



**TRIVIEW METROPOLITAN DISTRICT**  
**Financial Statements**  
**April 2018**  
**Unaudited**

**DISTRICT FUND**  
**Cost Allocation**

**April 30, 2018**

**TRIVIEW METROPOLITAN DISTRICT  
DISTRICT (GENERAL) FUND  
PUBLIC WORKS/STREETS  
For the Four Months Ending April 30, 2018  
Unaudited**

	2018 Budget	YTD Actual	Percent of Budget (YTD 33%)
<b>REVENUE - Public Works</b>			
Sales Tax/IGA/Town	\$ 1,275,000	\$ 403,556	32%
Property Tax/IGA/Town	103,000	-	0%
Auto Tax/IGA/Town	90,000	29,194	32%
Interest	90,000	54,887	61%
Drainage Impact Fees	80,000	75,288	94%
Road and Bridge Fees	75,000	54,879	73%
Use Tax - Construction Material	37,500	50,912	136%
Miscellaneous	7,500	14,367	192%
Lot & Inspection Fees	3,750	713	19%
<b>Total Revenue</b>	<b>\$ 1,761,750</b>	<b>\$ 683,796</b>	<b>39%</b>
<b>EXPENDITURES</b>			
<b><u>Legislative</u></b>			
Directors' Fees	\$ 9,000	\$ 1,425	16%
FICA and Unemployment	720	114	16%
Workers Compensation Insurance	563	375	67%
<b>Total Legislative</b>	<b>\$ 10,283</b>	<b>\$ 1,914</b>	<b>19%</b>
<b><u>General and Administrative</u></b>			
<b><u>Salaries and Benefits</u></b>			
Salaries/Wages	\$ 164,250	\$ 60,395	37%
Unemployment Insurance	300	97	32%
Workers' Compensation Insurance	3,750	3,750	100%
Health and Dental Insurance	18,750	6,947	37%
Employer's FICA	10,184	3,614	35%
Employer's Medicare	2,382	845	35%
Retirement	7,950	3,025	38%
Life and Disability Insurance	1,125	478	42%
<b>Total Salaries and Benefits</b>	<b>\$ 208,691</b>	<b>\$ 79,150</b>	<b>38%</b>
<b><u>Professional Services</u></b>			
Professional Services-Engineering	\$ 15,000	\$ 7,681	51%
Professional Services-Management	37,500	29,438	79%
Professional Services-Public Relations	15,000	5,042	34%
Professional Services-Pavement Management	25,000	5,760	23%
Legal Fees/Monson, Cummins & Shohet	37,500	16,472	44%
Legal Fees	36,000	12,000	33%
<b>Total Professional Services</b>	<b>\$ 166,000</b>	<b>\$ 76,391</b>	<b>46%</b>
<b><u>General Administration</u></b>			
Accounting Services	\$ 20,250	\$ 6,601	33%
Audit Fees	7,500	-	0%
Conference, Class and Education	2,475	-	0%
Dues, Publications and Subscriptions	6,000	1,193	20%
Election	16,500	279	2%
IT Support	9,000	2,572	29%
Office Equipment and Supplies	11,250	8,085	72%
Publication - Legal Notice	233	-	0%
Repairs and Maintenance	1,125	474	42%
Telephone Service	7,500	1,285	17%
Travel and Meeting Expense	4,500	702	16%
Office Overhead (COA, utilities, etc.)	8,250	2,435	30%
General Insurance	12,375	16,968	137%
Vehicle Expense	11,250	3,592	32%
Asset Management	9,900	-	0%
Contingency/Emergency Reserves/Miscellaneous	127,472	2,952	2%
<b>Total General Administration</b>	<b>\$ 255,579</b>	<b>\$ 47,137</b>	<b>18%</b>
<b>Total Public Works/Streets - Administrative, Professional Services, etc.</b>	<b>\$ 640,552</b>	<b>\$ 204,592</b>	<b>33%</b>

**Operations**

**TRIVIEW METROPOLITAN DISTRICT  
DISTRICT (GENERAL) FUND  
PUBLIC WORKS/STREETS  
For the Four Months Ending April 30, 2018  
Unaudited**

	<b>2018 Budget</b>	<b>YTD Actual</b>	<b>Percent of Budget (YTD 33%)</b>
<b>Salaries and Benefits- Streets and Parks</b>			
Salaries/Wages	\$ 153,750	\$ 37,204	24%
Salaries/Wages - Seasonal	27,300	-	0%
Unemployment Insurance	450	110	25%
Workers' Compensation Insurance	24,000	25,575	107%
Health and Dental Insurance	18,750	5,096	27%
Employer's FICA	11,225	2,288	20%
Employer's Medicare	2,625	535	20%
Retirement	8,063	-	0%
Life and Disability Insurance	750	158	21%
<b>Total Salaries and Benefits - Public Works/Streets</b>	<b>\$ 246,913</b>	<b>\$ 70,964</b>	<b>29%</b>
<b><u>Streets Operations and Maintenance</u></b>			
Operations and Maintenance	\$ 30,000	\$ 7,598	25%
Vehicle Maintenance	2,000	1,708	85%
Contract Snow Removal	25,000	4,911	20%
Repair and Maintenance	30,000	395	1%
Rack to install Sandboxes for Plow Trucks	2,000	-	0%
Contract Street Sweeping	15,000	5,704	38%
Sand and Salt for Roads	4,000	1,293	32%
Supplies	4,000	3,790	95%
<b>Total Streets</b>	<b>\$ 112,000</b>	<b>\$ 25,399</b>	<b>23%</b>
<b>Total Public Works/Streets and O&amp;M</b>	<b>\$ 358,913</b>	<b>\$ 96,363</b>	<b>27%</b>
<b><u>Lighting</u></b>			
MVE Operation and Maintenance	\$ 26,250	\$ 14,793	56%
Repair and Maintenance	5,250	-	0%
<b>Total Lighting</b>	<b>\$ 31,500</b>	<b>\$ 14,793</b>	<b>47%</b>
<b><u>Signage</u></b>			
Repairs and Maintenance	\$ 3,000	\$ 2,084	69%
<b>Total Signage</b>	<b>\$ 3,000</b>	<b>\$ 2,084</b>	<b>69%</b>
<b><u>Traffic Control</u></b>			
Operation and Maintenance	\$ 1,600	\$ 456	29%
Repairs and Maintenance - Striping	23,000	125	1%
<b>Total Traffic Control</b>	<b>\$ 24,600</b>	<b>\$ 581</b>	<b>2%</b>
<b><u>Drainage/Erosion Control</u></b>			
Repairs and Maintenance (includes Concrete work)	\$ 20,000	\$ -	0%
<b>Total Drainage/Erosion Control</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Expenditures - Public Works/Streets</b>	<b>\$ 1,078,565</b>	<b>\$ 318,413</b>	<b>30%</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$ 683,185</b>	<b>\$ 365,383</b>	

**TRIVIEW METROPOLITAN DISTRICT**  
**DISTRICT (GENERAL) FUND**  
**PARKS AND OPEN SPACE**  
**For the Four Months Ending April 30, 2018**  
 Unaudited

	2018 Budget	YTD Actual	Percent of Budget (YTD 33%)
<b>REVENUE - Parks and Open Space</b>			
Sales Tax/IGA/Town	\$ 425,000	\$ 134,519	32%
Property Tax/IGA/Town	103,000	-	0%
Park, Rec and Landscape Fees	202,400	121,429	60%
Auto Tax/IGA/Town	30,000	9,731	32%
Interest	30,000	18,296	61%
Use Tax - Construction Material	12,500	16,971	136%
Conservation Trust Fund	15,000	4,281	29%
Miscellaneous	2,500	4,789	192%
Lot & Inspection Fees	1,250	238	19%
<b>Total Revenue</b>	<b>\$ 821,650</b>	<b>\$ 310,253</b>	<b>38%</b>
<b>EXPENDITURES</b>			
<b><u>Legislative</u></b>			
Directors' Fees	\$ 3,000	\$ 475	16%
FICA and Unemployment	240	38	16%
Workers Compensation Insurance	188	125	67%
<b>Total Legislative</b>	<b>\$ 3,428</b>	<b>\$ 638</b>	<b>19%</b>
<b><u>General and Administrative</u></b>			
<b><u>Salaries and Benefits</u></b>			
Salaries/Wages	\$ 54,750	\$ 20,132	37%
Unemployment Insurance	100	32	32%
Workers' Compensation Insurance	1,250	1,250	100%
Health and Dental Insurance	6,250	2,316	37%
Employer's FICA	3,395	1,205	35%
Employer's Medicare	794	282	35%
Retirement	2,650	1,008	38%
Life and Disability Insurance	375	159	42%
<b>Total Salaries and Benefits</b>	<b>\$ 69,564</b>	<b>\$ 26,383</b>	<b>38%</b>
<b><u>Professional Services</u></b>			
Professional Services-Engineering	\$ 5,000	\$ 2,560	51%
Professional Services-Management	12,500	9,813	79%
Professional Services-Public Relations	5,000	1,681	34%
Legal Fees/Monson, Cummins & Shoheit	12,500	5,491	44%
Legal Fees	12,000	4,000	33%
<b>Total Professional Services</b>	<b>\$ 47,000</b>	<b>\$ 23,544</b>	<b>50%</b>
<b><u>General Administration</u></b>			
Accounting Services	\$ 6,750	\$ 2,200	33%
Audit Fees	2,500	-	0%
Conference, Class and Education	825	-	0%
Dues, Publications and Subscriptions	2,000	398	20%
Election	5,500	93	2%
IT Support	3,000	857	29%
Office Equipment and Supplies	3,750	2,695	72%
Publication - Legal Notice	78	-	0%
Repairs and Maintenance	375	158	42%
Telephone Service	2,500	428	17%
Travel and Meeting Expense	1,500	234	16%
Office Overhead (COA, utilities, etc.)	2,750	812	30%
General Insurance	4,125	5,656	137%
Vehicle Expense	3,750	1,197	32%
Asset Management	3,300	-	0%
Contingency/Emergency Reserves/Miscellaneous	42,491	984	2%
<b>Total General Administration</b>	<b>\$ 85,193</b>	<b>\$ 15,712</b>	<b>18%</b>
<b>Total Parks - Administrative, Professional Services, etc.</b>	<b>\$ 205,184</b>	<b>\$ 66,277</b>	<b>32%</b>

**TRIVIEW METROPOLITAN DISTRICT  
DISTRICT (GENERAL) FUND  
PARKS AND OPEN SPACE  
For the Four Months Ending April 30, 2018  
Unaudited**

	<u>2018 Budget</u>	<u>YTD Actual</u>	<u>Percent of Budget (YTD 33%)</u>
<b><u>Operations</u></b>			
<b><u>Salaries and Benefits- Parks</u></b>			
Salaries/Wages	\$ 51,250	\$ 12,401	24%
Salaries/Wages - Seasonal	9,100	-	0%
Unemployment Insurance	150	37	25%
Workers' Compensation Insurance	8,000	8,525	107%
Health and Dental Insurance	6,250	1,699	27%
Employer's FICA	3,742	763	20%
Employer's Medicare	875	178	20%
Retirement	2,688	-	0%
Life and Disability Insurance	250	53	21%
Total Salaries and Benefits - Parks	<u>\$ 82,305</u>	<u>\$ 23,655</u>	<u>29%</u>
<b><u>Parks and Open Space O &amp; M</u></b>			
Repair of Facilities	\$ 16,000	\$ 4,417	28%
Annual Flower Program	10,000	-	0%
Fertilizer and Weed Control Program	15,000	7,107	47%
Park Irrigation Water Payments	50,000	7,359	15%
Repair and Maintenance	30,000	6,550	22%
Supplies/Trees Replacement	200	9	5%
Replacement Plow for ATV	3,000	-	0%
Tools	4,000	-	0%
Equipment and Maintenance	4,000	3,272	82%
Clothing and Safety Equipment	800	304	38%
Automated Gate for PW Facility and Fence	6,000	3,540	59%
Back Flow Inspection	1,250	68	5%
Repair and Replace Meters and PRV's	10,500	627	6%
Total Parks and Open Space O & M	<u>\$ 150,750</u>	<u>\$ 33,253</u>	<u>22%</u>
<b>Total Parks and O &amp; M</b>	<u>\$ 233,056</u>	<u>\$ 56,909</u>	<u>24%</u>
<b><u>Lighting</u></b>			
MVE Operation and Maintenance	\$ 8,750	\$ 4,931	56%
Repair and Maintenance	1,750	-	0%
Total Lighting	<u>\$ 10,500</u>	<u>\$ 4,931</u>	<u>47%</u>
<b><u>Signage</u></b>			
Repairs and Maintenance	\$ 1,000	\$ 695	69%
Total Signage	<u>\$ 1,000</u>	<u>\$ 695</u>	<u>69%</u>
<b><u>Total Conservation Trust Fund Projects</u></b>			
	<u>\$ 15,000</u>	<u>\$ -</u>	<u>0%</u>
<b>Total Expenditures - Parks and Open Space</b>	<u>\$ 464,740</u>	<u>\$ 128,812</u>	<u>28%</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>\$ 356,910</u>	<u>\$ 181,441</u>	

**TRIVIEW METROPOLITAN DISTRICT  
DISTRICT (GENERAL) FUND  
DEBT SERVICE  
For the Four Months Ending April 30, 2018  
Unaudited**

	<u>2018 Budget</u>	<u>YTD Actual</u>	<u>Percent of Budget (YTD 33%)</u>
<b>REVENUE</b>			
Property Tax	\$ 2,794,539	\$ 1,616,489	58%
Specific Ownership Tax	279,454	107,332	38%
Interest - GO Bond	8,000	3,619	45%
<b>Total Revenue</b>	<u>\$ 3,081,993</u>	<u>\$ 1,727,440</u>	<u>56%</u>
<b>EXPENDITURES</b>			
<b><u>Administrative</u></b>			
Tax Collection Expense	\$ 41,918	\$ 24,248	58%
Total Administrative	<u>\$ 41,918</u>	<u>\$ 24,248</u>	<u>58%</u>
<b><u>Debt Service</u></b>			
Bond Interest Payment	\$ 1,943,612	\$ -	0%
Bond Principal Payment	540,000	-	0%
Paying Agent Fees	2,500	2,500	100%
Total Debt Service	<u>\$ 2,486,112</u>	<u>\$ 2,500</u>	<u>0%</u>
<b>Total Expenditures</b>	<u>\$ 2,528,030</u>	<u>\$ 26,748</u>	<u>1%</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>\$ 553,963</u>	<u>\$ 1,700,692</u>	

**ENTERPRISE FUND**  
**Cost Allocation**

**April 30, 2018**



**TRIVIEW METROPOLITAN DISTRICT**  
**WATER, WASTEWATER AND REUSE ENTERPRISE FUND**  
**WATER OPERATIONS**

For the Four Months Ending April 30, 2018

Unaudited

	2018 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 33%)
<b>REVENUE</b>				
Water Revenue	\$ 1,201,000	\$ 274,552	\$ (926,448)	23%
Miscellaneous	10,000	9,838	(163)	98%
Water Meter Kits	30,000	19,500	(10,500)	65%
Bulk Water Revenue	20,000	2,247	(17,753)	11%
<b>Total Revenue</b>	<b>\$ 1,261,000</b>	<b>\$ 306,137</b>	<b>\$ (954,864)</b>	<b>23%</b>
<b>EXPENDITURES</b>				
<u>Administrative</u>				
<u>Salaries and Benefits</u>				
Salaries/Wages	\$ 136,000	\$ 49,052	\$ 86,949	36%
Overtime	12,500	1,426	11,075	11%
Unemployment Insurance	500	96	404	19%
Workers' Compensation Insurance	3,000	3,068	(68)	102%
Health and Dental Insurance	17,500	6,390	11,110	37%
Employer's FICA	9,207	3,025	6,182	33%
Employer's Medicare	2,154	707	1,447	33%
Retirement	8,750	1,243	7,507	14%
Life and Disability Insurance	1,000	325	676	32%
Total Salaries and Benefits	<b>\$ 190,611</b>	<b>\$ 65,330</b>	<b>\$ 125,281</b>	<b>34%</b>
<u>Professional Services</u>				
Professional Services/ORC & Engineering	\$ 25,000	\$ 3,758	\$ 21,243	15%
Professional Services/Amcobi/National Meter	30,000	12,506	17,494	42%
Rate/Service Study	17,500	4,593	12,907	26%
Development Services/Monson, Cummins & Shoheit	4,500	-	4,500	0%
Total Professional Services	<b>\$ 77,000</b>	<b>\$ 20,857</b>	<b>\$ 56,144</b>	<b>27%</b>
<u>Administrative</u>				
Accounting Services	\$ 7,500	\$ 2,062	\$ 5,439	27%
Audit Fees	5,000	-	5,000	0%
Conference, Class and Education	3,000	270	2,730	9%
Dues, Publications and Subscriptions	3,150	-	3,150	0%
IT Support	500	473	28	95%
Office Equipment and Supplies	2,500	566	1,934	23%
Postage	2,000	174	1,827	9%
Publication - Legal Notice	175	-	175	0%
Communications	10,000	861	9,139	9%
Repairs and Maintenance	750	225	526	30%
Telephone Service	1,500	649	851	43%
Travel and Meeting Expense	375	-	375	0%
Office Overhead (COA, utilities, etc.)	600	160	440	27%
General Insurance	4,400	6,165	(1,765)	140%
Vehicle Expense	2,000	2,180	(180)	109%
Miscellaneous	500	39	461	8%
Total General Administration	<b>\$ 43,950</b>	<b>\$ 13,822</b>	<b>\$ 30,129</b>	<b>31%</b>
<b>Total General Administrative</b>	<b>\$ 311,561</b>	<b>\$ 100,008</b>	<b>\$ 211,553</b>	<b>32%</b>

**TRIVIEW METROPOLITAN DISTRICT**  
**WATER, WASTEWATER AND REUSE ENTERPRISE FUND**  
**WATER OPERATIONS**  
**For the Four Months Ending April 30, 2018**  
**Unaudited**

	<u>2018</u> <u>Budget</u>	<u>YTD</u> <u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>	<u>Percent</u> <u>of Budget</u> <u>(YTD 33%)</u>
<b><u>Water System</u></b>	\$ 12,000	\$ -	\$ 12,000	0%
Water Testing	6,000	3,125	2,875	52%
Gas Utilities	300,000	59,950	240,050	20%
Electric Utilities	94,000	41,876	52,124	45%
Repairs and Maintenance	80,000	-	80,000	0%
Storage Tank Maintenance	15,000	6,273	8,727	42%
Operating Supplies	6,000	-	6,000	0%
Bulk Chemical Supplies	15,000	-	15,000	0%
Lab Chemicals and Supplies	11,500	-	11,500	0%
Instrumentation	42,500	42,500	-	100%
Water Assessments	10,000	8,906	1,094	89%
Equipment Meter Supplies/Meter Kits	<u>\$ 592,000</u>	<u>\$ 162,630</u>	<u>\$ 429,370</u>	<u>14%</u>
Total Water System				
<b>Total Expenditures</b>	<u>\$ 903,561</u>	<u>\$ 262,638</u>	<u>\$ 640,923</u>	<u>20%</u>
 <b>EXCESS OF REVENUE OVER (UNDER)</b>				
<b>EXPENDITURES</b>	<u>\$ 357,440</u>	<u>\$ 43,499</u>	<u>\$ (313,941)</u>	

**TRIVIEW METROPOLITAN DISTRICT  
WATER, WASTEWATER AND REUSE ENTERPRISE FUND  
WASTEWATER OPERATIONS**

#REF!  
Unaudited

	2018 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget #REF!
<b>REVENUE</b>				
Sewer Revenue	\$ 1,144,000	\$ 364,900	\$ (779,100)	32%
Miscellaneous	10,000	9,838	(163)	98%
<b>Total Revenue</b>	<b>\$ 1,154,000</b>	<b>\$ 374,738</b>	<b>\$ (779,263)</b>	<b>32%</b>
<b>EXPENDITURES</b>				
<u>Administrative</u>				
<u>Salaries and Benefits</u>				
Salaries/Wages	\$ 136,000	\$ 49,052	\$ 86,949	36%
Overtime	12,500	1,426	11,075	11%
Unemployment Insurance	500	96	404	19%
Workers' Compensation Insurance	3,000	3,068	(68)	102%
Health and Dental Insurance	17,500	6,390	11,110	37%
Employer's FICA	9,207	3,025	6,182	33%
Employer's Medicare	2,154	707	1,447	33%
Retirement	8,750	1,243	7,507	14%
Life and Disability Insurance	1,000	325	676	32%
<b>Total Salaries and Benefits</b>	<b>\$ 190,611</b>	<b>\$ 65,330</b>	<b>\$ 125,281</b>	<b>34%</b>
<u>Professional Services</u>				
Professional Services/ORC & Engineering	\$ 25,000	\$ 3,758	\$ 21,243	15%
Professional Services/Amcobi/National Meter	30,000	12,506	17,494	42%
Rate/Service Study	17,500	4,593	12,907	26%
Development Services/Monson, Cummins & Shohet	4,500	-	4,500	0%
<b>Total Professional Services</b>	<b>\$ 77,000</b>	<b>\$ 20,857</b>	<b>\$ 56,144</b>	<b>27%</b>
<u>Administrative</u>				
Accounting Services	\$ 7,500	\$ 2,062	\$ 5,439	27%
Audit Fees	5,000	-	5,000	0%
Conference, Class and Education	3,000	270	2,730	9%
Dues, Publications and Subscriptions	3,150	-	3,150	0%
IT Support	500	473	28	95%
Office Equipment and Supplies	2,500	566	1,934	23%
Postage	2,000	174	1,827	9%
Publication - Legal Notice	175	-	175	0%
Communications	10,000	861	9,139	9%
Repairs and Maintenance	750	225	526	30%
Telephone Service	1,500	649	851	43%
Travel and Meeting Expense	375	-	375	0%
Office Overhead (COA, utilities, etc.)	600	160	440	27%
General Insurance	4,400	6,165	(1,765)	140%
Vehicle Expense	2,000	2,180	(180)	109%
Miscellaneous	500	39	461	8%
<b>Total General Administration</b>	<b>\$ 43,950</b>	<b>\$ 13,822</b>	<b>\$ 30,129</b>	<b>31%</b>
<b>Total General Administrative</b>	<b>\$ 311,561</b>	<b>\$ 100,008</b>	<b>\$ 211,553</b>	<b>32%</b>

**TRIVIEW METROPOLITAN DISTRICT  
WATER, WASTEWATER AND REUSE ENTERPRISE FUND  
WASTEWATER OPERATIONS**

#REF!  
Unaudited

	<u>2018 Budget</u>	<u>YTD Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Percent of Budget #REF!</u>
<b><u>Wastewater System</u></b>				
Wastewater TF/Donala/IGA	\$ 883,899	\$ 139,951	\$ 743,948	16%
Repairs and Maintenance	24,000	9,574	14,426	40%
Video Collection System - Annual	30,000	1,345	28,655	4%
Operating Supplies	6,000	5,430	570	91%
Transit Loss	6,000	-	6,000	0%
Total Wastewater System	<u>\$ 949,899</u>	<u>\$ 156,300</u>	<u>\$ 793,599</u>	<u>16%</u>
<b>Total Administrative and Operations</b>	<u>\$ 1,261,460</u>	<u>\$ 256,308</u>	<u>\$ 1,005,152</u>	<u>20%</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>\$ (107,460)</u>	<u>\$ 118,430</u>	<u>\$ 225,890</u>	

**TRIVIEW METROPOLITAN DISTRICT**  
**WATER, WASTEWATER AND REUSE ENTERPRISE FUND**  
**DEBT SERVICE**

For the Four Months Ending April 30, 2018

Unaudited

	2018 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 33%)
<b>REVENUE</b>				
Reuse Fee	\$ 360,000	\$ 227,400	\$ (132,600)	63%
Water/Sewer Impact Fee	240,000	115,325	(124,675)	48%
Renewable Water Fee	210,000	125,650	(84,350)	60%
Lease Revenue	100,000	8,496	(91,504)	8%
Effluent Paid-AGUA	50,000	33,387	(16,613)	67%
Review & Comment Fee	30,000	23,120	(6,880)	77%
Interest	10,000	10,504	504	105%
<b>Total Revenue</b>	<b>\$ 1,000,000</b>	<b>\$ 543,882</b>	<b>\$ (456,118)</b>	<b>55%</b>
<b>EXPENDITURES</b>				
<u>Debt Service</u>				
Debt Service - Keybank	\$ 373,336	\$ -	\$ 373,336	0%
Northstar/Independent Bank Loan - Principal	400,000	200,000	200,000	50%
Northstar/Independent Loan - Interest	176,215	90,795	85,420	52%
<b>Total Debt Service</b>	<b>\$ 949,551</b>	<b>\$ 290,795</b>	<b>\$ 658,756</b>	<b>31%</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ 50,449</b>	<b>\$ 253,087</b>	<b>\$ 202,638</b>	
<b>OTHER FINANCING SOURCES</b>				
Transfer from other funds	\$ 330,000	\$ 108,900	\$ (221,100)	33%
<b>Total Other Financing Sources</b>	<b>\$ 330,000</b>	<b>\$ 108,900</b>	<b>\$ (221,100)</b>	<b>33%</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<b>\$ 380,449</b>	<b>\$ 361,987</b>	<b>\$ (18,462)</b>	

# **CAPITAL PROJECTS FUNDS**

**April 30, 2018**

**TRIVIEW METROPOLITAN DISTRICT  
CAPITAL PROJECTS FUND - GENERAL**

**Budget Status Report - GAAP Basis  
For the Four Months Ending April 30, 2018  
Unaudited**

	<u>2018 Budget</u>	<u>YTD Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Percent of Budget (YTD 33%)</u>
<b>REVENUE</b>				
Grant Proceeds/GOCO for Master Plan	\$ 25,000	\$ -	\$ (25,000)	0%
<b>Total Revenue</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ (25,000)</b>	<b>0%</b>
<b>EXPENDITURES</b>				
<b><u>Vehicles and Equipment Utilities</u></b>				
Vehicles and Equipment	\$ 70,000	\$ 40,347	\$ 29,653	58%
Material Storage Facility	10,000	-	10,000	0%
Total Vehicles and Equipment	<u>\$ 80,000</u>	<u>\$ 40,347</u>	<u>\$ 39,653</u>	<u>50%</u>
<b><u>Park and Street Improvements</u></b>				
Landscape/Irrigation	\$ 116,000	\$ 102,909	\$ 13,091	89%
Dog Stations and Trash Receptacles	2,000	-	2,000	0%
Six Park Benches	3,500	-	3,500	0%
Landscape Master Plan	100,000	-	100,000	0%
Street Improvements	1,600,000	56,882	1,543,118	4%
Total Park and Street Improvements	<u>\$ 1,821,500</u>	<u>\$ 159,791</u>	<u>\$ 1,661,709</u>	<u>9%</u>
<b>Total Expenditures - District Capital</b>	<b>\$ 1,901,500</b>	<b>\$ 200,138</b>	<b>\$ 1,701,362</b>	<b>11%</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ (1,876,500)</b>	<b>\$ (200,138)</b>	<b>\$ 1,676,362</b>	<b>11%</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from General Fund	\$ 1,876,500	\$ 200,138	\$ (1,676,362)	11%
<b>Total Other Financing</b>	<b>\$ 1,876,500</b>	<b>\$ 200,138</b>	<b>\$ (1,676,362)</b>	<b>11%</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**TRIVIEW METROPOLITAN DISTRICT  
CAPITAL PROJECTS FUND - ENTERPRISE**

**Budget Status Report - GAAP Basis  
For the Four Months Ending April 30, 2018  
Unaudited**

	<u>2018 Budget</u>	<u>YTD Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Percent of Budget (YTD 33%)</u>
<b>REVENUE</b>				
Water Tap Fees	\$ 720,000	\$ 456,316	\$ (263,684)	63%
Sewer Tap Fees	412,500	253,689	(158,811)	62%
<b>Total Revenue</b>	<b>\$ 1,132,500</b>	<b>\$ 710,005</b>	<b>\$ (422,495)</b>	<b>63%</b>
<b>EXPENDITURES</b>				
<b><u>Vehicles and Equipment Utilities</u></b>				
Equipment/Vehicles	\$ 50,000	\$ 44,991	\$ 5,009	90%
Generator for B Plant	108,000	-	108,000	0%
Metal Build to Enclose B Plant Well Pump Equipment and Vactor Trailer	7,000	-	7,000	0%
Vaccon Trailer	52,000	-	52,000	0%
Crane for F-350	9,000	-	9,000	0%
<b>Total Vehicles and Equipment</b>	<b>\$ 226,000</b>	<b>\$ 44,991</b>	<b>\$ 181,009</b>	<b>20%</b>
<b><u>Wells</u></b>				
D-1 Well Rehabilitation	\$ 42,000	\$ -	\$ 42,000	0%
Plant Improvements at A Plant to Pump to B Plant	50,000	4,999	45,001	10%
<b>Total Wells</b>	<b>\$ 92,000</b>	<b>\$ 4,999</b>	<b>\$ 87,001</b>	<b>5%</b>
<b><u>Water Improvements</u></b>				
Backwash Metering Project	\$ 25,000	\$ 16,345	\$ 8,655	65%
Reuse, Renewable Water Purchase/Integrated Water Resource Plan	500,000	1,930	498,070	0%
SCADA	-	24,842	(24,842)	0%
West Interceptor Project	-	17,507	(17,507)	0%
West Water Loop	-	2,385	(2,385)	0%
Water Purchases and Diligence Investigations	50,000	12,649	37,351	25%
<b>Total Water Improvements</b>	<b>\$ 575,000</b>	<b>\$ 75,658</b>	<b>\$ 499,342</b>	<b>13%</b>
<b>Total Expenditures - Enterprise Capital</b>	<b>\$ 893,000</b>	<b>\$ 125,648</b>	<b>\$ 767,352</b>	<b>14%</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ 239,500</b>	<b>\$ 584,357</b>	<b>\$ 344,857</b>	<b>244%</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Escrow Taps	\$ 432,000	\$ -	\$ 432,000	0%
<b>Total Other Financing</b>	<b>\$ 432,000</b>	<b>\$ -</b>	<b>\$ 432,000</b>	<b>0%</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES</b>	<b>\$ (192,500)</b>	<b>\$ 584,357</b>	<b>\$ 776,857</b>	