

SOUTHEAST METRO STORMWATER AUTHORITY
FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2025

**SOUTHEAST METRO STORMWATER AUTHORITY
COMPARATIVE BALANCE SHEET (BUDGETARY BASIS)
FOR THE MONTHS ENDED**

	<u>December 31, 2025</u>	<u>November 30, 2025</u>
ASSETS		
Current Assets		
Checking/Savings		
Cash - Checking	481,901	545,498
Total Checking/Savings	<u>481,901</u>	<u>545,498</u>
Other Current Assets		
ColoTrust	14,420,971	15,458,012
Accounts Receivable	-	55,507
Due from County Treasurer	-	25,468
Prepaid Expenses	106,369	-
Total Other Current Assets	<u>14,527,340</u>	<u>15,538,987</u>
Total Current Assets	<u>15,009,241</u>	<u>16,084,485</u>
TOTAL ASSETS	<u>15,009,241</u>	<u>16,084,485</u>
LIABILITIES & FUNDS AVAILABLE		
Liabilities		
Current Liabilities		
Accounts Payable	236,026	6,029
Escrow Deposits/Collateral Held	3,533,007	3,437,707
Total Current Liabilities	<u>3,769,033</u>	<u>3,443,736</u>
Funds Available	<u>11,240,208</u>	<u>12,640,749</u>
TOTAL LIABILITIES & FUNDS AVAILABLE	<u>15,009,241</u>	<u>16,084,485</u>

See selected information.

**SOUTHEAST METRO STORMWATER AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUNDS AVAILABLE - BUDGET AND ACTUAL
FOR PERIODS MONTHS ENDED December 31, 2025**

	<u>Annual Budget</u>	<u>Year To Date Actual</u>	<u>Variance</u>
REVENUES			
Fees - Arapahoe County	14,225,042	14,325,457	100,415
Fees - Douglas County	576,871	517,435	(59,436)
Fees Refunds	(7,500)	(2,936)	4,564
SDFs	250,000	547,760	297,760
Permit and Review Fees	434,000	578,929	144,929
Interest Income	500,000	617,617	117,617
Miscellaneous Revenues	25,000	173,425	148,425
SPLASH Revenues	10,000	9,251	(749)
Delinquency Charges	3,500	247	(3,253)
Intergovernmental Revenues	25,000	453,346	428,346
TOTAL REVENUES	<u>16,041,913</u>	<u>17,220,531</u>	<u>1,178,618</u>
EXPENDITURES			
Administrative	2,435,720	2,195,790	239,930
Maintenance and Inspection	3,581,729	3,140,087	441,642
Environmental Resources	663,407	595,106	68,302
Engineering	2,456,257	2,047,528	408,729
Building and Space	720,882	703,181	17,701
Capital	749,785	268,490	481,295
Asset Maintenance			
Pipe Rehabilitation Program	2,101,333	346,899	1,754,434
Contract Maintenance	2,181,509	1,544,057	637,452
Total Asset Maintenance	<u>4,282,842</u>	<u>1,890,956</u>	<u>2,391,886</u>
CIP Projects	6,278,976	4,300,666	1,978,310
TOTAL EXPENDITURES	<u>21,169,598</u>	<u>15,141,804</u>	<u>6,027,794</u>
NET CHANGE IN FUNDS AVAILABLE	(5,127,685)	2,078,727	7,206,412
FUNDS AVAILABLE - BEGINNING	<u>9,161,481</u>	<u>9,161,481</u>	<u>-</u>
FUNDS AVAILABLE - ENDING	<u>4,033,796</u>	<u>11,240,208</u>	<u>7,206,412</u>

See selected information.

**SOUTHEAST METRO STORMWATER AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUNDS AVAILABLE - BUDGET AND ACTUAL
FOR PERIODS MONTHS ENDED December 31, 2025**

	<u>Annual Budget</u>	<u>Year To Date Actual</u>	<u>Variance</u>
REVENUES			
01_0000000_40015 - Fees-Arapahoe County-2021	-	1,829	1,829
01_0000000_40016 - Fees-Arapahoe County-2022	-	1,848	1,848
01_0000000_40017 - Fees-Arapahoe County-2023	50,000	141,071	91,071
01_0000000_40018 - Fees-Arapahoe County-2024	30,000	50,482	20,482
01_0000000_40019 - Fees-Arapahoe County-2025	14,145,042	14,130,227	(14,815)
01_0000000_41019 - Fees-Douglas County-2025	576,871	517,435	(59,436)
01_0000000_40999 - Fee Refunds	(7,500)	(2,936)	4,564
01_0000000_42001 - SDFs SEMSWA	250,000	-	(250,000)
01_0000000_42105 - SDFs-Lone Tree	-	954	954
01_0000000_42106 - SDFs-Windmill	-	73,408	73,408
01_0000000_42107 - SDFs-Dove	-	89,406	89,406
01_0000000_42111 - SDFs-Cottonwood	-	136,885	136,885
01_0000000_42114 - SDFs-Cherry Creek	-	2,426	2,426
01_0000000_42115 - SDFs-Goldsmith Gulch	-	847	847
01_0000000_42117 - SDFs-East Toll Gate Creek	-	600	600
01_0000000_42123 - SDFs-W Toll Gate Creek Basin	-	1,783	1,783
01_0000000_42124 - SDFs-Basin Group 1- Lee Gulch Fee	-	2,771	2,771
01_0000000_42130 - SDFs-Murphy Creek Basin	-	238,680	238,680
01_0000000_43003 - Other Permits	175,000	248,415	73,414
01_0000000_43004 - City Collected Review Fees	250,000	93,515	(156,485)
01_0000000_43006 - Other Review Fees	-	125,724	125,724
01_0000000_43007 - Noncompliance Fees	9,000	111,275	102,275
01_0000000_44001 - Interest Income	500,000	617,617	117,617
01_0000000_44002 - Miscellaneous Revenue	25,000	173,425	148,425
01_0000000_44003 - SPLASH Revenue	10,000	9,251	(749)
01_0000000_44004 - Delinquency Charges	3,500	247	(3,253)
01_0000000_45014 - Intergov Revenue - SSPRD	-	75,000	75,000
01_0000000_45005 - Intergov Revenue - CCBWQA	25,000	125,000	100,000
01_0000000_45006 - Intergov Revenue - City of Centennial	-	22,282	22,282
01_0000000_45012 - Intergov Revenue - ACWWA	-	36,500	36,500
01_0000000_45016 - Intergov Revenue - MHFD	-	150,000	150,000
01_0000000_45017 - Intergov Revenue - DVMD	-	22,282	22,283
01_0000000_45018 - Intergov Revenue - Arapahoe County	-	22,282	22,282
TOTAL REVENUES	<u>16,041,913</u>	<u>17,220,531</u>	<u>1,178,618</u>

See selected information.

**SOUTHEAST METRO STORMWATER AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUNDS AVAILABLE - BUDGET AND ACTUAL
FOR PERIODS MONTHS ENDED December 31, 2025**

	<u>Annual Budget</u>	<u>Year To Date Actual</u>	<u>Variance</u>
EXPENDITURES			
Administrative			
01_0000001_51001 - Salaries	1,070,044	1,055,711	14,333
01_0000001_51005 - Director Salaries	8,000	5,300	2,700
01_0000001_51101 - Employer FICA	82,470	73,231	9,238
01_0000001_51102 - Employer Retirement	91,804	84,794	7,011
01_0000001_51104 - Employer Unemployment	3,234	2,047	1,186
01_0000001_51105 - Employer Health Insurance	128,342	99,178	29,165
01_0000001_51106 - Employer Dental	5,847	4,871	975
01_0000001_51107 - Employer Vision	1,432	1,044	388
01_0000001_51108 - Employer Disability/Life	4,234	3,422	812
01_0000001_52002 - Stormwater Fee Consulting	35,000	27,250	7,751
01_0000001_52101 - Legal Services	90,000	61,413	28,587
01_0000001_52102 - HR Consulting Services	40,000	26,605	13,395
01_0000001_52103 - Audit Services	18,000	19,000	(1,000)
01_0000001_52104 - Financial Services	140,000	128,494	11,506
01_0000001_52106 - County Treasurer's Fees	212,176	191,432	20,743
01_0000001_52107 - Benefits Administration	1,500	952	548
01_0000001_52110 - Software Maintenance	85,000	90,755	(5,755)
01_0000001_52112 - GIS Management	40,000	28,800	11,200
01_0000001_52115 - Payroll Service	11,000	9,556	1,444
01_0000001_52207 - Coffee Service	2,000	2,747	(747)
01_0000001_52401 - Mileage Reimbursement	1,000	74	926
01_0000001_52403 - Business Meals	2,000	433	1,567
01_0000001_52405 - Training	25,000	10,458	14,542
01_0000001_52501 - HR Advertising	10,000	565	9,435
01_0000001_52502 - Legal Publications	200	559	(359)
01_0000001_52503 - Workers Compensation	37,135	39,462	(2,327)
01_0000001_52504 - Property & Liability Insurance	71,302	67,781	3,521
01_0000001_52505 - Printing & Publishing	3,000	948	2,051
01_0000001_52510 - Other Contractual Services	101,000	64,449	36,551
01_0000001_52511 - Dues & Subscriptions	15,000	7,251	7,748
01_0000001_52512 - Postage	2,500	1,280	1,221
01_0000001_53007 - Computer Software	2,500	-	2,500
01_0000001_53201 - Office Supplies	15,000	7,511	7,489
01_0000001_54104 - Major Software Systems-Energov	80,000	78,417	1,583
Total Administrative	<u>2,435,720</u>	<u>2,195,790</u>	<u>239,930</u>

See selected information.

**SOUTHEAST METRO STORMWATER AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUNDS AVAILABLE - BUDGET AND ACTUAL
FOR PERIODS MONTHS ENDED December 31, 2025**

	<u>Annual Budget</u>	<u>Year To Date Actual</u>	<u>Variance</u>
Maintenance and Inspection			
01_0000003_51001 - Salaries	1,644,901	1,604,414	40,487
01_0000003_51002 - Salaries-Seasonal/Intern	16,000	-	16,000
01_0000003_51003 - Salaries-Overtime	7,000	-	7,000
01_0000003_51101 - Employer FICA	127,594	118,157	9,437
01_0000003_51102 - Employer Retirement	148,041	127,237	20,804
01_0000003_51104 - Employer Unemployment	5,004	3,089	1,915
01_0000003_51105 - Employer Health Insurance	228,431	210,463	17,969
01_0000003_51106 - Employer Dental	10,926	10,325	601
01_0000003_51107 - Employer Vision	2,417	2,211	206
01_0000003_51108 - Employer Disability/Life	9,515	7,137	2,378
01_0000003_52001 - Professional Services	20,000	5,082	14,918
01_0000003_52012 - Dump Fees	50,000	32,935	17,065
01_0000003_52013 - Mowing, Vegetation & Debris Mgt	160,000	132,132	27,868
01_0000003_52032 - Weed Control	240,000	199,928	40,072
01_0000003_52040 - 811 Contract	245,000	167,626	77,374
01_0000003_52218 - Landscape Maint - Drainage Prop	40,000	23,667	16,333
01_0000003_52220 - Rodent Control	10,000	18,655	(8,655)
01_0000003_52221 - High Line Canal Maintenance	100,000	84,740	15,260
01_0000003_52301 - Cellular Telephone	15,000	8,830	6,171
01_0000003_52302 - Equipment Rental	45,000	18,670	26,329
01_0000003_52303 - Vehicle Maintenance	80,000	56,788	23,212
01_0000003_52307 - Equipment Maintenance	50,000	64,420	(14,420)
01_0000003_52308 - Trucking	39,000	22,017	16,983
01_0000003_52401 - Mileage Reimbursement	2,500	-	2,500
01_0000003_52403 - Business Meals	1,500	573	927
01_0000003_52405 - Training	50,000	34,552	15,448
01_0000003_52510 - Other Contractual Services	10,000	9,319	681
01_0000003_52511 - Dues & Subscriptions	3,000	524	2,476
01_0000003_52513 - Utilities & Maint-SEMSWA Owned	12,000	11,087	913
01_0000003_53002 - Field Operating Supplies	30,000	34,171	(4,171)
01_0000003_53003 - Tools	8,000	2,429	5,571
01_0000003_53006 - Uniforms	13,000	12,996	4
01_0000003_53101 - Gas & Oil	55,000	41,059	13,942
01_0000003_53102 - Vehicle Parts & Supplies	17,000	19,771	(2,771)
01_0000003_53206 - Vehicle GPS	5,900	5,664	236
01_0000003_54201 - Other Capital Outlay	80,000	49,419	30,580
Total Maintenance and Inspection	<u>3,581,729</u>	<u>3,140,087</u>	<u>441,642</u>

See selected information.

**SOUTHEAST METRO STORMWATER AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUNDS AVAILABLE - BUDGET AND ACTUAL
FOR PERIODS MONTHS ENDED December 31, 2025**

	<u>Annual Budget</u>	<u>Year To Date Actual</u>	<u>Variance</u>
Environmental Resources			
01_0000004_51001 - Salaries	259,198	263,901	(4,703)
01_0000004_51101 - Employer FICA	19,829	19,077	753
01_0000004_51102 - Employer Retirement	21,978	23,001	(1,023)
01_0000004_51104 - Employer Unemployment	733	499	234
01_0000004_51105 - Employer Health Insurance	26,020	24,039	1,981
01_0000004_51106 - Employer Dental	1,094	1,082	11
01_0000004_51107 - Employer Vision	242	232	10
01_0000004_51108 - Employer Disability/Life	909	738	171
01_0000004_52001 - Professional Services	135,000	108,246	26,754
01_0000004_52009 - Curbside	80,000	85,239	(5,239)
01_0000004_52016 - Program 1 & 2 Outreach	23,500	11,421	12,079
01_0000004_52401 - Mileage Reimbursement	250	42	208
01_0000004_52403 - Business Meals	1,000	723	277
01_0000004_52405 - Training	11,500	10,662	838
01_0000004_52505 - Printing & Publishing	20,000	19,086	914
01_0000004_52506 - Permit Fees	9,720	6,318	3,402
01_0000004_52507 - Cherry Creek Stewardship Partners	6,500	3,500	3,000
01_0000004_52508 - Colorado Stormwater Council	1,365	1,365	-
01_0000004_52509 - SPLASH	11,000	11,557	(557)
01_0000004_52510 - Other Contractual Services	27,069	1,996	25,073
01_0000004_52511 - Dues & Subscriptions	5,500	424	5,076
01_0000004_53005 - Other Operating Equipment	1,000	1,958	(958)
Total Environmental Resources	<u>663,407</u>	<u>595,106</u>	<u>68,302</u>
Engineering			
01_0000010_51001 - Salaries	1,268,867	1,318,568	(49,701)
01_0000010_51101 - Employer FICA	97,068	96,427	641
01_0000010_51102 - Employer Retirement	114,198	115,326	(1,128)
01_0000010_51104 - Employer Unemployment	3,807	2,521	1,286
01_0000010_51105 - Employer Health Insurance	129,897	114,196	15,700
01_0000010_51106 - Employer Dental	5,471	5,413	58
01_0000010_51107 - Employer Vision	1,210	1,160	50
01_0000010_51108 - Employer Disability/Life	4,544	3,688	856
01_0000010_52001 - Professional Services	486,000	207,817	278,182
01_0000010_52006 - Master Planning	316,250	153,679	162,571
01_0000010_52401 - Mileage Reimbursement	2,650	34	2,616
01_0000010_52405 - Training	19,195	23,682	(4,487)
01_0000010_52511 - Dues & Subscriptions	4,000	3,507	493
01_0000010_53003 - Tools	3,100	1,510	1,590
Total Engineering	<u>2,456,257</u>	<u>2,047,528</u>	<u>408,729</u>

See selected information.

**SOUTHEAST METRO STORMWATER AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUNDS AVAILABLE - BUDGET AND ACTUAL
FOR PERIODS MONTHS ENDED December 31, 2025**

	<u>Annual Budget</u>	<u>Year To Date Actual</u>	<u>Variance</u>
Building and Space			
01_0000006_52105 - IT Management	85,000	96,173	(11,173)
01_0000006_52202 - Cleaning Services	36,000	29,484	6,516
01_0000006_52203 - Building Maintenance	20,000	15,952	4,048
01_0000006_52205 - Electric and Gas Service	60,000	44,045	15,955
01_0000006_52209 - Other Building and Space Costs	20,000	6,595	13,405
01_0000006_52210 - New Building Loan	304,682	304,969	(287)
01_0000006_52211 - Internet and Telephone	38,000	37,246	754
01_0000006_52212 - Security System	10,000	3,782	6,217
01_0000006_52213 - Trash Service	13,000	5,988	7,012
01_0000006_52214 - Water Service and Sewer	21,000	22,725	(1,725)
01_0000006_52216 - Pest Control Service	1,200	1,045	155
01_0000006_52217 - HVAC Maintenance	20,000	21,319	(1,319)
01_0000006_52218 - Landscape Maintenance	50,000	83,562	(33,562)
01_0000006_53204 - Building Supplies	12,000	12,581	(581)
01_0000006_54105 - Office Furniture & Equipment	30,000	17,715	12,284
Total Building and Space	<u>720,882</u>	<u>703,181</u>	<u>17,701</u>
Capital			
01_0000007_52514 - Grant Program	108,408	13,112	95,296
01_0000007_54001 - Vehicles	200,000	63,850	136,150
01_0000007_54202 - Building	406,377	160,087	246,290
01_0000007_54305 - Computer/Equipment	35,000	31,441	3,559
Total Capital	<u>749,785</u>	<u>268,490</u>	<u>481,295</u>

See selected information.

**SOUTHEAST METRO STORMWATER AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUNDS AVAILABLE - BUDGET AND ACTUAL
FOR PERIODS MONTHS ENDED December 31, 2025**

	<u>Annual Budget</u>	<u>Year To Date Actual</u>	<u>Variance</u>
Asset Maintenance			
Pipe Rehabilitation Program	2,101,333	346,899	1,754,434
Contract Maintenance			
01_0000011_54571 - 2025 Sediment Removal	315,000	307,773	7,227
01_0000011_54525 - Lower Rampart pond retrofit	65,000	46,400	18,600
01_0000011_54527 - Trib C Inverness Forebay/Channel	36,509	3,487	33,022
01_0000011_54531 - New World West	55,000	1,125	53,875
01_0000011_54541 - D-0 Retrofit	245,000	194,516	50,484
01_0000011_54542 - 550 E. Briarwood	15,000	10,795	4,205
01_0000011_54553 - Heritage Greens Drainage	110,000	107,061	2,940
01_0000011_54554 - S. Trenton Outfall	80,000	442	79,558
01_0000011_54565 - W6/7 Pond retrofit	450,000	435,371	14,629
01_0000011_54566 - Panorama improvements	57,000	14,480	42,520
01_0000011_54568 - Quebec/Costilla Inlet	140,000	139,265	734
01_0000011_54569 - Utility Intrusion Repair Reimb.	50,000	15,355	34,645
01_0000011_54572 - Raising Manholes	5,000	-	5,000
01_0000011_54573 - City Concrete 2025	60,000	21,185	38,815
01_0000011_54574 - County Concrete 2025	40,000	-	40,000
01_0000011_54575 - Public Pipes through HOA	20,000	13,279	6,721
01_0000011_54577 - IGC hole 13 creek repairs	10,000	8,758	1,242
01_0000011_54578 - Inverness Regional Inflow Retrofit	25,000	22,343	2,657
01_0000011_54580 - Fire Station 15 Drainage	15,000	13,042	1,958
01_0000011_54581 - 2025 Vegetation Management	25,000	16,000	9,000
01_0000011_54583 - Highline Canal Tree Mitigation	343,000	171,500	171,500
Grant			
01_0000011_54584 - Caley-Fair Drainage	20,000	1,880	18,120
Total Contract Maintenance	<u>2,181,509</u>	<u>1,544,057</u>	<u>637,452</u>
Total Asset Maintenance	<u>4,282,842</u>	<u>1,890,956</u>	<u>2,391,886</u>

See selected information.

**SOUTHEAST METRO STORMWATER AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUNDS AVAILABLE - BUDGET AND ACTUAL
FOR PERIODS MONTHS ENDED December 31, 2025**

	<u>Annual Budget</u>	<u>Year To Date Actual</u>	<u>Variance</u>
CIP Projects			
01_1810016_55555 - CIP Project Restoration/ Monitoring	151,451	150,459	992
01_1900010_55555 - Happy Canyon Jordan Rd-Broncos	200,000	200,000	-
01_2000007_55555 - Dove Creek Otero to Chambers	110,000	103,498	6,502
01_2100001_55555 - Willow Creek Stab. County Line	210,000	210,000	-
01_2100002_55555 - Lee Gulch at Clarkson Street	2,117,000	1,897,282	219,718
01_2100004_55555 - Cherry Creek Reaches 3 and 4	200,000	200,000	-
01_2200002_55555 - Piney Creek Reaches 1 and 2	806,000	164,028	641,972
01_2200003_55555 - Little Dry Creek Hunters Hill Tributary	2,000	565	1,435
01_2300001_55555 - Cottonwood Creek Downstream	155,000	84,448	70,552
01_2300002_55555 - West Spring Creek Downstream	300,000	162,840	137,161
01_2300003_55555 - Dutch & Racoon to S.P. Canyon	300,000	300,000	-
01_2300004_55555 - Wetland Mitigation BC Purchase	327,525	327,525	-
01_2400001_55555 - Piney Creek Reach 4	150,000	150,000	-
01_2400002_55555 - Cottonwood Creek Basin Impr.	100,000	98,059	1,941
01_9900000_55555 - Future CoC Funds - Drainage Impr.	100,000	-	100,000
01_9900001_55555 - Future Arap County Funds	100,000	-	100,000
01_2400003_55555 - Dove Creek Jordan Rd Sewer	250,000	69,138	180,862
01_2400004_55555 - Heritage Greens Storm Sewer	50,000	14,716	35,284
01_2500001_55555 - Coal Creek & Gun Club FWS	50,000	50,000	-
01_2500002_55555 - Lone Tree Pond L-2 WQ Retrofit	300,000	19,268	280,732
01_2500003_55555 - Dove Creek Pond D-1 EURV Retrofit	100,000	13,475	86,525
01_2500005_55555 - Kragelund Tributary US of Parker Rd	50,000	14,232	35,768
01_2500006_55555 - Windmill Creek Dwnstm Fremont Ave	50,000	31,133	18,868
01_2500007_55555 - Coal Creek at County Line Drainage	30,000	-	30,000
01_2500009_55555 - Little Dry Creek Upper Hunters Hill	30,000	-	30,000
01_1810012_55555 - Unnamed Creek Reach 9 Stab.	40,000	40,000	-
Total CIP Projects	<u>6,278,976</u>	<u>4,300,666</u>	<u>1,978,310</u>
TOTAL EXPENDITURES	<u>21,169,598</u>	<u>15,141,804</u>	<u>6,027,794</u>
 NET CHANGE IN FUNDS AVAILABLE	 (5,127,685)	 2,078,727	 7,206,412
 FUNDS AVAILABLE - BEGINNING	 <u>9,161,481</u>	 <u>9,161,481</u>	 <u>-</u>
 FUNDS AVAILABLE - ENDING	 <u>4,033,796</u>	 <u>11,240,208</u>	 <u>7,206,412</u>

See selected information.

**SOUTHEAST METRO STORMWATER AUTHORITY
COMPARATIVE BALANCE SHEET (BUDGETARY BASIS)
FOR THE MONTHS ENDED**

	December 31, 2025	November 30, 2025
RESERVES AND DESIGNATIONS		
Reserves		
Grant Program	95,296	105,398
Emergency Reserve	1,000,000	1,000,000
Vehicle Replacement	136,150	136,150
Building	246,290	319,947
Computer Replacement	3,559	5,777
Splash Reserves	18,923	18,923
Total Reserves	1,500,218	1,586,195
Designations-CIP Projects		
CIP Project Restoration/ Monitoring	992	6,197
Dove Creek Otero to Chambers	6,502	11,805
Lee Gulch at Clarkson Street	219,718	222,371
Piney Creek Reaches 1 and 2	641,972	668,242
Little Dry Creek Hunters Hill Tributary	1,435	1,435
Cottonwood Creek Downstream	70,552	79,837
West Spring Creek Downstream	137,161	172,946
Cottonwood Creek Basin Impr.	1,941	24,296
Dove Creek Jordan Rd Sewer	180,862	183,232
Heritage Greens Storm Sewer	35,284	35,284
Lone Tree Pond L-2 WQ Retrofit	280,732	280,732
Dove Creek Pond D-1 EURV Retrofit	86,525	88,780
Kragelund Tributary US of Parker Rd	35,768	41,346
Windmill Creek Dwnstm Fremont Ave	18,868	21,868
Coal Creek at County Line Drainage	30,000	30,000
Little Dry Creek Upper Hunters Hill	30,000	30,000
Future CoC Funds - Drainage Impr.	100,000	100,000
Future Arap County Funds	100,000	100,000
Total CIP Projects Designations	1,978,310	2,098,369
Designations-Other		
Asset Maintenance Projects		
Pipeline Repair/Replacement	1,754,434	1,953,664
Contract Maintenance	637,452	835,753
2025 Operations	5,369,794	6,166,768
Total Other Designations	7,761,680	8,956,185
Total Reserves and Designations	11,240,208	12,640,749

See selected information.

SOUTHEAST METRO STORMWATER AUTHORITY
SELECTED INFORMATION
FOR THE PERIOD ENDED DECEMBER 31, 2025

Notes to the Reader:

The financial statements of the Authority have been prepared in accordance with the criteria established by the Governmental Accounting Standards Boards ("GASB"), which is the source of authoritative accounting principles generally accepted in the United States of America ("GAAP"), as applied to governmental entities. The Authority's financial statements are prepared using the accrual basis of accounting. The financial statements include the following departures from GAAP:

- Management's discussion and analysis and substantially all disclosures required are omitted.
- The statement of cash flows has been omitted.

The financial statements are developed by the Authority to comply with GAAP, although there may be departures from GAAP not identified. These statements are primarily intended for use in managing the Authority's operations and may not be suitable for other purposes. Users should be aware of these limitations when utilizing the financial statements.