



TRIVIEW METROPOLITAN DISTRICT
Financial Statements
September 2018
Unaudited

CASH POSITION

September 30, 2018

TRIVIEW METROPOLITAN DISTRICT

Cash Position - 2018

Fund/Account	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
General/District Fund Accounts													
General Fund - Checking Account	90,816	54,471	61,356	99,985	77,858	59,682	22,921	509,811	299,371	155,388			
Community Banks #8605													
General Fund Investment Account - Sales Tax Revenue	11,362,895	11,556,850	11,768,329	11,938,014	12,093,619	12,275,408	12,468,011	12,692,773	4,914,262	5,116,460			
ColoTrust #8002													
General Fund Investment Account	0	0	0	0	0	0	0	0	8,000,000	8,033,390			
KeyBanc - RF4-009252													
General Fund - CD Investments	2,612,779	2,612,779	2,615,265	2,624,959	2,624,959	2,627,556	2,101,580	2,101,580	2,103,619	2,106,249			
CDs purchased from Peoples and Northstar/Independent banks.													
Withdrawal in Transit										(1,550,000)			
General Fund Cash Accounts	14,066,488	14,224,100	14,444,950	14,662,958	14,796,436	14,960,626	14,592,512	15,304,164	15,317,252	13,861,487	0	0	0
Enterprise Fund Accounts													
Enterprise Fund - Checking Account	781,877	403,745	461,988	539,709	507,586	606,988	694,872	440,293	689,473	884,513			
Community Banks #0638										(297,750)			
Withdrawal in Transit													
Enterprise Fund Reserve Account	1,249,112	545,745	546,745	548,149	549,031	549,992	550,959	551,992	553,039	554,060			
ColoTrust #8001	(704,907)												
Withdrawal in Transit													
Tap Fee Escrow Account	751	752	753	754	756	757	758	760	761	763			
ColoTrust #8003										688,000			
Deposit in Transit													
Escrow Account-Renewable Water Fees	191,692	326,796	327,034	327,520	328,047	328,621	329,199	329,816	330,442	331,052			
ColoTrust #8004 - GL #500-100-102.06													
Deposit in Transit	134,838									319,900			
Escrow Account-Reuse Water Fees	419,262	651,053	651,552	652,523	653,572	654,717	655,868	657,098	658,344	659,560			
ColoTrust #8005	231,234									548,400			
Deposit in Transit													
Escrow Account-Sewer and Water Impact Fees	0	338,875	339,422	339,570	339,916	340,511	341,110	341,749	342,397	343,050			
ColoTrust #8006	338,875									291,450			
Deposit in Transit													
Enterprise Fund Cash Accounts	2,642,694	2,266,946	2,327,494	2,408,025	2,378,908	2,481,586	2,572,766	2,321,708	2,574,456	4,322,978	0	0	0
Capital Projects Fund Accounts													
Capital Projects Fund Cash Accounts	1,051,017	900,667	664,576	927,046	1,197,585	1,361,163	671,202	900,919	1,138,013	1,130,162	0	0	0
Project Fund Escrow-Sewer/Phase E													
Escrow Account - Unified Title - Non Potable Water-Crossing	227,583	227,635	227,687	227,737	227,924	228,108	228,279	228,469	228,653	228,819			
1st Bank of Colorado Springs #2792													
Project Fund Escrow-Sewer/Phase E	227,583	227,635	227,687	227,737	227,924	228,108	228,279	228,469	228,653	228,819	0	0	0
2016 Bond Funds - Restricted													
Series 2016 Bond Fund	409,555	410,037	582,440	971,806	975,070	1,199,652	1,511,806	1,514,539	1,517,180	1,520,057			
Colorado State Bank and Trust													
Series 2016 Revenue Fund - (Properv Tax Repository)	30,403	55,916	1	597,810	853,152	1	67,124	827,245	896,648	926,655			
Colorado State Bank and Trust													
2016 Bond Funds - Restricted	499,958	465,953	582,441	1,569,616	1,826,222	1,199,653	1,578,930	2,341,584	2,413,828	2,446,712	0	0	0
Total Cash - All Funds	18,427,740	18,083,301	18,247,148	19,795,382	20,427,075	20,231,136	19,643,689	21,096,844	21,672,202	21,990,158	0	0	0
Month to Month Change	(342,439)	161,847	1,548,234	631,695	(195,959)	(587,447)	1,453,155	575,358	317,956	0	0	0	0

Restricted Accounts

Note 1: A payment of \$290,755 was made on the Northstar/Independent Bank loan in January.
 Note 2: A interest payment of \$971,806 was made on the GO Bonds in May.
 Note 3: Payment of \$1,196,333 was made in June for the Road Improvement Project.

DISTRICT FUND
Cost Allocation
September 30, 2018

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

	2018 Budget	YTD Actual	Percent of Budget (YTD 75%)
REVENUE - Parks and Open Space			
Sales Tax/IGA/Town	\$ 425,000	\$ 358,406	84%
Property Tax/IGA/Town	103,000	-	0%
Park, Rec and Landscape Fees	202,400	301,885	149%
Auto Tax/IGA/Town	30,000	24,686	82%
Interest	30,000	45,142	150%
Use Tax - Construction Material	12,500	40,970	328%
Conservation Trust Fund	15,000	14,165	94%
Miscellaneous	2,500	6,615	265%
Lot & Inspection Fees	1,250	238	19%
Total Revenue	\$ 821,650	\$ 792,106	96%
EXPENDITURES			
<u>Legislative</u>			
Directors' Fees	\$ 3,000	\$ 1,050	35%
FICA and Unemployment	240	74	31%
Workers Compensation Insurance	188	125	67%
Total Legislative	\$ 3,428	\$ 1,249	36%
<u>General and Administrative</u>			
<u>Salaries and Benefits</u>			
Salaries/Wages	\$ 54,750	\$ 40,337	74%
Unemployment Insurance	100	41	41%
Workers' Compensation Insurance	1,250	1,250	100%
Health and Dental Insurance	6,250	4,984	80%
Employer's FICA	3,395	2,435	72%
Employer's Medicare	794	569	72%
Retirement	2,650	1,503	57%
Life and Disability Insurance	375	297	79%
Total Salaries and Benefits	\$ 69,564	\$ 51,417	74%
<u>Professional Services</u>			
Professional Services-Engineering	\$ 5,000	\$ 4,893	98%
Professional Services-Management	12,500	11,694	94%
Professional Services-Public Relations	5,000	4,105	82%
Legal Fees/Monson, Cummins & Shoheit	12,500	18,427	147%
Legal Fees	12,000	10,250	85%
Total Professional Services	\$ 47,000	\$ 49,368	105%
<u>General Administration</u>			
Accounting Services	\$ 6,750	\$ 5,828	86%
Audit Fees	2,500	2,500	100%
Conference, Class and Education	825	236	29%
Dues, Publications and Subscriptions	2,000	1,878	94%
Election	5,500	1,571	29%
IT Support	3,000	1,795	60%
Office Equipment and Supplies	3,750	3,580	95%
Publication - Legal Notice	78	-	0%
Repairs and Maintenance	375	158	42%
Telephone Service	2,500	1,276	51%
Travel and Meeting Expense	1,500	996	66%
Office Overhead (COA, utilities, etc.)	2,750	1,895	69%
General Insurance	4,125	5,759	140%
Vehicle Expense	3,750	4,009	107%

**TRIVIEW METROPOLITAN DISTRICT
DISTRICT (GENERAL) FUND
PARKS AND OPEN SPACE**

For the Nine Months Ending September 30, 2018

Unaudited

	<u>2018 Budget</u>	<u>YTD Actual</u>	<u>Percent of Budget (YTD 75%)</u>
Asset Management	3,300	-	0%
Contingency/Emergency Reserves/Miscellaneous	42,491	5,264	12%
Total General Administration	<u>\$ 85,193</u>	<u>\$ 36,743</u>	<u>43%</u>
Total Parks - Administrative, Professional Services, etc.	<u>\$ 205,184</u>	<u>\$ 138,777</u>	<u>68%</u>
<u>Operations</u>			
<u>Salaries and Benefits- Streets and Parks</u>			
Salaries/Wages	\$ 51,250	\$ 29,883	58%
Salaries/Wages - Seasonal	9,100	6,526	72%
Unemployment Insurance	150	76	51%
Workers' Compensation Insurance	8,000	9,015	113%
Health and Dental Insurance	6,250	4,820	77%
Employer's FICA	3,742	2,200	59%
Employer's Medicare	875	514	59%
Retirement	2,688	65	2%
Life and Disability Insurance	250	127	51%
Total Salaries and Benefits - Parks	<u>\$ 82,305</u>	<u>\$ 53,226</u>	<u>65%</u>
<u>Parks and Open Space O & M</u>			
Repair of Facilities	\$ 16,000	\$ 23,424	146%
Annual Flower Program	10,000	12,420	124%
Fertilizer and Weed Control Program	15,000	25,721	171%
Park Irrigation Water Payments	50,000	111,070	222%
Repair and Maintenance	30,000	46,562	155%
Supplies/Trees Replacement	200	740	370%
Replacement Plow for ATV	3,000	-	0%
Tools	4,000	245	6%
Equipment and Maintenance	4,000	3,551	89%
Clothing and Safety Equipment	800	1,249	156%
Automated Gate for PW Facility and Fence	6,000	4,480	75%
Back Flow Inspection	1,250	68	5%
Repair and Replace Meters and PRV's	10,500	37,965	362%
Total Parks and Open Space O & M	<u>\$ 150,750</u>	<u>\$ 267,495</u>	<u>177%</u>
 Total Parks O & M	 <u>\$ 233,056</u>	 <u>\$ 320,722</u>	 <u>138%</u>
<u>Lighting</u>			
MVE Operation and Maintenance	\$ 8,750	\$ 8,970	103%
Repair and Maintenance	1,750	-	0%
Total Lighting	<u>\$ 10,500</u>	<u>\$ 8,970</u>	<u>85%</u>
<u>Signage</u>			
Repairs and Maintenance	\$ 1,000	\$ 1,055	106%
Total Signage	<u>\$ 1,000</u>	<u>\$ 1,055</u>	<u>106%</u>
 Total Conservation Trust Fund Projects	 <u>\$ 15,000</u>	 <u>\$ 14,165</u>	 <u>94%</u>
 Total Expenditures - Parks and Open Space	 <u>\$ 464,740</u>	 <u>\$ 483,689</u>	 <u>104%</u>
EXCESS OF REVENUE OVER (UNDER)			
EXPENDITURES AND OTHER FINANCING USES	<u>\$ 356,910</u>	<u>\$ 308,417</u>	

TRIVIEW METROPOLITAN DISTRICT
DISTRICT (GENERAL) FUND
PUBLIC WORKS/STREETS
For the Nine Months Ending September 30, 2018
Unaudited

	<u>2018</u> <u>Budget</u>	<u>YTD</u> <u>Actual</u>	<u>Percent</u> <u>of Budget</u> <u>(YTD 75%)</u>
REVENUE			
Sales Tax/IGA/Town	\$ 1,275,000	\$ 1,075,217	84%
Property Tax/IGA/Town	103,000	-	0%
Auto Tax/IGA/Town	90,000	74,058	82%
Interest	90,000	135,425	150%
Drainage Impact Fees	80,000	137,489	172%
Road and Bridge Fees	75,000	112,766	150%
Use Tax - Construction Material	37,500	122,909	328%
Miscellaneous - (includes Safety Grant)	7,500	19,845	265%
Lot & Inspection Fees	3,750	713	19%
Total Revenue	<u>\$ 1,761,750</u>	<u>\$ 1,678,422</u>	<u>95%</u>
EXPENDITURES			
<u>Legislative</u>			
Directors' Fees	\$ 9,000	\$ 3,150	35%
FICA and Unemployment	720	222	31%
Workers Compensation Insurance	563	375	67%
Total Legislative	<u>\$ 10,283</u>	<u>\$ 3,747</u>	<u>36%</u>
<u>General and Administrative</u>			
<u>Salaries and Benefits</u>			
Salaries/Wages	\$ 164,250	\$ 121,012	74%
Unemployment Insurance	300	123	41%
Workers' Compensation Insurance	3,750	3,750	100%
Health and Dental Insurance	18,750	14,951	80%
Employer's FICA	10,184	7,306	72%
Employer's Medicare	2,382	1,706	72%
Retirement	7,950	4,510	57%
Life and Disability Insurance	1,125	892	79%
Total Salaries and Benefits	<u>\$ 208,691</u>	<u>\$ 154,250</u>	<u>74%</u>
<u>Professional Services</u>			
Professional Services-Engineering	\$ 15,000	\$ 14,679	98%
Professional Services-Management	37,500	35,081	94%
Professional Services-Public Relations	15,000	12,316	82%
Professional Services-Pavement Management	25,000	13,008	52%
Legal Fees/Monson, Cummins & Shohet	37,500	55,280	147%
Legal Fees	36,000	30,750	85%
Total Professional Services	<u>\$ 166,000</u>	<u>\$ 161,113</u>	<u>97%</u>
<u>General Administration</u>			
Accounting Services	\$ 20,250	\$ 17,483	86%
Audit Fees	7,500	7,500	100%
Conference, Class and Education	2,475	709	29%
Dues, Publications and Subscriptions	6,000	5,633	94%
Election	16,500	4,712	29%
IT Support	9,000	5,386	60%
Office Equipment and Supplies	11,250	10,739	95%
Publication - Legal Notice	233	-	0%
Repairs and Maintenance	1,125	474	42%
Telephone Service	7,500	3,828	51%
Travel and Meeting Expense	4,500	2,988	66%
Office Overhead (COA, utilities, etc.)	8,250	5,684	69%
General Insurance	12,375	17,276	140%
Vehicle Expense	11,250	12,027	107%

TRIVIEW METROPOLITAN DISTRICT
DISTRICT (GENERAL) FUND
PUBLIC WORKS/STREETS
For the Nine Months Ending September 30, 2018
Unaudited

	2018 Budget	YTD Actual	Percent of Budget (YTD 75%)
Asset Management	9,900	-	0%
Contingency/Emergency Reserves/Miscellaneous	127,472	15,791	12%
Total General Administration	<u>\$ 255,579</u>	<u>\$ 110,229</u>	<u>43%</u>
Total General Administrative, Legislative and Professional Services	<u>\$ 640,552</u>	<u>\$ 429,338</u>	<u>67%</u>
<u>Operations</u>			
<u>Salaries and Benefits- Streets and Parks</u>			
Salaries/Wages	\$ 153,750	\$ 89,650	58%
Salaries/Wages - Seasonal	27,300	19,577	72%
Unemployment Insurance	450	227	51%
Workers' Compensation Insurance	24,000	27,046	113%
Health and Dental Insurance	18,750	14,460	77%
Employer's FICA	11,225	6,601	59%
Employer's Medicare	2,625	1,543	59%
Retirement	8,063	196	2%
Life and Disability Insurance	750	380	51%
Total Salaries and Benefits - Streets and Parks	<u>\$ 246,913</u>	<u>\$ 159,679</u>	<u>65%</u>
<u>Streets Operations and Maintenance</u>			
Operations and Maintenance	\$ 30,000	\$ 31,252	104%
Vehicle Maintenance	2,000	2,085	104%
Contract Snow Removal	25,000	4,911	20%
Repair and Maintenance	30,000	12,164	41%
Rack to install Sandboxes for Plow Trucks	2,000	-	0%
Contract Street Sweeping	15,000	9,264	62%
Sand and Salt for Roads	4,000	1,293	32%
Supplies	4,000	3,790	95%
Total Streets	<u>\$ 112,000</u>	<u>\$ 64,759</u>	<u>58%</u>
Total Streets O & M	<u>\$ 358,913</u>	<u>\$ 224,438</u>	<u>63%</u>
<u>Lighting</u>			
MVE Operation and Maintenance	\$ 26,250	\$ 26,909	103%
Repair and Maintenance	5,250	-	0%
Total Lighting	<u>\$ 31,500</u>	<u>\$ 26,909</u>	<u>85%</u>
<u>Signage</u>			
Repairs and Maintenance	\$ 3,000	\$ 3,166	106%
Total Signage	<u>\$ 3,000</u>	<u>\$ 3,166</u>	<u>106%</u>
<u>Traffic Control</u>			
Operation and Maintenance	\$ 1,600	\$ 765	48%
Repairs and Maintenance - Striping	23,000	7,477	33%
Total Traffic Control	<u>\$ 24,600</u>	<u>\$ 8,242</u>	<u>34%</u>
<u>Drainage/Erosion Control</u>			
Repairs and Maintenance (includes Concrete work)	\$ 20,000	\$ 197	1%
Total Drainage/Erosion Control	<u>\$ 20,000</u>	<u>\$ 197</u>	<u>1%</u>
Total Expenditures - Public Works/Streets	<u>\$ 1,078,565</u>	<u>\$ 692,290</u>	<u>64%</u>
EXCESS OF REVENUE OVER (UNDER)			
EXPENDITURES AND OTHER FINANCING USES	<u>\$ 683,185</u>	<u>\$ 986,132</u>	

**TRIVIEW METROPOLITAN DISTRICT
DISTRICT (GENERAL) FUND
DEBT SERVICE**

For the Nine Months Ending September 30, 2018

Unaudited

	2018 Budget	YTD Actual	Percent of Budget (YTD 75%)
REVENUE			
Property Tax	\$ 2,794,539	\$ 2,755,283	99%
Specific Ownership Tax	279,454	252,433	90%
Interest - GO Bond	8,000	15,580	195%
Total Revenue	\$ 3,081,993	\$ 3,023,296	98%
EXPENDITURES			
<u>Administrative</u>			
Tax Collection Expense	\$ 41,918	\$ 41,395	99%
Total Administrative	\$ 41,918	\$ 41,395	99%
<u>Debt Service</u>			
Bond Interest Payment	\$ 1,943,612	\$ 971,806	50%
Bond Principal Payment	540,000	-	0%
Paying Agent Fees	2,500	2,500	100%
Total Debt Service	\$ 2,486,112	\$ 974,306	39%
Total Expenditures	\$ 2,528,030	\$ 1,015,701	40%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ 553,963	\$ 2,007,595	

ENTERPRISE FUND
Cost Allocation

September 30, 2018

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

For the Nine Months Ending September 30, 2018

Unaudited

	2018 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 75%)
REVENUE				
Water Revenue	\$ 1,201,000	\$ 1,112,491	\$ (88,509)	93%
Water Meter Kits	30,000	48,500	18,500	162%
Miscellaneous	10,000	18,739	8,739	187%
Bulk Water Revenue	20,000	10,206	(9,794)	51%
Total Revenue	\$ 1,261,000	\$ 1,189,936	\$ (71,065)	94%
EXPENDITURES				
<u>Administrative</u>				
<u>Salaries and Benefits</u>				
Salaries/Wages	\$ 136,000	\$ 113,947	\$ 22,053	84%
Overtime	12,500	5,561	6,940	44%
Unemployment Insurance	500	575	(75)	115%
Workers' Compensation Insurance	3,000	3,068	(68)	102%
Health and Dental Insurance	17,500	13,772	3,728	79%
Employer's FICA	9,207	7,291	1,917	79%
Employer's Medicare	2,154	1,704	450	79%
Retirement	8,750	3,641	5,110	42%
Life and Disability Insurance	1,000	719	281	72%
Total Salaries and Benefits	\$ 190,611	\$ 150,276	\$ 40,335	79%
<u>Professional Services</u>				
Professional Services/ORC & Engineering	\$ 25,000	\$ 9,730	\$ 15,270	39%
Professional Services/Amcobi/National Meter	30,000	25,479	4,522	85%
Rate/Service Study	17,500	16,970	530	97%
Development Services/Monson, Cummins & Shoheit	4,500	-	4,500	0%
Total Professional Services	\$ 77,000	\$ 52,179	\$ 24,822	68%
<u>Administrative</u>				
Accounting Services	\$ 7,500	\$ 6,294	\$ 1,206	84%
Audit Fees	5,000	2,252	2,748	45%
Conference, Class and Education	3,000	270	2,730	9%
Dues, Publications and Subscriptions	3,150	3,492	(342)	111%
IT Support	500	2,056	(1,556)	411%
Office Equipment and Supplies	2,500	1,351	1,149	54%
Postage	2,000	390	1,611	19%
Publication - Legal Notice	175	-	175	0%
Communications	10,000	3,061	6,940	31%
Repairs and Maintenance	750	225	526	30%
Telephone Service	1,500	1,800	(300)	120%
Travel and Meeting Expense	375	26	349	7%
Office Overhead (COA, utilities, etc.)	600	360	240	60%
General Insurance	4,400	6,757	(2,357)	154%
Vehicle Expense	2,000	5,581	(3,581)	279%
Miscellaneous	500	195	306	39%
Total General Administration	\$ 43,950	\$ 34,107	\$ 9,844	78%
Total General Administrative	\$ 311,561	\$ 236,561	\$ 75,000	76%

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

For the Nine Months Ending September 30, 2018

Unaudited

	2018 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 75%)
<u>Water System</u>				
Water Testing	\$ 12,000	\$ 3,370	\$ 8,630	28%
Gas Utilities	6,000	4,173	1,827	70%
Electric Utilities	300,000	229,922	70,078	77%
Repairs and Maintenance	94,000	132,173	(38,173)	141%
Storage Tank Maintenance	80,000	32,681	47,319	41%
Operating Supplies	15,000	18,075	(3,075)	121%
Bulk Chemical Supplies	6,000	19,121	(13,121)	319%
Lab Chemicals and Supplies	15,000	1,424	13,576	9%
Instrumentation	11,500	6,676	4,824	58%
Water Assessments	42,500	42,500	-	100%
Equipment Meter Supplies/Meter Kits	10,000	43,016	(33,016)	430%
Total Water System	<u>\$ 592,000</u>	<u>\$ 533,131</u>	<u>\$ 58,869</u>	<u>90%</u>
Total Expenditures	<u>\$ 903,561</u>	<u>\$ 769,692</u>	<u>\$ 133,869</u>	<u>85%</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 357,440</u>	<u>\$ 420,244</u>	<u>\$ 62,804</u>	

TRIVIEW METROPOLITAN DISTRICT
WATER, WASTEWATER AND REUSE ENTERPRISE FUND
WASTEWATER OPERATIONS
For the Nine Months Ending September 30, 2018
Unaudited

	2018 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 75%)
REVENUE				
Sewer Revenue	\$ 1,144,000	\$ 869,400	\$ (274,600)	76%
Miscellaneous	10,000	18,739	8,739	187%
Total Revenue	\$ 1,154,000	\$ 888,139	\$ (265,862)	77%
EXPENDITURES				
<u>Administrative</u>				
<u>Salaries and Benefits</u>				
Salaries/Wages	\$ 136,000	\$ 113,947	\$ 22,053	84%
Overtime	12,500	5,561	6,940	44%
Unemployment Insurance	500	575	(75)	115%
Workers' Compensation Insurance	3,000	3,068	(68)	102%
Health and Dental Insurance	17,500	13,772	3,728	79%
Employer's FICA	9,207	7,291	1,917	79%
Employer's Medicare	2,154	1,704	450	79%
Retirement	8,750	3,641	5,110	42%
Life and Disability Insurance	1,000	719	281	72%
Total Salaries and Benefits	\$ 190,611	\$ 150,276	\$ 40,335	79%
<u>Professional Services</u>				
Professional Services/ORC & Engineering	\$ 25,000	\$ 9,730	\$ 15,270	39%
Professional Services/Amcobi/National Meter	30,000	25,479	4,522	85%
Rate/Service Study	17,500	16,970	530	97%
Development Services/Monson, Cummins & Shohet	4,500	-	4,500	0%
Total Professional Services	\$ 77,000	\$ 52,179	\$ 24,822	68%
<u>Administrative</u>				
Accounting Services	\$ 7,500	\$ 6,294	\$ 1,206	84%
Audit Fees	5,000	2,252	2,748	45%
Conference, Class and Education	3,000	270	2,730	9%
Dues, Publications and Subscriptions	3,150	3,492	(342)	111%
IT Support	500	2,056	(1,556)	411%
Office Equipment and Supplies	2,500	1,351	1,149	54%
Postage	2,000	390	1,611	19%
Publication - Legal Notice	175	-	175	0%
Communications	10,000	3,061	6,940	31%
Repairs and Maintenance	750	225	526	30%
Telephone Service	1,500	1,800	(300)	120%
Travel and Meeting Expense	375	26	349	7%
Office Overhead (COA, utilities, etc.)	600	360	240	60%
General Insurance	4,400	6,757	(2,357)	154%
Vehicle Expense	2,000	5,581	(3,581)	279%
Miscellaneous	500	195	306	39%
Total General Administration	\$ 43,950	\$ 34,107	\$ 9,844	78%
Total General Administrative	\$ 311,561	\$ 236,561	\$ 75,000	76%

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

For the Nine Months Ending September 30, 2018

Unaudited

	<u>2018 Budget</u>	<u>YTD Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Percent of Budget (YTD 75%)</u>
<u>Wastewater System</u>				
Wastewater TF/Donala/IGA	\$ 883,899	\$ 378,429	\$ 505,470	43%
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	7,138	(1,138)	119%
Transit Loss	6,000	-	6,000	0%
Total Wastewater System	<u>\$ 949,899</u>	<u>\$ 396,486</u>	<u>\$ 553,413</u>	<u>42%</u>
Total Expenditures	<u>\$ 1,261,460</u>	<u>\$ 633,047</u>	<u>\$ 628,413</u>	<u>50%</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (107,460)</u>	<u>\$ 255,092</u>	<u>\$ 362,551</u>	

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

For the Nine Months Ending September 30, 2018

Unaudited

	2018 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 75%)
REVENUE				
Reuse Fee	\$ 360,000	\$ 548,400	\$ 188,400	152%
Water/Sewer Impact Fee	240,000	291,450	51,450	121%
Renewable Water Fee	210,000	319,900	109,900	152%
Lease Revenue	100,000	8,496	(91,504)	8%
Effluent Paid-AGUA	50,000	139,853	89,853	280%
Review & Comment Fee	30,000	51,120	21,120	170%
Interest	10,000	27,646	17,646	276%
Total Revenue	\$ 1,000,000	\$ 1,386,865	\$ 386,865	139%
Debt Service				
Debt Service - Keybank	\$ 373,336	94,168	\$ 279,168	25%
Northstar/Independent Bank Loan - Principal	400,000	400,000	-	100%
Northstar/Independent Loan - Interest	176,215	176,215	-	100%
Total Debt Service	\$ 949,551	\$ 670,383	\$ 279,168	71%
Total Expenditures	\$ 949,551	\$ 670,383	\$ 279,168	71%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 50,449	\$ 716,482	\$ 666,033	
OTHER FINANCING SOURCES				
Transfer from other funds	\$ 330,000	\$ 247,500	\$ (82,500)	75%
Total Other Financing Sources	\$ 330,000	\$ 247,500	\$ (82,500)	75%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ 380,450	\$ 963,982	\$ 583,533	

CAPITAL PROJECTS FUNDS

September 30, 2018

TRIVIEW METROPOLITAN DISTRICT
CAPITAL PROJECTS FUND - GENERAL
Budget Status Report - GAAP Basis
For the Nine Months Ending September 30, 2018
 Unaudited

	2018 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 75%)
REVENUE				
Grant Proceeds/GOCO for Master Plan	\$ 25,000	\$ -	\$ (25,000)	0%
Total Revenue	\$ 25,000	\$ -	\$ (25,000)	0%
EXPENDITURES				
<u>Vehicles and Equipment Utilities</u>				
Vehicles and Equipment	\$ 70,000	\$ 47,347	\$ 22,653	68%
Material Storage Facility	10,000	-	10,000	0%
Total Vehicles and Equipment	\$ 80,000	\$ 47,347	\$ 32,653	59%
<u>Park and Street Improvements</u>				
Landscape/Irrigation	\$ 116,000	\$ 101,709	\$ 14,291	88%
Dog Stations and Trash Receptacles	2,000	2,000	-	100%
Six Park Benches	3,500	-	3,500	0%
Landscape Master Plan	100,000	14,640	85,360	15%
Street Improvements	1,600,000	1,893,410	(293,410)	118%
Total Park and Street Improvements	\$ 1,821,500	\$ 2,011,759	\$ (190,259)	110%
Total Expenditures - District Capital	\$ 1,901,500	\$ 2,059,106	\$ (157,606)	108%
EXCESS OF REVENUE OVER (UNDER)				
EXPENDITURES	\$ (1,876,500)	\$ (2,059,106)	\$ (182,606)	110%
OTHER FINANCING SOURCES (USES)				
Transfer from General Fund	\$ 1,876,500	\$ 2,059,106	\$ 182,606	110%
Total Other Financing	\$ 1,876,500	\$ 2,059,106	\$ 182,606	110%
EXCESS OF REVENUE OVER (UNDER)				
EXPENDITURES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	
BEGINNING FUND BALANCE		\$ -		
ENDING FUND BALANCE		\$ -		

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

**Budget Status Report - GAAP Basis
For the Nine Months Ending September 30, 2018
Unaudited**

	<u>2018 Budget</u>	<u>YTD Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Percent of Budget (YTD 75%)</u>
REVENUE				
Water Tap Fees	\$ 720,000	\$ 1,088,490	\$ 368,490	151%
Sewer Tap Fees	412,500	623,219	210,719	151%
Total Revenue	\$ 1,132,500	\$ 1,711,709	\$ 579,209	151%
EXPENDITURES				
<u>Vehicles and Equipment Utilities</u>				
Equipment/Vehicles	\$ 50,000	\$ 101,822	\$ (51,822)	204%
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%
Total Vehicles and Equipment	\$ 226,000	\$ 101,822	\$ 124,178	45%
<u>Wells</u>				
D-1 Well Rehabilitation	\$ 42,000	\$ 47,690	\$ (5,690)	114%
Plant Improvements at A Plant to Pump to B Plant	50,000	39,457	10,543	79%
Total Wells	\$ 92,000	\$ 87,147	\$ 4,853	95%
<u>Water Improvements</u>				
Backwash Metering Project	\$ 25,000	\$ 16,345	\$ 8,655	65%
Reuse, Renewable Water Purchase/Integrated Water Resource Plan	500,000	22,411	477,589	4%
SCADA	-	57,447	(57,447)	0%
West Interceptor Project	-	27,833	(27,833)	0%
West Water Loop	-	23,256	(23,256)	0%
Water Purchases and Diligence Investigations	50,000	25,633	24,367	51%
Total Water Improvements	\$ 575,000	\$ 172,925	\$ 402,075	30%
Total Expenditures - Enterprise Capital	\$ 893,000	\$ 361,894	\$ 531,106	41%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 239,500	\$ 1,349,815	\$ 1,110,315	564%
OTHER FINANCING SOURCES (USES)				
Escrow Taps	\$ 432,000	\$ -	\$ 432,000	0%
Total Other Financing	\$ 432,000	\$ -	\$ 432,000	0%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES	\$ (192,500)	\$ 1,349,815	\$ 1,542,315	
BEGINNING FUND BALANCE		\$ 519,128		
ENDING FUND BALANCE		\$ 1,868,943		