

	PRINCIPAL			ACCRUED INTEREST		
	CWCB 2018 Series	Bank of the San Juans	Total	CWCB 2018 Series	Bank of the San Juans	Total
Balance 12/31/2020	17,170,000.00	4,087,125.73	21,257,125.73	34,232.89	46,435.16	80,668.05
Additions	-	-	-	35,373.97	11,799.10	47,173.07
Payments	-	-	-	-	-	-
Balance 01/31/2021	17,170,000.00	4,087,125.73	21,257,125.73	69,606.86	58,234.26	127,841.12
Additions	-	-	-	31,950.68	10,657.25	42,607.93
Payments	-	-	-	-	-	-
Balance 02/28/2021	17,170,000.00	4,087,125.73	21,257,125.73	101,557.54	68,891.51	170,449.05
Additions	6,060,000.00	-	6,060,000.00	41,012.33	11,799.10	52,811.43
Payments	-	-	-	-	-	-
Balance 03/31/2021	23,230,000.00	4,087,125.73	27,317,125.73	142,569.87	80,690.61	223,260.48
Additions	-	-	-	46,315.07	2,339.90	48,654.97
Payments	-	(4,087,125.73)	(4,087,125.73)	-	(83,030.51)	(83,030.51)
Balance 04/30/2021	23,230,000.00	-	23,230,000.00	188,884.94	-	188,884.94
Additions	-	-	-	47,858.90	-	47,858.90
Payments	-	-	-	-	-	-
Balance 05/31/2021	23,230,000.00	-	23,230,000.00	236,743.84	-	236,743.84
Additions	-	-	-	46,315.07	-	46,315.07
Payments	-	-	-	-	-	-
Balance 06/30/2021	23,230,000.00	-	23,230,000.00	283,058.91	-	283,058.91
Additions	-	-	-	47,858.90	-	47,858.90
Payments	-	-	-	-	-	-
Balance 07/31/2021	23,230,000.00	-	23,230,000.00	330,917.81	-	330,917.81
Additions	-	-	-	47,858.90	-	47,858.90
Payments	-	-	-	-	-	-
<b>Balance 08/31/2021</b>	<b>23,230,000.00</b>	<b>-</b>	<b>23,230,000.00</b>	<b>378,776.71</b>	<b>-</b>	<b>378,776.71</b>
Additions	-	-	-	-	-	-
Payments	-	-	-	-	-	-
Balance 09/30/2021	23,230,000.00	-	23,230,000.00	378,776.71	-	378,776.71
Additions	-	-	-	-	-	-
Payments	-	-	-	-	-	-
Balance 10/31/2021	23,230,000.00	-	23,230,000.00	378,776.71	-	378,776.71
Additions	-	-	-	-	-	-
Payments	-	-	-	-	-	-
Balance 11/30/2021	23,230,000.00	-	23,230,000.00	378,776.71	-	378,776.71
Additions	-	-	-	-	-	-
Payments	-	-	-	-	-	-
Balance 12/31/2021	23,230,000.00	-	23,230,000.00	378,776.71	-	378,776.71
Current portion	-	-	-	-	-	-
Long Term	23,230,000.00	-	23,230,000.00	-	-	-
	23,230,000.00	-	23,230,000.00	-	-	-

PUEBLO CONSERVANCY DISTRICT

AUGUST 2021 - SEPTEMBER 2021

<b>DEPOSITS - VECTRA BANK</b>		
VENDOR	ITEM	AMOUNT
Mona Askwig - LPL Financial	Bench Sponsorship	\$ 2,500.00
Central High Foundation	1/2 of HS Logo	\$ 375.00
Central High Booster Club	1/2 of HS Logo	\$ 375.00
		\$ 3,250.00

<b>DEPOSITS - BANK OF THE SAN JUANS RESERVE ACCOUNT</b>		
Pueblo County	Maintenance Fund Assessment	\$ 20,049.70
Stifel Nicolaus	Dividend & Interest Payment	\$ 171.53
		\$ 20,221.23

<b>DEBITS - VECTRA CASH CHECKING ACCOUNT</b>				
VENDOR	ITEM	AMOUNT	CHECK	CODE
Bud O'Hara	East and Centennial HS Logo Paint	\$ 181.13	1208	96
				96
				96
		\$ 181.13		

<b>DEBITS - BANK OF THE SAN JUANS - OPERATIONS &amp; MAINTENANCE ACCOUNT</b>				
VENDOR	ITEM	AMOUNT	CHECK	CODE
BHE	Electrical Billing	Pre-paid		105
MGPM, PC	Bookkeeping	\$ 500.00	2558	90A
Don Banner - B&B, PC	Attorney Fees	\$ 500.00	2551	80
Kidd Engineering	Engineer/Admin Fees	\$ 1,900.00	2556	83
Cynthia Ramu	Levee Mural Art Coordinator Fee	\$ 2,000.00	2564	100
Director Bernard	Director Fees	\$ 200.00	2552	81
Director Cordova	Director Fees	\$ 200.00	2557	81
Director Koehler	Director Fees - President	\$ 500.00	2563	81
Director Maroney	Director Fees	\$ 200.00	2553	81
Director Martin	Director Fees	\$ 200.00	2555	81
Director O'Hara	Director Fees	\$ 200.00	2560	81

	Mileage Fountain Creek Committees XXX mi @ \$0.575	\$ -		103
Director Phillips	Director Fees	\$ 200.00	2554	81
Director Serna	Director Fees	\$ 200.00	2561	81
Director Willumstad	Director Fees	\$ 200.00	2559	81
D&S Paint	Levee Mural Artist Supplies Incentive	\$ 3,000.00	2550	96
Spaccamonti Excavating	Grove Weed Cutting	\$ 6,627.25	2562	105
Spaccamonti Excavating	16th Street Trash Removal	\$ 600.00	"	105
Spaccamonti Excavating	Lake Runyon Trash Rack Cleaning	\$ 1,968.04	"	105
	<b>TOTAL OPERATING EXPENSES -- FUNDS TO BE TRANSFERRED FROM THE RESERVE ACCOUNT TO THE OPERATING ACCOUNT</b>	<b>\$ 19,195.29</b>		

**DEBITS - BANK OF THE SAN JUANS - CONSTRUCTION DRAW ACCOUNT**

Kidd Engineering	ARKANSAS RIVER LEVEE: <u>AUGUST 21, 2021 THROUGH SEPTEMBER 17, 2021</u>			
	PHASE 6A - PCD/City IGA #1 MEETINGS AND CA/CO	\$ 577.50		110A.1
	<b>Kidd Engineering Subtotal</b>	<b>\$ 577.50</b>	1363	
NorthStar Engineering	ARKANSAS RIVER LEVEE: <u>AUGUST 21, 2021 THROUGH SEPTEMBER 17, 2021</u>			
	Task C - C-3 Prepare Final Report	\$ -		110
	Tasks D - Engineering Design Services, Permitting, and Regulatory Approvals	\$ -		110
	Reimbursable copies, mileage, etc.	\$ -		110
	Phases 5 and 6 Warranty Issues	\$ -		110
	<b>PHASE 6</b>			
	Task J.2 - Prepare Price Quotation and Construction Documents	\$ -		110N
	Reimbursable copies, mileage, etc.	\$ -		110N
	Tasks J.3a, J.3b, J.4a, and J.5 - Bid and Construction Administration, Construction Staking, Construction Observation, and Construction Testing	\$ -		110N
	Reimbursable copies, mileage, etc.	\$ -		110N

	Maintenance Assessment Support, Consultations, Artwork and Recreational Opportunities, Phases 5&6 Warranty, 11th Street Bridge	\$ 775.00		105A
	Reimbursable copies, etc.	\$ -		105A
	<b>PHASE 6A</b>			
	PCD/City IGA #1 T&M Services	\$ 3,690.00		110
	Reimbursable copies, mileage, etc.	\$ 67.50		110
	<b>NorthStar Subtotal</b>	<b>\$ 4,532.50</b>	<b>1364</b>	
KR Swerdfeger Construction	Phase 6A - PCD/City IGA#1 Bridge and Trail			
	Pay Request No. 9	\$ 52,246.89		110
	<b>KRS Bridge Subtotal</b>	<b>\$ 52,246.89</b>	<b>1362</b>	
	<b>TOTAL CONSTRUCTION EXPENSES -- FUNDS TO BE TRANSFERRED FROM THE RESERVE ACCOUNT TO THE DRAW ACCOUNT</b>	<b>\$ 57,356.89</b>		

<b>DEBITS - BANK OF THE SAN JUANS LOAN ACCOUNT</b>			
Account Closed			

<b>DEBITS - BANK OF THE SAN JUANS RESERVE ACCOUNT</b>			
Pueblo Conservancy District	Transfer to Operating Account	\$ 19,195.29	
Pueblo Conservancy District	Transfer to Draw Account	\$ 57,356.89	
CWCB	2020-2021 Interest Payment	\$ 380,320.54	Previously Paid
		<b>\$ 456,872.72</b>	