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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, 2022 and 2021 and December 31, 2021, 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, 2021, 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 20, 2022

PUEBLO CONSERVANCY DISTRICT
BALANCE SHEET - GENERAL FUND
August 31, 2022 and August 31, 2021 and December 31, 2021

Assets

	<u>August 31, 2022</u>	<u>August 31, 2021</u>	<u>December 31, 2021</u>
Current Assets			
Vectra-Checking #0783	\$ 49,984.91	\$ 46,095.44	\$ 48,395.01
Vectra Money Mkt - #4611	11,817.95	11,852.78	11,841.17
Bk of San Juan-Draw Acct #6677	32,043.79	32,831.79	32,561.79
Bk of San Juan-Reserve #6718	2,790,076.75	4,161,944.52	3,479,691.13
Bk San Juan Operating-#6387	2,685.01	(1,346.05)	(1,185.00)
Colo-Trust #7081	26,972.29	26,964.54	26,964.54
Cash with County Treasurer	23,998.38	20,049.70	80.84
Stifel Money Market #0987	0.40	0.00	0.00
Stifel Acct#0987 - Cost	4,274,769.31	1,270,947.06	1,270,973.09
Stifel Act-#0987 Market Val Adj	(56,730.45)	(5,053.60)	(10,128.97)
Accrued Interest	21,263.26	5,824.45	3,844.36
Undeposited Funds	3,460.94	171.53	161.00
Maint. Assessments Receivable	54,027.01	32,686.61	2,353,336.08
Deposits	120,000.00	120,000.00	120,000.00
Prepaid Expense	647.68	646.68	1,943.00
Total Assets	<u>\$ 7,355,017.23</u>	<u>\$ 5,723,615.45</u>	<u>\$ 8,273,193.59</u>

Liabilities, Deferred Inflows of Resources and Fund Balance

Current Liabilities			
Accounts Payable	\$ 45,088.18	\$ 101,129.66	\$ 38,231.89
Total Liabilities	<u>45,088.18</u>	<u>101,129.66</u>	<u>38,231.89</u>
Deferred Inflows of Resources			
Maintenance fund assessments	54,027.01	32,686.61	2,353,336.08
Total Deferred Inflows of Resources	<u>54,027.01</u>	<u>32,686.61</u>	<u>2,353,336.08</u>
Fund Balance			
Unassigned fund balance	5,881,625.62	3,156,364.29	3,156,364.29
Net Change in Fund Balance	1,374,276.42	2,433,434.89	2,725,261.33
Total Fund Balance	<u>7,255,902.04</u>	<u>5,589,799.18</u>	<u>5,881,625.62</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 7,355,017.23</u>	<u>\$ 5,723,615.45</u>	<u>\$ 8,273,193.59</u>

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

Month Ended Aug 31, 2022 and 2021 and 8 Months Ended Aug 31, 2022 and 2021 and Dec 31, 2021

	Month Ended Aug 31, 2022	Month Ended Aug 31, 2021	8 Months Ended Aug 31, 2022	8 Months Ended Aug 31, 2021	Year Ended Dec 31, 2021
Revenue					
Vectra Bank	\$ 0.11	\$ 0.10	\$ 0.78	\$ 0.94	\$ 1.33
Colo-Trust	0.00	0.00	7.75	6.95	6.95
Stifel	8,577.13	1,160.35	32,962.43	10,168.90	14,721.09
Bank of the San Juans	24.54	34.62	209.85	244.41	366.46
Market value adjustments	(750.88)	(1,127.13)	(46,601.48)	(11,147.05)	(16,222.42)
Maintenance fund assessment	24,240.79	20,252.22	2,299,309.07	2,013,788.61	2,050,776.50
PCD/City IGA #1	0.00	0.00	0.00	85,284.45	1,020,000.00
PCD/City IGA #2	0.00	0.00	0.00	0.00	208,593.00
Sale of Property	0.00	0.00	0.00	100,000.00	100,000.00
Other income	0.00	0.00	10,645.00	21,499.00	26,924.00
Total Revenue	32,091.69	20,320.16	2,296,533.40	2,219,846.21	3,405,166.91
Expenditures					
(80) Legal fees	500.00	1,000.00	9,228.00	8,692.76	23,022.42
(81) Director fees	2,100.00	2,100.00	16,000.00	16,800.00	25,200.00
(83) Engineering & Admin	3,725.00	1,900.00	20,265.00	13,630.00	24,450.00
(90A) Bookkeeping & Audit Prep	500.00	4,000.00	3,700.00	7,500.00	9,500.00
(90B) Audit fee	0.00	0.00	0.00	0.00	6,767.98
(92) Insurance & bonds	161.92	161.67	2,832.82	1,755.60	2,402.28
(96) Office expense	27.83	3,229.93	18,878.62	34,108.21	40,784.32
(97) Office rent/storage	0.00	0.00	0.00	1,050.00	1,050.00
(100) Professional fees	1,500.00	2,247.50	10,750.00	7,330.00	16,825.00
(103) Travel	52.50	0.00	204.45	0.00	0.00
(105) Repairs and maintenance	17,204.97	6,410.46	23,156.36	15,828.56	34,298.31
(105A) Maint fund asses program	960.00	1,120.00	12,766.00	14,762.00	25,593.00
(112) HARP - O & M	1,500.00	0.00	11,500.00	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	142,224.10	8,848.50	714,995.15	408,313.98	768,964.54
(110A) Contract adm & oversight	612.50	0.00	787.50	357.50	2,062.50
(110A.1) Const prog prof fees	0.00	825.00	4,200.00	9,382.50	13,342.50
(110N) Phase 6 construction	0.00	50,772.10	0.00	996,606.08	1,054,658.18
(113) Loan principal	0.00	0.00	0.00	4,087,125.73	4,087,125.73
(113) Loan interest	0.00	0.00	0.00	83,030.51	463,351.05
County Treasurer fees 1%	242.41	202.52	22,993.08	20,137.89	20,507.77
Total Expenditures	171,311.23	82,817.68	922,256.98	5,786,411.32	6,679,905.58
Excess (Deficit) of Revenues over Expenditures	(139,219.54)	(62,497.52)	1,374,276.42	(3,566,565.11)	(3,274,738.67)
OTHER FINANCING SOURCES					
Loan proceeds	0.00	0.00	0.00	6,000,000.00	6,000,000.00
Net Change in Fund Balance	\$ (139,219.54)	\$ (62,497.52)	\$ 1,374,276.42	\$ 2,433,434.89	\$ 2,725,261.33

REQUIRED SUPPLEMENTARY INFORMATION

**PUEBLO CONSERVANCY DISTRICT
BUDGET TO ACTUAL
Month Ended Aug 31, 2022**

	Month Ending		8 Months			8 Months		Annual Dec 31,
	Aug 31, 2022	Aug 31, 2022	Ending Aug 31,		Ending Aug 31,		2022	
	Actual	Budget	Variance	2022	2022	Variance	Budget	
Revenue								
INTEREST REVENUE	\$ 0.00	\$ 833.33	\$ (833.33)	\$ 0.00	\$ 6,666.68	\$ (6,666.68)	\$ 10,000.00	
Vectra Bank	0.11	0.00	0.11	0.78	0.00	0.78	0.00	
Stifel	8,577.13	0.00	8,577.13	32,962.43	0.00	32,962.43	0.00	
Bank of the San Juans	24.54	0.00	24.54	209.85	0.00	209.85	0.00	
Market value adjustments	(750.88)	0.00	(750.88)	(46,601.48)	0.00	(46,601.48)	0.00	
Maintenance fund assessment	24,240.79	166,666.67	(142,425.88)	2,299,309.07	1,333,333.32	965,975.75	2,000,000.00	
PCD/City IGA #2	0.00	100,000.00	(100,000.00)	0.00	800,000.00	(800,000.00)	1,200,000.00	
Other income	0.00	0.00	0.00	10,645.00	0.00	10,645.00	0.00	
Total Revenue	32,091.69	267,500.00	(235,408.31)	2,296,533.40	2,140,000.00	156,533.40	3,210,000.00	
Expenditures								
(80) Legal fees	500.00	1,250.00	(750.00)	9,228.00	10,000.00	(772.00)	15,000.00	
(81) Director fees	2,100.00	2,100.00	0.00	16,000.00	16,800.00	(800.00)	25,200.00	
(83) Engineering & Admin	3,725.00	2,666.67	1,058.33	20,265.00	21,333.32	(1,068.32)	32,000.00	
Levee Mural Art Coordinator	0.00	1,500.00	(1,500.00)	0.00	12,000.00	(12,000.00)	18,000.00	
(90A) Bookkeeping & Audit Prep	500.00	666.67	(166.67)	3,700.00	5,333.32	(1,633.32)	8,000.00	
(90B) Audit fee	0.00	666.67	(666.67)	0.00	5,333.32	(5,333.32)	8,000.00	
(92) Insurance & bonds	161.92	250.00	(88.08)	2,832.82	2,000.00	832.82	3,000.00	
(96) Office expense	27.83	83.33	(55.50)	18,878.62	666.68	18,211.94	1,000.00	
(97) Office rent/storage	0.00	125.00	(125.00)	0.00	1,000.00	(1,000.00)	1,500.00	
(100) Professional fees	1,500.00	833.33	666.67	10,750.00	6,666.68	4,083.32	10,000.00	
Document Preservation	0.00	83.33	(83.33)	0.00	666.68	(666.68)	1,000.00	
(103) Travel	52.50	83.33	(30.83)	204.45	666.68	(462.23)	1,000.00	
(105) Repairs and maintenance	17,204.97	1,250.00	15,954.97	23,156.36	10,000.00	13,156.36	15,000.00	
(105A) Maint fund asses program	960.00	1,250.00	(290.00)	12,766.00	10,000.00	2,766.00	15,000.00	
(105B) HARP - O & M	1,500.00	833.33	666.67	11,500.00	6,666.68	4,833.32	10,000.00	
(105C) 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	142,224.10	416.67	141,807.43	714,995.15	3,333.32	711,661.83	5,000.00	
(110A) Contract adm & oversight	612.50	1,250.00	(637.50)	787.50	10,000.00	(9,212.50)	15,000.00	
(110A.1) Const prog prof fees	0.00	1,250.00	(1,250.00)	4,200.00	10,000.00	(5,800.00)	15,000.00	
(111) Planning & Development	0.00	416.67	(416.67)	0.00	3,333.32	(3,333.32)	5,000.00	
Contingencies	0.00	1,666.67	(1,666.67)	0.00	13,333.32	(13,333.32)	20,000.00	
PCD/City IGA#2-Main St Bridge	0.00	100,000.00	(100,000.00)	0.00	800,000.00	(800,000.00)	1,200,000.00	
Pedestrian Bridge	0.00	26,666.67	(26,666.67)	0.00	213,333.32	(213,333.32)	320,000.00	
Fish Habitat Restoration	0.00	25,000.00	(25,000.00)	0.00	200,000.00	(200,000.00)	300,000.00	
(113) Loan principal	0.00	91,874.08	(91,874.08)	0.00	734,992.68	(734,992.68)	1,102,489.00	
County Treasurer fees 1%	242.41	0.00	242.41	22,993.08	0.00	22,993.08	0.00	
Total Expenditures	171,311.23	267,599.09	(96,287.86)	922,256.98	2,140,792.64	(1,218,535.66)	3,211,189.00	
Excess (Deficit) of Revenues over Expenditures	(139,219.54)	(99.09)	(139,120.45)	1,374,276.42	(792.64)	1,375,069.06	(1,189.00)	
OTHER FINANCING SOURCES								
Net Change in Fund Balance	\$ (139,219.54)	\$ (99.09)	\$ (139,120.45)	\$ 1,374,276.42	\$ (792.64)	\$ 1,375,069.06	\$ (1,189.00)	

SUPPLEMENTARY INFORMATION

Book Asset Detail 9/01/22 - 8/31/22

84-60025

FYE: 12/31/2022 Mth: 8/31/2022

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
Group: Capital Outlay 2020											
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
Capital Outlay 2020			0.00	0.00c	0.00	0.00	0.00	0.00	0.00		
Group: Capital Outlay 2021											
31	2021-Capital Outlay	1/31/21	146,684.00	0.00	0.00	0.00	0.00	0.00	146,684.00	Memo	0.00
32	2021 Capital Outlay	2/28/21	194,591.75	0.00	0.00	0.00	0.00	0.00	194,591.75	Memo	0.00
33	2021 Capital Outlay	3/31/21	20,665.03	0.00	0.00	0.00	0.00	0.00	20,665.03	Memo	0.00
34	2021-Capital Outlay	4/30/21	228,047.73	0.00	0.00	0.00	0.00	0.00	228,047.73	Memo	0.00
35	2021-Capital Outlay	5/31/21	568,681.50	0.00	0.00	0.00	0.00	0.00	568,681.50	Memo	0.00
36	2021-Capital Outlay	6/30/21	97,376.10	0.00	0.00	0.00	0.00	0.00	97,376.10	Memo	0.00
37	2021-Capital Outlay	7/31/21	98,168.35	0.00	0.00	0.00	0.00	0.00	98,168.35	Memo	0.00
38	2021-Capital Outlay	8/31/21	60,445.60	0.00	0.00	0.00	0.00	0.00	60,445.60	Memo	0.00
39	2021-Capital Outlay	9/30/21	62,387.10	0.00	0.00	0.00	0.00	0.00	62,387.10	Memo	0.00
40	2021-Capital Outlay	10/31/21	112,618.06	0.00	0.00	0.00	0.00	0.00	112,618.06	Memo	0.00
41	2021-Capital Outlay	11/30/21	990.00	0.00	0.00	0.00	0.00	0.00	990.00	Memo	0.00
42	2021-Capital Outlay	12/31/21	248,372.50	0.00	0.00	0.00	0.00	0.00	248,372.50	Memo	0.00
44	Reclass to Levee Improvements	12/31/21	-1,839,027.72	0.00	0.00	0.00	0.00	0.00	-1,839,027.72	Memo	0.00
Capital Outlay 2021			0.00	0.00c	0.00	0.00	0.00	0.00	0.00		
Group: Capital Outlay 2022											
46	2022-Capital Outlay	2/28/22	33,353.00	0.00c	0.00	0.00	0.00	0.00	33,353.00	Memo	0.00
47	2022-Capital Outlay	3/31/22	55,170.70	0.00c	0.00	0.00	0.00	0.00	55,170.70	Memo	0.00
48	2022-Capital Outlay	4/30/22	64,489.50	0.00c	0.00	0.00	0.00	0.00	64,489.50	Memo	0.00
49	2022-Capital Outlay	5/31/22	103,869.50	0.00c	0.00	0.00	0.00	0.00	103,869.50	Memo	0.00
50	2022-Capital Outlay	6/30/22	228,966.05	0.00c	0.00	0.00	0.00	0.00	228,966.05	Memo	0.00
51	2022-Capital Outlay	7/31/22	91,297.30	0.00c	0.00	0.00	0.00	0.00	91,297.30	Memo	0.00
52	2022-Capital Outlay	8/31/22	142,836.60	0.00c	0.00	0.00	0.00	0.00	142,836.60	Memo	0.00
Capital Outlay 2022			719,982.65	0.00c	0.00	0.00	0.00	0.00	719,982.65		
Group: Construction In Progress											
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

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Book Asset Detail 8/01/22 - 8/31/22

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
Group: Construction In Progress (continued)											
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
45	Reclass to Levee Improvements	12/31/21	-94,760.50	0.00	0.00	0.00	0.00	0.00	-94,760.50	Memo	0.00
	Construction In Progress		0.00	0.00c	0.00	0.00	0.00	0.00	0.00		
Group: Land											
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
	Land		356,056.20	0.00c	0.00	0.00	0.00	0.00	356,056.20		
Group: Levee Improvements											
1	Levee Improvements	6/01/11	190,147.80	0.00	0.00	106,166.24	792.28	106,958.52	83,189.28	S/L	20.00
3	Phase 1	6/01/15	4,040,539.44	0.00	0.00	289,571.99	3,367.12	292,939.11	3,747,600.33	S/L	100.00
4	Phase 2	12/31/17	3,118,980.00	0.00	0.00	142,953.25	2,599.15	145,552.40	2,973,427.60	S/L	100.00
5	Phase 3	12/31/17	4,878,220.89	0.00	0.00	223,385.13	4,065.18	227,650.31	4,650,570.58	S/L	100.00
6	Phase 4	8/01/18	3,754,761.67	0.00	0.00	150,190.48	3,128.97	153,319.45	3,601,442.22	S/L	100.00
10	2019 Capital Outlay	12/31/19	932,518.27	0.00	0.00	24,090.05	777.10	24,867.15	907,651.12	S/L	100.00
20	Phase 5	1/01/19	1,107,106.00	0.00	0.00	39,671.30	922.59	40,593.89	1,066,512.11	S/L	100.00
21	Phase 5	8/01/19	2,846,118.25	0.00	0.00	85,383.54	2,371.77	87,755.31	2,758,362.94	S/L	100.00
29	2020-Capital Outlay - Phase 5/6	7/01/20	4,856,274.50	0.00	0.00	101,172.39	4,046.90	105,219.29	4,751,055.21	S/L	100.00
43	2021-Capital Outlay - Phase 6	7/01/21	1,933,788.22	0.00	0.00	20,949.37	1,611.49	22,560.86	1,911,227.36	S/L	100.00
	Levee Improvements		27,658,455.04	0.00c	0.00	1,183,733.74	23,682.55	1,207,416.29	26,451,038.75		
	Grand Total		28,734,493.89	0.00c	0.00	1,183,733.74	23,682.55	1,207,416.29	27,527,077.60		

16

Book Current Year Additions

FYE: 12/31/2022 Mth: 8/31/2022

Asc	Property Description	Date In Service	Book Cost
Group: Capital Outlay 2022			
46	2022-Capital Outlay	2/28/22	33,353.00
47	2022-Capital Outlay	3/31/22	55,170.70
48	2022-Capital Outlay	4/30/22	64,489.50
49	2022-Capital Outlay	5/31/22	103,869.50
50	2022-Capital Outlay	6/30/22	228,966.05
51	2022-Capital outlay	7/31/22	91,297.30
52	2022-Capital Outlay	8/31/22	142,836.60
	Capital Outlay 2022		<u>719,982.65</u>
	Grand Total		<u><u>719,982.65</u></u>

**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 12/31/2021	23,230,000.00	-	23,230,000.00	186,804.11	-	186,804.11
Additions	-	-	-	47,858.90	-	47,858.90
Payments	-	-	-	-	-	-
Balance 01/31/2022	23,230,000.00	-	23,230,000.00	234,663.01	-	234,663.01
Additions	-	-	-	43,227.40	-	43,227.40
Payments	-	-	-	-	-	-
Balance 02/28/2022	23,230,000.00	-	23,230,000.00	277,890.41	-	277,890.41
Additions	-	-	-	47,858.90	-	47,858.90
Payments	-	-	-	-	-	-
Balance 03/31/2022	23,230,000.00	-	23,230,000.00	325,749.31	-	325,749.31
Additions	-	-	-	46,315.07	-	46,315.07
Payments	-	-	-	-	-	-
Balance 04/30/2022	23,230,000.00	-	23,230,000.00	372,064.38	-	372,064.38
Additions	-	-	-	47,858.90	-	47,858.90
Payments	-	-	-	-	-	-
Balance 05/31/2022	23,230,000.00	-	23,230,000.00	419,923.28	-	419,923.28
Additions	-	-	-	46,315.07	-	46,315.07
Payments	-	-	-	-	-	-
Balance 06/30/2022	23,230,000.00	-	23,230,000.00	466,238.35	-	466,238.35
Additions	-	-	-	47,858.90	-	47,858.90
Payments	-	-	-	-	-	-
Balance 07/31/2022	23,230,000.00	-	23,230,000.00	514,097.25	-	514,097.25
Additions	-	-	-	47,858.90	-	47,858.90
Payments	-	-	-	-	-	-
Balance 08/31/2022	23,230,000.00	-	23,230,000.00	561,956.15	-	561,956.15
Additions	-	-	-	-	-	-
Payments	-	-	-	-	-	-
Balance 09/30/2022	23,230,000.00	-	23,230,000.00	561,956.15	-	561,956.15
Additions	-	-	-	-	-	-
Payments	-	-	-	-	-	-
Balance 10/31/2022	23,230,000.00	-	23,230,000.00	561,956.15	-	561,956.15
Additions	-	-	-	-	-	-
Payments	-	-	-	-	-	-
Balance 11/30/2022	23,230,000.00	-	23,230,000.00	561,956.15	-	561,956.15
Additions	-	-	-	-	-	-
Payments	-	-	-	-	-	-
Balance 12/31/2022	23,230,000.00	-	23,230,000.00	561,956.15	-	561,956.15
Current portion	-	-	-	-	-	-
Long Term	23,230,000.00	-	23,230,000.00	-	-	-
	23,230,000.00	-	23,230,000.00	-	-	-

PUEBLO CONSERVANCY DISTRICT

AUGUST 2022 - SEPTEMBER 2022

DEPOSITS - VECTRA BANK		
VENDOR	ITEM	AMOUNT
		\$ -
		\$ -
		\$ -

DEPOSITS - BANK OF THE SAN JUANS RESERVE ACCOUNT		
Pueblo County	Maintenance Fund Assessment	\$ 23,998.38
Stifel Nicolaus	Dividend & Interest Payment	\$ 1,704.88
City of Pueblo	PCD/City IGA #2	\$ -
		\$ 25,703.26

DEBITS - VECTRA CASH CHECKING ACCOUNT				
VENDOR	ITEM	AMOUNT	CHECK	CODE
		\$ -		
		\$ -		
		\$ -		

DEBITS - BANK OF THE SAN JUANS - OPERATIONS & MAINTENACE ACCOUNT				
VENDOR	ITEM	AMOUNT	CHECK	CODE
Black Hills Energy	Lake Runyon Lighting Electrical Billing	\$ -	Pre-Paid	105
MGPM, PC	Bookkeeping	\$ 500.00	2761	90A
	Prepare financials and disclosures and workpapers for 2021 Audit	\$ 3,500.00	"	90A
Don Banner - B&B, PC	Attorney Fee	\$ 500.00	2750	80
Kidd Engineering	Engineer/Admin Fee	\$ 2,500.00	2759	83
	September Exec Com Meeting	\$ 131.25	"	83
Cynthia Ramu	Levee Mural Art Coordinator Fee	\$ 1,500.00	2753	100
Director Cordova	Director Fees	\$ 200.00	2760	81
Director Elley	Ddirector Fees	\$ 200.00	2751	81
Director Koehler	Director Fees - President	\$ 500.00	2752	81
Director Maroney	Director Fees	\$ 200.00	2755	81
Director Martin	Director Fees	\$ 200.00	2757	81

Director Phillips	Director Fees	\$ 200.00	2756	81
Director Prioreshi	Director Fees	\$ 200.00	2758	81
Director Serna	Director Fees	\$ 200.00	2763	81
	40 miles @ \$0.625/mi - mileage - Levee graffiti, etc.	\$ 25.00	"	103
Director Willumstad	Director Fees	\$ 200.00	2762	81
D&S Paint	Levee Mural Artist Incentive Account	\$ 5,000.00	2754	96
Waste Management	Lake Runyon Dumpster, Est Sept + 2 pickups	\$ 525.00	2765	105
Tia Monson	Graffiti Paint Over	\$ 350.00	2764	105
	TOTAL OPERATING EXPENSES -- FUNDS TO BE TRANSFERRED FROM THE RESERVE ACCOUNT TO THE OPERATING ACCOUNT	\$ 16,631.25		

DEBITS - BANK OF THE SAN JUANS - CONSTRUCTION DRAW ACCOUNT

Kidd Engineering	ARKANSAS RIVER LEVEE:			
	<u>PERIOD ENDING SEPTEMBER 23, 2022</u>			
	PCD/City IGA #1B MEETINGS AND CA/CO	\$ 262.50		110A.1
	PHASE 6B - ARKANSAS RIVER TRAIL	\$ -		110A.1
	Kidd Engineering Subtotal	\$ 262.50	1404	
NorthStar Engineering	ARKANSAS RIVER LEVEE:			
	<u>PERIOD ENDING SEPTEMBER 23, 2022</u>			
	Arkansas River _As-Constructed Survey and Conditional Evaluation			
	Task C - C-2 Lab Analysis and C-3 Prepare Final Report	\$ -		110
	Reimbursable copies, etc.	\$ -		110
	Task D Engineering Design Services, etc.	\$ 530.00		110
	Supplemental Interior Drainage Analysis per FEMA Request	\$ -		110
	Maintenance Assessment Support, Consultations, Artwork and Recreational Opportunities, Phase 6 Warranty, Attend meetings and reporting	\$ 1,695.00		105A
	Reimbursable copies, etc.	\$ -		105A
	Wave Shaper Design Support Services	\$ -		110
	Reimbursable copies, mileage, etc.	\$ -		110

	PCD/City IGA #1 Task K, Revision, Main Street Bridge	\$ 3,980.00		110
	Reimbursable copies, mileage, etc.	\$ 101.00		110
	PCD Trail Extension	\$ 4,419.50		110
	Reimbursable copies, mileage, etc.	\$ 65.50		110
	NorthStar Subtotal	\$ 10,791.00	1406	
K.R. Swerdfeger Construction	PERIOD ENDING SEPTEMBER 23, 2022			
	PHASE 6B - PCD Arkansas River Trail Extension	\$ -		110
	Phase 6B - PCD/City IGA#2 River Trail	\$ 76,446.00		110
	KRSC Subtotal	\$ 76,446.00	1407	
Bridge Brothers, Inc.	Main Street Pedestrian Bridge - 2nd Pymnt per Contract	\$ 347,656.00	1403	110
Morning Star Creations	Levee Chess Table and Stools	\$ 2,000.00	1405	110
	TOTAL CONSTRUCTION EXPENSES -- FUNDS TO BE TRANSFERRED FROM THE RESERVE ACCOUNT TO THE DRAW ACCOUNT	\$ 437,155.50		

DEBITS - BANK OF THE SAN JUANS RESERVE ACCOUNT				
Pueblo Conservancy District	Transfer to Operating Account	\$ 16,631.25		
Pueblo Conservancy District	Transfer to Draw Account	\$ 437,155.50		
		\$ 453,786.75		