



Colorado City Metropolitan District

PUBLIC NOTICE

BOARD OF DIRECTORS STUDY SESSION

A study session for the Board of Directors of the Colorado City Metropolitan District will be held Tuesday February 25, 2025 , beginning at 6:00 p.m.

1. Audit for 2023
2. Contract for CTF funding
3. Colorado Wildlife Meeting Wed 26 PM Craver
4. CCAAC Reviews
5. READING BY CHAIRPERSON OF THE STATEMENT OF CONDUCT AND DEMEANOR.
6. CITIZENS INPUT

BOARD OF DIRECTORS REGULAR MEETING

A regular meeting of the Board of Directors of the Colorado City Metropolitan District will be held Tuesday February 25, 2025, beginning at 6:15 p.m.

1. CALL TO ORDER.
2. PLEDGE OF ALLEGIANCE.
3. MOMENT OF SILENT REFLECTION.
4. QUORUM CHECK
5. APPROVAL OF THE AGENDA
6. APPROVAL OF MINUTES.

7. BILLS PAYABLE.
8. FINANCIAL REPORT.
9. OPERATIONAL REPORT.
 - a. Beckwith Dam report
 - b. Committee Reports Newsletter Clint
10. **ATTORNEY Report: None**

Study Session February 11, 2025,
 CCACC Minutes February 11,2025

11. AGENDA ITEMS:

- | | |
|---|--------------------------|
| Contract for CTF Fund From PBCC | Discussion/Action |
| CCACC: | Discussion/Action |
| A. New Construction: | |
| 1. 2849 Applewood Drive | House |
| 2. 4130 Mustang Drive | House |
| 3. 4041 Barela Lane | Duplex |
| B. Actions | |
| a. 0 First Letters | |
| b. 0 Second letters | |
| c. 0 Third letters | |
| d. 0 Reported to Zoning and Health Dept | |

COLORADO CITY METROPOLITAN DISTRICT
COLORADO CITY, COLORADO
BASIC FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT
AND CERTAIN SUPPLEMENTAL INFORMATION
PRESENTED FOR PURPOSES OF A SINGLE AUDIT

December 31, 2023

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Governmental Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted audit standards and *Governmental Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Colorado City Metropolitan District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events considered in the aggregate, that raise substantial doubt about Colorado City Metropolitan District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

MANAGEMENT'S DISCUSSION AND ANALYSIS

- **Governmental Funds** - The District's basic services are reported in governmental funds which focus on how money flows into and out of the funds and the balances left at year-end that are available for spending. These funds are reported using the current financial resources measurement focus and modified accrual accounting to measure cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

- **Proprietary (business-type) Funds** - When the District charges customers for the services it provides, whether to outside customers or to other units of the District, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities, but provide more detail and additional information, such as cash flows.

One of the most important questions asked about the District's finances is "Is the District better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities present information about the District, as a whole, and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

FINANCIAL HIGHLIGHTS

- The District's net position changed significantly as a result of the large construction projects within the water fund during 2023 operations utilizing ARPA Federal Grant revenues. The net position of the governmental activities increased \$134 thousand, or 1.9%, and the net position of the business type activities increased by \$858 thousand, or 7.6%.

- The governmental activities program revenues show an increase of \$68 thousand, or 29.7%. The governmental activities expenses increased by \$51 thousand, or 7.2%.

- The business-type activities net position increased by \$858 thousand compared to the prior year increase of \$1.525 million. The Water Fund gained \$610 thousand, the Sewer Fund gained \$156 thousand, the Golf Fund gained \$48 thousand, and the Property Management Fund gained \$44 thousand. The large gain in the Water Fund is due to \$919 thousand in grant revenues.

Table 2
CHANGES IN NET POSITION (in thousands)

	Governmental		Business-type		Total Primary	
	Activities		Activities		Government	
	2023	2022	2023	2022	2022	2022
Revenues						
Program Revenues:						
Charges for Services	\$ 139	\$ 133	\$ 2,651	\$ 2,397	\$ 2,790	\$ 2,530
Grants & Contributions	158	96	1,138	1,714	1,296	1,810
General Revenues:						
Property Taxes	510	486	-	-	510	486
Other Taxes	91	104	-	-	91	104
Other Revenues	50	80	182	225	232	305
Total Revenues	948	899	3,971	4,336	4,919	5,235
Program Expenses						
Administration	321	297	-	-	321	297
Recreation and Parks	379	355	-	-	379	355
Roads Operation	60	57	-	-	60	57
Water fund	-	-	1,805	1,525	1,805	1,525
Sewer fund	-	-	789	760	789	760
Golf Course	-	-	519	504	519	504
Property Management	-	-	-	10	-	10
Total expenses	760	709	3,113	2,799	3,873	3,508
Excess (deficiency) before special items	188	190	858	1,537	1,046	1,727
Transfers	(54)	12	-	(12)	(54)	-
Sale of Assets	-	-	-	-	-	-
Increase (Decrease) in Net Position	\$ 134	\$ 202	\$ 858	\$ 1,525	\$ 992	\$ 1,727

The District's total revenues, including sales of assets and excluding interfund capital contributions, decreased by \$316 thousand (6.0%), while expenses, excluding interfund transfers, increased by \$365 thousand (10.4%). Our analysis below separately considers the operations of government and business-type activities.

Business-Type Activities:

Revenues for the District's business-type activities (see Table 2) decreased 8.4% and expenses increased by 11.2%. Business-type activities in the Water Fund showed a gain of \$610 thousand which is primarily due to capital grants, is in line with the usual results of this fund (see Table 4). The Sewer Fund recorded gain in net position in all the periods presented. The Water and Golf Funds showed operating losses. Non-operating revenues are funds received for investment in future infrastructure. These include water and sewer impact fees, new investments, and sales of property. Operating expenses include interest expense.

**Table 4
BUSINESS TYPE ACTIVITY DEFICITS (in thousands)**

	2023	2022	2021	2020	2019
Water Fund					
Operating Revenues/Capital Grants	\$1,323	\$1,214	\$1,140	\$1,215	\$ 1,103
Operating Expenses	1,805	1,428	1,490	1,373	1,308
Net Operating Income (Loss)	(482)	(214)	(350)	(158)	(205)
Capital Contributions/Other	1,092	1,612	122	192	63
Net Increase (Decrease) in Net Position	\$ 610	\$1,398	\$ (228)	\$ 34	\$ (142)
Sewer Fund					
Operating Revenues	\$ 840	\$ 830	\$ 815	\$ 777	\$ 825
Operating Expenses	789	724	762	750	708
Net Operating Income (Loss)	51	106	53	27	117
Capital Contributions/Other	105	34	100	200	64
Net Increase (Decrease) in Net Position	\$ 156	\$ 140	\$ 153	\$ 227	\$ 181
Golf Fund					
Operating Revenues	\$ 508	\$ 451	\$ 493	\$ 563	\$ -
Operating Expenses	519	504	431	432	-
Net Operating Income (Loss)	(11)	(53)	62	131	-
Capital Contributions/Other	58	13	128	-	-
Net Increase (Decrease) in Net Position	\$ 47	\$ (40)	\$ 190	\$ 131	\$ -
Property Management Fund					
Operating Revenues	\$ 56	\$ 58	\$ -	\$ -	\$ -
Operating Expenses	12	10	34	33	23
Net Operating Income (Loss)	44	48	(34)	(33)	(23)
Capital Contributions/Other	-	(22)	83	54	16
Net Increase (Decrease) in Net Position	\$ 44	\$ 26	\$ 49	\$ 21	\$ (7)

Lease purchase for motor grader from NBH Bank	\$ 9,710
Leased office equipment	1,271
Wastewater treatment plant loan from the Colorado Water Resources And Power Development Authority	115,348
Water and Wastewater Revenue Refunding and Improvement Bonds	<u>3,276,651</u>
Total current debt commitments	<u>\$ 3,402,980</u>

The wastewater treatment plant loans will be paid from the sewer availability of service fees and the debt service fees over the next 13 to 15 years. The water and wastewater revenue refunding and improvement bonds will be paid from water availability of service fees and increased water usage rates. More detailed information about the District's long-term liabilities is presented in Note 10 in the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

As required by Colorado Statutes, the District determines the property tax mill levy using prior years Denver-Boulder-Greeley Consumer Price Index (CPI) or the Colorado Office of State Planning and Budget (OSBP) projected inflation rates and the rate of local growth. The CPI for the 2023 budget is 8.011%. Other limits are placed by the Taxpayer's Bill of Rights (TABOR) and the 1982 Gallagher Amendment. TABOR reduces government growth by limiting spending, revenues, and debt. The Gallagher Amendment limits residential property tax assessment rates.

With the CPI and growth rates considered, the 2023 property taxes are expected to be \$828,587.

For 2022-2023, the District has attained grant funding for the rehabilitation of three water tanks and 2 miles of distribution water lines at 100% funding. A pilot test was performed for the water treatment plant to improve water quality for the community. The District is seeking funding to rehabilitate the Beckwith Dam in order to increase storage capacity and is exploring methods to improve system productivity and efficiency.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to report the District's accountability for the money it receives. If you have any questions about this report or need additional information, contact the Director of Finance at Colorado City Metropolitan District, 4497 Bent Brothers Blvd., P. O. Box 20229, Colorado City, Colorado 81019.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

COLORADO CITY METROPOLITAN DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED December 31, 2023

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities							
Administration	\$ 321,388	\$ 3,035	\$ 30,000	\$ -	\$ (288,353)	\$ -	\$ (288,353)
Recreation center	24,800	544	-	-	(24,256)	-	(24,256)
Swimming pool operations	94,218	14,053	-	-	(80,165)	-	(80,165)
Parks and recreation	260,513	100,921	-	127,974	(31,618)	-	(31,618)
Roads	59,684	20,136	-	-	(39,548)	-	(39,548)
Total Governmental Activities	760,603	138,689	30,000	127,974	(463,940)	-	(463,940)
Business-Type Activities							
Water fund	1,805,058	1,323,022	-	1,046,122	-	564,086	564,086
Sewer fund	788,836	839,593	-	92,000	-	142,757	142,757
Golf fund	518,900	508,259	-	53,500	-	42,859	42,859
Property management fund	-	-	-	3,500	-	3,500	3,500
Total Business-Type Activities	3,112,794	2,670,874	-	1,195,122	-	753,202	753,202
Total	\$ 3,873,397	\$ 2,809,563	\$ 30,000	\$ 1,323,096	(463,940)	753,202	289,262
General revenues -							
Taxes-							
Property taxes					510,485	-	510,485
Specific ownership taxes and other taxes					90,562	-	90,562
Gain on sale of assets					-	40,900	40,900
Other revenues					28,783	-	28,783
Unrestricted investment earnings					21,564	64,212	85,776
Transfers					(53,500)	-	(53,500)
					597,894	105,112	703,006
Total General Revenues					133,954	858,314	992,268
Change in Net Position					7,145,989	11,316,579	18,462,568
Net Position - January 1							
Net Position - December 31					\$ 7,279,943	\$ 12,174,893	\$ 19,454,836

The accompanying notes are an integral part of this statement.

**COLORADO CITY METROPOLITAN DISTRICT
BALANCE SHEET
GOVERNMENTAL FUND
December 31, 2023**

	General <u>Fund</u>	<u>Total</u>
<u>Assets</u>		
Cash and investments - unrestricted	\$ 2,230,888	\$ 2,230,888
Cash and investments - restricted	89,396	89,396
Receivables	946,412	946,412
Prepaid items	15,648	15,648
Inventories	<u>360,311</u>	<u>360,311</u>
Total Assets	\$ 3,642,655	\$ 3,642,655
 <u>Liabilities</u>		
Accounts payable	\$ 27,046	\$ 27,046
Accrued liabilities	8,052	8,052
Due to other funds	<u>1,542,926</u>	<u>1,542,926</u>
Total Liabilities	<u>1,578,024</u>	<u>1,578,024</u>
 <u>Deferred Inflow of Resources - property taxes</u>	 <u>828,587</u>	 <u>828,587</u>
 <u>Fund Balances</u>		
Nonspendable	375,959	375,959
Restricted	114,296	114,296
Unassigned	<u>745,789</u>	<u>745,789</u>
Total Fund Balances	<u>1,236,044</u>	<u>1,236,044</u>
 Total Liabilities, Deferred Inflows and Fund Balances	 \$ 3,642,655	 \$ 3,642,655

The accompanying notes are an integral part of this statement.

COLORADO CITY METROPOLITAN DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND
YEAR ENDED December 31, 2023

	<u>General</u>	<u>Total</u>
	<u>Fund</u>	
Revenues		
Property taxes	\$ 510,485	\$ 510,485
Specific ownership taxes	46,610	46,610
Franchise taxes	12,331	12,331
Excise taxes	31,621	31,621
Charges for services	150,864	150,864
State sources	157,974	157,974
Investment earnings	21,564	21,564
Other	16,608	16,608
Total Revenues	<u>948,057</u>	<u>948,057</u>
 Expenditures		
Current -		
Administration	314,942	314,942
Recreation center	22,225	22,225
Swimming pool operations	84,041	84,041
Parks and recreation	194,718	194,718
Roads	41,558	41,558
Capital outlay	155,287	155,287
Debt service		
Principal	18,912	18,912
Interest	857	857
Total Expenditures	<u>832,540</u>	<u>832,540</u>
Excess of Revenues Over (Under) Expenditures	115,517	115,517
 Fund Balance - January 1	<u>1,120,527</u>	<u>1,120,527</u>
 Fund Balance - December 31	<u>\$ 1,236,044</u>	<u>\$ 1,236,044</u>

The accompanying notes are an integral part of this statement.

PROPRIETARY FUND FINANCIAL STATEMENTS

COLORADO CITY METROPOLITAN DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED December 31, 2023

	Business-Type Activities				Total
	Enterprise Funds				
	Water Fund	Sewer Fund	Golf Fund	Property Mgmt Fund	
Operating Revenues					
Charges for services	\$ 1,178,814	\$ 761,554	\$ 491,955	\$ -	\$ 2,432,323
Tap connection fees	84,950	76,750	-	-	161,700
Lease revenue	52,183	-	15,733	-	67,916
Other	7,075	1,289	571	56,650	65,585
Total Operating Revenues	<u>1,323,022</u>	<u>839,593</u>	<u>508,259</u>	<u>56,650</u>	<u>2,727,524</u>
Operating Expenses					
Salaries and compensated absences	267,709	238,621	254,226	-	760,556
Payroll taxes	19,646	17,328	19,278	-	56,252
Pension and benefits	65,405	50,175	29,324	-	144,904
Cost of sales	-	-	-	12,250	12,250
Advertising	-	-	1,777	-	1,777
Bad debt expense	18,404	5,602	-	-	24,006
Bank fees and other penalties	2,180	4,300	11,356	-	17,836
Dues and subscriptions	365	-	1,345	-	1,710
Outside services	365,873	100,437	14,143	-	480,453
Taxes and licenses	470	3,410	-	-	3,880
Professional fees	41,154	925	-	-	42,079
Insurance	47,662	48,162	14,355	-	110,179
Operating parts, materials and supplies	286,793	31,513	75,413	-	393,719
Rental expense	6,190	6,050	-	-	12,240
Repairs and maintenance	7,270	8,815	12,923	-	29,008
Training	405	405	-	-	810
Travel	537	1,073	248	-	1,858
Utilities	173,297	52,986	43,662	-	269,945
Depreciation	406,942	194,693	40,850	-	642,485
Total Operating Expenses	<u>1,710,302</u>	<u>764,495</u>	<u>518,900</u>	<u>12,250</u>	<u>3,005,947</u>
Operating Income (Loss)	<u>(387,280)</u>	<u>73,098</u>	<u>(10,641)</u>	<u>44,400</u>	<u>(278,423)</u>
Nonoperating Revenues (Expenses)					
Interest income	45,977	13,365	4,870	-	64,212
Interest expense	(94,756)	(24,341)	-	-	(119,097)
Total Nonoperating Revenues (Expenses)	<u>(48,779)</u>	<u>(10,976)</u>	<u>4,870</u>	<u>-</u>	<u>(54,885)</u>
Income (Loss) Before Contributions	(436,059)	64,122	(5,771)	44,400	(333,308)
Capital contributions	126,800	92,000	-	-	218,800
Capital grants	919,322	-	53,500	-	972,822
Transfers in (out)	-	-	-	-	-
Changes in Net Position	610,063	156,122	47,729	44,400	858,314
Total Net Position - January 1	<u>5,751,379</u>	<u>3,359,584</u>	<u>1,494,414</u>	<u>711,202</u>	<u>11,316,579</u>
Total Net Position - December 31	<u>\$ 6,361,442</u>	<u>\$ 3,515,706</u>	<u>\$ 1,542,143</u>	<u>\$ 755,602</u>	<u>\$ 12,174,893</u>

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

NOTES TO FINANCIAL STATEMENTS (Continued)
COLORADO CITY METROPOLITAN DISTRICT
December 31, 2023

Note 1 - Summary of Significant Accounting Policies (Continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fund financial statements for the proprietary funds. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for the which they are levied, while grants and similar items are recognized as revenue as soon as all eligibility requirements have been satisfied.

Under the terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there may be both restricted and unrestricted resources available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants if any, and then general revenues.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay the liabilities of the current period. For this purpose, the District considers revenues to be available if collected within 60 days from the end of the fiscal year. Expenditures generally are recorded when a liability is incurred as is the case with accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured and payment is due. General capital asset acquisitions are reported as expenditures in governmental funds, while issuance of long-term debt and acquisitions under long term debt are reported as other financing sources.

Property taxes, specific ownership taxes, franchise taxes, excise taxes, interest and charges for services are considered revenues susceptible to accrual and so have been recognized as revenues of the current fiscal period. Specific ownership taxes collected and held by the County of Pueblo at year end on behalf of the District are also recognized as revenue. All other revenue items are considered to be measurable and available only when cash is received by the government.

Business-type activities and all proprietary funds are accounted for using the flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows of resources, and liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of net position. Proprietary fund-type operating statements present increases (revenues) and decreases (expenses) in net position. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary funds' principal ongoing operation. The principal operating revenues of the District's water utility and sewer utility funds are charges to customers for sales and services. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The District reports the following major government funds:

The *General Fund* is the primary operating fund of the District and is always classified as a major fund. The general fund is used to account for all financial resources that are not accounted for in other funds. Major revenue sources include property taxes, specific ownership taxes, franchise taxes, excise taxes, charges for services, intergovernmental revenues, and investment revenues. Primary expenditures include general administration, recreation center, swimming pool operations, parks and recreation, lottery, and roads.

NOTES TO FINANCIAL STATEMENTS (Continued)
COLORADO CITY METROPOLITAN DISTRICT
December 31, 2023

Note 1 - Summary of Significant Accounting Policies (Continued)

Property Taxes

Property taxes are assessed on property located within the District's boundaries in accordance with Colorado law. The taxes are assessed, allocated and collected by the Pueblo County Treasurer. Taxes assessed in the current year are generally collected in the following year and thus, the property tax receivable is offset by deferred inflows of resources. Taxes are payable in two equal payments due before the last day of February and the 15th date of June or in one full payment before the last day of April.

Interfund Transactions

Transactions between funds that would be treated as revenues, expenditures, or expenses if they involved organizations external to the District are accounted for as revenues, expenditures, or expenses in the funds involved. Transactions which constitute reimbursements of a fund for expenditures initially made from that fund which are properly applicable to another fund are recorded as expenditures or expenses in the reimbursing fund and as reductions of the expenditure or expenses in the fund that is reimbursed. At year end, outstanding balances between funds are reported as "due to/from other funds". Interfund balances are generally expected to be repaid within one year of the financial statement date.

Inventories and Prepaid Items

Inventories in the water, sewer and golf funds consist of supplies held for consumption. Consumable supply inventories are reported at the lower of cost or fair value and cost is determined using the first-in, first-out method. Inventories in the general and property management funds consist of real estate held for resale. Land held for resale is reported at the lower of cost or fair value, fair value determined as estimated net realizable value.

Prepaid items/expenses represent payments made for expenditures/expenses to be charged to a future accounting period.

Capital Assets

Capital assets, which include land, land improvements, buildings and improvements, equipment, infrastructure and construction in progress are reported in the applicable governmental or business-type activities column of the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than \$1,000 and a useful life of more than one year.

If proprietary fund assets are constructed, net interest expense is capitalized as part of the cost of the asset. No interest expense was capitalized in 2023.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at estimated fair market value at the date of the donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. All reported capital assets are depreciated, except for land and land improvements. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings, systems and improvements	7 - 40 years
Infrastructure	20 - 40 years
Equipment	3 - 20 years

NOTES TO FINANCIAL STATEMENTS (Continued)
COLORADO CITY METROPOLITAN DISTRICT
 December 31, 2023

Note 1 - Summary of Significant Accounting Policies (Continued)

Fund Balances (Continued)

- *Non-spendable fund balance* - The portion of fund balance that cannot be spent because it is either not in spendable form (such as inventory) or is legally or contractually required to be maintained intact.
- *Restricted fund balance* - The portion of fund balance constrained to being used for a specific purpose by external parties (such as grantors or bondholders), constitutional provisions or enabling legislation.
- *Committed fund balance* - The portion of fund balance constrained for a specific purpose according to limitations imposed by the District's highest level of decision making authority, Board of Directors, prior to the end of the current year. The constraint may be removed or changed only through formal action of the Board of Directors.
- *Assigned fund balance* - The portion of fund balance set aside for planned or intended purposes. The intended use may be expressed by the Board of Directors or other individuals authorized to assign funds to be used for a specific purpose.
- *Unassigned fund balance* - The residual portion of fund balance that does not meet any of the above criteria. The District will only report a positive unassigned fund balance in the General Fund.

If both restricted and unrestricted amounts of fund balance are available for use when an expenditure is incurred, it is the District's policy to use restricted amounts first. Unrestricted fund balance will be used in the following order; committed, assigned and unassigned.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note 2 - Stewardship, Compliance, and Accountability

Budgetary Information

An annual budget and appropriation ordinance is adopted by the Board of Directors in accordance with Colorado State Budget Act. The budget is prepared using the current financial resources measurement focus and the modified accrual basis of accounting.

Budgets are established for all funds. Formal budgetary accounting is employed as a management control device during the year to monitor the individual departments. The fund level is the level of classification at which expenditures may not legally exceed appropriations. Authorization to transfer budgeted amounts between departments within any fund and reallocation of budget line items within the general fund rests with the district manager or department heads. Revisions that alter the total expenditures of any fund must be approved by the Board of Directors. All annual appropriations lapse at year end. The District does not recognize encumbrances.

Expenditures in Excess of Budget Amounts

During 2023, one proprietary fund had expenditures which exceeded budgeted amounts. These circumstances may constitute a violation of Colorado Local Government Budget Law.

		<u>Actual</u>		<u>Budget</u>		<u>Excess</u>
Property Management Fund	\$	12,250	\$	6,000	\$	(6,250)

NOTES TO FINANCIAL STATEMENTS (Continued)
COLORADO CITY METROPOLITAN DISTRICT
 December 31, 2023

Note 3 - Cash Deposits and Investments

Deposits

The Colorado Public Deposit Protection Act, (PDPA) requires that all units of local government deposit cash in eligible public depositories. State regulators determine eligibility. Amounts on deposit in excess of federal insurance levels must be collateralized.

The eligible collateral is determined by the PDPA. PDPA allows the institution to create a single collateral pool for all public funds. The pool is to be maintained by another institution, or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be equal to 102% of the aggregate uninsured deposits. As of December 31, 2023, the District had deposits over \$250,000 in the amount of \$2,184,417. These deposits are required to be collateralized under State Statutes.

Custodial Credit Risk. There is a risk that, in the event of a bank failure, the District's deposits may not be returned. The District's policy for custodial credit risk parallels Colorado statutes.

A summary of cash and deposits held at year-end follows:

<u>Cash and Deposits</u>	<u>Carrying Amounts</u>	<u>Less Than One Year</u>	<u>Less Than Five Years</u>
Deposits:			
Cash on hand	\$ 150	\$ 150	\$ -
Cash on deposit with County Treasurer	4,868	4,868	-
Demand deposits	2,435,418	2,435,418	-
Investments:			
Colorado Surplus Asset Fund Trust (CSAFE)	343,094	343,094	-
Total	\$ 2,783,530	\$ 2,783,530	\$ -

Investments

Colorado statutes specify investment instruments meeting defined rating and risk criteria in which local government entities may invest. The law outlines the types of securities that public entities in Colorado may acquire and hold as investments. These include U.S. government agency securities, certain bonds of political subdivisions, bankers' acceptances, commercial paper, local government investment pools, repurchase agreements, money market funds, negotiable certificates of deposit fully covered by FDIC Insurance and guaranteed insurance contracts. The statute also includes a provision limiting any investment to a five year maturity unless the governing body authorizes a longer period.

The District has invested \$343,094 in Colorado Surplus Asset Fund Trust (CSAFE) an investment vehicle established for local government entities in Colorado to pool surplus funds. CSAFE operates similarly to a money market fund and each share is equal in value to \$1. U.S. Bank is the designated custodial bank that provides safekeeping and depository services to CSAFE and in connection with the direct investment and withdrawal functions of CSAFE. Substantially all securities owned by both entities are held by the Federal Reserve Bank in the account maintained for the custodial bank. The custodian's internal records identify the investments owned by CSAFE.

The District categorizes its fair value measurement of its investments based on the hierarchy established by general accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District does not have any investments that are measured using Level 3 inputs.

NOTES TO FINANCIAL STATEMENTS (Continued)
COLORADO CITY METROPOLITAN DISTRICT
December 31, 2023

Note 6 - Leases

The District, acting as lessor, leases water rights. The lease expires October 31, 2036. The District also leases the restaurant facilities at the Golf Course. The lease is for sixty months and will expire on January 31, 2026. During the year ended December 31, 2023, the District recognized \$59,547 and \$31,173 in lease revenue and interest revenue, respectively, pursuant to the contracts.

The leases provide for future increases to minimum annual rental payments based on formulas outlined in the contracts.

Total future minimum lease payments to be received under the lease agreements are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 62,952	\$ 29,340	\$ 92,292
2025	66,620	27,402	94,022
2026	51,005	25,592	76,597
2027	50,915	24,085	75,000
2028	77,810	22,190	100,000
2029 - 2033	426,023	73,977	500,000
2034 - 2036	271,301	12,032	283,333
Totals	<u>\$ 1,006,626</u>	<u>\$ 214,618</u>	<u>\$ 1,221,244</u>

Note 7 - Capital Assets

Capital asset activity for the year ended December 31, 2023, was as follows:

	<u>Balances January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balances December 31</u>
Governmental Activities				
Non Depreciable Assets				
Land	\$ 5,334,893	\$ -	\$ -	\$ 5,334,893
Assets in progress	103,235	11,600	-	114,835
Total Non Depreciable Assets	<u>5,438,128</u>	<u>11,600</u>	-	<u>5,449,728</u>
Depreciable Assets				
Buildings and improvements	2,273,687	72,349	-	2,346,036
Machinery and equipment	1,019,109	17,838	-	1,036,947
Infrastructure	422,790	-	-	422,790
Leased assets	13,605	-	-	13,605
Total Depreciable Assets	<u>3,729,191</u>	<u>90,187</u>	-	<u>3,819,378</u>
Less Accumulated Depreciation				
Buildings and improvements	1,877,596	67,951	-	1,945,547
Machinery and equipment	826,713	29,623	-	856,336
Infrastructure	386,127	2,782	-	388,909
Leased assets	9,396	2,938	-	12,334
Total Accumulated Depreciation	<u>3,099,832</u>	<u>103,294</u>	-	<u>3,203,126</u>
Total Capital Assets, Net	<u>\$ 6,067,487</u>	<u>\$ (1,507)</u>	<u>\$ -</u>	<u>\$ 6,065,980</u>

NOTES TO FINANCIAL STATEMENTS (Continued)
COLORADO CITY METROPOLITAN DISTRICT
December 31, 2023

Note 8 - Employee Benefits

The District maintains a money-purchase, defined contribution plan covering substantially all employees. The plan is titled "The Colorado City Metro District Money Purchase Pension Plan & Trust" and was established under Internal Revenue Code Section 414(h) as amended. The District has retained a third-party administrator to administer the plan and employees become eligible participants three months after their employment date. Each employee must contribute at least 3% of compensation and the District is required to contribute 6% of each eligible participant's compensation. Compensation is defined as W-2 compensation less bonuses and overtime. During 2023 employees contributed \$21,103 to the plan and the District's required contribution to the plan was \$42,206.

Note 9 - Deferred Compensation Plan

In conjunction with the above described plan, the District also maintains an Internal Revenue Code Section 457 plan which provides for employee contributions only. During the year ended December 31, 2023, the employees contributed \$10,250 to the plan.

Note 10 - Long-Term Obligations

The following is a summary of the District's long-term liability transactions for the year ended December 31, 2023:

	Debt Outstanding January 1	Additions	Retirements and Repayments	Debt Outstanding December 31	Due Within One Year
Governmental activities:					
Notes payable and other	\$ 28,622	\$ -	\$ 18,912	\$ 9,710	\$ 9,710
Leases	4,209	-	2,938	1,271	880
Compensated absences	8,852	2,132	-	10,984	-
Totals	\$ 41,683	\$ 2,132	\$ 21,850	\$ 21,965	\$ 10,590
Proprietary Funds:					
Bonds payable:					
Water Fund	\$ 2,858,258	\$ -	\$ 73,105	\$ 2,785,153	\$ 75,583
Sewer Fund	504,398	-	12,900	491,498	13,338
Notes payable:					
Sewer Fund	225,204	-	109,856	115,348	115,349
Compensated absences	37,947	-	104	37,843	-
Totals	\$ 3,625,807	\$ -	\$ 195,965	\$ 3,429,842	\$ 204,270

Notes payable and other obligations outstanding as of December 31, 2023, consisted of the following:

Governmental Activities

NBH Bank

One motor grader, bi-annual payments of \$9,884.45 for five years, with an effective rate of 3.58%.

\$ 9,710

NOTES TO FINANCIAL STATEMENTS (Continued)
COLORADO CITY METROPOLITAN DISTRICT
 December 31, 2023

Note 10 - Long-Term Liabilities (Continued)

The annual requirements to retire proprietary funds long-term liabilities as of December 31, 2023 are as follows:

<u>Year Ending December 31</u>	<u>Notes Payable</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2024	\$ 115,348	\$ -	\$ 115,348
Total - Proprietary Funds			
<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 204,270	\$ 111,078	\$ 315,348
2025	153,340	108,064	261,404
2026	158,538	102,866	261,404
2027	163,913	97,491	261,404
2028	169,469	91,935	261,404
2029 - 2033	937,518	369,503	1,307,021
2034 - 2038	1,107,573	199,448	1,307,021
2039 - 2040	497,378	25,432	522,810
	<u>\$ 3,391,999</u>	<u>\$ 1,105,817</u>	<u>\$ 4,497,816</u>

Note 11 - Net Position and Fund Balance Classifications

The specific purposes for each Net Position classification on the Statement of Financial Position are detailed in the table below:

<u>Funds</u>	<u>Investment in Capital Assets</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Totals</u>
General Fund	\$ 6,054,119	\$ 114,296	\$ 1,111,528	\$ 7,279,943
Water Fund	5,558,167	393,756	409,519	6,361,442
Sewer Fund	2,268,462	69,490	1,177,754	3,515,706
Golf Fund	1,355,828	-	186,315	1,542,143
Property Management Fund	-	-	755,602	755,602
	<u>\$ 15,236,576</u>	<u>\$ 577,542</u>	<u>\$ 3,640,718</u>	<u>\$ 19,454,836</u>

The specific purposes for each fund balance classification on the balance sheet are detailed in the table below:

<u>Funds</u>	<u>Fund Balances</u>					<u>Totals</u>
	<u>Nonspendable</u>		<u>Restricted</u>			
	<u>Prepays</u>	<u>Inventories</u>	<u>Tabor</u>	<u>Conservation Trust Fund</u>	<u>Unassigned</u>	
General	\$ 15,648	\$ 360,311	\$ 24,900	\$ 89,396	\$ 745,789	\$ 1,236,044

**COLORADO CITY METROPOLITAN DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED December 31, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Expenditures</u>	Variance with Final Budget Positive <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 552,462	\$ 552,462	\$ 601,047	\$ 48,585
Charges for services	147,973	147,973	150,864	2,891
State sources	210,000	210,000	157,974	(52,026)
Investment revenue	8,509	8,509	21,564	13,055
Other	<u>146,425</u>	<u>146,425</u>	<u>16,608</u>	<u>(129,817)</u>
Total Revenues	<u>1,065,369</u>	<u>1,065,369</u>	<u>948,057</u>	<u>(117,312)</u>
Expenditures				
Current -				
Administration	302,140	302,140	314,942	(12,802)
Recreation center	20,413	20,413	22,225	(1,812)
Swimming pool operations	88,834	88,834	84,041	4,793
Parks and recreation	174,805	174,805	194,718	(19,913)
Roads	45,906	45,906	41,558	4,348
Debt service				
Principal	18,912	18,912	18,912	-
Interest	857	857	857	-
Capital outlay	<u>400,493</u>	<u>400,493</u>	<u>155,287</u>	<u>245,206</u>
Total Expenditures	<u>1,052,360</u>	<u>1,052,360</u>	<u>832,540</u>	<u>219,820</u>
Excess of Revenues Over (Under) Expenditures	<u>13,009</u>	<u>13,009</u>	<u>115,517</u>	<u>102,508</u>
Fund Balance - January 1	<u>14,536</u>	<u>14,536</u>	<u>1,120,527</u>	<u>1,105,991</u>
Fund Balance - December 31	<u>\$ 27,545</u>	<u>\$ 27,545</u>	<u>\$ 1,236,044</u>	<u>\$ 1,208,499</u>

OTHER SUPPLEMENTARY INFORMATION

COLORADO CITY METROPOLITAN DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
BUDGET AND ACTUAL
SEWER FUND
YEAR ENDED December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Budgetary	Final Budget
			Basis	Positive
				(Negative)
Revenues and Other Financing Sources				
Charges for services	\$ 856,000	\$ 856,000	\$ 930,304	\$ 74,304
Other	151,500	151,500	14,654	(136,846)
Total Revenues and Other				
Financing Sources	1,007,500	1,007,500	944,958	(62,542)
 Expenditures				
Personnel costs	370,274	370,274	306,124	64,150
Operating and maintenance	375,226	375,226	263,678	111,548
Capital outlay	140,000	140,000	24,597	115,403
Debt service	122,000	122,000	145,542	(23,542)
Total Expenditures	1,007,500	1,007,500	739,941	267,559
Net Change in Net Position	\$ -	\$ -	\$ 205,017	\$ 205,017
 Revenues on GAAP Basis			\$ 944,958	
No modifications to budgetary basis			-	
Revenues on Budgetary Basis			\$ 944,958	
 Expenditures on GAAP Basis			\$ 788,836	
Depreciation			(194,693)	
Capital expenditures			24,597	
Principal paid on debt			121,201	
Expenditures on Budgetary Basis			\$ 739,941	

COLORADO CITY METROPOLITAN DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
BUDGET AND ACTUAL
PROPERTY MANAGEMENT FUND
YEAR ENDED December 31, 2023

	<u>Budgeted Amounts</u>		Actual Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Gain on assets sold	\$ 12,000	\$ 12,000	\$ 53,150	\$ 41,150
Donations	<u>-</u>	<u>-</u>	<u>3,500</u>	<u>3,500</u>
Total Revenues	12,000	12,000	56,650	44,650
 Expenditures				
Operating and maintenance	<u>6,000</u>	<u>6,000</u>	<u>12,250</u>	<u>(6,250)</u>
Net Change in Net Position	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 44,400</u>	<u>\$ 34,900</u>

COMPLIANCE SECTION

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
COLORADO CITY METROPOLITAN DISTRICT
For the year ended December 31, 2023

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Colorado City Metropolitan District under programs of the federal government for the year ended December 31, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following cost principles contained in the Uniform Guidance and /or OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C - INDIRECT COSTS

The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE D - RISK BASED AUDIT APPROACH

The dollar threshold used to distinguish between Type A and Type B programs is \$750,000. The District does not qualify as a low-risk auditee.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Colorado City Metropolitan District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Harren, Ross & DeNardo, Inc.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing and audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain and understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
COLORADO CITY METROPOLITAN DISTRICT
For the year ended December 31, 2023

SECTION I - SUMMARY OF AUDIT RESULTS

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	<u> x </u> yes <u> </u> no
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	<u> </u> yes <u> x </u> no
Noncompliance material to financial statements noted?	<u> </u> yes <u> x </u> no
<i>Federal Awards</i>	
Internal control over major programs:	
• Material weakness(es) identified?	<u> </u> yes <u> x </u> no
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	<u> </u> yes <u> x </u> no
Type of auditor's reported issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u> </u> yes <u> x </u> no
The programs tested as major programs were:	
<u>CFDA Number(s)</u> 21.027	<u>Name of Federal Program or Cluster</u> Coronavirus State and Local Fiscal Recovery Funds
Dollar threshold used to distinguish between type A and type B programs:	\$ <u> 750,000 </u>
Auditee qualified as low-risk auditee?	<u> </u> yes <u> x </u> no

SECTION II - FINANCIAL STATEMENT FINDINGS

MATERIAL WEAKNESS

2023-001 General Ledger Controls

Condition and Context:

Required reporting with the Federal Audit Clearinghouse and State Auditor were delinquent.

Criteria:

The lack of year end preparation delayed the start of the audit which resulted in the filing of required reports not being done in a timely manner.

Cause:

Reconciliation and review of key financial statement accounts were not completed on a monthly basis which causes errors in the monthly financial statements and ultimately delayed the audit process at year end.

**PUEBLO COUNTY
CONSERVATION TRUST FUND
FUNDING ASSISTANCE AGREEMENT**

This Agreement, entered into this 25 day of February , 2025, *nunc pro tunc* January 1, 2025, by and between the County of Pueblo, Colorado, for the use and benefit of the Office of Budget and Finance, (hereinafter referred to as the "County") and

**COLORADO CITY METROPOLITAN DISTRICT
PO Box 19390
Colorado City, CO 81019**

(hereinafter referred to as the "Contractor"):

WITNESSETH THAT:

WHEREAS, authority exists in the Law, and Funds have been budgeted, appropriated and otherwise made available for payment in Fund Number 217-450000-4723.73, Department Conservation Trust Fund Allocation; and,

WHEREAS, required approval, clearance and coordination has been accomplished from and with appropriate departments of the County; and

WHEREAS, the County has received a request for funding assistance from the Contractor and desires to engage the Contractor to render certain activities aimed at benefiting and enhancing the community; and

WHEREAS, the Contractor's proposed program and services are to be performed within the County's jurisdiction; and,

WHEREAS, the County has determined that it is in the best interest of the citizens of Pueblo County's to aid the Contractor's proposed program and services through funding assistance.

NOW, THEREFORE, in consideration of the mutual covenants and agreements herein contained, and subject to the terms and conditions hereinafter stated, it is hereby understood and agreed by the parties hereto as follows:

1. **PROJECT DESCRIPTION AND SCOPE OF SERVICES:** The Contractor agrees to provide the following activities or services in accordance with the 2025 Work Budget approved by the County. Scope of Services shall be attached hereto and incorporated herein Exhibit A

5. **MAXIMUM COMPENSATION:** It is expressly understood and agreed that in no event will the total compensation to be paid hereunder exceed the maximum sum, stated in Section 3 above, for all the services required. Any expenses, costs or expenditures made or incurred by the Contractor beyond the stated maximum sum shall be the sole and exclusive responsibility of the Contractor.
6. **COMPLIANCE WITH LAWS AND REGULATIONS:** The Contractor shall comply with all applicable laws, rules, regulations, ordinances, and codes of the federal, state, and local governments, including but not limited to, internal revenue service laws, rules, and regulations, Title VII of the Civil Rights Act of 1964, the Fair Labor Standards Act, and the Americans With Disabilities Act, as amended, and Contractor also agrees to comply with the letter and spirit of the Colorado Antidiscrimination Act of 1957, as amended (24-34-402, C.R.S.), and any other applicable law representing discrimination and unfair employment regulations.
7. **INDEPENDENT CONTRACTOR:** The parties understand and agree that the Contractor shall, at all times during the term of this Agreement, be deemed an independent contractor and not an employee of the County, and shall be responsible for, and obligated to pay, all withholding taxes, social security, unemployment, worker's compensation, and/or other taxes and shall indemnify and hold the County harmless from and against any and all claims for the same period. Contractor acknowledges and agrees that all of its personnel are its employees only, and not employees or agents of the County for any purpose whatsoever, including for purposes of Worker's Compensation.
8. **ASSIGNMENT:** This Agreement is not assignable in whole or in part without the prior written consent of all parties hereto.
9. **INDEMNIFY AND HOLD HARMLESS PROVISION:** The Contractor agrees to indemnify and to hold the County and its agents harmless from any and all claims, suits, expenses, damages or other liabilities, including reasonable attorney fees and court costs arising out of damage or injury to persons or property caused or sustained by any person, persons, or entities as a result of any intentional or negligent act or omission by Contractor or failure of Contractor to perform this Agreement according to its terms. By requiring this right to indemnification, the County in no way waives or intends to waive the immunity protections provided to the County and its employees under the Colorado Governmental Immunity Act, C.R.S. § 24-10-101, *et seq.*
10. **MONITORING ACTIVITIES:** The County shall review the progress reports as delineated above for monitoring purposes. In addition, the County may require the Contractor to provide copies of other program progress or financial reports or documentation, including those reports or documentation that the Contractor may submit to other funding entities. The County may conduct other monitoring activities as necessary throughout the period of this Agreement to determine

setoff until such time as the exact amount of damages due to the County from the Contractor is determined. In addition, upon receipt of any notice to terminate under this Section, any unexpended funds allocated or advanced to the Contractor by this Agreement shall be reverted to the County.

14. **TERM / TERMINATION:** This Agreement **shall commence on January 1, 2025,** and unless sooner terminated as provided herein, **shall automatically terminate on December 31, 2025.** The parties understand and agree that this Agreement is subject to the annual appropriation of funds for its continuance by the County and upon failure of the County to appropriate funds for this Agreement, said Agreement shall be automatically terminated without liability for termination to the County.
15. **SEVERABILITY:** To the extent that this Agreement may be executed and performance of the obligations of the parties may be accomplished within the intent of the Agreement, the terms of this Agreement are severable, and should any term or provision hereof be declared invalid or become inoperative for any reason, such invalidity or failure shall not affect the validity of any other term or provision hereof. The waiver of any breach of a term hereof shall not be construed as waiver of any other term.
16. **PROHIBITION ON EMPLOYMENT OF ILLEGAL ALIENS:** If Contractor has any employees or subcontractors, Contractor shall comply with the provisions of C.R.S. § 8-17.5-101, *et seq.* and this Contract. The Contractor shall not knowingly employ or contract with an illegal alien to perform work under this Contract; or enter into a contract with a subcontractor that knowingly employs or contracts with an illegal alien to perform work under this Contract.

By execution of this Contract, Contractor certifies that it does not knowingly employ or contract with an illegal alien who will perform work under this Contract and that the Contractor will participate in either the Federal E-Verify Program or the Colorado Department of Labor & Employment's "Department Program" as identified in C.R.S. §§ 8-17.5-101(3.7) and (3.3), in order to confirm the eligibility of all employees who are newly hired for employment to perform work under this Contract.

A. Contractor shall not:

- (i) Knowingly employ or contract with an illegal alien to perform work under this Contract; or
- (ii) Enter into a contract with a subcontractor that fails to certify to Contractor that the subcontractor shall not knowingly employ or contract with an illegal alien to perform work under this Contract.

18. **SURVIVAL OF CERTAIN CONTRACT TERMS:** Notwithstanding anything herein to the contrary, the parties understand and agree that all terms and conditions of this Contract and the exhibits and attachments hereto which may require continued performance or compliance beyond the termination date of the Contract shall survive such termination date and shall be enforceable by the County as provided herein in the event of such failure to perform or comply by the Contractor or by its subcontractors.
19. **MODIFICATION/WAIVER OF TERMS, APPLICABILITY OF LAWS:** This Agreement constitutes the entire agreement between the parties and supersedes all prior and contemporaneous agreements, representations, and understandings of the parties. No variation or modification of this Agreement, and no waiver of any of the Agreement's provisions or conditions, shall be binding unless made in writing and signed by duly authorized owners, principals, or officers of the Contractor and the County. This Agreement shall be governed by, and construed according to, the laws of the State of Colorado.

In Witness Whereof, the County and the Contractor have executed this Agreement as of the date first above written.

ATTEST:

PUEBLO COUNTY:

By _____
Clerk to the Board

By: _____
Chair, Board of County Commissioners

Date: _____

APPROVED AS TO CONTENT:

By _____
Director, Office of Budget and Finance

ATTACHMENT "A"
2025 SCOPE OF SERVICES

AGENCY NAME: COLORADO CITY METRO DISTRICT- HollyDot Golf Course

TOTAL COUNTY AWARD: \$ 90,000

PROGRAM / PROJECT NAME: HollyDot Golf Course

PUEBLO COUNTY FUNDS: \$ 90,000 (CTF)

Detailed Description and Cost estimate of Capital Projects to be supported with Pueblo County Funds.

Support costs associated with HollyDot Golf Course to include the installation and replacement of energy efficient windows.

Re: CCAAC resignation Letter

From Jeannie Kevin <jandkbizz@gmail.com>

Date Sun 2/16/2025 1:18 PM

To Robert Smith <bobandalane51@gmail.com>

Cc Randy Devenport <randydev@rocketmail.com>; Larry & Carol Burg <larry@ghvalley.net>; Neil Elliot <colocitynelliot@ghvalley.net>; James Eccher Colo. City Metro <colocitymanager@ghvalley.net>; James Eccher Colo. City Metro <colocityreception@ghvalley.net>

 1 attachment (3 MB)

20231230_112141[1].jpg;

Hello All,

We remain open to volunteering our time in support of a **substantive** effort to address covenant violations in Colorado City. It is important to recognize that this is not a static situation but a growing problem and to realize that every violation is not a thing in itself but also serves as an advertisement to others that they too can get away with violating the covenants. Inaction by the board is still an action, one that inadvertently supports current and future violators. We think it's important for Colorado City to establish a reputation as a place where covenant violations are taken seriously. We also think Pueblo County will take note of how serious Colorado City is about rectifying the situation as it considers its level of commitment to providing help. They will be looking to devote their (limited) time and resources to communities that will actively partner with them, where it will do the most good.

Therefore, in our view, it is crucial for the CCMD board members to give serious consideration to the ramifications of their decision on whether or not to adopt the fine schedule submitted, to embrace the opportunity, and to act quickly in advance of any meeting with Pueblo County.

We leave you with the attached photo as a reminder of what is currently going on in Colorado City and what the future will look like if nothing is done. Colorado City is a beautiful place that we all love. It needs to be protected.

Your consideration of this matter is appreciated,
Kevin and Jeannie Mills

PS Neil, would you please share this email with the rest of the board, thanks.

On Sat, Feb 15, 2025 at 11:00 AM Robert Smith <bobandalane51@gmail.com> wrote:

CCAAC New Build Inspection Report

N 199 Date Inspected _____ Inspected by: RANDY DEVEY PART
 Zoned R5 Lot 56 Unit: 16 Parcel #: 4619216026
 Owner: JASON HOFMEISTER Phone: 719 722-4195
 Physical Address: 4041 BARELA LANE

Minimum Sq. Ft. Required N/A Actual build sq. Ft. 2900

Lot size: .2781 sq. ft. Colorado City Covenants reviewed? Yes No

	Question	Approved
Structure: <u>DUPLEX</u>	?	<input checked="" type="radio"/> Yes <input type="radio"/> No
Form: _____	?	<input checked="" type="radio"/> Yes <input type="radio"/> No
Texture: _____	?	<input checked="" type="radio"/> Yes <input type="radio"/> No
Color: _____	?	<input checked="" type="radio"/> Yes <input type="radio"/> No
Ext. Appurtenances: _____	?	<input checked="" type="radio"/> Yes <input type="radio"/> No
Property lines Marked? _____	?	<input checked="" type="radio"/> Yes <input type="radio"/> No
Structure lines Marked? _____	?	<input checked="" type="radio"/> Yes <input type="radio"/> No

Property Set Backs

	Required	Actual		Required	Actual	
Front:	<u>25</u>	<u>48</u>	<input checked="" type="radio"/> Pass / <input type="radio"/> Fail	Rear:	<u>15</u>	<u>30</u> <input checked="" type="radio"/> Pass / <input type="radio"/> Fail
Side:	<u>5</u>	<u>7</u>	<input checked="" type="radio"/> Pass / <input type="radio"/> Fail			

Information / Corrections Required For Final Approval:

Approved / Disapproved - CCAAC Member Signature Randy Devey Part

Additional Notes: _____

RECEIVED

Colorado City Architectural Advisory Committee
P.O. Box 20229

ENTERED

FEB 14 2025

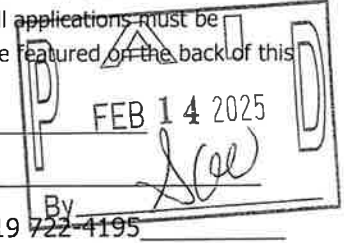
FEB 14 2025

Initial:

Initial:

Colorado City, Colorado 81019
719 676-3396 colocityccaac@ghvalley.net

Application will be considered for review only if it has been fully completed and received at the Colorado City Metropolitan District office or mailed to and received at the above address by 3pm on the Wednesday prior to the next regular meeting. All applications must be accompanied by a check or money order made out to "CCAAC" in the amount appropriate to the fee schedule featured on the back of this application.



Property Owner: _____ Jason Hofmeister _____

Mailing Address: _____ 8218 Firethorn Dr _____ Email _____ Jasonh_9@msn.com _____

City: _____ Colorado Springs _____ State: _____ CO _____ ZIP: _____ 80925 _____ Telephone: _____ 719 722-4195 _____

Property Address: 4041 BARELA LANE

City: Colorado City State: CO ZIP: 81019 Lot 56 Unit 16 Parcel# 461926026

CONTRACTOR

Contractor _____ Wagoner Construction LLC _____

Mailing Address 1382 S. WINTERHAVEN DR., Email _____ Buildwago@gmail.com _____

City _____ Pueblo West _____ State _____ CO _____ Zip _____ 81007 _____ Telephone _____ License # _____ 3953 _____

Requested Approval for: Commercial Building Residence Garage Shed Fence Other DUPLEX

Type of Construction: Steel Wood Manufactured Other _____ wood site built _____

Mobile Home: New Used Year Built: _____ Pueblo County Zoning Code: _____ CCMD Zoning Code: _____

Floor Area Square Footage: 1456 per unit _____ Square Footage Required by Covenants: _____

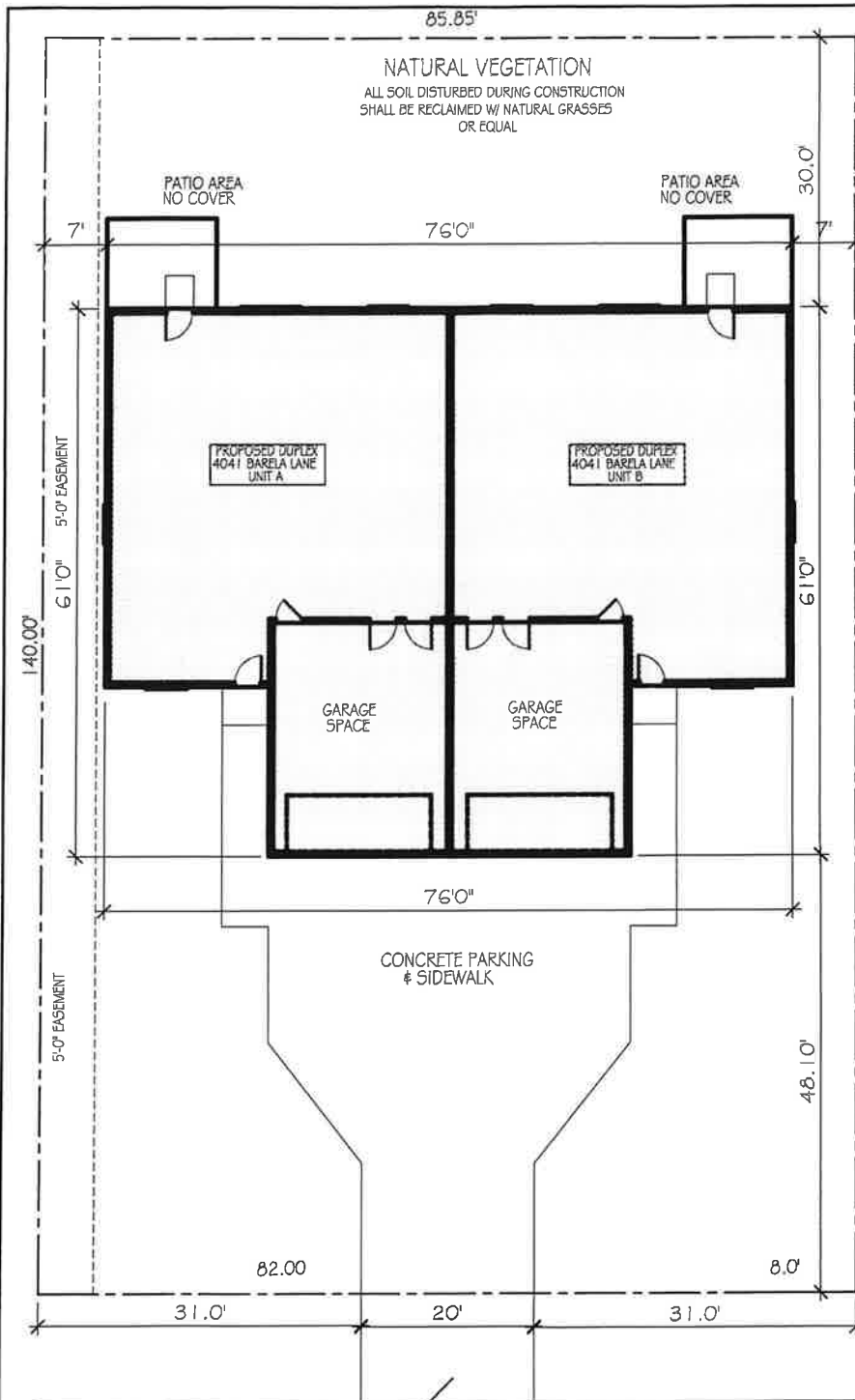
REQUIRED ITEMS: Before CCAAC will proceed with process ALL required items must be completed!

- (All requests) Approved Plot Plan Drawn to Scale from Pueblo County Planning and Zoning (see back)
- City/County Approved Water and Sewage Access (New Construction) see back
- Approved Road Access to property. Pueblo County Road or CCMD Road _____
- Property Line Staked Out Corners
- Foundation Plan and Building Staked Out **Before** Excavation
- One (1) copy of Blue Print and One (1) Electronic Copy sent to colocityreception@ghvalley.net
- Elevations – Front, Back and Sides
- Exterior Color Scheme, Type of *Siding* and *Roofing Materials* Must be indicated
- Location of Improvements (*Porches, Decks, Garages, Carports, Driveways, Accessory Buildings, Landscaping*)
- Re-Roofing / Exterior Remodel/Paint - Residence and/or Garage
- Garages and Accessory Buildings must have distance between buildings
- Fence – Type of Materials, Height and Locations

I have read and agree to abide by the unit's protective covenants for which this application is submitted:

Property Owner's or Contractor's Signature _____ Date 2-14-25

This application will not be accepted until you read and sign on reverse.



**PUEBLO COUNTY DEPARTMENT OF PLANNING
AND ZONING CHECKLIST**

INCLUDED	o ASSESSOR'S PARCEL NUMBER	PARCEL SCHEDULE # 4619216026
INCLUDED	o SQUARE FOOTAGE OF PROPOSED STRUCTURE	EACH UNIT UNDER ROOF: 2070.0'
N/A	o SQUARE FOOTAGE OF EXISTING STRUCTURE	N/A
INCLUDED	o STRUCTURE HEIGHT	18'-0" OFF FINISHED GRADE
N/A	o LOCATION & SIZE OF EXISTING FENCES, WALLS	N/A
INCLUDED	o DIMENSIONS OF THE PARCEL	SEE PLOT
INCLUDED	o EASEMENTS/BUILDING SETBACK LINES	SEE PLOT
INCLUDED	o LEGAL DESCRIPTION	LOT 56 UNIT 16 (COLORADO CITY)
INCLUDED	o ADDRESS OF PROPERTY	4041 BARELA LANE (UNIT A) (COLORADO CITY) COLORADO 81019 4041 BARELA LANE (UNIT B) (COLORADO CITY) COLORADO 81019
N/A	o STREET NAME AND ADJACENT STREET	
INCLUDED	o NORTH ARROW	SEE PLOT
INCLUDED	o ALL LOCATIONS & DISTANCES TO PROP. STRUCTURES	SEE PLOT
N/A	o LOCATION & DISTANCES TO EXISTING STRUCTURES IF APPL	N/A



PROPOSED 20' FT. WIDE PAN W/
6" MIN. CONCRETE AT RIGHT OF WAY
DRIVE SHALL EXTEND FROM CONCRETE PAD
TO EXISTING ROAD (SEE CONTRACTOR FOR DETAIL)

PLOT PLAN

SCALE: 1" = 50'-0"

4041 BARELA LANE (UNIT A) (COLORADO CITY) COLORADO 81019
4041 BARELA LANE (UNIT B) (COLORADO CITY) COLORADO 81019

BUILDER/OWNER: THE DUPLEX MODEL

DATE: 12-2024

ADDRESS: **4041 BARELA LANE (UNIT A) (COLORADO CITY) COLORADO 81019**
4041 BARELA LANE (UNIT B) (COLORADO CITY) COLORADO 81019

LEGAL DESCRIPTION: **LOT 56 UNIT 16 (COLORADO CITY)**
PARCEL SCHEDULE # 4619216026

ATT. DAVE WEHRICH
702 POLK STREET
PUEBLO, COLORADO 81004
(719) 299-4784 fax
(719) 240-9468 cell
(719) 744-0544 office
EMAIL: dave@advanceddb.com
EMAIL: dave.wehrich@yahoo.com

FILED AT ADVANCEDDB.COM\PLANNING\2024\12\12\12-2024-16026.dwg

CCAAC New Build Inspection Report

N 200 Date Inspected 2-20-25 Inspected by: RANDY DEVENPORT
 Zoned SR2 Lot 51 Unit: 4 Parcel #: 4713404054
 Owner: ADRIANE & WILLIAM ED STEELMAN Phone: 719 250 4266
 Physical Address: 4130 MUSTANG DR

Minimum Sq. Ft. Required 1200 Actual build sq. Ft. 1276

Lot size: 25 sq. ft. Colorado City Covenants reviewed? Yes No

	Question	Approved
Structure: _____	?	<input checked="" type="radio"/> Yes No
Form: _____	?	<input checked="" type="radio"/> Yes No
Texture: _____	?	<input checked="" type="radio"/> Yes No
Color: _____	?	<input checked="" type="radio"/> Yes No
Ext. Appurtenances: _____	?	<input checked="" type="radio"/> Yes No
Property lines Marked? _____	?	<input checked="" type="radio"/> Yes No
Structure lines Marked? _____	?	<input checked="" type="radio"/> Yes No

Property Set Backs

	Required	Actual		Required	Actual	
Front:	<u>25</u>	<u>35</u>	<input checked="" type="radio"/> Pass / Fail	Rear:	<u>15</u>	<u>35</u> Pass / Fail
Side:	<u>8/7</u>	<u>8/7</u>	<input checked="" type="radio"/> Pass / Fail			

Information / Corrections Required For Final Approval:

Approved / Disapproved - CCAAC Member Signature Randy Devenport

Additional Notes: _____

RECEIVED

FEB 20 2025

Colorado City Architectural Advisory Committee
P.O. Box 20229

Colorado City, Colorado 81019

719 676-3396 colocityccaac@ghvalley.net

ENTERED
FEB 20 2025

Application will be considered for review only if it has been fully completed and received at the Colorado City Metropolitan District office or mailed to and received at the above address by 3pm on the Wednesday prior to the next regular meeting. All applications must be accompanied by a check or money order made out to "CCAAC" in the amount appropriate to the fee schedule featured on the back of this application.

Property Owner: Adrienne + William Ed Steelman

Mailing Address: 1696 S. McCoy Dr. Email: foxykatie31@gmail.com

City: Pueblo West State: CO ZIP: 81007 Telephone: 719-250-4266

Property Address: 4130 Mustang Dr.

City: Colorado City State: CO ZIP: 81019 Lot 31 Unit 4 Parcel# 4713404054

CONTRACTOR

Contractor: Foxwood Construction (Steve Fox)

Mailing Address P.O. Box 19255 Email Steve@foxwoodconstructionco.com

City Colo. City State CO Zip 81019 Telephone 719-821-7161 License # 0015407

Requested Approval for: Commercial Building Residence Garage Shed Fence Other _____

Type of Construction: Steel Wood Manufactured Other _____

Mobile Home: New Used Year Built: _____ Pueblo County Zoning Code: SR2CCMD Zoning Code: _____

Floor Area Square Footage: 1276 + 604 (garage) Square Footage Required by Covenants: _____

REQUIRED ITEMS: Before CCAAC will proceed with process **ALL required items must be completed!**

- (All requests) Approved Plot Plan Drawn to Scale from Pueblo County Planning and Zoning (see back)
- City/County Approved Water and Sewage Access (New Construction) see back
- Approved Road Access to property. Pueblo County Road or CCMD Road _____
- Property Line Staked Out Corners
- Foundation Plan and Building Staked Out **Before** Excavation
- One (1) copy of Blue Print and One (1) Electronic Copy sent to colocityreception@ghvalley.net
- Elevations – Front, Back and Sides
- Exterior Color Scheme, Type of *Siding* and *Roofing Materials* Must be indicated
- Location of Improvements (*Porches, Decks, Garages, Carports, Driveways, Accessory Buildings, Landscaping*)
- Re-Roofing / Exterior Remodel/Paint - Residence and/or Garage
- Garages and Accessory Buildings must have distance between buildings
- Fence – Type of Materials, Height and Locations

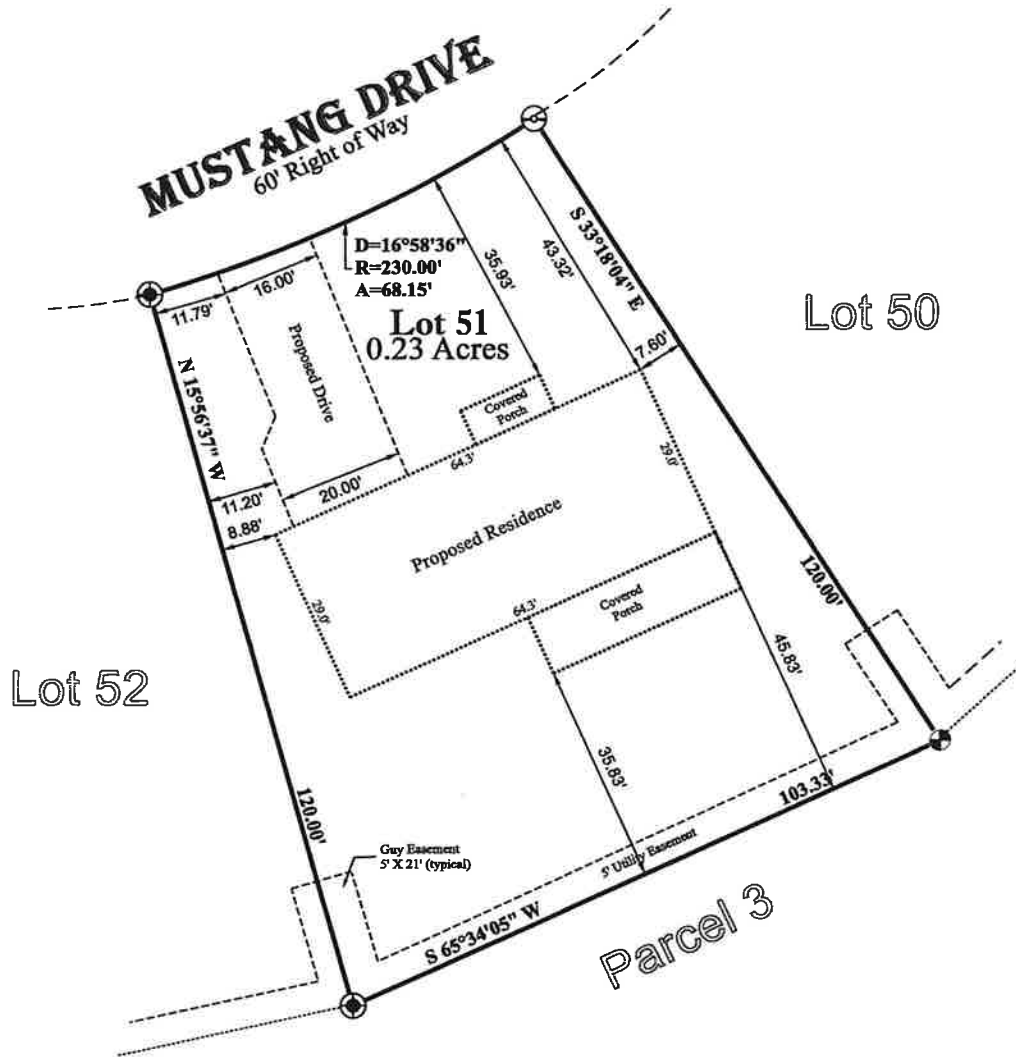
PAID
FEB 20 2025
BY: [Signature]

I have read and agree to abide by the unit's protective covenants for which this application is submitted:

Property Owner's or Contractor's Signature [Signature] Date 2-20-25

This application will not be accepted until you read and sign on reverse.

PLOT PLAN
FOR ED AND ADRIANNE STEELMAN
 Lot 51, Unit 4, Colorado City
 County of Pueblo, State of Colorado
 Parcel No. 4713404054
 Address: 4130 Mustang Drive



Scale 1" = 20'



Prepared By: William S. Bechler
 William S. Bechler
 Professional Surveyor No. 38103

BH[®] LAND SURVEYING, LLC P.O. Box 20359, Colorado City, CO 81019 Phone: 719-676-1072 Email: bh2@gtvalley.net		
Scale 1" = 20'	Date: 2-18-2025	Drawn By: WSB
Sheet	1/1	Job No. 2024-198

CCAAC New Build Inspection Report

N 201 Date Inspected 1-20-25 Inspected by: RANDY DEVENPORT

Zoned R8 Lot 213 Unit: 20 Parcel #: 4617320049

Owner: JESSICA ARMAND Phone: 714-917-5663

Physical Address: 2849 APPLEWOOD DR

Minimum Sq. Ft. Required N/A Actual build sq. Ft. 1188

Lot size: N/A sq. ft. Colorado City Covenants reviewed? Yes No

	Question	Approved	
Structure: _____	?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Form: _____	?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Texture: _____	?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Color: _____	?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Ext. Appurtenances: _____	?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Property lines Marked? _____	?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Structure lines Marked? _____	?	<input checked="" type="radio"/> Yes	<input type="radio"/> No

Property Set Backs

	Required	Actual		Required	Actual	
Front:	<u>20</u>	<u>20</u>	<input checked="" type="radio"/> Pass / <input type="radio"/> Fail	Rear:	<u>15</u>	<u>25</u> <input checked="" type="radio"/> Pass / <input type="radio"/> Fail
Side:	<u>10</u>	<u>5 5/8</u>	<input checked="" type="radio"/> Pass / <input type="radio"/> Fail			

Information / Corrections Required For Final Approval:

Approved / **Disapproved** - CCAAC Member Signature Randy Devenport

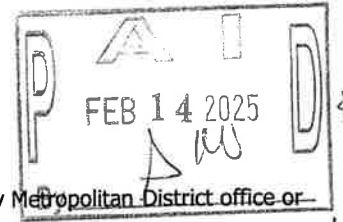
Additional Notes: _____

RECEIVED

FEB 14 2025

Initial: NW

Colorado City Architectural Advisory Committee
P.O. Box 20229
Colorado City, Colorado 81019
719 676-3396 colocityccaac@ghvalley.net



Application will be considered for review only if it has been fully completed and received at the Colorado City Metropolitan District office or mailed to and received at the above address by 3pm on the Wednesday prior to the next regular meeting. All applications must be accompanied by a check or money order made out to "CCAAC" in the amount appropriate to the fee schedule featured on the back of this application.

Property Owner: Jessica Armand

Mailing Address: 1007 N Iroquois Ave Email _____

City: Anaheim State: CA ZIP: 92801 Telephone: 714-917-5663

Property Address: 2849 Applewood Dr

City: Colorado City State: CO ZIP: 81019 Lot 213 Unit 20 Parcel# 4617320049

CONTRACTOR

Contractor: Big & Wide Manufactured Home Services, LLC - Alex Thompson (Installer)

Mailing Address 1011 W El Nido Dr Email sandra.repphun@bigandwidemhs.com

City Pueblo West State CO Zip 81007 Telephone 719-744-9508 License # PRBD 0015414

Requested Approval for: Commercial Building Residence Garage Shed Fence Other _____

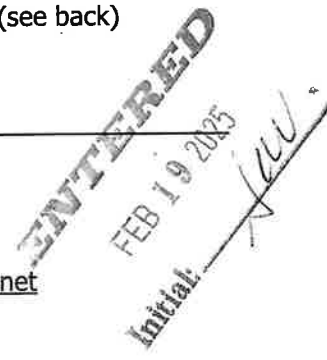
Type of Construction: Steel Wood Manufactured Other _____

Mobile Home: New Used Year Built: 2025 Pueblo County Zoning Code: _____ CCMD Zoning Code: _____

Floor Area Square Footage: 1188 Square Footage Required by Covenants: _____

REQUIRED ITEMS: Before CCAAC will proceed with process ALL required items must be completed!

- (All requests) Approved Plot Plan Drawn to Scale from Pueblo County Planning and Zoning (see back)
- City/County Approved Water and Sewage Access (New Construction) see back
- Approved Road Access to property. Pueblo County Road or CCMD Road _____
- Property Line Staked Out Corners
- Foundation Plan and Building Staked Out **Before** Excavation
- One (1) copy of Blue Print and One (1) Electronic Copy sent to colocityreception@ghvalley.net
- Elevations – Front, Back and Sides
- Exterior Color Scheme, Type of *Siding* and *Roofing Materials* Must be indicated
- Location of Improvements (*Porches, Decks, Garages, Carports, Driveways, Accessory Buildings, Landscaping*)
- Re-Roofing / Exterior Remodel/Paint - Residence and/or Garage
- Garages and Accessory Buildings must have distance between buildings
- Fence – Type of Materials, Height and Locations

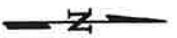


I have read and agree to abide by the unit's protective covenants for which this application is submitted:

Property Owner's or Contractor's Signature Sandra Repphun Authorized Agent for Big & Wide Manufactured Home Services Date 7 Feb 2025

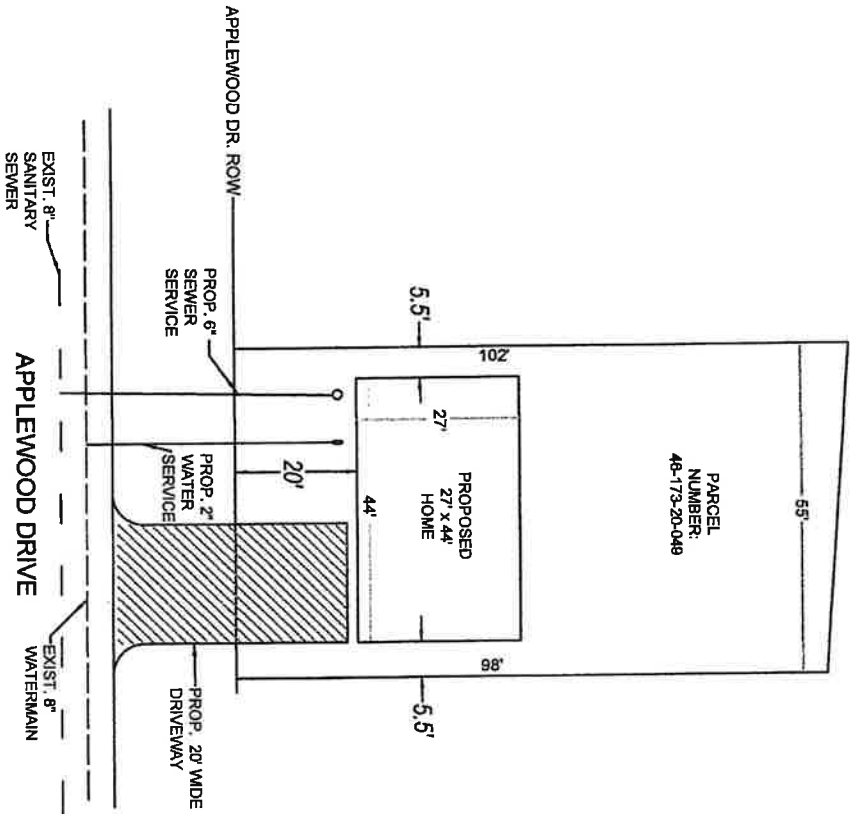
This application will not be accepted until you read and sign on reverse.

SITE PLAN:
2849 APPLEWOOD DR
COLORADO CITY, CO 81019



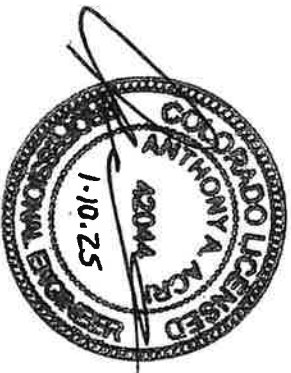
SCALE: 1" = 30'

PARCEL
 NUMBER:
 48-173-20-049



GENERAL NOTES:

- 1) Potable water to be provided from existing 8-inch main in Applewood Drive.
- 2) Sanitary sewer service to be provided from existing 8-inch main in Applewood Drive.
- 3) Power to be provided from overhead electric in ROW.



Anthony Aciri, P.E. 42044

OWNER: Jessica Atmand

PARCEL NUMBER: 48-173-20-049

LEGAL DESCRIPTION: LOT 213 Unit 20 Colo City

LOCATION: 2849 Applewood Dr.

Colorado City, CO 81019

KING FISHER ENGINEERING, INC.

3095 Little Turkey Creek Rd, Suite A
 Colorado Springs, CO 80926
 (719) 600-9840

DATE: 1-9-2025
 REVISIONS:

JOB NO.: 2849-51-Clayton
 PAGE: 1 OF 1





Colorado City Metropolitan District

PUBLIC NOTICE

BOARD OF DIRECTORS STUDY SESSION

A study session for the Board of Directors of the Colorado City Metropolitan District will be held Tuesday February 11, 2025, beginning at 6:00 p.m.

1. Sam Denardo Audit for 2023

Draft copy of audit provided to Board members for review. It is ready for submittal to the State Audit office tomorrow. The County can release any funds being held at that time. Audit is late due to past issues and changes in staff. The new Finance Manager had to pick up the pieces, learn the system, find all required documentation in order to supply the auditors with records for reporting. CCMD is currently on track for completion of the 2024 audit on time, by July 2025, a 60 extension to September 30, can be requested if needed.

Some changes in review and the 2022 & 2023 audit only single audit reviews due to grants of 750K require additional auditing. 2024 will not require this additional audit. Also, the threshold is increasing to 1M in 2025, so we may not need to complete the additional audit then either.

2. Resolution 4-2025 CTF Fund Transfer

Resolution is a basic housekeeping item. Movement of funds from one account to another for use. Parks & Recreation Center spent all 90K received from grant. Valley 1st will also be spending all funds received on their grant.

3. ARPA Pay Request 25 and Change Order 2

GMS change order for funds: Bladder for Tanks and PRV. This should be the final fix. Also includes funds to Swedish for ladders.

Chairman Elliott emphasize that GMS is 254% over original budget and that this is unacceptable. Mr. Eccher to schedule Jason from GMS to come down and explain, on the record, why they are so far over budget.

4. Water/Sewer Connection Agreement

Changes/corrections made – reads better.

The Board encourages anyone who can attend the Pueblo Town Hall to please do so on Thursday, February 13, 2025, at 5:30 p.m.

COLORADO CITY METROPOLITAN DISTRICT

Neil Elliot, Chairman

ATTEST:

Sarah Hunter, Board Member

These minutes are not verbatim to the meeting and should not be considered a complete record of all discussions during the meeting. For complete proceedings and statements, please refer to the video or audio recording of the meeting.

water & sewer regulations/number and our computer process. Mr. Golladay states that another firm we know of would charge 4x's the amount we are currently paying, A Squared.

NOCO – yes, they are moving forward with plant plans.

Finance plans should have by the end of February.

RJH – What are all additional funds for? One item Mr. Eccher brought us, was they were required to ensure no wetlands compromised, so had to have a Wetland Survey completed.

Vote called. Board voted three “Yes” – Chairman Elliot voted “No” Motion passed.

8. FINANCIAL REPORT. – N/A – Report is always during the second meeting of the month.

9. OPERATIONAL REPORT. – See Department reports -on file

Parks and Rec: Basketball is going well. Baseball registration is coming up at the end of February.

Golf Course – January Revenue is up compared to last year, mainly due to purchased memberships.
Minimal

Golf Course Maintenance: Shop repairing and sharpening equipment for Spring.

a. Beckwith Dam report

Lake level: 1/28/2025 – 13.8 feet

Lake level: 2/05/2025 – 13.5 feet.

What is going on with Violations? CCMD sent the required report, but it was not uploaded in portal. Need to get info regarding out of compliance (due to a computer crash, we have not been able to extract the data needed, as files are too large to move.

Mr. Eccher to speak with Carolyn regarding a letter to EPA saying that we will never meet the criteria listed, as we do not have enough houses in the area in the data range listed. How do we remove this violation, is the criteria unobtainable?

Mr. Golladay is in contact with Ben regarding our reading and the average range of .063.

b. Committee Reports Newsletter - Ray

10. ATTORNEY Report: None

Letter for E Jefferson – spoke of last meeting, to be addressed in New Business.

The board mentioned that citizens and CCMD staff, board members, should try to attend Pueblo County Town Meeting on February 13. Meet County Commissioners and bring out the County issues we are dealing with i.e. no police presence in the area, unresponsive to input of covenant violations input in portal, etc. The more the Commissioners are made aware of, the more they can assist with moving items forward for citizens.

12. OLD BUSINESS.

Goals and Achievement Plan – N/A

Strategic plan – N/A

Wells Repair –

Tom Dea still working on how to get “baler” out.

Sleeved for Duell Well needs to be replaced due to rust.

Ranch Water –

Mr. Eccher, to speak with the Attorney, request access to property to take water samples, so we can confirm if water is shut off. Mr. Eccher is also going to review the Easement Agreement to see if we can follow our water lines in these areas without any issues.

Meter Changeout –

Ayden had a meeting scheduled for last week. Had to reschedule. CCMD staff proceed with plans to keep changing out meters, at this time.

The board wants CCMD to proceed with water audit. Mr. Eccher to speak with Josh (NOCO) about cost.

Water loss -

We’ve had a few leaks recently: Cuerno Verde & Andrew watching, will fix when weather warmer.

White Antelope: Had low water pressure, had to replace cork stop. Customers only down for a few hours.

Wages – N/A

Camelot and Rosemont survey –

Mr. Eccher hasn’t had time for this item, but in the past few weeks, other items have been higher priorities.

Report Criteria:

Report type: GL detail
 Check.Type = {<>} "Adjustment"

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Amount	Check Amount
38522							
02/25	02/13/2025	38522	A Squared Instruments and Con	Up-Grade Sewer plant-parts Sewer Proje	03-0100-7723	76,588.44	76,588.44
Total 38522:							76,588.44
38523							
02/25	02/21/2025	38523	acorn patrolium	Fuel/RDS	01-6000-7151	126.29	126.29
02/25	02/21/2025	38523	acorn patrolium	Fuel/WTP	02-0100-7151	401.84	401.84
02/25	02/21/2025	38523	acorn patrolium	Fuel/WWTP	03-0100-7151	252.59	252.59
02/25	02/21/2025	38523	acorn patrolium	Fuel/P&R	01-0208-7151	298.51	298.51
02/25	02/21/2025	38523	acorn patrolium	Fuel/Adm	01-0100-7151	68.89	68.89
Total 38523:							1,148.12
38524							
02/25	02/21/2025	38524	ADVANCED COMPRESSOR SE	Service Air Compressor,Oil Cooling Valve	02-0100-7122	1,094.00	1,094.00
Total 38524:							1,094.00
38525							
02/25	02/21/2025	38525	Arkansas Valley Co-op Assn	Propane/WWTP	03-0100-7191	69.00	69.00
Total 38525:							69.00
38526							
02/25	02/21/2025	38526	BRENNTAG PACIFIC INC	Deplac 2500 Drum/WTP	02-0100-7150	2,771.77	2,771.77
Total 38526:							2,771.77
38527							
02/25	02/21/2025	38527	CenturyLink	Advertising/GC	04-0100-7110	8.88	8.88
Total 38527:							8.88
38528							
02/25	02/21/2025	38528	Cintas Corporation #562	Janitorial Svs/GCM	04-0201-7122	71.45	71.45
02/25	02/21/2025	38528	Cintas Corporation #562	Janitorial Svs/GCM	04-0201-7122	71.45	71.45
Total 38528:							142.90
38529							
02/25	02/21/2025	38529	Colorado Analytical Laboratorie	Testing TOC X5/WTP	02-0100-7122	185.00	185.00
02/25	02/21/2025	38529	Colorado Analytical Laboratorie	Testing-VOC, VOCS/WTP	02-0100-7122	150.00	150.00
02/25	02/21/2025	38529	Colorado Analytical Laboratorie	Testing-VOC, VOCS/WTP	02-0100-7122	185.00	185.00
02/25	02/21/2025	38529	Colorado Analytical Laboratorie	Testing-Chlorite X3/WTP	02-0100-7122	416.00	416.00
02/25	02/21/2025	38529	Colorado Analytical Laboratorie	Testing-TTHMS, HAA5/WTP	02-0100-7122	220.00	220.00
02/25	02/21/2025	38529	Colorado Analytical Laboratorie	Testing-Yearly PBU test/WTP	02-0100-7122	188.00	188.00
02/25	02/21/2025	38529	Colorado Analytical Laboratorie	Testing-Cu/Pb/WTP	02-0100-7122	227.00	227.00
02/25	02/21/2025	38529	Colorado Analytical Laboratorie	Testing-TSS,Total Metals ICP-MS, Metal	03-0100-7122	100.00	100.00
02/25	02/21/2025	38529	Colorado Analytical Laboratorie	Testing Ammonia Nitrogen/WWTP	03-0100-7122	20.00	20.00
02/25	02/21/2025	38529	Colorado Analytical Laboratorie	Testing TOC X5/WTP	02-0100-7122	222.00	222.00
02/25	02/21/2025	38529	Colorado Analytical Laboratorie	Testing-Cu/Pb/WTP	02-0100-7122	96.00	96.00
02/25	02/21/2025	38529	Colorado Analytical Laboratorie	Testing-Cu/Pb/WTP	02-0100-7122	224.00	224.00

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Amount	Check Amount
Total 38535:							3,944.90
38536							
02/25	02/21/2025	38536	FEDEX	Transport Samples/WTP	02-0100-7150	57.19	57.19
02/25	02/21/2025	38536	FEDEX	Transport Samples/WWTP	03-0100-7150	57.19	57.19
02/25	02/21/2025	38536	FEDEX	Transport Samples/WTP	02-0100-7150	21.69	21.69
02/25	02/21/2025	38536	FEDEX	Transport Samples/WWTP	03-0100-7150	21.69	21.69
Total 38536:							157.76
38537							
02/25	02/21/2025	38537	Irrigation & Turf Equipment	Jacobsen LF3400 Motor/GCM	04-0201-7184	457.87	457.87
Total 38537:							457.87
38538							
02/25	02/21/2025	38538	L.L. Johnson Distributing Co	X 2 Gulp Syringe/GCM	04-0201-7150	66.17	66.17
Total 38538:							66.17
38539							
02/25	02/21/2025	38539	Mile High Turfgrass, LLC	Armortech, TMI, CLT/GCM	04-0201-7150	1,852.00	1,852.00
Total 38539:							1,852.00
38540							
02/25	02/21/2025	38540	Moses, Wittemyer, Harrison and	Legal Fees-Jan/WTP	02-0100-7141	102.00	102.00
Total 38540:							102.00
38541							
02/25	02/21/2025	38541	PARTS AUTHORITY, LLC	Muffler for tractor/GCM	04-0201-7184	65.00	65.00
02/25	02/21/2025	38541	PARTS AUTHORITY, LLC	Batteries/GC	04-0100-7150	515.45	515.45
Total 38541:							580.45
38542							
02/25	02/21/2025	38542	Pitney Bowes Global Financial	Lease-Fee Jan 30 2025-April 29 2025/A	01-0100-7150	47.67	47.67
02/25	02/21/2025	38542	Pitney Bowes Global Financial	Lease-Fee Jan 30 2025-April 29 2025/W	02-0100-7150	47.67	47.67
02/25	02/21/2025	38542	Pitney Bowes Global Financial	Lease-Fee Jan 30 2025- April 29 2025/W	03-0100-7150	47.67	47.67
Total 38542:							143.01
38543							
02/25	02/21/2025	38543	Public Sector Health Care Grou	Health Ins- March 2025/ADM	01-0000-2230	11,361.74	11,361.74
Total 38543:							11,361.74
38544							
02/25	02/21/2025	38544	Pueblo Dept. of Public Health &	Annual Pool License/Pool	01-0207-7125	175.00	175.00
Total 38544:							175.00
38545							
02/25	02/21/2025	38545	PVS DX INC.	Chlorine 150# Cyl x7/WTP	02-0100-7150	1,988.52	1,988.52
02/25	02/21/2025	38545	PVS DX INC.	Chlorine 150# Cyl/WTP	02-0100-7152	150.00	150.00

GL Account	Debit	Credit	Proof
03-0100-7122	275.00	.00	275.00
03-0100-7150	1,254.98	.00	1,254.98
03-0100-7151	252.59	.00	252.59
03-0100-7191	1,411.32	.00	1,411.32
03-0100-7723	76,588.44	.00	76,588.44
04-0000-2110	.00	5,838.29-	5,838.29-
04-0000-2222	104.22	.00	104.22
04-0100-7110	8.88	.00	8.88
04-0100-7150	645.45	.00	645.45
04-0100-7191	1,663.06	.00	1,663.06
04-0201-7122	392.90	.00	392.90
04-0201-7150	1,918.17	.00	1,918.17
04-0201-7184	522.87	.00	522.87
04-0201-7191	582.74	.00	582.74
19-0000-1991	2,747.16	.00	2,747.16
19-0000-2110	.00	2,747.16-	2,747.16-
Grand Totals:	147,572.04	147,572.04-	.00

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

Report Criteria:
Report type: GL detail
Check Type = {<>} "Adjustment"

COLORADO WATER WELL



2001 E. 58th AVE.
DENVER, CO. 80216
(303) 892-9053
FAX 303-892-1924

June 8, 2024

James Eccher
Colorado City Utilities
P.O. Box 20229
Colorado City, CO 81019

Re: Rehabilitation and equipping – Summit Well and Rodeo Well

Dear James,

Thank you for allowing us the opportunity to provide this proposal.

Due to the lightening / electrical surge damage to both wells, we are recommending cleaning fo the casings and installation of all new downhole equipment at each well.

1. Two Well Mobilization / Demobilization ----- Lump Sum -- \$5,800.00

2. Rodeo Well
 - a. Bail, brush and super chlorinate – Estimate 12 hours @ \$330/hour ----- \$3,960.00
 - a. Chemicals - - Lump Sum ----- \$685.00
 - b. Install, start up and test – Estimate 8 hours @ \$330.00/hour ----- \$2,640.00
 - c. Materials - - Lump Sum ----- \$14,228.00
 - 300S250-6 Grundfos Pump
 - 25 HP 460 volt 6” Hitachi Submersible Motor
 - 145’ - 3” nominal column pipe
 - 8/3 flat jacket submersible cable
 - 1 – 3” nominal check valve
 - Airline, banding, miscellaneous

- Subtotal Rodeo Well ----- \$27,313.00**

COLORADO WATER WELL
2001 E. 58th AVE.
DENVER, CO. 80216

COLORADO CITY METROPOLITAN DISTRICT
 COMBINED CASH INVESTMENT
 JANUARY 31, 2025

COMBINED CASH ACCOUNTS

19-0000-1105	CASH ON HAND	150.00
19-0000-1106	CASH ON DEPOSIT-COUNTY TREAS	4,868.29
19-0000-1109	CASH IN BANK - BSJ WTP/WWTP	144,305.68
19-0000-1120	CASH IN BANK - PAYROLL	506,976.64
19-0000-1125	CASH IN BANK - AP	222,560.55
19-0000-1128	CASH IN BANK - MONEY MARKET	941,731.09
19-0000-1129	CASH IN BANK - DDA	812,517.85
19-0000-1130	CASH IN BANK - FLEXIBLE MEDICA	1,549.41
19-0000-1132	CASH IN BANK - CSAFE CORE	237,543.24
19-0000-1133	CASH IN BANK - CCAAC BANK	17,619.29
19-0000-1134	CASH IN BANK - PAYPAL	1,000.00
19-0000-1135	CASH IN BANK - CSAFE CASH	124,042.21
19-0000-1180	PETTY CASH	300.00
19-0000-1991	UM - CASH CLEARING	(351,166.30)
	TOTAL COMBINED CASH	2,663,997.95
19-0000-1001	CASH ALLOCATED TO OTHER FUNDS	(2,349,897.65)
	TOTAL UNALLOCATED CASH	<u>314,100.30</u>

CASH ALLOCATION RECONCILIATION

1	ALLOCATION TO GENERAL FUND	1,009,218.85
2	ALLOCATION TO WATER ENTERPRISE FUND	(187,149.87)
3	ALLOCATION TO SEWER ENTERPRISE FUND	968,549.29
4	ALLOCATION TO GOLF ENTERPRISE FUND	78,912.10
5	ALLOCATION TO PROPERTY MANAGEMENT FUND	293,481.94
10	ALLOCATION TO CASH HELD FOR LOTTERY - CTF	121,885.34
16	ALLOCATION TO CAPITAL IMPROVEMENTS FUND	65,000.00
	TOTAL ALLOCATIONS TO OTHER FUNDS	2,349,897.65
	ALLOCATION FROM COMBINED CASH FUND - 19-0000-1001	(2,349,897.65)
	ZERO PROOF IF ALLOCATIONS BALANCE	<u>.00</u>

COLORADO CITY METROPOLITAN DISTRICT

BALANCE SHEET

JANUARY 31, 2025

WATER ENTERPRISE FUND

ASSETS

02-0000-1001	CASH ALLOCATED FROM FUND 19	{	187,149.87)	
02-0000-1110	BOND FUND		4,349.68	
02-0000-1131	DEBT SERVICE RESERVE FUND		230,286.23	
02-0000-1209	ALLOWANCE FOR UNCOLL ACCOUNTS	{	160,809.68)	
02-0000-1210	ACCOUNTS RECEIVABLE		299,455.74	
02-0000-1212	A/R - AOS FEES		370,304.30	
02-0000-1250	LEASE RECEIVABLE		969,951.99	
02-0000-1310	SUPPLIES -INVENTORY, AT COST		140,034.76	
02-0000-1344	PREPAID EXPENSES		21,141.58	
02-0000-1510	FACILITIES		12,307,054.35	
02-0000-1520	FURNISHINGS, TOOLS & EQUIPMENT		1,242,955.31	
02-0000-1690	DEPRECIATION - FACILITIES	{	8,043,856.00)	
02-0000-1692	DEPRECIATION - FURN, TOOLS & E	{	845,222.09)	
02-0000-1710	LAND		317,200.76	
02-0000-1810	WATER RIGHTS		358,407.14	
02-0000-1811	AUGMENTATION PLAN		74,201.64	
02-0000-1812	AUGMENTATION DEPRECIATION	{	74,201.64)	
02-0000-1815	CONSTRUCTION IN PROGRESS		3,829,862.33	
	TOTAL ASSETS			10,853,966.53

LIABILITIES AND EQUITY

LIABILITIES

02-0000-2110	ACCOUNTS PAYABLE		189,437.35	
02-0000-2210	ACCRUED PAYROLL		10,084.24	
02-0000-2212	ACCRUED INTEREST PAYABLE		81,482.89	
02-0000-2215	ACCRUED COMPENSATED ABSENCES		15,796.60	
02-0000-2220	FICA TAXES PAYABLE		24,853.85	
02-0000-2221	MEDICARE TAXES PAYABLE		5,812.92	
02-0000-2222	FEDERAL W/H TAXES PAYABLE		16,895.18	
02-0000-2223	STATE W/H TAXES PAYABLE		7,935.34	
02-0000-2230	HEALTH INSURANCE PAYABLE		3,050.34	
02-0000-2234	PENSION PAYABLE		15,564.77	
02-0000-2520	BONDS PAYABLE		2,785,153.11	
02-0000-2620	DEFERRED REVENUE		969,951.99	
	TOTAL LIABILITIES			4,126,018.58

FUND EQUITY

02-0000-3110	UNASSIGNED FUND BALANCE		6,919,022.16	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD		9,062.34	
	BALANCE - CURRENT DATE		9,062.34	
	TOTAL FUND EQUITY			6,928,084.50
	TOTAL LIABILITIES AND EQUITY			11,054,103.08

COLORADO CITY METROPOLITAN DISTRICT
BALANCE SHEET
JANUARY 31, 2025
GOLF ENTERPRISE FUND

ASSETS

04-0000-1001	CASH ALLOCATED FROM FUND 19	78,912.10	
04-0000-1210	ACCOUNTS RECEIVABLE	53,500.00	
04-0000-1250	LEASE RECEIVABLE	36,674.34	
04-0000-1310	SUPPLIES -INVENTORY, AT COST	18,327.61	
04-0000-1344	PREPAID EXPENSES	10,446.19	
04-0000-1510	FACILITIES	1,088,635.00	
04-0000-1520	FURNISHINGS, TOOLS & EQUIPMENT	1,343,542.49	
04-0000-1690	DEPRECIATION - FACILITIES	(931,487.00)	
04-0000-1692	DEPRECIATION - FURN, TOOLS & E	(1,093,545.00)	
04-0000-1710	LAND	948,683.00	
	TOTAL ASSETS		1,553,688.73

LIABILITIES AND EQUITY

LIABILITIES

04-0000-2110	ACCOUNTS PAYABLE	7,500.93	
04-0000-2210	ACCRUED PAYROLL	5,193.95	
04-0000-2215	ACCRUED COMPENSATED ABSENCES	5,967.99	
04-0000-2220	FICA TAXESPAYABLE	28,477.92	
04-0000-2221	MEDICARE TAXES PAYABLE	6,646.99	
04-0000-2222	FEDERAL W/HTAXES PAYABLE	10,073.00	
04-0000-2223	STATE W/H TAXES PAYABLE	6,566.33	
04-0000-2230	HEALTH INSURANCE PAYABLE	2,793.03	
04-0000-2234	PENSION PAYABLE	8,095.74	
04-0000-2620	DEFERRED INFLOW	36,674.34	
04-0000-2991	DUE TO/DUEFROM	(55,300.00)	
	TOTAL LIABILITIES		62,690.22

FUND EQUITY

04-0000-3110	UNASSIGNED FUND BALANCE	1,495,769.84	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	21,533.57	
	BALANCE - CURRENT DATE		21,533.57
	TOTAL FUND EQUITY		1,517,303.41
	TOTAL LIABILITIES AND EQUITY		1,579,993.63

COLORADO CITY METROPOLITAN DISTRICT
 BALANCE SHEET
 JANUARY 31, 2025
 CASH HELD FOR LOTTERY - CTF

<u>ASSETS</u>			
10-0000-1001	CASH ALLOCATED FROM FUND 19	121,885.34	
10-0000-1112	CASH IN BANK - CTF	89,406.39	
10-0000-1999	CASH DUE FROM AGENCY FUND	111,916.48	
	TOTAL ASSETS		323,208.21
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
10-0000-2991	DUE TO/DUEFROM	111,916.48	
	TOTAL LIABILITIES		111,916.48
<u>FUND EQUITY</u>			
10-0000-3110	UNASSIGNEDFUND BALANCE	211,291.73	
	TOTAL FUND EQUITY		211,291.73
	TOTAL LIABILITIES AND EQUITY		323,208.21

COLORADO CITY METROPOLITAN DISTRICT
 BALANCE SHEET
 JANUARY 31, 2025
 GEN FIXED ASSET ACCOUNT GROUP

<u>ASSETS</u>			
50-0000-1510	FACILITIES	2,768,826.73	
50-0000-1520	FURNISHINGS, TOOLS & EQUIPMENT	1,036,947.54	
50-0000-1690	DEPRECIATION - FACILITIES	(2,334,456.00)	
50-0000-1692	DEPRECIATION - FURN, TOOLS & E	(856,336.00)	
50-0000-1710	LAND	5,334,893.38	
	TOTAL ASSETS		5,949,875.65
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
50-0000-3200	INVESTMENT IN GEN FIXED ASSETS	5,949,875.65	
	TOTAL FUND EQUITY		5,949,875.65
	TOTAL LIABILITIES AND EQUITY		5,949,875.65

Colorado City Metropolitan District
 Dept Summary - GENERAL FUND
 For the 1 Months Ending January 31, 2025

GENERAL FUND

		Prior Year Actual	Monthly Actual	Current Year Actual	Budget	% Variance
ADMINISTRATION:						
Revenues						
Revenue and OFS						
01-0100-4110	Property Taxes	3,037.86	5,977.78	5,977.78	358,104.00	1.7
01-0100-4120	Franchise Fees	6,345.30	3,525.27	3,525.27	16,500.00	21.4
01-0100-4140	Excise Taxes	1,197.13	23,386.19	23,386.19	22,000.00	106.3
01-0100-4520	CCAAC Fees	.00	200.00	200.00	3,300.00	6.1
01-0100-4910	Miscellaneous Income	.00	.00	.00	10,300.00	.0
01-0100-5200	Interest	1,453.18	1,871.34	1,871.34	9,350.00	20.0
	Total Revenue and OFS	12,033.47	34,960.58	34,960.58	419,554.00	8.3
	Total Revenues	12,033.47	34,960.58	34,960.58	419,554.00	8.3
Expenditures						
Personnel Cost						
Gross Payroll						
01-0100-6110	Salaries	10,279.29	3,073.00	3,073.00	90,306.00	3.4
01-0100-6112	Hourly Wages	2,734.34	982.88	982.88	25,873.00	3.8
01-0100-6114	Seasonal Wages	.00	.00	.00	16,921.00	.0
01-0100-6115	Overtime Pay	452.12	.00	.00	1,500.00	.0
	Total Gross Payroll	13,465.75	4,055.88	4,055.88	134,600.00	3.0
Payroll Taxes & Benefits						
01-0100-6210	Payroll Taxes - FICA	818.20	249.37	249.37	8,337.00	3.0
01-0100-6211	Payroll Taxes - Medicare	191.37	58.32	58.32	1,950.00	3.0
01-0100-6212	Payroll Taxes - SUTA	26.96	8.12	8.12	440.00	1.9
01-0100-6310	Employee Benefits - Health Ins	978.83	471.26	471.26	16,500.00	2.9
01-0100-6311	Workman's Comp. Insurance	.00	.00	.00	9,900.00	.0
01-0100-6312	Employee Benefits - Retirement	773.13	237.57	237.57	7,700.00	3.1
01-0100-6320	Training	.00	.00	.00	5,500.00	.0
01-0100-6322	Travel and Lodging	.00	.00	.00	3,300.00	.0
01-0100-6323	Meals	106.68	.00	.00	880.00	.0
	Total Payroll Taxes & Benefits	2,895.17	1,024.64	1,024.64	54,507.00	1.9
	Total Personnel Cost	16,360.92	5,080.52	5,080.52	189,107.00	2.7
O&M						
01-0100-7010	Cost of LotSales	.00	.00	.00	2,255.00	.0
01-0100-7110	Advertising	.00	.00	.00	1,000.00	.0
01-0100-7120	Bank Charges	.00	.00	.00	1,100.00	.0
01-0100-7121	Treasurer Fees	4.41	172.41	172.41	12,000.00	1.4
01-0100-7122	Outside Service Fees	2,080.99	(737.07)	(737.07)	28,500.00	(2.6)
01-0100-7123	CCAAC Expense	.00	.00	.00	3,300.00	.0
01-0100-7124	Membership Dues	65.00	.00	.00	5,000.00	.0
01-0100-7125	Taxes and Licenses	.00	.00	.00	1,100.00	.0
01-0100-7140	Professional Fees - Accounting	.00	.00	.00	33,000.00	.0
01-0100-7141	Professional Fees - Legal	1,779.82	.00	.00	16,500.00	.0
01-0100-7144	Insurance	.00	.00	.00	10,000.00	.0
01-0100-7150	Operating Supplies	1,534.31	.00	.00	15,400.00	.0
01-0100-7151	Fuels and Lubricants	174.52	.00	.00	3,300.00	.0
01-0100-7154	Office Supplies	.00	.00	.00	2,750.00	.0
01-0100-7155	Janitorial Supplies	.00	.00	.00	550.00	.0
01-0100-7184	Furn, Tools & Equipment Repairs	.00	.00	.00	1,100.00	.0
01-0100-7186	Facilities Repairs/Maintenance	.00	.00	.00	1,100.00	.0
01-0100-7190	Utilities - Electric	291.50	.00	.00	5,500.00	.0
01-0100-7191	Utilities - Natural Gas	733.86	.00	.00	5,500.00	.0

Colorado City Metropolitan District
 Dept Summary - GENERAL FUND
 For the 1 Months Ending January 31, 2025

		GENERAL FUND				
		Prior Year Actual	Monthly Actual	Current Year Actual	Budget	% Variance
RECREATION CENTER:						
Revenues						
Revenue and OFS						
01-0203-4110	Property Taxes	11.55	439.06	439.06	41,947.00	1.1
01-0203-4510	Charges for Services	.00	.00	.00	200.00	.0
01-0203-4515	Concessions - Rec Center	.00	.00	.00	3,500.00	.0
01-0203-4910	Miscellaneous Income	.00	.00	.00	83.00	.0
01-0203-5300	Lease Revenue	177.00	125.00	125.00	500.00	25.0
01-0203-5910	Interfund Transfers	.00	.00	.00	6,000.00	.0
	Total Revenue and OFS	188.55	564.06	564.06	52,230.00	1.1
	Total Revenues	188.55	564.06	564.06	52,230.00	1.1
Expenditures						
Personnel Cost						
Gross Payroll						
01-0203-6110	Salaries	630.00	261.83	261.83	6,988.00	3.8
01-0203-6112	Hourly Wages	.00	.00	.00	1,822.00	.0
	Total Gross Payroll	630.00	261.83	261.83	8,810.00	3.0
Payroll Taxes & Benefits						
01-0203-6210	Payroll Taxes - FICA	38.88	16.11	16.11	394.00	4.1
01-0203-6211	Payroll Taxes - Medicare	9.09	3.77	3.77	851.00	.4
01-0203-6212	Payroll Taxes - SUTA	1.26	.52	.52	19.00	2.7
01-0203-6310	Employee Benefits - Health Ins	4.14	2.38	2.38	185.00	1.3
01-0203-6311	Workman's Comp. Insurance	.00	.00	.00	204.00	.0
01-0203-6312	Employee Benefits - Retirement	36.30	14.66	14.66	400.00	3.7
	Total Payroll Taxes & Benefits	89.67	37.44	37.44	2,053.00	1.8
	Total Personnel Cost	719.67	299.27	299.27	10,863.00	2.8
O&M						
01-0203-7112	Concessions Expense	.00	.00	.00	3,400.00	.0
01-0203-7122	Outside Service Fees	.00	.00	.00	400.00	.0
01-0203-7144	Insurance	.00	.00	.00	3,410.00	.0
01-0203-7150	Operating Supplies	.00	.00	.00	550.00	.0
01-0203-7154	Office Supplies	.00	.00	.00	220.00	.0
01-0203-7155	Janitorial Supplies	.00	.00	.00	330.00	.0
01-0203-7184	Furn. Tools & Equipment Repairs	.00	.00	.00	440.00	.0
01-0203-7186	Facilities Repairs/Maintenance	.00	.00	.00	1,550.00	.0
01-0203-7190	Utilities - Electric	212.84	.00	.00	2,750.00	.0
01-0203-7191	Utilities - Natural Gas	717.99	.00	.00	4,400.00	.0
01-0203-7192	Utilities - Water	47.95	.00	.00	2,750.00	.0
01-0203-7193	Utilities - Telephone	.00	.00	.00	600.00	.0
01-0203-7194	Utilities - Trash	.00	.00	.00	453.00	.0
	Total O&M	978.78	.00	.00	21,253.00	.0
Interest Expenditures						
	Total Interest Expenditures	.00	.00	.00	.00	.0
Capital Expenditures						
01-0203-7710	Capital Outlays	.00	.00	.00	13,700.00	.0
	Total Capital Expenditures	.00	.00	.00	13,700.00	.0

Colorado City Metropolitan District
 Dept Summary - GENERAL FUND
 For the 1 Months Ending January 31, 2025

		GENERAL FUND				
		Prior Year Actual	Monthly Actual	Current Year Actual	Budget	% Variance
PARKS & REC - POOL:						
Revenues						
Revenue and OFS						
01-0207-4110	Property Taxes	50.02	1,901.04	1,901.04	96,322.00	2.0
01-0207-4510	Open Swim	.00	.00	.00	5,500.00	.0
01-0207-4511	Swim Lessons	.00	.00	.00	4,500.00	.0
01-0207-4513	Water Aerobics	.00	.00	.00	1,650.00	.0
01-0207-4515	Concessions - Pool	.00	.00	.00	3,500.00	.0
01-0207-4910	Miscellaneous Income	.00	.00	.00	3,000.00	.0
01-0207-5910	Interfund Transfers	.00	.00	.00	3,000.00	.0
	Total Revenue and OFS	50.02	1,901.04	1,901.04	117,472.00	1.6
	Total Revenues	50.02	1,901.04	1,901.04	117,472.00	1.6
Expenditures						
Personnel Cost						
Gross Payroll						
01-0207-6110	Salaries	2,137.69	785.48	785.48	25,963.00	3.0
01-0207-6114	Seasonal Wages	.00	.00	.00	32,718.00	.0
	Total Gross Payroll	2,137.69	785.48	785.48	58,681.00	1.3
Payroll Taxes & Benefits						
01-0207-6210	Payroll Taxes - FICA	131.86	48.33	48.33	3,638.00	1.3
01-0207-6211	Payroll Taxes - Medicare	30.84	11.30	11.30	.00	.0
01-0207-6212	Payroll Taxes - SUTA	4.28	1.57	1.57	176.00	.9
01-0207-6310	Employee Benefits - Health Ins	15.18	7.13	7.13	2,589.00	.3
01-0207-6311	Workman's Comp. Insurance	.00	.00	.00	1,500.00	.0
01-0207-6312	Employee Benefits - Retirement	122.87	43.98	43.98	1,500.00	2.9
01-0207-6320	Training	.00	.00	.00	2,200.00	.0
	Total Payroll Taxes & Benefits	305.03	112.31	112.31	11,603.00	1.0
	Total Personnel Cost	2,442.72	897.79	897.79	70,284.00	1.3
O&M						
01-0207-7110	Advertising	.00	.00	.00	330.00	.0
01-0207-7112	Concessions Expense	.00	.00	.00	2,300.00	.0
01-0207-7120	Bank Charges	.00	.00	.00	2,000.00	.0
01-0207-7122	Outside Service Fees	.00	.00	.00	2,500.00	.0
01-0207-7125	Taxes and Licenses	270.00	.00	.00	550.00	.0
01-0207-7144	Insurance	.00	.00	.00	4,400.00	.0
01-0207-7150	Operating Supplies	.00	.00	.00	4,000.00	.0
01-0207-7154	Office Supplies	.00	.00	.00	550.00	.0
01-0207-7155	JanitorialSupplies	.00	.00	.00	550.00	.0
01-0207-7184	Furn, Tools& Equipment Repairs	.00	.00	.00	550.00	.0
01-0207-7186	FacilitiesRepairs/Maintenance	.00	.00	.00	1,607.00	.0
01-0207-7190	Utilities -Electric	74.06	.00	.00	5,500.00	.0
01-0207-7191	Utilities -Natural Gas	54.86	.00	.00	6,600.00	.0
01-0207-7192	Utilities -Water	87.15	.00	.00	4,400.00	.0
01-0207-7193	Utilities -Telephone	.00	.00	.00	330.00	.0
01-0207-7194	Utilities -Trash	80.00	.00	.00	1,100.00	.0
	Total O&M	566.07	.00	.00	37,267.00	.0
Interest Expenditures						
	Total Interest Expenditures	.00	.00	.00	.00	.0

Colorado City Metropolitan District
 Dept Summary - GENERAL FUND
 For the 1 Months Ending January 31, 2025

		GENERAL FUND				
		Prior Year Actual	Monthly Actual	Current Year Actual	Budget	% Variance
PARKS & REC - GENERAL:						
Revenues						
Revenue and OFS						
01-0208-4110	Property Taxes	74.36	2,826.26	2,826.26	234,600.00	1.2
01-0208-4510	Charges for Services	6,768.88	5,551.55	5,551.55	60,000.00	9.3
01-0208-4514	Charge for Signs	500.00	.00	.00	1,800.00	.0
01-0208-4910	Miscellaneous Income	.00	.00	.00	3,300.00	.0
01-0208-5010	Grant Proceeds	.00	.00	.00	3,350,000.00	.0
	Total Revenue and OFS	7,343.24	8,377.81	8,377.81	3,649,700.00	.2
	Total Revenues	7,343.24	8,377.81	8,377.81	3,649,700.00	.2
Expenditures						
Personnel Cost						
Gross Payroll						
01-0208-6110	Salaries	4,275.38	1,597.21	1,597.21	44,614.00	3.6
01-0208-6112	Hourly Wages	765.70	288.00	288.00	10,302.00	2.8
01-0208-6114	Seasonal Wages	3,767.68	3,413.81	3,413.81	32,450.00	10.5
01-0208-6115	Overtime Pay	9.09	.00	.00	.00	.0
01-0208-6116	Vehicle Reimbursement	.00	.00	.00	7,200.00	.0
	Total Gross Payroll	8,817.85	5,299.02	5,299.02	94,566.00	5.6
Payroll Taxes & Benefits						
01-0208-6210	Payroll Taxes - FICA	545.01	327.81	327.81	5,314.00	6.2
01-0208-6211	Payroll Taxes - Medicare	127.48	76.67	76.67	1,243.00	6.2
01-0208-6212	Payroll Taxes - SUTA	17.65	10.61	10.61	257.00	4.1
01-0208-6310	Employee Benefits - Health Ins	127.46	60.14	60.14	2,628.00	2.3
01-0208-6311	Workman's Comp. Insurance	.00	.00	.00	4,180.00	.0
01-0208-6312	Employee Benefits - Retirement	290.81	105.24	105.24	5,243.00	2.0
01-0208-6320	Training	.00	.00	.00	500.00	.0
01-0208-6322	Travel and Lodging	.00	.00	.00	500.00	.0
01-0208-6323	Meals	.00	.00	.00	500.00	.0
	Total Payroll Taxes & Benefits	1,108.41	580.47	580.47	20,365.00	2.9
	Total Personnel Cost	9,926.26	5,879.49	5,879.49	114,931.00	5.1
O&M						
01-0208-7110	Advertising	.00	.00	.00	629.00	.0
01-0208-7112	Concessions Expense	.00	.00	.00	2,000.00	.0
01-0208-7120	Bank Charges	.00	121.78	121.78	2,000.00	6.1
01-0208-7122	Outside Service Fees	270.44	(165.84)	(165.84)	8,800.00	(1.9)
01-0208-7125	Taxes and Licenses	.00	.00	.00	300.00	.0
01-0208-7140	Professional Fees Accounting	.00	.00	.00	5,500.00	.0
01-0208-7141	Professional Fees - Legal	.00	.00	.00	1,100.00	.0
01-0208-7144	Insurance	.00	.00	.00	13,760.00	.0
01-0208-7150	Operating Supplies	976.46	.00	.00	20,000.00	.0
01-0208-7151	Fuels and Lubricants	935.03	.00	.00	13,077.00	.0
01-0208-7154	Office Supplies	.00	.00	.00	385.00	.0
01-0208-7155	Janitorial Supplies	324.35	.00	.00	1,500.00	.0
01-0208-7184	Furn, Tools & Equipment Repairs	201.82	.00	.00	2,750.00	.0
01-0208-7186	Facilities Repairs/Maintenance	5,075.00	.00	.00	2,420.00	.0
01-0208-7190	Utilities -Electric	2,331.53	.00	.00	23,000.00	.0
01-0208-7191	Utilities -Natural Gas	320.20	.00	.00	5,500.00	.0
01-0208-7192	Utilities -Water	126.96	.00	.00	4,400.00	.0
01-0208-7193	Utilities -Telephone	285.84	.00	.00	4,300.00	.0
01-0208-7194	Utilities -Trash	470.00	.00	.00	11,000.00	.0

Colorado City Metropolitan District
 Dept Summary - GENERAL FUND
 For the 1 Months Ending January 31, 2025

		GENERAL FUND				
		Prior Year Actual	Monthly Actual	Current Year Actual	Budget	% Variance
PARKS & REC - BASKETBALL:						
Revenues						
Revenue and OFS						
01-0308-4510	Basketball Fees	100.00	550.00	550.00	3,300.00	16.7
01-0308-4515	Concessions - Basketball	390.00	.00	.00	.00	.0
	Total Revenue and OFS	490.00	550.00	550.00	3,300.00	16.7
	Total Revenues	490.00	550.00	550.00	3,300.00	16.7
Expenditures						
Personnel Cost						
Gross Payroll						
	Total Gross Payroll	.00	.00	.00	.00	.0
Payroll Taxes & Benefits						
	Total Payroll Taxes & Benefits	.00	.00	.00	.00	.0
	Total Personnel Cost	.00	.00	.00	.00	.0
O&M						
01-0308-7124	Membership Dues	124.75	.00	.00	.00	.0
01-0308-7150	Operating Supplies	1,163.00	.00	.00	.00	.0
	Total O&M	1,287.75	.00	.00	.00	.0
Interest Expenditures						
	Total Interest Expenditures	.00	.00	.00	.00	.0
Capital Expenditures						
	Total Capital Expenditures	.00	.00	.00	.00	.0
Transfers						
	Total Transfers	.00	.00	.00	.00	.0
	Total Expenditures	1,287.75	.00	.00	.00	.0
	Dept - Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(797.75)	550.00	550.00	3,300.00	16.7

Colorado City Metropolitan District
 Dept Summary - GENERAL FUND
 For the 1 Months Ending January 31, 2025

		GENERAL FUND				
		Prior Year Actual	Monthly Actual	Current Year Actual	Budget	% Variance
PARKS & REC - RECYCLING:						
Revenues						
Revenue and OFS						
01-0508-4510	Recycling Fee	(21.00)	.00	.00	.00	.0
	Total Revenue and OFS	(21.00)	.00	.00	.00	.0
	Total Revenues	(21.00)	.00	.00	.00	.0
Expenditures						
Personnel Cost						
Gross Payroll						
	Total Gross Payroll	.00	.00	.00	.00	.0
Payroll Taxes & Benefits						
	Total Payroll Taxes & Benefits	.00	.00	.00	.00	.0
	Total Personnel Cost	.00	.00	.00	.00	.0
O&M						
	Total O&M	.00	.00	.00	.00	.0
Interest Expenditures						
	Total Interest Expenditures	.00	.00	.00	.00	.0
Capital Expenditures						
	Total Capital Expenditures	.00	.00	.00	.00	.0
Transfers						
	Total Transfers	.00	.00	.00	.00	.0
	Total Expenditures	.00	.00	.00	.00	.0
	Dept - Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(21.00)	.00	.00	.00	.0

Colorado City Metropolitan District
 Dept Summary - GENERAL FUND
 For the 1 Months Ending January 31, 2025

		GENERAL FUND				
		Prior Year Actual	Monthly Actual	Current Year Actual	Budget	% Variance
DEPARTMENT 0808:						
Revenues						
Revenue and OFS						
01-0808-4510	Pickleball Fees	.00	.00	.00	1,500.00	.0
	Total Revenue and OFS	.00	.00	.00	1,500.00	.0
	Total Revenues	.00	.00	.00	1,500.00	.0
Expenditures						
Personnel Cost						
Gross Payroll						
	Total Gross Payroll	.00	.00	.00	.00	.0
Payroll Taxes & Benefits						
	Total Payroll Taxes & Benefits	.00	.00	.00	.00	.0
	Total Personnel Cost	.00	.00	.00	.00	.0
O&M						
01-0808-7124	MembershipDues	124.75	.00	.00	.00	.0
	Total O&M	124.75	.00	.00	.00	.0
Interest Expenditures						
	Total Interest Expenditures	.00	.00	.00	.00	.0
Capital Expenditures						
	Total Capital Expenditures	.00	.00	.00	.00	.0
Transfers						
	Total Transfers	.00	.00	.00	.00	.0
	Total Expenditures	124.75	.00	.00	.00	.0
	Dept - Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(124.75)	.00	.00	1,500.00	.0

Colorado City Metropolitan District
Dept Summary - GENERAL FUND
For the 1 Months Ending January 31, 2025

GENERAL FUND

		Prior Year Actual	Monthly Actual	Current Year Actual	Budget	% Variance
ROADS:						
Revenues						
Revenue and OFS						
01-6000-4110	Property Taxes	9.20	349.40	349.40	79,142.00	.4
01-6000-4116	Specific Ownership Taxes	3,050.30	6,084.30	6,084.30	41,800.00	14.6
01-6000-4515	Roads Revenue	.00	.00	.00	5,500.00	.0
01-6000-4910	Miscellaneous Income	.00	.00	.00	2,750.00	.0
01-6000-5700	Gain/Loss on Sale of Assets	7,696.66	10,268.00	10,268.00	28,000.00	36.7
Total Revenue and OFS		10,756.16	16,701.70	16,701.70	157,192.00	10.6
Total Revenues		10,756.16	16,701.70	16,701.70	157,192.00	10.6
Expenditures						
Personnel Cost						
Gross Payroll						
01-6000-6110	Salaries	615.39	211.54	211.54	6,775.00	3.1
01-6000-6112	Hourly Wages	332.41	152.00	152.00	4,492.00	3.4
01-6000-6113	PT Hourly Wage	.00	.00	.00	2,200.00	.0
01-6000-6114	Seasonal Wages	.00	.00	.00	945.00	.0
01-6000-6115	Overtime Pay	103.12	.00	.00	221.00	.0
01-6000-6116	Double TimePay	.00	.00	.00	2,200.00	.0
Total Gross Payroll		1,050.92	363.54	363.54	16,833.00	2.2
Payroll Taxes & Benefits						
01-6000-6210	Payroll Taxes - FICA	64.91	22.29	22.29	.00	.0
01-6000-6211	Payroll Taxes - Medicare	15.18	5.22	5.22	.00	.0
01-6000-6212	Payroll Taxes - SUTA	2.10	.72	.72	46.00	1.6
01-6000-6310	Employee Benefits - Health Ins	97.97	64.64	64.64	1,700.00	3.8
01-6000-6311	Workmen's Comp. Insurance	.00	.00	.00	605.00	.0
01-6000-6312	Employee Benefits - Retirement	54.99	21.81	21.81	1,014.00	2.2
Total Payroll Taxes & Benefits		235.15	114.68	114.68	3,365.00	3.4
Total Personnel Cost		1,286.07	478.22	478.22	20,198.00	2.4
O&M						
01-6000-7122	Outside Service Fees	287.90	(36.84)	(36.84)	4,400.00	(.8)
01-6000-7125	Taxes & Licenses	.00	.00	.00	2,750.00	.0
01-6000-7143	Professional Fees - Engineerin	.00	.00	.00	2,750.00	.0
01-6000-7144	Insurance	.00	.00	.00	1,650.00	.0
01-6000-7150	Operating Supplies	61.38	.00	.00	4,400.00	.0
01-6000-7151	Fuels and Lubricants	315.70	.00	.00	8,250.00	.0
01-6000-7184	Furn, Tools& Equipment Repairs	.00	.00	.00	9,900.00	.0
01-6000-7190	Utilities -Electric	875.21	.00	.00	15,400.00	.0
01-6000-7193	Utilities -Telephone	3.00	.00	.00	110.00	.0
Total O&M		1,543.19	(36.84)	(36.84)	49,610.00	(.1)
Interest Expenditures						
Total Interest Expenditures		.00	.00	.00	.00	.0
Capital Expenditures						
01-6000-7710	Capital Outlays	.00	.00	.00	21,000.00	.0
01-6000-7720	Capital Projects	.00	.00	.00	35,000.00	.0
Total Capital Expenditures		.00	.00	.00	56,000.00	.0

Colorado City Metropolitan District
 Dept Summary - WATER ENTERPRISE FUND
 For the 1 Months Ending January 31, 2025

WATER ENTERPRISE FUND		Prior Year Actual	Monthly Actual	Current Year Actual	Budget	% Variance
WATER:						
Revenues						
Revenue and OFS						
02-0100-4130	System Development Charges	.00	.00	.00	128,400.00	.0
02-0100-4131	Tap Fees	.00	.00	.00	51,600.00	.0
02-0100-4515	Bulk Water	1,800.00	5,103.00	5,103.00	132,000.00	3.9
02-0100-4516	Set-Up Fees	500.00	.00	.00	3,300.00	.0
02-0100-4517	Penalty/Late Fees	484.66	.00	.00	5,500.00	.0
02-0100-4910	Miscellaneous Income	3,678.72	.00	.00	55,000.00	.0
02-0100-5010	Grant Proceeds/Loan Proceeds	30,802.35	.00	.00	25,000,000.00	.0
02-0100-5110	Fees Billed	91,483.31	.00	.00	1,472,856.00	.0
02-0100-5200	Interest Income	2,542.22	2,087.80	2,087.80	11,000.00	19.0
02-0100-5300	Lease Income	6,890.63	.00	.00	69,960.00	.0
02-0100-5601	AOS Fees	(319.80)	.00	.00	209,550.00	.0
02-0100-5910	Interfund Transfers	.00	.00	.00	100,000.00	.0
	Total Revenue and OFS	137,862.34	7,190.80	7,190.80	27,239,166.00	.0
	Total Revenues	137,862.34	7,190.80	7,190.80	27,239,166.00	.0
Expenditures						
Personnel Cost						
Gross Payroll						
02-0100-6110	Salaries	16,042.63	4,998.19	4,998.19	152,033.00	3.3
02-0100-6112	Hourly Wages	13,247.60	5,482.29	5,482.29	250,563.00	2.2
02-0100-6114	Seasonal Wages	346.96	101.57	101.57	3,850.00	2.6
02-0100-6115	Overtime Pay	2,733.23	728.87	728.87	16,500.00	4.4
02-0100-6116	Double TimePay	190.60	263.66	263.66	2,200.00	12.0
	Total Gross Payroll	32,561.02	11,574.58	11,574.58	425,146.00	2.7
Payroll Taxes & Benefits						
02-0100-6210	Payroll Taxes - FICA	1,973.06	699.34	699.34	26,359.00	2.7
02-0100-6211	Payroll Taxes - Medicare	461.47	163.57	163.57	6,164.00	2.7
02-0100-6212	Payroll Taxes - SUTA	65.19	23.17	23.17	1,275.00	1.8
02-0100-6310	Employee Benefits - Health Ins	2,409.59	1,344.37	1,344.37	51,700.00	2.6
02-0100-6311	Workman's Comp. Insurance	.00	.00	.00	21,500.00	.0
02-0100-6312	Employee Benefits - Retirement	1,677.38	628.24	628.24	27,500.00	2.3
02-0100-6320	Training	380.00	.00	.00	3,300.00	.0
02-0100-6322	Travel andLodging	.00	.00	.00	3,300.00	.0
02-0100-6323	Meals	.00	.00	.00	1,100.00	.0
	Total Payroll Taxes & Benefits	6,966.69	2,858.69	2,858.69	142,198.00	2.0
	Total Personnel Cost	39,527.71	14,433.27	14,433.27	567,344.00	2.5
O&M						
02-0100-7110	Advertising	.00	.00	.00	500.00	.0
02-0100-7111	Bad Debt Write-offs	.00	.00	.00	8,800.00	.0
02-0100-7120	Bank Fees and Other Penalties	.00	.00	.00	4,400.00	.0
02-0100-7122	Outside Service Fees-Plant	24,399.19	(368.55)	(368.55)	356,302.00	(.1)
02-0100-7124	MembershipDues	.00	.00	.00	880.00	.0
02-0100-7125	Taxes and Licenses	.00	.00	.00	5,000.00	.0
02-0100-7126	Outside Service Fees-Maintenan	639.10	.00	.00	41,800.00	.0
02-0100-7140	Professional Fees - Accounting	.00	.00	.00	8,250.00	.0
02-0100-7141	Professional Fees - Legal	3,192.50	.00	.00	38,500.00	.0
02-0100-7143	Professional Fees - Engineerin	.00	.00	.00	11,000.00	.0
02-0100-7144	Insurance	.00	.00	.00	42,900.00	.0
02-0100-7145	Bond Expense	.00	.00	.00	4,000.00	.0

Colorado City Metropolitan District
 Depl Summary - SEWER ENTERPRISE FUND
 For the 1 Months Ending January 31, 2025

SEWER ENTERPRISE FUND		Prior Year Actual	Monthly Actual	Current Year Actual	Budget	% Variance
WASTEWATER:						
Revenues						
Revenue and OFS						
03-0100-4130	System Development Charges	.00	.00	.00	60,000.00	.0
03-0100-4131	Tap Fees	.00	.00	.00	75,000.00	.0
03-0100-4910	Miscellaneous Income	.00	.00	.00	500.00	.0
03-0100-5010	Grant/Loan Proceeds	.00	.00	.00	80,000.00	.0
03-0100-5110	Fees Billed	61,587.53	.00	.00	702,760.00	.0
03-0100-5200	Interest Income	1,715.37	1,287.38	1,287.38	7,106.00	18.1
03-0100-5601	AOS Fees	.00	.00	.00	106,000.00	.0
	Total Revenue and OFS	63,302.90	1,287.38	1,287.38	1,031,366.00	.1
	Total Revenues	63,302.90	1,287.38	1,287.38	1,031,366.00	.1
Expenditures						
Personnel Cost						
Gross Payroll						
03-0100-6110	Salaries	14,669.02	4,786.97	4,786.97	126,755.00	3.8
03-0100-6112	Hourly Wages	12,042.90	4,979.55	4,979.55	115,599.00	4.3
03-0100-6113	PT Hourly Wage	.00	.00	.00	5,000.00	.0
03-0100-6114	Seasonal Wages	346.96	101.57	101.57	3,500.00	2.9
03-0100-6115	Overtime Pay	2,536.10	728.87	728.87	6,000.00	12.2
03-0100-6116	Double TimePay	190.60	263.66	263.66	1,000.00	26.4
	Total Gross Payroll	29,785.58	10,860.62	10,860.62	257,854.00	4.2
Payroll Taxes & Benefits						
03-0100-6210	Payroll Taxes - FICA	1,796.98	650.71	650.71	15,930.00	4.1
03-0100-6211	Payroll Taxes - Medicare	420.20	152.16	152.16	3,666.00	4.2
03-0100-6212	Payroll Taxes - SUTA	59.46	21.72	21.72	759.00	2.9
03-0100-6310	Employee Benefits - Health Ins	2,318.87	1,235.83	1,235.83	35,325.00	3.5
03-0100-6311	Workman's Comp. Insurance	.00	.00	.00	13,000.00	.0
03-0100-6312	Employee Benefits - Retirement	1,529.89	588.53	588.53	14,541.00	4.1
03-0100-6320	Training	380.00	.00	.00	3,000.00	.0
03-0100-6322	Travel andLodging	.00	.00	.00	3,000.00	.0
03-0100-6323	Meals	.00	.00	.00	1,000.00	.0
	Total Payroll Taxes & Benefits	6,505.40	2,648.95	2,648.95	90,221.00	2.9
	Total Personnel Cost	36,290.98	13,509.57	13,509.57	348,075.00	3.9
O&M						
03-0100-7110	Advertising	.00	.00	.00	100.00	.0
03-0100-7111	Bad Debt Write-offs	.00	.00	.00	4,000.00	.0
03-0100-7120	Bank Fees and Other Penalties	(190.00)	.00	.00	5,400.00	.0
03-0100-7122	Outside Service Fees	3,613.47	(368.55)	(368.55)	80,000.00	(5)
03-0100-7124	MembershipDues	.00	.00	.00	200.00	.0
03-0100-7125	Taxes and Licenses	.00	.00	.00	8,500.00	.0
03-0100-7141	Professional Fees - Legal	169.50	.00	.00	5,000.00	.0
03-0100-7143	Professional Fees - Engineerin	.00	.00	.00	10,000.00	.0
03-0100-7144	Insurance	.00	.00	.00	51,031.00	.0
03-0100-7150	Operating Supplies	5,163.96	.00	.00	40,000.00	.0
03-0100-7151	Fuels and Lubricants	626.28	.00	.00	17,600.00	.0
03-0100-7154	Office Supplies	.00	.00	.00	6,500.00	.0
03-0100-7155	JanitorialSupplies	.00	.00	.00	1,500.00	.0
03-0100-7184	Furn, Tools& Equipment Repairs	.00	.00	.00	10,000.00	.0
03-0100-7186	FacilitiesRepairs/Maintenance	.00	.00	.00	15,000.00	.0
03-0100-7190	Utilities -Electric	2,929.82	.00	.00	39,000.00	.0

Colorado City Metropolitan District
Dept Summary - GOLF ENTERPRISE FUND
For the 1 Months Ending January 31, 2025

GOLF ENTERPRISE FUND

		Prior Year Actual	Monthly Actual	Current Year Actual	Budget	% Variance
Golf Course Pro Shop						
Revenues						
Revenue and OFS						
04-0100-4510	Green Fees	535.00	586.00	586.00	286,000.00	.2
04-0100-4512	Golf Cart Rental Fees	12,800.00	11,784.00	11,784.00	203,500.00	5.8
04-0100-4520	MembershipDues	11,350.00	15,150.00	15,150.00	65,000.00	23.3
04-0100-5200	Interest Income	338.38	690.42	690.42	550.00	125.5
04-0100-5300	Lease Revenue	1,620.00	1,452.00	1,452.00	21,168.00	6.9
04-0100-5700	Gain/Loss on Sale of Assets	.00	.00	.00	110,000.00	.0
04-0100-5910	Interfund Transfers	.00	.00	.00	50,000.00	.0
	Total Revenue and OFS	26,643.38	29,662.42	29,662.42	736,218.00	4.0
	Total Revenues	26,643.38	29,662.42	29,662.42	736,218.00	4.0
Expenditures						
Personnel Cost						
Gross Payroll						
04-0100-6110	Salaries	6,153.84	2,124.13	2,124.13	62,500.00	3.4
04-0100-6112	Hourly Wages	255.24	96.00	96.00	4,000.00	2.4
04-0100-6114	Seasonal Wages	158.62	266.77	266.77	64,940.00	.4
04-0100-6115	Overtime Pay	3.03	.00	.00	.00	.0
	Total Gross Payroll	6,570.73	2,486.90	2,486.90	131,440.00	1.9
Payroll Taxes & Benefits						
04-0100-6210	Payroll Taxes - FICA	404.81	152.96	152.96	8,055.00	1.9
04-0100-6211	Payroll Taxes - Medicare	94.68	35.78	35.78	2,200.00	1.6
04-0100-6212	Payroll Taxes - SUTA	13.14	4.97	4.97	384.00	1.3
04-0100-6310	Employee Benefits - Health Ins	688.24	340.83	340.83	4,700.00	7.3
04-0100-6311	Workman's Comp. Insurance	.00	.00	.00	7,000.00	.0
04-0100-6312	Employee Benefits - Retirement	384.25	132.68	132.68	.00	.0
04-0100-6320	Training	.00	.00	.00	500.00	.0
04-0100-6322	Travel andLodging	.00	.00	.00	1,500.00	.0
04-0100-6323	Meals	.00	.00	.00	500.00	.0
	Total Payroll Taxes & Benefits	1,585.12	667.22	667.22	24,839.00	2.7
	Total Personnel Cost	8,155.85	3,154.12	3,154.12	156,279.00	2.0
O&M						
04-0100-7110	Advertising	239.88	.00	.00	1,650.00	.0
04-0100-7120	Bank Fees and Other Penalties	.00	593.21	593.21	8,000.00	7.4
04-0100-7122	Outside Service Fees	1,545.44	(165.84)	(165.84)	7,700.00	(2.2)
04-0100-7124	MembershipDues	.00	.00	.00	745.00	.0
04-0100-7140	Professional Fees - Accounting	.00	.00	.00	3,500.00	.0
04-0100-7144	Insurance	.00	.00	.00	14,344.00	.0
04-0100-7150	Operating Supplies	1,228.03	.00	.00	9,900.00	.0
04-0100-7151	Fuels and Lubrcants	169.35	.00	.00	11,000.00	.0
04-0100-7154	Office Supplies	.00	.00	.00	550.00	.0
04-0100-7155	JanitorialSupplies	.00	.00	.00	2,200.00	.0
04-0100-7180	Hollydot Restaurant	.00	.00	.00	680.00	.0
04-0100-7184	Furn, Tools& Equipment Repairs	.00	.00	.00	3,300.00	.0
04-0100-7186	FacilitiesRepairs/Maintenance	.00	.00	.00	3,300.00	.0
04-0100-7190	Utilities -Electric	692.22	.00	.00	15,400.00	.0
04-0100-7191	Utilities -Natural Gas	1,840.05	.00	.00	12,100.00	.0
04-0100-7192	Utilities -Water	359.50	.00	.00	7,040.00	.0
04-0100-7193	Utilities -Telephone	462.65	.00	.00	3,080.00	.0
04-0100-7194	Utilities -Trash	285.00	.00	.00	3,740.00	.0

Colorado City Metropolitan District
 Dept Summary - GOLF ENTERPRISE FUND
 For the 1 Months Ending January 31, 2025

		GOLF ENTERPRISE FUND				
		Prior Year Actual	Monthly Actual	Current Year Actual	Budget	% Variance
Golf Course Maintenance						
Revenues						
Revenue and OFS						
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Expenditures						
Personnel Cost						
Gross Payroll						
04-0201-6110	Salaries	7,213.46	2,452.02	2,452.02	69,877.00	3.5
04-0201-6112	Hourly Wages	422.12	96.00	96.00	5,000.00	1.9
04-0201-6114	Seasonal Wages	2,891.56	1,212.02	1,212.02	71,500.00	1.7
04-0201-6115	Overtime Pay	3.03	.00	.00	.00	.0
Total Gross Payroll		10,530.17	3,760.04	3,760.04	146,377.00	2.6
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Payroll Taxes & Benefits						
04-0201-6210	Payroll Taxes - FICA	648.09	230.20	230.20	12,000.00	1.9
04-0201-6211	Payroll Taxes - Medicare	151.56	53.82	53.82	2,500.00	2.2
04-0201-6212	Payroll Taxes - SUTA	21.06	7.51	7.51	450.00	1.7
04-0201-6310	Employee Benefits - Health Ins	696.26	343.43	343.43	9,500.00	3.6
04-0201-6311	Workmen's Comp. Insurance	.00	.00	.00	6,000.00	.0
04-0201-6312	Employee Benefits - Retirement	447.87	152.36	152.36	4,500.00	3.4
04-0201-6320	Training	.00	.00	.00	500.00	.0
04-0201-6322	Travel and Lodging	.00	.00	.00	500.00	.0
Total Payroll Taxes & Benefits		1,964.84	787.32	787.32	35,950.00	2.2
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Total Personnel Cost		12,495.01	4,547.36	4,547.36	182,327.00	2.5
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O&M						
04-0201-7122	Outside Service Fees	2,513.46	.00	.00	20,000.00	.0
04-0201-7124	Membership Dues	.00	.00	.00	650.00	.0
04-0201-7144	Insurance	.00	.00	.00	1,500.00	.0
04-0201-7150	Operating Supplies	2,204.45	.00	.00	40,000.00	.0
04-0201-7151	Fuels & Lubricants	.00	.00	.00	15,000.00	.0
04-0201-7154	Office Supplies	.00	.00	.00	400.00	.0
04-0201-7155	Janitorial Supplies	.00	.00	.00	400.00	.0
04-0201-7184	Furn, Tools & Equipment Repairs	1,728.72	.00	.00	10,000.00	.0
04-0201-7186	Facilities Repairs/Maintenance	453.00	.00	.00	1,500.00	.0
04-0201-7190	Utilities -Electric	260.10	.00	.00	4,000.00	.0
04-0201-7191	Utilities -Natural Gas	605.78	.00	.00	4,000.00	.0
04-0201-7192	Utilities -Water	36.41	.00	.00	1,000.00	.0
04-0201-7193	Utilities -Telephone	132.38	.00	.00	2,000.00	.0
04-0201-7194	Utilities -Trash	85.00	.00	.00	1,300.00	.0
04-0201-7195	Utilities Non-Potable	.00	.00	.00	40,000.00	.0
Total O&M		8,019.30	.00	.00	141,750.00	.0
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Interest Expenditures						
Total Interest Expenditures		.00	.00	.00	.00	.0
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Capital Expenditures						
Total Capital Expenditures		.00	.00	.00	.00	.0
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Transfers						
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Colorado City Metropolitan District
Dept Summary - PROPERTY MANAGEMENT FUND

For the 1 Months Ending January 31, 2025

		PROPERTY MANAGEMENT FUND				
		Prior Year Actual	Monthly Actual	Current Year Actual	Budget	% Variance
PROPERTY MANAGEMENT FUND:						
Revenues						
Revenue and OFS						
05-0100-5700	Gain/Loss on Sale of Assets	.00	.00	.00	12,000.00	.0
	Total Revenue and OFS	.00	.00	.00	12,000.00	.0
	Total Revenues	.00	.00	.00	12,000.00	.0
Expenditures						
Personnel Cost						
Gross Payroll						
	Total Gross Payroll	.00	.00	.00	.00	.0
Payroll Taxes & Benefits						
	Total Payroll Taxes & Benefits	.00	.00	.00	.00	.0
	Total Personnel Cost	.00	.00	.00	.00	.0
O&M						
	Total O&M	.00	.00	.00	.00	.0
Interest Expenditures						
	Total Interest Expenditures	.00	.00	.00	.00	.0
Capital Expenditures						
	Total Capital Expenditures	.00	.00	.00	.00	.0
Transfers						
	Total Transfers	.00	.00	.00	.00	.0
	Total Expenditures	.00	.00	.00	.00	.0
	Dept - Excess/(Deficiency) of Revenues Over/(Under) Expenditures	.00	.00	.00	12,000.00	.0

