

Southeast Metro Stormwater Authority
Statement of Net Assets (Budgetary Basis)

As of May 31, 2009

| | | | | | |
|---------------------------------|--|--|--|--|--------------|
| | | | | | |
| ASSETS | | | | | |
| Current Assets | | | | | |
| Checking/Savings | | | | | |
| Checking-Colorado Business Bank | | | | | 5,875,645.15 |
| Pond W-4 Construction Account | | | | | 367,927.68 |
| Rabbi Trust Account | | | | | 1,000.44 |
| Total Checking/Savings | | | | | 6,243,572.83 |
| Other Current Assets | | | | | |
| Investments - ColoTrust | | | | | 1,502,906.34 |
| Accrued Interest Receivable | | | | | 5,066.08 |
| Due from County Treasurer | | | | | 748,730.15 |
| Other Current Assets | | | | | 90,366.37 |
| Total Other Current Assets | | | | | 2,347,068.94 |
| Total Current Assets | | | | | 8,590,641.77 |
| TOTAL ASSETS | | | | | 8,590,641.77 |
| LIABILITIES & NET ASSETS | | | | | |
| Liabilities | | | | | |
| Current Liabilities | | | | | |
| Other Current Liabilities | | | | | |
| Accounts Payable | | | | | 48,597.64 |
| Escrow Deposits/Collateral Held | | | | | 599,628.23 |
| Loan-Colo Business Bank | | | | | 689,360.18 |
| Payroll Liabilities | | | | | 36,030.40 |
| Total Other Current Liabilities | | | | | 1,373,616.45 |
| Total Current Liabilities | | | | | 1,373,616.45 |
| Long Term Liabilities | | | | | |
| Loan-Colorado Business Bank | | | | | 1,491,112.16 |
| Total Long Term Liabilities | | | | | 1,491,112.16 |
| Total Liabilities | | | | | 2,864,728.61 |
| Net Assets | | | | | 5,725,913.16 |
| TOTAL LIABILITIES & NET ASSETS | | | | | 8,590,641.77 |

Southeast Metro Stormwater Authority
Summary Statement of Operations Budget vs. Actual
(Budgetary Basis)
Five Months Ended May 31, 2009

| | | Revised | Year | | Variance | Remaining |
|-------------|--|----------------|--------------|--------------|----------------|-----------|
| | | Annual | To Date | | Favorable | Budget |
| Cost Center | Description | Budget | Actual | Encumbrances | (Unfavorable) | % |
| | Revenues | | | | | |
| 01-0000000 | Storm Drainage Fees | 8,188,351.00 | 5,351,848.83 | - | (2,836,502.17) | 34.64% |
| 01-0000000 | Other | 1,490,950.00 | 99,997.63 | - | (1,390,952.37) | 93.29% |
| | Total Revenues | 9,679,301.00 | 5,451,846.46 | - | (4,227,454.54) | 43.68% |
| | Expenditures and Encumbrances | | | | | |
| 01-0000001 | Administrative | 1,519,965.00 | 519,806.00 | 129,883.13 | 870,275.87 | 57.26% |
| 01-0000002 | Floodplain & Master Planning | 560,369.00 | 97,503.19 | 29,242.98 | 433,622.83 | 77.38% |
| 01-0000003 | Maintenance | 1,425,762.00 | 375,926.38 | 38,020.45 | 1,011,815.17 | 70.97% |
| 01-0000004 | Water Quality & Sp Projects | 938,872.00 | 312,301.36 | 91,775.70 | 534,794.94 | 56.96% |
| 01-0000005 | Land Development | 461,838.00 | 153,201.57 | 112,101.68 | 196,534.75 | 42.55% |
| 01-0000006 | Building and Space | 395,404.00 | 156,092.55 | 3,776.20 | 235,535.25 | 59.57% |
| 01-0000007 | Capital Equipment | 40,000.00 | - | - | 40,000.00 | 100.00% |
| 01-0000008 | Debt Service | 805,798.00 | - | - | 805,798.00 | 100.00% |
| 01-0000010 | Project Management | 503,767.00 | 185,808.48 | - | 317,958.52 | 63.12% |
| | Capital Projects | 7,548,869.00 | 1,255,255.05 | 420,701.18 | 5,872,912.77 | 77.80% |
| | Total Expenditures & Encumbrances | 14,200,644.00 | 3,055,894.58 | 825,501.32 | 10,319,248.10 | 72.67% |
| | Increase (Decrease) in Net | | | | | |
| | Assets - Budgetary Basis | (4,521,343.00) | 2,395,951.88 | | | |

Southeast Metro Stormwater Authority
Detail Statement of Operations Budget vs. Actual
(Budgetary Basis)
Five Months Ended May 31, 2009

| | | Revised | Year | | Variance | Remaining |
|------------------|--------------------------------------|--------------|--------------|--------------|----------------|-----------|
| | | Annual | To Date | | Favorable | Budget |
| Account | Description | Budget | Actual | Encumbrances | (Unfavorable) | % |
| | Revenues | | | | | |
| 01-0000000-40001 | Fees-Arapahoe County-2007 | - | 26,371.24 | - | 26,371.24 | - |
| 01-0000000-40002 | Fees-Arapahoe County-2008 | - | 36,940.02 | - | 36,940.02 | - |
| 01-0000000-40003 | Fees-Arapahoe County-2009 | 8,006,351.00 | 5,104,429.64 | - | (2,901,921.36) | 36.25% |
| 01-0000000-40999 | Fee Refunds | (10,000.00) | (4,031.10) | - | 5,968.90 | 59.69% |
| 01-0000000-41003 | Fees-Douglas County-2009 | 192,000.00 | 188,139.03 | - | (3,860.97) | 2.01% |
| 01-0000000-42001 | SDFs | 50,000.00 | - | - | (50,000.00) | 100.00% |
| 01-0000000-43001 | Floodplain Permits | 20,000.00 | 6,605.50 | - | (13,394.50) | 66.97% |
| 01-0000000-43002 | GESC Permits | 20,000.00 | 6,000.00 | - | (14,000.00) | 70.00% |
| 01-0000000-43004 | Review Fees | 188,200.00 | 13,300.00 | - | (174,900.00) | 92.93% |
| 01-0000000-43005 | GESC Review Fees | 25,000.00 | 8,820.00 | - | (16,180.00) | 64.72% |
| 01-0000000-43006 | Other Review Fees | 91,000.00 | 13,940.00 | - | (77,060.00) | 84.68% |
| 01-0000000-44001 | Interest Income | 100,000.00 | 22,164.86 | - | (77,835.14) | 77.84% |
| 01-0000000-44002 | Miscellaneous Revenue | 1,000.00 | 17,527.38 | - | 16,527.38 | -1652.74% |
| 01-0000000-44003 | SPLASH Revenue | 4,250.00 | 3,250.00 | - | (1,000.00) | 23.53% |
| 01-0000000-44004 | Delinquency Charges | - | 8,389.89 | - | 8,389.89 | - |
| 01-0000000-45001 | Intergovernmental Revenue-County | 600,000.00 | - | - | (600,000.00) | 100.00% |
| 01-0000000-45001 | Intergovernmental Revenue-CCBWQA | 391,500.00 | - | - | (391,500.00) | 100.00% |
| | Total Revenues | 9,679,301.00 | 5,451,846.46 | - | (4,227,454.54) | 43.68% |
| | Expenditures and Encumbrances | | | | | |
| | Administrative | | | | | |
| 01-0000001-51001 | Salaries-Permanent (5 FTE) | 331,793.00 | 139,945.52 | - | 191,847.48 | 57.82% |
| 01-0000010-51003 | Salaries-Interns | 50,000.00 | 6,718.40 | - | 43,281.60 | 86.56% |
| 01-0000001-51004 | Car Allowance | 7,200.00 | 2,769.30 | - | 4,430.70 | 61.54% |
| 01-0000001-51005 | Director Salaries | 12,000.00 | 1,900.00 | - | 10,100.00 | 84.17% |
| 01-0000001-51101 | Employer FICA | 30,676.00 | 11,044.01 | - | 19,631.99 | 64.00% |

Southeast Metro Stormwater Authority
Detail Statement of Operations Budget vs. Actual
(Budgetary Basis)
Five Months Ended May 31, 2009

| | | Revised | Year | | Variance | Remaining |
|------------------|---------------------------|------------|-----------|--------------|---------------|-----------|
| | | Annual | To Date | | Favorable | Budget |
| Account | Description | Budget | Actual | Encumbrances | (Unfavorable) | % |
| 01-0000001-51102 | Employer Retirement | 19,908.00 | 8,251.80 | - | 11,656.20 | 58.55% |
| 01-0000001-51103 | Employer 457 Match | 9,954.00 | 3,347.48 | - | 6,606.52 | 66.37% |
| 01-0000001-51104 | Employer Unemployment | 702.00 | 570.45 | - | 131.55 | 18.74% |
| 01-0000001-51105 | Employer Health Insurance | 36,099.00 | 15,873.66 | - | 20,225.34 | 56.03% |
| 01-0000001-51106 | Employer Dental | 4,000.00 | 923.10 | - | 3,076.90 | 76.92% |
| 01-0000001-51107 | Employer Vision | 805.00 | 274.66 | - | 530.34 | 65.88% |
| 01-0000001-51108 | Employer Disability/Life | 3,248.00 | 921.93 | - | 2,326.07 | 71.62% |
| 01-0000001-52002 | Consulting-AMEC | 169,542.00 | 59,491.43 | 85,571.00 | 24,479.57 | 14.44% |
| 01-0000001-52003 | Consulting-CH2MHill | 74,398.00 | 15,630.69 | 31,606.13 | 27,161.18 | 36.51% |
| 01-0000001-52101 | Legal Services | 140,000.00 | 36,234.50 | - | 103,765.50 | 74.12% |
| 01-0000001-52102 | HR Consulting Services | 20,000.00 | 10,419.00 | - | 9,581.00 | 47.91% |
| 01-0000001-52103 | Audit Services | 16,000.00 | 10,000.00 | - | 6,000.00 | 37.50% |
| 01-0000001-52104 | Financial Services | 150,000.00 | 60,073.86 | - | 89,926.14 | 59.95% |
| 01-0000001-52106 | County Treasurer's Fees | 120,095.00 | 64,743.92 | - | 55,351.08 | 46.09% |
| 01-0000001-52107 | Benefits Administration | 1,000.00 | 730.00 | - | 270.00 | 27.00% |
| 01-0000001-52108 | Public Relations | 10,000.00 | - | - | 10,000.00 | 100.00% |
| 01-0000001-52110 | Software Maintenance | 13,750.00 | - | - | 13,750.00 | 100.00% |
| 01-0000001-52112 | GIS Management | 50,000.00 | - | 12,706.00 | 37,294.00 | 74.59% |
| 01-0000001-52207 | Coffee Service | 2,400.00 | 1,096.34 | - | 1,303.66 | 54.32% |
| 01-0000001-52301 | Cellular Telephone | 3,000.00 | 220.19 | - | 2,779.81 | 92.66% |
| 01-0000001-52302 | Equipment Rental | 5,000.00 | - | - | 5,000.00 | 100.00% |
| 01-0000001-52401 | Mileage Reimbursement | 300.00 | 316.72 | - | (16.72) | -5.57% |
| 01-0000001-52402 | Travel | 3,600.00 | - | - | 3,600.00 | 100.00% |
| 01-0000001-52403 | Business Meals | 2,000.00 | 680.58 | - | 1,319.42 | 65.97% |
| 01-0000001-52404 | Conferences | 5,000.00 | 1,445.90 | - | 3,554.10 | 71.08% |
| 01-0000001-52405 | Training | 5,000.00 | 3,777.72 | - | 1,222.28 | 24.45% |
| 01-0000001-52501 | HR Advertising | 10,000.00 | - | - | 10,000.00 | 100.00% |
| 01-0000001-52502 | Legal Publications | 500.00 | 11.44 | - | 488.56 | 97.71% |
| 01-0000001-52503 | Workers Compensation | 12,000.00 | 9,889.91 | - | 2,110.09 | 17.58% |

Southeast Metro Stormwater Authority
Detail Statement of Operations Budget vs. Actual
(Budgetary Basis)
Five Months Ended May 31, 2009

| | | Revised | Year | | Variance | Remaining |
|------------------|---|---------------------|-------------------|-------------------|-------------------|---------------|
| | | Annual | To Date | | Favorable | Budget |
| Account | Description | Budget | Actual | Encumbrances | (Unfavorable) | % |
| 01-0000001-52504 | Property & Liability Insurance | 22,000.00 | 24,108.87 | - | (2,108.87) | -9.59% |
| 01-0000001-52505 | Printing & Publishing | 750.00 | - | - | 750.00 | 100.00% |
| 01-0000001-52510 | Other Contractual Services | 86,000.00 | 8,912.96 | - | 77,087.04 | 89.64% |
| 01-0000001-52511 | Dues & Subscriptions | 1,000.00 | 1,903.70 | - | (903.70) | -90.37% |
| 01-0000001-52512 | Postage | 2,500.00 | 986.97 | - | 1,513.03 | 60.52% |
| 01-0000001-53007 | Computer Software | 5,000.00 | - | - | 5,000.00 | 100.00% |
| 01-0000001-53201 | Office Supplies | 25,000.00 | 8,178.34 | - | 16,821.66 | 67.29% |
| 01-0000001-54101 | Financial Software | - | 1,820.00 | - | (1,820.00) | - |
| 01-0000001-54102 | Database Software | 6,000.00 | 6,120.00 | - | (120.00) | -2.00% |
| 01-0000001-54104 | Major Software Systems | 21,745.00 | 472.65 | - | 21,272.35 | 97.83% |
| 01-0000001-55555 | Contingency | 30,000.00 | - | - | 30,000.00 | 100.00% |
| | | | | | | |
| | Total Administrative | 1,519,965.00 | 519,806.00 | 129,883.13 | 870,275.87 | 57.26% |
| | | | | | | |
| | Floodplain & Master Planning | | | | | |
| 01-0000002-51001 | Salaries-Permanent (2 FTE) | 170,982.00 | 70,536.40 | - | 100,445.60 | 58.75% |
| 01-0000002-51101 | Employer FICA | 13,080.00 | 5,162.80 | - | 7,917.20 | 60.53% |
| 01-0000002-51102 | Employer Retirement | 10,259.00 | 4,163.39 | - | 6,095.61 | 59.42% |
| 01-0000002-51103 | Employer 457 Match | 5,129.00 | 2,081.72 | - | 3,047.28 | 59.41% |
| 01-0000002-51104 | Employer Unemployment | 342.00 | 138.73 | - | 203.27 | 59.44% |
| 01-0000002-51105 | Employer Health Insurance | 17,271.00 | 8,588.75 | - | 8,682.25 | 50.27% |
| 01-0000002-51106 | Employer Dental | 2,000.00 | 475.70 | - | 1,524.30 | 76.22% |
| 01-0000002-51107 | Employer Vision | 439.00 | 141.54 | - | 297.46 | 67.76% |
| 01-0000002-51108 | Employer Disability/Life | 1,947.00 | 475.10 | - | 1,471.90 | 75.60% |
| 01-0000002-52006 | Master Planning | 187,760.00 | 960.00 | 1,800.00 | 185,000.00 | 98.53% |
| 01-0000002-52027 | Floodplain Management Services | 100,000.00 | 2,557.02 | 27,442.98 | 70,000.00 | 70.00% |
| 01-0000002-52028 | National Flood Insurance Program | 30,000.00 | - | - | 30,000.00 | 100.00% |
| 01-0000002-52301 | Cellular Telephone | 2,360.00 | - | - | 2,360.00 | 100.00% |
| 01-0000002-52401 | Mileage Reimbursement | 1,000.00 | 164.36 | - | 835.64 | 83.56% |

Southeast Metro Stormwater Authority
Detail Statement of Operations Budget vs. Actual
(Budgetary Basis)
Five Months Ended May 31, 2009

| | | Revised | Year | | Variance | Remaining |
|------------------|---|------------|------------|--------------|---------------|-----------|
| | | Annual | To Date | | Favorable | Budget |
| Account | Description | Budget | Actual | Encumbrances | (Unfavorable) | % |
| 01-0000002-52402 | Travel | 2,600.00 | - | - | 2,600.00 | 100.00% |
| 01-0000002-52403 | Business Meals | 500.00 | 20.53 | - | 479.47 | 95.89% |
| 01-0000002-52404 | Conferences | 2,200.00 | 1,533.40 | - | 666.60 | 30.30% |
| 01-0000002-52405 | Training | 1,000.00 | 50.00 | - | 950.00 | 95.00% |
| 01-0000002-52511 | Dues & Subscriptions | 500.00 | 435.28 | - | 64.72 | 12.94% |
| 01-0000002-53201 | Office Supplies | 1,000.00 | 18.47 | - | 981.53 | 98.15% |
| 01-0000002-55555 | Contingency | 10,000.00 | - | - | 10,000.00 | 100.00% |
| | | | | | | |
| | Total Floodplain & Master Planning | 560,369.00 | 97,503.19 | 29,242.98 | 433,622.83 | 77.38% |
| | | | | | | |
| | Maintenance | | | | | |
| 01-0000003-51001 | Salaries-Permanent (9 FTE) | 473,471.00 | 201,012.19 | - | 272,458.81 | 57.54% |
| 01-0000003-51002 | Salaries-Seasonal/Temporary | 15,000.00 | - | - | 15,000.00 | 100.00% |
| 01-0000003-51003 | Salaries-Overtime | 15,000.00 | - | - | 15,000.00 | 100.00% |
| 01-0000003-51101 | Employer FICA | 39,281.00 | 14,474.94 | - | 24,806.06 | 63.15% |
| 01-0000003-51102 | Employer Retirement | 28,408.00 | 11,683.99 | - | 16,724.01 | 58.87% |
| 01-0000003-51103 | Employer 457 Match | 14,204.00 | 3,211.08 | - | 10,992.92 | 77.39% |
| 01-0000003-51104 | Employer Unemployment | 947.00 | 395.07 | - | 551.93 | 58.28% |
| 01-0000003-51105 | Employer Health Insurance | 66,191.00 | 23,598.91 | - | 42,592.09 | 64.35% |
| 01-0000003-51106 | Employer Dental | 6,542.00 | 1,317.26 | - | 5,224.74 | 79.86% |
| 01-0000003-51107 | Employer Vision | 1,394.00 | 391.93 | - | 1,002.07 | 71.88% |
| 01-0000003-51108 | Employer Disability/Life | 6,000.00 | 1,315.61 | - | 4,684.39 | 78.07% |
| 01-0000003-52001 | Professional Services | 15,000.00 | - | - | 15,000.00 | 100.00% |
| 01-0000003-52012 | Dump Fees | 40,000.00 | 5,901.78 | - | 34,098.22 | 85.25% |
| 01-0000003-52013 | Routine Mowing & Trash Pickup | 40,000.00 | 685.35 | 38,020.45 | 1,294.20 | 3.24% |
| 01-0000003-52014 | Restoration Projects | 87,000.00 | - | - | 87,000.00 | 100.00% |
| 01-0000003-52021 | Permits | 500.00 | - | - | 500.00 | 100.00% |
| 01-0000003-52301 | Cellular Telephone | 3,800.00 | 232.25 | - | 3,567.75 | 93.89% |
| 01-0000003-52302 | Equipment Rental | 110,000.00 | 29,844.74 | - | 80,155.26 | 72.87% |

Southeast Metro Stormwater Authority
Detail Statement of Operations Budget vs. Actual
(Budgetary Basis)
Five Months Ended May 31, 2009

| | | Revised | Year | | Variance | Remaining |
|------------------|---|---------------------|-------------------|------------------|---------------------|---------------|
| | | Annual | To Date | | Favorable | Budget |
| Account | Description | Budget | Actual | Encumbrances | (Unfavorable) | % |
| 01-0000003-52303 | Vehicle Maintenance | 20,000.00 | 10,947.07 | - | 9,052.93 | 45.26% |
| 01-0000003-52305 | Capital Lease Payments | 29,544.00 | 14,768.04 | - | 14,775.96 | 50.01% |
| 01-0000003-52401 | Mileage Reimbursement | 5,600.00 | 1,312.49 | - | 4,287.51 | 76.56% |
| 01-0000003-52402 | Travel | 1,500.00 | - | - | 1,500.00 | 100.00% |
| 01-0000003-52403 | Business Meals | 280.00 | 40.53 | - | 239.47 | 85.53% |
| 01-0000003-52404 | Conferences | 1,200.00 | - | - | 1,200.00 | 100.00% |
| 01-0000003-52405 | Training | 5,400.00 | 2,375.00 | - | 3,025.00 | 56.02% |
| 01-0000003-52505 | Printing & Publishing | 800.00 | - | - | 800.00 | 100.00% |
| 01-0000003-52510 | Other Contractual Services | 36,000.00 | 9,192.67 | - | 26,807.33 | 74.46% |
| 01-0000003-52510 | Dues & Subscriptions | 400.00 | 696.20 | - | (296.20) | -74.05% |
| 01-0000003-52513 | Utilities-SEMSWA Owned Property | 2,000.00 | 115.80 | - | 1,884.20 | 94.21% |
| 01-0000003-53001 | Materials | 90,000.00 | 12,739.90 | - | 77,260.10 | 85.84% |
| 01-0000003-53002 | Field Operating Supplies | 30,000.00 | 8,556.63 | - | 21,443.37 | 71.48% |
| 01-0000003-53003 | Tools | 10,000.00 | 2,001.43 | - | 7,998.57 | 79.99% |
| 01-0000003-53006 | Uniforms | 5,000.00 | 2,193.86 | - | 2,806.14 | 56.12% |
| 01-0000003-53101 | Gas & Oil | 50,000.00 | 7,609.31 | - | 42,390.69 | 84.78% |
| 01-0000003-53102 | Vehicle Parts and Supplies | 5,000.00 | 2,276.32 | - | 2,723.68 | 54.47% |
| 01-0000003-53201 | Office Supplies | 300.00 | 184.03 | - | 115.97 | 38.66% |
| 01-0000003-54201 | Other Capital Outlay | 120,000.00 | 6,852.00 | - | 113,148.00 | 94.29% |
| 01-0000003-55555 | Contingency | 50,000.00 | - | - | 50,000.00 | 100.00% |
| | | | | | | |
| | Total Maintenance | 1,425,762.00 | 375,926.38 | 38,020.45 | 1,011,815.17 | 70.97% |
| | | | | | | |
| | Water Quality & Special Projects | | | | | |
| 01-0000004-51001 | Salaries-Permanent (8 FTE) | 499,263.00 | 208,253.81 | - | 291,009.19 | 58.29% |
| 01-0000004-51101 | Employer FICA | 38,194.00 | 15,743.59 | - | 22,450.41 | 58.78% |
| 01-0000004-51102 | Employer Retirement | 29,956.00 | 12,167.19 | - | 17,788.81 | 59.38% |
| 01-0000004-51103 | Employer 457 Match | 14,978.00 | 5,580.35 | - | 9,397.65 | 62.74% |
| 01-0000004-51104 | Employer Unemployment | 999.00 | 408.03 | - | 590.97 | 59.16% |

Southeast Metro Stormwater Authority
Detail Statement of Operations Budget vs. Actual
(Budgetary Basis)
Five Months Ended May 31, 2009

| | | Revised | Year | | Variance | Remaining |
|------------------|--|-------------------|-------------------|------------------|-------------------|---------------|
| | | Annual | To Date | | Favorable | Budget |
| Account | Description | Budget | Actual | Encumbrances | (Unfavorable) | % |
| 01-0000004-51105 | Employer Health Insurance | 60,056.00 | 22,822.97 | - | 37,233.03 | 62.00% |
| 01-0000004-51106 | Employer Dental | 6,133.00 | 1,389.03 | - | 4,743.97 | 77.35% |
| 01-0000004-51107 | Employer Vision | 1,626.00 | 413.29 | - | 1,212.71 | 74.58% |
| 01-0000004-51108 | Employer Disability/Life | 6,000.00 | 1,387.29 | - | 4,612.71 | 76.88% |
| 01-0000004-52001 | Professional Services | 144,817.00 | 15,905.30 | 44,289.70 | 84,622.00 | 58.43% |
| 01-0000004-52009 | Curbside | 55,000.00 | 7,514.00 | 47,486.00 | - | 0.00% |
| 01-0000004-52016 | Program 1 & 2 Outreach | 10,000.00 | 642.76 | - | 9,357.24 | 93.57% |
| 01-0000004-52301 | Cellular Telephone | 3,300.00 | - | - | 3,300.00 | 100.00% |
| 01-0000004-52401 | Mileage Reimbursement | 1,600.00 | 115.13 | - | 1,484.87 | 92.80% |
| 01-0000004-52402 | Travel | 4,800.00 | - | - | 4,800.00 | 100.00% |
| 01-0000004-52403 | Business Meals | 450.00 | - | - | 450.00 | 100.00% |
| 01-0000004-52404 | Conferences | 3,000.00 | 2,619.44 | - | 380.56 | 12.69% |
| 01-0000004-52405 | Training | 6,400.00 | 450.00 | - | 5,950.00 | 92.97% |
| 01-0000004-52505 | Printing & Publishing | 10,000.00 | 3,682.45 | - | 6,317.55 | 63.18% |
| 01-0000004-52506 | Permit Fees | 4,050.00 | - | - | 4,050.00 | 100.00% |
| 01-0000004-52507 | Cherry Creek Stewardship Partners | 7,000.00 | 3,000.00 | - | 4,000.00 | 57.14% |
| 01-0000004-52508 | Colorado Stormwater Council | 2,000.00 | 800.00 | - | 1,200.00 | 60.00% |
| 01-0000004-52509 | SPLASH | 4,250.00 | 1,568.54 | - | 2,681.46 | 63.09% |
| 01-0000004-52510 | Other Contractual Services | 10,000.00 | 5,782.00 | - | 4,218.00 | 42.18% |
| 01-0000004-52511 | Dues & Subscriptions | - | 455.60 | - | (455.60) | - |
| 01-0000004-53005 | Other Operating Equipment | 5,000.00 | 1,600.59 | - | 3,399.41 | 67.99% |
| 01-0000004-55555 | Contingency | 10,000.00 | - | - | 10,000.00 | 100.00% |
| | | | | | | |
| | Total Water Quality & Sp Projects | 938,872.00 | 312,301.36 | 91,775.70 | 534,794.94 | 56.96% |
| | | | | | | |
| | Land Development | | | | | |
| 01-0000005-51001 | Salaries-Permanent (3 FTE) | 236,318.00 | 97,470.67 | - | 138,847.33 | 58.75% |
| 01-0000005-51101 | Employer FICA | 18,078.00 | 7,506.91 | - | 10,571.09 | 58.47% |
| 01-0000005-51102 | Employer Retirement | 14,179.00 | 5,766.49 | - | 8,412.51 | 59.33% |

Southeast Metro Stormwater Authority
Detail Statement of Operations Budget vs. Actual
(Budgetary Basis)
Five Months Ended May 31, 2009

| | | Revised | Year | | Variance | Remaining |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| | | Annual | To Date | | Favorable | Budget |
| Account | Description | Budget | Actual | Encumbrances | (Unfavorable) | % |
| 01-0000005-51103 | Employer 457 Match | 7,090.00 | 2,883.25 | - | 4,206.75 | 59.33% |
| 01-0000005-51104 | Employer Unemployment | 473.00 | 193.21 | - | 279.79 | 59.15% |
| 01-0000005-51105 | Employer Health Insurance | 19,572.00 | 10,582.88 | - | 8,989.12 | 45.93% |
| 01-0000005-51106 | Employer Dental | 2,636.00 | 657.47 | - | 1,978.53 | 75.06% |
| 01-0000005-51107 | Employer Vision | 515.00 | 195.63 | - | 319.37 | 62.01% |
| 01-0000005-51108 | Employer Disability/Life | 2,000.00 | 656.64 | - | 1,343.36 | 67.17% |
| 01-0000005-52005 | Technical Review Services | 137,877.00 | 25,403.24 | 112,101.68 | 372.08 | 0.27% |
| 01-0000005-52301 | Cellular Telephone | 500.00 | 129.32 | - | 370.68 | 74.14% |
| 01-0000005-52401 | Mileage Reimbursement | 1,000.00 | 307.97 | - | 692.03 | 69.20% |
| 01-0000005-52402 | Travel | 4,000.00 | - | - | 4,000.00 | 100.00% |
| 01-0000005-52403 | Business Meals | 500.00 | 41.45 | - | 458.55 | 91.71% |
| 01-0000005-52404 | Conferences | 2,600.00 | - | - | 2,600.00 | 100.00% |
| 01-0000005-52405 | Training | 3,000.00 | 670.00 | - | 2,330.00 | 77.67% |
| 01-0000005-52505 | Printing & Publishing | - | 160.24 | - | (160.24) | - |
| 01-0000005-52511 | Dues & Subscriptions | 500.00 | 576.20 | - | (76.20) | -15.24% |
| 01-0000005-53201 | Office Supplies | 1,000.00 | - | - | 1,000.00 | 100.00% |
| 01-0000005-55555 | Contingency | 10,000.00 | - | - | 10,000.00 | 100.00% |
| | | | | | | |
| | Total Land Development | 461,838.00 | 153,201.57 | 112,101.68 | 196,534.75 | 42.55% |
| | | | | | | |
| | Building and Space | | | | | |
| 01-0000006-52105 | IT Management | 90,000.00 | 29,542.38 | - | 60,457.62 | 67.18% |
| 01-0000006-52201 | Building Lease | 205,795.00 | 92,323.22 | - | 113,471.78 | 55.14% |
| 01-0000006-52202 | Cleaning Services | 7,500.00 | 2,975.00 | - | 4,525.00 | 60.33% |
| 01-0000006-52203 | Building Maintenance | 5,000.00 | 3,383.53 | - | 1,616.47 | 32.33% |
| 01-0000006-52204 | Plant Maintenance | 1,109.00 | 352.00 | - | 757.00 | 68.26% |
| 01-0000006-52205 | Electric Service | 20,000.00 | 3,520.48 | - | 16,479.52 | 82.40% |
| 01-0000006-52206 | Telephone Service | 1,000.00 | 277.87 | - | 722.13 | 72.21% |
| 01-0000006-52209 | Other Building and Space Costs | 10,000.00 | 140.98 | - | 9,859.02 | 98.59% |

Southeast Metro Stormwater Authority
Detail Statement of Operations Budget vs. Actual
(Budgetary Basis)
Five Months Ended May 31, 2009

| | | Revised | Year | | Variance | Remaining |
|------------------|---------------------------------|------------|------------|--------------|---------------|-----------|
| | | Annual | To Date | | Favorable | Budget |
| Account | Description | Budget | Actual | Encumbrances | (Unfavorable) | % |
| 01-0000006-53204 | Building Supplies | 5,000.00 | 2,329.04 | - | 2,670.96 | 53.42% |
| 01-0000006-54105 | Office Furniture & Equipment | 50,000.00 | 21,248.05 | 3,776.20 | 24,975.75 | 49.95% |
| | | | | | | |
| | Total Building and Space | 395,404.00 | 156,092.55 | 3,776.20 | 235,535.25 | 59.57% |
| | | | | | | |
| | Capital Equipment | | | | | |
| 01-0000007-54001 | Vehicles | 30,000.00 | - | - | 30,000.00 | 100.00% |
| 01-0000007-54107 | Survey Equipment | 10,000.00 | - | - | 10,000.00 | 100.00% |
| | | | | | | |
| | Total Capital Equipment | 40,000.00 | - | - | 40,000.00 | 100.00% |
| | | | | | | |
| | Debt Service | | | | | |
| 01-0000008-55001 | Debt Service Principal | 689,360.00 | - | - | 689,360.00 | 100.00% |
| 01-0000008-55002 | Debt Service Interest | 116,438.00 | - | - | 116,438.00 | 100.00% |
| | | | | | | |
| | Total Debt Service | 805,798.00 | - | - | 805,798.00 | 100.00% |
| | | | | | | |
| | Project Management | | | | | |
| 01-0000010-51001 | Salaries-Permanent (4 FTE) | 330,148.00 | 140,865.36 | - | 189,282.64 | 57.33% |
| 01-0000010-51101 | Employer FICA | 25,256.00 | 10,941.52 | - | 14,314.48 | 56.68% |
| 01-0000010-51102 | Employer Retirement | 19,809.00 | 8,346.32 | - | 11,462.68 | 57.87% |
| 01-0000010-51103 | Employer 457 Match | 9,904.00 | 4,173.14 | - | 5,730.86 | 57.86% |
| 01-0000010-51104 | Employer Unemployment | 660.00 | 285.42 | - | 374.58 | 56.75% |
| 01-0000010-51105 | Employer Health Insurance | 31,424.00 | 15,508.35 | - | 15,915.65 | 50.65% |
| 01-0000010-51106 | Employer Dental | 4,259.00 | 918.55 | - | 3,340.45 | 78.43% |
| 01-0000010-51107 | Employer Vision | 807.00 | 273.31 | - | 533.69 | 66.13% |
| 01-0000010-51108 | Employer Disability/Life | 3,000.00 | 917.37 | - | 2,082.63 | 69.42% |
| 01-0000010-52001 | Professional Services | 30,000.00 | - | - | 30,000.00 | 100.00% |
| 01-0000010-52020 | Advertising | 1,500.00 | - | - | 1,500.00 | 100.00% |

Southeast Metro Stormwater Authority
Detail Statement of Operations Budget vs. Actual
(Budgetary Basis)
Five Months Ended May 31, 2009

| | | Revised | Year | | Variance | Remaining |
|------------------|---------------------------------------|-------------------|-------------------|--------------|-------------------|---------------|
| | | Annual | To Date | | Favorable | Budget |
| Account | Description | Budget | Actual | Encumbrances | (Unfavorable) | % |
| 01-0000010-52301 | Cellular Telephone | 2,500.00 | - | - | 2,500.00 | 100.00% |
| 01-0000010-52302 | Equipment Rental | 16,000.00 | - | - | 16,000.00 | 100.00% |
| 01-0000010-52401 | Mileage Reimbursement | 1,500.00 | 155.40 | - | 1,344.60 | 89.64% |
| 01-0000010-52402 | Travel | 3,000.00 | - | - | 3,000.00 | 100.00% |
| 01-0000010-52403 | Business Meals | 500.00 | - | - | 500.00 | 100.00% |
| 01-0000010-52404 | Conferences | 4,000.00 | - | - | 4,000.00 | 100.00% |
| 01-0000010-52405 | Training | 2,000.00 | 1,230.50 | - | 769.50 | 38.48% |
| 01-0000010-52505 | Printing & Publishing | 1,500.00 | 645.14 | - | 854.86 | 56.99% |
| 01-0000010-52510 | Other Contractual | - | 74.73 | - | (74.73) | - |
| 01-0000010-52511 | Dues & Subscriptions | 1,000.00 | 900.88 | - | 99.12 | 9.91% |
| 01-0000010-53003 | Tools | 5,000.00 | 332.49 | - | 4,667.51 | 93.35% |
| 01-0000010-53007 | Computer Software | - | 240.00 | - | (240.00) | - |
| 01-0000010-55555 | Contingency | 10,000.00 | - | - | 10,000.00 | 100.00% |
| | | | | | | |
| | Total Project Management | 503,767.00 | 185,808.48 | - | 317,958.52 | 63.12% |
| | | | | | | |
| | Capital Projects | | | | | |
| 01-0711002-50000 | Dove Hill Drainage | 578,533.00 | 20,728.21 | 90,264.58 | 467,540.21 | 80.81% |
| 01-0711006-50000 | Windmill Creek Pond W-4 | 971,536.00 | 873,365.89 | 65,930.38 | 32,239.73 | 3.32% |
| 01-0711008-50000 | Dove Creek Pond D-1 | 550,100.00 | 50,765.82 | 71,126.58 | 428,207.60 | 77.84% |
| 01-0712002-50000 | Orchard Valley Remedial | 2,000.00 | - | 1,777.98 | 222.02 | 11.10% |
| 01-0811001-50000 | Big Dry Creek @ Arapahoe/Univ Design | 49,419.00 | 32,278.50 | 7,433.56 | 9,706.94 | 19.64% |
| 01-0811003-50000 | Little Dry Creek Reach 6 Design | 129,713.00 | 29,301.89 | 94,021.11 | 6,390.00 | 4.93% |
| | Goldsmith Gulch Arapahoe Design | 50,000.00 | - | - | 50,000.00 | 100.00% |
| 01-0814001-50000 | Estancia Outfall Construction | 466,200.00 | - | - | 466,200.00 | 100.00% |
| 01-0811005-50000 | Pond W-5 Design & Construction | 160,688.00 | 16,045.42 | 36,045.49 | 108,597.09 | 67.58% |
| 01-0812005-50000 | Heritage Place Lateral 1 Construction | 103,738.00 | 1,424.00 | 4,143.18 | 98,170.82 | 94.63% |
| 01-0812002-50000 | Easter/Verbena Construction | 13,523.00 | - | - | 13,523.00 | 100.00% |
| 01-0812001-50000 | Forest Park Stab & Drops Des & Constr | 194,444.00 | 8,643.44 | - | 185,800.56 | 95.55% |

Southeast Metro Stormwater Authority
Detail Statement of Operations Budget vs. Actual
(Budgetary Basis)
Five Months Ended May 31, 2009

| | | Revised | Year | | Variance | Remaining |
|------------------|--|-----------------------|---------------------|-------------------|----------------------|---------------|
| | | Annual | To Date | | Favorable | Budget |
| Account | Description | Budget | Actual | Encumbrances | (Unfavorable) | % |
| 01-0812008-50000 | Panama Dr Storm Sewer Outfall Design | 17,153.00 | 2,707.69 | - | 14,445.31 | 84.21% |
| 01-0811010-50000 | Cherrywood Outfall Prelim Design | 165,631.00 | 90,851.01 | 42,368.91 | 32,411.08 | 19.57% |
| 01-0811011-50000 | Lonetree Creek Pond L-2 | 200,000.00 | 49,874.52 | 2,224.23 | 147,901.25 | 73.95% |
| | Lake Point Estates WQ Pond | 30,000.00 | - | - | 30,000.00 | 100.00% |
| 01-0812003-50000 | Greenfield Filing No. 2 Channel/WQ Pond | 30,000.00 | 75.00 | - | 29,925.00 | 99.75% |
| 01-0811007-50000 | Spring Creek at Otero/Newport Design | 53,711.00 | 21,051.70 | 17.14 | 32,642.16 | 60.77% |
| 01-0911001-50000 | Windmill Creek WQ Enhancements | 25,000.00 | 5,436.96 | 5,348.04 | 14,215.00 | 56.86% |
| 01-0911004-50000 | Asbury Outfall | 30,000.00 | 2,705.00 | - | 27,295.00 | 90.98% |
| | Lonetree Creek WQ Enhancements | 25,000.00 | - | - | 25,000.00 | 100.00% |
| | Littles Cr Dry Cr Rd to Geddes Des/Const | 50,000.00 | - | - | 50,000.00 | 100.00% |
| | South Suburban Ice Area Remedial | 30,000.00 | - | - | 30,000.00 | 100.00% |
| | Goldsmith Gulch Dayton to Pkvw Const | 440,980.00 | - | - | 440,980.00 | 100.00% |
| | Cherrywood Outfall Phase 1 Constr | 350,000.00 | - | - | 350,000.00 | 100.00% |
| | Piney Cr Twr to Liverpool Des/Const | 300,000.00 | - | - | 300,000.00 | 100.00% |
| 01-0913004-50000 | Cherry Cr @ Eco Park Des | 106,500.00 | 50,000.00 | - | 56,500.00 | 53.05% |
| | Willow Cr Trib Near Newport & Otero | 310,000.00 | - | - | 310,000.00 | 100.00% |
| | W Tollgate Stream Stab at Fox Hill Park | 350,000.00 | - | - | 350,000.00 | 100.00% |
| | County projects | 420,000.00 | - | - | 420,000.00 | 100.00% |
| | Dove Cr Pond D2 Phase 1 Const | 250,000.00 | - | - | 250,000.00 | 100.00% |
| | Cottonwd Cr. Easter to Briarwd Ph 1 | 935,000.00 | - | - | 935,000.00 | 100.00% |
| | Dayton St. Storm Sewer Const | 160,000.00 | - | - | 160,000.00 | 100.00% |
| | | | | | | |
| | Total Capital Projects | 7,548,869.00 | 1,255,255.05 | 420,701.18 | 5,872,912.77 | 77.80% |
| | | | | | | |
| | Total Expenditures & Encumbrances | 14,200,644.00 | 3,055,894.58 | 825,501.32 | 10,319,248.10 | 72.67% |
| | | | | | | |
| | Increase (Decrease) in Net | | | | | |
| | Assets - Budgetary Basis | (4,521,343.00) | 2,395,951.88 | | | |